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***Government Wide – Chart Of Accounts***

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2004/2005

***Chapter 4***

***Financial Reporting Accounts – Detailed***

*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

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

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 Descriptions des actifs Sommaire

### 1 ASSETS

#### 11 CURRENT ASSETS

##### 111 CASH

##### 1111 CASH BALANCES

11111 Cash on Deposit in Canadian Currency (Consolidated Revenue Fund)

*Department Specific*

097

Receiver General

11113 Special Deposits Held in Trust Receiver General

*Department Specific*

097

Receiver General

11114 Cash on Deposit in Foreign Currencies

*Department Specific*

097

Receiver General

##### 1112 OUTSTANDING DEPOSITS (CASH IN TRANSIT)

11121 Cash in Transit and in Hands of Collectors at Year End

*Department Specific*

097

Receiver General

11123 Deposits in Transit to the Receiver General

11124 Outstanding Deposits

*Department Specific*

097

Receiver General

11125 Cash in Hands of Departments Awaiting Deposit to the Receiver General

##### 1113 OUTSTANDING PAYMENTS

11131 Outstanding Payments (Receiver General Cheques and Other)

*Department Specific*

097

Receiver General

11132 Imprest Accounts Cheques

11133 Employment Insurance Warrants

*Department Specific*

036

Human Resources Development (Social Development)

11134 Payments in Transit to the Receiver General

##### 1114 CASH EQUIVALENT ACCOUNTS

11141 Travellers Cheques

11149 Other Cash Equivalent Accounts

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

This account is only to be used where no other Asset Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### 1115 OTHER CASH ACCOUNTS

11151 Consolidated Crown Corporations

*Department Specific*

097

Receiver General

11159 Other Cash Accounts

This account is only to be used where no other Asset Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### 112 ACCOUNTS RECEIVABLE

#### 1121 ACCOUNTS RECEIVABLE TAX REVENUE

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11211 Personal Income Tax

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11212 Corporate Income Tax

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11213 Goods and Services Tax, including the Harmonised Sales Tax

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11214 Other Excise Taxes and Duties

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11215 Energy Taxes

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11216 Other Taxes

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11217 Customs Duties and Taxes on Imports

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

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

11218 Source Deductions

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

11219 NonResidents

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

## **1122 ACCOUNTS RECEIVABLE OTHER REVENUE, EXCLUDING INTERDEPARTMENTAL**

11221 Accounts Receivable Other Revenue

11225 Accrued Receivables

### *Note(s)*

3 For material amounts not yet billed.

11226 Other Receivables

11229 Allowance for Doubtful Accounts Accounts Receivable for Other Revenue, excluding Interdepartmental  
This contra account is used to write off an account receivable in the 1122x category to its estimated realizable value as soon as it is known that it is not collectible in full. This account should have/is expected to have a credit balance.

## **1123 ACCOUNTS RECEIVABLE OTHER**

11231 Accounts Receivable for Refunds of Program Expenses

11232 Consolidated Crown Corporations

### *Department Specific*

097 Receiver General

11233 Overpayments to be Recovered

11234 Accrued Interest Receivables on Loans

If there is provision in the loan agreement, interest can be capitalized by including the interest in the loan Financial Reporting Account (FRA).

11235 Accrued Interest Receivables on Term and Demand Deposits

### *Department Specific*

097 Receiver General

11238 Unamortized Discount on Receivables

11239 Allowance for Doubtful Accounts Other Accounts Receivable

This contra account is used to write off an account receivable in the 1123x category to its estimated realizable value as soon as it is known that it is not collectible in full. This account should have/is expected to have a credit balance.

## **1124 ACCOUNTS RECEIVABLE INTERDEPARTMENTAL**

11242 Other Government Departments (OGD) Accounts Receivable

An account which records amounts to be received from an Other Government Department (OGD) for the sale of goods and/or services rendered but the Interdepartmental Settlement (IS) has not been initiated.

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Monthend and Yearend receivables will be recorded using this Financial Reporting Account (FRA).

It is comparable to the Intercompany Accounts Receivables in the private sector and will need to be eliminated by the Receiver General at a governmentwide level for the purposes of consolidation.

It's liability counterpart is FRA 21132 *Other Government Department (OGD) Accounts Payable* .

**Note:** This account should not be used as a suspense account for IS processing. Please refer to FRA 21615 for this purpose.

*Note(s)*

45 Reference: Financial Information Strategy Accounting Manual at this URL address:

[http://www.tbssct.gc.ca/pubs\\_pol/dcgpubs/acstd/fisammcssif0701\\_e.asp](http://www.tbssct.gc.ca/pubs_pol/dcgpubs/acstd/fisammcssif0701_e.asp)

43 Reference: Receiver General Manual Chapter 10 *Accounting Entries* at this URL address:

<http://publiservice.pwgsc.gc.ca/rg/text/recgene.html>

50 "I" indicator to be used with this account except for opening balance.

11244 Other Government Department (OGD) Suspense Advances

*Note(s)*

13 The balance in this account **must** be zero at yearend.

11245 Interdepartmental Settlement (IS) Credits in Transit to the Receiver General (for Creditor Initiated IS)

*Note(s)*

50 "I" indicator to be used with this account except for opening balance.

### ***1125 ACCOUNTS RECEIVABLE TAX REVENUE INTERDEPARTMENTAL ALLOCATIONS***

11251 Canada Pension Plan Premiums Receivable from Canada Revenue Agency (CRA)

*Department Specific*

036 Human Resources Development (Social Development)

11252 Employment Insurance Contributions Receivable from Canada Revenue Agency (CRA)

*Department Specific*

014 Human Resources and Skills Development

11253 Old Age Security Overpayments Receivable from Canada Revenue Agency (CRA)

*Department Specific*

036 Human Resources Development (Social Development)

11254 Provincial Tax Collections Receivable from Canada Revenue Agency (CRA)

*Department Specific*

006 Finance

11255 Provincial Benefit Programs Receivable from Finance

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

11259 Other Receivables

### ***1127 ALLOWANCE FOR DOUBTFUL TAX ACCOUNTS TAX REVENUE***

11271 Personal Income Taxes



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### *Department Specific*

	122	Canada Revenue Agency (Administered Activities)
11272 Corporate Income Taxes		
	<i>Department Specific</i>	
	122	Canada Revenue Agency (Administered Activities)
11273 Goods and Services Tax (GST)		
	<i>Department Specific</i>	
	122	Canada Revenue Agency (Administered Activities)
11274 Excise Tax and Duties		
	<i>Department Specific</i>	
	122	Canada Revenue Agency (Administered Activities)
11275 Energy Taxes		
	<i>Department Specific</i>	
	122	Canada Revenue Agency (Administered Activities)
11276 Other Taxes		
	<i>Department Specific</i>	
	122	Canada Revenue Agency (Administered Activities)
11277 Customs Duties and Taxes on Imports		
	<i>Department Specific</i>	
	122	Canada Revenue Agency (Administered Activities)
11278 Source Deductions		
	<i>Department Specific</i>	
	122	Canada Revenue Agency (Administered Activities)
11279 NonResidents		
	<i>Department Specific</i>	
	122	Canada Revenue Agency (Administered Activities)

### ***113 ACCOUNTS RECEIVABLE TAX REVENUE ACCRUAL ESTIMATES***

#### ***1131 PERSONAL INCOME TAX ACCRUAL ESTIMATES***

11311 T1 Instalments Received from Individuals		
	<i>Department Specific</i>	
	122	Canada Revenue Agency (Administered Activities)
11312 Estimated Accrued Receivable (Contra)		
	<i>Department Specific</i>	
	122	Canada Revenue Agency (Administered Activities)
11313 Suspense Clearing Accounts		
	<i>Department Specific</i>	
	122	Canada Revenue Agency (Administered Activities)

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**1132 PERSONAL INCOME TAX EMPLOYERS SOURCE DEDUCTIONS ACCRUED**

11321 T4 Source Deductions Installments Received from Employers

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

11322 Estimated Accrued Receivable (Contra)

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

11323 Suspense Clearing Accounts

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

**1133 CORPORATE INCOME TAX ACCRUALS**

11331 T2 Installments Received from Corporations

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

11332 Estimated Accrued Receivable (Contra)

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

11333 Suspense Clearing Accounts

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

**1134 NONRESIDENT TAX ACCRUALS**

11341 Tax Withheld on Behalf of NonResidents

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

11342 Estimated Accrued Receivable (Contra)

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

11343 Suspense Clearing Accounts

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

**1135 GST ACCRUALS**

11351 Installments Received from Vendors

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

11352 Estimated Accrued Receivable (Contra)

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

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

11353 Suspense Clearing Accounts

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

### **1136 EXCISE TAXES ACCRUALS**

11361 Installments Received from Manufacturers

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11362 Estimated Accrued Receivable (Contra)

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11363 Suspense Clearing Accounts

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

### **1137 CUSTOMS DUTIES ACCRUALS**

11371 Installments Received from Importers

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11372 Estimated Accrued Receivable (Contra)

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11373 Suspense Clearing Accounts

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

### **1139 OTHER TAX REVENUE ACCRUALS**

11391 Installments/Withholding Received

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11392 Estimated Accrued Receivable (Contra)

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

11393 Suspense Clearing Accounts

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

## **12 FOREIGN EXCHANGE ACCOUNTS**

### **121 INTERNATIONAL MONETARY FUND**

#### **1211 SUBSCRIPTIONS AND NOTES PAYABLE**

12111 Subscriptions

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

### *Department Specific*

	006	Finance
12112 Notes Payable (Contra)		

### *Department Specific*

	006	Finance
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### **1212 SPECIAL DRAWING RIGHTS ALLOCATIONS**

12120 Special Drawing Rights Allocations

### *Department Specific*

	006	Finance
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### **122 OTHER**

#### **1221 EXCHANGE FUND ACCOUNT**

12211 International Reserves Held in Exchange Fund Account

### *Department Specific*

	006	Finance
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12212 Accrued Gains and Losses on Exchange Fund Account

### *Department Specific*

	006	Finance
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### **13 LOANS, INVESTMENTS AND ADVANCES (LIA)**

#### *Note(s)*

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.

### **131 LOANS, INVESTMENTS AND ADVANCES TO CROWN CORPORATIONS**

Accounting requirements for capitalised interest on loans are described in the Financial Reporting Account (FRA) 11234.

#### **1311 INVESTMENTS IN MAJOR/LENDING INSTITUTION ENTERPRISE CROWN CORPORATIONS**

13111 Canada Deposit Insurance Corporation

### *Department Specific*

	006	Finance
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13112 Canada Mortgage and Housing Corporation

### *Department Specific*

091	Canada Mortgage and Housing Corporation (Crown Corporation)
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13113 Export Development Canada

### *Department Specific*

123	Export Development Canada (Crown Corporation)
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13114 Farm Credit Canada

### *Department Specific*

001	Agriculture and AgriFood
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13115 Business Development Bank of Canada

*Department Specific*

033

Industry

13119 Other Investments in Major/Lending Institution Enterprise Crown Corporations

This account is only to be used where no other Asset Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgscc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### ***1312 LOANS AND ADVANCES TO MAJOR/LENDING INSTITUTION ENTERPRISE CROWN CORPORATIONS***

13121 Canada Deposit Insurance Corporation

*Department Specific*

006

Finance

13122 Canada Mortgage and Housing Corporation

*Department Specific*

091

Canada Mortgage and Housing Corporation (Crown Corporation)

13123 Export Development Canada

*Department Specific*

123

Export Development Canada (Crown Corporation)

13124 Farm Credit Canada

*Department Specific*

001

Agriculture and AgriFood

13125 Business Development Bank of Canada

*Department Specific*

033

Industry

13129 Other Loans and Advances to Major/Lending Institution Enterprise Crown Corporations

This account is only to be used where no other Asset Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgscc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### ***1313 INVESTMENTS IN OTHER ENTERPRISE CROWN CORPORATIONS***

13131 Bank of Canada

*Department Specific*

006

Finance

13132 Canada Development Investment Corporation

*Department Specific*

006

Finance

13133 Royal Canadian Mint

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

### *Department Specific*

130 Canada Revenue Agency (Agency Activities)  
13134 Canadian Hibernia Holding Corporation

### *Department Specific*

006 Finance  
13135 Ridley Terminals

### *Department Specific*

034 Transport  
13138 Crown Corporation Enterprises (CCE) Equity Adjustments

### *Department Specific*

097 Receiver General  
13139 Other Investments in Other Enterprise Crown Corporations

This account is only to be used where no other Asset Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### ***1314 LOANS AND ADVANCES TO OTHER ENTERPRISE CROWN CORPORATIONS***

13142 Canada Post Corporation

### *Department Specific*

130 Canada Revenue Agency (Agency Activities)

13143 Canadian Dairy Commission

### *Department Specific*

001 Agriculture and AgriFood

13144 Cape Breton Development Corporation

### *Department Specific*

041 Natural Resources

13145 Freshwater Fish Marketing Corporation

### *Department Specific*

086 Fisheries and Oceans

13146 Royal Canadian Mint

### *Department Specific*

130 Canada Revenue Agency (Agency Activities)

13147 Ports Corporations

### *Department Specific*

034 Transport

13148 Canada Lands (Notes Receivable)

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### *Department Specific*

007

Environment

13149 Other Loans and Advances to Other Enterprise Crown Corporations

This account is only to be used where no other Asset Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgs.c.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### **1315 INVESTMENTS IN CONSOLIDATED CROWN CORPORATIONS**

13151 Atomic Energy of Canada Limited

### *Department Specific*

041

Natural Resources

13152 Canadian Broadcasting Corporation

### *Department Specific*

135

Canadian Heritage

13153 Via Rail Canada Inc.

### *Department Specific*

034

Transport

13159 Other Investments in Consolidated Crown Corporation

### **1316 LOANS AND ADVANCES TO CONSOLIDATED CROWN CORPORATIONS**

13161 Atomic Energy of Canada Limited

### *Department Specific*

041

Natural Resources

13162 Queens Quay West Land Corporation

### *Department Specific*

142

Office of Infrastructure of Canada

13163 National Capital Commission

### *Department Specific*

135

Canadian Heritage

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

### *Department Specific*

097

Receiver General

### **1318 UNAMORTIZED PREMIUM ON NOTES RECEIVABLE**

13181 Unamortized Premium on Notes Receivable from Canada Lands

### *Department Specific*

007

Environment

**132 LOANS, INVESTMENTS AND ADVANCES TO OTHER GOVERNMENTS AND ORGANIZATIONS**

**1321 PROVINCIAL AND TERRITORIAL GOVERNMENTS FOR REGIONAL AND INDUSTRIAL DEVELOPMENT**

*Note(s)*

- 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.

13211 Atlantic Development Board for Water Projects

*Department Specific*

033

Industry

13212 Atlantic Provinces Power Development Act

*Department Specific*

033

Industry

13213 Financing of Special Areas and Highway Agreements

*Department Specific*

023

Atlantic Canada Opportunities Agency

13214 Financing of Comprehensive Plan Development

*Department Specific*

023

Atlantic Canada Opportunities Agency

13219 Other Loans and Advances for Regional and Industrial Development

**1322 PROVINCIAL AND TERRITORIAL GOVERNMENTS FOR OTHER PURPOSES**

*Note(s)*

- 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.

13221 FederalProvincial Fiscal Arrangements

*Department Specific*

006

Finance

13222 Municipal Development and Loan Boards for Capital Works

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

*Department Specific*

006

Finance

13223 Winter Capital Projects Fund

*Department Specific*

006

Finance

13224 Financing of Regional Electrical Interconnections



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### *Department Specific*

041 Natural Resources

13225 Expansion of Agricultural Service Centres

### *Department Specific*

001 Agriculture and AgriFood

13226 Loans to Yukon Territory for Other Purposes

### *Department Specific*

042 Indian Affairs and Northern Development

13227 Provincial Tax Collection Overpayments T3

To record recoverable overpayments made to the provinces from the Provincial Tax Collection Agreements as a result of error in the accumulation of tax revenues from trusts (T3).

### *Department Specific*

006 Finance

13229 Other Loans and Advances to Provincial and Territorial Governments

## **1323 NATIONAL GOVERNMENTS, INCLUDING DEVELOPING COUNTRIES**

13231 National Governments, excluding Developing Countries

### *Department Specific*

006 Finance

13232 Developing Countries

### *Department Specific*

003 Canadian International Development Agency

006 Finance

13233 Allowance for Loans to Developing Countries (Contra)

### *Department Specific*

003 Canadian International Development Agency

006 Finance

13234 Development of Export Trade

This account is administered by the Crown Corporation Export Development Canada (EDC).

### *Department Specific*

123 Export Development Canada (Crown Corporation)

13235 Allowance for Loans for Development of Export Trade (Contra)

### *Department Specific*

123 Export Development Canada (Crown Corporation)

13236 NATO for Recoverable Damage Claims

### *Department Specific*

018 National Defence

13239 Other Loans and Advances to National Governments and Developing Countries

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### 1324 INTERNATIONAL ORGANIZATIONS

#### 13241 Capital Subscriptions to Development Banks

*Department Specific*

003	Canadian International Development Agency
006	Finance

#### 13242 Capital Subscriptions to International Banks

*Department Specific*

003	Canadian International Development Agency
006	Finance

#### 13243 Loan to International Monetary Fund for Enhanced Structural Assistance Facility

*Department Specific*

003	Canadian International Development Agency
006	Finance

#### 13244 Advances to International Organizations and Associations

*Department Specific*

003	Canadian International Development Agency
006	Finance
005	Foreign Affairs

#### 13245 Advance to Global Environmental Facility

*Department Specific*

003	Canadian International Development Agency
006	Finance

#### 13246 Capital Subscriptions and Contributions to International Development Association

*Department Specific*

003	Canadian International Development Agency
006	Finance

#### 13247 Allowance for Subscriptions to International Organizations (Contra)

*Department Specific*

003	Canadian International Development Agency
006	Finance

#### 13248 Multilateral Advances to International Financial Institutions

*Department Specific*

003	Canadian International Development Agency
006	Finance

#### 13249 Allowance for Advances to International Financial Institutions (Contra)

*Department Specific*

003	Canadian International Development Agency
006	Finance

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**1326 JOINT AND MIXED ENTERPRISES**

13261 PetroCanada

*Department Specific*

006

Finance

13262 Lower Churchill Development Corporation Limited

*Department Specific*

041

Natural Resources

13269 Other Joint and Mixed Enterprises

**1327 OTHER ORGANIZATIONS**

13271 Development of Export Trade Payments Made to Private Sector

This account is administered by the Export Development Canada Crown Corporation (EDC).

*Note(s)*

10 These payments are made to the private sector only (See account 13234 for payments made to national governments).

*Department Specific*

123

Export Development Canada (Crown Corporation)

13272 Allowance for Development of Export Trade Payments Made to Private Sector (Contra)

*Department Specific*

123

Export Development Canada (Crown Corporation)

**133 OTHER LOANS, INVESTMENTS AND ADVANCES**

**1331 LOANS AND ACCOUNTABLE ADVANCES TO EMPLOYEES**

13311 Missions Abroad (Foreign Affairs Working Capital Advances)

*Department Specific*

006

Finance

005

Foreign Affairs

056

Treasury Board Secretariat

13312 Personnel Posted Abroad (Foreign Affairs Working Capital Advances)

*Department Specific*

006

Finance

005

Foreign Affairs

056

Treasury Board Secretariat

13313 Imprest Accounts, Standing Advances and Authorized Loans

*Department Specific*

018

National Defence

13314 Accountable Advances (Temporary Advances)

*Note(s)*

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

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

has not been repaid).

13315 Standing Advances to Employees

*Note(s)*

8

These advances may be for travel or for petty cash purposes.

13319 Other Loans and Advances to Employees

### **1333 LOANS TO FIRST NATIONS AND NORTHERN TERRITORIES**

13331 First Nations in British Columbia

*Department Specific*

042

Indian Affairs and Northern Development

13332 Native Claimants

*Department Specific*

042

Indian Affairs and Northern Development

13333 Indian Economic Development

*Department Specific*

042

Indian Affairs and Northern Development

13334 Indian Housing Assistance Fund

*Department Specific*

042

Indian Affairs and Northern Development

13335 Inuit Loan Fund

*Department Specific*

042

Indian Affairs and Northern Development

13336 Council for Yukon Indians

*Department Specific*

042

Indian Affairs and Northern Development

13337 Yukon Energy Corporation

*Department Specific*

042

Indian Affairs and Northern Development

### **1334 OTHER LOANS MADE BY DEPARTMENTS**

13341 Construction of Exhibition Buildings

*Department Specific*

001

Agriculture and AgriFood

13343 Immigration Loans for Transportation and Assistance

This account serves to record the amounts pursuant to Section 119 of the *Immigration Act* that authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is \$110,000,000.

*Department Specific*

050

Citizenship and Immigration

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13345 Enterprise Development Loans

*Department Specific*

033

Industry

13346 Hibernia Development Project

*Department Specific*

041

Natural Resources

13347 Assistance Loans Made by Atlantic Canada Opportunities Agency

*Department Specific*

023

Atlantic Canada Opportunities Agency

13348 Nordion International Inc.

*Department Specific*

041

Natural Resources

**1335 OTHER ADVANCES AND SUBSIDIES**

13351 Provincial Workers Compensation Boards

*Department Specific*

036

Human Resources Development (Social Development)

13352 Canadian Commercial Banks

*Department Specific*

006

Finance

13353 Canadian Forces Housing

*Department Specific*

018

National Defence

13354 Confederation Bridge

*Department Specific*

127

Public Works and Government Services

13355 St. John Harbour Bridge

*Department Specific*

034

Transport

13356 Veterans Land Act Fund

*Department Specific*

021

Veterans Affairs

13357 Pilot Training Program MILITAIR Inc.

*Department Specific*

018

National Defence

**1336 LOANS AND ADVANCES TO CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS**

*Note(s)*

14

Credit side of these accounts are in 2541 series.

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

13361 Interest Bearing Loans to Employment Insurance Account

*Department Specific*

036 Human Resources Development (Social Development)

13363 Advances to Crop Reinsurance Fund

*Department Specific*

001 Agriculture and AgriFood

13364 Advances to Agricultural Commodities Stabilization Accounts

*Department Specific*

001 Agriculture and AgriFood

13369 Other Loans and Advances to Consolidated Specified Purpose Accounts

This account is only to be used where no other (specify in description either Asset/Liability/Revenue/Expense) Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### ***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

*Note(s)*

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 March31 of each year.

13393 Canada Student Loans (Direct Loans)

*Department Specific*

036 Human Resources Development (Social Development)

13394 Amounts Subrogated under the *Canada Student Loans Act* and the *Canada Student Financial Assistance Act*

*Department Specific*

036 Human Resources Development (Social Development)

13398 Unamortized Discount on Canada Student Loans Risk Shared Loans

*Department Specific*

036 Human Resources Development (Social Development)

13399 Miscellaneous Loans, Investments and Advances

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

This account is only to be used where no other Asset Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgs.c.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### **134 ALLOWANCE FOR VALUATION**

*Note(s)*

6 Not to be used by departments until the responsibility for the allowances for valuation is transferred to departments.

#### **1341 ALLOWANCE FOR VALUATION FOR LOANS TO CROWN CORPORATIONS**

13411 Loans to Enterprise Crown Corporations

*Department Specific*

056

Treasury Board Secretariat

13412 Loans to Consolidated Crown Corporations

*Department Specific*

056

Treasury Board Secretariat

#### **1349 ALLOWANCE FOR VALUATION FOR OTHER LOANS**

13490 Other Loans

*Department Specific*

056

Treasury Board Secretariat

13493 Allowance on Canada Student Loans (Direct Loans)

*Department Specific*

014

Human Resources and Skills Development

13494 Allowance on Amounts Subrogated under the *Canada Student Loans Act* and the *Canada Student Financial Assistance Act*

*Department Specific*

014

Human Resources and Skills Development

13495 Allowance on Provincial Tax Collection Overpayments T3

To record an allowance for recoverable overpayments made to the provinces from the Provincial Tax Collection Agreements as a result of an error in the accumulation of tax revenues from trusts (T3).

*Department Specific*

006

Finance

### **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**

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

**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

*Department Specific*

006

Finance

14212 Unamortized Discounts on Canada Bills

*Department Specific*

006

Finance

14213 Unamortized Discounts and Premiums on Marketable Bonds

*Department Specific*

006

Finance

14214 Unamortized Commissions on Canada Savings Bonds

*Department Specific*

006

Finance

**1429 OTHER DEFERRED CHARGES**

14299 Other Deferred Charges

**15 INVENTORIES**

**151 REGULAR INVENTORIES**

**1511 INVENTORIES HELD FOR CONSUMPTION**

15110 Inventories Held for Consumption

*Note(s)*

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.

15111 Work in Progress Other Government Department (OGD)

*Department Specific*

127

Public Works and Government Services

**1512 INVENTORIES FOR RESALE**

15120 Inventories for Resale

15121 Work in Progress External

*Department Specific*

127

Public Works and Government Services

**16 CAPITAL ASSETS**



**161 TANGIBLE CAPITAL ASSETS**

**1611 LAND, BUILDINGS AND WORKS**

- 16111 Land
- 16112 Buildings
- 16113 Works and Infrastructure

**1612 MACHINERY AND EQUIPMENT**

- 16121 Machinery and Equipment
- 16122 Informatics Hardware
- 16123 Informatics Purchased and Developed Software
- 16124 Arms and Weapons for Defence

*Department Specific*

130	Canada Revenue Agency (Agency Activities)
053	Correctional Service
007	Environment
086	Fisheries and Oceans
018	National Defence
124	Parks Canada Agency
030	Royal Canadian Mounted Police

- 16129 Other Equipment (including Furniture)

**1613 VEHICLES**

- 16131 Ships and Boats
- 16132 Aircraft
- 16133 Motor Vehicles (NonMilitary)
- 16134 Military Vehicles

*Department Specific*

018	National Defence
030	Royal Canadian Mounted Police

- 16135 Other Vehicles

**1614 LEASEHOLD IMPROVEMENTS**

- 16141 Leasehold Improvements
- 16142 Leasehold Improvements on Properties where Custodian is Another Government Department

**162 ACCUMULATED AMORTIZATION ON TANGIBLE CAPITAL ASSETS**

*Note(s)*

- 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.

**1621 ACCUMULATED AMORTIZATION ON BUILDINGS AND WORKS**

- 16212 Accumulated Amortization on Buildings

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

16213 Accumulated Amortization on Works and Infrastructure

### **1622 ACCUMULATED AMORTIZATION ON MACHINERY AND EQUIPMENT**

16221 Accumulated Amortization on Machinery and Equipment

16222 Accumulated Amortization on Informatics Hardware

16223 Accumulated Amortization on Informatics Purchased and Developed Software

16224 Accumulated Amortization on Arms and Weapons for Defence

#### *Department Specific*

130	Canada Revenue Agency (Agency Activities)
053	Correctional Service
007	Environment
086	Fisheries and Oceans
018	National Defence
124	Parks Canada Agency
030	Royal Canadian Mounted Police

16229 Accumulated Amortization on Other Equipment, including Furniture

### **1623 ACCUMULATED AMORTIZATION ON VEHICLES**

16231 Accumulated Amortization on Ships and Boats

16232 Accumulated Amortization on Aircraft

16233 Accumulated Amortization on Motor Vehicles (NonMilitary)

16234 Accumulated Amortization on Military Vehicles

#### *Department Specific*

018	National Defence
030	Royal Canadian Mounted Police

16235 Accumulated Amortization on Other Vehicles

### **1624 ACCUMULATED AMORTIZATION ON LEASEHOLD 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**

##### *Note(s)*

- 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.

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**

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

Note(s)

15 Capital lease obligations for these assets are included in 242.

## **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

### *Department Specific*

130	Canada Revenue Agency (Agency Activities)
053	Correctional Service
007	Environment
086	Fisheries and Oceans
018	National Defence
124	Parks Canada Agency
030	Royal Canadian Mounted Police

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

### *Department Specific*

018	National Defence
030	Royal Canadian Mounted Police

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**

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

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

16724 Accumulated Amortization on Arms and Weapons under Capital Leases

*Department Specific*

130	Canada Revenue Agency (Agency Activities)
053	Correctional Service
007	Environment
086	Fisheries and Oceans
018	National Defence
124	Parks Canada Agency
030	Royal Canadian Mounted Police

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

*Department Specific*

018	National Defence
030	Royal Canadian Mounted Police

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

*Note(s)*

- 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.

- 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

*Note(s)*

- 16 Deductions include those for Supplementary Death Benefits.

- 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

##### **2113 ACCOUNTS PAYABLE INTERDEPARTMENTAL**

- 21132 Other Government Departments (OGD) Accounts Payable

An account which records amounts owing to an OGD for the sale of goods and/or services rendered but the Interdepartmental Settlement (IS) has not been initiated. Monthend and Yearend payables will be recorded using this Financial Reporting Account (FRA).

It is comparable to the Intercompany Accounts Payable in the private sector and will need to be eliminated by the Receiver General at a governmentwide level for the purposes of consolidation.

It's asset counterpart is FRA 11242 *Other Government Department (OGD) Accounts Receivable*.

**Note:** This account should not be used as a suspense account for IS processing. Please refer to FRA 21615 for this purpose.

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

### Note(s)

45 Reference: Financial Information Strategy Accounting Manual at this URL address:

[http://www.tbssct.gc.ca/pubs\\_pol/dcgpubs/acstd/fisammcssif0701\\_e.asp](http://www.tbssct.gc.ca/pubs_pol/dcgpubs/acstd/fisammcssif0701_e.asp)

43 Reference: Receiver General Manual Chapter 10 *Accounting Entries* at this URL address:

<http://publiservice.pwgsc.gc.ca/rg/text/recgene.html>

50 "I" indicator to be used with this account except for opening balance.

21134 Goods and Services Tax (GST) (including Harmonized Sales Tax HST) Payable to Canada Customs and Revenue Agency (CCRA)

### Note(s)

22 GST payable to CCRA will be recorded in these accounts by departments.

21135 Interdepartmental Settlement (IS) Debits in Transit to the Receiver General (for Debtor Initiated IS)

### Note(s)

50 "I" indicator to be used with this account except for opening balance.

### **2114 NOTES PAYABLE**

21141 Notes Payable to International Development Association

#### *Department Specific*

006

Finance

21142 Notes Payable to Development Banks

#### *Department Specific*

003

Canadian International Development Agency

21143 Notes Payable to International Financial Institutions

#### *Department Specific*

003

Canadian International Development Agency

21149 Notes Payable to Other International Organizations and Banks

#### *Department Specific*

006

Finance

### **2115 OTHER ACCOUNTS PAYABLE**

21151 Provincial Sales Tax, excluding Harmonized Sales Tax (HST)

21152 Consolidated Crown Corporations

#### *Department Specific*

097

Receiver General

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)*

#### *Department Specific*

036

Human Resources Development (Social Development)

21159 Other Accounts Payable

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

This account is only to be used where no other Liability Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### 2116 ACCOUNTS PAYABLE BY CANADA REVENUE AGENCY (CRA) TAX REVENUE

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

21161 Personal and NonResidents Tax Payable Account

Represents amounts payable by Canada Revenue Agency (CRA) to taxpayers for personal income tax, trust income tax, source deductions and nonresident taxes. It includes amounts payable as a result of tax assessed and amounts payable estimated by CRA which have not yet been assessed.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

21162 Corporate Income Taxes Payable

Represents amounts payable by CCRA to taxpayers for corporate income tax. It includes amounts payable as a result of tax assessed and amounts payable estimated by CCRA which have not yet been assessed.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

21163 Goods and Services Tax (GST)

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

21164 Accounts Payable Provincial Sales Tax

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

21165 Accounts Payable Nova Scotia Worker Compensation

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

21166 Accounts Payable to the Ministry of Revenue Quebec (MRQ) by Canada Revenue Agency (CRA)

Represents amounts payable by the Canada Revenue Agency (CRA) to the Ministry of Revenue Québec (MRQ) for taxes withheld at source by CRA from employees living in Québec but working outside Québec. It also includes amounts due to CRA from MRQ for taxes withheld at source by MRQ from employees living outside Québec but working in Québec.

This account also includes the amount payable by CRA to MRQ for Goods and Services Tax (GST) refund/rebate cheques issued by MRQ that have not been cashed by the taxpayer as CRA refunds MRQ only when the cheques were cashed by the taxpayer.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

21169 Other Tax Revenues Payable

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

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

### **2117 ACCOUNTS PAYABLE TAX REVENUE INTERDEPARTMENTAL ALLOCATIONS**

21171 Canada Pension Plan Premiums Payable to the Department of Social Development

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

21172 Employment Insurance Contributions Payable to Human Resources and Skills Development (HRSD)

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

21173 Old Age Security Overpayments Payable to the Department of Social Development

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

21174 T1 (Individual) Provincial and Territorial Tax Collections Payable to Finance

Under the *Federal Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. The Government of Canada entered into agreements with provinces and territories (excluding Quebec) to collect individual and corporation income tax through Canada Revenue Agency (CRA). In turn, CRA transfers this money to the Department of Finance who will make the payment to the provinces and territories in equal monthly instalments.

This account is used by CRA to pay to the Department of Finance the individual income tax collected. The Financial Reporting Account (FRA) 21177 is used for the corporate tax collected.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

21175 Provincial Benefit Programs Payable to Canada Revenue Agency (CRA)

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

21176 Harmonized Sales Tax (HST) Payable to Finance (used by Canada Revenue Agency CRA)

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

21177 T2 (Corporate) Provincial and Territorial Tax Collections Payable to Finance

Under the *Federal Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. The Government of Canada entered into agreements with provinces and territories (excluding Quebec) to collect individual and corporation income tax through Canada Revenue Agency (CRA). In turn, CRA transfers this money to the Department of Finance who will make the payment to the provinces and territories in equal monthly instalments.



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This account is used by CRA to pay to the Department of Finance the corporate income tax collected. The Financial Reporting Account (FRA) 21174 is used for the individual tax collected.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

21179 Other Payables

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

### **212 INTEREST AND MATURED DEBT**

#### **2121 MATURED DEBT**

21211 Marketable Bonds

*Department Specific*

006 Finance

21212 Canada Savings Bonds

*Department Specific*

006 Finance

21213 Treasury Bills

*Department Specific*

006 Finance

21214 Matured Debt in Foreign Currencies

*Department Specific*

006 Finance

21219 Other Matured Debt

This account is only to be used where no other Liability Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

*Department Specific*

006 Finance

#### **2122 INTEREST DUE ON UNMATURED DEBT**

21221 Interest Due

*Department Specific*

006 Finance

21222 Compound Interest on Canada Savings Bonds

*Department Specific*

006 Finance

21223 Interest Due on Coupons

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

### *Department Specific*

006 Finance

### **2123 INTEREST ACCRUED ON UNMATURED DEBT**

21231 Interest Accrued on Marketable Bonds

#### *Department Specific*

006 Finance

21232 Interest Accrued on Canada Savings Bonds

#### *Department Specific*

006 Finance

21233 Interest Accrued on Special NonMarketable Bonds Issued to Canada Pension Plan (CPP) Investment Fund

#### *Department Specific*

006 Finance

21234 Interest Accrued on Unmatured Debt in Foreign Funds

#### *Department Specific*

006 Finance

21235 Interest Accrued on Other Liabilities

#### *Department Specific*

006 Finance

21236 Interest Accrued for Promissory Notes

#### *Department Specific*

006 Finance

21237 Interest Accrued for Medical Equipment Trust

#### *Department Specific*

006 Finance

### **213 CURRENT PORTION OF LONGTERM DEBT**

#### **2131 UNMATURED DEBT IN CANADIAN CURRENCY**

21311 Marketable Bonds

#### *Department Specific*

006 Finance

21312 Canada Savings Bonds

#### *Department Specific*

006 Finance

21313 Treasury Bills

#### *Department Specific*

006 Finance

21314 Other Unmatured Debt in Canadian Currency

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

This account is only to be used where no other Liability Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

*Department Specific*

006 Finance

### **2132 UNMATURED DEBT IN FOREIGN CURRENCY**

21321 Marketable Bonds

*Department Specific*

006 Finance

21322 Other Unmatured Debt in Foreign Currency

This account is only to be used where no other Liability Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

*Department Specific*

006 Finance

### **214 ALLOWANCES**

#### **2141 ALLOWANCE FOR EMPLOYEE BENEFITS**

*Note(s)*

23 Accounting requirements to be done by departments unless otherwise specified for an individual account.

21411 Allowance for Vacation Pay

21412 Allowance for Termination Benefits

*Note(s)*

21 Account not to be used by departments until further notice.

*Department Specific*

097 Receiver General

21413 Allowance for Retroactive Salaries

21414 Allowance for TimeOff in Lieu

21417 Allowance for Other Employee Benefits

21418 Consolidated Crown Corporations

*Department Specific*

097 Receiver General

#### **2142 ALLOWANCE FOR BORROWINGS OF CROWN CORPORATIONS**

21421 Total Borrowings of Agent Enterprise Crown Corporations

*Department Specific*

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	097	Receiver General
21422 Borrowings of Agent Enterprise Crown Corporations Expected to be Repaid		
<i>Department Specific</i>		
	097	Receiver General
21423 Total Borrowings of Consolidated Crown Corporations		
<i>Department Specific</i>		
	097	Receiver General
21424 Borrowings of Consolidated Crown Corporations Expected to be Repaid		
<i>Department Specific</i>		
	097	Receiver General
<b>2143 OTHER ALLOWANCES</b>		
21431 Allowance for Accrued Statutory Items		
<i>Department Specific</i>		
	097	Receiver General
21432 Allowance for Loan Guarantees		
<i>Department Specific</i>		
001		Agriculture and AgriFood
023		Atlantic Canada Opportunities Agency
005		Foreign Affairs
014		Human Resources and Skills Development
036		Human Resources Development (Social Development)
042		Indian Affairs and Northern Development
033		Industry
097		Receiver General
<b>2144 ALLOWANCES FOR OTHER VALUATION AMOUNTS</b>		
<i>Department Specific</i>		
	097	Receiver General
21441 Income Tax Refunds		
<i>Department Specific</i>		
	097	Receiver General
21442 Petroleum Industry Refunds		
<i>Department Specific</i>		
	097	Receiver General
21443 Harmonized Sales Tax (HST) Payable to Provinces		
<i>Department Specific</i>		
	097	Receiver General
<b>215 OTHER CURRENT LIABILITIES</b>		

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

### 2151 DEFERRED REVENUES

21510 Deferred Revenues

21511 Lease Inducement

Lease inducements are incentives offered by a lessor for a lessee to enter into a lease. The incentive may include an upfront cash payment to the lessee, a rent free period or a contribution to certain lessee costs such as leasehold improvements or relocation costs.

### 216 SUSPENSE ACCOUNTS

#### 2161 GENERAL SUSPENSE ACCOUNTS

21611 General Suspense Accounts

The general suspense account is to be used by departments to temporarily record the receipt of money received from a third party (i.e., parties outside the Government of Canada accounting entity) for which there is not enough information available, to post the transaction to the proper account.

The remitter must be contacted immediately to identify the intended purpose for which the funds were provided. Amounts in suspense accounts are to be cleared to the appropriate accounts as soon as information relevant to their ultimate disposition becomes available. At year end, the balance remaining in the general suspense account is to only represent transactions for which the appropriate accounting remains uncertain.

21612 Intradepartmental Clearing Account

This account is to be used to report transactions between separate authorities within a department (including those involving revolving funds).

***The total amounts of the debits and credits coded to this account are to zero out each month within each department.***

21613 Garnisheed Salaries

21614 Family Orders

21615 Undistributed/Unmatched IS Suspense

This account includes all interdepartmental settlement (IS) transactions payments (payables) and receipts (receivables) for which the ultimate accounting is not known at the time the IS is received and recorded in a Departmental Financial Management System (DFMS). This account is to be used by departments to temporarily record the receipt of an IS until the correct accounting is determined and the final accounting processed.

***The items in this account should be cleared on an ongoing basis.***

Authority code B420 is to be used with this FRA.

*Note(s)*

13 The balance in this account ***must*** be zero at yearend.

48 "I" indicator only is to be used with this account.

21619 Other General Suspense Accounts

This account is only to be used where no other Liability Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

#### 2162 SPECIAL SUSPENSE ACCOUNTS

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

- 21621 Other Government Department (OGD) Suspense
- 21622 Public Service Superannuation Act (PSSA) / Supplementary Retirements Benefit Account (SRBA) Suspense Clearing
- 21623 Unclaimed Cheque Suspense
- 21624 Interdepartmental Settlement Suspense

*Department Specific*

097

Receiver General

- 21625 Contributed Capital Suspense
- 21626 Reallocation of Internal/External Codes for Interdepartmental Settlement (IS) Transactions

The account is used for interdepartmental settlement (IS) transactions which involve the transfer of an original external transaction from one Department (Dept) to another Dept. This account is needed because all transactions processed through the Standard Payment System (SPS) as an IS are required to be identified with the "I" indicator.

Here is an account setoff example:

(A slightly different but similar example is explained in chapter 10, section 10.7.13 *Transferring of External Revenue to the Correct Department* of the Receiver General Manual.) A taxpayer owes money to Dept A. Canada Revenue Agency (CRA) has a tax refund for the taxpayer. Dept A asks CRA to withhold the refund from the taxpayer and to forward it to them. CRA would initiate an IS with Dept A and Dept A would use FRA 21626 to change the "I" to an "E".

CRA (debtor) books:

<i>Financial Reporting Account</i>	<i>Authority Code</i>	<i>I/E</i>	<i>Amount</i>
2xxxx Acct payable(money owed to the taxpayer)	R300	(I)	DR xxx
65xxx IS credit control account	0000	(I)	CR xxx

Dept A (creditor) will have this set of entries.

<i>Financial Reporting Account</i>	<i>Authority Code</i>	<i>I/E</i>	<i>Amount</i>
64xxx IS Debit Control	0000	(I)	DR xxx
21626 Reallocation of Int/Ext codes for IS transactions	R300	(I)	CR xxx
21626 Reallocation of Int/Ext codes for IS transactions	R300	(E)	DR xxx
112xx Accounts receivable	R300	(E)	CR xxx

**Note:**The sum amounts for FRA 21626 (combination of I and E balances) nets out to zero.

- 21627 Suspense for Proceeds from Asset Sales

*Note(s)*

20

Account required by some cluster groups for systems purposes.

**2163 CURRENCY SWAP TRANSACTIONS**

- 21630 Currency Swap Transactions

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

*Department Specific*

006

Finance

**22 PENSION ACCOUNTS**

**221 CANADA PENSION PLAN (CPP)**

**2211 CANADA PENSION PLAN ACCOUNT**

22110 Canada Pension Plan Account Cumulative Funds under Administration

*Department Specific*

036

Human Resources Development (Social Development)

22111 Canada Pension Plan (CPP) Cumulative Transfers to CPP Investment Board

*Department Specific*

036

Human Resources Development (Social Development)

**2212 SECURITIES HELD BY CANADA PENSION PLAN (CPP) INVESTMENT FUND**

22121 Provincial and Territorial Bonds Held by Canada Pension Plan (CPP) Investment Fund

*Department Specific*

036

Human Resources Development (Social Development)

22123 Investments of the Government of Canada

*Department Specific*

036

Human Resources Development (Social Development)

**2213 CANADA PENSION PLAN (CPP) SHORT TERM INVESTMENTS HELD**

22130 Canada Pension Plan Short Term Investments Held

*Department Specific*

036

Human Resources Development (Social Development)

**222 PUBLIC SECTOR PENSIONS**

*Note(s)*

19

Additional information for the pension accounts is in the class objects.

**2221 PUBLIC SERVICE PENSIONS**

22211 Public Service Superannuation Account

*Department Specific*

087

Public Service Superannuation

22212 Public Service Superannuation Investment Fund

*Department Specific*

087

Public Service Superannuation

22213 Public Service Pension Fund

*Department Specific*

087

Public Service Superannuation

**2222 CANADIAN FORCES PENSIONS**

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

22221 Canadian Forces Superannuation Account

*Department Specific*

018

National Defence

22222 Canadian Forces Superannuation Investment Fund

*Department Specific*

018

National Defence

22223 Canadian Forces Pension Fund

*Department Specific*

018

National Defence

### **2223 ROYAL CANADIAN MOUNTED POLICE (RCMP) PENSIONS**

22231 Royal Canadian Mounted Police (RCMP) Superannuation Account

*Department Specific*

030

Royal Canadian Mounted Police

22232 Royal Canadian Mounted Police (RCMP) Superannuation Investment Fund

*Department Specific*

030

Royal Canadian Mounted Police

22233 Royal Canadian Mounted Police (RCMP) Pension Fund

*Department Specific*

030

Royal Canadian Mounted Police

### **2224 MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNTS**

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

*Department Specific*

067

House of Commons

22242 Senators Retiring Allowances Accounts

*Department Specific*

009

Senate

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

22251 Retirement Compensation Arrangements (RCA) Account House of Commons

*Department Specific*

067

House of Commons

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

*Department Specific*

067

House of Commons

22255 Retirement Compensation Arrangements (RCA) Account Senate

*Department Specific*

009

Senate



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

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

*Department Specific*

009

Senate

**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

*Department Specific*

087

Public Service Superannuation

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

*Department Specific*

087

Public Service Superannuation

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

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

*Department Specific*

018

National Defence

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

*Department Specific*

018

National Defence

**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

*Department Specific*

030

Royal Canadian Mounted Police

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

*Department Specific*

030

Royal Canadian Mounted Police

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

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

*Department Specific*

087

Public Service Superannuation

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

*Department Specific*

087

Public Service Superannuation

**224 OTHER PUBLIC SECTOR PENSION ACCOUNTS**

**2241 SUPPLEMENTARY RETIREMENTS BENEFIT ACCOUNT (SRBA)**

22412 Supplementary Retirements Benefit Account (SRBA) Judges

*Department Specific*

051	Commissioner for Federal Judicial Affairs
013	Justice
087	Public Service Superannuation
080	Supreme Court of Canada

22413 Supplementary Retirements Benefit Account (SRBA) Lieutenant Governors (LGSA)

*Department Specific*

135	Canadian Heritage
087	Public Service Superannuation

22414 Supplementary Retirements Benefit Account (SRBA) Diplomatic DSSSA

*Department Specific*

005	Foreign Affairs
087	Public Service Superannuation

22415 Supplementary Retirements Benefit Account (SRBA) Parliament

*Department Specific*

067	House of Commons
087	Public Service Superannuation

22416 Supplementary Retirements Benefit Account (SRBA) *Royal Canadian Mounted Police Pension Continuation Act*

*Department Specific*

087	Public Service Superannuation
030	Royal Canadian Mounted Police

22417 Supplementary Retirements Benefit Account (SRBA) *Defence Service Pension Continuation Act*

*Department Specific*

018	National Defence
087	Public Service Superannuation

**2242 PENSION LIABILITIES UNDER OTHER SUPERANNUATION ACTS**

22422 *Judges Act* Pension Liability

*Department Specific*

056	Treasury Board Secretariat
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22423 *Lieutenant Governors Superannuation Act* Pension Liability

*Department Specific*

056	Treasury Board Secretariat
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22424 *Diplomatic Services Superannuation Act* Pension Liability

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

*Department Specific*

056 Treasury Board Secretariat

22426 Royal Canadian Mounted Police Continuation Act Pension Liability

*Department Specific*

056 Treasury Board Secretariat

22427 Defence Services Pension Continuation Act Pension Liability

*Department Specific*

056 Treasury Board Secretariat

22429 Other Pension Liabilities

*Department Specific*

056 Treasury Board Secretariat

### **225 ALLOWANCE FOR PENSION ADJUSTMENTS**

*Note(s)*

18 Details for these accounts are in the Authority code.

### **2251 ALLOWANCE FOR PENSION ADJUSTMENTS GENERAL ACCOUNTS**

22511 Public Service Superannuation Account (PSSA) Allowance for Pension Adjustments

*Department Specific*

056 Treasury Board Secretariat

22512 Canadian Forces Superannuation Account (CFSA) Allowance for Pension Adjustments

*Department Specific*

056 Treasury Board Secretariat

22513 Royal Canadian Mounted Police Superannuation Account Allowance for Pension Adjustments

*Department Specific*

056 Treasury Board Secretariat

22514 Members of Parliament Retiring Allowances Account Allowance for Pension Adjustments

*Department Specific*

056 Treasury Board Secretariat

22515 Members of Parliament(MP) Retirement Compensation Arrangements (RCA) Allowance for Pension Adjustments

*Department Specific*

056 Treasury Board Secretariat

22516 Public Service Pension Fund Allowance for Pension Adjustments

*Department Specific*

056 Treasury Board Secretariat

22517 Canadian Forces (CF) Pension Fund Allowance for Pension Adjustments

*Department Specific*

056 Treasury Board Secretariat

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

22518 Royal Canadian Mounted Police (RCMP) Pension Fund Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

**2252 ALLOWANCE FOR PENSION ADJUSTMENTS RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNTS**

22521 Retirement Compensation Arrangements (RCA) No. 1 Public Servants Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

22522 Retirement Compensation Arrangements (RCA) No. 1 National Defence Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

22523 Retirement Compensation Arrangements (RCA) No. 1 Royal Canadian Mounted Police Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

22524 Retirement Compensation Arrangements (RCA) No. 2 Public Servants Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

**2253 ALLOWANCE FOR PENSION ADJUSTMENTS SUPPLEMENTARY RETIREMENTS BENEFIT ACCOUNT (SRBA)**

22532 Supplementary Retirements Benefit Account (SRBA) Judges Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

22533 Supplementary Retirements Benefit Account (SRBA) Lieutenant Governors (LGSA) Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

22534 Supplementary Retirements Benefit Account (SRBA) Diplomatic DSSSA Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

22535 Supplementary Retirements Benefit Account (SRBA) Parliament Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

22536 Supplementary Retirements Benefit Account (SRBA) RCMP Continuation Act Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

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

22537 Supplementary Retirements Benefit Account (SRBA) *Defence Service Pension Continuation Act*  
Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

**2254 ALLOWANCE FOR PENSION ADJUSTMENTS OTHER ACCOUNTS**

22549 Other Pension Accounts Allowance for Pension Adjustments

*Department Specific*

056

Treasury Board Secretariat

**226 INSURANCE, DEATH BENEFIT AND OTHER PENSION ACCOUNTS**

**2261 INSURANCE ACCOUNTS**

22611 Civil Service Insurance Fund

*Department Specific*

014

Human Resources and Skills Development

22612 Veterans Insurance Fund

*Department Specific*

021

Veterans Affairs

22613 Insurance Company Liquidation Accounts

*Department Specific*

011

Office of the Superintendent of Financial Institutions

22614 Returned Soldiers Insurance Fund

*Department Specific*

021

Veterans Affairs

22618 Insurance Company Liquidation Contra Account

*Department Specific*

011

Office of the Superintendent of Financial Institutions

22619 Other Insurance Accounts

**2262 DEATH BENEFIT ACCOUNTS**

22621 Public Service Death Benefit Account

*Department Specific*

087

Public Service Superannuation

22622 Regular Forces Death Benefit Account

*Department Specific*

018

National Defence

22629 Other Death Benefit Accounts

**2263 OTHER PENSION ACCOUNTS**

22631 Royal Canadian Mounted Police (RCMP) Dependents Pension Fund

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

### *Department Specific*

030

Royal Canadian Mounted Police

22632 Locally Engaged Contributory Pension Account

### *Department Specific*

056

Treasury Board Secretariat

22633 Annuity Agent Pension Account

### *Department Specific*

014

Human Resources and Skills Development

22639 Other Pension Accounts

## **227 OTHER EMPLOYEE FUTURE BENEFITS**

Other Employee Future Benefits are earned by active employees and expected to be provided to them when they are no longer providing active service either on a temporary or permanent basis. Other Employee Future Benefits include the following benefits: Other Retirement benefits and Postemployment benefits.

### *Department Specific*

097

Receiver General

## **2271 OTHER RETIREMENT BENEFITS**

Other Retirement Benefits are benefits, other than pension benefits, which the government is expected to provide after retirement to employees and their beneficiaries. These benefits include health care and dental benefits, provided to employees after retirement.

### *Department Specific*

097

Receiver General

22711 Health Care Plan Liability

### *Department Specific*

097

Receiver General

22712 Dental Plan Liability

### *Department Specific*

097

Receiver General

## **2272 POSTEMPLOYMENT BENEFITS**

Postemployment benefits are expected to be provided after employment but before retirement to employees and their beneficiaries. These benefits include termination benefits, workers' compensation and veterans benefits.

### *Department Specific*

097

Receiver General

22721 Termination Benefits Liability

### *Department Specific*

127

Public Works and Government Services

097

Receiver General

22722 Workers' Compensation Liability

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

*Department Specific*

097 Receiver General

22725 Veterans' Benefits Liability

*Department Specific*

097 Receiver General

**23 SPECIFIED PURPOSE AND OTHER LIABILITY ACCOUNTS**

**231 GOVERNMENT ANNUITIES ACCOUNT**

**2311 GOVERNMENT ANNUITIES ACCOUNT**

23110 Government Annuities Account

*Department Specific*

036 Human Resources Development (Social Development)

**232 DEPOSIT AND TRUST ACCOUNTS**

*Note(s)*

18 Details for these accounts are in the Authority code.

**2321 DEPOSIT ACCOUNTS**

23211 Guarantee Deposits Accounts

23212 Seized Property Cash

23213 Other Deposit Accounts

23214 Securities Held in Trust Deposit Accounts (Contra)

23217 Canadian Dairy Commission Account

*Department Specific*

134 Canadian Dairy Commission

23218 Canada Development Investment Corporation Holdback

*Department Specific*

006 Finance

23219 Other Consolidated Crown Corporation Deposit Accounts

**2322 TRUST ACCOUNTS**

23221 Indian Band Funds

*Department Specific*

042 Indian Affairs and Northern Development

23222 Indian Savings Accounts

*Department Specific*

042 Indian Affairs and Northern Development

23223 Other Trust Accounts

23224 Securities Held in Trust Other Trust Accounts (Contra)

23225 Indian Estates Account

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

*Department Specific*

042 Indian Affairs and Northern Development

23226 Indian Moneys Suspense Account

*Department Specific*

042 Indian Affairs and Northern Development

23229 Consolidated Crown Corporation Trust Accounts

*Department Specific*

006 Finance

**2323 CONTRACTOR SECURITY DEPOSITS**

23231 Contractor Security Deposits Held in Trust Bonds

23232 Contractor Security Deposits Cash, Cheques

23233 Contractor Security Deposits Held in Trust Certified Cheques

23234 Securities Held in Trust Contractor Deposits Bonds (Contra)

23235 Securities Held in Trust Contractor Deposits Certified Cheques (Contra)

**233 PROVINCIAL AND FIRST NATIONS TAX COLLECTION AGREEMENTS ACCOUNTS**

*Note(s)*

17 Last digit in the account numbers identifies the relevant calendar year.

**2331 PROVINCIAL TAX COLLECTION AGREEMENTS ACCOUNTS PERSONAL INCOME TAXES**

23310 Personal Income Taxes Calendar Year 2000

*Department Specific*

006 Finance

23311 Personal Income Taxes Calendar Year 2001

*Department Specific*

006 Finance

23312 Personal Income Taxes Calendar Year 2002

*Department Specific*

006 Finance

23313 Personal Income Taxes Calendar Year 2003

*Department Specific*

006 Finance

23314 Personal Income Taxes Calendar Year 2004

*Department Specific*

006 Finance

23315 Personal Income Taxes Calendar Year 2005

*Department Specific*

006 Finance

23317 Personal Income Taxes Calendar Year 1997



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

*Department Specific*

006 Finance  
23318 Personal Income Taxes Calendar Year 1998

*Department Specific*

006 Finance  
23319 Personal Income Taxes Calendar Year 1999

*Department Specific*

006 Finance

**2332 PROVINCIAL TAX COLLECTION AGREEMENTS ACCOUNTS CORPORATE INCOME TAXES**

23320 Corporate Income Taxes Calendar Year 2000

*Department Specific*

006 Finance  
23321 Corporate Income Taxes Calendar Year 2001

*Department Specific*

006 Finance  
23322 Corporate Income Taxes Calendar Year 2002

*Department Specific*

006 Finance  
23323 Corporate Income Taxes Calendar Year 2003

*Department Specific*

006 Finance  
23324 Corporate Income Taxes Calendar Year 2004

*Department Specific*

006 Finance  
23325 Corporate Income Taxes Calendar Year 2005

*Department Specific*

006 Finance  
23326 Corporate Income Taxes Calendar Year 1996

*Department Specific*

006 Finance  
23327 Corporate Income Taxes Calendar Year 1997

*Department Specific*

006 Finance  
23328 Corporate Income Taxes Calendar Year 1998

*Department Specific*

006 Finance  
23329 Corporate Income Taxes Calendar Year 1999

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

*Department Specific*

006 Finance

**2333 PROVINCIAL TAX COLLECTION AGREEMENTS ACCOUNTS HARMONIZED SALES TAXES**

23330 Harmonized Sales Tax Calendar Year 2000

*Department Specific*

006 Finance

23331 Harmonized Sales Tax Calendar Year 2001

*Department Specific*

006 Finance

23332 Harmonized Sales Tax Calendar Year 2002

*Department Specific*

006 Finance

23333 Harmonized Sales Tax Calendar Year 2003

*Department Specific*

006 Finance

23334 Harmonized Sales Tax Calendar Year 2004

*Department Specific*

006 Finance

23335 Harmonized Sales Tax Calendar Year 2005

*Department Specific*

006 Finance

23337 Harmonized Sales Tax Calendar Year 1997

*Department Specific*

006 Finance

23338 Harmonized Sales Tax Calendar Year 1998

*Department Specific*

006 Finance

23339 Harmonized Sales Tax Calendar Year 1999

*Department Specific*

006 Finance

**2334 FIRST NATIONS TAX AGREEMENT ACCOUNTS**

23340 Excise Taxes Calendar Year 2000

*Department Specific*

006 Finance

23341 Excise Taxes Calendar Year 2001

*Department Specific*

006 Finance

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

23342 Excise Taxes Calendar Year 2002

*Department Specific*

006

Finance

23343 Excise Taxes Calendar Year 2003

*Department Specific*

006

Finance

23344 Excise Taxes Calendar Year 2004

*Department Specific*

006

Finance

23345 Excise Taxes Calendar Year 2005

*Department Specific*

006

Finance

23348 Excise Taxes Calendar Year 1998

*Department Specific*

006

Finance

23349 Excise Taxes Calendar Year 1999

*Department Specific*

006

Finance

### **2335 FIRST NATION GOODS AND SERVICES TAX (FNGST)**

23354 First Nation Goods and Services Tax Calendar Year 2004

The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the *Budget Implementation Act, 2003*.

*Department Specific*

006

Finance

23355 First Nation Goods and Services Tax (FNGST) Calendar Year 2005

The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the *Budget Implementation Act, 2003*.

*Department Specific*

006

Finance

## **234 OTHER**

### **2341 MAJOR ACCOUNTS**

23411 Payments in regard to Indian Land Claims

*Department Specific*

042

Indian Affairs and Northern Development

23413 Net Income Stabilization Account

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

### *Department Specific*

001 Agriculture and AgriFood

23414 National Defence Foreign Governments

This account is used by National Defense to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

### *Department Specific*

018 National Defence

23418 Funds on Deposit for Military Purchases

### *Department Specific*

097 Receiver General

23419 Securities Held in Trust for Funds on Deposit for Military Purchases (Contra)

### *Department Specific*

097 Receiver General

## **2343 CONSOLIDATED CROWN CORPORATIONS**

23431 Telefilm Canada Advance Account

### *Department Specific*

037 Telefilm Canada

23439 Other Consolidated Crown Corporations

### *Department Specific*

097 Receiver General

## **2344 OTHER SPECIFIED PURPOSE ACCOUNTS**

23441 Other Specified Purpose Accounts

23442 Other Specified Purpose Accounts (Contra)

## **2345 DEFERRED REVENUE SPECIFIED PURPOSE ACCOUNTS**

23451 Deferred Revenue Specified Purpose Accounts

## **24 OTHER LONGTERM LIABILITIES**

### **241 ACCOUNTS PAYABLE FOR MORE THAN ONE YEAR**

#### **2411 LONGTERM ACCOUNTS PAYABLE**

24111 Contractors Holdbacks

24112 Future Site Restoration Costs

24119 Other Accounts Payable (to be defined)

#### **2414 ENVIRONMENTAL LIABILITIES**

24141 Environmental Liabilities

### **242 CAPITAL LEASES**

#### **2421 CAPITAL LEASES LAND, BUILDINGS AND WORKS**

24211 Capital Leases Land

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

24212 Capital Leases Buildings

24213 Capital Leases Works and Infrastructure

### **2422 CAPITAL LEASES MACHINERY AND EQUIPMENT**

24221 Capital Leases Machinery and Equipment

24222 Capital Leases Informatics Hardware

24223 Capital Leases Informatics Software

24224 Capital Leases Arms and Weapons

#### *Department Specific*

130	Canada Revenue Agency (Agency Activities)
053	Correctional Service
007	Environment
086	Fisheries and Oceans
018	National Defence
124	Parks Canada Agency
030	Royal Canadian Mounted Police

24229 Capital Leases Other Equipment Including Furniture

### **2423 CAPITAL LEASES VEHICLES**

24231 Capital Leases Ships and Boats

24232 Capital Leases Aircraft

24233 Capital Leases Motor Vehicles (NonMilitary)

24234 Capital Leases Military Vehicles

#### *Department Specific*

018	National Defence
030	Royal Canadian Mounted Police

24239 Capital Leases Other Vehicles

## **25 UNMATURED DEBT**

### **251 UNMATURED DEBT IN CANADIAN CURRENCY**

#### **2511 MARKETABLE BONDS**

25111 Marketable Bonds

#### *Department Specific*

006	Finance
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25112 Real Return Bonds

#### *Department Specific*

006	Finance
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#### **2512 CANADA SAVINGS BONDS**

25121 Canada Savings Bonds

#### *Department Specific*

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

25122 Canada Savings Bonds Held on Account of Employees

*Department Specific*

006

Finance

25123 Canada Savings Bonds Held on Account of Payroll Savings Plans

*Department Specific*

006

Finance

**2513 TREASURY BILLS**

25130 Treasury Bills

*Department Specific*

006

Finance

**2514 SPECIAL NONMARKETABLE BONDS ISSUED TO CANADA PENSION PLAN (CPP) INVESTMENT FUND**

25140 Special NonMarketable Bonds Issued to Canada Pension Plan (CPP) Investment Fund

*Department Specific*

006

Finance

**2515 OTHER UNMATURED DEBT IN CANADIAN CURRENCY**

25151 Canada Health and Social Transfer (CHST) Supplementary Trust for Health Care

*Department Specific*

006

Finance

25152 Medical Equipment Trust for Health Care

*Department Specific*

006

Finance

25159 Other Unmatured Debt

*Department Specific*

006

Finance

**2516 GOVERNMENT HOLDINGS OF UNMATURED DEBT (CONTRA)**

25160 Government Holdings of Unmatured Debt

*Department Specific*

006

Finance

**252 UNMATURED DEBT IN FOREIGN CURRENCY**

**2521 MARKETABLE BONDS**

25211 Marketable Bonds Payable in U.S. Dollars

*Department Specific*

006

Finance

25212 Marketable Bonds Payable in Japanese Yen

*Department Specific*

006

Finance

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

25213 Marketable Bonds Payable in Euro

*Department Specific*

006

Finance

**2522 CANADA BILLS**

25220 Canada Bills

*Department Specific*

006

Finance

**2523 CANADA NOTES**

25230 Canada Notes

*Department Specific*

006

Finance

**2528 GOVERNMENT'S HOLDINGS AND SECURITIES HELD FOR THE RETIREMENT OF UNMATURED DEBT**

25281 Governments Holdings of Unmatured Debt

*Department Specific*

006

Finance

25282 Securities Held for the Retirement of Unmatured Debt

*Department Specific*

006

Finance

**2529 OTHER UNMATURED DEBT IN FOREIGN CURRENCY**

25291 Euro Medium Term Notes

*Department Specific*

006

Finance

**253 CONSOLIDATED CROWN CORPORATIONS**

**2531 CONSOLIDATED CROWN CORPORATIONS**

25310 Consolidated Crown Corporations

*Department Specific*

097

Receiver General

**254 LOANS OR ADVANCES OF SPECIFIED PURPOSE ACCOUNTS FROM THE GOVERNMENT OF CANADA**

**2541 LOANS OR ADVANCES OF SPECIFIED PURPOSE ACCOUNTS**

*Note(s)*

25

Debit side of these accounts are in 1336.

25411 Loans of Employment Insurance Account

*Department Specific*

014

Human Resources and Skills Development

25412 Advances of Crop ReInsurance Fund

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

*Department Specific*

001 Agriculture and AgriFood

25413 Advances to Agricultural Commodities Stabilization Account

*Department Specific*

001 Agriculture and AgriFood



### 3 EQUITY/DEFICIT

#### 31 ACCUMULATED DEFICIT, INCLUDING RESTRICTED NET ASSET ACCOUNTS

##### 311 ACCUMULATED DEFICIT UNRESTRICTED

##### 3111 ACCUMULATED DEFICIT

31111 Opening Balance, April 1, 2001

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

097

Receiver General

31112 Accounting Policy Adjustments to Prior Years

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

097

Receiver General

##### 312 RESTRICTED NET ASSET ACCOUNTS

*Note(s)*

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.

##### 3121 MAJOR CONSOLIDATED SPECIFIC PURPOSE ACCOUNTS

31211 Employment Insurance Account

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

014

Human Resources and Skills Development

31213 Crop ReInsurance Fund

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

001

Agriculture and AgriFood

31214 Agricultural Commodities Stabilization Accounts

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

001

Agriculture and AgriFood

##### 3122 INSURANCE AND ENDOWMENT ACCOUNTS

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

31221 Oil Pollution Fund

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

034 Transport

31222 Other Insurance Accounts

*Note(s)*

49 "E" indicator only is to be used with this account.

31224 Endowment Accounts

*Note(s)*

49 "E" indicator only is to be used with this account.

**3123 OTHER CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS**

31231 Environmental Research Funds

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

042 Indian Affairs and Northern Development  
041 Natural Resources

31233 Canadian Commercial Bank and Northland Bank

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

31234 Seized Property Proceeds Account

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

127 Public Works and Government Services

31235 Earmarked Fees and Levies

*Note(s)*

49 "E" indicator only is to be used with this account.

31236 New Parks and Historic Sites Account

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

124 Parks Canada Agency

31239 Other Consolidated Specified Purpose Accounts

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

Note(s)

49 "E" indicator only is to be used with this account.

### **313 EQUITY OF CROWN CORPORATIONS**

#### **3131 INVESTMENT BY GOVERNMENT OF CANADA IN CONSOLIDATED CROWN CORPORATIONS**

31310 Details as required

Note(s)

49 "E" indicator only is to be used with this account.

Department Specific

097

Receiver General

#### **3132 ACCUMULATED DEFICIT OR EARNED SURPLUS OF CONSOLIDATED CROWN CORPORATIONS**

31320 Details as required

Note(s)

49 "E" indicator only is to be used with this account.

Department Specific

097

Receiver General

### **32 DEPARTMENTAL NET ASSET (LIABILITIES)**

32DDD Departmental Net Asset (Liabilities)

This account represents the net taxpayer investment. The opening balance in this account is the result of the rollover of the closing balances in the Financial Reporting Accounts (FRA) for revenues, expenses, Control Accounts (6xDDD) and 35DDD and 36DDD from previous years. ***There will be no current year entries in this account.***

The "DDD" in 32DDD is to be replaced by the department number.

Note(s)

47 Reference: Chapter 3 "Departments and Numbers" of the Governmentwide Chart of Accounts.

49 "E" indicator only is to be used with this account.

### **35 ORGANIZATION TRANSFER OUT/IN OFFSET ACCOUNT**

35DDD Organization Transfer Out/In Offset Account

***This account will only be validated for departments upon request to the Receiver General.*** It is to be used where the Government reorganizes by consolidating, splitting, terminating or creates a new department or agency. The departments affected by this action are required to record in their Departmental Financial Management System, the accounting effects of the reorganization.

A reorganization will usually result in the transfer of the opening balance amounts for assets, liabilities and equity (may also include a current year component) from a transfer out department to one or more transfer in departments.

The legal basis for a reorganization or transfer of duties is generally by the application of the *Public Service Rearrangement and Transfer of Duties Act* or through the passage of legislation in the form of a specific Government Organization Act.

Following the end of each fiscal year, the net balance from this account is converted into the new year

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

opening balance for the departmental equity account (32DDD).

### *Note(s)*

43 Reference: Receiver General Manual Chapter 10 *Accounting Entries* at this URL address:  
<http://publiservice.pwgsc.gc.ca/rg/text/recgene.html>

47 Reference: Chapter 3 "Departments and Numbers" of the Governmentwide Chart of Accounts.

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>

49 "E" indicator only is to be used with this account.

## **36 OPENING BALANCE ADJUSTMENTS**

### 36DDD Opening Balance Adjustments

***This account is to be used only with the approval of the Receiver General*** where a department has determined that it has an accounting situation related to prior years' accounting as described in Treasury Board Account Standards (TBAS) 2.1 *Accounting Changes*. Following the end of each fiscal year, the net balance from this account is converted into the new year opening balance for the departmental equity account (32DDD).

The "DDD" in 36DDD is to be replaced with the department's number.

Please refer to the Receiver General Information Notice (RGIN) 2002004 *Request for Corrections related to Previous Years Accounting* for more details.

### *Note(s)*

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.

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>

43 Reference: Receiver General Manual Chapter 10 *Accounting Entries* at this URL address:  
<http://publiservice.pwgsc.gc.ca/rg/text/recgene.html>

49 "E" indicator only is to be used with this account.

## 4 REVENUE

### 41 TAX REVENUE

#### 411 INCOME TAX REVENUE

##### 4111 PERSONAL INCOME TAX

41111 Gross Source Deductions Received

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41112 Gross Collections Received from Other Sources (excluding Interest and Penalties)

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41113 Total Income Tax Assessed

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41114 Refunds

*Note(s)*

24 Excludes amounts that are offset as payables for student loans repayments, garnisheed amounts, and CPP or EI refunds.

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41115 Transfers to Employment Insurance (EI) Account

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41116 Transfers to Canada Pension Plan (CPP) Account

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

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

41117 Transfers to Provinces

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41118 Estimated Accrued Revenue (from Source Deductions and Installments)

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41119 Transfer of Old Age Security Recovery

This account is to record the estimated recovery of Old Age Security payments (clawback) by Canada Revenue Agency.

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

### **4112 CORPORATE INCOME TAX**

41121 Gross Collections (excluding Interest and Penalties)

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41122 Refunds

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41123 Transfers to Provinces

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41124 Total Corporate Income Tax Assessed

*Note(s)*

49 "E" indicator only is to be used with this account.

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

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41126 Significant Tax Refunds to Certain Industries

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41128 Estimated Revenue Accrued from Instalments

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

## **4113 NONRESIDENT INCOME TAXES**

41131 NonResident Tax Gross Tax Received

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41132 NonResident Tax Refunds

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41134 NonResident Tax Assessed

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41138 NonResident Tax Estimated Revenue

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

## **4118 OTHER INCOME TAXES**

41181 Other Income Taxes Estimated Revenue Accrued

### *Note(s)*

49 "E" indicator only is to be used with this account.

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

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41182 Other Income Taxes Assessed

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

## **4119 MISCELLANEOUS INCOME TAXES**

41191 Miscellaneous Income Tax Gross Collections

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41192 Miscellaneous Income Tax Refunds

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

## **412 EMPLOYMENT INSURANCE CONTRIBUTION PREMIUMS**

### **4121 EMPLOYMENT INSURANCE CONTRIBUTION PREMIUMS**

41210 Employment Insurance Contribution Premiums

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

014 Human Resources and Skills Development

## **413 EXCISE TAXES**

### **4131 GOODS AND SERVICES TAX (GST) INCLUDING THE HARMONISED SALES TAX (HST)**

### *Note(s)*

27 GST amounts will also include amounts for the Harmonized Sales Tax (HST), in provinces where the HST is applicable.

41310 Total Goods and Services Tax (GST) / Harmonized Sales Tax (HST) Assessed

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41311 Gross Goods and Services Tax (GST) / Harmonized Sales Tax (HST) Received (Net of ITCs)



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

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41313 Rebates

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41314 Refunds and Other Payments

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41315 Refundable Advance Accounts (for Departmental Purchases)

*Note(s)*

28 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.

49 "E" indicator only is to be used with this account.

*Department Specific*

097

Receiver General

41316 Government Tax Remission Order

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41317 Transfers of Harmonised Sales Tax (HST) to Provinces

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41318 Transfer of First Nations Sales Tax to Bands

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

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

41319 Rebates Assessed

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

### **4132 SALES TAX**

41322 Sales Tax Refunds, Rebates and Drawbacks

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

### **4133 EXCISE TAX ON GASOLINE**

41331 Excise Tax on Gasoline Received

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

41332 Excise Tax on Gasoline Refunds, Rebates and Drawbacks

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

41335 Excise Tax on Gasoline Assessed

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

### **4134 EXCISE TAX ON AVIATION GAS AND DIESEL FUEL**

41341 Aviation Gas Tax Received

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

41342 Diesel Fuel Tax Received

*Note(s)*

49

"E" indicator only is to be used with this account.

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

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41343 Aviation Gas and Diesel Fuel Tax Refunds, Rebates and Drawbacks

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41345 Aviation Gas Tax Assessed

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41346 Diesel Fuel Tax Assessed

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

## **4135 PETROLEUM AND GAS REVENUE TAX**

41352 Petroleum and Gas Revenue Tax Refunds

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

## **4139 OTHER EXCISE TAXES**

41391 Tax on Insurance Premiums

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

011 Office of the Superintendent of Financial Institutions

41392 Other Excise Taxes Received

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41393 Other Excise Taxes Refunds, Rebates and Drawbacks

### *Note(s)*

49 "E" indicator only is to be used with this account.

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

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41395 Other Excise Taxes Assessed

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41396 Other Excise Taxes Other Government Departments (OGD) Assessed

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

## **414 EXCISE DUTIES**

### **4141 TOBACCO PRODUCTS**

41411 Tobacco Products Duties Received

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41413 Tobacco Products Refunds, Rebates and Drawbacks of Duties

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41415 Tobacco Products Duties Assessed

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

### **4142 BEER AND LIQUOR PRODUCTS**

41421 Beer and Liquor Products Duties Received

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41422 Beer and Liquor Products Duty Refunds, Rebates and Drawbacks

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

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41425 Beer and Liquor Products Duties Assessed

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

## **4149 OTHER EXCISE DUTIES**

41491 Other Excise Duties Received

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41492 Other Excise Duties Refunds, Rebates and Drawbacks

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41495 Other Excise Duties Assessed

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

## **415 CUSTOMS IMPORT DUTIES**

### **4151 CUSTOMS IMPORT DUTIES**

41511 Customs Import Duties Received

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41512 Customs Import Duties Refunds, Rebates and Drawbacks

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41515 Customs Import Duties Assessed

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

41516 Customs Import Duties Other Government Departments (OGD) Assessed

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

This account is used to record custom duties paid to Canada Revenue Agency (CRA) on purchases by Other Government Departments (OGD) outside Canada.

*Note(s)*

48 "I" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

### **416 OTHER TAX REVENUE**

#### **4161 OTHER TAXES**

41611 Other Taxes Received

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41612 Other Taxes Refunds, Rebates and Drawbacks

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41615 Other Taxes Assessed

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41616 Other Taxes Estimated Revenue Accrued

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

### **417 AIR TRAVELLERS SECURITY CHARGE**

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

#### **4171 AIR TRAVELLERS SECURITY CHARGE**

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

41711 Air Travellers Security Charge Received

This Canada Revenue Agency financial reporting account is used to identify revenue received from the air travellers security charge that is payable by purchasers of air travel and collected by registered air carriers or

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

their agents at the time of sale.

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

### 41712 Air Travellers Security Charge Refunds

This Canada Revenue Agency financial reporting account is used to identify revenue refunded for the air travellers security.

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

### 41713 Air Travellers Security Charge Assessed (accrual)

This Canada Revenue Agency financial reporting account is used to identify revenue accrued for the air travellers security charge.

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

## **42 OTHER REVENUE**

### **421 RETURN ON INVESTMENTS(ROI)**

#### **4211 RETURN ON INVESTMENTS (ROI) FROM ENTERPRISE CROWN CORPORATIONS**

##### 42111 Bank of Canada

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

##### 42112 Canada Deposit Insurance Corp

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

##### 42113 Canada Mortgage and Housing Corporation

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

091 Canada Mortgage and Housing Corporation (Crown Corporation)

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

42114 Farm Credit Canada

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

001

Agriculture and AgriFood

42115 Export Development Canada

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

123

Export Development Canada (Crown Corporation)

42119 Other Enterprise Crown Corporation

*Note(s)*

49

"E" indicator only is to be used with this account.

### **4212 OTHER RETURNS ON INVESTMENTS (ROI) FROM OUTSIDE THE GOVERNMENT**

42121 National Governments, excluding Developing Countries

*Note(s)*

49

"E" indicator only is to be used with this account.

42122 Developing Countries

*Note(s)*

49

"E" indicator only is to be used with this account.

42123 Provinces and Territories

*Note(s)*

49

"E" indicator only is to be used with this account.

42124 Persons

*Note(s)*

49

"E" indicator only is to be used with this account.

42125 Export Trade Development

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

123

Export Development Canada (Crown Corporation)

42126 Joint and Mixed Enterprises

*Note(s)*

49

"E" indicator only is to be used with this account.

42129 Other Returns on Investments (ROI) from Outside the Government

This account is only to be used where no other Revenue Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact



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

the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgscc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

*Note(s)*

49 "E" indicator only is to be used with this account.

### **4213 INVESTMENT INCOME**

42131 Exchange Fund Account

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006

Finance

42132 Interest on Bank Deposits

*Note(s)*

49 "E" indicator only is to be used with this account.

42133 Premium on Foreign Exchange

*Note(s)*

49 "E" indicator only is to be used with this account.

42134 Premium on Foreign Exchange ReValuations at YearEnd

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006

Finance

42135 International Monetary Fund

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006

Finance

### **4214 RETURN ON INVESTMENTS (ROI) FROM WITHIN THE GOVERNMENT**

42141 Interest from Employment Insurance (EI) Fund (Offset to 52311)

*Department Specific*

036

Human Resources Development (Social Development)

42144 Interest from Agricultural Commodities Stabilization Accounts

*Department Specific*

001

Agriculture and AgriFood

42145 Interest from Other Consolidated Specified Purpose Accounts (offset to 52232)

*Note(s)*

49 "E" indicator only is to be used with this account.

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

42146 Interest from Other Specified Purpose Accounts

42148 Interest from Revolving Funds

*Note(s)*

48

"I" indicator only is to be used with this account.

42149 Other Return On Investments (ROI) from Other Departments

*Note(s)*

48

"I" indicator only is to be used with this account.

### **4215 RETURN ON INVESTMENTS (ROI) FROM CONSOLIDATED AND OTHER CROWN CORPORATIONS**

42151 Return On Investments (ROI) from Ports Corporations

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

034

Transport

42152 Return On Investments (ROI) from Other Consolidated Crown Corporations

*Note(s)*

49

"E" indicator only is to be used with this account.

42159 Return On Investments (ROI) from Any Other Crown Corporations

*Note(s)*

49

"E" indicator only is to be used with this account.

### **4216 AMORTIZATION OF DISCOUNTS**

42161 Amortization of Discounts

*Note(s)*

49

"E" indicator only is to be used with this account.

### **422 CONSOLIDATED CROWN CORPORATION REVENUE**

#### **4223 TELEFILM CANADA**

42230 Telefilm Canada

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

097

Receiver General

#### **4229 CROWN CORPORATION REVENUE**

*Department Specific*

097

Receiver General

42290 Consolidated Crown Corporation Revenue

*Note(s)*

49

"E" indicator only is to be used with this account.

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

### *Department Specific*

097

Receiver General

42291 Enterprise Crown Corporation Modified Equity Share of Profit

### *Note(s)*

49

"E" indicator only is to be used with this account.

### *Department Specific*

097

Receiver General

## **423 SALES OF GOODS AND SERVICES**

### **4231 SALES OF GOODS AND SERVICES**

The accounts in this category would include all user fees. Authorities for user fees are broken out in the Authority codes.

42311 Rights and Privileges

42312 Lease and Use of Public Property

42313 Services of a Regulatory Nature

### *Note(s)*

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";.

42314 Services of a NonRegulatory Nature

### *Note(s)*

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";.

42315 Sales of Goods and Information Products

42319 Other Fees and Charges

### *Note(s)*

30

This account will include some amounts previously included in Miscellaneous Nontax revenue (FRA 42719).

## **424 GAINS ON SALES OF ASSETS**

### **4241 GAIN ON SALE (OR OTHER DISPOSAL) OF PHYSICAL ASSETS**

42411 Gain on Disposal of Capital Assets to Outside Parties

### *Note(s)*

49

"E" indicator only is to be used with this account.

42412 Gain on Disposal of NonCapital Assets to Outside Parties

### *Note(s)*

49

"E" indicator only is to be used with this account.

42413 Gain on Sale of Real Property

### *Note(s)*

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

49 "E" indicator only is to be used with this account.

42415 Gain on Sale of (Profit from) Bullion and Coinage

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006

Finance

42417 Sales of Real Property to Canada Lands Company

42419 Crown Corporation Gain on Disposal of Tangible Capital Assets

*Department Specific*

097

Receiver General

### **4242 GAIN ON SALE OF GOVERNMENT ORGANIZATIONS**

42421 Gain on Sale of Crown Corporations

*Note(s)*

49 "E" indicator only is to be used with this account.

42422 Gain on Sale of Departmental Organizations

42423 Gain on Sale of Joint and Mixed Enterprises

### **425 INTEREST AND PENALTIES EARNED ON REVENUE**

#### **4251 INTEREST AND PENALTIES ON INCOME TAX REVENUE**

42511 Personal Income Taxes

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

42512 Corporate Income Taxes

*Note(s)*

49 "E" indicator only is to be used with this account.

42513 NonResident Taxes

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

42514 Source Deductions

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

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

### 4252 INTEREST AND PENALTIES ON OTHER TAX REVENUE

42521 Goods and Services Tax

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

42522 Energy Taxes

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

42523 Customs Import Duties

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

42524 Other Excise Taxes

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

42525 Employment Insurance (EI) Contributions

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

42526 Excise Duties

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

42527 Air Travellers Security Charge Interest and Penalties

This Canada Revenue Agency financial reporting account is used to identify revenue from interest and penalties related to the air travellers security.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

42529 Other Taxes

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

### 4253 INTEREST PAID ON TAX REFUNDS

42531 Personal Income Taxes

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

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

42532 Corporate Income Taxes

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

42533 NonResident Taxes

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

42534 Goods and Services Tax

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

42535 Other Excise Taxes and Duties

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

42536 Employment Insurance Contributions

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

42539 Other Interest Paid on Tax Refunds

This account is only to be used where no other Revenue Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

122 Canada Revenue Agency (Administered Activities)

## **4254 INTEREST ON OTHER REVENUE**

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

42541 Interest on Overdue Accounts Receivable

*Note(s)*

49

"E" indicator only is to be used with this account.

42549 Interest on Other Revenue

**426 REVENUE ON CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS REVENUES**

**4261 MAJOR CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS REVENUES**

42611 Interest on Employment Insurance Account from Government of Canada

Offset by FRA 52231 Interest paid to the Employment Insurance fund.

*Note(s)*

48

"I" indicator only is to be used with this account.

*Department Specific*

014

Human Resources and Skills Development

42612 Other Receipts to the Employment Insurance Account

*Department Specific*

014

Human Resources and Skills Development

42613 ReInsurance Revenues from Provinces

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

001

Agriculture and AgriFood

42614 Levies and Other Fees under the Agricultural Commodities Stabilization Board Accounts

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

001

Agriculture and AgriFood

42615 Other Amounts Received from the Government of Canada

*Note(s)*

48

"I" indicator only is to be used with this account.

42619 Other Accounts

**4262 INSURANCE, DONATION AND BEQUEST REVENUES**

42621 Tonnage Levies on Oil Carriers for the ShipSource Oil Pollution Fund

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

034

Transport

42622 Premiums and Other Receipts to Other Insurance Accounts

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

*Note(s)*

49 "E" indicator only is to be used with this account.

42624 Donations and Bequests to Endowment Accounts

*Note(s)*

49 "E" indicator only is to be used with this account.

### **4263 OTHER CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS**

42631 Receipts to Environmental Studies Research Fund

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

007	Environment
042	Indian Affairs and Northern Development
041	Natural Resources

42633 Receipts to Canadian Commercial Bank and Northland Bank Account

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006	Finance
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42634 Receipts to Seized Property Proceeds Account

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

127	Public Works and Government Services
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42635 Fees and Other Levies under Court Awards

*Note(s)*

49 "E" indicator only is to be used with this account.

42636 Receipts to New Parks and Historic Sites Account

*Department Specific*

124	Parks Canada Agency
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42639 Other Receipts

*Note(s)*

49 "E" indicator only is to be used with this account.

### **427 OTHER REVENUE**

#### **4271 MISCELLANEOUS**

42711 Revenue from Fines

*Note(s)*

49 "E" indicator only is to be used with this account.



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

42712 Gifts to the Crown

*Note(s)*

49

"E" indicator only is to be used with this account.

42713 Revenue from Seized Property

*Note(s)*

49

"E" indicator only is to be used with this account.

42714 Revenue from Enterprise Crown Corporations

*Note(s)*

49

"E" indicator only is to be used with this account.

42717 Pension Contributions Credited to Revenue

*Note(s)*

49

"E" indicator only is to be used with this account.

42718 Miscellaneous Revenue from Payroll Deductions

*Note(s)*

49

"E" indicator only is to be used with this account.

42719 Miscellaneous

*Note(s)*

49

"E" indicator only is to be used with this account.

### **4272 DONATION AND BEQUEST REVENUES**

42723 Donations to Canadian Institutes of Health Research

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

061

Canadian Institutes of Health Research

022

Health

42724 Interest on Endowment Donations and Bequests

*Note(s)*

49

"E" indicator only is to be used with this account.

42725 Donations and Bequests to Other Accounts

*Note(s)*

49

"E" indicator only is to be used with this account.

### **4273 OTHER REVENUE FOR ACCOUNTING PURPOSES**

42732 Gains on Foreign Exchange Revaluations at YearEnd

*Note(s)*

49

"E" indicator only is to be used with this account.

42733 Other Gains on Foreign Exchange Valuations

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

*Note(s)*

49 "E" indicator only is to be used with this account.

42734 Revenue from Joint Project and Cost Sharing Agreements

*Note(s)*

49 "E" indicator only is to be used with this account.

42735 Gain on Change in Lease Terms

This account is used when a gain is recognized because the obligation of the lease has been reduced by a change in the terms and conditions of the lease (usually for a Capital Lease Agreement).

For example, a Capital Lease Agreement is usually a contract for 25 years with an option to obtain a better interest rate every 5 years for the lessee (the government in this instance). This is similar to a mortgage. If the original rate was 12% and after the 5 years the rate is now of 10%, the 2% would be a gain for the lessee.

*Note(s)*

49 "E" indicator only is to be used with this account.

### **4274 OTHER REVENUE FOR CONSOLIDATED CROWN CORPORATIONS**

42741 Old Port of Montreal Corporation

*Note(s)*

49 "E" indicator only is to be used with this account.

42749 Other Consolidated Crown Corporations

*Note(s)*

49 "E" indicator only is to be used with this account.

### **4275 FOREIGN EXCHANGE GAIN/LOSS**

42751 Foreign Exchange Gain/Loss on the Exchange Fund Account

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006

Finance

42752 Foreign Exchange Gain/Loss Related to the Position with the International Monetary Fund

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006

Finance

42753 Foreign Exchange Gain/Loss on Unmatured Debt

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006

Finance

42754 Foreign Exchange Gain/Loss on Currency Swap Revaluations

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

### Note(s)

49 "E" indicator only is to be used with this account.

### Department Specific

006 Finance

42755 Foreign Exchange Gain/Loss on Sovereign Loans

### Note(s)

49 "E" indicator only is to be used with this account.

### Department Specific

003 Canadian International Development Agency

006 Finance

005 Foreign Affairs

42756 Foreign Exchange Gain/LossOther

### Note(s)

49 "E" indicator only is to be used with this account.

### Department Specific

003 Canadian International Development Agency

006 Finance

005 Foreign Affairs

42757 Interest on Subscriptions to the International Monetary Fund (IMF)

### Note(s)

49 "E" indicator only is to be used with this account.

### Department Specific

006 Finance

## **4276 CLEARING ACCOUNTS FOR COLLECTION OF RESPONDABLE REVENUE AMOUNTS**

42761 Respondable Revenue Clearing

This account is to be used for adjusting entries (both debit and credit side) where the department does not want to use the original revenue Financial Reporting Account (FRA) to record the receipt of cash that qualifies as revenue credited to the vote (i.e., the department has vote netting authority).

## **4277 POST CAPITALIZATION CAPITAL ASSETS OFFSET**

42771 Post Capitalization Policy Capital Assets & Inventories Offset

This FRA is to be used to record current year entry (for the credit side of the transaction) for capital assets and inventories (immaterial amounts) that existed prior to April 1, 2001, which are later found and have not been capitalized in 2001/2002. Fxxx authority code(s) should be used.

For material amounts please refer to the Treasury Board Accounting Standards TBAS 2.1 *Accounting Changes* and TBAS 2.2 *Materiality*.

### Note(s)

49 "E" indicator only is to be used with this account.

## 5 EXPENSES

### 51 PROGRAM EXPENSES

#### 511 TRANSFER PAYMENTS

##### 5111 TRANSFER PAYMENTS TO OR ON BEHALF OF INDIVIDUALS

51111 Old Age Security and Related Payments

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

036

Human Resources Development (Social Development)

51112 Employment Insurance Benefits

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

014

Human Resources and Skills Development

51113 Child Tax Benefits

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

51114 Goods and Services Tax (GST) Credit to Persons

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

51115 Assistance to Encourage Employment

51116 Canada Student Loans or Grants

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

014

Human Resources and Skills Development

51117 Pensions to Veterans

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

021

Veterans Affairs

51118 Payments to Native Peoples

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

*Note(s)*

49 "E" indicator only is to be used with this account.

51119 Other Transfers to Individuals

*Note(s)*

49 "E" indicator only is to be used with this account.

**5112 TRANSFER PAYMENTS TO OR ON BEHALF OF INDIVIDUALS THROUGH THE TAX SYSTEM**

51121 Childrens Special Allowances

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

51122 Children Special Allowance Accrual

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

51125 Child Tax Benefits Accrual

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

51126 Goods and Services Tax (GST) Credit to Persons Accrual

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

**5113 TRANSFER PAYMENTS TO OTHER LEVELS OF GOVERNMENT WITHIN CANADA**

*Note(s)*

31 Includes provinces, territories and the MUSH (municipalities, universities, schools and hospitals) group.

51130 Canada Health Transfer

This account is to report contributions (over four years pursuant to statutory authority A256 and the *Budget Implementation Act 2003*, section 24.1) to the provinces and territories for the purposes of maintaining the national criteria and conditions in the *Canada Health Act*.

*Department Specific*

006

Finance

51131 Canada Health and Social Transfer

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

*Department Specific*

006 Finance

51132 Equalization Payments

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

51133 Other Fiscal Arrangement Transfers by Dept of Finance

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

51134 Payments to Territorial Governments for Operating Expenditures

*Note(s)*

49 "E" indicator only is to be used with this account.

51135 Payments Made under Infrastructure Canada

The Government of Canada in 2000 launched the sixyear Infrastructure Canada Program (ICP) to renew and enhance Canada's physical infrastructure.

The ICP's first priority is green municipal infrastructure projects that improve the quality of our environment (e.g., clean air and water). Other program priorities include local transportation, roads and bridges, affordable housing, telecommunications and tourist, cultural and recreational facilities.

In partnership with provincial, territorial and local governments, First Nations and the private sector, the ICP will generate more than \$6 billion in infrastructure investment.

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

- 023 Atlantic Canada Opportunities Agency
- 012 Economic Development Agency of Canada for the Regions of Quebec
- 042 Indian Affairs and Northern Development
- 033 Industry
- 142 Office of Infrastructure of Canada
- 044 Western Economic Diversification

51136 Health Reform Transfer

This account is to report amounts spent with statutory authority A255 pursuant to the Budget Implementation Act 2003, section 24.6. This authority provides for a payment of \$16.0 billion over five years in a Health Reform Fund for the provinces and territories, to target primary care, home care and catastrophic drug coverage.

*Department Specific*

006 Finance

51137 Alternative Payments for Standing Programs

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

This account is to report contributions (pursuant to statutory authority A244) that allow provinces to assume the administrative and financial authority for certain federalprovincial programs.

*Department Specific*

006 Finance

51138 Canada Social Transfer

This account is to report contributions (over five years pursuant to statutory authority A257 and the *Budget Implementation Act 2003*, section 24.4 (1)) to provinces and territories for the purposes of financing social programs.

*Department Specific*

006 Finance

51139 Other Transfers to Other Levels of Government

### **5115 PAYMENTS TO INDUSTRY**

51151 Payments to Agricultural Producers

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

001 Agriculture and AgriFood

51152 Industrial Development Payments

*Note(s)*

49 "E" indicator only is to be used with this account.

51159 Other Transfers to Industry

### **5116 PAYMENTS TO OTHER COUNTRIES AND INTERNATIONAL ORGANIZATIONS**

51161 International Development Assistance

*Department Specific*

003 Canadian International Development Agency

51169 Other Transfers to Other Countries and International Organizations

### **5117 PAYMENTS TO NONPROFIT ORGANIZATIONS, INCLUDING NATIVE PEOPLES**

51171 Payments to or on Behalf of Native Peoples

*Note(s)*

49 "E" indicator only is to be used with this account.

51179 Other Transfers to NonProfit Organizations

*Note(s)*

49 "E" indicator only is to be used with this account.

### **5119 PAYMENTS TO OTHER SECTORS**

51191 Payments to Consolidated Specified Purpose Accounts

*Note(s)*

49 "E" indicator only is to be used with this account.

51192 Provision for Loan Guarantees

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

This account is used to record the expense associated with either:

the establishment of an allowance for the expected future disbursement to honor a guarantee; or  
the actual disbursement to honor a guarantee.

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

001	Agriculture and AgriFood
042	Indian Affairs and Northern Development
033	Industry

51199 Other Transfers to any Other Sector

*Note(s)*

49 "E" indicator only is to be used with this account.

### **512 CROWN CORPORATION EXPENSES**

*Department Specific*

097	Receiver General
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### **5129 CROWN CORPORATION EXPENSES**

*Department Specific*

097	Receiver General
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51290 Consolidated Crown Corporation Expenses

*Note(s)*

48 "I" indicator only is to be used with this account.

*Department Specific*

097	Receiver General
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51291 Enterprises Crown Corporation (ECC) Modified Equity Share of Losses

*Note(s)*

48 "I" indicator only is to be used with this account.

*Department Specific*

097	Receiver General
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### **513 OPERATING EXPENSES**

#### **5131 PERSONNEL OPERATING EXPENSES**

51311 Salaries and Wages (including Allowances)

*Note(s)*

32 This will include Minister's salaries and motor car allowance.

51312 Employer Contribution Costs



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

Note(s)

33 This will include all government contributions to employee benefit plans.

48 "I" indicator only is to be used with this account.

51313 Other Superannuation Related Costs

51314 Pension and Similar Payments to Former Employees

This account is used for pension benefits and similar payments (annuities) to former employees. The authority to make such payments can usually be found in legislation (e.g., payments to former Governor Generals in the *Governor General's Act*, pension payments for retired judges in the *Judges Act*, the *Defence Services Pension Continuation Act*, etc...)

51315 Pension Provision Adjustments

Note(s)

48 "I" indicator only is to be used with this account.

### **5132 OPERATING AND MAINTENANCE**

51321 Operating Expenses

Note(s)

34 This includes any nonamortised capital expenditures.

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

Note(s)

49 "E" indicator only is to be used with this account.

#### **5141 AMORTIZATION EXPENSES ON CAPITAL ASSETS BUILDINGS AND WORKS**

51412 Amortization Expenses Buildings

Note(s)

49 "E" indicator only is to be used with this account.

51413 Amortization Expenses Works and Infrastructure

Note(s)

49 "E" indicator only is to be used with this account.

#### **5142 AMORTIZATION EXPENSES ON CAPITAL ASSETS MACHINERY AND EQUIPMENT**

51421 Amortization Expenses Machinery and Equipment

Note(s)

49 "E" indicator only is to be used with this account.

51422 Amortization Expenses Informatics Hardware

Note(s)

49 "E" indicator only is to be used with this account.

51423 Amortization Expenses Informatics Purchased and Developed Software

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

### *Note(s)*

49 "E" indicator only is to be used with this account.

51424 Amortization Expenses Arms and Weapons

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

130 Canada Revenue Agency (Agency Activities)

053 Correctional Service

007 Environment

086 Fisheries and Oceans

018 National Defence

124 Parks Canada Agency

030 Royal Canadian Mounted Police

51429 Amortization Expenses Other Equipment including Furniture

### *Note(s)*

49 "E" indicator only is to be used with this account.

### **5143 AMORTIZATION EXPENSES ON VEHICLES**

51431 Amortization Expenses Ships and Boats

### *Note(s)*

49 "E" indicator only is to be used with this account.

51432 Amortization Expenses Aircraft

### *Note(s)*

49 "E" indicator only is to be used with this account.

51433 Amortization Expenses Motor Vehicles (NonMilitary)

### *Note(s)*

49 "E" indicator only is to be used with this account.

51434 Amortization Expenses Military Vehicles

### *Note(s)*

49 "E" indicator only is to be used with this account.

### *Department Specific*

018 National Defence

030 Royal Canadian Mounted Police

51439 Amortization Expenses Other Vehicles

### *Note(s)*

49 "E" indicator only is to be used with this account.

### **5145 AMORTIZATION EXPENSES ON TANGIBLE ASSETS UNDER CAPITAL LEASES**

51451 Amortization Expenses Tangible Assets under Capital Leases

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

*Note(s)*

49 "E" indicator only is to be used with this account.

**5146 CROWN CORPORATION AMORTIZATION EXPENSES ON TANGIBLE CAPITAL ASSETS**

51461 Crown Corporations Amortization Expenses All Categories

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

**515 LOSS ON SALE OF ASSETS**

**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

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

51515 Crown Corporation Loss on Disposal of Tangible Capital Assets

*Department Specific*

097 Receiver General

**5152 LOSS ON SALE OF GOVERNMENT ORGANIZATIONS**

51521 Loss on Sale of Crown Corporations

*Note(s)*

49 "E" indicator only is to be used with this account.

51522 Loss on Sale of Departmental Organizations

51523 Loss on Sale of Joint and Mixed Enterprise

**516 CONSOLIDATED SPECIFIED PURPOSE ACCOUNT EXPENDITURES**

**5161 MAJOR CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS EXPENDITURES**

51611 Administration Expenses Employment Insurance Account

*Department Specific*

014 Human Resources and Skills Development

51613 ReInsurance Amounts Paid to the Provinces

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

001 Agriculture and AgriFood

51614 Payments from Agricultural Commodities Stabilization Board Accounts

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

*Department Specific*

001 Agriculture and AgriFood

51619 Other Accounts

**5162 INSURANCE, DONATION, BEQUEST EXPENSES AND OTHER PAYMENTS**

51621 Pollution Claims and Expenses from the Oil Pollution Fund

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

034 Transport

51622 Payments from Other Insurance Accounts

*Note(s)*

49 "E" indicator only is to be used with this account.

**5163 OTHER CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS**

51631 Payments from Environmental Studies Research Fund

*Department Specific*

007 Environment  
042 Indian Affairs and Northern Development  
041 Natural Resources

51633 Payments from Canadian Commercial Bank and Northland Bank Account

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

51634 Payments from Seized Property Proceeds Account

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

127 Public Works and Government Services

51635 Payments from Earmarked Fees and Other Levies

*Note(s)*

49 "E" indicator only is to be used with this account.

51636 Payments from New Parks and Historic Sites Account

*Department Specific*

124 Parks Canada Agency

51639 Other Payments

**517 OTHER PROGRAM EXPENSES**

**5171 INVESTMENT EXPENSES**

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

51711 Loss on Foreign Exchange

*Note(s)*

49 "E" indicator only is to be used with this account.

51712 Loss on Foreign Exchange ReValuations at YearEnd

*Note(s)*

49 "E" indicator only is to be used with this account.

51713 Interest Component on Capital Lease Payments

This account is replaced by 52491 for a better classification and 51713 will be eliminated for Fiscal Year 2005/2006.

*Note(s)*

49 "E" indicator only is to be used with this account.

51719 Other Investment Expenses

This account is only to be used where no other Expense Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### **5172 MISCELLANEOUS EXPENSES**

51721 Export Development Canada Administration Charges

*Department Specific*

123 Export Development Canada (Crown Corporation)

51722 Miscellaneous Special Payments, e.g. Court Awards

*Note(s)*

35 The type of court award, etc... is identified in the Authority codes.

49 "E" indicator only is to be used with this account.

51724 Government Contingencies Account

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

056 Treasury Board Secretariat

51725 Suspense Account for Duplicate Payments

*Note(s)*

49 "E" indicator only is to be used with this account.

51726 Interest on Overdue Suppliers Accounts

*Note(s)*

49 "E" indicator only is to be used with this account.

51729 Other Miscellaneous Expenses

This account is only to be used where no other Expense Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact

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

the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

### 5173 OTHER PROGRAM EXPENSES FOR ACCOUNTING PURPOSES

#### 51731 Provision for Valuation

*Note(s)*

- 36 Responsibility for accounting for provision for valuation to remain with Treasury Board Secretariat until further notice.
- 48 "I" indicator only is to be used with this account.

*Department Specific*

056

Treasury Board Secretariat

#### 51732 Bad Debt Expense

This account is used for the expense relating to the allowance for doubtful accounts established by analyzing the receivable (include account receivables, loan receivables and accountable advances) to estimate those that may become uncollectible. When no allowance for doubtful accounts has been established, a direct writeoff of an uncollectible amount can be recorded directly against this FRA. This entry is a nonappropriated expense which requires a nonappropriated authority to be used (usually F122).

*Note(s)*

- 49 "E" indicator only is to be used with this account.

#### 51733 Losses on WriteOffs and WriteDowns

This account is used to record losses on writedowns of tangible capital asset or inventory when they no longer contribute to the government's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital asset or inventory is less than its net book value. The cost of the tangible capital asset or inventory should be reduced (with an offset entry to the accumulated amortization Financial Reporting Account (FRA) for the capital asset) to reflect the decline in the asset's value.

*Note(s)*

- 49 "E" indicator only is to be used with this account.

#### 51734 Suspense Activity Accounts

*Note(s)*

- 49 "E" indicator only is to be used with this account.

*Department Specific*

- 130 Canada Revenue Agency (Agency Activities)
- 005 Foreign Affairs
- 018 National Defence
- 030 Royal Canadian Mounted Police
- 054 Statistics Canada

#### 51735 Amortization of Confederation Bridge

*Note(s)*

- 49 "E" indicator only is to be used with this account.

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

### *Department Specific*

127

Public Works and Government Services

51736 Bad Debt Employment Insurance

#### *Note(s)*

49

"E" indicator only is to be used with this account.

### *Department Specific*

014

Human Resources and Skills Development

51739 Other Program Expenses for Accounting Purposes

This account is only to be used where no other Expense Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgscc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

## **5174 PAYMENTS TO ENTERPRISE CROWN CORPORATIONS**

#### *Note(s)*

37 These payments relate to payments of budgetary appropriated amounts by home departments on behalf of the ministry.

51741 Export Development Canada

#### *Note(s)*

49

"E" indicator only is to be used with this account.

### *Department Specific*

123

Export Development Canada (Crown Corporation)

51742 Canada Post Corporation

#### *Note(s)*

49

"E" indicator only is to be used with this account.

51743 Cape Breton Development Corporation

#### *Note(s)*

49

"E" indicator only is to be used with this account.

### *Department Specific*

041

Natural Resources

51744 Canada Ports Corporation

#### *Note(s)*

49

"E" indicator only is to be used with this account.

### *Department Specific*

034

Transport

51745 Canadian Commercial Corporation

#### *Note(s)*

49

"E" indicator only is to be used with this account.

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

### *Department Specific*

010

International Trade

#### 51749 Other Payments to Enterprise Crown Corporations

This account is only to be used where no other Expense Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

#### *Note(s)*

49

"E" indicator only is to be used with this account.

### **5175 PAYMENTS TO CONSOLIDATED CROWN CORPORATIONS**

#### *Note(s)*

37 These payments relate to payments of budgetary appropriated amounts by home departments on behalf of the ministry.

#### 51751 Canada Mortgage and Housing Corporation (Minister's Account)

#### *Note(s)*

49

"E" indicator only is to be used with this account.

#### *Department Specific*

091

Canada Mortgage and Housing Corporation (Crown Corporation)

#### 51752 Canadian Broadcasting Corporation

#### *Note(s)*

49

"E" indicator only is to be used with this account.

#### *Department Specific*

135

Canadian Heritage

#### 51753 Telefilm Canada

#### *Note(s)*

49

"E" indicator only is to be used with this account.

#### *Department Specific*

037

Telefilm Canada

#### 51754 Marine Atlantic Inc

#### *Note(s)*

49

"E" indicator only is to be used with this account.

#### *Department Specific*

034

Transport

#### 51755 VIA Rail Canada Inc

#### *Note(s)*

49

"E" indicator only is to be used with this account.



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

### *Department Specific*

034

Transport

51756 International Development Research Centre

#### *Note(s)*

49

"E" indicator only is to be used with this account.

### *Department Specific*

005

Foreign Affairs

51757 National Capital Commission

#### *Note(s)*

49

"E" indicator only is to be used with this account.

### *Department Specific*

135

Canadian Heritage

51759 Other Payments to Consolidated Crown Corporations

This account is only to be used where no other Expense Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

#### *Note(s)*

49

"E" indicator only is to be used with this account.

### **5176 SPECIAL PAYMENTS**

51761 Fuel Rebate Program Payments

#### *Note(s)*

49

"E" indicator only is to be used with this account.

### *Department Specific*

130

Canada Revenue Agency (Agency Activities)

51762 Fuel Rebate Program Accrual Basis

#### *Note(s)*

49

"E" indicator only is to be used with this account.

### *Department Specific*

130

Canada Revenue Agency (Agency Activities)

### **5177 BAD DEBT EXPENSE TAX REVENUES**

51771 Personal Income Taxes

#### *Note(s)*

49

"E" indicator only is to be used with this account.

### *Department Specific*

130

Canada Revenue Agency (Agency Activities)

51772 Corporate Income Taxes

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

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

51773 Goods and Sales Tax (GST)

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

51774 Excise Tax and Duties

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

51775 Energy Taxes

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

51776 Other Taxes

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

51777 Customs Duties and Taxes on Imports

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

51778 Source Deductions

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

130 Canada Revenue Agency (Agency Activities)

51779 NonResidents

*Note(s)*

49 "E" indicator only is to be used with this account.

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

*Department Specific*

130

Canada Revenue Agency (Agency Activities)

**518 DISTRIBUTION OF PROVISION FOR VALUATION ACCOUNTS**

*Department Specific*

097

Receiver General

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

51811 Canada Health and Social Transfer (CHST)

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

097

Receiver General

51812 Medical Care

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

097

Receiver General

51814 Fiscal Arrangements

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

097

Receiver General

51819 Provision for Valuation for Other Levels of Government Other

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

097

Receiver General

**5182 PROVISION FOR VALUATION FOR OTHER TRANSFER PAYMENTS**

51821 Accounts Payable Employment Insurance (EI) Benefits

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

097

Receiver General

51822 Accounts Payable for Crop Reinsurance

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

097

Receiver General

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

51823 Valuation for Beef Plan National Tripartite Stabilization Program (NTSP)

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

51825 Valuation for Other Payments to Persons

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

51826 Provision for veteran payments

*Department Specific*

097 Receiver General

51829 Provision for Valuation for all Other Transfer Payments

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

003 Canadian International Development Agency

097 Receiver General

### **5183 PROVISION FOR VALUATION FOR CROWN CORPORATIONS**

51831 Provision for Crown Corporations

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

51832 Provision for Crown Corporations (Contra)

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

### **5184 PROVISION FOR PERSONNEL EXPENSES**

51841 Personnel Expenses to Defence

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

51842 Personnel Expenses to All Other Departments

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

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

127 Public Works and Government Services  
097 Receiver General

51843 Provision for Valuation for Interest on Pensions

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

### **5185 PROVISION FOR VALUATION FOR OTHER EXPENSES**

51851 Agriculture

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

51852 Defence

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

51853 Foreign Affairs

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

51854 Human Resources Development Canada (HRDC)

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

51855 Industry and Regional Agencies

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

51856 Indian Affairs and Northern Development (IAND)

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

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

51859 Other Departments and Agencies

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

097 Receiver General

**52 PUBLIC DEBT CHARGES**

**521 INTEREST ON UNMATURED DEBT**

**5211 MARKETABLE BONDS**

52111 Marketable Bonds

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52112 Real Return Bonds

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52113 Currency Swap Transactions

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

**5212 TREASURY BILLS**

52120 Treasury Bills

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

**5213 CANADA SAVINGS BONDS**

52130 Canada Savings Bonds

*Note(s)*

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

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

**5214 BONDS FOR CANADA PENSION PLAN**

52140 Special NonMarketable Bonds Issued to the Canada Pension Plan Investment Fund

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

**5215 INTEREST ON OTHER SECURITIES IN CANADIAN FUNDS**

52151 Interest on Canadian Money Market

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52152 Interest on Canada Health and Social Transfer (CHST) and Medical Equipment Trusts

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52159 Interest on Other Securities in Canadian Funds

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

**5216 INTEREST ON SECURITIES IN FOREIGN CURRENCIES**

52161 Interest on Marketable Bonds in Foreign Currencies

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52162 Interest on Canada Notes

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52163 Interest on Canada Bills

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

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52164 Interest on Securities Payable in U.S. Dollars

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52165 Interest on Securities Payable in Swiss Francs

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52166 Interest on Securities Payable in German Marks

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52167 Interest on Securities Payable in Japanese Yen

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52168 Interest on Euro MediumTerm Notes

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

52169 Interest on Securities Payable in Other Foreign Funds

*Note(s)*

49 "E" indicator only is to be used with this account.

*Department Specific*

006 Finance

### **522 INTEREST ON OTHER LIABILITIES**

*Note(s)*



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

38 Represents interest on certain Specified Purpose Accounts (i.e. liabilities).

### **5221 INTEREST ON SUPERANNUATION ACCOUNTS**

52211 Interest on Public Service Superannuation Account

*Department Specific*

006 Finance

52212 Interest on Canadian Forces Superannuation Account

*Department Specific*

006 Finance

52213 Interest on Royal Canadian Mounted Police (RCMP) Superannuation Account

*Department Specific*

006 Finance

52214 Interest on Members of Parliament (MP) Retirement Allowance Account

*Department Specific*

006 Finance

52216 Interest on Supplementary Retirements Benefit Accounts (SRBA)

*Department Specific*

006 Finance

52217 Interest on Other Superannuation Accounts

*Department Specific*

006 Finance

52219 Interest on Other Pension Liability Accounts

*Department Specific*

006 Finance

### **5222 INTEREST ON RETIREMENT COMPENSATION ALLOWANCE (RCA) ACCOUNTS**

52221 Interest on Retirement Compensation Arrangements Account (RCA) Account No. 1 Public Servants

*Department Specific*

006 Finance

52222 Interest on Retirement Compensation Arrangements Account (RCA) Account No. 1 National Defence

*Department Specific*

006 Finance

52223 Interest on Retirement Compensation Arrangements (RCA) Account No. 1 Royal Canadian Mounted Police (RCMP)

*Department Specific*

006 Finance

52224 Interest on Retirement Compensation Arrangements (RCA) Account No. 2 Public Servants

*Department Specific*

006 Finance

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

52225 Interest on Members of Parliament (MP) Retirement Compensation Arrangements (RCA) Account

*Department Specific*

006

Finance

**5223 INTEREST PAID ON CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS**

52231 Interest Paid to Employment Insurance (EI) Fund (Offset to 42611)

*Department Specific*

006

Finance

52232 Interest on Other Consolidated Specified Purpose Accounts (Offset to 42145)

*Department Specific*

006

Finance

**5224 INTEREST ON OTHER NONBUDGETARY ACCOUNTS**

52241 Interest on Canada Pension Plan Account

*Department Specific*

006

Finance

52242 Interest on Other NonBudgetary Accounts

*Department Specific*

006

Finance

**523 INTEREST PAID BY OTHER ENTITIES WITHIN THE GOVERNMENT**

*Note(s)*

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).

**5231 INTEREST PAID BY CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS**

52311 Interest Paid by Employment Insurance (EI) Fund (Offset to 42141)

*Department Specific*

036

Human Resources Development (Social Development)

52319 Interest Paid by Other Consolidated Specified Purpose Accounts

**5232 INTEREST PAID BY REVOLVING FUNDS**

52320 Interest paid by revolving funds

*Note(s)*

49

"E" indicator only is to be used with this account.

**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**

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

52411 Amortization of Discounts, and Premiums on Marketable Bonds

*Department Specific*

006

Finance

52412 Amortization of Commissions on Canada Savings Bonds

*Department Specific*

006

Finance

### **5242 SERVICING COSTS AND COSTS OF ISSUING NEW LOANS**

52421 Servicing Costs

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

006

Finance

52422 Costs of Issuing New Loans

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

006

Finance

### **5249 OTHER**

52490 Other

This account is only to be used where no other Expense Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to NCR RG ACAS.pwgsc.gc.ca and provide the details of the types and values of the transactions that will be coded to the account.

*Note(s)*

49

"E" indicator only is to be used with this account.

*Department Specific*

006

Finance

52491 Interest Component on Capital Lease Payments

*Note(s)*

49

"E" indicator only is to be used with this account.

## **6 CASH RECONCILIATION CONTROL ACCOUNTS**

### **61 CASH PAYMENT CONTROL ACCOUNTS**

61DDD Cash Payment Control Accounts

*Note(s)*

- 40 Last 3 digits will identify the department responsible for the cash reconciliation control account.
- 49 "E" indicator only is to be used with this account.

### **62 CASH DEPOSIT CONTROL ACCOUNTS**

62DDD Cash Deposit Control Accounts

*Note(s)*

- 40 Last 3 digits will identify the department responsible for the cash reconciliation control account.
- 49 "E" indicator only is to be used with this account.

### **63 PAYROLL CONTROL ACCOUNTS**

63DDD Payroll Control Accounts

*Note(s)*

- 40 Last 3 digits will identify the department responsible for the cash reconciliation control account.
- 49 "E" indicator only is to be used with this account.

### **64 INTERDEPARTMENTAL SETTLEMENT (I.S.) DEBIT CONTROL ACCOUNTS**

64DDD Interdepartmental Settlement (IS) Debit Control Accounts

*Note(s)*

- 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).
- 48 "I" indicator only is to be used with this account.

### **65 INTERDEPARTMENTAL SETTLEMENT (I.S.) CREDIT CONTROL ACCOUNTS**

65DDD Interdepartmental Settlement (IS) Credit Control Account

*Note(s)*

- 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).
- 48 "I" indicator only is to be used with this account.

### **66 CASH PAYMENTS CONTROL ACCOUNTS IN U.S. DOLLARS**

*Note(s)*

- 40 Last 3 digits will identify the department responsible for the cash reconciliation control account.

66DDD Payment Control Accounts U.S. Dollars

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

*Note(s)*

49 "E" indicator only is to be used with this account.

40 Last 3 digits will identify the department responsible for the cash reconciliation control account.

**67 CASH PAYMENT CONTROL ACCOUNTS OTHER FOREIGN CURRENCIES**

67DDD Payment Control Accounts Other Foreign Currencies

*Note(s)*

40 Last 3 digits will identify the department responsible for the cash reconciliation control account.

49 "E" indicator only is to be used with this account.

**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

*Note(s)*

40 Last 3 digits will identify the department responsible for the cash reconciliation control account.

49 "E" indicator only is to be used with this account.

**69 CASH DEPOSIT CONTROL ACCOUNTS IN FOREIGN CURRENCIES**

69DDD Deposit Control Accounts in Foreign Currencies

*Note(s)*

40 Last 3 digits will identify the department responsible for the cash reconciliation control account.

49 "E" indicator only is to be used with this account.

**6X OTHER CONTROL ACCOUNTS**

*Note(s)*

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.

6XDDD Other Control Account(s) Assigned to February 1, 2001 include

*Note(s)*

40 Last 3 digits will identify the department responsible for the cash reconciliation control account.

49 "E" indicator only is to be used with this account.

6BDDD NonTreasury Control Accounts Department of Finance

*Note(s)*

49 "E" indicator only is to be used with this account.

6CDDD Program Payment Control Accounts

*Note(s)*

49 "E" indicator only is to be used with this account.

## 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	

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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
11214	2005-04-25	Modified	The department specific was changed.
11217	2005-04-25	Modified	The department specific was changed.
11273	2005-05-02	Modified	The department specific was changed.
11274	2005-04-25	Modified	The department specific was changed.
11277	2005-04-25	Modified	The department specific was changed.
11312	2005-04-25	Modified	The department specific was changed.
11333	2005-08-15	Modified	The department specific was changed.
11352	2005-05-02	Modified	The department specific was changed.
11353	2005-08-15	Modified	The department specific was changed.
11362	2005-04-25	Modified	The department specific was changed.
11363	2005-04-25	Modified	The department specific was changed.
11372	2005-04-25	Modified	The department specific was changed.
11373	2005-04-25	Modified	The department specific was changed.
11393	2005-08-15	Modified	The department specific was changed.
13114	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.
13226	2005-04-29	Deleted	This account is no longer required.
13233	2005-03-08	Modified	The title was modified as per TBS.
13235	2005-03-08	Modified	The title was modified as per TBS.
13243	2005-03-31	Modified	The code name was modified to account for loans to all international organizations.
13243	2005-03-31	Modified	The code name was modified to account for loans to all international organizations.
13251	2005-03-31	New	New account as per TBS.
13272	2005-03-08	Modified	The title was modified as per TBS.
13334	2005-04-29	Deleted	This account is no longer required.
13337	2005-04-29	Deleted	This account is no longer required.
13493	2005-01-31	Modified	The department specific was changed.
13493	2005-01-27	Modified	The department specific was changed.
13494	2005-01-31	Modified	The department specific was changed.
13494	2005-01-27	Modified	The department specific was changed.
21164	2005-05-02	Modified	The department specific was changed.
21169	2005-05-02	Modified	The department specific was changed.
21179	2005-08-15	Modified	The department specific was changed.
22721	2005-05-30	Modified	The title was changed as per TBS.
22721	2005-02-17	Modified	The department specific was changed.
22726	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.
- 28

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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.