



Government Wide – Chart Of Accounts

2004/2005

Chapter 5

Authorities – Detailed

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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 Liste descriptive des système de classification par autorisation Sommaire

BUDGETARY

Expenditures

A STATUTORY EXPENDITURES

A1 STANDARD

"Standard" means that the same breakdown should be used by all departments, unless otherwise restricted to a specific department.

A11 OPERATING BUDGET RELATED ITEMS

These amounts are included as operating expenditures in the Financial Reporting accounts(FRA). Each of these codes are restricted to the departments concerned.

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

A112 Other Statutory Salaries and Allowances

Relate to salaries of specific offices such as Governor General.

A12 SPECIAL STATUTORY ITEMS

A121 Court Awards *Crown Liability Act*

This statutory authority (pursuant to Section 30(1) of the *Crown Liability and Proceedings Act*) provides for the payment of judgements against the Crown upon the receipt of a certificate of judgement, from either a federal or provincial court.

Tribunal Orders under the *Canadian Human Rights Act* (unless made by Federal Court Orders) are not statutory charges against this authority.

A122 Refunds of Previous Years Revenue

This account needs to be a separate statutory expenditure authority, but it is to be netted to other revenues under accrual accounting (in the Financial Reporting Accounts).

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

This statutory authority (pursuant to Section 17.1 of the *Financial Administration Act*) provides for the payment of collection agency fees when they are successful in the collection of debts due the Crown.

Expenses where the collection is unsuccessful or fees for other services such as tracing, credit assessment and cheque verification are to be charged to program or operating votes and not to this statutory authority.

A124 Court Awards Supreme Court

This statutory authority (pursuant to Section 98 of the *Supreme Court Act*) provides for the payment of judgements against the Crown, upon the receipt of a certificate of judgement from the Supreme Court.

A125 Court Awards Tax Court of Canada

A126 Losses on Foreign Exchange

This statutory authority provides for the recording of the net loss resulting from the year end revaluation of financial assets and liabilities denominated in foreign currencies.

Departments must revalue foreign denominated financial assets or liabilities to the Canadian dollar equivalent using the closing rate of exchange for March 31. If the net revaluations result in a gain, authority code D343 would be used.

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A13 RESTRICTED SPENDING AUTHORITIES

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

This statutory authority provides for the spending of the amount equivalent to the proceeds from the sale of surplus moveable Crown assets. This authority may only be applied towards disposal, operating and capital expenditures and may not be used for transfer payments.

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

This statutory authority (pursuant to paragraph 29.1(1) of the *Financial Administration Act*) applies only to departmental corporations and provides for the spending of any revenue received in the fiscal year through the conduct of their operations.

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

This statutory authority pursuant to Section 20.(2) of the *Parks Canada Agency Act*) provides for the spending of amounts equal to revenues resulting from the conduct of the Parks Canada Agency operations.

Department Specific

124

Parks Canada Agency

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

Department Specific

130

Canada Revenue Agency (Agency Activities)

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

This statutory authority (pursuant to Section 5.(1)(e) of the *National Research Council Act*) provides for the spending of money received through the conduct of the National Research Council operations.

Department Specific

035

National Research Council of Canada

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

This statutory authority (pursuant to Section 29.(1) of the *Financial Administration Act*) provides for guarantee payments as authorized by the 20022003 *Appropriation Act* Vote 20 for the National Bio Ethanol Program of an amount not exceeding in the aggregate the sum of \$140 million.

Department Specific

001

Agriculture and AgriFood

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

This statutory authority (pursuant to Section 18(2) of the *Financial Administration Act*) allows the School to spend the revenue from fees received by the School in a fiscal year through the conduct of its operations for its purposes in that, or the next fiscal year.

Department Specific

052

Canada School of Public Service

A14 CONTRIBUTION TO EMPLOYEE BENEFIT PLANS

A145 Contributions to Employee Benefit Plans Treasury Board Residual

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This statutory authority covers any residual between the actual government's contributions to the various employee benefit plans and distribution of these costs to departments through the use of authority code A14A.

Department Specific

056 Treasury Board Secretariat

A146 Contributions to employee benefit plans Members of the Military

Department Specific

018 National Defence

030 Royal Canadian Mounted Police

A14A Contributions to Employee Benefit Plans Program

This statutory authority covers the government's contribution to the various employee benefit plans (the Public Service Superannuation Account, the Supplementary Retirement Benefits Account, the Canada Pension Plan Account, the Quebec Pension Plan, the Public Service Death Benefit Account and the Employment Insurance Account). The distribution of these costs to departments is by Interdepartmental Settlements with the Treasury Board Secretariat.

Note(s)

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...

A2 TRANSFER PAYMENTS

Details on transfer payments are required in the Central Financial Management Reporting System (CFMRS) to prepare the list of specific budgetary expenditures included in the Monthly Statement of Financial Operations (MSFO).

A20 AGRICULTURE PAYMENTS IN CONNECTION WITH THE FARM INCOME PROTECTION ACT

A201 Crop Insurance Programs

This statutory authority provides for transfer payments in connection with the *Farm Income Protection Act* Crop Insurance Program.

Department Specific

001 Agriculture and AgriFood

A203 Net Income Stabilization Account

This statutory authority provides for transfer payments in connection with the *Farm Income Protection Act* Net Income Stabilization Account.

Department Specific

001 Agriculture and AgriFood

A206 Contributions to a Transition to Future Risk Management Programming

Statutory Payments in support of the Net Income Stabilization Account Program.

Department Specific

001 Agriculture and AgriFood

A213 Payments in Connection with the *Agriculture Marketing Programs Act*

This statutory authority provides for transfer payments in connection with the *Agricultural Marketing Programs Act*.

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Department Specific

001 Agriculture and AgriFood

A214 Grants for the Transitional Industry Support Program

This Agriculture and Agrifood Canada statutory authority provides for grant payments for the Transitional Industry Support Program. The program authority is the *Farm Income Protection Act* referenced in the Treasury Board submission dated March 26, 2004.

Department Specific

001 Agriculture and AgriFood

A215 Bovine Spongiform Encephalopathy (BSE) Recovery Program

This statutory authority provides for transfer payments in connection with the Bovine Spongiform Encephalopathy (BSE) recovery program. The program authority is the *Farm Income Protection Act* and the *Department of Agriculture and AgriFood Act* as referenced in the Treasury Board submission #830742 dated July 16, 2003.

Department Specific

001 Agriculture and AgriFood

A216 Business Risk Management (BRM) Programs

This Agriculture and Agrifood Canada statutory authority provides for contributions in support of the Business Risk Management Programs under the Agricultural Policy Framework (APF). The program authority is the *Farm Income Protection Act* and the *Department of Agriculture and AgriFood Act* so referenced in the Treasury Board submission #830438 dated March 27, 2003.

Department Specific

001 Agriculture and AgriFood

A217 *Farm Income Protection Act* ProvinceBased Programs

This Agriculture and Agrifood Canada statutory authority provides for payments in connection with the *Farm Income Protection Act* ProvinceBased Programs.

Department Specific

001 Agriculture and AgriFood

A218 Contributions for the Transitional Industry Support Program

This Agriculture and Agrifood Canada statutory authority provides for contributions payments for the Transitional Industry Support Program. The program authority is the *Farm Income Protection Act* referenced in the Treasury Board submission dated March 26, 2004.

Department Specific

001 Agriculture and AgriFood

A219 Contributions for the Canadian Farm Income Program

This Agriculture and Agrifood Canada statutory authority provides for contributions in support of the Canadian Farm Income Program. The program authority is the *Farm Income Protection Act* referenced in the Treasury Board submission dated March 29, 2004.

Department Specific

001 Agriculture and AgriFood

A220 Payments in connection with the *Farm Income Protection Act* Quebec Gross Revenue Insurance Conditional Remission Order

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Department Specific

001 Agriculture and AgriFood

A221 Class contribution payments for Repositioning of the Canadian Beef and Cattle Industry

Department Specific

001 Agriculture and AgriFood

A22 AGRICULTURE OTHER PAYMENTS

A223 Grants to Agencies Established under *Farm Products Agencies Act*

This statutory authority provides for grants to agencies in connection with the *Farm Products Agencies Act*.

Department Specific

001 Agriculture and AgriFood

A224 Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*

This statutory authority provides for loan guarantees pursuant to the *Farm Improvement and Marketing Cooperatives Loans Act*.

Department Specific

001 Agriculture and AgriFood

A23 ENVIRONMENT

A232 Canadian Foundation for Climate and Atmospheric Sciences Grant

This statutory authority (pursuant to the *Budget Implementation Act 2003*, Section 35) provides for the payment of a grant to the Canadian Foundation for Climate and Atmospheric Sciences in the amount of \$50 million.

Department Specific

007 Environment

A233 Canada Foundation for Sustainable Development Technology Grant

This statutory authority (pursuant to the *Budget Implementation Act 2003*, Section 34) provides for the payment of a grant to the Canada Foundation for Sustainable Development Technology in the amount of \$250 million.

Department Specific

007 Environment

041 Natural Resources

A24 FINANCE FEDERAL PROVINCIAL PAYMENTS

A240 Public Health and Immunization Trust

This statutory authority (pursuant to the *Budget Implementation Act 2004*, section 7 (1)) provides for an aggregate amount of \$400 million in payment to a trust established to provide the provinces with funding for the purposes of supporting a national immunization strategy and assisting in the enhancement of their public health capacities.

Department Specific

006 Finance

A241 Canada Health and Social Transfer

This statutory authority (pursuant to the Part V of the *Federal Provincial Fiscal Arrangements Act*) provides for Canada Health and Social Transfer payments to provinces and territories. The expenditures are for health care, postsecondary education, childhood development and social assistance and services.

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Department Specific

006 Finance

A242 Fiscal Equalization

This statutory authority (pursuant to the Part I of the *Federal Provincial Fiscal Arrangements Act*) provides for fiscal equalization payments to the less prosperous provincial governments, so that their residents can receive public services that are reasonably comparable to those in other provinces.

Department Specific

006 Finance

A243 Statutory Subsidies

This statutory authority (pursuant to the *Constitution Acts 1867/1982* and other statutory authorities) provides for transfer payments to the provinces. The statutory subsidies are the oldest federal transfer payments made to provinces and under the *British North America Act, 1867* the 4 original provinces were to receive certain annual payments from the federal government. Similar arrangements were made with the provinces that joined subsequently.

Department Specific

006 Finance

A244 Alternative Payments for Standing Programs

This statutory authority allow provinces to assume the administrative and financial authority for certain federalprovincial programs. In turn, the federal government provide provinces with tax points, the value of which is netted against total entitlements and, accordingly are recovered from cash transfers.

Department Specific

006 Finance

A245 Youth Allowances Recovery

This statutory authority represents the recovery from Quebec of that portion of the special tax abatement in respect of the nowdefunct Youth Allowances program.

Department Specific

006 Finance

A250 Revenue Guarantee Program

This statutory authority (pursuant to the Part IV of the *Federal Provincial Fiscal Arrangements Act*) provides compensation to provinces participating in the federalprovincial Tax Collection Agreements to the extent that, during the course of a year, changes made by the federal government to the *Income Tax Act* reduce a provinces personal income tax revenues by more than one per cent of Basic Federal Tax (BFT) in the province.

Department Specific

006 Finance

A252 Payments to Medical Equipment Trust to Provide Funding to Purchase Diagnostic and Treatment Equipment

This statutory authority (pursuant to the *Canada Health Care, Early Childhood Development and Other Social Services Funding Act*) provided for a payment of \$1 billion as a contribution, for fiscal year 2000/2001 to be paid to the Medical Equipment Trust (established to provide funding to the provinces) towards the purchase and installation of modern medical diagnostic and treatment equipment.

The Budget Implementation Act 2003 provides for direct payments to a trust in an aggregate amount of no more than \$1.5 billion to a trust for equipment and training.

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Department Specific

006

Finance

A254 Payments to Canada Health and Social Transfer Supplement Trust for Health Care

This statutory authority (pursuant to the *Budget Implementation Acts* 1999 and 2000 which amended Part I of the *Federal Provincial Fiscal Arrangements Act*) provided for a payment of \$3.5 billion, for the fiscal year 1999/2000 and a payment of \$2.5 billion 2000/2001, to be paid into a trust from which the funds will be distributed to the provinces on a per capita basis.

Department Specific

006

Finance

A255 Health Reform Transfer

This statutory authority (pursuant to the *Budget Implementation Act 2003*, section 24.6) 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

A256 Canada Health Transfer

This statutory authority (pursuant to the *Budget Implementation Act 2003*, section 24.1) provides for a payment of \$52.8 billion over four years for the provinces and territories, with the purposes of maintaining the national criteria and conditions in the *Canada Health Act* and of contributing to providing the best possible health care system for Canadians and to making information about the health care system available to Canadians.

Department Specific

006

Finance

A257 Canada Social Transfer

This statutory authority (pursuant to the *Budget Implementation Act 2003*, section 24.4 (1)) provides for a payment of \$33.275 billion over five years for the provinces and territories, with the purposes of financing social programs in a manner that provides provincial flexibility, of maintaining the national standard and, of promoting any shared principles and objectives developed between the Minister and representatives of all the provinces.

Department Specific

006

Finance

A258 Payments to Nova Scotia related to Equalization

This statutory authority (pursuant to the *Budget Implementation Act 2004*, section 8(1)) allows for a payment to the Province of Nova Scotia of an amount equal to the aggregate of \$21 million and an amount equal to 20 per cent of the Province's offshore minerals revenue for that fiscal year.

Department Specific

006

Finance

A259 Onetime payment to Saskatchewan related to Equalization

This statutory authority (pursuant to the *Budget Implementation Act 2004*, section 9) allows for a payment of \$120 million to the Province of Saskatchewan.

Department Specific

006

Finance

A26 FINANCE INTERNATIONAL DEVELOPMENT PAYMENTS

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A261 Payments for International Development Association

Department Specific

006

Finance

A262 Payments to International Monetary Funds Poverty Reduction and Growth Facility

Department Specific

006

Finance

A27 FINANCE OTHER

A271 Payments for Pensions Grants or Allowances in respect to the *Halifax Relief Pension Continuation Act*

This statutory authority (pursuant to the *Halifax Relief Pension Continuation Act*) provides for payments of pensions, grants and allowances in relation to the Halifax 1917 explosion.

Department Specific

006

Finance

A272 Payments to Canada Foundation for Innovation

This statutory authority (pursuant to the *Budget Implementation Act 1997*, Section 95) provides for the payment of a grant to the Canada Foundation for Innovation in the amount of \$1,250 million, beginning on April 1, 2000.

Department Specific

006

Finance

A28 FOREIGN AFFAIRS CANADIAN INTERNATIONAL DEVELOPMENT AGENCY

A281 Payments to the International Financial Institutions Accounts

This statutory authority (pursuant to the *International Development (Financial Institutions) Assistance Act*) provides for the encashment of notes issued to the development assistance funds of the international financial institutions.

Department Specific

003

Canadian International Development Agency

005

Foreign Affairs

A29 EXPORT DEVELOPMENT CANADA

A291 Payments of Concessional Loans to Facilitate and Develop Trade between Canada and Foreign Countries

This statutory authority (pursuant to the *Export Development Act*,) provides for the funding of the Canada Account related to concessional loan disbursements and loan provisioning.

Department Specific

123

Export Development Canada (Crown Corporation)

A31 HEALTH

A311 Payments for Insured Health Services and Extended Health Care

This statutory authority (pursuant to the *Federal/Provincial Fiscal Arrangements Act*, Established Programs Financing) provided for statutory expenditures insured health services and extended health care. In 1996/97 this statutory authority was replaced by the Canada Health and Social Transfer payments (authority code A241) but remains operative to allow for any residual Established Programs Financing recoveries or payments.

Department Specific

022

Health

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A312 Canada Health Infoway Inc.

This statutory authority (pursuant to the *Budget Implementation Act 2003*, Section 36) provides for the payment of a grant to the Canada Health Infoway Inc. in the amount of \$600 million.

Department Specific

022

Health

A313 Canadian Health Services Research Foundation Grant

This statutory authority (pursuant to the *Budget Implementation Act 2003*, Section 37) provides for the payment of a grant to the Canadian Health Services Research Foundation in the amount of \$25 million.

Department Specific

022

Health

A314 Canadian Institute for Health Information

This statutory authority (pursuant to the *Budget Implementation Act 2003*, Section 38) provides for the payment of a grant to the Canadian Institute for Health Information in the amount of \$70 million.

Department Specific

022

Health

A32 HUMAN RESOURCES DEVELOPMENT

A321 Interest Payments under the *Canada Student Loans Act*

This statutory authority (pursuant to the *Canada Student Loans Act*, Section 6.(1)) provides for payments of interest to lending institutions in respect of each guaranteed student loan made by that lender to a full time student.

Department Specific

014

Human Resources and Skills Development

A322 Liabilities under the *Canada Student Loans Act*

This statutory authority (pursuant to the *Canada Student Loans Act*) provides for the funding of liabilities related to guaranteed student loans under the Act. These include payments to financial institutions (other than interest payments under Section 6(1) of the Act see the Authority code A321), alternative payments to the provinces/territories, provincial administration fees, and other liabilities.

Department Specific

014

Human Resources and Skills Development

A323 Interest and Other Payments under the *Canada Student Financial Assistance Act*

This statutory authority (pursuant to the *Canada Student Financial Assistance Act*) provides for the funding of liabilities related to riskshared Canada Student Loans under the Act. These include interest and other payments to financial institutions, alternative payments to the provinces/territories, provincial administration fees, and other liabilities.

Department Specific

014

Human Resources and Skills Development

A325 Labour Adjustment Benefits Payments

This statutory authority (pursuant to the *Labour Adjustments Benefits Act*) provides for payments of labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off.

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Department Specific

014 Human Resources and Skills Development

A326 Payments of Compensation respecting Government Employees and Merchant Seamen

This statutory authority (pursuant to the *Government Employees Compensation Act*) provides for payments to government employees, to Provincial Workers Compensation Boards and commissions, and for recovery of costs from Crown corporations, agencies and departments. Also (pursuant to the *Merchant Seamen Compensation Act*) it provides for payments to certain dependants of merchant seamen.

Department Specific

014 Human Resources and Skills Development

A327 Old Age Security Pension

This statutory authority (pursuant to the *Old Age Security Act*) provides for payment of an Old Age Security pension to most Canadians aged 65 or older.

Department Specific

036 Human Resources Development (Social Development)

A330 Grants to the Trustees of Registered Education Savings Plan

This statutory authority (pursuant to the *Department of Human Resources Development Act*, Part III.I) provides for payments to financial institutions of a Canada Education Savings Grant (CESG) to beneficiaries of Registered Education Savings Plans (RESP).

Department Specific

014 Human Resources and Skills Development

A331 *Canada Student Financial Assistance Act* Canada Study Grants

This statutory authority (pursuant to the *Canada Student Financial Assistance Act* Regulations, Part VI) provides for payments of special opportunity grants to certain students (e.g., permanent disabilities, females pursuing doctoral studies, highneed parttime students or students with dependants).

Department Specific

014 Human Resources and Skills Development

A332 Payments related to the Direct Financing Arrangements under the *Canada Student Financial Assistance Act*

This statutory authority (pursuant to the *Canada Student Financial Assistance Act*) provides the funding of liabilities related to direct financing student loans, including federalprovincial integrated loans, under the Act. These include interest and transaction fee payments to financial institutions during the transition period, payments under service provider contracts, alternative payments to the provinces/territories, provincial administration fees, and other liabilities.

Department Specific

014 Human Resources and Skills Development

A333 Old Age Guaranteed Income Supplement Payments

This statutory authority (pursuant to the *Old Age Security Act*) provides for a supplement to be paid to lowincome seniors (that meet certain income requirements) who are receiving the Old Age Security pension.

Department Specific

036 Human Resources Development (Social Development)

A334 Old Age Allowance Payments

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This statutory authority (pursuant to the *Old Age Security Act*) provides for an allowance to be paid to spouses of lowincome seniors who meet certain conditions related to the Old Age Security Program.

Department Specific

036

Human Resources Development (Social Development)

A34 INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

A342 Grants to Aboriginal Organizations Designated to Receive Claim Settlement Payments pursuant to *Comprehensive Land Claim Settlement Acts*

This statutory authority (pursuant to the *Comprehensive Land Claim Settlements Acts*) provides for payments to aboriginal organizations designated to receive claim settlements specified in land claim agreements enacted by *Comprehensive Land Claim Settlement Acts* (agreements are required in cases where Aboriginal title (traditional use and occupancy of land) had not been dealt with by treaty or by other legal methods).

Department Specific

042

Indian Affairs and Northern Development

A347 Grassy Narrows and Islington Bands Mercury Disability Board

This statutory authority (pursuant to the *Grassy Narrows and Islington Indian Band Mercury Pollution Claims Settlement Act*) provides for the payment of certain sums to each Band, the establishment of the Grassy Narrows and Islington Bands Mercury Disability Board ... and, subject to certain exceptions contained in the Agreement, the abolition of all existing and future rights of action of the Bands and of every past, present or future member of the Bands, and the estates thereof, in respect of any claims and causes of action that are the subject of the agreement.

Department Specific

042

Indian Affairs and Northern Development

A348 Indian Annuities Treaty Payments

This statutory authority provides for payments (\$4 or \$5) to any registered Indian who is either a member of or affiliated with the bands that signed the RobinsonHuron, RobinsonSuperior and eleven (11) numbered treaties. The treaty annuities are normally paid in cash at treaty day events. Triennial clothing allowances are also paid to the Chiefs and councillors and hunting and fishing supplies (e.g. ammunition and nets).

Department Specific

042

Indian Affairs and Northern Development

A36 INDUSTRY

A361 Insurance Payments under Enterprise Development Program and Guarantees under the Industrial and Regional Development Program

This statutory authority (pursuant to the *Industrial and Regional Development Act*) provides for financial assistance related to industrial development in all regions of Canada. The Industrial and Regional Development Program (IRDP) terminated on June 30, 1988. All financial commitments by Industry Canada under the IRDP have been fully expended. The *Industrial and Regional Development Act* remains in effect to allow for the ongoing repayments in future years of the financial assistance previously provided under the program.

Department Specific

033

Industry

A362 Liabilities in Atlantic Canada under the *Small Business Loan Act*

This statutory authority (pursuant to the *Small Business Loan Act*) provides for payment of claims (i.e., sharing of loan losses between the lenders and the federal government). The *Small Business Loans Act* (SBLA) was repealed on March 31, 1999. While lending activity ceased on March 31, 1999, the Small Business Loans Administration

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will continue to receive claims and revenues associated with these loans for many years to come. SBL loans can have maturities of up to 10 years after the first scheduled principal payment, and lenders may take as long as three years after a loan defaults to claim their losses. Industry Canada manages the program for itself and the regional economic development agencies.

Department Specific

023	Atlantic Canada Opportunities Agency
012	Economic Development Agency of Canada for the Regions of Quebec
033	Industry
044	Western Economic Diversification

A363 Liabilities for Loan or Credit Insurance pursuant to the *Government Organization Act*, Atlantic Canada, 1987

Department Specific

023	Atlantic Canada Opportunities Agency
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A364 Canada Foundation for Innovation

This statutory authority (pursuant to the *Budget Implementation Acts 1997 and 2003*, Section 94 and 39) provides for the payment of a grant to the Canada Foundation for Innovation in the amount of \$800 million and \$500 million respectively.

Department Specific

033	Industry
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A366 Liabilities under the *Canada Small Business Financing Act*

This statutory authority (pursuant to the *Canada Small Business Financing Act (CSBFA)*) which became effective on April 1, 1999 and replaces the *Small Business Loans Act*.

The CSBFA program parameters parallel those of the SBLA, (i.e., sharing of loan losses between the lenders and the federal government and revenues associated with these loans) but certain provisions have been included to strengthen the move toward cost recovery. Industry Canada manages the program for itself and the regional economic development agencies.

Department Specific

023	Atlantic Canada Opportunities Agency
012	Economic Development Agency of Canada for the Regions of Quebec
033	Industry
044	Western Economic Diversification

A367 Genome Canada Grant

This statutory authority (pursuant to the *Budget Implementation Act 2003*, Section 40) provides for the payment of a grant to Genome Canada in the amount of \$75 million.

Department Specific

033	Industry
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A369 Loan Guarantees pursuant to Paragraph 14(1)(b) of the *Department of Industry Act*

This statutory authority (pursuant to the *Department of Industry Act* section 14(1)(b)) provides to guarantee the repayment of a loan.

Department Specific

033	Industry
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A37 **NATURAL RESOURCES**

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A372 Canada / Nova Scotia Development Fund

This statutory authority (pursuant to the *CanadaNova Scotia Offshore Petroleum Resources Accord Implementation Act*, Part VI) provides for expenditures related to the CanadaNova Scotia Development Fund, established in March 1982 to pay for infrastructure costs directly or indirectly relating to the expansion or development, production or transportation of oil and gas in the Nova Scotia offshore area.

Department Specific

041

Natural Resources

A373 Canada / Newfoundland Development Fund

This statutory authority (pursuant to the *CanadaNewfoundland and Labrador Atlantic Accord Implementation Act*, Part VI) provides for expenditures related the CanadaNewfoundland Offshore Development Fund to help defray the social and economic infrastructure costs related to oil and gas development off the coast of Newfoundland and Labrador, allowing the province to benefit from offshore development activity.

Department Specific

041

Natural Resources

A374 Canada / Newfoundland Offshore Petroleum Board

This statutory authority (pursuant to the *CanadaNewfoundland and Labrador Atlantic Accord Implementation Act*, Part I) provides for expenditures related the CanadaNewfoundland Offshore Petroleum Board that manages the petroleum resources in the Newfoundland offshore area on behalf of the Government of Canada and the Government of Newfoundland and Labrador.

Department Specific

041

Natural Resources

A375 Canada / Nova Scotia Offshore Petroleum Board

This statutory authority (pursuant to the *CanadaNova Scotia Offshore Petroleum Resources Accord Implementation Act*, Part I) provides for expenditures related the CanadaNova Scotia Offshore Petroleum Board that is the independent joint agency of the Governments of Canada and Nova Scotia established pursuant to the federal *CanadaNova Scotia Offshore Petroleum Resources Accord Implementation Act* and the provincial *CanadaNova Scotia Offshore Petroleum Resources Accord Implementation (Nova Scotia) Act*.

Department Specific

041

Natural Resources

A376 Payments to the Nova Scotia Offshore Revenue Account

This statutory authority (pursuant to the *CanadaNova Scotia Offshore Petroleum Resources Accord Implementation Act*, Part IV) provides for expenditures related the Nova Scotia Offshore Revenue Account for amounts that have been refunded or reimbursed by the province.

Department Specific

041

Natural Resources

A378 Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund

This Natural Resources statutory authority (pursuant to the *CanadaNewfoundland and Labrador Atlantic Accord Implementation Act*, Part IV) provides for expenditures related the Newfoundland Offshore Petroleum Resource Revenue Fund for amounts that have been refunded or reimbursed by the province.

Department Specific

041

Natural Resources

A379 Newfoundland Fiscal Equalization Offset Payments

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

This statutory authority (pursuant to the *Canada Newfoundland and Labrador Atlantic Accord Implementation Act*, Part V) provides for fiscal equalization offset payments to the province of Newfoundland and Labrador.

Department Specific

041

Natural Resources

A39 CANADA REVENUE AGENCY

A391 Childrens Special Allowance Payments

This statutory authority (pursuant to the *Children's Special Allowances Act*) provides for children's special allowance (CSA) payments. The CSA is a taxfree monthly payment to provincial or territorial agencies and other organizations or individuals for a child who: is under the age of 18; physically resides in Canada; and is maintained by an agency.

Department Specific

122

Canada Revenue Agency (Administered Activities)

130

Canada Revenue Agency (Agency Activities)

A40 PUBLIC WORKS AND GOVERNMENT SERVICES

A401 Payment in lieu of Taxes to Municipalities and Other Taxing Authorities

This statutory authority (pursuant to the *Municipal Grants Act*) provides for payments in lieu of taxes to local taxing authorities (e.g., municipalities, towns, cities and school boards).

The amounts expended by PWGSC are recovered from the custodian departments and credited against the statutory payments.

Department Specific

127

Public Works and Government Services

A41 TRANSPORT

A411 Victoria Bridge, Montreal

This statutory authority (pursuant to Vote 107, *Appropriation Act #5*, 1963) provides for expenditures related to the Victoria Bridge for payments to CN Rail for loss of toll revenue and for rehabilitation work on the roadway portion of the bridge.

Department Specific

034

Transport

A413 Northumberland Strait Crossing Subsidy Payment

This statutory authority (pursuant to the *Northumberland Strait Crossing Act*) provides for an annual subsidy payment (for 35 years, with the last payment being April 1, 2032) to the Strait Crossing Development Inc. for the Confederation Bridge.

Department Specific

034

Transport

A414 Payments in respect of St. Lawrence Seaway Agreements

This statutory authority (pursuant to the *Canada Marine Act*, Part 3, Section 82.) provides for payments to the St. Lawrence Seaway Authority for charges, expenses and outlays incurred in connection with government retained assets as specified in the Managed Asset Agreement.

Department Specific

034

Transport

A5 REVOLVING FUNDS

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

A50 AGRICULTURE

A501 Canadian Grain Commission Revolving Fund

This statutory authority (pursuant to the Treasury Board 1995 approval) provides for expenditures for purposes of operating the Canadian Grain Revolving Fund and the authority to spend revenues received. The aggregate of expenditures may not exceed, at any one time, more than \$2,000,000.

Department Specific

133

Canadian Grain Commission

A502 Canadian PariMutuel Agency Revolving Fund

Department Specific

001

Agriculture and AgriFood

A51 CANADIAN HERITAGE

A513 National Film Board Revolving Fund

Department Specific

039

National Film Board

A514 Public Service Commission Staff Development and Training Revolving Fund

Department Specific

004

Public Service Commission

A52 FOREIGN AFFAIRS

A521 Passport Office Revolving Fund

Department Specific

005

Foreign Affairs

A53 INDUSTRY

A531 Canadian Intellectual Property Office Revolving Fund

Department Specific

033

Industry

A54 NATURAL RESOURCES

A541 Geomatics Canada Revolving Fund

Department Specific

041

Natural Resources

A56 PUBLIC WORKS AND GOVERNMENT SERVICES

A561 Real Property Services Revolving Fund

Department Specific

127

Public Works and Government Services

A562 Real Property Disposition Revolving Fund

Department Specific

127

Public Works and Government Services

A564 Optional Services Revolving Fund

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

Department Specific

127 Public Works and Government Services

A566 Consulting and Audit Canada Revolving Fund

Department Specific

127 Public Works and Government Services

A567 Telecommunications and Informatics Common Services Revolving Fund

Department Specific

127 Public Works and Government Services

A568 Translation Bureau Revolving Fund

Department Specific

127 Public Works and Government Services

A569 Defence Production Revolving Fund

Department Specific

127 Public Works and Government Services

A58 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

A581 CORCAN Revolving Fund

Department Specific

053 Correctional Service

A6 SUPERANNUATION AND RELATED ACCOUNTS

A60 CANADIAN HERITAGE

A601 Payments under the *Lieutenant Governors Superannuation Act*

This statutory authority (pursuant to the *Lieutenant Governors Superannuation Act*) provides for payments of superannuation benefits to former Lieutenant Governors.

Department Specific

135 Canadian Heritage

A602 Supplementary Retirement Benefits Former Lieutenant Governors

This statutory authority provides for payments of supplementary retirement benefits to former Lieutenant Governors.

Department Specific

135 Canadian Heritage

A61 FOREIGN AFFAIRS

A611 Payments under the *Diplomatic Service (Special) Superannuation Act*

This statutory authority provides for superannuation benefits to senior appointees that served outside Canada and are covered by the *Diplomatic Service (Special) Superannuation Act*.

Department Specific

005 Foreign Affairs

A62 GOVERNOR GENERAL

A621 Annuities Payable under the *Governor Generals Act*

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

This statutory authority (pursuant to the *Governor General's Act*) provides for payments of retiring annuities superannuation benefits to former Governor's Generals or their spouses.

Department Specific

008

Governor General

A63 HUMAN RESOURCES DEVELOPMENT

A631 Supplementary Retirement Benefits Annuities Agents' Pensions

This statutory authority provides for supplementary retirement benefits to former eligible government employees who were engaged in selling Government annuities to the public.

Department Specific

014

Human Resources and Skills Development

A632 Civil Service Insurance Actuarial Liability Adjustments

This statutory authority (pursuant to the *Civil Service Insurance Act*, Regulations, Section 16(3)) provides for expenditures that adjust the actuarial liability for the Civil Service Insurance Fund.

Department Specific

014

Human Resources and Skills Development

A633 Actuarial Liability Adjustments Government Annuities Account

This statutory authority (pursuant to the *Government Annuities Act*, Section 15(2)) provides for expenditures that adjust the actuarial liability for the Government Annuities Account.

Department Specific

014

Human Resources and Skills Development

A65 NATIONAL DEFENCE

A653 Pensions and Annuities Paid to Civilians

This statutory authority provides for expenditures related to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (*Appropriation Act # 4, 1968*).

Department Specific

018

National Defence

A654 Payments under the *Supplementary Retirement Benefits Act*

This statutory authority (pursuant to the *Supplementary Retirement Benefits Act*) provides supplementary retirement benefits for certain persons in receipt of pensions payable out of the Consolidated Revenue Fund

Department Specific

018

National Defence

A655 Payments under Parts IIV of the *Defence Services Pension Continuation Act*

This statutory authority (pursuant to R.S., 1970 c. D3) provides for the payment of pensions to certain persons enrolled as members of the Regular Forces before the 1st day of April 1946

Department Specific

018

National Defence

A67 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

A671 Royal Canadian Mounted Police (RCMP) Pensions and Other Employee Benefits Members of the Force

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

This statutory authority provides for expenditures related to the government's contribution towards pensions and other benefits for members of the RCMP force.

Department Specific

030 Royal Canadian Mounted Police

A672 Royal Canadian Mounted Police (RCMP) Earlier Superannuation Acts

This statutory authority (pursuant to the *Royal Canadian Mounted Police Pension Continuation Act*) provides for expenditures related to pensions.

Department Specific

030 Royal Canadian Mounted Police

A674 Correctional Service Pension and Other Benefits

This statutory authority (pursuant to R.S., 1985, c. R11) provides for payments of pensions and other employee benefits.

Department Specific

053 Correctional Service

A68 TREASURY BOARD

A681 Payments under Earlier *Superannuation Acts*

Department Specific

056 Treasury Board Secretariat

A682 Contributions to the Retirement Compensation Account

Department Specific

056 Treasury Board Secretariat

A683 Payments for the Pay Equity Settlement

This statutory authority (pursuant to the *Crown Liability and Proceedings Act*) provides for expenditures related to the public service pay equity settlement which was a Tribunal Order under the *Canadian Human Rights Act* that was made a Federal Court Orders.

Department Specific

056 Treasury Board Secretariat

A684 Payments under the *Public Service Pension Adjustment Act*

This statutory authority (pursuant to the *Public Service Pension Adjustment Act*) provides for expenditures to adjust certain public service pensions where the annual rate of the pension payable to a recipient does not exceed a specified annual rate.

Department Specific

056 Treasury Board Secretariat

A69 VETERANS AFFAIRS

A691 Veterans Insurance Actuarial Liability Adjustment

This statutory (pursuant to the *Veterans' Insurance Act*) authority provides for expenditures that adjust the actuarial liability for the Veterans Insurance Fund to which all moneys received and all moneys paid shall be charged. The final date on which application for this insurance (i.e., veterans of World War II) could have been received, was October 31, 1968.

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

Department Specific

021

Veterans Affairs

A692 Returned Soldiers Insurance Actuarial Liability Adjustment

This statutory authority (pursuant to the *Returned Soldiers' Insurance Act*) provides for expenditures that adjust the actuarial liability for the Returned Soldiers Insurance Fund to which all moneys received and all moneys paid shall be charged. The final date on which application for this insurance could have been received, was August 31, 1933.

Department Specific

021

Veterans Affairs

A7 INTEREST AND OTHER COSTS RELATED TO PUBLIC DEBT

A70 FINANCE INTEREST ON UNMATURED DEBT AND OTHER PUBLIC DEBT COSTS

Details of the Public debt charges are in the Financial Reporting Accounts (FRA).

A701 Interest on Unmatured Debt and Other Public Debt Costs

This statutory authority (pursuant to the *Financial Administration Act*, Part IV, Sections 54 and 55) provides for payments of interest and other costs or expenses incurred relevant to the Public Debt.

Department Specific

006

Finance

A8 OTHER STATUTORY AMOUNTS

A80 AGRICULTURE

A803 Canadian Food Inspection Agency Compensation Payments for the *Health of Animals Act* and the *Plant Protection Act*

This statutory authority (pursuant to the Regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*) provides for compensation payments related to the health of animals and the protection of plants.

Department Specific

136

Canadian Food Inspection Agency

A82 FINANCE

A821 Purchase of Domestic Coinage

This statutory authority (pursuant to the *Royal Canadian Mint Act*, Section 7.(3)) provides for payments for the production, storage and shipping of the coins of the currency of Canada.

Department Specific

006

Finance

A822 Losses on Premium, and Discount

Department Specific

006

Finance

A823 Payment of Liabilities Previously Recorded as Revenue

This statutory authority (pursuant to the *Financial Administration Act*, Sections 20.(3)) provides for payments of outstanding cheques (equal or over 10 years old) that have previously been removed and credited to other revenue.

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

Department Specific

006 Finance

A824 Payments to Depositors under *Financial Institution Depositors Compensation Act*

This statutory authority (pursuant to the *Financial Institution Depositors Compensation Act*, Sections 38) provides for payments as compensation to depositors of the Canadian Commercial Bank (CCB), the CCB Mortgage Investment Corporation and the Northland Bank in respect of uninsured deposits, providing the application for the payment is received prior to April 1, 1986.

Department Specific

006 Finance

A825 Payments under Section 17 of the *Office of the Superintendent of Financial Institution Act*

This statutory authority (pursuant to the *Office of the Superintendent of Financial Institution Act*, Sections 1617) provides for payments to defray the expenses for the operations of the Office and authority to expend assessment revenues received which may at any one time not exceed \$40 million.

Department Specific

011 Office of the Superintendent of Financial Institutions

A826 Payments to Foreign Claims Fund

Department Specific

006 Finance

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

This statutory authority (pursuant to the of the *Financial Consumer Agency of Canada Act*, Section 13) provides for payments to defray the costs of its operation through the spending of assessments and other revenues received; or an appropriation Act provides otherwise; or subject to terms and conditions by the Minister of Finance money may be advanced out of CRF.

Department Specific

141 Financial Consumer Agency of Canada

A83 **EXPORT DEVELOPMENT CANADA**

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

This statutory authority (pursuant to the *Export Development Act*, Section 23 (5)) provides for the reimbursement of Export Development Canada expenses and overhead arising from their administration of the Canada Account.

Department Specific

123 Export Development Canada (Crown Corporation)

A85 **INDIAN AFFAIRS AND NORTHERN DEVELOPMENT**

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

This statutory authority (pursuant to the *Indian Act*) provides for the payments to Lenders on submission of application for defaulted Indian Housing and Economic Development loans which are secured by a loan guarantee. Where a Lender claim has been paid by the department, the Lender will have given the Minister an absolute assignment of its rights under the Loan Agreement.

Department Specific

042 Indian Affairs and Northern Development

A853 Payments to Comprehensive Claim Beneficiaries in Compensation for Resource Royalties

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

This statutory authority (pursuant to the *Comprehensive Land Claim Settlement Acts*) provides for resource revenuesharing payments to be made to aboriginal organizations designated to receive these payments (agreements are required in cases where Aboriginal title [traditional use and occupancy of land] had not been dealt with by treaty or by other legal methods).

Department Specific

042

Indian Affairs and Northern Development

A87 JUSTICE

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

This statutory authority (pursuant to the *Judges Act*) provides for payments related to judges salaries and allowances, payments of annuities to the judges and their families, and lump sum payments to spouses of judges who die while in Office.

Department Specific

051

Commissioner for Federal Judicial Affairs

A875 Supreme Court Judges Salaries, Allowances and Annuities

Department Specific

080

Supreme Court of Canada

A90 PARLIAMENT

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

This statutory authority (pursuant to the *Parliament of Canada Act*) provides for expenditures related to the Salaries, allowances and other payments to Members of the Senate as well as contributions to the Members of Parliament Retiring Allowances Account, and Members of Parliament Retirement Compensation Arrangements Account.

Department Specific

009

Senate

A902 Members of the House of Commons Salaries and Allowances

This statutory authority (pursuant to the *Parliament of Canada Act*) provides for expenditures related to the Salaries, allowances and other payments to Members of the House of Commons as well as contributions to the Members of Parliament Retiring Allowances Account, and Members of Parliament Retirement Compensation Arrangements Account.

Department Specific

067

House of Commons

A91 PRIVY COUNCIL

A911 Salary of the Chief Electoral Officer

This statutory authority (pursuant to the Canada Elections Act, Section 15.(2)) provides for expenditures related to the Salary of the Chief Electoral Officer.

Department Specific

015

Chief Electoral Officer

A912 Chief Electoral Officer Expenses of Elections

This statutory authority (pursuant to the Canada Elections Act, the Electoral Boundaries Readjustment Act and the Referendum Act) provides for expenditures related elections, including payments to elections officers, political parties and candidates, expenditures related to the salaries and other expenses submitted by the 10

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electoral boundaries commissions and expenditures related to the conducting of referendum, including payments to referendum officers.

Department Specific

015

Chief Electoral Officer

A913 Expenses under *Electoral Boundary Readjustment Act*

Department Specific

015

Chief Electoral Officer

A92 RECEIVER GENERAL

A922 Provision for Valuation

Department Specific

097

Receiver General

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*

This statutory authority provides for expenditures to provide for reestablishment credits and repayments in accordance with the *War Service Grants Act* and for compensating adjustments in accordance with the *Veterans' Land Act*.

Department Specific

021

Veterans Affairs

A94 HEALTH

A99 OTHER

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

Department or agencies should contact the Receiver General Accounts of Canada Section to explain the authority basis for their use of authority code A999.

B NONSTATUTORY EXPENDITURES

B1 STANDARD

B11A Program Expenditures or Operating Expenditures Vote

This nonstatutory program or operating expenditure vote authority (pursuant to an *Appropriation Act*) provides for expenditures (includes operating and also, capital or grants and contributions, if for a program, neither element equals or exceeds \$5 million [see authority code B14A and B15A]). The Estimates Vote structure corresponds, in that there is usually only one Vote for each departmental program.

Departments should select only one code sequence, either B11A or B12A and use it exclusively.

Note(s)

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...

B12A Program Expenditures or Operating Expenditures Vote

This nonstatutory program or operating expenditures vote authority (pursuant to an *Appropriation Act*) provides for expenditures (includes operating and also, capital or grants and contributions, if for a program, neither element equals or exceeds \$5 million [see authority code B14A and B15A]). The Estimates Vote structure corresponds, in that there is usually only one Vote for each departmental program.

Departments should select only one code sequence, either B11A or B12A and use it exclusively.

Note(s)

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...

B130 Revenues Credited to the Vote (Credited to the Program or Operating Vote for the Program)

This nonstatutory program or operating expenditure vote authority (pursuant to an appropriation Act) provides for the respending of revenues credited to vote from external and internal sources in accordance with the particular Parliamentary authority.

Please note that there should be only one *Revenues credited to the vote* for each departments. If circumstances where this is not the case, please contact the Receiver General.

B14A Capital Vote

This nonstatutory expenditure capital vote authority (pursuant to an *Appropriation Act*) that provides for capital expenditures (i.e., a program where capital equals or exceeds \$5 million).

Note(s)

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...

B15A Grants and Contribution Vote

This nonstatutory expenditure grants and contributions vote authority (pursuant to an *Appropriation Act*) provides for grants and contribution expenditures (i.e., a program where grants and contributions equals or exceeds \$5 million).

Note(s)

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

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second program etc...

B16 OTHER APPROPRIATIONS

B161 Debt WriteOffs

This nonstatutory expenditure vote authority (pursuant to an appropriation Act) provides for the recording of the write off of debts, obligations or claims as specified in Section 25.(2) of the Financial Administration Act.

B162 Forgiveness of Debts

This nonstatutory expenditure vote authority (pursuant to an appropriation Act or any other Act of Parliament) provides for the recording of the forgiveness of debts, obligations or claims as specified in Section 24.1 of the Financial Administration Act.

B163 Subsidy Paid to Revolving Funds

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for a subsidy to a revolving fund. This authority code is used where the subsidy is provided by a separate vote.

B2 APPROPRIATIONS TO CROWN CORPORATIONS

If a ministry has Crown corporations for which it is reporting expenses, the last two digits specified under B2 should be used to distinguish between the votes to each Crown corporation, as well as each of the votes shown for the same Crown corporation.

B20 CANADIAN BROADCASTING CORPORATION

B202 Payments to Canadian Broadcasting Corporation for Operating Expenditures

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to the Canadian Broadcasting Corporation for operating expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board policy Drawdown by Crown corporations.

Department Specific

135

Canadian Heritage

B204 Payments to Canadian Broadcasting Corporation for Capital Expenditures

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to the Canadian Broadcasting Corporation for capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board policy Drawdown by Crown corporations.

Department Specific

135

Canadian Heritage

B206 Payments to Canadian Broadcasting Corporation for Working Capital

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to the Canadian Broadcasting Corporation for working capital. The payments of appropriated funds must follow the requirements of the Treasury Board policy Drawdown by Crown corporations.

Department Specific

135

Canadian Heritage

B21 NATIONAL CAPITAL COMMISSION

B212 Payments to National Capital Commission for Operating Expenditures

Department Specific

135

Canadian Heritage

B214 Payments to National Capital Commission for Capital Expenditures

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

Department Specific

135 Canadian Heritage

B22 PAYMENTS TO MUSEUMS

B221 National Gallery of Canada for Operating and Capital Expenditures

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to the National Gallery of Canada to be used for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board policy Drawdown by Crown corporations.

Department Specific

135 Canadian Heritage

B222 National Gallery of Canada for the Purchase of Objects for the Collection

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to the National Gallery for purchases of objects of art. The payments of appropriated funds must follow the requirements of the Treasury Board policy Drawdown by Crown corporations.

Department Specific

135 Canadian Heritage

B223 Canadian Museum of Civilization for Operating and Capital Expenditures

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to the Canadian Museum of Civilization to be used for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board policy Drawdown by Crown corporations.

Department Specific

135 Canadian Heritage

B224 Canadian Museum of Nature for Operating and Capital Expenditures

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to the Canadian Museum of Nature to be used for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board policy Drawdown by Crown corporations.

Department Specific

135 Canadian Heritage

B225 National Museum of Science and Technology for Operating and Capital Expenditures

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to the National Museum of Science and Technology to be used for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board policy Drawdown by Crown corporations.

Department Specific

135 Canadian Heritage

B23 PAYMENTS FOR CULTURAL PURPOSES

B231 Telefilm Canada

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to Telefilm Canada. The payments of appropriated funds must follow the requirements of the Treasury Board policy Drawdown by Crown corporations.

Department Specific

037 Telefilm Canada

B232 National Arts Centre Corporation

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

Department Specific

135 Canadian Heritage

B234 Canada Council for the Arts

Department Specific

135 Canadian Heritage

B24 PAYMENTS FOR TRANSPORTATION PURPOSES

B241 Marine Atlantic Inc

Department Specific

034 Transport

B242 Via Rail Canada Inc.

Department Specific

034 Transport

B243 Jacques Cartier and Champlain Bridges Inc.

Department Specific

034 Transport

B244 Canadian Air Transport Security Authority

Department Specific

034 Transport

B25 PAYMENTS FOR INDUSTRY OR REGIONAL DEVELOPMENT PURPOSES

B251 Enterprise Cape Breton Corporation

Department Specific

023 Atlantic Canada Opportunities Agency

B252 Cape Breton Development Corporation

Department Specific

041 Natural Resources

B254 Standards Council of Canada

Department Specific

033 Industry

B255 Canadian Dairy Commission

Department Specific

134 Canadian Dairy Commission

B256 Atomic Energy of Canada Limited

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to the Atomic Energy of Canada Limited for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board policy Drawdown by Crown corporations.

Department Specific

041 Natural Resources

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

B257 Canadian Tourism Commission

Department Specific

033

Industry

B26 PAYMENTS TO OTHER CROWN CORPORATIONS

B261 Old Port of Montreal Corporation Inc.

Department Specific

142

Office of Infrastructure of Canada

B262 Queens Quay West Land Corporation

Department Specific

142

Office of Infrastructure of Canada

B263 Payments to Canada Post Corporation for Special Purposes

This nonstatutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to the Canada Post Corporation for services provided at rates free of postage (Parliamentary free mail and literature for the blind) and transitional support of the implementation the Canada Post Corporation Pension Plan(s). The payments of appropriated funds must follow the requirements of the Treasury Board policy *Drawdown by Crown corporations*.

Department Specific

130

Canada Revenue Agency (Agency Activities)

042

Indian Affairs and Northern Development

B264 Canada Mortgage and Housing Corporation

Department Specific

091

Canada Mortgage and Housing Corporation (Crown Corporation)

B267 Canadian Wheat Board

This nonstatutory expenditure vote authority (pursuant to subsection 7(3) of the *Canadian Wheat Board Act*) provides for payment to the Canadian Wheat Board for losses sustained in the 20022003 wheat pool.

Department Specific

056

Treasury Board Secretariat

B27 PAYMENTS FOR FOREIGN AFFAIRS AND INTERNATIONAL TRADE PURPOSES

B271 Canadian Commercial Corporation

Department Specific

010

International Trade

B272 International Development Research Centre

Department Specific

005

Foreign Affairs

B3 SPECIFIC APPROPRIATED ACCOUNTS

B31 SPECIAL DEPARTMENTAL APPROPRIATIONS OR ACCOUNTS

B312 National Film Board Revolving Fund Operating Loss

This nonstatutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for funding of the National Film Board Revolving Fund operating loss.

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

Department Specific

039

National Film Board

B313 Investors' Indemnity Account

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for funding to the Investor's Indemnity Account (*Financial Administration Act*, section 57).

Department Specific

006

Finance

B314 Payments to New Parks and Historic Sites Account

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for funding to the New Parks and Historic Sites Account (*Parks Canada Agency Act*).

Department Specific

124

Parks Canada Agency

B316 Payments to Territorial Governments

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for transfer payments to the Territorial Governments.

B317 Federal Provincial Transfers Manitoba

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payment to the Government of Manitoba pursuant to an agreement between the Government of Manitoba and the Government of Canada relating to the settlement between Manitoba and Canada regarding Manitoba's equalization entitlements for the fiscal year commencing April 1, 2000, and all prior fiscal years.

Department Specific

006

Finance

B32 CENTRALLY PROVIDED APPROPRIATIONS (TREASURY BOARD VOTES)

B321 Public Service Insurance

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments in respect of insurance, pension or benefit programs or other arrangements, in respect of the public service, or any part thereof and for such other persons. The appropriation also has a spendable component.

Department Specific

056

Treasury Board Secretariat

B322 Government Contingencies Vote (T.B. Vote 5)

This nonstatutory expenditure vote authority (pursuant to an Appropriation Act) provides for items such as salary shortfalls and temporary transfers to departments for interim financing.

Department Specific

056

Treasury Board Secretariat

B323 Provision for Valuation

Department Specific

056

Treasury Board Secretariat

B325 Government Wide Initiatives

Department Specific

056

Treasury Board Secretariat

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

B326 Compensation Adjustments

Department Specific

056

Treasury Board Secretariat

B4 SUSPENSE ACCOUNTS

B410 Other Government Departments (OGD) Suspense Authorities Transferred from Another Department

This nonstatutory expenditure authority code is used by a spending department to identify funding advanced from a funding department (through an administrative arrangement that facilitates the handling of miscellaneous transactions). The spending department will undertake expenditures against this authority code and will report the charges to the funding department in order for the funding department to account and adjust the advance. At year end there should be a nil balance for authority code B410.

B420 Interdepartmental Settlement Suspense Accounts

This nonstatutory expenditure authority code is used by a department to identify temporarily, IS transactions raised against them that are included in the SPSIS return/notification for which the code in the recipient department identifier field or the recipient organization code field is not recognizable. Once the final accounting is determined, amounts are cleared and transferred to the relevant codes. At year end there should be a nil balance for authority code B420. ***FRA code 21615 is to be used with this authority code.***

B430 Authorities Related to Expenditures under Cost Sharing Agreements and Other Deferred Revenues, including Specified Purpose Accounts

Amounts to be cleared to zero at yearend.

Revenue

C STATUTORY TAX REVENUE

C1 INCOME TAX

C11 INCOME TAXES

C111 Collections, Less Refunds and Transfers

Department Specific

122 Canada Revenue Agency (Administered Activities)

C112 Interest and Penalties

Department Specific

122 Canada Revenue Agency (Administered Activities)

C113 Child Tax Benefit and Credit

Department Specific

122 Canada Revenue Agency (Administered Activities)

C2 EXCISE TAX

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

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

Department Specific

122 Canada Revenue Agency (Administered Activities)

C212 Interest and Penalties

Department Specific

122 Canada Revenue Agency (Administered Activities)

C213 Rebates

Department Specific

122 Canada Revenue Agency (Administered Activities)

C214 Credits to Persons

Department Specific

122 Canada Revenue Agency (Administered Activities)

C22 OTHER EXCISE TAXES

C221 Sales Tax

Department Specific

122 Canada Revenue Agency (Administered Activities)

C222 Excise Tax on Gasoline

Department Specific

122 Canada Revenue Agency (Administered Activities)

C223 Other Energy Taxes

Department Specific

122 Canada Revenue Agency (Administered Activities)

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

C224 Other Excise Taxes

Department Specific

122

Canada Revenue Agency (Administered Activities)

C225 Interest and Penalties

Department Specific

122

Canada Revenue Agency (Administered Activities)

C3 CUSTOMS ACT

C31 CUSTOMS IMPORT DUTIES

C311 Customs Import Duties

Department Specific

122

Canada Revenue Agency (Administered Activities)

C312 Interest and Penalties

Department Specific

122

Canada Revenue Agency (Administered Activities)

C4 OTHER TAXES

C41 OTHER TAXES

C411 Air Travellers Security Charge

This Canada Revenue Agency authority (pursuant to the Air Travellers Security Charge Act) provides for a air travellers security charge to be payable by purchasers of air travel that will be collected by registered air carriers or their agents at the time of sale. The Act also provides for interest and penalties to be levied.

Department Specific

122

Canada Revenue Agency (Administered Activities)

C419 Miscellaneous

Department Specific

122

Canada Revenue Agency (Administered Activities)

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

D OTHER REVENUE

D1 RETURN ON INVESTMENTS

D11 BANK OF CANADA

D111 Bank of Canada

Department Specific

006

Finance

D12 CROWN CORPORATIONS

D121 Enterprise Crown Corporations

D122 Other Crown Corporations

D13 EXCHANGE FUND AND ACCOUNTS

D131 Exchange Fund Account

Department Specific

006

Finance

D132 International Monetary Fund

Department Specific

006

Finance

D133 Premiums, Discounts and Exchange

Department Specific

006

Finance

D14 OTHER ACCOUNTS

D141 Interest on Bank Deposits

D142 Agreement Acts with Other National Governments

Department Specific

005

Foreign Affairs

D143 Loans with Developing Countries

Department Specific

003

Canadian International Development Agency

123

Export Development Canada (Crown Corporation)

006

Finance

010

International Trade

D144 Agreements with provincial and territorial governments

Department Specific

006

Finance

D145 Nonbudgetary accounts

D149 Other Return on Investments

D2 USER CHARGES

Note(s)

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

4 The breakdown of the codes to be used for user charges is the same for all departments.

D21 USER CHARGES

The user charges revenue authority codes identify the basis under which departments charge 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.). In setting user charges departments should consult the Treasury Boards Cost Recovery and Charging Policy and the Guide to the Costing of Outputs in the Government of Canada.

Note: For departments or agencies that have authority to credit revenue to the vote; there is a need to record the receipt of money through an additional adjusting entry to credit an expenditure authority. When money is received, the credit should be to the accounts receivable and if the receipt qualifies for credit to a vote, the following additional entries are required:

<i>Financial Reporting Account</i>	<i>Authority Code</i>	<i>Object</i>	<i>Amount</i>
42761 Respendable Revenue Clearing	F218	7099	DR xxx
42761 Respendable Revenue Clearing	A5xx/B130	7099	CR xxx

Other than the authority code, the remaining government wide coding fields are neutral [i.e., debit and credit to the same account or code].

Note(s)

- 3 In their departmental systems, departments will need to note the statutes under which all their user charges are made and collected.

D211 User Charges Emanating from a Department's Enabling Statute

This statutory authority (pursuant to the legislation under which a department or agency is established) provides the authority to levy the fees and charges for user charges. User charges are reported when the transactions or events that give rise to the revenue occur.

D212 User Charges Emanating from a Program Specific Statute

This statutory authority (pursuant to the legislation specific to programs administered by a department or agency) provides the authority to levy the fees and charges. User charges are reported when the transactions or events that give rise to the revenue occur.

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

Revenue for user charges where the authority to levy fees and charges for use of facilities or for rights and privileges that exist in Section 19 of the *Financial Administration Act*. User charges are reported when the transactions or events that give rise to the revenue occur.

D214 User Charges Emanating from Contracts

Revenue for user charges where the authority to levy fees and charges originates from a Ministers authority to contract within their general areas of responsibility. User charges are reported when the transactions or events that give rise to the revenue occur.

D22 USER CHARGES

For the description, please refer to D21.

Note(s)

- 3 In their departmental systems, departments will need to note the statutes under which all their user charges are made and collected.

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

D221 User Charges Emanating from a Department's Enabling Statute

For the description, please refer to D211.

D222 User Charges Emanating from a Program Specific Statutes

For the description, please refer to D212.

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

For the description, please refer to D213.

D3 OTHER REVENUE

D31 SPECIAL AUTHORITIES

D311 Refunds of Previous Years Expenditures

This needs to be a separate statutory revenue authority, even though it will be netted to expenses under accrual accounting (using the Financial Reporting Accounts)

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*

D323 Revenue from Operations under Section 20 of the *Parks Canada Act*

Department Specific

124

Parks Canada Agency

D324 Revenues Received under Section 60 of the *Canada Customs and Revenue Agency Act*

Department Specific

130

Canada Revenue Agency (Agency Activities)

D325 Revenues Received pursuant to Paragraph 5 (1)(e) of the *National Revenue Council Act*

Department Specific

035

National Research Council of Canada

D328 Revenues Received pursuant to Paragraph 18 of the *Canadian Centre for Management Development Act*

Department Specific

052

Canada School of Public Service

D33 REVOLVING FUND SURPLUSES

D331 Revolving Fund Surpluses

Note(s)

1

Specific revolving funds involved to be determined.

Department Specific

001

Agriculture and AgriFood

133

Canadian Grain Commission

053

Correctional Service

005

Foreign Affairs

033

Industry

039

National Film Board

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

041	Natural Resources
004	Public Service Commission
127	Public Works and Government Services

D34 OTHER REVENUE AUTHORITIES

D341 Gifts to the Crown

D342 Sale of Bullion and Coinage

Department Specific

006

Finance

D343 Gains on Foreign Exchange

D344 Miscellaneous Revenues Received from Crown Corporations

D349 Other Revenue

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

E OTHER REVENUE

E1 RETURN ON INVESTMENTS

E100 Totals for Each Department

Due to the consolidation of revenue authority codes, this authority code will be deleted, effective fiscal year 20052006, at which time departments will use D149.

E2 USER CHARGES

Note(s)

4 The breakdown of the codes to be used for user charges is the same for all departments.

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

Due to the consolidation of revenue authority codes, this authority code will be deleted, effective fiscal year 20052006, at which time departments will use D331.

Note(s)

1 Specific revolving funds involved to be determined.

Department Specific

001	Agriculture and AgriFood
133	Canadian Grain Commission
053	Correctional Service
005	Foreign Affairs
033	Industry
039	National Film Board
041	Natural Resources
004	Public Service Commission
127	Public Works and Government Services

E32 OTHER REVENUES RECEIVED FROM CROWN CORPORATIONS

E321 Miscellaneous Revenues Received from Crown Corporations

Due to the consolidation of revenue authority codes, this authority code will be deleted, effective fiscal year 20052006, at which time departments will use D344.

E5 ALL OTHER REVENUE

E500 All Other Revenue (Total Only)

Due to the consolidation of revenue authority codes, this authority code will be deleted, effective fiscal year 20052006, at which time departments will use D349.

Non-Appropriated Amounts

F NONAPPROPRIATED AMOUNTS

Codes in Section F identify differences between the time certain transactions are recorded for appropriation purposes and the time the same transactions are recorded for financial reporting purposes. These codes have been included to help departments reconcile their financial reporting accounts with their appropriations, and they are therefore optional for departments. If the individual codes are not used, all of these amounts can be coded to F999.

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

Net amount within each department should always equal zero.

- F114 Capital Lease

This code is used on both sides of the accrual entry that serves to record the capital lease as an asset and as an obligation. The following is an example of the entry:

<i>Financial Reporting Account</i>	<i>Authority Code</i>	<i>I/E</i>	<i>Amount</i>
166xx Tangible Capital Assets under Capital Leases	F114	(I/E)	DR xxx
242xx Capital Leases	F114	(I/E)	CR xxx

The appropriation is charged only when the lease, interest payments and executory payments are made.

- F115 Travellers Cheques Issued as Advances on a Subsequent Date
- F116 Advances Accounted for on a Later Date

Note(s)

2 Not to be used for travellers cheques issued on a consignment basis.

- 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

Department Specific

011 Office of the Superintendent of Financial Institutions

- F127 Expenses related to environmental liabilities
- F129 Other Amounts to be Charged Later

F15 OTHER EXPENSES

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

- 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

This authority code is to be used by departments for legal services provided by the department of Justice Canada subject to an interim cost recovery regime (identified in Supplementary Estimates (B) 20032004).

- 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

Note(s)

- 2 Not to be used for travellers cheques issued on a consignment basis.

- F218 Contra Offset for Revenues Credited to Votes

This nonappropriated authority code is to be used by departments for adjusting entries (debit side F218 and credit side Axxx or Bxxx authority) to record the receipt of money that qualifies as revenue credited to the vote (i.e., the department has vote netting authority).

Note: Departments that are unable to replace the current authority code D218 or E218 will have until April 1, 2004 after which date D218 and E218 will be deleted.

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

Not to be used to record amounts for revenue credited to the vote. (See D21 and E21 for the codes to be used.) Specific items to be recorded in this code to be determined.

F35 OTHER

- F351 Writeoff of Capital Assets

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

F352 Doubtful Accounts for Canada Student Loans

Department Specific

014

Human Resources and Skills Development

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

The codes in G1 should be used for any applicable accounts (or votes) for all departments. In the CFMRS, there should be totals only for each department, as applicable, with additional details being kept in departmental systems.

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

This statutory advance authority code (pursuant to Finance Vote L29G, Appropriation Act #2 1967 and Supply and Services Vote 15B) is used by departments to record all GST and HST payable on purchases of goods and services from external parties. Department are to transfer, by Interdepartmental Settlement the balance of the GST Refundable Advance to CCRA, in order for CCRA to prepare the necessary Tax Remission Order.

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

G112 is the CCRA statutory authority code (pursuant to P.C. 19902854) that permits the remission of tax (paid or payable by a department) as represented by the GST refundable advance amount transferred to CCRA.

Department Specific

122

Canada Revenue Agency (Administered Activities)

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

Department Specific

006

Finance

G132 Payments under *Atlantic Provinces Power Development Act*

Department Specific

033

Industry

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

Department Specific

006

Finance

G139 Other Payments to Provinces and Territories

G14 LOANS AND ADVANCES TO NATIONAL GOVERNMENTS

G141 Payments under the *Export Credits Insurance Act*

Department Specific

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

	006	Finance
G142	Payments under the <i>U.K. Financial Agreements Act, 1946</i>	
	<i>Department Specific</i>	
	006	Finance
G143	Payments under the <i>Visiting Forces (North Atlantic Treaty) Act</i>	
	<i>Department Specific</i>	
	018	National Defence
G144	Payments under <i>Export Development Act (NonConcessional)</i>	
	<i>Department Specific</i>	
	123	Export Development Canada (Crown Corporation)
G145	Payments under <i>Export Development Act (Concessional)</i>	
	<i>Department Specific</i>	
	123	Export Development Canada (Crown Corporation)
G15	LOANS, INVESTMENTS AND ADVANCES TO INTERNATIONAL ORGANIZATIONS	
G151	Payments under <i>Bretton Woods and Related Agreements Act</i>	
	<i>Department Specific</i>	
	006	Finance
G152	Payments under <i>International Development (Financial Institutions) Assistance Act</i>	
	<i>Department Specific</i>	
	003	Canadian International Development Agency
G153	Payments and Encashment of Notes Issued to the European Bank for Reconstruction and Development Agreement Capital Subscriptions	
	<i>Department Specific</i>	
	006	Finance
G158	Notes Issued under <i>International Development (Financial Institutions) Assistance Act</i> Capital Subscriptions	
	<i>Department Specific</i>	
	003	Canadian International Development Agency
G16	INVESTMENTS AND LOANS AND ADVANCES TO JOINT AND MIXED ENTERPRISES	
G161	Payments for Investments under <i>PetroCanada Public Participation Act</i>	
	<i>Department Specific</i>	
	006	Finance
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	
	<i>Department Specific</i>	
	006	Finance
G18	OTHER LOANS AND ADVANCES	

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

G180 Loans Disbursed under the *Canada Student Financial Assistance Act*

Department Specific

014 Human Resources and Skills Development

G2 SPECIFIC

Each of these accounts are applicable to the applicable department or agency within the relevant ministry only.

G21 CITIZENSHIP AND IMMIGRATION

G211 Immigration Loans for Transportation and Assistance

Department Specific

050 Citizenship and Immigration

G22 FINANCE

G221 Investors in Canadian Commercial Bank

Department Specific

006 Finance

G222 International Monetary Fund Poverty Reduction and Growth Facility

Department Specific

006 Finance

G223 Loans pursuant to the *Canada Deposit Insurance Corporation Act*

Department Specific

006 Finance

G224 Advances to Financial Consumer Agency of Canada

Department Specific

006 Finance

G23 HUMAN RESOURCES AND SKILLS DEVELOPMENT

G231 Provincial Workers Compensation Boards

Department Specific

014 Human Resources and Skills Development

G24 PUBLIC WORKS AND GOVERNMENT SERVICES

G241 Seized Property Working Capital Account

Department Specific

127 Public Works and Government Services

G242 Canada Mortgage and Housing Corporation (CMHC): Advances under the *National Housing Act*

Department Specific

127 Public Works and Government Services

G26 VETERANS AFFAIRS

G261 Veterans Land Act Fund

Department Specific

021 Veterans Affairs

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

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

The codes in H1 should be used for any applicable accounts (or votes) by all departments. In the Central Financial Management Reporting System (CFMRS), there should be totals only for each department, as applicable, with additional details being kept in departmental systems.

H12 LOANS, INVESTMENTS AND ADVANCES TO CROWN CORPORATIONS

H121 Payments for Investments in Enterprise Crown Corporations

Department Specific

122 Canada Revenue Agency (Administered Activities)

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

Department Specific

041 Natural Resources

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

Department Specific

006 Finance

H142 Payments for Loans to Developing Countries

Department Specific

003 Canadian International Development Agency

006 Finance

H145 Repayments of all Loans to National Government and Developing Countries

Department Specific

003 Canadian International Development Agency

006 Finance

005 Foreign Affairs

H16 LOANS, INVESTMENTS AND ADVANCES TO INTERNATIONAL ORGANIZATIONS

H161 Payments of Notes to International Financial Organizations Capital Subscription

Department Specific

003 Canadian International Development Agency

006 Finance

005 Foreign Affairs

H162 Payments for Loans to International Financial Institutions

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

Department Specific

003	Canadian International Development Agency
056	Treasury Board Secretariat

H163 Payments for Advances to Multilateral Organizations

Department Specific

003	Canadian International Development Agency
056	Treasury Board Secretariat

H165 Repayments from International Organizations

Department Specific

003	Canadian International Development Agency
056	Treasury Board Secretariat

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

Department Specific

003	Canadian International Development Agency
056	Treasury Board Secretariat

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

Except for National Defense and Department of Foreign Affairs and International Trade (DFAIT), these payments are made under the authority of the Public Works and Government Services Canada (PWGSC) loan vote.

H182 Payments for Accountable Temporary Advances

For example trip advances at yearend.

H19 MISCELLANEOUS ADVANCES

H191 Miscellaneous Advances

H2 SPECIFIC

Each of these accounts are applicable to the relevant department or agency within the ministry specified only.

H20 AGRICULTURE

H201 Construction of MultiPurpose Exhibition Buildings

Department Specific

001	Agriculture and AgriFood
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H21 CANADIAN HERITAGE

H211 Loans to Institutions and Public Authorities under the *Cultural Property Export and Import Act*

Department Specific

135	Canadian Heritage
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H22 FISHERIES AND OCEANS

H221 Haddock Fishermen

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

<i>Department Specific</i>			
	086		Fisheries and Oceans
H229 Other			
<i>Department Specific</i>			
	086		Fisheries and Oceans
H23 FOREIGN AFFAIRS			
H231 Development of Export Trade			
<i>Department Specific</i>			
	005		Foreign Affairs
H232 Working Capital Advance for Loans and Advances to Personnel Working or Engaged Abroad			
<i>Department Specific</i>			
	005		Foreign Affairs
H233 Working Capital Advance for Advances to Posts Abroad			
<i>Department Specific</i>			
	005		Foreign Affairs
H24 INDIAN AFFAIRS			
H241 Yukon Energy Corporation			
<i>Department Specific</i>			
	042		Indian Affairs and Northern Development
H242 Council for Yukon First Nations			
<i>Department Specific</i>			
	042		Indian Affairs and Northern Development
H243 Indian Economic Development Fund			
<i>Department Specific</i>			
	042		Indian Affairs and Northern Development
H244 Loans to Native Claimants			
<i>Department Specific</i>			
	042		Indian Affairs and Northern Development
H245 Loans to First Nations in British Columbia			
<i>Department Specific</i>			
	042		Indian Affairs and Northern Development
H249 Other			
<i>Department Specific</i>			
	042		Indian Affairs and Northern Development
H25 INDUSTRY			
H254 Payments pursuant to Subsection 14(2) of the <i>Department of Industry Act</i>			

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

	<i>Department Specific</i>		
		033	Industry
H256	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i>		
	<i>Department Specific</i>		
		033	Industry
H26	NATIONAL DEFENCE		
H261	Canadian Forces Housing		
	<i>Department Specific</i>		
		018	National Defence
H262	Working Capital Advance		
	<i>Department Specific</i>		
		018	National Defence
H263	MilitAir Pilot Training		
	<i>Department Specific</i>		
		018	National Defence
H27	NATURAL RESOURCES		
H271	Nordion International		
	<i>Department Specific</i>		
		041	Natural Resources
H272	Hibernia Project		
	<i>Department Specific</i>		
		041	Natural Resources
H28	TRANSPORT		
H281	St. John Harbour Bridge		
	<i>Department Specific</i>		
		034	Transport
H282	St. Lawrence Seaway Management Corporation		
	<i>Department Specific</i>		
		034	Transport
H29	OTHER		
H291	Loans to Individuals under Supervision and Parolees		
	<i>Department Specific</i>		
		053	Correctional Service

Consolidated Specified Purpose Accounts

L STATUTORY CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

L1 MAJOR ACCOUNTS

L11 EMPLOYMENT INSURANCE ACCOUNT

L111 Employment Insurance Account

Department Specific

006	Finance
014	Human Resources and Skills Development
097	Receiver General

L112 Advances to Employment Insurance Account

Department Specific

006	Finance
014	Human Resources and Skills Development
097	Receiver General

L13 CROP REINSURANCE FUND

L131 Crop ReInsurance Fund

Department Specific

001	Agriculture and AgriFood
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L132 Advances to Crop ReInsurance Fund

Department Specific

001	Agriculture and AgriFood
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L14 AGRICULTURAL COMMODITIES STABILIZATION ACCOUNT

L141 Agricultural Commodities Stabilization Account

Department Specific

001	Agriculture and AgriFood
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L2 OTHER CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

L21 INSURANCE ACCOUNTS

L211 ShipSource Oil Pollution Fund

Department Specific

034	Transport
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L212 Investors Indemnity Account

L213 Health Insurance Supplementary Account

Department Specific

022	Health
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L214 Nuclear Liability Reinsurance Account

Department Specific

047	Canadian Nuclear Safety Commission
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Government Wide – Chart Of Accounts – Authorities (FY 2004/2005)

L219 Other Insurance Accounts

L22 OTHER SPECIFIED PURPOSE ACCOUNTS

L222 Environmental Damages Fund

Department Specific

007 Environment

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

Department Specific

007 Environment

L224 Seized Property Proceeds Account

Department Specific

127 Public Works and Government Services

L225 New Parks and Historic Sites Account

Department Specific

124 Parks Canada Agency

L226 National Battlefields Commission Trust Fund Account

Department Specific

102 National Battlefields Commission

L227 Supplementary Fish Fines Account

Department Specific

086 Fisheries and Oceans

L228 Fines for the Transportation of Dangerous Goods

Department Specific

007 Environment
034 Transport

L229 Other

L231 Natural Resources Environmental Studies Research Fund

Department Specific

041 Natural Resources

L232 Mackenzie King Trust Account

Department Specific

124 Parks Canada Agency

M NONSTATUTORY CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Note(s)

- 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.

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

Department Specific

006

Finance

M123 H.L. Holmes Fund

Department Specific

035

National Research Council of Canada

M124 Social Sciences & Humanities Research Council Queens Fellowship Fund

Department Specific

063

Social Sciences and Humanities Research Council

M129 Other Accounts

Other Specified Purpose Accounts

N STATUTORY OTHER SPECIFIED PURPOSE ACCOUNTS

Note(s)

- 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.

N1 SUPERANNUATION ACCOUNTS

N11 PUBLIC SERVICE SUPERANNUATION ACT

N111 Public Service Superannuation Account

Department Specific

087 Public Service Superannuation

N112 Public Service Death Benefit Account

Department Specific

079 Payroll System General Ledger

087 Public Service Superannuation

N115 Public Service Pension Fund Account

Department Specific

079 Payroll System General Ledger

087 Public Service Superannuation

N12 CANADIAN FORCES SUPERANNUATION ACT

N121 Canadian Forces Superannuation Account

Department Specific

018 National Defence

N122 Regular Forces Death Benefit Account

Department Specific

018 National Defence

N125 Canadian Forces Pension Fund Account

Department Specific

018 National Defence

N13 ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACT

N131 Royal Canadian Mounted Police (RCMP) Superannuation Account

Department Specific

030 Royal Canadian Mounted Police

N133 Royal Canadian Mounted Police (RCMP) Dependents Pension Fund

Department Specific

030 Royal Canadian Mounted Police

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

N135 Royal Canadian Mounted Police (RCMP) Pension Fund Account

Department Specific

030

Royal Canadian Mounted Police

N14 MEMBERS OF PARLIAMENT RETIREMENT ALLOWANCE ACT

N141 Members of Parliament Retirement Accounts

Department Specific

067

House of Commons

N142 Members of Parliament Retirement Compensation Arrangements Account

Department Specific

067

House of Commons

N143 Senate Retiring Allowance Account

Department Specific

009

Senate

N15 SUPPLEMENTARY RETIREMENT BENEFITS (SRB) ACT

N151 Supplementary Retirement Benefit Account Judges

Department Specific

051

Commissioner for Federal Judicial Affairs

080

Supreme Court of Canada

N152 Supplementary Retirement Benefit Account Parliament

Department Specific

009

Senate

N153 Supplementary Retirement Benefit Account Diplomatic Services (DSSSA)

Department Specific

087

Public Service Superannuation

N154 Supplementary Retirement Benefit Account Lieutenant Governor Accounts (LGSA)

Department Specific

135

Canadian Heritage

079

Payroll System General Ledger

N155 Supplementary Retirement Benefit Account *RCMP Continuation Act*

Department Specific

079

Payroll System General Ledger

030

Royal Canadian Mounted Police

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

Department Specific

018

National Defence

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

Department Specific

018

National Defence

N163 Retirement Compensation Arrangements (RCA) no. 1 Royal Canadian Mounted Police (RCMP)

Department Specific

030

Royal Canadian Mounted Police

N164 Retirement Compensation Arrangements (RCA) no. 2 Public Servants

Department Specific

087

Public Service Superannuation

N19 OTHER SUPERANNUATION ACTS

N191 Other Superannuation Accounts

Department Specific

079

Payroll System General Ledger

056

Treasury Board Secretariat

N2 OTHER PENSION AND INSURANCE ACCOUNTS

N21 CANADA PENSION PLAN

N210 Canada Pension Plan Account

Department Specific

036

Human Resources Development (Social Development)

079

Payroll System General Ledger

N22 GOVERNMENT ANNUITIES ACCOUNT

N220 Government Annuities Account

Department Specific

014

Human Resources and Skills Development

N23 INSURANCE ACCOUNTS

N231 Civil Service Insurance Fund

Department Specific

014

Human Resources and Skills Development

N232 Returned Soldiers Insurance Fund

Department Specific

021

Veterans Affairs

N233 Veterans Insurance Fund

Department Specific

021

Veterans Affairs

N24 OTHER PENSION ACCOUNTS

N241 Annuities Agents Pension Account

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

Department Specific

014 Human Resources and Skills Development

N242 Treasury Board: Locally Engaged Contributory Pension Account

Department Specific

056 Treasury Board Secretariat

N3 DEPOSIT ACCOUNTS

N30 AGRICULTURE

N301 Canadian Dairy Commission Account

Department Specific

001 Agriculture and AgriFood

134 Canadian Dairy Commission

N31 CANADA BORDER SERVICES AGENCY

N310 General Security Deposits

Department Specific

085 Canada Border Services Agency

N311 Immigration Guarantee Fund

Department Specific

085 Canada Border Services Agency

N313 Seized Monetary Assets

Department Specific

085 Canada Border Services Agency

N32 FINANCE

N321 Crown Corporation Surplus Moneys St. Lawrence Seaway Authority

Department Specific

006 Finance

N33 HUMAN RESOURCES AND SKILLS DEVELOPMENT

N331 Canada Labour Code Other

Department Specific

014 Human Resources and Skills Development

N332 Canada Labour Code Wage Recovery Appeals

Department Specific

014 Human Resources and Skills Development

N333 Fair Wages Deposit Account

Department Specific

014 Human Resources and Skills Development

N34 INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

N341 Guarantee Deposits Indian Affairs and Northern Development

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

Department Specific

042 Indian Affairs and Northern Development
N342 Guarantee Deposits Oil and Gas Indian Affairs and Northern Development

Department Specific

042 Indian Affairs and Northern Development
N343 Guarantee Deposits Reserve Resources

Department Specific

042 Indian Affairs and Northern Development
N344 Agent Administered Indian Minors Account(Peace Hills Trust)

Department Specific

042 Indian Affairs and Northern Development
N345 Special Accounts Section 63, *Indian Act*

Department Specific

042 Indian Affairs and Northern Development

N35 INDUSTRY

N351 Trustee Performance Securities *Bankruptcy and Insolvency Act*

Department Specific

033 Industry

N36 JUSTICE

N361 Security for Costs Supreme Court of Canada

Department Specific

080 Supreme Court of Canada

N37 CANADA REVENUE AGENCY

N371 Guarantee Deposits National Revenue

Department Specific

122 Canada Revenue Agency (Administered Activities)
130 Canada Revenue Agency (Agency Activities)

N372 Temporary Deposits Received from Importers

Department Specific

122 Canada Revenue Agency (Administered Activities)
130 Canada Revenue Agency (Agency Activities)

N373 Deposits/Disbursements Workers Compensation Board

Department Specific

122 Canada Revenue Agency (Administered Activities)
130 Canada Revenue Agency (Agency Activities)

N38 NATURAL RESOURCES

N381 Guarantee Deposits Oil and Gas Natural Resources

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

Department Specific

041

Natural Resources

N39 PRIVY COUNCIL

N391 Candidates and Committees Deposits Election and Referendum

Department Specific

015

Chief Electoral Officer

N3A PUBLIC WORKS AND GOVERNMENT SERVICES

N3A1 Seized Property Cash

Department Specific

127

Public Works and Government Services

N3B OTHER MINISTRIES

N3B9 Other

N4 PROVINCIAL AND OTHER TAX COLLECTION AGREEMENT ACCOUNTS

N41 PROVINCIAL TAX COLLECTION AGREEMENT ACCOUNTS

N411 Personal Income Tax

Department Specific

006

Finance

N412 Corporate Income Tax

Department Specific

006

Finance

N413 Harmonized Sales Tax

Department Specific

006

Finance

N42 FIRST NATION TAX COLLECTION AGREEMENT ACCOUNTS

N421 Excise Taxes

Department Specific

006

Finance

N422 First Nation Goods and Services Tax (FNGST)

In accordance with an administration agreement (pursuant to the *First Nations Goods and Services Tax Act*) entered into by the Government of Canada with the authorized body of a first nation, the Minister of Finance may pay to the first nation out of the Consolidated Revenue Fund

(a) amounts determined in accordance with the agreement as provided, and at such times as are specified, in the agreement; and

(b) in accordance with the agreement, advances in respect of the amounts referred to in paragraph (a).

Department Specific

006

Finance

N5 TRUST ACCOUNTS

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

N51 INDIAN AND NORTHERN AFFAIRS

N511 Indian Band Funds Capital Accounts

Department Specific

042

Indian Affairs and Northern Development

N512 Indian Estate Accounts

Department Specific

042

Indian Affairs and Northern Development

N513 Indian Savings Accounts

Department Specific

042

Indian Affairs and Northern Development

N514 Indian Compensation Funds

Department Specific

042

Indian Affairs and Northern Development

N515 Indian Moneys Suspense Accounts

Department Specific

042

Indian Affairs and Northern Development

N516 Indian Special Accounts

Department Specific

042

Indian Affairs and Northern Development

N517 Fines *Indian Act*

Department Specific

042

Indian Affairs and Northern Development

N518 Indian Band Funds Shares and Certificates

Department Specific

042

Indian Affairs and Northern Development

N519 Indian Band Funds Revenue Accounts

Department Specific

042

Indian Affairs and Northern Development

N52 NATIONAL DEFENCE

N521 Estates Armed Services

Department Specific

018

National Defence

N53 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

N531 Royal Canadian Mounted Police (RCMP) Benefit Trust Fund

Department Specific

030

Royal Canadian Mounted Police

N54 VETERANS AFFAIRS

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

N541 Veterans Administered Trust Accounts

Department Specific

021

Veterans Affairs

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

Department Specific

135

Canadian Heritage

N62 DONATIONS AND BEQUESTS

N621 Canadian Institutes of Health Research Donations for Research

Department Specific

061

Canadian Institutes of Health Research

N622 Canadian Institutes of Health Research Endowments for Health Research

Department Specific

061

Canadian Institutes of Health Research

N623 National Archives of Canada

Department Specific

145

Library and Archives Canada

N624 National Library Special Operating Account

Department Specific

017

Library of Parliament

N625 Canadian Centre for Occupational Health & Safety Donations

Department Specific

100

Canadian Centre for Occupational Health and Safety

N626 Library and Archives of Canada Account

Department Specific

145

Library and Archives Canada

N7 OTHER SPECIFIED PURPOSE ACCOUNTS

N70 AGRICULTURE

N702 Net Income Stabilization Account

Department Specific

001

Agriculture and AgriFood

N71 CANADIAN HERITAGE

N712 Telefilm Canada Advance Account

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

<i>Department Specific</i>	037	Telefilm Canada
N73 FINANCE		
N731 Common School Funds Ontario and Québec		
<i>Department Specific</i>	006	Finance
N732 Foreign Claims Fund		
<i>Department Specific</i>	006	Finance
N74 FISHERIES AND OCEANS		
N741 Sales of Seized Assets		
<i>Department Specific</i>	086	Fisheries and Oceans
N77 HUMAN RESOURCES DEVELOPMENT		
N771 Labour Standards Suspense Account		
<i>Department Specific</i>	014	Human Resources and Skills Development
N8 OTHER SPECIFIED PURPOSE ACCOUNTS		
N80 INDUSTRY		
N801 Income from Securities in Trust <i>Bankruptcy and Insolvency Act</i>		
<i>Department Specific</i>	033	Industry
N802 Securities in Trust <i>Bankruptcy and Insolvency Act</i>		
<i>Department Specific</i>	033	Industry
N803 Unclaimed Dividends and Undistributed Assets <i>Bankruptcy and Insolvency Act</i>		
<i>Department Specific</i>	033	Industry
N804 Unclaimed Dividends and Undistributed Assets <i>Canada Business Corporations Act</i>		
<i>Department Specific</i>	033	Industry
N805 Unclaimed Dividends and Undistributed Assets <i>Windingup Act</i>		
<i>Department Specific</i>	033	Industry
N806 Trust Funds National Research Council of Canada		
<i>Department Specific</i>	035	National Research Council of Canada

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

N807 Trust Funds Natural Sciences and Engineering Research Council

Department Specific

027

Natural Sciences and Engineering Research Council

N81 CITIZENSHIP AND IMMIGRATION

N811 Immigrant Investor Program

Department Specific

050

Citizenship and Immigration

N84 NATURAL RESOURCES

N841 Market Development and Incentive Payments Alberta

Department Specific

041

Natural Resources

N86 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

N861 Seized Assets Canadian Funds

Department Specific

030

Royal Canadian Mounted Police

N89 OTHER MINISTRIES

N899 Other Specific Accounts in Other Ministries or Other Authorities Not Specified Above

P NONSTATUTORY OTHER SPECIFIED PURPOSE ACCOUNTS

Note(s)

- 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.

P1 SUPERANNUATION ACCOUNTS

P11 PENSION LIABILITIES UNDER OTHER SUPERANNUATION ACCOUNTS

P111 *Judges Act Pension Liability*

Department Specific

051 Commissioner for Federal Judicial Affairs

P112 *Lieutenant Governors Superannuation Act (LGSA) Liability*

Department Specific

135 Canadian Heritage

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

Department Specific

005 Foreign Affairs

P114 *Defence Service Pension Continuation Act Liability*

Department Specific

018 National Defence

P115 *Royal Canadian Mounted Police Continuation Act Liability*

Department Specific

030 Royal Canadian Mounted Police

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

Department Specific

011 Office of the Superintendent of Financial Institutions

P3 DEPOSIT ACCOUNTS

P32 FINANCE

P321 Canadair Holdback Canada Development Investment Corporation

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

Department Specific

006

Finance

P34 INDIAN AND NORTHERN AFFAIRS

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

Department Specific

042

Indian Affairs and Northern Development

P36 JUSTICE

P361 Security for Costs Tax Court of Canada

Department Specific

144

Courts Administration Service

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

Department Specific

035

National Research Council of Canada

P412 Endowment Interest Social Sciences and Humanities Research Council: Queens Fellowship Fund

Department Specific

063

Social Sciences and Humanities Research Council

P42 DONATIONS, GIFTS AND BEQUESTS

P422 Canadian Landmine Action Fund

Department Specific

005

Foreign Affairs

P423 Endangered Species Donations

Department Specific

041

Natural Resources

P424 Rideau Hall Donations

Department Specific

008

Governor General

P425 Alexander Graham Bell National Historic Site

Department Specific

135

Canadian Heritage

P426 Prime Ministers Awards

P427 Social Sciences & Humanities Research Council Trust Fund

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

Department Specific

063 Social Sciences and Humanities Research Council

P428 Corporate Sponsorships and Donations

P429 National Round Table on the Environment and Economy Donations

Department Specific

126 National Round Table on the Environment and the Economy

P430 Crown Corporation Trusts Donations

P431 Royal Canadian Mounted Police (RCMP) Pipe Band

Department Specific

030 Royal Canadian Mounted Police

P432 Sponsorship Agreement Contributions

P433 Mounted Police Foundation

Department Specific

030 Royal Canadian Mounted Police

P434 Credit Card Special Project Fund

Department Specific

127 Public Works and Government Services

056 Treasury Board Secretariat

P439 Donations, Gifts and Bequests

This specified purpose account authority code is to be used by departments to record contributions of donations, gifts and bequests where the funds received are for a specified purpose. Unrestricted donations, gifts and donations should not be set up as a specified purpose account, but should be recognized as revenue in the accounting period in which the funds are received.

Donations, gifts and bequests are to be managed in compliance with the Treasury Board Policy on Specified Purpose Accounts. Details on the governmentwide accounting entries for donations, gifts and bequests are available in the Treasury Board of Canada Secretariat FIS Accounting Manual, subsection 9.1.3.

Note: Departments (where applicable) are to continue to use the specific authority codes already created under the authority P42 Donations, Gifts and Bequests.

P49 PREPAYMENTS

P491 Funds from NonGovernment Organizations

P5 TRUST ACCOUNTS

P51 FINANCE

P511 Insurance Company Liquidation Accounts (OSFI)

Department Specific

011 Office of the Superintendent of Financial Institutions

P53 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

P531 Scholastic Awards

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

	<i>Department Specific</i>	095	Canadian Security Intelligence Service
P532	Inmates Trust Fund		
	<i>Department Specific</i>	053	Correctional Service
P54	VETERANS AFFAIRS		
P541	Veterans Estate Funds		
	<i>Department Specific</i>	021	Veterans Affairs
P542	Veterans Administration and Welfare Trust Fund		
	<i>Department Specific</i>	021	Veterans Affairs
P59	OTHER MINISTRIES		
P599	Other		
P7	OTHER SPECIFIED PURPOSE ACCOUNTS		
P70	AGRICULTURE		
P703	Sharedcost agreements Research Agriculture and AgriFood		
	<i>Department Specific</i>	001	Agriculture and AgriFood
P704	SharedCost Canadian Food Inspection Agency (CFIA)		
	<i>Department Specific</i>	136	Canadian Food Inspection Agency
P705	SharedCost Automatic Quality Testing Canadian Grain Commission (CGC)		
	<i>Department Specific</i>	133	Canadian Grain Commission
P71	CANADIAN HERITAGE		
P711	Miscellaneous Projects Deposits		
	<i>Department Specific</i>	135	Canadian Heritage
		124	Parks Canada Agency
P712	SharedCost Agreements Conferences and Training Canadian Heritage		
	<i>Department Specific</i>	135	Canadian Heritage
P713	SharedCost/Joint Project Agreements Canadian Heritage		
	<i>Department Specific</i>	135	Canadian Heritage
P72	ENVIRONMENT		

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

P721	Miscellaneous Projects Deposits	Environment		
	<i>Department Specific</i>			
			007	Environment
P73	FINANCE			
P731	War Claims Fund	World War II		
	<i>Department Specific</i>			
			006	Finance
P732	Interest on Bonds	Insurance Co.		
	<i>Department Specific</i>			
			006	Finance
P74	FISHERIES AND OCEANS			
P741	Federal/Provincial CostSharing	Agreements		
	<i>Department Specific</i>			
			086	Fisheries and Oceans
P742	Miscellaneous Projects Deposits	Fisheries and Oceans		
	<i>Department Specific</i>			
			086	Fisheries and Oceans
P743	St. Lawrence Dredging			
	<i>Department Specific</i>			
			086	Fisheries and Oceans
P75	FOREIGN AFFAIRS			
P751	Canada Foundation Account			
	<i>Department Specific</i>			
			005	Foreign Affairs
P752	Financial Assistance to Canadians	Abroad		
	<i>Department Specific</i>			
			005	Foreign Affairs
P755	SharedCost Projects	Foreign Affairs and International Trade		
	<i>Department Specific</i>			
			005	Foreign Affairs
			010	International Trade
P756	SharedCost Projects	International Conferences		
		Moneys Received as Prepayment for Services from NonGovernmental Organizations		
	<i>Department Specific</i>			
			003	Canadian International Development Agency
P757	SharedCost Agreements	NAFTA Secretariat, Canadian Section		

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

Department Specific

115 NAFTA Secretariat, Canadian Section

P758 SharedCost Agreements International Joint Commission

Department Specific

024 International Joint Commission

P76 HEALTH

P762 Collaborative Research Projects

Department Specific

022 Health

P763 Miscellaneous federal/provincial projects Health

Department Specific

022 Health

P764 Pan American Health Organization (SIREVA)

Department Specific

022 Health

P765 World Health Organization

Department Specific

022 Health

P77 HUMAN RESOURCES DEVELOPMENT

P772 Federal/Provincial SharedCost Project Human Resources Development

Department Specific

014 Human Resources and Skills Development

036 Human Resources Development (Social Development)

P773 Federal/Provincial SharedCost Project Interprovincial Computerized Examination Management System (ICEMS)

Department Specific

014 Human Resources and Skills Development

P775 International Development Research Centre (IDRC) Pan Asia & Grants Program

Department Specific

100 Canadian Centre for Occupational Health and Safety

P776 Shared Cost Agreements

This Specified Purpose Account is to be used to record funds received in advance from private sector organizations or other levels of government for shared costs agreements and to record the spending of the funds in the context of these agreements.

Department Specific

100 Canadian Centre for Occupational Health and Safety

P78 INDIAN AND NORTHERN AFFAIRS

P786 Treaty Land Entitlement (Saskatchewan) Fund

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

Department Specific

042

Indian Affairs and Northern Development

P8 NONSTATUTORY OTHER SPECIFIED PURPOSE ACCOUNTS

P80 INDUSTRY

P801 Canada/Provinces Business Services Centre

Department Specific

033

Industry

P804 SharedCost/Joint Project Agreements Research

Department Specific

033

Industry

P805 SharedCost Projects Industry

Department Specific

033

Industry

P806 PetroCanada Entreprises Unclaimed Shares

Department Specific

033

Industry

P807 Federal/Provincial Agreement Advance Account

Department Specific

023

Atlantic Canada Opportunities Agency

P811 Radarsat Canadian Space Agency

Department Specific

119

Canadian Space Agency

P814 Project deposits Statistics Canada

Department Specific

054

Statistics Canada

P815 Jobs and Economic Restoration Initiative Share

Department Specific

044

Western Economic Diversification

P82 JUSTICE

P821 Federal Court Special Account

Department Specific

144

Courts Administration Service

P83 NATIONAL DEFENCE

P831 Funds From Foreign Governments to Cover their Share of Expenses Under Joint Agreements

Department Specific

018

National Defence

P832 NonGovernment Agencies

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

Department Specific

018 National Defence

P833 Funds from North Atlantic Treaty Organization (NATO) to Cover Their Share of Infrastructure Projects Under Joint Agreements

Department Specific

018 National Defence

P835 Joint Research and Development Projects

Department Specific

018 National Defence

P84 NATURAL RESOURCES

P841 Atomic Energy of Canada Limited Regional Seismic Monitoring Station

Department Specific

041 Natural Resources

P844 Newfoundland Offshore Revenue Account

Department Specific

041 Natural Resources

P845 Nova Scotia Offshore Revenue Account

Department Specific

041 Natural Resources

P846 Shared Cost Agreement Geological Survey of Canada

Department Specific

041 Natural Resources

P847 Shared Cost Project

Department Specific

041 Natural Resources

P85 PUBLIC WORKS AND GOVERNMENT SERVICES

P851 Francophone Summits

Department Specific

127 Public Works and Government Services

P853 Military Purchases Excess Funds Deposit

Department Specific

097 Receiver General

P86 PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

P861 Joint Research & Development Project Public Safety and Emergency Preparedness

Department Specific

088 Public Safety and Emergency Preparedness

P862 Joint Research & Development Project Royal Canadian Mounted Police (RCMP)

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

Department Specific

030

Royal Canadian Mounted Police

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

This specified purpose account authority code is to be used by departments to record transactions in connection with collaborative arrangements, such as costsharing, joint projects or partnership arrangements where funds are received in advance from external parties. Departments are accountable to those that provided the funds, so detailed accounting records, by specific obligation, must be maintained within their Departmental Financial Management System.

The arrangements are to be consistent with the scope of departmental authorities and must comply with the Treasury Board Policy on Specified Purpose Accounts. Details on the governmentwide accounting entries for a costsharing and joint project agreement is available in the Treasury Board of Canada Secretariat FIS Accounting Manual subsection 9.1.4.

Note: Departments (where applicable) are to continue to use the specific authority codes already created under the N7, N8, P7 or P8 *Other specified purpose accounts* groups.

P899 Other

Other Assets and Liabilities

R OTHER ASSETS AND LIABILITIES

R3 ALL OTHER ASSETS AND LIABILITIES

Accounts would include Accounts Receivable, Accounts Payable, Miscellaneous pay deductions, Allowances for valuation of assets and liabilities and any other assets and liabilities, not specifically defined in G to P.

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

R7 FOREIGN EXCHANGE ACCOUNTS

All details required are to be kept in departmental systems only.

R700 Total Amounts Only

Department Specific

006

Finance

R8 UNMATURED DEBT

R80 FINANCE

R801 Total Amounts Only

Department Specific

006

Finance

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.

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2005-05-17	P763	Modified	The department specific was changed.
2005-04-25	A228	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
2005-04-25	A229	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
2005-04-25	A238	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
2005-04-25	A239	New	This statutory authority is established pursuant to the <i>Farm Income Protection Act</i> .
2005-04-22	A225	New	This statutory authority is established pursuant to Subsection 12(5) and section 19 of the <i>Farm Income Protection Act</i> .
2005-04-22	A226	New	This statutory authority is established pursuant to Subsection 12(5) and section 19 of the <i>Farm Income Protection Act</i> .
2005-03-29	A273	New	Bill C24 received Royal Assent on Thursday, March 10, 2005.
2005-03-29	A274	New	Bill C39 received Royal Assent on Wednesday, March 23, 2005.
2005-03-16	A258	Modified	The definition was modified as per the department.
2005-01-27	N310	Modified	The department specific was changed.
2005-01-27	N311	Modified	The department specific was changed.
2005-01-27	N313	Modified	The department specific was changed.
2005-01-20	B	Modified	The description was added.
2005-01-20	C	Modified	The description was added.
2005-01-20	C1	Modified	The description was added.
2005-01-20	C2	Modified	The description was added.
2005-01-20	C3	Modified	The description was added.
2004-12-24	E	Modified	Authorities Exxx were deleted in 20052006. Refer to Dxxx Authorities as applicable.
2004-12-22	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.
2004-12-21	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.
2004-12-21	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.
2004-12-21	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.
2004-12-21	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.
2004-12-21	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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C2	2005-01-20	Modified	The description was added.
C211	2005-08-15	Modified	The department specific was changed.
C212	2005-08-15	Modified	The department specific was changed.
C213	2005-08-15	Modified	The department specific was changed.
C222	2005-08-15	Modified	The department specific was changed.
C224	2005-08-15	Modified	The department specific was changed.
C225	2005-08-15	Modified	The department specific was changed.
C3	2005-01-20	Modified	The description was added.
C311	2005-08-15	Modified	The department specific was changed.
C312	2005-08-15	Modified	The department specific was changed.
D328	2005-06-02	Modified	The title of this authority code was modified pursuant to the <i>Canada School of Public Service Act</i> .
E	2004-12-24	Modified	Authorities Exxx were deleted in 20052006. Refer to Dxxx Authorities as applicable.
E100	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.
E213	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.
E223	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.
E300	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.
E321	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.
E500	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.
G155	2005-07-13	New	This statutory authority is established pursuant to section 3 of the <i>Canada Fund for Africa Act</i> .
H121	2005-06-01	Modified	The department specific was changed.
N310	2005-01-27	Modified	The department specific was changed.
N311	2005-01-27	Modified	The department specific was changed.
N313	2005-01-27	Modified	The department specific was changed.
P762	2005-07-19	Modified	The department specific was changed.
P763	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...