



Receiver General Manual

Chapter 13

Government-Wide Requirements for Departmental Trial Balance Compliance

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**Receiver General Manual (RGM) - Chapter 13
Version Tracking Summary Table**

Please note: Each time a chapter is revised and reissued, a revision number is assigned and included in the table below. As a result, the previous version is canceled and replaced by the latest revision. Also presented in the table is a summary of the significant changes that relate to each revision. Vertical barring in the left-hand margin is used to identify changes in the latest version of a chapter only.

Chapter Version	Version Date	Summary of Significant Chapter Changes
Revision No. 1	2005-04-18	<p>Most of the content of the previous version was deleted since the information can be found in other reference documents mentioned in this chapter. Therefore, vertical barring has not been used in this revision. The content found in previous Appendices 1 to 4 is now included and updated in the Government-wide Chart of Accounts which can be found at the following URL: http://www.pwgsc.gc.ca/recgen/gw-coa/home-e.html.</p> <p>This updated version describes the Government-Wide coding requirements for Departmental Trial Balances in the format of Exception Reports generated in the Accounting and Quality Assurance Section of the Accounts of Canada, Accounting, Manuals and Quality Assurance Division.</p>
Chapter 13 (initial version)	2001-03-07	Initial version posted.

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13.1 INTRODUCTION

13.1.1 Purpose

The purpose of this chapter is to provide guidelines relating to valid combinations of coding that should be used for the detail lines contained in the departmental trial balances submitted to the Central Financial Management and Reporting System (CFMRS). The objective is to ensure that departments provide trial balances to CFMRS, that contain information consistent with these guidelines. The Central and Public Accounts Reporting Directorate (CPARD) relies on the information that is contained in the CFMRS for producing the Monthly Statement of Financial Operations (MSFO), which is key to the production of the Department of Finance's "Fiscal Monitor", and for producing or vetting much of the information that appears in the *Public Accounts of Canada* for each fiscal year. The guidelines on valid coding were established mainly by following the information contained in the reference documents shown below:

Reference documents:

- The Government-wide Chart of Accounts for Canada, which is available at the following URL: <http://www.pwgsc.gc.ca/recgen/gw-coa/home-e.html>
- The Treasury Board Secretariat (TBS) FIS Accounting Manual, which is available at the following URL: http://publiservice.tbs-sct.gc.ca/pubs_pol/dcgpubs/acstd/fisam-mcssif-0701_e.asp
- The Treasury Board Accounting Standards (TBAS), which are available at the following URL: http://publiservice.tbs-sct.gc.ca/fin/common/c_tbas_e.asp
- The following chapters of the Receiver General Manual (RGM), which are available at the following URL: <http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>
 - (a) Chapter 3, Overview of the FIS Set of Applications;
 - (b) Chapter 10, Accounting Entries;
 - (c) Chapter 14, Year End Timetable and Procedures; and,
 - (d) Chapter 15, Public Accounts Instructions.

To support several of the guidelines contained in the above reference documents, compliance criteria was established whereby anomalies by departments are identified in Quality Assurance (QA) Exception Reports (see sample in Appendix 3). The Exception Reports are distributed monthly to departments from Period 01 to Period 12 Extended 1 (P12-1), and departments are expected to take corrective actions to eliminate the errors contained in these Exception Reports. For Period 12 Extended 2 (P12-2), the Quality Assurance Exception Reports are distributed for information purposes only since further correction by trial balance is impossible, as P12-2 is the final trial balance submission to CFMRS.

The reports are built based on Microsoft Access queries made against the posted trial balances for a given accounting period in CFMRS. If a department sends a trial balance that contains invalid lines of coding (e.g. Program Activity codes that do not belong to the submitting department), these trial balance detail lines will appear as an error in the Exception Reports, regardless of the amounts involved.

The Exception Reports may also contain trial balance detail lines with coding that show a correction of a prior period's error. These errors can be identified by their zero closing balances. Such "corrective" detail lines will not be counted as an error for the submitting department although they are counted in the number of transactions contained in the report.

You will find descriptions of each of the requirements for the Exception Reports in Appendix 1 of this chapter. The descriptions indicate the accounting rules to be followed, so if a trial balance detail line appears in the Exception Reports, it means that the accounting rule was not followed.

Please note that when a new QA Exception Report is introduced, the report is sent separately from the others to give departments three months to adjust and correct the errors found. In this manner, the errors in the new Exception Report are not included in the monthly count of invalid lines of coding for departments.

13.2 INQUIRIES

For inquiries concerning the content of this chapter or for specific questions, departments should contact:

Chief, Accounting and Quality Assurance
Central and Public Accounts Reporting Directorate
Central Accounting and Reporting Sector
Place du Portage, Phase III, Core 13A2
11 Laurier Street
Gatineau, Quebec
K1A 0S5

Mailing address: Ottawa, Canada K1A 0S5
Tel.: (819) 956-1879
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13.3 LIST OF APPENDICES

- **Appendix 1 – List of Exception Reports in Numerical Order**

This appendix provides a list of Exception Reports by report number. Some of the reports have been eliminated in the past which is why certain numbers are missing from the numerical order.

- **Appendix 2 – List of Exception Reports by Category**

This appendix provides a list of Exception Reports by category. The categories were created to facilitate usage and research. For example, all of the Exception Reports that deal with the correct use of Authority Codes would be found in category 2.

The categories are as follows:

- Category 1: Invalid coding combinations and usage
- Category 2: Authority Codes
- Category 3: Program Activity Codes
- Category 4: Object Codes
- Category 5: Opening Balances Requirements
- Category 6: Control Accounts Requirements
- Category 7: Financial Reporting Accounts (FRA) Balances Requirements
- Category 8: Amortization Requirements
- Category 9: Specified Purpose Accounts (SPA) Requirements
- Category 10: Requirements Regarding Prior Years' Adjustments
- Category 11: Requirements Regarding Salaries and Benefits
- Category 12: Advances
- Category 13: Suspense Accounts Requirements

- **Appendix 3 – Sample Exception Report**

Appendix 1 – List of Exception Reports in Numerical Order

Report Number	Description	Category
1	The government-wide coding block for opening balances must be zero filled, except for the Department Number, Financial Reporting Account (FRA) and Internal/External (I/E) indicator. Please note that an "E" indicator must be used for all entries.	5
2	An "E" indicator must be used for all entries in relation to opening balances. This report indicates opening balances incorrectly coded with an "I" indicator.	5
3	The Financial Reporting Accounts (FRAs) for opening balances should always be either an Asset (1xxxx), a Liability (2xxxx) or an Equity/Deficit (3xxxx) account, but never a Revenue (4xxxx), an Expense (5xxxx) or a Control Account (6xxxx).	5
4	Any balances in FRA 11134 <i>Payments in transit to the Receiver General</i> should always be a credit. [Reference: FIS Accounting Manual, Section 4.1 <i>Accounts Payable</i>]	7
5	The last character of an Authority code must be numeric between 0 - 9. Departments with only one Program would always use 0 whereas for multiple programs within a same department, the numbers 1 to 9 would be used for the last digit.	2
6	Program Activity (PA) Codes are department specific. A department cannot use another department's PA code.	3
7	Valid Authority codes must always be entered for all revenue (FRA type 4xxxx) and expense (FRA type 5xxxx) transactions. This report indicates trial balance entries that have zero filled authority codes for expenses and revenues.	2
8	Control Accounts, other than the Interdepartment Settlement (IS) Debit (64DDD) and Credit (65DDD) Control Accounts, must always have zero filled Authority, Program Activity and Object codes.	6
9	For all interdepartmental settlement (IS) Debit (64DDD) and Credit (65DDD) Control Accounts, the Object code must always be 9DDD (with "DDD" being the partnering department) and the I/E indicator should always be "I".	6
11	The Object code 9DDD <i>Interdepartmental Settlement</i> can only be used with the interdepartmental settlement (IS) Debit (64DDD) and Credit (65DDD) Control Accounts.	6
12	For every entry for revenue (FRA type 4xxxx) and expense (FRA type 5xxxx), an Object code should be selected that reflects the nature of the transaction and must never be zero filled.	4
13	This report verifies that certain Financial Reporting Accounts (FRAs) that are department specific are used only by those departments.	1

Report Number	Description	Category
14	A Program Activity (PA) Code must always be used with every revenue (FRA type 4xxxx) and expense (FRA type 5xxxx) transaction. In addition, any transaction with Authority codes Axxx and Bxxx must have a PA code entered.	3
15	Certain Object codes are to be used only with the "I" (internal) indicator, while others are to be used only with the "E" (external) indicator.	4
16	This report verifies that certain Object codes that are department specific are used only by those departments.	4
17	The Authority code R300 <i>Total (or Net, as applicable) Amounts of All Other Assets and of All Other Liabilities</i> should never be used for revenue (FRA type 4xxxx) and expense (FRA type 5xxxx) transactions.	2
18	For the recording of amortization expense on capital assets (FRA type 514xx <i>Amortization Expenses on Capital Assets</i>) the Authority codes F111 <i>Amortization Expenses for Capital Assets</i> or F999 <i>Non-Appropriated Amounts</i> should be used.	8
19	For the recording of accumulated amortization on tangible capital assets (FRA type 162xx <i>Accumulated Amortization on Tangible Capital Assets</i>) the Authority codes F311 <i>Increases (Decreases) to Accumulated Amortization of Capital Assets</i> or F999 <i>Non-Appropriated Amounts</i> should be used.	8
20	The Authority codes N1xx, N2xx and P1xx should only be used for entries made to FRAs 221xx <i>Canada Pension Plan</i> , 222xx <i>Public Sector Pensions</i> , 223xx <i>Retirement Compensation Arrangements Account</i> , 224xx <i>Other Public Sector Pension Accounts</i> and 226xx <i>Insurance, Death Benefit and Other Pension Accounts</i> .	9
21	The Authority codes N3xx <i>Deposit Accounts</i> and P3xx <i>Deposit Accounts</i> should only be used for entries made to FRA 2321x <i>Deposit Accounts</i> and 2323x <i>Contractor Security Deposits</i> . As well, Authority code N3xx <i>Deposit Accounts</i> should only be used for FRA 234xx <i>Other Specified Purpose Accounts</i> .	9
22	For the entries made to FRA 233xx <i>Provincial and First Nations Tax Collection Agreement Accounts</i> , the Authority code N4xx <i>Provincial and Other Tax Collection Agreement Accounts</i> should be used.	9
23	For the entries made to FRAs 2322x <i>Trust Accounts</i> and 226xx <i>Insurance, Death Benefit and other Pension Accounts</i> , the Authority codes N5xx <i>Trust Accounts</i> and P5xx <i>Trust Accounts</i> should be used. As well, for the entries made to FRA 234xx <i>Other</i> , the Authority code N5xx <i>Trust Accounts</i> should be used.	9

Report Number	Description	Category
24	Authority codes Fxxx, N7xx, N8xx and P8xx are to be used for entries made to FRA 232xx <i>Deposit and Trust Accounts</i> and 234xx <i>Other</i> . Authority codes Fxxx, N6xx, P4xx and P7xx are to be used for FRAs 16xxx <i>Capital Assets</i> , 513xx <i>Operating Expenses</i> , 232xx <i>Deposit and Trust Accounts</i> and 234xx <i>Other</i> .	9
25	Authority codes Lxxx and Mxxx are to be used with FRAs 426xx <i>Revenue on Consolidated Specified Purpose Accounts</i> and 516xx <i>Consolidated Specified Purpose Accounts Expenditures</i> .	9
26	FRA 111xx <i>Cash</i> is to be used only with Authority code R300 <i>Total (or Net, as applicable) Amounts of All Other Assets and of All Other Liabilities</i> and with the Object code 5299 <i>Net Increase or Decrease in Cash Account</i> .	1
27	For entries made to Accounts Receivable (FRA 11211 to 11216, 11221 to 11226 and 11231 to 11238), the Authority code R300 <i>Total (or Net, as applicable) Amounts of All Other Assets and of All Other Liabilities</i> and Object code 5399 <i>Net Increase or Decrease in Accounts Receivable</i> must be used.	1
29	For entries made to FRA 211xx <i>Accounts Payable</i> , the Authority code R300 <i>Total (or Net, as applicable) Amounts of All Other Assets and of All Other Liabilities</i> and Object code 6299 <i>Net Increase or Decrease in Other Liability</i> must be used.	1
37	For entries made to FRAs 21411 to 21417 <i>Allowance for Employee Benefits</i> , the Authority codes Axxx, Bxxx or Fxxx and the Object codes 0101 to 0188 or 7023 <i>Allowance for Employee Benefits</i> must be used.	11
38	For the entries to FRA 21510 <i>Deferred revenue</i> , the Authority codes A5xx, B13x, Dxxx or Fxxx (for the Fxxx debit entry only) must be used. The proper Object codes must be 45xx, 46xx, 4888 or 7099.	1
39	This report verifies that certain Authority codes that are department specific are used only by those departments.	2
50	For the entries to record the GST paid on purchases with FRA 13392 <i>Goods and Services Tax (GST) Refundable Advance Accounts</i> , the Authority code G111 <i>Goods and Services Tax (GST) Refundable Advance Accounts</i> and Object code 8171 <i>Payment of GST on Purchases</i> must be used.	12
53	For entries made to record Accountable Advances during the year, the FRAs should be 13314, 13319, 13391, or 13399 and the Object codes should be 5030, 5032, 5035, 5041 or 5049. Also departments must charge their departmental appropriation. [Reference: FIS Accounting Manual, Section 3.2.3 Accountable Advances]	12

Report Number	Description	Category
54	All transactions for standing advances are to be recorded by departments in FRA 13315 <i>Standing Advances</i> using Authority code H181 <i>Payments for Standing Advances to Employees</i> and Object codes 503x/504x. [Reference: FIS Accounting Manual, Section 3.2.3 <i>Accountable Advances</i>]	12
55	Amortization of any prepaid expenses/deferred charges must be charged as an expense using the Authority codes F119/F313/F999.	8
56	For month end foreign exchange revaluations, FRAs 42733 <i>Other Gains on Foreign Exchange Valuations</i> and 51711 <i>Loss on Foreign Exchange</i> must be used with Object codes 4892 <i>Gain on Revaluation of Foreign Currency Assets and Liabilities</i> and 3216 <i>Loss on Foreign Currency Transactions</i> respectively. These gains/losses must be charged against the departmental appropriation that was used to record the initial transactions.	1
57	The entries to the Object codes 3241 <i>Discounts Earned for Early Payments to Suppliers</i> , 3472 <i>Incremental Recoveries From Other Appropriations</i> and 47xx <i>Recovered Other Revenue</i> must be in a credit position.	4
58	The Minister's salary and car allowance must be recorded using FRA 51311 <i>Salaries and Wages</i> , Authority code A111 <i>Minister's Salary and Motor Car Allowance</i> and Object codes 0101 and 0120.	11
59	The correct coding for recording salary and wages expense is FRA 51311 <i>Salaries and Wages</i> , the departmental appropriation Authority code and the Object codes 0101 to 0187.	11
60	Refunds of previous years revenue is a separate statutory expenditure authority, A122 or A823, which must be netted to non-tax revenues (debit to FRA 4xxxx, Authority code A122/A823 and Object code 4xxx but not 47xx).	10
61	Refunds of previous years expenditures is a separate statutory revenue authority (D311) which must be netted to expenses (credit to the original expense FRA, Authority code D311 and to the original Object code or 47xx).	10
62	The Statutory Expenditure Authority A14A <i>Contributions to Employee Benefit Plans - Programs</i> must only be used with FRA 51312 <i>Employer Contribution Costs</i> , the Object codes 0160, 0162, 0169 and 0172 and with the "I" indicator.	11
64	The FRA 51312 <i>Employer Contribution Costs</i> must be used for employer contribution costs with the Object codes 016x and 017x <i>Employer Contributions</i> .	11

Report Number	Description	Category
65	This report monitors that the amount charged to the FRA 51312 <i>Employer Contribution Costs</i> is allocated to the Object codes 0160 <i>Employer Contribution to Public Service Superannuation Account</i> , 0162 <i>Public Service Death Benefit Account</i> , 0169 <i>Employment Insurance</i> and to 0172 <i>Canada and Quebec Pension Plans</i> following the percentage required by the Treasury Board Secretariat (TBS).	11
71	For the entries to Authority code D312 <i>Adjustments to Previous Years Accounts Payable (PAYE)</i> , the same expense FRA used in the original entry should be used (e.g. FRA 51321) with the Object code 4594 <i>Adjustments to Payables at Year End (PAYE)</i> .	10
72	There must be NO year-to-date transactions in FRAs 32ddd, 312xx or 313xx [Reference: Treasury Board Accounting Standard (TBAS) – 2.1 <i>Accounting Changes</i>].	1
73	The FRAs 2161x <i>General Suspense Accounts</i> and 2162x <i>Special Suspense Accounts</i> must be used with Authority code R300 <i>Total (or Net, as applicable) Amounts of All Other Assets and of All Other Liabilities</i> . (Exceptions: FRA 21627 <i>Suspense for Proceeds from Asset Sales</i> must only be used with Authority codes D321/F999 and FRA 21621 <i>Other Government Department (OGD) Suspense</i> can also be used with Authority code B4xx).	13
74	The FRAs 21612 <i>Intradepartmental Clearing Account</i> and 21626 <i>Reallocation of Internal/External Codes for Interdepartmental Settlement (IS) Transactions</i> must have a zero closing balance at the end of each accounting period.	7
75	The FRAs type 5xxxx (Expense) should NOT be used with the Authority codes B13x or Dxxx (except for D311 and D312).	1
76	Revenue FRAs type 4xxxx (except FRA 42733 <i>Other Gains on Foreign Exchange Valuations</i>) should NOT be used with the Authority codes A131, B11x, B12x, B14x or B15x.	1
78	The FRAs for liabilities require a closing CREDIT balance.	7
79	Certain FRAs (11241, 11242, 11245, 21131, 21132, 21135, 21624 or 21625) are to be used only with an "I" indicator (internal), unless related to opening balance amounts.	1
80	With the exception of Authority codes D311/D312, D321 and D349, the Authority code Dxxx must be used with FRA 21510 <i>Deferred Revenues</i> or FRAs type 4xxxx (Revenues).	2

Report Number	Description	Category
81	With the exception of the Object codes 4594, 47xx and 4843, Object codes 4xxx must be used with FRA 21510 <i>Deferred Revenues</i> or FRAs type 4xxxx (Revenues).	4
82	The FRA 511xx <i>Transfer payment</i> and Standard Object 10 <i>Transfer payments</i> must only be used together.	1
83	The FRA 21615 <i>Undistributed/Unmatched FIS Suspense</i> and Authority code B420 <i>Interdepartmental Settlement Suspense Accounts</i> must only be used together. This FRA must also be used with an "I" indicator.	13
84	The sum of the amounts reported in FRA 55555 <i>Program Activity Allocation of Corporate Services</i> and in Object code 7777 <i>Program Activity Allocation of Corporate Services</i> must equal to zero. As well, FRA 55555 and Object code 7777 must be used in conjunction with Authorities type Axxx and Bxxx. Finally, FRA 55555 must only be used with Object code 7777 and vice-versa.	3
85	An error will appear for the departments that have a Corporate Services Program Activity code but that have not used the code in the subject trial balance.	3
86	Departments that have a Corporate Services Program Activity code must fully reallocate to the Non-Corporate Services Program Activity code using the FRA 55555 and Object code 7777.	3

Legend for category numbers:

- Category 1: Invalid coding combinations and usage
- Category 2: Authority Codes
- Category 3: Program Activity (PA) Codes
- Category 4: Object Codes
- Category 5: Opening Balances Requirements
- Category 6: Control Accounts Requirements
- Category 7: Financial Reporting Accounts (FRA) Balances Requirements
- Category 8: Amortization Requirements
- Category 9: Specified Purpose Accounts (SPA) Requirements
- Category 10: Requirements Regarding Prior Years' Adjustments
- Category 11: Requirements Regarding Salaries and Benefits
- Category 12: Advances
- Category 13: Suspense Accounts Requirements

Appendix 2 – List of Exception Reports by Category

Category	Report Number	Description
Category 1: Invalid coding combinations and usage		
1	13	This report verifies that certain Financial Reporting Accounts (FRAs) that are department specific are used only by those departments.
1	26	FRA 111xx <i>Cash</i> is to be used only with Authority code R300 <i>Total (or Net, as applicable) Amounts of All Other Assets and of All Other Liabilities</i> and with the Object code 5299 <i>Net Increase or Decrease in Cash Account</i> .
1	27	For entries made to Accounts Receivable (FRA 11211 to 11216, 11221 to 11226 and 11231 to 11238), the Authority code R300 <i>Total (or Net, as applicable) Amounts of All Other Assets and of All Other Liabilities</i> and Object code 5399 <i>Net Increase or Decrease in Accounts Receivable</i> must be used.
1	29	For entries made to FRA 211xx <i>Accounts Payable</i> , the Authority code R300 <i>Total (or Net, as applicable) Amounts of All Other Assets and of All Other Liabilities</i> and Object code 6299 <i>Net Increase or Decrease in Other Liability</i> must be used.
1	38	For the entries to FRA 21510 <i>Deferred revenue</i> , the Authority codes A5xx, B13x, Dxxx or Fxxx (for the Fxxx debit entry only) must be used. The proper Object codes must be 45xx, 46xx, 4888 or 7099.
1	56	For month end foreign exchange revaluations, FRAs 42733 <i>Other Gains on Foreign Exchange Valuations</i> and 51711 <i>Loss on Foreign Exchange</i> must be used with Object codes 4892 <i>Gain on Revaluation of Foreign Currency Assets and Liabilities</i> and 3216 <i>Loss on Foreign Currency Transactions</i> respectively. These gains/losses must be charged against the departmental appropriation that was used to record the initial transactions.
1	72	There must be NO year-to-date transactions in FRAs 32ddd, 312xx or 313xx [Reference: Treasury Board Accounting Standard (TBAS) – 2.1 <i>Accounting Changes</i>].
1	75	The FRAs type 5xxxx (Expense) should NOT be used with the Authority codes B13x or Dxxx (except for D311 and D312).
1	76	Revenue FRAs type 4xxxx (except FRA 42733 <i>Other Gains on Foreign Exchange Valuations</i>) should NOT be used with the Authority codes A131, B11x, B12x, B14x or B15x.
1	79	Certain FRAs (11241, 11242, 11245, 21131, 21132, 21135, 21624 or 21625) are to be used only with an "I" indicator (internal), unless related to opening balance amounts.
1	82	The FRA 511xx <i>Transfer payment</i> and Standard Object 10 <i>Transfer payments</i> must only be used together.

Category	Report Number	Description
Category 2: Authority Codes		
2	5	The last character of an Authority code must be numeric between 0 - 9. Departments with only one Program would always use 0 whereas for multiple programs within a same department, the numbers 1 to 9 would be used for the last digit.
2	7	Valid Authority codes must always be entered for all revenue (FRA type 4xxxx) and expense (FRA type 5xxxx) transactions. This report indicates trial balance entries that have zero filled authority codes for expenses and revenues.
2	17	The Authority code R300 <i>Total (or Net, as applicable) Amounts of All Other Assets and of All Other Liabilities</i> should never be used for revenue (FRA type 4xxxx) and expense (FRA type 5xxxx) transactions.
2	39	This report verifies that certain Authority codes that are department specific are used only by those departments.
2	80	With the exception of Authority codes D311/D312, D321 and D349, the Authority code Dxxx must be used with FRA 21510 <i>Deferred Revenues</i> or FRAs type 4xxxx (Revenues).
Category 3: Program Activity (PA) Codes		
3	6	Program Activity (PA) Codes are department specific. A department cannot use another department's PA code.
3	14	A Program Activity (PA) Code must always be used with every revenue (FRA type 4xxxx) and expense (FRA type 5xxxx) transaction. In addition, any transaction with Authority codes Axxx and Bxxx must have a PA code entered.
3	84	The sum of the amounts reported in FRA 55555 <i>Program Activity Allocation of Corporate Services</i> and in Object code 7777 <i>Program Activity Allocation of Corporate Services</i> must equal to zero. As well, FRA 55555 and Object code 7777 must be used in conjunction with Authorities type Axxx and Bxxx. Finally, FRA 55555 must only be used with Object code 7777 and vice-versa.
3	85	An error will appear for the departments that have a Corporate Services Program Activity code but that have not used the code in the subject trial balance.
3	86	Departments that have a Corporate Services Program Activity code must fully reallocate to the Non-Corporate Services Program Activity code using the FRA 55555 and Object code 7777.

Category	Report Number	Description
Category 4: Object Codes		
4	12	For every entry for revenue (FRA type 4xxxx) and expense (FRA type 5xxxx), an Object code should be selected that reflects the nature of the transaction and must never be zero filled.
4	15	Certain Object codes are to be used only with the "I" (internal) indicator, while others are to be used only with the "E" (external) indicator.
4	16	This report verifies that certain Object codes that are department specific are used only by those departments.
4	57	The entries to the Object codes 3241 <i>Discounts Earned for Early Payments to Suppliers</i> , 3472 <i>Incremental Recoveries From Other Appropriations</i> and 47xx <i>Recovered Other Revenue</i> must be in a credit position.
4	81	With the exception of the Object codes 4594, 47xx and 4843, Object codes 4xxx must be used with FRA 21510 <i>Deferred Revenues</i> or FRAs type 4xxxx (Revenues).
Category 5: Opening Balances Requirements		
5	1	The government-wide coding block for opening balances must be zero filled, except for the Department Number, Financial Reporting Account (FRA) and Internal/External (I/E) indicator. Please note that an "E" indicator must be used for all entries.
5	2	An "E" indicator must be used for all entries in relation to opening balances. This report indicates opening balances incorrectly coded with an "I" indicator.
5	3	The Financial Reporting Accounts (FRAs) for opening balances should always be either an Asset (1xxxx), a Liability (2xxxx) or an Equity/Deficit (3xxxx) account, but never a Revenue (4xxxx), an Expense (5xxxx) or a Control Account (6xxxx).
Category 6: Control Accounts Requirements		
6	8	Control Accounts, other than the Interdepartment Settlement (IS) Debit (64DDD) and Credit (65DDD) Control Accounts, must always have zero filled Authority, Program Activity and Object codes.
6	9	For all interdepartmental settlement (IS) Debit (64DDD) and Credit (65DDD) Control Accounts, the Object code must always be 9DDD (with "DDD" being the partnering department) and the I/E indicator should always be "I".
6	11	The Object code 9DDD <i>Interdepartmental Settlement</i> can only be used with the interdepartmental settlement (IS) Debit (64DDD) and Credit (65DDD) Control Accounts.

Category	Report Number	Description
Category 7: Financial Reporting Accounts (FRA) Balances Requirements		
7	4	Any balances in FRA 11134 <i>Payments in transit to the Receiver General</i> should always be a credit. [Reference: FIS Accounting Manual, Section 4.1 <i>Accounts Payable</i>]
7	74	The FRAs 21612 <i>Intradepartmental Clearing Account</i> and 21626 <i>Reallocation of Internal/External Codes for Interdepartmental Settlement (IS) Transactions</i> must have a zero closing balance at the end of each accounting period.
7	78	The FRAs for liabilities require a closing CREDIT balance.
Category 8: Amortization Requirements		
8	18	For the recording of amortization expense on capital assets (FRA type 514xx <i>Amortization Expenses on Capital Assets</i>) the Authority codes F111 <i>Amortization Expenses for Capital Assets</i> or F999 <i>Non-Appropriated Amounts</i> should be used.
8	19	For the recording of accumulated amortization on tangible capital assets (FRA type 162xx <i>Accumulated Amortization on Tangible Capital Assets</i>) the Authority codes F311 <i>Increases (Decreases) to Accumulated Amortization of Capital Assets</i> or F999 <i>Non-Appropriated Amounts</i> should be used.
8	55	Amortization of any prepaid expenses/deferred charges must be charged as an expense using the Authority codes F119/F313/F999.
Category 9: Specified Purpose Accounts (SPA) Requirements		
9	20	The Authority codes N1xx, N2xx and P1xx should only be used for entries made to FRAs 221xx <i>Canada Pension Plan</i> , 222xx <i>Public Sector Pensions</i> , 223xx <i>Retirement Compensation Arrangements Account</i> , 224xx <i>Other Public Sector Pension Accounts</i> and 226xx <i>Insurance, Death Benefit and Other Pension Accounts</i> .
9	21	The Authority codes N3xx <i>Deposit Accounts</i> and P3xx <i>Deposit Accounts</i> should only be used for entries made to FRA 2321x <i>Deposit Accounts</i> and 2323x <i>Contractor Security Deposits</i> . As well, Authority code N3xx <i>Deposit Accounts</i> should only be used for FRA 234xx <i>Other Specified Purpose Accounts</i> .
9	22	For the entries made to FRA 233xx <i>Provincial and First Nations Tax Collection Agreement Accounts</i> , the Authority code N4xx <i>Provincial and Other Tax Collection Agreement Accounts</i> should be used.

Category	Report Number	Description
Category 9: Specified Purpose Accounts (SPA) Requirements		
9	23	For the entries made to FRAs 2322x <i>Trust Accounts</i> and 226xx <i>Insurance, Death Benefit and other Pension Accounts</i> , the Authority codes N5xx <i>Trust Accounts</i> and P5xx <i>Trust Accounts</i> should be used. As well, for the entries made to FRA 234xx <i>Other</i> , the Authority code N5xx <i>Trust Accounts</i> should be used.
9	24	Authority codes Fxxx, N7xx, N8xx and P8xx are to be used for entries made to FRA 232xx <i>Deposit and Trust Accounts</i> and 234xx <i>Other</i> . Authority codes Fxxx, N6xx, P4xx and P7xx are to be used for FRAs 16xxx <i>Capital Assets</i> , 513xx <i>Operating Expenses</i> , 232xx <i>Deposit and Trust Accounts</i> and 234xx <i>Other</i> .
9	25	Authority codes Lxxx and Mxxx are to be used with FRAs 426xx <i>Revenue on Consolidated Specified Purpose Accounts</i> and 516xx <i>Consolidated Specified Purpose Accounts Expenditures</i> .
Category 10: Requirements Regarding Prior Years' Adjustments		
10	60	Refunds of previous years revenue is a separate statutory expenditure authority, A122 or A823, which must be netted to non-tax revenues (debit to FRA 4xxxx, Authority code A122/A823 and Object code 4xxx but not 47xx).
10	61	Refunds of previous years expenditures is a separate statutory revenue authority (D311) which must be netted to expenses (credit to the original expense FRA, Authority code D311 and to the original Object code or 47xx).
10	71	For the entries to Authority code D312 <i>Adjustments to Previous Years Accounts Payable (PAYE)</i> , the same expense FRA used in the original entry should be used (e.g. FRA 51321) with the Object code 4594 <i>Adjustments to Payables at Year End (PAYE)</i> .
Category 11: Requirements Regarding Salaries and Benefits		
11	37	For entries made to FRAs 21411 to 21417 <i>Allowance for Employee Benefits</i> , the Authority codes Axxx, Bxxx or Fxxx and the Object codes 0101 to 0188 or 7023 <i>Allowance for Employee Benefits</i> must be used.
11	58	The Minister's salary and car allowance must be recorded using FRA 51311 <i>Salaries and Wages</i> , Authority code A111 <i>Minister's Salary and Motor Car Allowance</i> and Object codes 0101 and 0120.
11	59	The correct coding for recording salary and wages expense is FRA 51311 <i>Salaries and Wages</i> , the departmental appropriation Authority code and the Object codes 0101 to 0187.

Category	Report Number	Description
Category 11: Requirements Regarding Salaries and Benefits		
11	62	The Statutory Expenditure Authority A14A <i>Contributions to Employee Benefit Plans - Programs</i> must only be used with FRA 51312 <i>Employer Contribution Costs</i> , the Object codes 0160, 0162, 0169 and 0172 and with the "I" indicator.
11	64	The FRA 51312 <i>Employer Contribution Costs</i> must be used for employer contribution costs with the Object codes 016x and 017x <i>Employer Contributions</i> .
11	65	This report monitors that the amount charged to the FRA 51312 <i>Employer Contribution Costs</i> is allocated to the Object codes 0160 <i>Employer Contribution to Public Service Superannuation Account</i> , 0162 <i>Public Service Death Benefit Account</i> , 0169 <i>Employment Insurance</i> and to 0172 <i>Canada and Quebec Pension Plans</i> following the percentage required by the Treasury Board Secretariat (TBS).
Category 12 : Advances		
12	50	For the entries to record the GST paid on purchases with FRA 13392 <i>Goods and Services Tax (GST) Refundable Advance Accounts</i> , the Authority code G111 <i>Goods and Services Tax (GST) Refundable Advance Accounts</i> and Object code 8171 <i>Payment of GST on Purchases</i> must be used.
12	53	For entries made to record Accountable Advances during the year, the FRAs should be 13314, 13319, 13391, or 13399 and the Object codes should be 5030, 5032, 5035, 5041 or 5049. Also departments must charge their departmental appropriation. [Reference: FIS Accounting Manual, Section 3.2.3 Accountable Advances]
12	54	All transactions for standing advances are to be recorded by departments in FRA 13315 <i>Standing Advances</i> using Authority code H181 <i>Payments for Standing Advances to Employees</i> and Object codes 503x/504x. [Reference: FIS Accounting Manual, Section 3.2.3 <i>Accountable Advances</i>]

Category	Report Number	Description
Category 13: Suspense Accounts Requirements		
13	73	The FRAs 2161x <i>General Suspense Accounts</i> and 2162x <i>Special Suspense Accounts</i> must be used with Authority code R300 <i>Total (or Net, as applicable) Amounts of All Other Assets and of All Other Liabilities</i> . (Exceptions: FRA 21627 <i>Suspense for Proceeds from Asset Sales</i> must only be used with Authority codes D321/F999 and FRA 21621 <i>Other Government Department (OGD) Suspense</i> can also be used with Authority code B4xx).
13	83	The FRA 21615 <i>Undistributed/Unmatched FIS Suspense</i> and Authority code B420 <i>Interdepartmental Settlement Suspense Accounts</i> must only be used together. This FRA must also be used with an "I" indicator.

Appendix 3 – Sample Exception Report

Fiscal Year / Exercice	XXXX / XXXX	PWGSC – Finance, Accounting, Banking and Compensation Branch	TPSCG – Direction générale des finances, de la comptabilité, de la gestion bancaire et de la rémunération	Report / Rapport : 0014
Period / Période	XX	Central and Public Accounts Reporting Directorate	Direction des rapports des comptes publics et centraux	

A Program Activity (PA) Code must always be used with every revenue (FRA type 4xxxx) and expense (FRA type 5xxxx) transaction. In addition, any transaction with Authority codes Axxx and Bxxx must have a PA code entered.

Un code d'activité de programme (AP) doit toujours être utilisé pour chaque opération se rapportant aux revenus (CRF de catégorie 4xxxx) et aux dépenses (CRF de catégorie 5xxxx). De plus, chaque opération utilisant les autorisations Axxx et Bxxx doit contenir un code AP.

Dept. No. / N° de min. : xxx Department Name / Nom du min.

FRA / CRF	AUT	ACT	OBJ / ART	I / E	Opening Balance Solde d'ouverture	Current Month Mois courant	Year to date À ce jour	Closing Balance Solde de fermeture
42313	D211	00000	4559	E	0.00	-300.00	0.00	0.00
42314	D221	00000	4569	E	0.00	616.50	0.00	0.00
42315	D221	00000	4544	E	0.00	60.00	0.00	0.00
42315	D321	00000	4549	E	0.00	20,681.89	0.00	0.00
42319	D211	00000	4559	E	0.00	189,294.43	189,294.43	189,294.43
42761	B131	00000	4595	E	0.00	188,994.43	188,710.47	188,710.47
51321	D312	00000	4594	E	0.00	2,266.41	2,266.41	2,266.41
51321	D312	00000	4594	I	0.00	0.00	-2,266.41	-2,266.41
No. of transactions / Nombre de transactions : 8					0.00	401,613.66	378,004.90	378,004.90

*** End of report / Fin du rapport ***