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## *Government Wide – Chart Of Accounts*

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2004/2005

### *Chapter 4*

### *Financial Reporting Accounts – Summary*

*Last Updated : 2005-09-23*

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## 4.1 Introduction

This chapter provides an explanation of the financial reporting account (FRA) classification structure and contents, which for government-wide reporting purposes, identifies the relevant asset, liability, net assets/equity, revenue and expense accounts that are required for financial reporting (maintaining accounts in the General Ledger) and for preparing the consolidated financial statements for the Government of Canada.

The basis for coding the FRA classification is accrual accounting which requires transactions to be recorded in the period when they occur (and not only when cash or its equivalent is received or paid). Therefore, the transactions and events are recorded in the accounting records and recognized in the financial statements of the periods to which they relate. The elements recognized under accrual accounting are assets, liabilities, net assets/equity, revenue and expenses.

### 4.1.1 Accounting Manual

The Treasury Board Secretariat FIS Accounting Manual, available at the following URL:

[http://www.tbs-sct.gc.ca/pubs\\_pol/dcgpubs/acstd/fisam-mcsif-0701\\_e.asp](http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/acstd/fisam-mcsif-0701_e.asp) provides general information and guidance on accrual accounting. The Manual provides an overview of accrual accounting in the government and specifies that departments must follow generally accepted accounting principles (GAAP) as defined in the Canadian Institute of Chartered Accountants (CICA) Public Sector (PS) Accounting Handbook. The PS Accounting Handbook is the authoritative reference manual; and where appropriate, may be subject to modification or interpretations through the issuing of *Treasury Board Accounting Standards* (TBAS).

The Accounting Manual also gives examples of most routine transactions and many complex ones that are unique to government and highlight differences between reporting on an accrual accounting basis, accounting for authorities, and reporting by objects. The Receiver General Manual (RGM), Chapter 10 "Accounting Entries" available at the following URL: <http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html> provides additional examples of accounting entries and serve to supplement the FIS Accounting Manual.

### 4.1.2 FRA Utilization

The FRAs included in departmental CFMRS monthly trial balances contain the data needed by the Receiver General to prepare the financial statements on a monthly and annual basis. Monthly government-wide financial statements are included in the *Monthly Statement of Financial Operations*, which is used by the Department of Finance Canada to produce the results issued in the *Monthly Fiscal Monitor*. The government's annual financial statements are audited by the Auditor General and are included in the *Public Accounts of Canada* that are tabled, each fall, in Parliament. These statements are also included on a consolidated basis in the *Annual Financial Report of the Government of Canada*, which is published by the Minister of Finance.

### 4.1.3 Structure for the Financial Reporting Accounts

The financial reporting account structure is designed to identify accounting transactions as follows:

**Assets** are economic resources controlled by an entity as a result of past transactions or events and from which future economic benefits may be obtained. The assets are classified as being either financial assets (cash, accounts receivable, and loans, investments and advances, etc.) and non-financial assets (inventories, buildings, machinery and equipment, capital leases and work in progress, etc.).

**Liabilities** are financial obligations to outside organizations and individuals as a result of transactions and events on or before the accounting date. Liabilities are the result of contracts, agreements and legislation in force at the accounting date that require the government to repay borrowings or to pay for goods and services acquired or provided prior to the accounting date. The liabilities generally consist of accounts payable, accrued interest payable, accrued salaries and

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wages, superannuation, public debt, etc.

**Net Assets/Liabilities** represent the difference between total assets and liabilities. When the total assets exceed total liabilities, the resulting amount represents Net Assets. When total liabilities exceed total assets, the resulting amount represents Net Liabilities. The Net Assets/Liabilities consists of two categories; Unrestricted Net Assets/Liabilities and Restricted Net Assets/Liabilities. Following the end of each fiscal year, the net balances from the revenues, expenses and departmental payment, payroll, IS, DBA, and deposit control accounts, as well as 35ddd Organization Transfer Out/In and 36ddd Opening Balance Adjustments accounts are converted as appropriate into the new year opening balance of the Unrestricted Net Assets/Liabilities or the Restricted Net Assets/Liabilities account(s).

**Revenues** are increases in economic resources, either by way of inflows or enhancements of assets or reductions of liabilities, resulting from the ordinary activities of a department. They can result from activities such as tax revenue, the sale of goods or services, gain on sales of assets, interest and penalties earned on tax and non-tax revenue, and return on investments.

**Expenses** are the cost of resources consumed in and identifiable with the operations of the accounting period. Examples of expenses include operating expenses, grants and contributions, salaries, etc.

**Cash Reconciliation Control** accounts are similar to a bank account. However, since the cash accounts are restricted to the Receiver General (i.e., consolidated revenue fund), departments are required to use the cash reconciliation control accounts. The major difference between the control accounts and bank accounts is that control accounts are closed into Net Assets/Liabilities at year end after all other closings have been done.

## 4.2 List of Financial Reporting Accounts – Summary

- 1 ASSETS
  - 11 CURRENT ASSETS
    - 111 CASH
      - 1111 CASH BALANCES
        - 11111 Cash on Deposit in Canadian Currency (Consolidated Revenue Fund)
        - 11113 Special Deposits Held in Trust Receiver General
        - 11114 Cash on Deposit in Foreign Currencies
          - 1112 OUTSTANDING DEPOSITS (CASH IN TRANSIT)
            - 11121 Cash in Transit and in Hands of Collectors at Year End
            - 11123 Deposits in Transit to the Receiver General
            - 11124 Outstanding Deposits
            - 11125 Cash in Hands of Departments Awaiting Deposit to the Receiver General
          - 1113 OUTSTANDING PAYMENTS
            - 11131 Outstanding Payments (Receiver General Cheques and Other)
            - 11132 Imprest Accounts Cheques
            - 11133 Employment Insurance Warrants
            - 11134 Payments in Transit to the Receiver General
          - 1114 CASH EQUIVALENT ACCOUNTS
            - 11141 Travellers Cheques
            - 11149 Other Cash Equivalent Accounts
          - 1115 OTHER CASH ACCOUNTS
            - 11151 Consolidated Crown Corporations
            - 11159 Other Cash Accounts
        - 112 ACCOUNTS RECEIVABLE
          - 1121 ACCOUNTS RECEIVABLE TAX REVENUE
            - 11211 Personal Income Tax
            - 11212 Corporate Income Tax
            - 11213 Goods and Services Tax, including the Harmonised Sales Tax
            - 11214 Other Excise Taxes and Duties
            - 11215 Energy Taxes
            - 11216 Other Taxes
            - 11217 Customs Duties and Taxes on Imports
            - 11218 Source Deductions
            - 11219 NonResidents

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- 1122 ACCOUNTS RECEIVABLE OTHER REVENUE,  
EXCLUDING INTERDEPARTMENTAL
- 11221 Accounts Receivable Other Revenue
- 11225 Accrued Receivables <sup>3</sup>
- 11226 Other Receivables
- 11229 Allowance for Doubtful Accounts Accounts Receivable for  
Other Revenue, excluding Interdepartmental
- 1123 ACCOUNTS RECEIVABLE OTHER
- 11231 Accounts Receivable for Refunds of Program Expenses
- 11232 Consolidated Crown Corporations
- 11233 Overpayments to be Recovered
- 11234 Accrued Interest Receivables on Loans
- 11235 Accrued Interest Receivables on Term and Demand Deposits
- 11238 Unamortized Discount on Receivables
- 11239 Allowance for Doubtful Accounts Other Accounts Receivable
- 1124 ACCOUNTS RECEIVABLE INTERDEPARTMENTAL
- 11242 Other Government Departments (OGD) Accounts  
Receivable <sup>45 43 50</sup>
- 11244 Other Government Department (OGD) Suspense Advances <sup>13</sup>
- 11245 Interdepartmental Settlement (IS) Credits in Transit to the  
Receiver General (for Creditor Initiated IS) <sup>50</sup>
- 1125 ACCOUNTS RECEIVABLE TAX REVENUE  
INTERDEPARTMENTAL ALLOCATIONS
- 11251 Canada Pension Plan Premiums Receivable from Canada  
Revenue Agency (CRA)
- 11252 Employment Insurance Contributions Receivable from Canada  
Revenue Agency (CRA)
- 11253 Old Age Security Overpayments Receivable from Canada  
Revenue Agency (CRA)
- 11254 Provincial Tax Collections Receivable from Canada Revenue  
Agency (CRA)
- 11255 Provincial Benefit Programs Receivable from Finance
- 11259 Other Receivables
- 1127 ALLOWANCE FOR DOUBTFUL TAX ACCOUNTS TAX  
REVENUE
- 11271 Personal Income Taxes
- 11272 Corporate Income Taxes
- 11273 Goods and Services Tax (GST)
- 11274 Excise Tax and Duties
- 11275 Energy Taxes







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- 13135 Ridley Terminals
- 13138 Crown Corporation Enterprises (CCE) Equity Adjustments
- 13139 Other Investments in Other Enterprise Crown Corporations
- 1314 LOANS AND ADVANCES TO OTHER ENTERPRISE CROWN CORPORATIONS
- 13142 Canada Post Corporation
- 13143 Canadian Dairy Commission
- 13144 Cape Breton Development Corporation
- 13145 Freshwater Fish Marketing Corporation
- 13146 Royal Canadian Mint
- 13147 Ports Corporations
- 13148 Canada Lands (Notes Receivable)
- 13149 Other Loans and Advances to Other Enterprise Crown Corporations
- 1315 INVESTMENTS IN CONSOLIDATED CROWN CORPORATIONS
- 13151 Atomic Energy of Canada Limited
- 13152 Canadian Broadcasting Corporation
- 13153 Via Rail Canada Inc.
- 13159 Other Investments in Consolidated Crown Corporation
- 1316 LOANS AND ADVANCES TO CONSOLIDATED CROWN CORPORATIONS
- 13161 Atomic Energy of Canada Limited
- 13162 Queens Quay West Land Corporation
- 13163 National Capital Commission
- 13169 Other Loans and Advances to Consolidated Crown Corporation
- 1317 LOANS, INVESTMENTS AND ADVANCES FOR CONSOLIDATED CROWN CORPORATIONS
- 13170 Loans, Investments and Advances to Consolidated Crown Corporations
- 1318 UNAMORTIZED PREMIUM ON NOTES RECEIVABLE
- 13181 Unamortized Premium on Notes Receivable from Canada Lands
- 132 LOANS, INVESTMENTS AND ADVANCES TO OTHER GOVERNMENTS AND ORGANIZATIONS
- 1321 PROVINCIAL AND TERRITORIAL GOVERNMENTS FOR REGIONAL AND INDUSTRIAL DEVELOPMENT<sup>11</sup>
- 13211 Atlantic Development Board for Water Projects
- 13212 *Atlantic Provinces Power Development Act*

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- 13213 Financing of Special Areas and Highway Agreements
- 13214 Financing of Comprehensive Plan Development
- 13219 Other Loans and Advances for Regional and Industrial Development
- 1322 PROVINCIAL AND TERRITORIAL GOVERNMENTS FOR OTHER PURPOSES <sup>11</sup>
- 13221 FederalProvincial Fiscal Arrangements
- 13222 Municipal Development and Loan Boards for Capital Works
- 13223 Winter Capital Projects Fund
- 13224 Financing of Regional Electrical Interconnections
- 13225 Expansion of Agricultural Service Centres
- 13226 Loans to Yukon Territory for Other Purposes
- 13227 Provincial Tax Collection Overpayments T3
- 13229 Other Loans and Advances to Provincial and Territorial Governments
- 1323 NATIONAL GOVERNMENTS, INCLUDING DEVELOPING COUNTRIES
- 13231 National Governments, excluding Developing Countries
- 13232 Developing Countries
- 13233 Allowance for Loans to Developing Countries (Contra)
- 13234 Development of Export Trade
- 13235 Allowance for Loans for Development of Export Trade (Contra)
- 13236 NATO for Recoverable Damage Claims
- 13239 Other Loans and Advances to National Governments and Developing Countries
- 1324 INTERNATIONAL ORGANIZATIONS
- 13241 Capital Subscriptions to Development Banks
- 13242 Capital Subscriptions to International Banks
- 13243 Loan to International Monetary Fund for Enhanced Structural Assistance Facility
- 13244 Advances to International Organizations and Associations
- 13245 Advance to Global Environmental Facility
- 13246 Capital Subscriptions and Contributions to International Development Association
- 13247 Allowance for Subscriptions to International Organizations (Contra)
- 13248 Multilateral Advances to International Financial Institutions
- 13249 Allowance for Advances to International Financial Institutions (Contra)

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- 1326 JOINT AND MIXED ENTERPRISES
  - 13261 PetroCanada
  - 13262 Lower Churchill Development Corporation Limited
  - 13269 Other Joint and Mixed Enterprises
- 1327 OTHER ORGANIZATIONS
  - 13271 Development of Export Trade Payments Made to Private Sector<sup>10</sup>
  - 13272 Allowance for Development of Export Trade Payments Made to Private Sector (Contra)
- 133 OTHER LOANS, INVESTMENTS AND ADVANCES
  - 1331 LOANS AND ACCOUNTABLE ADVANCES TO EMPLOYEES
    - 13311 Missions Abroad (Foreign Affairs Working Capital Advances)
    - 13312 Personnel Posted Abroad (Foreign Affairs Working Capital Advances)
    - 13313 Imprest Accounts, Standing Advances and Authorized Loans
    - 13314 Accountable Advances (Temporary Advances)<sup>9</sup>
    - 13315 Standing Advances to Employees<sup>8</sup>
    - 13319 Other Loans and Advances to Employees
  - 1333 LOANS TO FIRST NATIONS AND NORTHERN TERRITORIES
    - 13331 First Nations in British Columbia
    - 13332 Native Claimants
    - 13333 Indian Economic Development
    - 13334 Indian Housing Assistance Fund
    - 13335 Inuit Loan Fund
    - 13336 Council for Yukon Indians
    - 13337 Yukon Energy Corporation
  - 1334 OTHER LOANS MADE BY DEPARTMENTS
    - 13341 Construction of Exhibition Buildings
    - 13343 Immigration Loans for Transportation and Assistance
    - 13345 Enterprise Development Loans
    - 13346 Hibernia Development Project
    - 13347 Assistance Loans Made by Atlantic Canada Opportunities Agency
    - 13348 Nordion International Inc.
  - 1335 OTHER ADVANCES AND SUBSIDIES
    - 13351 Provincial Workers Compensation Boards
    - 13352 Canadian Commercial Banks

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- 13353 Canadian Forces Housing
- 13354 Confederation Bridge
- 13355 St. John Harbour Bridge
- 13356 *Veterans Land Act* Fund
- 13357 Pilot Training Program MILITAIR Inc.
- 1336 LOANS AND ADVANCES TO CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS <sup>14</sup>
- 13361 Interest Bearing Loans to Employment Insurance Account
- 13363 Advances to Crop Reinsurance Fund
- 13364 Advances to Agricultural Commodities Stabilization Accounts
- 13369 Other Loans and Advances to Consolidated Specified Purpose Accounts
- 1337 LOANS AND ADVANCES ON EXPIRED LOAN GUARANTEES
- 13371 Loans and Advances on Expired Loan Guarantees
- 13379 Allowance for Doubtful Loans
- 1338 LOANS AND ADVANCES ON TRANSFER (INCLUDING REPAYABLE CONTRIBUTIONS)
- 13381 Loans
- 13388 Unamortized Discount
- 13389 Allowance for Doubtful Loans and Advances
- 1339 OTHER LOANS, INVESTMENTS AND ADVANCES
- 13391 Loans and Advances to Individuals Other than Employees
- 13392 Goods and Services Tax (GST) (including Harmonized Sales Tax HST) Refundable Advance Accounts <sup>7</sup>
- 13393 Canada Student Loans (Direct Loans)
- 13394 Amounts Subrogated under the *Canada Student Loans Act* and the *Canada Student Financial Assistance Act*
- 13398 Unamortized Discount on Canada Student Loans Risk Shared Loans
- 13399 Miscellaneous Loans, Investments and Advances
- 134 ALLOWANCE FOR VALUATION <sup>6</sup>
- 1341 ALLOWANCE FOR VALUATION FOR LOANS TO CROWN CORPORATIONS
- 13411 Loans to Enterprise Crown Corporations
- 13412 Loans to Consolidated Crown Corporations
- 1349 ALLOWANCE FOR VALUATION FOR OTHER LOANS
- 13490 Other Loans
- 13493 Allowance on Canada Student Loans (Direct Loans)
- 13494

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Allowance on Amounts Subrogated under the *Canada Student Loans Act* and the *Canada Student Financial Assistance Act*

- 13495 Allowance on Provincial Tax Collection Overpayments T3
- 135 LOANS, INVESTMENTS AND ADVANCES BY CONSOLIDATED CROWN CORPORATIONS
- 1351 LOANS AND ADVANCES BY CONSOLIDATED CROWN CORPORATIONS
- 13510 Loans and Advances by Consolidated Crown Corporations
- 1352 INVESTMENTS BY CONSOLIDATED CROWN CORPORATIONS
- 13520 Investments by Consolidated Crown Corporations
- 14 PREPAID EXPENSES AND DEFERRED CHARGES
- 141 PREPAID EXPENSES
- 1411 PREPAID EXPENSES
- 14110 Prepaid Expenses
- 1412 PREPAYMENTS OF TRANSFERS
- 14120 Prepayment of Transfer Payments
- 142 DEFERRED CHARGES
- 1421 DEFERRED CHARGES ON UNMATURED DEBT
- 14211 Unamortized Discounts on Treasury Bills
- 14212 Unamortized Discounts on Canada Bills
- 14213 Unamortized Discounts and Premiums on Marketable Bonds
- 14214 Unamortized Commissions on Canada Savings Bonds
- 1429 OTHER DEFERRED CHARGES
- 14299 Other Deferred Charges
- 15 INVENTORIES
- 151 REGULAR INVENTORIES
- 1511 INVENTORIES HELD FOR CONSUMPTION
- 15110 Inventories Held for Consumption<sup>5</sup>
- 15111 Work in Progress Other Government Department (OGD)
- 1512 INVENTORIES FOR RESALE
- 15120 Inventories for Resale
- 15121 Work in Progress External
- 16 CAPITAL ASSETS
- 161 TANGIBLE CAPITAL ASSETS
- 1611 LAND, BUILDINGS AND WORKS
- 16111 Land
- 16112 Buildings



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### IMPROVEMENTS

- 16241 Accumulated Amortization on Leasehold Improvements
- 16242 Accumulated Amortization on Leasehold Improvements on Properties where Custodian is Another Government Department
- 163 WORK IN PROGRESS ON TANGIBLE CAPITAL ASSETS
- 1631 WORK IN PROGRESS <sup>4</sup>
- 16311 Buildings in Progress of Construction
- 16312 Engineering Works in Progress of Construction
- 16315 Work in Progress for Software
- 16319 Other Construction or Work in Progress
- 166 TANGIBLE CAPITAL ASSETS UNDER CAPITAL LEASES <sup>15</sup>
- 1661 LAND, BUILDINGS AND WORKS UNDER CAPITAL LEASES
- 16611 Land under Capital Leases
- 16612 Buildings under Capital Leases
- 16613 Works and Infrastructure under Capital Leases
- 1662 MACHINERY AND EQUIPMENT UNDER CAPITAL LEASES
- 16621 Machinery and Equipment under Capital Leases
- 16622 Informatics Hardware under Capital Leases
- 16623 Informatics Software under Capital Leases
- 16624 Arms and Weapons under Capital Leases
- 16629 Other Equipment under Capital Leases
- 1663 VEHICLES UNDER CAPITAL LEASES
- 16631 Ships and Boats under Capital Leases
- 16632 Aircraft under Capital Leases
- 16633 Motor Vehicle (NonMilitary) under Capital Leases
- 16634 Military Vehicles under Capital Leases
- 16639 Other Vehicles under Capital Leases
- 167 ACCUMULATED AMORTIZATION ON TANGIBLE CAPITAL ASSETS UNDER CAPITAL LEASES
- 1671 ACCUMULATED AMORTIZATION ON BUILDINGS AND WORKS UNDER CAPITAL LEASES
- 16712 Accumulated Amortization on Buildings under Capital Leases
- 16713 Accumulated Amortization on Works and Infrastructure under Capital Leases
- 1672 ACCUMULATED AMORTIZATION ON MACHINERY AND EQUIPMENT UNDER CAPITAL LEASES

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- 16721 Accumulated Amortization on Machinery and Equipment under Capital Leases
- 16722 Accumulated Amortization on Informatics Hardware under Capital Leases
- 16723 Accumulated Amortization on Informatics Software under Capital Leases
- 16724 Accumulated Amortization on Arms and Weapons under Capital Leases
- 16729 Accumulated Amortization on Other Equipment under Capital Leases
- 1673 ACCUMULATED AMORTIZATION ON VEHICLES UNDER CAPITAL LEASES
- 16731 Accumulated Amortization on Ships and Boats under Capital Leases
- 16732 Accumulated Amortization on Aircrafts under Capital Leases
- 16733 Accumulated Amortization on Motor Vehicles (NonMilitary) under Capital Leases
- 16734 Accumulated Amortization on Military Vehicles under Capital Leases
- 16739 Accumulated Amortization on Other Vehicles under Capital Leases
- 2 LIABILITIES
- 21 CURRENT LIABILITIES
- 211 ACCOUNTS PAYABLE
- 2111 ACCOUNTS PAYABLE REGULAR
- 21111 Accounts Payable Ongoing
- 21112 Accrued Salaries and Wages
- 21113 Accrued Liabilities <sup>1</sup>
- 21117 Accrued Interest Payable on Regular (Trade) Payables
- 21119 Other Payables
- 2112 UNPAID PAYROLL DEDUCTIONS
- 21121 Income Taxes Payable (to Government of Canada)
- 21122 Canada Pension Plan (CPP) Payable
- 21123 Employment Insurance (EI) Payable
- 21124 Superannuation Deducted <sup>16</sup>
- 21125 Retirement Compensation Accounts Deducted
- 21126 Other Deductions Payable to the Government of Canada
- 21127 Deductions Payable to Outside Parties
- 21128 Departmental Paylist Deductions
- 21129 Other Unpaid Payroll Deductions



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- 2113 ACCOUNTS PAYABLE INTERDEPARTMENTAL
- 21132 Other Government Departments (OGD) Accounts Payable<sup>45 43 50</sup>
- 21134 Goods and Services Tax (GST) (including Harmonized Sales Tax HST) Payable to Canada Customs and Revenue Agency (CCRA)<sup>22</sup>
- 21135 Interdepartmental Settlement (IS) Debits in Transit to the Receiver General (for Debtor Initiated IS)<sup>50</sup>
- 2114 NOTES PAYABLE
- 21141 Notes Payable to International Development Association
- 21142 Notes Payable to Development Banks
- 21143 Notes Payable to International Financial Institutions
- 21149 Notes Payable to Other International Organizations and Banks
- 2115 OTHER ACCOUNTS PAYABLE
- 21151 Provincial Sales Tax, excluding Harmonized Sales Tax (HST)
- 21152 Consolidated Crown Corporations
- 21153 Contractors Holdback
- 21154 Accrued Interest Payable on Capital Leases
- 21155 Amounts Owing to Banks under Direct Financing Arrangements pursuant to the *Canada Student Financial Assistance Act* (CSFA)
- 21159 Other Accounts Payable
- 2116 ACCOUNTS PAYABLE BY CANADA REVENUE AGENCY (CRA) TAX REVENUE
- 21161 Personal and NonResidents Tax Payable Account
- 21162 Corporate Income Taxes Payable
- 21163 Goods and Services Tax (GST)
- 21164 Accounts Payable Provincial Sales Tax
- 21165 Accounts Payable Nova Scotia Worker Compensation
- 21166 Accounts Payable to the Ministry of Revenue Quebec (MRQ) by Canada Revenue Agency (CRA)
- 21169 Other Tax Revenues Payable
- 2117 ACCOUNTS PAYABLE TAX REVENUE INTERDEPARTMENTAL ALLOCATIONS
- 21171 Canada Pension Plan Premiums Payable to the Department of Social Development
- 21172 Employment Insurance Contributions Payable to Human Resources and Skills Development (HRSD)
- 21173 Old Age Security Overpayments Payable to the Department of Social Development
- 21174

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- T1 (Individual) Provincial and Territorial Tax Collections Payable to Finance
- 21175 Provincial Benefit Programs Payable to Canada Revenue Agency (CRA)
- 21176 Harmonized Sales Tax (HST) Payable to Finance (used by Canada Revenue Agency CRA)
- 21177 T2 (Corporate) Provincial and Territorial Tax Collections Payable to Finance
- 21179 Other Payables
  - 212 INTEREST AND MATURED DEBT
    - 2121 MATURED DEBT
      - 21211 Marketable Bonds
      - 21212 Canada Savings Bonds
      - 21213 Treasury Bills
      - 21214 Matured Debt in Foreign Currencies
      - 21219 Other Matured Debt
    - 2122 INTEREST DUE ON UNMATURED DEBT
      - 21221 Interest Due
      - 21222 Compound Interest on Canada Savings Bonds
      - 21223 Interest Due on Coupons
    - 2123 INTEREST ACCRUED ON UNMATURED DEBT
      - 21231 Interest Accrued on Marketable Bonds
      - 21232 Interest Accrued on Canada Savings Bonds
      - 21233 Interest Accrued on Special NonMarketable Bonds Issued to Canada Pension Plan (CPP) Investment Fund
      - 21234 Interest Accrued on Unmatured Debt in Foreign Funds
      - 21235 Interest Accrued on Other Liabilities
      - 21236 Interest Accrued for Promissory Notes
      - 21237 Interest Accrued for Medical Equipment Trust
  - 213 CURRENT PORTION OF LONGTERM DEBT
    - 2131 UNMATURED DEBT IN CANADIAN CURRENCY
      - 21311 Marketable Bonds
      - 21312 Canada Savings Bonds
      - 21313 Treasury Bills
      - 21314 Other Unmatured Debt in Canadian Currency
    - 2132 UNMATURED DEBT IN FOREIGN CURRENCY
      - 21321 Marketable Bonds
      - 21322 Other Unmatured Debt in Foreign Currency
  - 214 ALLOWANCES

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- 2141 ALLOWANCE FOR EMPLOYEE BENEFITS <sup>23</sup>
- 21411 Allowance for Vacation Pay
- 21412 Allowance for Termination Benefits <sup>21</sup>
- 21413 Allowance for Retroactive Salaries
- 21414 Allowance for TimeOff in Lieu
- 21417 Allowance for Other Employee Benefits
- 21418 Consolidated Crown Corporations
- 2142 ALLOWANCE FOR BORROWINGS OF CROWN CORPORATIONS
- 21421 Total Borrowings of Agent Enterprise Crown Corporations
- 21422 Borrowings of Agent Enterprise Crown Corporations Expected to be Repaid
- 21423 Total Borrowings of Consolidated Crown Corporations
- 21424 Borrowings of Consolidated Crown Corporations Expected to be Repaid
- 2143 OTHER ALLOWANCES
- 21431 Allowance for Accrued Statutory Items
- 21432 Allowance for Loan Guarantees
- 2144 ALLOWANCES FOR OTHER VALUATION AMOUNTS
- 21441 Income Tax Refunds
- 21442 Petroleum Industry Refunds
- 21443 Harmonized Sales Tax (HST) Payable to Provinces
- 215 OTHER CURRENT LIABILITIES
- 2151 DEFERRED REVENUES
- 21510 Deferred Revenues
- 21511 Lease Inducement
- 216 SUSPENSE ACCOUNTS
- 2161 GENERAL SUSPENSE ACCOUNTS
- 21611 General Suspense Accounts
- 21612 Intradepartmental Clearing Account
- 21613 Garnisheed Salaries
- 21614 Family Orders
- 21615 Undistributed/Unmatched IS Suspense <sup>13 48</sup>
- 21619 Other General Suspense Accounts
- 2162 SPECIAL SUSPENSE ACCOUNTS
- 21621 Other Government Department (OGD) Suspense
- 21622 Public Service Superannuation Act (PSSA) / Supplementary Retirements Benefit Account (SRBA) Suspense Clearing



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### MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNTS

22241 Members of Parliament Retiring Allowances Account (House  
of Commons)

22242 Senators Retiring Allowances Accounts

### 2225 MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

22251 Retirement Compensation Arrangements (RCA) Account  
House of Commons

22252 Retirement Compensation Arrangements (RCA) House of  
Commons Cumulative Tax Withheld Recoverable

22255 Retirement Compensation Arrangements (RCA) Account  
Senate

22256 Retirement Compensation Arrangements (RCA) Account  
Senate Cumulative Tax Withheld Recoverable

### 223 RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT (RCA)

#### 2231 RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT NO. 1 PUBLIC SERVANTS

22311 Retirement Compensation Arrangements (RCA) No. 1 Public  
Servants General Account

22312 Retirement Compensation Arrangements (RCA) No. 1 Public  
Servants Cumulative Tax Withheld Recoverable

#### 2232 RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT NO. 1 NATIONAL DEFENCE

22321 Retirement Compensation Arrangements (RCA) Account No.  
1 National Defence General Account

22322 Retirement Compensation Arrangements (RCA) Account No.  
1 National Defence Cumulative Tax Withheld Recoverable

#### 2233 RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT NO. 1 ROYAL CANADIAN MOUNTED POLICE (RCMP)

22331 Retirement Compensation Arrangements (RCA) Account No.  
1 Royal Canadian Mounted Police (RCMP) General Account

22332 Retirement Compensation Arrangements (RCA) No. 1 Royal  
Canadian Mounted Police (RCMP) Cumulative Tax Withheld  
Recoverable

#### 2234 RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT NO. 2 PUBLIC SERVANTS

22341 Retirement Compensation Arrangements (RCA) No. 2 Public  
Servants General Account

22342 Retirement Compensation Arrangements (RCA) No. 2 Public  
Servants Cumulative Tax Remitted Recoverable

### 224 OTHER PUBLIC SECTOR PENSION ACCOUNTS

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- 2241 SUPPLEMENTARY RETIREMENTS BENEFIT ACCOUNT  
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- 42717 Pension Contributions Credited to Revenue<sup>49</sup>
- 42718 Miscellaneous Revenue from Payroll Deductions<sup>49</sup>
- 42719 Miscellaneous<sup>49</sup>
- 4272 DONATION AND BEQUEST REVENUES
- 42723 Donations to Canadian Institutes of Health Research<sup>49</sup>
- 42724 Interest on Endowment Donations and Bequests<sup>49</sup>
- 42725 Donations and Bequests to Other Accounts<sup>49</sup>
- 4273 OTHER REVENUE FOR ACCOUNTING PURPOSES
- 42732 Gains on Foreign Exchange Revaluations at YearEnd<sup>49</sup>
- 42733 Other Gains on Foreign Exchange Valuations<sup>49</sup>
- 42734 Revenue from Joint Project and Cost Sharing Agreements<sup>49</sup>
- 42735 Gain on Change in Lease Terms<sup>49</sup>
- 4274 OTHER REVENUE FOR CONSOLIDATED CROWN CORPORATIONS
- 42741 Old Port of Montreal Corporation<sup>49</sup>
- 42749 Other Consolidated Crown Corporations<sup>49</sup>
- 4275 FOREIGN EXCHANGE GAIN/LOSS
- 42751 Foreign Exchange Gain/Loss on the Exchange Fund Account<sup>49</sup>
- 42752 Foreign Exchange Gain/Loss Related to the Position with the International Monetary Fund<sup>49</sup>
- 42753 Foreign Exchange Gain/Loss on Unmatured Debt<sup>49</sup>
- 42754 Foreign Exchange Gain/Loss on Currency Swap Revaluations<sup>49</sup>
- 42755 Foreign Exchange Gain/Loss on Sovereign Loans<sup>49</sup>
- 42756 Foreign Exchange Gain/Loss Other<sup>49</sup>
- 42757 Interest on Subscriptions to the International Monetary Fund (IMF)<sup>49</sup>
- 4276 CLEARING ACCOUNTS FOR COLLECTION OF RESPONDABLE REVENUE AMOUNTS
- 42761 Respendable Revenue Clearing
- 4277 POST CAPITALIZATION CAPITAL ASSETS OFFSET
- 42771 Post Capitalization Policy Capital Assets & Inventories Offset<sup>49</sup>
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- 51 PROGRAM EXPENSES
- 511 TRANSFER PAYMENTS

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- 5111 TRANSFER PAYMENTS TO OR ON BEHALF OF INDIVIDUALS
  - 51111 Old Age Security and Related Payments <sup>49</sup>
  - 51112 Employment Insurance Benefits <sup>49</sup>
  - 51113 Child Tax Benefits <sup>49</sup>
  - 51114 Goods and Services Tax (GST) Credit to Persons <sup>49</sup>
  - 51115 Assistance to Encourage Employment
  - 51116 Canada Student Loans or Grants <sup>49</sup>
  - 51117 Pensions to Veterans <sup>49</sup>
  - 51118 Payments to Native Peoples <sup>49</sup>
  - 51119 Other Transfers to Individuals <sup>49</sup>
- 5112 TRANSFER PAYMENTS TO OR ON BEHALF OF INDIVIDUALS THROUGH THE TAX SYSTEM
  - 51121 Childrens Special Allowances <sup>49</sup>
  - 51122 Children Special Allowance Accrual <sup>49</sup>
  - 51125 Child Tax Benefits Accrual <sup>49</sup>
  - 51126 Goods and Services Tax (GST) Credit to Persons Accrual <sup>49</sup>
- 5113 TRANSFER PAYMENTS TO OTHER LEVELS OF GOVERNMENT WITHIN CANADA <sup>31</sup>
  - 51130 Canada Health Transfer
  - 51131 Canada Health and Social Transfer
  - 51132 Equalization Payments <sup>49</sup>
  - 51133 Other Fiscal Arrangement Transfers by Dept of Finance <sup>49</sup>
  - 51134 Payments to Territorial Governments for Operating Expenditures <sup>49</sup>
  - 51135 Payments Made under Infrastructure Canada <sup>49</sup>
  - 51136 Health Reform Transfer
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  - 51139 Other Transfers to Other Levels of Government
- 5115 PAYMENTS TO INDUSTRY
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- 5117 PAYMENTS TO NONPROFIT ORGANIZATIONS,  
INCLUDING NATIVE PEOPLES
  - 51171 Payments to or on Behalf of Native Peoples<sup>49</sup>
  - 51179 Other Transfers to NonProfit Organizations<sup>49</sup>
- 5119 PAYMENTS TO OTHER SECTORS
  - 51191 Payments to Consolidated Specified Purpose Accounts<sup>49</sup>
  - 51192 Provision for Loan Guarantees<sup>49</sup>
  - 51199 Other Transfers to any Other Sector<sup>49</sup>
- 512 CROWN CORPORATION EXPENSES
  - 5129 CROWN CORPORATION EXPENSES
    - 51290 Consolidated Crown Corporation Expenses<sup>48</sup>
    - 51291 Enterprises Crown Corporation (ECC) Modified Equity Share  
of Losses<sup>48</sup>
- 513 OPERATING EXPENSES
  - 5131 PERSONNEL OPERATING EXPENSES
    - 51311 Salaries and Wages (including Allowances)<sup>32</sup>
    - 51312 Employer Contribution Costs<sup>33 48</sup>
    - 51313 Other Superannuation Related Costs
    - 51314 Pension and Similar Payments to Former Employees
    - 51315 Pension Provision Adjustments<sup>48</sup>
  - 5132 OPERATING AND MAINTENANCE
    - 51321 Operating Expenses<sup>34</sup>
    - 51325 Cost of Goods Sold for Inventories
- 514 AMORTIZATION EXPENSES ON CAPITAL ASSETS
  - 5140 AMORTIZATION EXPENSES ON LEASEHOLD  
IMPROVEMENTS
    - 51401 Amortization Expenses on Leasehold Improvements<sup>49</sup>
  - 5141 AMORTIZATION EXPENSES ON CAPITAL ASSETS  
BUILDINGS AND WORKS
    - 51412 Amortization Expenses Buildings<sup>49</sup>
    - 51413 Amortization Expenses Works and Infrastructure<sup>49</sup>
  - 5142 AMORTIZATION EXPENSES ON CAPITAL ASSETS  
MACHINERY AND EQUIPMENT
    - 51421 Amortization Expenses Machinery and Equipment<sup>49</sup>
    - 51422 Amortization Expenses Informatics Hardware<sup>49</sup>
    - 51423 Amortization Expenses Informatics Purchased and Developed  
Software<sup>49</sup>
    - 51424 Amortization Expenses Arms and Weapons<sup>49</sup>
    - 51429 Amortization Expenses Other Equipment including

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5143 AMORTIZATION EXPENSES ON VEHICLES

51431 Amortization Expenses Ships and Boats <sup>49</sup>

51432 Amortization Expenses Aircraft <sup>49</sup>

51433 Amortization Expenses Motor Vehicles (NonMilitary) <sup>49</sup>

51434 Amortization Expenses Military Vehicles <sup>49</sup>

51439 Amortization Expenses Other Vehicles <sup>49</sup>

5145 AMORTIZATION EXPENSES ON TANGIBLE ASSETS  
UNDER CAPITAL LEASES

51451 Amortization Expenses Tangible Assets under Capital  
Leases <sup>49</sup>

5146 CROWN CORPORATION AMORTIZATION EXPENSES  
ON TANGIBLE CAPITAL ASSETS

51461 Crown Corporations Amortization Expenses All Categories <sup>49</sup>

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5151 LOSS ON SALE OR OTHER DISPOSAL OF PHYSICAL  
ASSETS

51511 Loss on Disposal of Physical Assets

51512 Loss on Sale of Bullion and Coinage <sup>49</sup>

51515 Crown Corporation Loss on Disposal of Tangible Capital  
Assets

5152 LOSS ON SALE OF GOVERNMENT ORGANIZATIONS

51521 Loss on Sale of Crown Corporations <sup>49</sup>

51522 Loss on Sale of Departmental Organizations

51523 Loss on Sale of Joint and Mixed Enterprise

516 CONSOLIDATED SPECIFIED PURPOSE ACCOUNT  
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5161 MAJOR CONSOLIDATED SPECIFIED PURPOSE  
ACCOUNTS EXPENDITURES

51611 Administration Expenses Employment Insurance Account

51613 ReInsurance Amounts Paid to the Provinces <sup>49</sup>

51614 Payments from Agricultural Commodities Stabilization Board  
Accounts

51619 Other Accounts

5162 INSURANCE, DONATION, BEQUEST EXPENSES AND  
OTHER PAYMENTS

51621 Pollution Claims and Expenses from the Oil Pollution Fund <sup>49</sup>

51622 Payments from Other Insurance Accounts <sup>49</sup>

5163 OTHER CONSOLIDATED SPECIFIED PURPOSE  
ACCOUNTS

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- 51631 Payments from Environmental Studies Research Fund
- 51633 Payments from Canadian Commercial Bank and Northland Bank Account<sup>49</sup>
- 51634 Payments from Seized Property Proceeds Account<sup>49</sup>
- 51635 Payments from Earmarked Fees and Other Levies<sup>49</sup>
- 51636 Payments from New Parks and Historic Sites Account
- 51639 Other Payments
- 517 OTHER PROGRAM EXPENSES
- 5171 INVESTMENT EXPENSES
- 51711 Loss on Foreign Exchange<sup>49</sup>
- 51712 Loss on Foreign Exchange ReValuations at YearEnd<sup>49</sup>
- 51713 Interest Component on Capital Lease Payments<sup>49</sup>
- 51719 Other Investment Expenses
- 5172 MISCELLANEOUS EXPENSES
- 51721 Export Development Canada Administration Charges
- 51722 Miscellaneous Special Payments, e.g. Court Awards<sup>35 49</sup>
- 51724 Government Contingencies Account<sup>49</sup>
- 51725 Suspense Account for Duplicate Payments<sup>49</sup>
- 51726 Interest on Overdue Suppliers Accounts<sup>49</sup>
- 51729 Other Miscellaneous Expenses
- 5173 OTHER PROGRAM EXPENSES FOR ACCOUNTING PURPOSES
- 51731 Provision for Valuation<sup>36 48</sup>
- 51732 Bad Debt Expense<sup>49</sup>
- 51733 Losses on WriteOffs and WriteDowns<sup>49</sup>
- 51734 Suspense Activity Accounts<sup>49</sup>
- 51735 Amortization of Confederation Bridge<sup>49</sup>
- 51736 Bad Debt Employment Insurance<sup>49</sup>
- 51739 Other Program Expenses for Accounting Purposes
- 5174 PAYMENTS TO ENTERPRISE CROWN CORPORATIONS<sup>37</sup>
- 51741 Export Development Canada<sup>49</sup>
- 51742 Canada Post Corporation<sup>49</sup>
- 51743 Cape Breton Development Corporation<sup>49</sup>
- 51744 Canada Ports Corporation<sup>49</sup>
- 51745 Canadian Commercial Corporation<sup>49</sup>
- 51749 Other Payments to Enterprise Crown Corporations<sup>49</sup>
- 5175 PAYMENTS TO CONSOLIDATED CROWN



## Government Wide – Chart Of Accounts – Financial Reporting Accounts (FY 2004/2005)

### CORPORATIONS <sup>37</sup>

51751 Canada Mortgage and Housing Corporation (Minister's Account) <sup>49</sup>

51752 Canadian Broadcasting Corporation <sup>49</sup>

51753 Telefilm Canada <sup>49</sup>

51754 Marine Atlantic Inc <sup>49</sup>

51755 VIA Rail Canada Inc <sup>49</sup>

51756 International Development Research Centre <sup>49</sup>

51757 National Capital Commission <sup>49</sup>

51759 Other Payments to Consolidated Crown Corporations <sup>49</sup>

### 5176 SPECIAL PAYMENTS

51761 Fuel Rebate Program Payments <sup>49</sup>

51762 Fuel Rebate Program Accrual Basis <sup>49</sup>

### 5177 BAD DEBT EXPENSE TAX REVENUES

51771 Personal Income Taxes <sup>49</sup>

51772 Corporate Income Taxes <sup>49</sup>

51773 Goods and Sales Tax (GST) <sup>49</sup>

51774 Excise Tax and Duties <sup>49</sup>

51775 Energy Taxes <sup>49</sup>

51776 Other Taxes <sup>49</sup>

51777 Customs Duties and Taxes on Imports <sup>49</sup>

51778 Source Deductions <sup>49</sup>

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#### 5181 PROVISION FOR VALUATION FOR TRANSFER PAYMENTS TO OTHER LEVELS OF GOVERNMENT

51811 Canada Health and Social Transfer (CHST) <sup>49</sup>

51812 Medical Care <sup>49</sup>

51814 Fiscal Arrangements <sup>49</sup>

51819 Provision for Valuation for Other Levels of Government Other <sup>49</sup>

#### 5182 PROVISION FOR VALUATION FOR OTHER TRANSFER PAYMENTS

51821 Accounts Payable Employment Insurance (EI) Benefits <sup>49</sup>

51822 Accounts Payable for Crop Reinsurance <sup>49</sup>

51823 Valuation for Beef Plan National Tripartite Stabilization Program (NTSP) <sup>49</sup>

51825 Valuation for Other Payments to Persons <sup>49</sup>

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- 51829 Provision for Valuation for all Other Transfer Payments<sup>49</sup>
  - 5183 PROVISION FOR VALUATION FOR CROWN CORPORATIONS
    - 51831 Provision for Crown Corporations<sup>49</sup>
    - 51832 Provision for Crown Corporations (Contra)<sup>49</sup>
    - 5184 PROVISION FOR PERSONNEL EXPENSES
      - 51841 Personnel Expenses to Defence<sup>49</sup>
      - 51842 Personnel Expenses to All Other Departments<sup>49</sup>
      - 51843 Provision for Valuation for Interest on Pensions<sup>49</sup>
    - 5185 PROVISION FOR VALUATION FOR OTHER EXPENSES
      - 51851 Agriculture<sup>49</sup>
      - 51852 Defence<sup>49</sup>
      - 51853 Foreign Affairs<sup>49</sup>
      - 51854 Human Resources Development Canada (HRDC)<sup>49</sup>
      - 51855 Industry and Regional Agencies<sup>49</sup>
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      - 51859 Other Departments and Agencies<sup>49</sup>
- 52 PUBLIC DEBT CHARGES
  - 521 INTEREST ON UNMATURED DEBT
    - 5211 MARKETABLE BONDS
      - 52111 Marketable Bonds<sup>49</sup>
      - 52112 Real Return Bonds<sup>49</sup>
      - 52113 Currency Swap Transactions<sup>49</sup>
    - 5212 TREASURY BILLS
      - 52120 Treasury Bills<sup>49</sup>
    - 5213 CANADA SAVINGS BONDS
      - 52130 Canada Savings Bonds<sup>49</sup>
    - 5214 BONDS FOR CANADA PENSION PLAN
      - 52140 Special NonMarketable Bonds Issued to the Canada Pension Plan Investment Fund<sup>49</sup>
  - 5215 INTEREST ON OTHER SECURITIES IN CANADIAN FUNDS
    - 52151 Interest on Canadian Money Market<sup>49</sup>
    - 52152 Interest on Canada Health and Social Transfer (CHST) and Medical Equipment Trusts<sup>49</sup>
    - 52159 Interest on Other Securities in Canadian Funds<sup>49</sup>
  - 5216 INTEREST ON SECURITIES IN FOREIGN CURRENCIES

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- 52161 Interest on Marketable Bonds in Foreign Currencies<sup>49</sup>
- 52162 Interest on Canada Notes<sup>49</sup>
- 52163 Interest on Canada Bills<sup>49</sup>
- 52164 Interest on Securities Payable in U.S. Dollars<sup>49</sup>
- 52165 Interest on Securities Payable in Swiss Francs<sup>49</sup>
- 52166 Interest on Securities Payable in German Marks<sup>49</sup>
- 52167 Interest on Securities Payable in Japanese Yen<sup>49</sup>
- 52168 Interest on Euro MediumTerm Notes<sup>49</sup>
- 52169 Interest on Securities Payable in Other Foreign Funds<sup>49</sup>
- 522 INTEREST ON OTHER LIABILITIES<sup>38</sup>
  - 5221 INTEREST ON SUPERANNUATION ACCOUNTS
    - 52211 Interest on Public Service Superannuation Account
    - 52212 Interest on Canadian Forces Superannuation Account
    - 52213 Interest on Royal Canadian Mounted Police (RCMP) Superannuation Account
    - 52214 Interest on Members of Parliament (MP) Retirement Allowance Account
    - 52216 Interest on Supplementary Retirements Benefit Accounts (SRBA)
    - 52217 Interest on Other Superannuation Accounts
    - 52219 Interest on Other Pension Liability Accounts
  - 5222 INTEREST ON RETIREMENT COMPENSATION ALLOWANCE (RCA) ACCOUNTS
    - 52221 Interest on Retirement Compensation Arrangements Account (RCA) Account No. 1 Public Servants
    - 52222 Interest on Retirement Compensation Arrangements Account (RCA) Account No. 1 National Defence
    - 52223 Interest on Retirement Compensation Arrangements (RCA) Account No. 1 Royal Canadian Mounted Police (RCMP)
    - 52224 Interest on Retirement Compensation Arrangements (RCA) Account No. 2 Public Servants
    - 52225 Interest on Members of Parliament (MP) Retirement Compensation Arrangements (RCA) Account
  - 5223 INTEREST PAID ON CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS
    - 52231 Interest Paid to Employment Insurance (EI) Fund (Offset to 42611)
    - 52232 Interest on Other Consolidated Specified Purpose Accounts (Offset to 42145)
  - 5224 INTEREST ON OTHER NONBUDGETARY ACCOUNTS
    - 52241 Interest on Canada Pension Plan Account

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- 52242 Interest on Other NonBudgetary Accounts
  - 523 INTEREST PAID BY OTHER ENTITIES WITHIN THE GOVERNMENT<sup>39</sup>
  - 5231 INTEREST PAID BY CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS
- 52311 Interest Paid by Employment Insurance (EI) Fund (Offset to 42141)
- 52319 Interest Paid by Other Consolidated Specified Purpose Accounts
  - 5232 INTEREST PAID BY REVOLVING FUNDS
- 52320 Interest paid by revolving funds<sup>49</sup>
- 5233 INTEREST PAID BY NONBUDGETARY FUNDS AND ACCOUNTS
- 52330 Interest Paid by NonBudgetary Funds and Accounts
- 5239 OTHER INTEREST PAID
- 52390 Other Interest Paid
  - 524 OTHER PUBLIC DEBT EXPENSES
- 5241 AMORTIZATION OF DISCOUNTS, PREMIUMS AND COMMISSIONS ON BONDS
- 52411 Amortization of Discounts, and Premiums on Marketable Bonds
- 52412 Amortization of Commissions on Canada Savings Bonds
- 5242 SERVICING COSTS AND COSTS OF ISSUING NEW LOANS
- 52421 Servicing Costs<sup>49</sup>
- 52422 Costs of Issuing New Loans<sup>49</sup>
- 5249 OTHER
- 52490 Other<sup>49</sup>
- 52491 Interest Component on Capital Lease Payments<sup>49</sup>
- 6 CASH RECONCILIATION CONTROL ACCOUNTS
- 61 CASH PAYMENT CONTROL ACCOUNTS
- 61DDD Cash Payment Control Accounts<sup>40 49</sup>
- 62 CASH DEPOSIT CONTROL ACCOUNTS
- 62DDD Cash Deposit Control Accounts<sup>40 49</sup>
- 63 PAYROLL CONTROL ACCOUNTS
- 63DDD Payroll Control Accounts<sup>40 49</sup>
- 64 INTERDEPARTMENTAL SETTLEMENT (I.S.) DEBIT CONTROL ACCOUNTS
- 64DDD Interdepartmental Settlement (IS) Debit Control Accounts<sup>40 41 48</sup>

**Government Wide – Chart Of Accounts – Financial Reporting Accounts (FY 2004/2005)**

- 65 INTERDEPARTMENTAL SETTLEMENT (I.S.) CREDIT CONTROL ACCOUNTS
- 65DDD Interdepartmental Settlement (IS) Credit Control Account<sup>40 41 48</sup>
- 66 CASH PAYMENTS CONTROL ACCOUNTS IN U.S. DOLLARS<sup>40</sup>
- 66DDD Payment Control Accounts U.S. Dollars<sup>49 40</sup>
- 67 CASH PAYMENT CONTROL ACCOUNTS OTHER FOREIGN CURRENCIES
- 67DDD Payment Control Accounts Other Foreign Currencies<sup>40 49</sup>
- 68 CASH PAYMENT CONTROL ACCOUNT DEPARTMENTAL BANK ACCOUNT (DBA) AND ZERO BALANCE ACCOUNT (ZBA) REDEMPTIONS
- 68DDD Payment Control Account Departmental Bank Account (DBA) and Zero Balance Account (ZBA) Redemptions<sup>40 49</sup>
- 69 CASH DEPOSIT CONTROL ACCOUNTS IN FOREIGN CURRENCIES
- 69DDD Deposit Control Accounts in Foreign Currencies<sup>40 49</sup>
- 6X OTHER CONTROL ACCOUNTS<sup>42</sup>
- 6XDDD Other Control Account(s) Assigned to February 1, 2001 include<sup>40 49</sup>
- 6BDDD NonTreasury Control Accounts Department of Finance<sup>49</sup>
- 6CDDD Program Payment Control Accounts<sup>49</sup>

## Appendix A – Release Notes – Date Order

<b>Date</b>	<b>Code</b>	<b>Status</b>	<b>Description</b>
2005-09-07	23336	New	New account as per TBS.
2005-09-07	23346	New	New account as per TBS.
2005-09-07	23356	New	New account as per TBS.
2005-09-07	23360	New	New account as per TBS.
2005-09-07	23370	New	New account as per TBS.
2005-09-07	51141	New	New account as per Public Accounts.
2005-08-15	11333	Modified	The department specific was changed.
2005-08-15	11353	Modified	The department specific was changed.
2005-08-15	11393	Modified	The department specific was changed.
2005-08-15	21179	Modified	The department specific was changed.
2005-08-15	41311	Modified	The department specific was changed.
2005-08-15	41313	Modified	The department specific was changed.
2005-08-15	41314	Modified	The department specific was changed.
2005-08-15	41316	Modified	The department specific was changed.
2005-08-15	41317	Modified	The department specific was changed.
2005-08-15	41322	Modified	The department specific was changed.
2005-08-15	41331	Modified	The department specific was changed.
2005-08-15	41392	Modified	The department specific was changed.
2005-08-15	41393	Modified	The department specific was changed.
2005-08-15	41411	Modified	The department specific was changed.
2005-08-15	41421	Modified	The department specific was changed.
2005-08-15	41492	Modified	The department specific was changed.
2005-08-15	41511	Modified	The department specific was changed.
2005-08-15	41512	Modified	The department specific was changed.
2005-08-15	42521	Modified	The department specific was changed.
2005-08-15	42523	Modified	The department specific was changed.
2005-08-15	42524	Modified	The department specific was changed.
2005-08-15	42529	Modified	The department specific was changed.
2005-08-15	42535	Modified	The department specific was changed.
2005-07-11	22726	New	New account to record RCMP Benefits Liability.
2005-06-02	51192	Modified	The department specific was changed.
2005-05-30	22721	Modified	The title was changed as per TBS.
2005-05-19	42771	Modified	This account will be eliminated for Fiscal Year 2006/2007. In other words it will be valid until March 31, 2006. Departments must use an FRA type 513xx Operating Expenses or 427xx Other Revenue to make adjustments not considered material to their statements.
2005-05-04	13114	Modified	

## Government Wide – Chart Of Accounts – Financial Reporting Accounts (FY 2004/2005)

The department specific was changed pursuant to subsection 11(1) of the *Farm Credit Canada Act* as stated in PC 20050283.

<b>2005-05-02</b>	11273	Modified	The department specific was changed.
<b>2005-05-02</b>	11352	Modified	The department specific was changed.
<b>2005-05-02</b>	21164	Modified	The department specific was changed.
<b>2005-05-02</b>	21169	Modified	The department specific was changed.
<b>2005-04-29</b>	13226	Deleted	This account is no longer required.
<b>2005-04-29</b>	13334	Deleted	This account is no longer required.
<b>2005-04-29</b>	13337	Deleted	This account is no longer required.
<b>2005-04-25</b>	11214	Modified	The department specific was changed.
<b>2005-04-25</b>	11217	Modified	The department specific was changed.
<b>2005-04-25</b>	11274	Modified	The department specific was changed.
<b>2005-04-25</b>	11277	Modified	The department specific was changed.
<b>2005-04-25</b>	11312	Modified	The department specific was changed.
<b>2005-04-25</b>	11362	Modified	The department specific was changed.
<b>2005-04-25</b>	11363	Modified	The department specific was changed.
<b>2005-04-25</b>	11372	Modified	The department specific was changed.
<b>2005-04-25</b>	11373	Modified	The department specific was changed.
<b>2005-03-31</b>	13243	Modified	The code name was modified to account for loans to all international organizations.
<b>2005-03-31</b>	13243	Modified	The code name was modified to account for loans to all international organizations.
<b>2005-03-31</b>	13251	New	New account as per TBS.
<b>2005-03-18</b>	35DDD	Modified	The note was modified to permit the use of indicator I or E as per Chapter 10.7.16 of the Receiver General Manual.
<b>2005-03-08</b>	13233	Modified	The title was modified as per TBS.
<b>2005-03-08</b>	13235	Modified	The title was modified as per TBS.
<b>2005-03-08</b>	13272	Modified	The title was modified as per TBS.
<b>2005-02-17</b>	22721	Modified	The department specific was changed.
<b>2005-01-31</b>	13493	Modified	The department specific was changed.
<b>2005-01-31</b>	13494	Modified	The department specific was changed.
<b>2005-01-27</b>	13493	Modified	The department specific was changed.
<b>2005-01-27</b>	13494	Modified	The department specific was changed.
<b>2005-01-26</b>	55555	New	Code added to permit the reallocation of corporate services costs to other Program Activity codes.
<b>2004-12-21</b>	51713	Deleted	FRA 51713 is deleted and departments are to use FRA 52491 Interest Component on Capital Lease Payments. Departments were first notified of this on June 28, 2004 in the Release Notes for the 20042005 COA.

## Appendix A – Release Notes – Code Order

Code	Date	Status	Description
<b>11214</b>	2005-04-25	Modified	The department specific was changed.
<b>11217</b>	2005-04-25	Modified	The department specific was changed.
<b>11273</b>	2005-05-02	Modified	The department specific was changed.
<b>11274</b>	2005-04-25	Modified	The department specific was changed.
<b>11277</b>	2005-04-25	Modified	The department specific was changed.
<b>11312</b>	2005-04-25	Modified	The department specific was changed.
<b>11333</b>	2005-08-15	Modified	The department specific was changed.
<b>11352</b>	2005-05-02	Modified	The department specific was changed.
<b>11353</b>	2005-08-15	Modified	The department specific was changed.
<b>11362</b>	2005-04-25	Modified	The department specific was changed.
<b>11363</b>	2005-04-25	Modified	The department specific was changed.
<b>11372</b>	2005-04-25	Modified	The department specific was changed.
<b>11373</b>	2005-04-25	Modified	The department specific was changed.
<b>11393</b>	2005-08-15	Modified	The department specific was changed.
<b>13114</b>	2005-05-04	Modified	The department specific was changed pursuant to subsection 11(1) of the <i>Farm Credit Canada Act</i> as stated in PC 20050283.
<b>13226</b>	2005-04-29	Deleted	This account is no longer required.
<b>13233</b>	2005-03-08	Modified	The title was modified as per TBS.
<b>13235</b>	2005-03-08	Modified	The title was modified as per TBS.
<b>13243</b>	2005-03-31	Modified	The code name was modified to account for loans to all international organizations.
<b>13243</b>	2005-03-31	Modified	The code name was modified to account for loans to all international organizations.
<b>13251</b>	2005-03-31	New	New account as per TBS.
<b>13272</b>	2005-03-08	Modified	The title was modified as per TBS.
<b>13334</b>	2005-04-29	Deleted	This account is no longer required.
<b>13337</b>	2005-04-29	Deleted	This account is no longer required.
<b>13493</b>	2005-01-31	Modified	The department specific was changed.
<b>13493</b>	2005-01-27	Modified	The department specific was changed.
<b>13494</b>	2005-01-31	Modified	The department specific was changed.
<b>13494</b>	2005-01-27	Modified	The department specific was changed.
<b>21164</b>	2005-05-02	Modified	The department specific was changed.
<b>21169</b>	2005-05-02	Modified	The department specific was changed.
<b>21179</b>	2005-08-15	Modified	The department specific was changed.
<b>22721</b>	2005-05-30	Modified	The title was changed as per TBS.
<b>22721</b>	2005-02-17	Modified	The department specific was changed.
<b>22726</b>	2005-07-11	New	New account to record RCMP Benefits Liability.



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<b>23336</b>	2005-09-07	New	New account as per TBS.
<b>23346</b>	2005-09-07	New	New account as per TBS.
<b>23356</b>	2005-09-07	New	New account as per TBS.
<b>23360</b>	2005-09-07	New	New account as per TBS.
<b>23370</b>	2005-09-07	New	New account as per TBS.
<b>35DDD</b>	2005-03-18	Modified	The note was modified to permit the use of indicator I or E as per Chapter 10.7.16 of the Receiver General Manual.
<b>41311</b>	2005-08-15	Modified	The department specific was changed.
<b>41313</b>	2005-08-15	Modified	The department specific was changed.
<b>41314</b>	2005-08-15	Modified	The department specific was changed.
<b>41316</b>	2005-08-15	Modified	The department specific was changed.
<b>41317</b>	2005-08-15	Modified	The department specific was changed.
<b>41322</b>	2005-08-15	Modified	The department specific was changed.
<b>41331</b>	2005-08-15	Modified	The department specific was changed.
<b>41392</b>	2005-08-15	Modified	The department specific was changed.
<b>41393</b>	2005-08-15	Modified	The department specific was changed.
<b>41411</b>	2005-08-15	Modified	The department specific was changed.
<b>41421</b>	2005-08-15	Modified	The department specific was changed.
<b>41492</b>	2005-08-15	Modified	The department specific was changed.
<b>41511</b>	2005-08-15	Modified	The department specific was changed.
<b>41512</b>	2005-08-15	Modified	The department specific was changed.
<b>42521</b>	2005-08-15	Modified	The department specific was changed.
<b>42523</b>	2005-08-15	Modified	The department specific was changed.
<b>42524</b>	2005-08-15	Modified	The department specific was changed.
<b>42529</b>	2005-08-15	Modified	The department specific was changed.
<b>42535</b>	2005-08-15	Modified	The department specific was changed.
<b>42771</b>	2005-05-19	Modified	This account will be eliminated for Fiscal Year 2006/2007. In other words it will be valid until March 31, 2006. Departments must use an FRA type 513xx Operating Expenses or 427xx Other Revenue to make adjustments not considered material to their statements.
<b>51141</b>	2005-09-07	New	New account as per Public Accounts.
<b>51192</b>	2005-06-02	Modified	The department specific was changed.
<b>51713</b>	2004-12-21	Deleted	FRA 51713 is deleted and departments are to use FRA 52491 Interest Component on Capital Lease Payments. Departments were first notified of this on June 28, 2004 in the Release Notes for the 2004/2005 COA.
<b>55555</b>	2005-01-26	New	Code added to permit the reallocation of corporate services costs to other Program Activity codes.

## Appendix B – Endnotes

- 1 Accrual for goods and services received, but invoice has not yet been received and also includes accrual of estimated amounts set up at yearend under PAYE.
- 2 The breakdown for accumulated amortization must fit into the breakdown required in the *Policy on the Capitalization of Assets*. Separate accounts will be needed in departmental systems for each type of capital asset.
- 3 For material amounts not yet billed.
- 4 Assets under construction will be recorded as work in progress and on completion will be reallocated to the capital asset account(s) that describes the asset.
- 5 All inventories held for future program outputs and/or further processing. Inventories held for resale are to be included in the FRA group 1512.
- 6 Not to be used by departments until the responsibility for the allowances for valuation is transferred to departments.
- 7 These accounts will be used by departments; the amounts in these accounts will be transferred on consolidation in the CFMRS to FRA 41315. They should be cleared to CCRA by I.S. prior to March 31 of each year.
- 8 These advances may be for travel or for petty cash purposes.
- 9 Many of these advances are charged to departmental appropriations in the Authority codes at the time the advance is made, and then recorded at yearend as an asset in the Financial Reporting Accounts (if it has not been repaid).
- 10 These payments are made to the private sector only (See account 13234 for payments made to national governments).
- 11 Breakout by province or territory of these accounts is not required centrally. Departments will need to keep data by province in their departmental systems to meet annual Public Accounts requirements.
- 12 Departments will be required to identify loans and advances of less than one year in their departmental systems, so the amounts are available at yearend for supplementary analysis purposes.
- 13 The balance in this account *must* be zero at yearend.
- 14 Credit side of these accounts are in 2541 series.
- 15 Capital lease obligations for these assets are included in 242.
- 16 Deductions include those for Supplementary Death Benefits.
- 17 Last digit in the account numbers identifies the relevant calendar year.
- 18 Details for these accounts are in the Authority code.
- 19 Additional information for the pension accounts is in the class objects.
- 20 Account required by some cluster groups for systems purposes.
- 21 Account not to be used by departments until further notice.
- 22 GST payable to CCRA will be recorded in these accounts by departments.
- 23 Accounting requirements to be done by departments unless otherwise specified for an individual account.
- 24 Excludes amounts that are offset as payables for student loans repayments, garnisheed amounts, and CPP or EI refunds.
- 25 Debit side of these accounts are in 1336.
- 26 Details for restricted or special accounts due to legislation (e.g. E.I. account) will be reported in the Authority classification. Only those that meet PSAB definitions for restricted accounts will be recorded in the 312 series.
- 27 GST amounts will also include amounts for the Harmonized Sales Tax (HST), in provinces where the HST is applicable.

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This account relates to the GST payable on their purchases by all departments. This account may not be used by departments, but instead will be input from FRA 13392 through a consolidation adjusting entry in CFMRS.

- 29 Regulatory services are provided in accordance with regulations where the government is the only unity providing the service. Non regulatory services are those that are available on the "free market";.
- 30 This account will include some amounts previously included in Miscellaneous Nontax revenue (FRA 42719).
- 31 Includes provinces, territories and the MUSH (municipalities, universities, schools and hospitals) group.
- 32 This will include Minister's salaries and motor car allowance.
- 33 This will include all government contributions to employee benefit plans.
- 34 This includes any nonamortised capital expenditures.
- 35 The type of court award, etc... is identified in the Authority codes.
- 36 Responsibility for accounting for provision for valuation to remain with Treasury Board Secretariat until further notice.
- 37 These payments relate to payments of budgetary appropriated amounts by home departments on behalf of the ministry.
- 38 Represents interest on certain Specified Purpose Accounts (i.e. liabilities).
- 39 Represents amounts paid as interest by certain loan or advance, or Specified Purpose accounts (i.e. assets or liabilities) to the Government of Canada (i.e. included elsewhere as revenue to the government).
- 40 Last 3 digits will identify the department responsible for the cash reconciliation control account.
- 41 Objects starting with a 9 identify the other department in Interdepartmental Financial Transactions (as per the I.S. system).
- 42 Receiver General will assign and validate additional control accounts for specific transaction not covered by the control accounts 61DDD through 69DDD. The Receiver General will assign these accounts and liaise with the departments concerned.
- 43 Reference: Receiver General Manual Chapter 10 *Accounting Entries* at this URL address:  
<http://publiservice.pwgsc.gc.ca/rg/text/recgene.html>
- 44 Reference: Receiver General Manual Chapter 14 *Year End Timetable and Procedures* at this URL address:  
<http://publiservice.pwgsc.gc.ca/rg/text/recgene.html>
- 45 Reference: Financial Information Strategy Accounting Manual at this URL address:  
[http://www.tbsct.gc.ca/pubs\\_pol/dcgpubs/acestd/fisammessif0701\\_e.asp](http://www.tbsct.gc.ca/pubs_pol/dcgpubs/acestd/fisammessif0701_e.asp)
- 46 Reference: The Receiver General Information Notices (RGIN) can be found at this URL address;  
<http://publiservice.pwgsc.gc.ca/rg/text/rgine.html>
- 47 Reference: Chapter 3 "Departments and Numbers" of the Governmentwide Chart of Accounts.
- 48 "I" indicator only is to be used with this account.
- 49 "E" indicator only is to be used with this account.
- 50 "I" indicator to be used with this account except for opening balance.