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

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2004/2005

***Chapter 5***

***Authorities – Summary***

*Last Updated : 2005-09-15*

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## 5.1 Introduction

This section provides an explanation of the authority classification, which for government-wide reporting purposes identifies the authority codes required for accounting transactions.

The primary purpose of the authority codes is to identify expenditure transactions for accountability and reporting in the *Public Accounts of Canada* according to the specific votes and other authorities in the Estimates, other authorities included in specific statutes; and in addition, to identify the nature of revenue, by tax and non-tax revenue. Other authority codes (non-appropriated authorities) are also established by central agencies to facilitate the identification of various accounting transactions that do not require the use of appropriations.

An appropriation is an authority of Parliament to pay money out of the Consolidated Revenue Fund (CRF) and as such, provides parliamentarians with control over most expenditures of the Government. As a general rule, transactions are recorded against an appropriation on an expenditure basis; however, there are certain expenditures that are not charged to an appropriation until a payment is required.

The authorities codes identify expenditures transactions as follows:

- Statutory expenditures

Statutory expenditures are those that Parliament has approved through legislation (other than Appropriations Acts) that set out the purpose of the expenditures and the terms and conditions under which they may be made.

- Non-statutory expenditures

Non-statutory expenditures are those that Parliament approves annually through an *Appropriation Act*. Once approved the vote wording and the expenditure authority attributable to each vote become the governing conditions under which these expenditures may be made.

- Non-appropriated transactions

Non-appropriated authority codes identify accounting transactions that do not require the use of appropriations (i.e., expenditure or revenue are already recognized [e.g., amortization expense or the receipt of revenue credited to vote] or expenditure is not charged to appropriations until the payment is required [e.g., severance pay]).

### 5.1.1 Classification for the Authority Codes

The authority codes are designed to identify accounting transactions as being:

- **Budgetary expenditures** that are made in accordance with specific votes or other authorities in the Estimates, or to statutory appropriations or other authorities included in various statutes and elsewhere. Budgetary expenditures consist of the cost of servicing the public debt; operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.
- **Budgetary revenues** related to tax revenues and user charges, payable or charged based on specific legislation, regulations or contracting authority. All tax revenues are statutory and the non-tax revenue authority codes identify the basis under which departments charge users for the provision of products or services and includes goods, regulatory and optional services, information products, use of public facilities and rights and privileges (licences, permits, patents, copyrights, etc.,).
- **Non-Budgetary** authorities that comprise assets and liabilities transactions for loans, investments and advances, or specified purpose accounts, that have been established under specific statutes or under non-statutory authorities

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in the Estimates and elsewhere. Non–budgetary transactions are those expenditures and receipts related to the government's financial claims on, and obligations to, outside parties. These consist of transactions in loans, investments and advances; in cash and accounts receivable; in public money received or collected for specified purposes; and in all other assets and liabilities. Other assets and liabilities, not specifically defined in G to P authority codes are to be recorded to an R authority code, which is the residual authority code for all other assets and liabilities.

- *Non–Appropriated* authorities are established as central agency requirements to facilitate the identification of transactions that do not require the use of appropriations (e.g., amortization expenses for capital assets or the allowance for severance pay which is not charged to an appropriation until a payment is required).

## 5.2 List of Authority Codes – Summary

### **BUDGETARY**

#### **Expenditures**

##### **A STATUTORY EXPENDITURES**

###### A1 STANDARD

###### A11 OPERATING BUDGET RELATED ITEMS

A111 Minister's Salary and Motor Car Allowance (including Prime Minister and Secretaries of State)

A112 Other Statutory Salaries and Allowances

###### A12 SPECIAL STATUTORY ITEMS

A121 Court Awards *Crown Liability Act*

A122 Refunds of Previous Years Revenue

A123 Collection Agency Fees under section 17.1 of the *Financial Administration Act*

A124 Court Awards Supreme Court

A125 Court Awards Tax Court of Canada

A126 Losses on Foreign Exchange

###### A13 RESTRICTED SPENDING AUTHORITIES

A131 Spending of Amounts Equivalent to Proceeds from Disposal of Surplus Moveable Crown Assets

A132 Expenditures pursuant to Paragraph 29.1 of *Financial Administration Act* (for Departmental Corporations)

A133 Expenditures Equivalent to Revenues Resulting from the Conduct of Operations pursuant to Section 20 of the *Parks Canada Agency Act*

A134 Spending of Revenues Received pursuant to Section 60 of the *Canada Customs and Revenue Agency Act*

A135 Spending pursuant to Section 5 of the *National Research Council Act*

A136 Expenditures pursuant to Section 29 of the *Financial Administration Act* for Payments pursuant to Guaranties under the Spring Credit Advance Program

A137 Expenditures pursuant to Section 29 of the *Financial Administration Act* in respect to Guarantees entered into by Farm Credit Canada for the National Bio Ethanol Program

A138 Spending pursuant to Section 18 of the Canadian Centre for Management Development Act

###### A14 CONTRIBUTION TO EMPLOYEE BENEFIT PLANS

A145 Contributions to Employee Benefit Plans Treasury Board Residual

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- A146 Contributions to employee benefit plans Members of the Military
- A14A Contributions to Employee Benefit Plans Program<sup>6</sup>
  - A2 TRANSFER PAYMENTS
  - A20 AGRICULTURE PAYMENTS IN CONNECTION WITH THE *FARM INCOME PROTECTION ACT*
    - A201 Crop Insurance Programs
    - A203 Net Income Stabilization Account
    - A206 Contributions to a Transition to Future Risk Management Programming
    - A213 Payments in Connection with the *Agriculture Marketing Programs Act*
    - A214 Grants for the Transitional Industry Support Program
    - A215 Bovine Spongiform Encephalopathy (BSE) Recovery Program
    - A216 Business Risk Management (BRM) Programs
    - A217 *Farm Income Protection Act* ProvinceBased Programs
    - A218 Contributions for the Transitional Industry Support Program
    - A219 Contributions for the Canadian Farm Income Program
    - A220 Payments in connection with the *Farm Income Protection Act* Quebec Gross Revenue Insurance Conditional Remission Order
    - A221 Class contribution payments for Repositioning of the Canadian Beef and Cattle Industry
    - A22 AGRICULTURE OTHER PAYMENTS
    - A223 Grants to Agencies Established under *Farm Products Agencies Act*
    - A224 Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*
    - A23 ENVIRONMENT
    - A232 Canadian Foundation for Climate and Atmospheric Sciences Grant
    - A233 Canada Foundation for Sustainable Development Technology Grant
    - A24 FINANCE FEDERAL PROVINCIAL PAYMENTS
    - A240 Public Health and Immunization Trust
    - A241 Canada Health and Social Transfer
    - A242 Fiscal Equalization
    - A243 Statutory Subsidies
    - A244 Alternative Payments for Standing Programs
    - A245 Youth Allowances Recovery
    - A250 Revenue Guarantee Program

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- A252 Payments to Medical Equipment Trust to Provide Funding to Purchase Diagnostic and Treatment Equipment
- A254 Payments to Canada Health and Social Transfer Supplement Trust for Health Care
- A255 Health Reform Transfer
- A256 Canada Health Transfer
- A257 Canada Social Transfer
- A258 Payments to Nova Scotia related to Equalization
- A259 Onetime payment to Saskatchewan related to Equalization
- A26 FINANCE INTERNATIONAL DEVELOPMENT PAYMENTS
- A261 Payments for International Development Association
- A262 Payments to International Monetary Funds Poverty Reduction and Growth Facility
- A27 FINANCE OTHER
- A271 Payments for Pensions Grants or Allowances in respect to the *Halifax Relief Pension Continuation Act*
- A272 Payments to Canada Foundation for Innovation
- A28 FOREIGN AFFAIRS CANADIAN INTERNATIONAL DEVELOPMENT AGENCY
- A281 Payments to the International Financial Institutions Accounts
- A29 EXPORT DEVELOPMENT CANADA
- A291 Payments of Concessional Loans to Facilitate and Develop Trade between Canada and Foreign Countries
- A31 HEALTH
- A311 Payments for Insured Health Services and Extended Health Care
- A312 Canada Health Infoway Inc.
- A313 Canadian Health Services Research Foundation Grant
- A314 Canadian Institute for Health Information
- A32 HUMAN RESOURCES DEVELOPMENT
- A321 Interest Payments under the *Canada Student Loans Act*
- A322 Liabilities under the Canada Student Loans Act
- A323 Interest and Other Payments under the *Canada Student Financial Assistance Act*
- A325 Labour Adjustment Benefits Payments
- A326 Payments of Compensation respecting Government Employees and Merchant Seamen
- A327 Old Age Security Pension
- A330 Grants to the Trustees of Registered Education Savings Plan

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- A331 *Canada Student Financial Assistance Act* Canada Study Grants
- A332 Payments related to the Direct Financing Arrangements under the *Canada Student Financial Assistance Act*
- A333 Old Age Guaranteed Income Supplement Payments
- A334 Old Age Allowance Payments
- A34 INDIAN AFFAIRS AND NORTHERN DEVELOPMENT
- A342 Grants to Aboriginal Organizations Designated to Receive Claim Settlement Payments pursuant to *Comprehensive Land Claim Settlement Acts*
- A347 Grassy Narrows and Islington Bands Mercury Disability Board
- A348 Indian Annuities Treaty Payments
- A36 INDUSTRY
- A361 Insurance Payments under Enterprise Development Program and Guarantees under the Industrial and Regional Development Program
- A362 Liabilities in Atlantic Canada under the *Small Business Loan Act*
- A363 Liabilities for Loan or Credit Insurance pursuant to the *Government Organization Act, Atlantic Canada, 1987*
- A364 Canada Foundation for Innovation
- A366 Liabilities under the *Canada Small Business Financing Act*
- A367 Genome Canada Grant
- A369 Loan Guarantees pursuant to Paragraph 14(1)(b) of the *Department of Industry Act*
- A37 NATURAL RESOURCES
- A372 Canada / Nova Scotia Development Fund
- A373 Canada / Newfoundland Development Fund
- A374 Canada / Newfoundland Offshore Petroleum Board
- A375 Canada / Nova Scotia Offshore Petroleum Board
- A376 Payments to the Nova Scotia Offshore Revenue Account
- A378 Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund
- A379 Newfoundland Fiscal Equalization Offset Payments
- A39 CANADA REVENUE AGENCY
- A391 Childrens Special Allowance Payments
- A40 PUBLIC WORKS AND GOVERNMENT SERVICES
- A401 Payment in lieu of Taxes to Municipalities and Other Taxing Authorities
- A41 TRANSPORT
- A411 Victoria Bridge, Montreal



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- A413 Northumberland Strait Crossing Subsidy Payment
- A414 Payments in respect of St. Lawrence Seaway Agreements
  - A5 REVOLVING FUNDS
  - A50 AGRICULTURE
  - A501 Canadian Grain Commission Revolving Fund
  - A502 Canadian PariMutuel Agency Revolving Fund
    - A51 CANADIAN HERITAGE
    - A513 National Film Board Revolving Fund
  - A514 Public Service Commission Staff Development and Training Revolving Fund
    - A52 FOREIGN AFFAIRS
    - A521 Passport Office Revolving Fund
  - A53 INDUSTRY
  - A531 Canadian Intellectual Property Office Revolving Fund
    - A54 NATURAL RESOURCES
    - A541 Geomatics Canada Revolving Fund
  - A56 PUBLIC WORKS AND GOVERNMENT SERVICES
  - A561 Real Property Services Revolving Fund
  - A562 Real Property Disposition Revolving Fund
  - A564 Optional Services Revolving Fund
  - A566 Consulting and Audit Canada Revolving Fund
  - A567 Telecommunications and Informatics Common Services Revolving Fund
  - A568 Translation Bureau Revolving Fund
  - A569 Defence Production Revolving Fund
- A58 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS
- A581 CORCAN Revolving Fund
  - A6 SUPERANNUATION AND RELATED ACCOUNTS
  - A60 CANADIAN HERITAGE
  - A601 Payments under the *Lieutenant Governors Superannuation Act*
  - A602 Supplementary Retirement Benefits Former LieutenantGovernors
    - A61 FOREIGN AFFAIRS
    - A611 Payments under the *Diplomatic Service (Special) Superannuation Act*
    - A62 GOVERNOR GENERAL
    - A621 Annuities Payable under the *Governor Generals Act*
  - A63 HUMAN RESOURCES DEVELOPMENT

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- A631 Supplementary Retirement Benefits Annuities Agents' Pensions
- A632 Civil Service Insurance Actuarial Liability Adjustments
- A633 Actuarial Liability Adjustments Government Annuities Account
- A65 NATIONAL DEFENCE
- A653 Pensions and Annuities Paid to Civilians
- A654 Payments under the *Supplementary Retirement Benefits Act*
- A655 Payments under Parts IIV of the *Defence Services Pension Continuation Act*
- A67 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS
- A671 Royal Canadian Mounted Police (RCMP) Pensions and Other Employee Benefits Members of the Force
- A672 Royal Canadian Mounted Police (RCMP) Earlier Superannuation Acts
- A674 Correctional Service Pension and Other Benefits
- A68 TREASURY BOARD
- A681 Payments under Earlier *Superannuation Acts*
- A682 Contributions to the Retirement Compensation Account
- A683 Payments for the Pay Equity Settlement
- A684 Payments under the *Public Service Pension Adjustment Act*
- A69 VETERANS AFFAIRS
- A691 Veterans Insurance Actuarial Liability Adjustment
- A692 Returned Soldiers Insurance Actuarial Liability Adjustment
- A7 INTEREST AND OTHER COSTS RELATED TO PUBLIC DEBT
- A70 FINANCE INTEREST ON UNMATURED DEBT AND OTHER PUBLIC DEBT COSTS
- A701 Interest on Unmatured Debt and Other Public Debt Costs
- A8 OTHER STATUTORY AMOUNTS
- A80 AGRICULTURE
- A803 Canadian Food Inspection Agency Compensation Payments for the *Health of Animals Act* and the *Plant Protection Act*
- A82 FINANCE
- A821 Purchase of Domestic Coinage
- A822 Losses on Premium, and Discount
- A823 Payment of Liabilities Previously Recorded as Revenue
- A824 Payments to Depositors under *Financial Institution Depositors Compensation Act*
- A825

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Payments under Section 17 of the *Office of the Superintendent of Financial Institution Act*

A826 Payments to Foreign Claims Fund

A827 Payments under Section 13 of the *Financial Consumer Agency of Canada Act*

A83 EXPORT DEVELOPMENT CANADA

A832 Export Development Canada Administration Charges per Section 23 of the *Export Development Act*

A85 INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

A852 Payments on Loan Guarantees Made to Indians for Housing and Economic Development

A853 Payments to Comprehensive Claim Beneficiaries in Compensation for Resource Royalties

A87 JUSTICE

A872 Commissioner for Federal Judicial Affairs: Judges Salaries, Allowances and Annuities

A875 Supreme Court Judges Salaries, Allowances and Annuities

A90 PARLIAMENT

A901 Officers and Members of the Senate Salaries, Allowances and Other Payments

A902 Members of the House of Commons Salaries and Allowances

A91 PRIVY COUNCIL

A911 Salary of the Chief Electoral Officer

A912 Chief Electoral Officer Expenses of Elections

A913 Expenses under *Electoral Boundary Readjustment Act*

A92 RECEIVER GENERAL

A922 Provision for Valuation

A93 VETERANS AFFAIRS

A931 ReEstablishment Credits under Section 8, and Repayments under Section 15 of the *War Service Grants Act* of Compensating Adjustments made in Accordance with the Terms of the *Veterans' Land Act*

A94 HEALTH

A99 OTHER

A999 Other Specific Accounts in Other Ministries or Other Authorities not Specified Above

**B NONSTATUTORY EXPENDITURES**

B1 STANDARD

- B11A Program Expenditures or Operating Expenditures Vote <sup>6</sup>
- B12A Program Expenditures or Operating Expenditures Vote <sup>6</sup>
- B130 Revenues Credited to the Vote (Credited to the Program or Operating Vote for the Program)
- B14A Capital Vote <sup>6</sup>
- B15A Grants and Contribution Vote <sup>6</sup>

B16 OTHER APPROPRIATIONS

- B161 Debt WriteOffs
- B162 Forgiveness of Debts
- B163 Subsidy Paid to Revolving Funds

B2 APPROPRIATIONS TO CROWN CORPORATIONS

B20 CANADIAN BROADCASTING CORPORATION

- B202 Payments to Canadian Broadcasting Corporation for Operating Expenditures
- B204 Payments to Canadian Broadcasting Corporation for Capital Expenditures
- B206 Payments to Canadian Broadcasting Corporation for Working Capital

B21 NATIONAL CAPITAL COMMISSION

- B212 Payments to National Capital Commission for Operating Expenditures
- B214 Payments to National Capital Commission for Capital Expenditures

B22 PAYMENTS TO MUSEUMS

- B221 National Gallery of Canada for Operating and Capital Expenditures
- B222 National Gallery of Canada for the Purchase of Objects for the Collection
- B223 Canadian Museum of Civilization for Operating and Capital Expenditures
- B224 Canadian Museum of Nature for Operating and Capital Expenditures
- B225 National Museum of Science and Technology for Operating and Capital Expenditures

B23 PAYMENTS FOR CULTURAL PURPOSES

- B231 Telefilm Canada
- B232 National Arts Centre Corporation
- B234 Canada Council for the Arts

B24 PAYMENTS FOR TRANSPORTATION PURPOSES

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- B241 Marine Atlantic Inc
- B242 Via Rail Canada Inc.
- B243 Jacques Cartier and Champlain Bridges Inc.
- B244 Canadian Air Transport Security Authority
- B25 PAYMENTS FOR INDUSTRY OR REGIONAL DEVELOPMENT PURPOSES
- B251 Enterprise Cape Breton Corporation
- B252 Cape Breton Development Corporation
- B254 Standards Council of Canada
- B255 Canadian Dairy Commission
- B256 Atomic Energy of Canada Limited
- B257 Canadian Tourism Commission
- B26 PAYMENTS TO OTHER CROWN CORPORATIONS
- B261 Old Port of Montreal Corporation Inc.
- B262 Queens Quay West Land Corporation
- B263 Payments to Canada Post Corporation for Special Purposes
- B264 Canada Mortgage and Housing Corporation
- B267 Canadian Wheat Board
- B27 PAYMENTS FOR FOREIGN AFFAIRS AND INTERNATIONAL TRADE PURPOSES
- B271 Canadian Commercial Corporation
- B272 International Development Research Centre
- B3 SPECIFIC APPROPRIATED ACCOUNTS
- B31 SPECIAL DEPARTMENTAL APPROPRIATIONS OR ACCOUNTS
- B312 National Film Board Revolving Fund Operating Loss
- B313 Investors' Indemnity Account
- B314 Payments to New Parks and Historic Sites Account
- B316 Payments to Territorial Governments
- B317 FederalProvincial Transfers Manitoba
- B32 CENTRALLY PROVIDED APPROPRIATIONS (TREASURY BOARD VOTES)
- B321 Public Service Insurance
- B322 Government Contingencies Vote (T.B. Vote 5)
- B323 Provision for Valuation
- B325 GovernmentWide Initiatives
- B326 Compensation Adjustments
- B4 SUSPENSE ACCOUNTS

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- B410 Other Government Departments (OGD) Suspense Authorities  
Transferred from Another Department
- B420 Interdepartmental Settlement Suspense Accounts
- B430 Authorities Related to Expenditures under Cost Sharing  
Agreements and Other Deferred Revenues, including Specified  
Purpose Accounts

**Revenue**

**C STATUTORY TAX REVENUE**

C1 INCOME TAX

C11 INCOME TAXES

C111 Collections, Less Refunds and Transfers

C112 Interest and Penalties

C113 Child Tax Benefit and Credit

C2 EXCISE TAX

C21 GOODS AND SERVICES TAX (INCLUDING THE  
HARMONIZED SALES TAX)

C211 Net Collections (after Deducting Input Tax Credits and  
Refunds)

C212 Interest and Penalties

C213 Rebates

C214 Credits to Persons

C22 OTHER EXCISE TAXES

C221 Sales Tax

C222 Excise Tax on Gasoline

C223 Other Energy Taxes

C224 Other Excise Taxes

C225 Interest and Penalties

C3 CUSTOMS ACT

C31 CUSTOMS IMPORT DUTIES

C311 Customs Import Duties

C312 Interest and Penalties

C4 OTHER TAXES

C41 OTHER TAXES

C411 Air Travellers Security Charge

C419 Miscellaneous

**D OTHER REVENUE**

D1 RETURN ON INVESTMENTS

D11 BANK OF CANADA

D111 Bank of Canada

D12 CROWN CORPORATIONS

D121 Enterprise Crown Corporations

D122 Other Crown Corporations

D13 EXCHANGE FUND AND ACCOUNTS

D131 Exchange Fund Account

D132 International Monetary Fund

D133 Premiums, Discounts and Exchange

D14 OTHER ACCOUNTS

D141 Interest on Bank Deposits

D142 Agreement Acts with Other National Governments

D143 Loans with Developing Countries

D144 Agreements with provincial and territorial governments

D145 Nonbudgetary accounts

D149 Other Return on Investments

D2 USER CHARGES<sup>4</sup>

D21 USER CHARGES<sup>3</sup>

D211 User Charges Emanating from a Department's Enabling Statute

D212 User Charges Emanating from a Program Specific Statute

D213 User charges Emanating from Section 19 of the *Financial Administration Act*

D214 User Charges Emanating from Contracts

D22 USER CHARGES<sup>3</sup>

D221 User Charges Emanating from a Department's Enabling Statute

D222 User Charges Emanating from a Program Specific Statutes

D223 User Charges Emanating from Section 19 of the *Financial Administration Act*

D3 OTHER REVENUE

D31 SPECIAL AUTHORITIES

D311 Refunds of Previous Years Expenditures

D312 Adjustments of Previous Years Accounts Payable (PAYE)

D32 RESTRICTED SPENDING AUTHORITIES

D321 Proceeds from Disposal of Moveable Surplus Crown Assets

D322 Receipts of Departmental Corporations under Sec 29.1 of the *Financial Administration Act*



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- D323 Revenue from Operations under Section 20 of the *Parks Canada Act*
- D324 Revenues Received under Section 60 of the *Canada Customs and Revenue Agency Act*
- D325 Revenues Received pursuant to Paragraph 5 (1)(e) of the *National Revenue Council Act*
- D328 Revenues Received pursuant to Paragraph 18 of the *Canadian Centre for Management Development Act*
- D33 REVOLVING FUND SURPLUSES
- D331 Revolving Fund Surpluses <sup>1</sup>
- D34 OTHER REVENUE AUTHORITIES
- D341 Gifts to the Crown
- D342 Sale of Bullion and Coinage
- D343 Gains on Foreign Exchange
- D344 Miscellaneous Revenues Received from Crown Corporations
- D349 Other Revenue

**E OTHER REVENUE**

E1 RETURN ON INVESTMENTS

E100 Totals for Each Department

E2 USER CHARGES<sup>4</sup>

E21 USER CHARGES

E213 User Charges Emanating from Contracts

E22 USER CHARGES

E223 User Charges Emanating from Contracts

E3 OTHER SPECIFIC AMOUNTS

E30 REVOLVING FUND SURPLUSES

E300 Revolving Fund Surpluses<sup>1</sup>

E32 OTHER REVENUES RECEIVED FROM CROWN  
CORPORATIONS

E321 Miscellaneous Revenues Received from Crown Corporations

E5 ALL OTHER REVENUE

E500 All Other Revenue (Total Only)

## Non-Appropriated Amounts

### **F NONAPPROPRIATED AMOUNTS**

- F1 EXPENDITURES NOT BEING CHARGED TO APPROPRIATIONS AT THE SAME TIME
- F11 EXPENDITURES NOT BEING CHARGED TO APPROPRIATIONS AT THE SAME TIME
  - F111 Amortization Expenses for Capital Assets
  - F112 Inventory Charged to Program Expenses
  - F113 ReAllocation of Suspense Activity Accounts
  - F114 Capital Lease
  - F115 Travellers Cheques Issued as Advances on a Subsequent Date
  - F116 Advances Accounted for on a Later Date <sup>2</sup>
  - F119 Other Amounts to be Charged to Program Expenses
- F12 EXPENDITURES NOT BEING CHARGED TO APPROPRIATIONS AT THE SAME TIME
  - F121 Allowances Set Up for Vacation Pay
  - F122 Allowances Set Up for Bad Debt Expenses
  - F123 Refunds of Program Expenditures
  - F124 Allowances Set Up for Severance Pay
  - F125 Allowances Set Up for Compensatory Leave
  - F126 Notes to International Financial Institutions
  - F127 Expenses related to environmental liabilities
  - F129 Other Amounts to be Charged Later
- F15 OTHER EXPENSES
  - F151 Discounted Portion of Expenses being Recovered
  - F152 ReAllocation of Capital Asset Expenditures
  - F153 Potentially Collectible Amounts for Canada Student Loans
  - F154 Expenses Related to Loan Guarantee
  - F155 Reversal of expenditures related to Justice Canada
- F159 Other Expenses not being Charged to Appropriations at the Same Time
- F2 REVENUES NOT BEING CREDITED TO APPROPRIATIONS OR OTHER AUTHORITIES AT THE SAME TIME
  - F21 REVENUES EARNED WHICH WILL BE CREDITED TO AN APPROPRIATION
    - F210 Revenues Earned which will be Credited to an Appropriation Later <sup>2</sup>
    - F218 Contra Offset for Revenues Credited to Votes

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- F22 REVENUES PREVIOUSLY USED
  - F221 Amortization of Revenues which was Previously Used to Purchase an Asset
  - F25 OTHER REVENUES
    - F251 Amortization of Discounts
    - F259 Other Revenues not being Credited to Appropriations or Other Authorities at the Same Time
  - F3 NONAPPROPRIATED AMOUNTS ADDED TO OR DEDUCTED FROM ASSET BALANCES
    - F31 AMOUNTS PREVIOUSLY CHARGED TO APPROPRIATIONS
      - F311 Increases (Decreases) to Accumulated Amortization of Capital Assets
      - F312 Reductions from (Increases to) Inventory Balances
      - F313 Reductions from Prepaid Expense Balances
      - F319 Reductions from (Increases to) Balances of Other Assets
    - F32 AMOUNTS TO BE CREDITED TO APPROPRIATIONS LATER
      - F322 Unamortized Discount on Repayable Contributions
      - F323 Unamortized Discount on Receivables
      - F329 Amounts to be Credited to Appropriations Later
    - F35 OTHER
      - F351 Writeoff of Capital Assets
      - F352 Doubtful Accounts for Canada Student Loans
      - F359 Other NonAppropriated Amounts Added to or Deducted from Asset Balances
    - F4 NONAPPROPRIATED AMOUNTS ADDED TO OR DEDUCTED FROM LIABILITY BALANCES
      - F41 LIABILITIES INCREASED (DECREASED) BEFORE AMOUNTS ARE CHARGED TO APPROPRIATIONS
        - F411 Changes to Allowances for Vacation Pay
        - F412 Changes to Allowances for Doubtful Accounts
        - F413 Charges to Accruals for Severance Pay
        - F414 Charges to Accruals for Compensatory Leave
        - F419 Charges to Other Accruals and Allowances
      - F45 OTHER
        - F450 Other NonAppropriated Amounts Added to or Deducted from Liability Balances
    - F99 OTHER
      - F999 NonAppropriated Amounts



## **NON-BUDGETARY**

### **Loan and Advance Accounts**

#### **G STATUTORY LOAN AND ADVANCES**

##### G1 STANDARD

##### G11 GOODS AND SERVICES TAX (GST) RELATED AUTHORITIES FOR DEPARTMENTAL PURCHASES FROM EXTERNAL SUPPLIERS (INCLUDING HST)

G111 Goods and Services Tax (GST) Refundable Advance Accounts

G112 Goods and Services Tax (GST) Government Tax Remission  
Order

##### G12 LIAS TO CROWN CORPORATIONS

G121 Payments for Investments in Enterprise Crown Corporations

G122 Payments for Loans and Advances to Enterprise Crown  
Corporations

G123 Payments for Investments in Consolidated Crown Corporations

G124 Payments for Loans to Consolidated Crown Corporations

##### G13 LOANS AND ADVANCES TO PROVINCES AND TERRITORIES

G131 Payments under Federal Provincial Fiscal Agreements

G132 Payments under *Atlantic Provinces Power Development Act*

G133 Payments under the *Municipal Development and Loan  
Board Act*

G139 Other Payments to Provinces and Territories

##### G14 LOANS AND ADVANCES TO NATIONAL GOVERNMENTS

G141 Payments under the *Export Credits Insurance Act*

G142 Payments under the *U.K. Financial Agreements Act, 1946*

G143 Payments under the *Visiting Forces (North Atlantic Treaty) Act*

G144 Payments under *Export Development Act (NonConcessional)*

G145 Payments under *Export Development Act (Concessional)*

##### G15 LOANS, INVESTMENTS AND ADVANCES TO INTERNATIONAL ORGANIZATIONS

G151 Payments under *Bretton Woods and Related Agreements Act*

G152 Payments under *International Development (Financial  
Institutions) Assistance Act*

G153 Payments and Encashment of Notes Issued to the European  
Bank for Reconstruction and Development Agreement Capital  
Subscriptions

G158 Notes Issued under *International Development (Financial  
Institutions) Assistance Act* Capital Subscriptions

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

- G16 INVESTMENTS AND LOANS AND ADVANCES TO JOINT AND MIXED ENTERPRISES
  - G161 Payments for Investments under *PetroCanada Public Participation Act*
  - G169 Payments for Loans and Advances under Statutes of the Government of Canada
- G17 LOANS AND ADVANCES TO CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS
  - G170 Loans and Advances to Consolidated Specified Purpose Accounts
- G18 OTHER LOANS AND ADVANCES
  - G180 Loans Disbursed under the *Canada Student Financial Assistance Act*
- G2 SPECIFIC
  - G21 CITIZENSHIP AND IMMIGRATION
    - G211 Immigration Loans for Transportation and Assistance
  - G22 FINANCE
    - G221 Investors in Canadian Commercial Bank
    - G222 International Monetary Fund Poverty Reduction and Growth Facility
    - G223 Loans pursuant to the *Canada Deposit Insurance Corporation Act*
    - G224 Advances to Financial Consumer Agency of Canada
- G23 HUMAN RESOURCES AND SKILLS DEVELOPMENT
  - G231 Provincial Workers Compensation Boards
- G24 PUBLIC WORKS AND GOVERNMENT SERVICES
  - G241 Seized Property Working Capital Account
  - G242 Canada Mortgage and Housing Corporation (CMHC): Advances under the *National Housing Act*
- G26 VETERANS AFFAIRS
  - G261 Veterans Land Act Fund
- G29 OTHER MINISTRIES
  - G299 Other Loans and Advances
- G3 ALLOWANCES FOR VALUATION
  - G31 VALUATION OF ASSETS AND LIABILITIES
    - G310 Allowance for Valuation

**H NONSTATUTORY LOAN VOTES**

H1 STANDARD

H12 LOANS, INVESTMENTS AND ADVANCES TO CROWN CORPORATIONS

H121 Payments for Investments in Enterprise Crown Corporations

H122 Payments for Loans and Advances to Enterprise Crown Corporations

H123 Payments for Investments in Consolidated Crown Corporations

H124 Payments for Loans and Advances to Consolidated Crown Corporations

H125 Repayments from Enterprise and Consolidated Crown Corporations

H13 LOANS TO PROVINCES AND TERRITORIES

H131 Payments for Loans to Provinces and Territories

H135 Repayments of all Loans to Provinces and Territories

H14 LOANS TO NATIONAL GOVERNMENTS

H141 Payments for Loans to National Governments

H142 Payments for Loans to Developing Countries

H145 Repayments of all Loans to National Government and Developing Countries

H16 LOANS, INVESTMENTS AND ADVANCES TO INTERNATIONAL ORGANIZATIONS

H161 Payments of Notes to International Financial Organizations Capital Subscription

H162 Payments for Loans to International Financial Institutions

H163 Payments for Advances to Multilateral Organizations

H165 Repayments from International Organizations

H168 Issuance Payment of Notes to International Financial Institutions Fund Accounts (Advances/Funds)

H17 LOANS TO JOINT AND MIXED ENTERPRISES

H171 Payments to Joint and Mixed Enterprises

H18 LOANS AND ADVANCES TO EMPLOYEES

H181 Payments for Standing Advances to Employees

H182 Payments for Accountable Temporary Advances

H19 MISCELLANEOUS ADVANCES

H191 Miscellaneous Advances

H2 SPECIFIC

H20 AGRICULTURE

H201 Construction of MultiPurpose Exhibition Buildings

H21 CANADIAN HERITAGE



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

- H211 Loans to Institutions and Public Authorities under the *Cultural Property Export and Import Act*
- H22 FISHERIES AND OCEANS
  - H221 Haddock Fishermen
  - H229 Other
- H23 FOREIGN AFFAIRS
  - H231 Development of Export Trade
  - H232 Working Capital Advance for Loans and Advances to Personnel Working or Engaged Abroad
  - H233 Working Capital Advance for Advances to Posts Abroad
- H24 INDIAN AFFAIRS
  - H241 Yukon Energy Corporation
  - H242 Council for Yukon First Nations
  - H243 Indian Economic Development Fund
  - H244 Loans to Native Claimants
  - H245 Loans to First Nations in British Columbia
  - H249 Other
- H25 INDUSTRY
  - H254 Payments pursuant to Subsection 14(2) of the *Department of Industry Act*
  - H256 Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act*
- H26 NATIONAL DEFENCE
  - H261 Canadian Forces Housing
  - H262 Working Capital Advance
  - H263 MilitAir Pilot Training
- H27 NATURAL RESOURCES
  - H271 Nordion International
  - H272 Hibernia Project
- H28 TRANSPORT
  - H281 St. John Harbour Bridge
  - H282 St. Lawrence Seaway Management Corporation
- H29 OTHER
  - H291 Loans to Individuals under Supervision and Parolees

## Consolidated Specified Purpose Accounts

### **L STATUTORY CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS**

#### L1 MAJOR ACCOUNTS

##### L11 EMPLOYMENT INSURANCE ACCOUNT

L111 Employment Insurance Account

L112 Advances to Employment Insurance Account

##### L13 CROP REINSURANCE FUND

L131 Crop ReInsurance Fund

L132 Advances to Crop ReInsurance Fund

##### L14 AGRICULTURAL COMMODITIES STABILIZATION ACCOUNT

L141 Agricultural Commodities Stabilization Account

#### L2 OTHER CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

##### L21 INSURANCE ACCOUNTS

L211 ShipSource Oil Pollution Fund

L212 Investors Indemnity Account

L213 Health Insurance Supplementary Account

L214 Nuclear Liability Reinsurance Account

L219 Other Insurance Accounts

##### L22 OTHER SPECIFIED PURPOSE ACCOUNTS

L222 Environmental Damages Fund

L223 Department of Indian Affairs and Northern Development (DIAND) Environmental Studies Research Fund

L224 Seized Property Proceeds Account

L225 New Parks and Historic Sites Account

L226 National Battlefields Commission Trust Fund Account

L227 Supplementary Fish Fines Account

L228 Fines for the Transportation of Dangerous Goods

L229 Other

L231 Natural Resources Environmental Studies Research Fund

L232 Mackenzie King Trust Account

***M NONSTATUTORY CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS***

5

M1 CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

M11 INSURANCE ACCOUNTS

M119 Other Insurance Accounts

M12 OTHER SPECIFIED PURPOSE ACCOUNTS

M121 Canadian Commercial Bank and Northland Bank Holdback  
Account

M123 H.L. Holmes Fund

M124 Social Sciences & Humanities Research Council Queens  
Fellowship Fund

M129 Other Accounts

## Other Specified Purpose Accounts

### ***N STATUTORY OTHER SPECIFIED PURPOSE ACCOUNTS***

5

#### N1 SUPERANNUATION ACCOUNTS

##### N11 *PUBLIC SERVICE SUPERANNUATION ACT*

N111 Public Service Superannuation Account

N112 Public Service Death Benefit Account

N115 Public Service Pension Fund Account

##### N12 *CANADIAN FORCES SUPERANNUATION ACT*

N121 Canadian Forces Superannuation Account

N122 Regular Forces Death Benefit Account

N125 Canadian Forces Pension Fund Account

##### N13 *ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACT*

N131 Royal Canadian Mounted Police (RCMP) Superannuation  
Account

N133 Royal Canadian Mounted Police (RCMP) Dependents Pension  
Fund

N135 Royal Canadian Mounted Police (RCMP) Pension Fund  
Account

##### N14 *MEMBERS OF PARLIAMENT RETIREMENT ALLOWANCE ACT*

N141 Members of Parliament Retirement Accounts

N142 Members of Parliament Retirement Compensation  
Arrangements Account

N143 Senate Retiring Allowance Account

##### N15 *SUPPLEMENTARY RETIREMENT BENEFITS (SRB) ACT*

N151 Supplementary Retirement Benefit Account Judges

N152 Supplementary Retirement Benefit Account Parliament

N153 Supplementary Retirement Benefit Account Diplomatic  
Services (DSSSA)

N154 Supplementary Retirement Benefit Account Lieutenant  
Governor Accounts (LGSA)

N155 Supplementary Retirement Benefit Account *RCMP  
Continuation Act*

N156 Supplementary Retirement Benefit Account *Defense Services  
Pension Continuation Act*

##### N16 *SPECIAL RETIREMENT ARRANGEMENTS ACT*

N161 Retirement Compensation Arrangements (RCA) no. 1 Public  
Servants

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

- N162 Retirement Compensation Arrangements (RCA) no. 1 National Defence
- N163 Retirement Compensation Arrangements (RCA) no. 1 Royal Canadian Mounted Police (RCMP)
- N164 Retirement Compensation Arrangements (RCA) no. 2 Public Servants
- N19 *OTHER SUPERANNUATION ACTS*
- N191 Other Superannuation Accounts
  - N2 OTHER PENSION AND INSURANCE ACCOUNTS
  - N21 CANADA PENSION PLAN
  - N210 Canada Pension Plan Account
    - N22 GOVERNMENT ANNUITIES ACCOUNT
  - N220 Government Annuities Account
    - N23 INSURANCE ACCOUNTS
    - N231 Civil Service Insurance Fund
    - N232 Returned Soldiers Insurance Fund
    - N233 Veterans Insurance Fund
  - N24 OTHER PENSION ACCOUNTS
  - N241 Annuities Agents Pension Account
  - N242 Treasury Board: Locally Engaged Contributory Pension Account
    - N3 DEPOSIT ACCOUNTS
    - N30 AGRICULTURE
    - N301 Canadian Dairy Commission Account
      - N31 CANADA BORDER SERVICES AGENCY
    - N310 General Security Deposits
    - N311 Immigration Guarantee Fund
    - N313 Seized Monetary Assets
      - N32 FINANCE
    - N321 Crown Corporation Surplus Moneys St. Lawrence Seaway Authority
      - N33 HUMAN RESOURCES AND SKILLS DEVELOPMENT
    - N331 Canada Labour Code Other
    - N332 Canada Labour Code Wage Recovery Appeals
    - N333 Fair Wages Deposit Account
  - N34 INDIAN AFFAIRS AND NORTHERN DEVELOPMENT
  - N341 Guarantee Deposits Indian Affairs and Northern Development
  - N342 Guarantee Deposits Oil and Gas Indian Affairs and Northern Development

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

- N343 Guarantee Deposits Reserve Resources
- N344 Agent Administered Indian Minors Account(Peace Hills Trust)
- N345 Special Accounts Section 63, *Indian Act*
- N35 INDUSTRY
- N351 Trustee Performance Securities *Bankruptcy and Insolvency Act*
- N36 JUSTICE
- N361 Security for Costs Supreme Court of Canada
- N37 CANADA REVENUE AGENCY
- N371 Guarantee Deposits National Revenue
- N372 Temporary Deposits Received from Importers
- N373 Deposits/Disbursements Workers Compensation Board
- N38 NATURAL RESOURCES
- N381 Guarantee Deposits Oil and Gas Natural Resources
- N39 PRIVY COUNCIL
- N391 Candidates and Committees Deposits Election and Referendum
- N3A PUBLIC WORKS AND GOVERNMENT SERVICES
- N3A1 Seized Property Cash
- N3B OTHER MINISTRIES
- N3B9 Other
- N4 PROVINCIAL AND OTHER TAX COLLECTION AGREEMENT ACCOUNTS
- N41 PROVINCIAL TAX COLLECTION AGREEMENT ACCOUNTS
- N411 Personal Income Tax
- N412 Corporate Income Tax
- N413 Harmonized Sales Tax
- N42 FIRST NATION TAX COLLECTION AGREEMENT ACCOUNTS
- N421 Excise Taxes
- N422 First Nation Goods and Services Tax (FNGST)
- N5 TRUST ACCOUNTS
- N51 INDIAN AND NORTHERN AFFAIRS
- N511 Indian Band Funds Capital Accounts
- N512 Indian Estate Accounts
- N513 Indian Savings Accounts
- N514 Indian Compensation Funds
- N515 Indian Moneys Suspense Accounts

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

N516 Indian Special Accounts  
N517 Fines *Indian Act*  
N518 Indian Band Funds Shares and Certificates  
N519 Indian Band Funds Revenue Accounts  
N52 NATIONAL DEFENCE  
N521 Estates Armed Services  
N53 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS  
N531 Royal Canadian Mounted Police (RCMP) Benefit Trust Fund  
N54 VETERANS AFFAIRS  
N541 Veterans Administered Trust Accounts  
N59 OTHER MINISTRIES  
N599 Other Trust Funds Set Up Under Various Acts  
N6 DONATIONS, ENDOWMENT INTEREST AND  
PREPAYMENT ACCOUNTS  
N61 ENDOWMENT INTEREST  
N611 Endowment Interest Mackenzie King Trust Account  
N62 DONATIONS AND BEQUESTS  
N621 Canadian Institutes of Health Research Donations for Research  
N622 Canadian Institutes of Health Research Endowments for  
Health Research  
N623 National Archives of Canada  
N624 National Library Special Operating Account  
N625 Canadian Centre for Occupational Health & Safety Donations  
N626 Library and Archives of Canada Account  
N7 OTHER SPECIFIED PURPOSE ACCOUNTS  
N70 AGRICULTURE  
N702 Net Income Stabilization Account  
N71 CANADIAN HERITAGE  
N712 Telefilm Canada Advance Account  
N73 FINANCE  
N731 Common School Funds Ontario and Québec  
N732 Foreign Claims Fund  
N74 FISHERIES AND OCEANS  
N741 Sales of Seized Assets  
N77 HUMAN RESOURCES DEVELOPMENT  
N771 Labour Standards Suspense Account  
N8 OTHER SPECIFIED PURPOSE ACCOUNTS  
N80 INDUSTRY

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

- N801 Income from Securities in Trust *Bankruptcy and Insolvency Act*
- N802 Securities in Trust *Bankruptcy and Insolvency Act*
- N803 Unclaimed Dividends and Undistributed Assets *Bankruptcy and Insolvency Act*
- N804 Unclaimed Dividends and Undistributed Assets *Canada Business Corporations Act*
- N805 Unclaimed Dividends and Undistributed Assets *Windingup Act*
- N806 Trust Funds National Research Council of Canada
- N807 Trust Funds Natural Sciences and Engineering Research Council
- N81 CITIZENSHIP AND IMMIGRATION
- N811 Immigrant Investor Program
- N84 NATURAL RESOURCES
- N841 Market Development and Incentive Payments Alberta
- N86 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS
- N861 Seized Assets Canadian Funds
- N89 OTHER MINISTRIES
- N899 Other Specific Accounts in Other Ministries or Other Authorities Not Specified Above



**P NONSTATUTORY OTHER SPECIFIED PURPOSE ACCOUNTS**

5

P1 SUPERANNUATION ACCOUNTS

P11 PENSION LIABILITIES UNDER OTHER  
SUPERANNUATION ACCOUNTS

P111 *Judges Act* Pension Liability

P112 *Lieutenant Governors Superannuation Act (LGSA)* Liability

P113 *Diplomatic Service (Special) Superannuation Act (DSSSA)*  
Liability

P114 *Defence Service Pension Continuation Act* Liability

P115 *Royal Canadian Mounted Police Continuation Act* Liability

P119 Other Pension Liabilities

P12 ALLOWANCE FOR PENSION ADJUSTMENTS

P121 Allowance for Pension Adjustments General Accounts

P122 Allowance for Pension Adjustments Retirement Compensation  
Arrangements (RCA) Accounts

P123 Allowance for Pension Adjustments Supplementary  
Retirements Benefit Accounts (SRBA)

P129 Allowance for Pension Adjustments Other Accounts

P2 OTHER PENSION AND INSURANCE ACCOUNTS

P23 OTHER PENSION AND INSURANCE ACCOUNTS

P231 Other Insurance Accounts

P3 DEPOSIT ACCOUNTS

P32 FINANCE

P321 Canadair Holdback Canada Development Investment  
Corporation

P34 INDIAN AND NORTHERN AFFAIRS

P341 Field British Columbia and Yukon Operations of the Northern  
Canada Power Commission

P36 JUSTICE

P361 Security for Costs Tax Court of Canada

P37 PUBLIC WORKS AND GOVERNMENT SERVICES

P371 Contractor Security Deposits

P39 OTHER MINISTRIES

P399 Other

P4 DONATIONS, ENDOWMENT INTEREST AND  
PREPAYMENT ACCOUNTS

P41 ENDOWMENT INTERESTS

P411 Endowment Interest H.L. Holmes Fund

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

- P412 Endowment Interest Social Sciences and Humanities Research  
Council: Queens Fellowship Fund
- P42 DONATIONS, GIFTS AND BEQUESTS
- P422 Canadian Landmine Action Fund
- P423 Endangered Species Donations
- P424 Rideau Hall Donations
- P425 Alexander Graham Bell National Historic Site
- P426 Prime Ministers Awards
- P427 Social Sciences & Humanities Research CouncilTrust Fund
- P428 Corporate Sponsorships and Donations
- P429 National Round Table on the Environment and Economy  
Donations
- P430 Crown Corporation Trusts Donations
- P431 Royal Canadian Mounted Police (RCMP) Pipe Band
- P432 Sponsorship Agreement Contributions
- P433 Mounted Police Foundation
- P434 Credit Card Special Project Fund
- P439 Donations, Gifts and Bequests
- P49 PREPAYMENTS
- P491 Funds from NonGovernment Organizations
- P5 TRUST ACCOUNTS
- P51 FINANCE
- P511 Insurance Company Liquidation Accounts (OSFI)
- P53 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS
- P531 Scholastic Awards
- P532 Inmates Trust Fund
- P54 VETERANS AFFAIRS
- P541 Veterans Estate Funds
- P542 Veterans Administration and Welfare Trust Fund
- P59 OTHER MINISTRIES
- P599 Other
- P7 OTHER SPECIFIED PURPOSE ACCOUNTS
- P70 AGRICULTURE
- P703 Sharedcost agreements Research Agriculture and AgriFood
- P704 SharedCost Canadian Food Inspection Agency (CFIA)
- P705 SharedCost Automatic Quality Testing Canadian Grain  
Commission (CGC)
- P71 CANADIAN HERITAGE

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

- P711 Miscellaneous Projects Deposits
- P712 SharedCost Agreements Conferences and Training Canadian Heritage
- P713 SharedCost/Joint Project Agreements Canadian Heritage
- P72 ENVIRONMENT
- P721 Miscellaneous Projects Deposits Environment
- P73 FINANCE
- P731 War Claims Fund World War II
- P732 Interest on Bonds Insurance Co.
- P74 FISHERIES AND OCEANS
- P741 Federal/Provincial CostSharing Agreements
- P742 Miscellaneous Projects Deposits Fisheries and Oceans
- P743 St. Lawrence Dredging
- P75 FOREIGN AFFAIRS
- P751 Canada Foundation Account
- P752 Financial Assistance to Canadians Abroad
- P755 SharedCost Projects Foreign Affairs and International Trade
- P756 SharedCost Projects International Conferences Moneys Received as Prepayment for Services from NonGovernmental Organizations
- P757 SharedCost Agreements NAFTA Secretariat, Canadian Section
- P758 SharedCost Agreements International Joint Commission
- P76 HEALTH
- P762 Collaborative Research Projects
- P763 Miscellaneous federal/provincial projects Health
- P764 Pan American Health Organization (SIREVA)
- P765 World Health Organization
- P77 HUMAN RESOURCES DEVELOPMENT
- P772 Federal/Provincial SharedCost Project Human Resources Development
- P773 Federal/Provincial SharedCost Project Interprovincial Computerized Examination Management System (ICEMS)
- P775 International Development Research Centre (IDRC) Pan Asia & Grants Program
- P776 Shared Cost Agreements
- P78 INDIAN AND NORTHERN AFFAIRS
- P786 Treaty Land Entitlement (Saskatchewan) Fund
- P8 NONSTATUTORY OTHER SPECIFIED PURPOSE ACCOUNTS

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

### P80 INDUSTRY

- P801 Canada/Provinces Business Services Centre
- P804 SharedCost/Joint Project Agreements Research
- P805 SharedCost Projects Industry
- P806 PetroCanada Entreprises Unclaimed Shares
- P807 Federal/Provincial Agreement Advance Account
- P811 Radarsat Canadian Space Agency
- P814 Project deposits Statistics Canada
- P815 Jobs and Economic Restoration Initiative Share

### P82 JUSTICE

- P821 Federal Court Special Account

### P83 NATIONAL DEFENCE

- P831 Funds From Foreign Governments to Cover their Share of Expenses Under Joint Agreements
- P832 NonGovernment Agencies
- P833 Funds from North Atlantic Treaty Organization (NATO) to Cover Their Share of Infrastructure Projects Under Joint Agreements
- P835 Joint Research and Development Projects

### P84 NATURAL RESOURCES

- P841 Atomic Energy of Canada Limited Regional Seismic Monitoring Station
- P844 Newfoundland Offshore Revenue Account
- P845 Nova Scotia Offshore Revenue Account
- P846 Shared Cost Agreement Geological Survey of Canada
- P847 Shared Cost Project

### P85 PUBLIC WORKS AND GOVERNMENT SERVICES

- P851 Francophone Summits
- P853 Military Purchases Excess Funds Deposit

### P86 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

- P861 Joint Research & Development Project Public Safety and Emergency Preparedness
- P862 Joint Research & Development Project Royal Canadian Mounted Police (RCMP)

### P89 OTHER MINISTRIES

- P891 Privy Council Office Shared Cost Projects Travel Expenses Moneys Received as PrePayment for Services from NonGovernmental Organizations
- P893 CostSharing Agreements and Other Collaborative Agreements
- P899 Other



**Other Assets and Liabilities**

***R OTHER ASSETS AND LIABILITIES***

R3 ALL OTHER ASSETS AND LIABILITIES

R300 Total (or Net, as applicable) Amounts of All Other Assets and  
of All Other Liabilities

R7 FOREIGN EXCHANGE ACCOUNTS

R700 Total Amounts Only

R8 UNMATURED DEBT

R80 FINANCE

R801 Total Amounts Only

## Appendix A – Release Notes – Date Order

Date	Code	Status	Description
2005-08-15	C211	Modified	The department specific was changed.
2005-08-15	C212	Modified	The department specific was changed.
2005-08-15	C213	Modified	The department specific was changed.
2005-08-15	C222	Modified	The department specific was changed.
2005-08-15	C224	Modified	The department specific was changed.
2005-08-15	C225	Modified	The department specific was changed.
2005-08-15	C311	Modified	The department specific was changed.
2005-08-15	C312	Modified	The department specific was changed.
2005-08-03	A440	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> , Section 54.
2005-07-19	A234	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> , Section 57.
2005-07-19	P762	Modified	The department specific was changed.
2005-07-13	G155	New	This statutory authority is established pursuant to section 3 of the <i>Canada Fund for Africa Act</i> .
2005-07-06	A360	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> , Section 56.
2005-07-06	A367	Modified	The description was modified.
2005-07-06	A430	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> , Section 61.
2005-07-06	A431	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> , Section 58.
2005-06-30	A258	Modified	The description was changed as per the <i>Budget Implementation Act 2005</i> .
2005-06-30	A259	Modified	The description was changed as per the <i>Budget Implementation Act 2005</i> .
2005-06-30	A260	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
2005-06-30	A275	Modified	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
2005-06-30	A276	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
2005-06-30	A277	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
2005-06-30	A278	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
2005-06-30	A279	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
2005-06-30	A351	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
2005-06-02	A138	Modified	The title of this statutory authority is modified pursuant to the <i>Canada School Public Service Act</i> .
2005-06-02	A138	Modified	The description was modified to reflect the <i>Canada School of Public Service Act</i> .
2005-06-02	D328	Modified	The title of this authority code was modified pursuant to the <i>Canada School of Public Service Act</i> .
2005-06-01	H121	Modified	The department specific was changed.

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

<b>2005-05-17</b>	P763	Modified	The department specific was changed.
<b>2005-04-25</b>	A228	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
<b>2005-04-25</b>	A229	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
<b>2005-04-25</b>	A238	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
<b>2005-04-25</b>	A239	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
<b>2005-04-22</b>	A225	New	This statutory authority is established pursuant to Subsection 12(5) and section 19 of the <i>Farm Income Protection Act</i> .
<b>2005-04-22</b>	A226	New	This statutory authority is established pursuant to Subsection 12(5) and section 19 of the <i>Farm Income Protection Act</i> .
<b>2005-03-29</b>	A273	New	Bill C24 received Royal Assent on Thursday, March 10, 2005.
<b>2005-03-29</b>	A274	New	Bill C39 received Royal Assent on Wednesday, March 23, 2005.
<b>2005-03-16</b>	A258	Modified	The definition was modified as per the department.
<b>2005-01-27</b>	N310	Modified	The department specific was changed.
<b>2005-01-27</b>	N311	Modified	The department specific was changed.
<b>2005-01-27</b>	N313	Modified	The department specific was changed.
<b>2005-01-20</b>	B	Modified	The description was added.
<b>2005-01-20</b>	C	Modified	The description was added.
<b>2005-01-20</b>	C1	Modified	The description was added.
<b>2005-01-20</b>	C2	Modified	The description was added.
<b>2005-01-20</b>	C3	Modified	The description was added.
<b>2004-12-24</b>	E	Modified	Authorities Exxx were deleted in 20052006. Refer to Dxxx Authorities as applicable.
<b>2004-12-22</b>	E100	Deleted	Authority code E100 is eliminated and replaced by D149. Departments were first notified of this in the Release Notes for the 20042005 COA.
<b>2004-12-21</b>	E213	Deleted	Authority code E213 is eliminated and replaced by D214. Departments were first notified of this in the Release Notes for the 20042005 COA.
<b>2004-12-21</b>	E223	Deleted	Authority code E223 is eliminated and replaced by D214. Departments were first notified of this in the Release Notes for the COA 20042005.
<b>2004-12-21</b>	E300	Deleted	Authority code E300 is eliminated and replaced by D331. Departments were first notified of this in the Release Notes for the 20042005 COA.
<b>2004-12-21</b>	E321	Deleted	Authority code E321 is eliminated and replaced by D344. Departments were first notified of this in the Release Notes for the 20042005 COA.
<b>2004-12-21</b>	E500	Deleted	Authority code E500 is eliminated and replaced by D349. Departments were first notified of this in the Release Notes for the 20042005 COA.



## Appendix A – Release Notes – Code Order

Code	Date	Status	Description
A138	2005-06-02	Modified	The title of this statutory authority is modified pursuant to the <i>Canada School Public Service Act</i> .
A138	2005-06-02	Modified	The description was modified to reflect the <i>Canada School of Public Service Act</i> .
A225	2005-04-22	New	This statutory authority is established pursuant to Subsection 12(5) and section 19 of the <i>Farm Income Protection Act</i> .
A226	2005-04-22	New	This statutory authority is established pursuant to Subsection 12(5) and section 19 of the <i>Farm Income Protection Act</i> .
A228	2005-04-25	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
A229	2005-04-25	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
A234	2005-07-19	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> , Section 57.
A238	2005-04-25	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
A239	2005-04-25	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
A258	2005-06-30	Modified	The description was changed as per the <i>Budget Implementation Act 2005</i> .
A258	2005-03-16	Modified	The definition was modified as per the department.
A259	2005-06-30	Modified	The description was changed as per the <i>Budget Implementation Act 2005</i> .
A260	2005-06-30	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
A273	2005-03-29	New	Bill C24 received Royal Assent on Thursday, March 10, 2005.
A274	2005-03-29	New	Bill C39 received Royal Assent on Wednesday, March 23, 2005.
A275	2005-06-30	Modified	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
A276	2005-06-30	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
A277	2005-06-30	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
A278	2005-06-30	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
A279	2005-06-30	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
A351	2005-06-30	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> .
A360	2005-07-06	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> , Section 56.
A367	2005-07-06	Modified	The description was modified.
A430	2005-07-06	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> , Section 61.
A431	2005-07-06	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> , Section 58.
A440	2005-08-03	New	This statutory authority is established pursuant to the <i>Budget Implementation Act 2005</i> , Section 54.
B	2005-01-20	Modified	The description was added.
C	2005-01-20	Modified	The description was added.
CI	2005-01-20	Modified	The description was added.

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<b>C2</b>	2005-01-20	Modified	The description was added.
<b>C211</b>	2005-08-15	Modified	The department specific was changed.
<b>C212</b>	2005-08-15	Modified	The department specific was changed.
<b>C213</b>	2005-08-15	Modified	The department specific was changed.
<b>C222</b>	2005-08-15	Modified	The department specific was changed.
<b>C224</b>	2005-08-15	Modified	The department specific was changed.
<b>C225</b>	2005-08-15	Modified	The department specific was changed.
<b>C3</b>	2005-01-20	Modified	The description was added.
<b>C311</b>	2005-08-15	Modified	The department specific was changed.
<b>C312</b>	2005-08-15	Modified	The department specific was changed.
<b>D328</b>	2005-06-02	Modified	The title of this authority code was modified pursuant to the <i>Canada School of Public Service Act</i> .
<b>E</b>	2004-12-24	Modified	Authorities Exxx were deleted in 20052006. Refer to Dxxx Authorities as applicable.
<b>E100</b>	2004-12-22	Deleted	Authority code E100 is eliminated and replaced by D149. Departments were first notified of this in the Release Notes for the 20042005 COA.
<b>E213</b>	2004-12-21	Deleted	Authority code E213 is eliminated and replaced by D214. Departments were first notified of this in the Release Notes for the 20042005 COA.
<b>E223</b>	2004-12-21	Deleted	Authority code E223 is eliminated and replaced by D214. Departments were first notified of this in the Release Notes for the COA 20042005.
<b>E300</b>	2004-12-21	Deleted	Authority code E300 is eliminated and replaced by D331. Departments were first notified of this in the Release Notes for the 20042005 COA.
<b>E321</b>	2004-12-21	Deleted	Authority code E321 is eliminated and replaced by D344. Departments were first notified of this in the Release Notes for the 20042005 COA.
<b>E500</b>	2004-12-21	Deleted	Authority code E500 is eliminated and replaced by D349. Departments were first notified of this in the Release Notes for the 20042005 COA.
<b>G155</b>	2005-07-13	New	This statutory authority is established pursuant to section 3 of the <i>Canada Fund for Africa Act</i> .
<b>H121</b>	2005-06-01	Modified	The department specific was changed.
<b>N310</b>	2005-01-27	Modified	The department specific was changed.
<b>N311</b>	2005-01-27	Modified	The department specific was changed.
<b>N313</b>	2005-01-27	Modified	The department specific was changed.
<b>P762</b>	2005-07-19	Modified	The department specific was changed.
<b>P763</b>	2005-05-17	Modified	The department specific was changed.

## Appendix B – Endnotes

- 1 Specific revolving funds involved to be determined.
- 2 Not to be used for travellers cheques issued on a consignment basis.
- 3 In their departmental systems, departments will need to note the statutes under which all their user charges are made and collected.
- 4 The breakdown of the codes to be used for user charges is the same for all departments.
- 5 Any Specified Purpose Account set up in accordance with a specific statute or other requirement must be recorded in the accounts in departmental systems to meet the specified reporting requirements. To assist in the transition to the revised reporting requirements for Specified Purpose Accounts (SPAs), all SPAs are being listed in the L, M, N and P codes in the CFMRS. In particular the SPAs are in codes L2, M1, N3, N5 to N8 and P2 to P8.
- 6 Departments are to substitute the A with a 0 if they only have one program. However, for a department that has more than one program, the A would be substituted sequentially, by 1 for the first program and 2 for the second program etc...