



Government Wide – Chart Of Accounts

2004/2005

Chapter 7

Objects – Summary

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7.1 Introduction

7.1.1 Policy

Government-wide object classification

Departmental objects must be related to the government-wide objects in the classification (Master Lists) prescribed by the Treasury Board.

The government-wide object classification is included in the Master Lists of Objects included in Section 7.2 of this chapter.

Internal transactions

To determine and report more accurately the impact of government revenues and expenditures on the rest of the economy, the net amount of government purchases and sales by standard object must be determined.

- (a) All departments, including those that use revolving funds, must charge their expenditures for purchases from outside the government to standard objects 01 to 12. Similarly, sales to entities outside the government will be credited to standard objects 13 or 14.
- (b) All expenditures relative to purchases from other departments or from within a department are charged to standard object 15.
- (c) All revenues from sales to other departments or within a department are credited to standard object 16.

An elaboration of this policy is included in Section 7.4 of this chapter.

7.1.2 Introduction

The object classification system identifies the type of resources acquired or disbursed. The classification is coded at the time of the initial transaction, and identifies

- in the case of expenditure, the types of goods or services acquired or the transfer payments made;
- in the case of revenue, the source of the receipts;
- in the case of other-than-budgetary transactions, the causes of the increases or decreases to financial claims and obligations.

The resulting information provides a standardized classification system for various levels of management in departments, for economic analysis on a government-wide basis, and for central agency management purposes.

Since the object coding system was first introduced, its use has expanded so that it now provides a repository of government-wide information which can be used by central agencies and others without requiring departments and agencies to respond to numerous individual requests.

With the above information the central repository provides:

- A system for classifying and coding transactions to report information to Parliament in the Estimates and the Public Accounts about the nature of the transactions.

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- A standard sub–classification of transactions for internal analysis and central management purposes. This promotes consistency in information available to central agencies.
- Uniform information to statistical agencies for economic analysis purposes. This information is consolidated by Statistics Canada with equivalent data from other sectors of the economy to compile the National Accounts and other statistical information.
- The basis for the self–assessment tax system which has been used by the federal government to determine and assess provincial retail sales, consumption and use taxes under the Reciprocal Taxation Agreements and to make payment of taxes to the participating provinces. These payments, which have been based on departmental and agency expenditures, are made to the provinces centrally by the Transitional Taxation Branch/ITC of Supply and Services Canada. Without a central data bank, departments would be required to incur the cost of establishing and maintaining the necessary administrative structures to support this program.

7.1.3 Object Classification Levels

To accommodate the need for differing degrees of detail, several levels of classification by object are used. In descending order of aggregation, they are: categories, sub–categories, standard objects; reporting objects, sub–reporting objects; economic, source and class objects; and departmental (line) objects. (See chart on page 7 and Section 7.1.4 for further details.)

Categories

Categories, are the highest levels of object aggregation. As a result of the expanding requirements for object analysis information, economic and source objects are being re–numbered into their category and sub–category sequence over the next few fiscal years. This will provide more flexibility for the numbering system and make it less dependent on the standard objects currently in use.

There are ten categories in the Master Lists of Objects–four for expenditures, two for revenue and four for financial claims and obligations. (See Section 7.1.4 a for detailed explanation.)

Sub–categories

Sub–categories are a primary breakdown of each category. In many cases, they are the same as standard objects.

Standard Objects

Standard objects are the highest levels of object classification used for Parliamentary and executive purposes, and are reported in the Estimates and the Public Accounts.

Reporting Objects

Reporting objects are a sub–division of standard objects which are used for central management purposes.

Sub–reporting Objects

Sub–reporting objects are a secondary breakdown for reporting objects under certain standard objects; they are used for structural purposes only.

Economic, Source and Class Objects

Economic, source and class objects are the lowest levels of object classification used for government–wide reporting purposes. Each of these objects is used for separate types of transaction:

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Economic Objects

Economic objects apply to budgetary expenditures only. To measure the impact of government transactions on the economy, expenditures are classified according to the type of resources (goods and services) acquired or the transfer payments made.

Identification of detailed economic objects, combined with information from other sectors of the economy, makes possible economic analysis, on a national basis, of the effects of government spending. This classification is linked to Statistics Canada's Standard Commodity Classification which is used by other levels of government and other sectors of the economy. The economic objects required for government-wide statistical purposes may be used by departments as departmental line objects. As most departments or agencies require more detail, transactions may be classified by departmental line object in the departmental system provided that they can be related to the relevant economic objects.

7.1.3.1 Chart of Object Classification Levels

Note: See 7.2.0 for explanation on the structure of the Master Lists of Objects

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Source Objects

Source objects identify the origin of a receipt and apply to budgetary revenue excluding tax revenue. However, tax revenue source objects now exist to cover the Goods and Services Tax (GST) revenue and for internal transactions. Other than tax revenue, the principal categories of revenue are:

- non–tax revenue, other than revenue credited to votes; and
- revenues credited to votes, which include revenues of revolving funds.

Class Objects

Class objects identify the causes of increases or decreases to financial claims or obligations. The class objects relate to four types of non–budgetary transactions.

- financial claims (assets);
- financial obligations (liabilities);
- other transactions, such as those for the Allowances, or for unamortized amounts;
- accumulated deficit, which includes any transactions that are consolidated as budgetary for summary reporting purposes.

Departmental Line Objects

Departmental line objects (which are also referred to as "resource codes" or "departmental objects") are used for detailed classification for departmental purposes. To permit the consolidation and comparison of information from all departments, line objects must be aligned with the objects prescribed in Section 7.2. Once transactions are classified by line object, the Central Accounting System can impose an economic, source or class object as applicable and then automatically summarize at the reporting object and standard object levels. For all transactions, economic, source or class objects must relate to line objects on a one–to–one or a one–to–many basis, unless the estimated annual amount related to an economic object is less than \$1,000. In that case the amount should be related to the "Other (specify)" economic object under the same reporting (or sub–reporting) object.

7.1.4 Relationship of Categories to Standard Objects

The categories and sub–categories, as well as the related standard objects included in the Master Lists are listed in Appendix A. A list of the 16 standard objects is included at the beginning of Section 7.2.

Objects of Expenditure

Objects of expenditure comprise 4 categories–Services, Goods, Transfer Payments and Other Expenditures. The allocation by category and sub–category of the standard objects is as follows:

Services are covered by six standard objects–one (standard object 01) for personnel services, and five (standard objects 02 to 06) for all other services. No sub–categories exist for Services.

Goods are covered by three standard objects–one (standard object 07) for non–capital expenditures and two (standard objects 08 and 09) for capital expenditures. No sub–categories exist for Goods.

Transfer Payments are all covered by standard object 10. In the revised system, Transfer Payments have been split into four sub–categories (20 to 23), each sub–category representing payments to a particular sector of the economy or to related sectors.

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The other two standard objects are included under Other Expenditures, those being:

- Service of the Public Debt (standard object 11; sub–category 31),
- Other subsidies and payments (standard object 12)—this has been split into two sub–categories (25 and 32) to separate Transfers to Crown Corporations from Miscellaneous expenditures,
- Internal transactions for expenditures (standard object 15) are explained below.

Revenue Source Objects

The object coding system also requires that all revenues other than tax revenues be reported by standard, reporting, and source objects. These revenues are divided by standard object into those that are credited to votes (standard object 13) and non–tax revenues, which are credited to general revenues (standard object 14). Because revenues that fall under the same classification may be treated as a credit to a vote under one set of circumstances and as general non–tax revenue under another set of circumstances, the last three digits of the equivalent revenue source objects are to the extent possible the same for standard objects 13 and 14.

In the revised numbering system, the two standard objects are, however, included under separate categories because Revenues Credited to the Vote (sub–category 35) are netted against budgetary expenditures, and not included as revenue, while revenues in sub–categories 45 and 47 are included as non–tax revenue.

Internal transactions for revenues (standard object 16) are explained below.

Other than transactions related to the Goods and Services Tax or for internal transactions, transactions pertaining to tax revenues continue to be excluded from economic analysis until further notice.

Other Transactions (Class Objects)

The object coding system includes class objects for other–than–budgetary transactions, including certain amounts that are consolidated as budgetary transactions for reporting purposes. These objects provide information so the reasons for the increases or decreases to the balances of financial claims and obligations can be analysed. They are split into 4 categories—Financial Claims, Financial Obligations, Other transactions, and the Accumulated Deficit. At the standard object or sub–category level (which are synonymous for these transactions), four pertain to financial claims, five pertain to financial obligations, and one covers all other non–budgetary transactions.

Concerning the six sub–categories that cover the Accumulated Deficit, five include transactions that are consolidated to either the budgetary deficit or to assets or liabilities for reporting purposes, while the other pertains to unrestricted amounts in the Accumulated Deficit. The gross and consolidated standard objects for these sub–categories are shown on page 2 of Appendix A.

Internal Transactions

To identify internal transactions and eliminate the double counting of revenues and expenditures for government–wide reporting purposes, standard objects 15 and 16 identify expenditure and revenue transactions which are internal to the government. The elimination of these transactions results in more accurate government–wide information by standard and economic object. Standard object 15 includes sub–categories 33 and 34 under expenditures, while standard object 16 for revenues includes sub–categories 36 and 37 (which are netted to expenditures), as well as 46. Standard objects 15 and 16 apply for government–wide reporting on a "net basis" only. For gross reporting purposes, all their transactions can be related back to standard objects 01 to 14.

A table showing the relationship between sub–categories, and the gross and net standard objects is included in page 1 of Appendix A.

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7.1.5 Object Numbering System

In the numbering system introduced for standard and economic objects in 1966, the first 2 digits of the economic object were the standard object. By 1986, more than 100 economic objects were required in some standard objects, and therefore a new numbering system was required.

The revised numbering system no longer contains the standard object as the first two digits of the economic/source object code. Instead, the first digit is the category, the first two digits are the sub–category and, to the extent possible, the first 3 digits are the reporting object. A summary of the new numbering system is included in Appendix A.

Since 1986 economic and source objects within standard objects 10 to 14 have been re–numbered as the first part of the introduction of the revised numbering system. The economic objects within standard objects 01 to 09 will be re–numbered at some future date. The relationship of economic/source objects to standard objects continues, however, as prescribed in the Master Lists.

7.1.6 Maintenance of Object Coding System

Master Lists of Objects

The objects which are to be recorded by the Receiver General for expenditures, non–tax revenue, and financial claims and obligations are listed in the Master Lists of Objects in Section 7.2 of this chapter. By November of each year, the Office of the Comptroller General advises departments of any changes to the Master Lists of Objects. Departments must then forward the following information to the Receiver General for each pertinent economic, source or class object using the form needed for changes to the Central Accounting System:

- the code number of each line object;
- the description of each line object; and
- the corresponding economic, source or class object.

It may be impractical for some departments to break down transactions to the full extent called for by the objects in the Master Lists. The use of data broken down into those objects is broad enough to permit relaxation of the principle of a one–to–one or many–to–one relationship between line objects and the economic, source or class objects, when the amounts are insignificant for either one transaction or the total. In such cases, for each line object, departments must provide an estimated percentage breakdown by the object in the Master List. The Receiver General will then be able to take the totals accumulated by line object and apportion them by objects in the Master Lists.

Several objects have the word "specify" in brackets as part of their description. For these objects, departments shall specify the nature of the transactions in the line objects aligned to those objects, avoiding where possible the word "miscellaneous" or "other". Unless otherwise indicated in the individual reporting or economic object, the nature of the transaction shall be specified in line objects, when the total estimated annual expenditures of any line objects to be charged to such an object are likely to exceed the following limits:

Standard Object Limit

01	\$ 250,000
02	250,000
03	250,000
04	250,000
05	250,000
06	250,000
07	250,000

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08	500,000
09	500,000
10	1,000,000
12	250,000
13	250,000
14	250,000

The Government Operational Services sector of Supply and Services Canada, the operator of the central repository, can then provide central agencies and other users with a list of the departmental line objects and the amounts included under those objects. This avoids creating additional objects that may apply to only one or two departments, or requesting departments to allocate relatively insignificant amounts to several objects within the reporting of sub-reporting objects.

List of Pay Entitlement Codes

In 1986, the List of Pay Entitlement Codes was issued to departments to improve consistency and accuracy in the alignment of pay entitlement codes to economic objects mainly in standard object 01. A pay entitlement code classifies the type of remuneration paid to employees pursuant to a collective bargaining agreement, the terms and conditions of employment, or other arrangements. These codes are issued to departments and agencies by Supply and Services Canada. The pay entitlement codes are listed with the Master Lists of Objects to facilitate the update of the computer dictionaries. As new pay entitlement codes are issued during the year, departments will align them with the appropriate economic objects until the next Master Lists are issued.

The List of Pay Entitlement Codes is now revised annually by November of each year at the same time as the Master Lists of Objects. It is included as Appendix A to Section 7.2 of this chapter.

List of Descriptions

Interpretation and analysis of financial information require the classification and coding of transactions to be correctly and consistently applied.

To help departments and agencies improve accuracy and consistency in the coding of their financial transactions, a List of Descriptions for Objects was first issued in 1984. The list has been amended annually to include all objects whose descriptions have been revised in the Master Lists of Objects.

The list includes descriptions for all economic objects in standard objects 01 to 06, and 10 to 12. For standard objects 07 to 09, some descriptions are included. The remaining descriptions will be issued as the re-numbering of economic objects is completed over the next few years. Descriptions for all source objects and class objects are also included in the List of Descriptions.

To maximize the use of the List of Descriptions, departments should review it carefully to ensure that the alignment of their line objects to economic, source and class objects is correct. Where applicable, a copy of the relevant descriptions should also be made available to departmental personnel involved in coding to help ensure consistent coding and reporting, both within the department and within the government as a whole.

The List of Descriptions is included in Section 7.3 of this chapter.

7.1.7 Identification of Internal Transactions

To determine and report more accurately the impact of government revenues and expenditures on the rest of the economy, the net amount of government purchases and sales by standard object must be determined. In 1987, standard objects 15 and 16 were introduced to identify these expenditure and revenue transactions, so they could be eliminated to provide more accurate government-wide information by standard and reporting object. To identify these transactions properly:

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(a) All departments, including those that use revolving funds, must charge their expenditures for purchases from outside the government to standard objects 01 to 12. Similarly, sales to entities outside the government will be credited to standard objects 13 or 14.

(b) All expenditures relative to purchases from other departments or from within a department are charged to standard object 15. This includes instances where departments reallocate costs internally.

(c) All revenues from sales to other departments or within a department are credited to standard object 16. This includes instances where departments reallocate revenues, and includes credits resulting from the reallocation of costs.

On a government-wide basis, the expenditures charged in standard object 15 should agree with the revenues credited in standard object 16. By identifying the transactions in standard objects 15 and 16, the net amount of government budgetary revenues and expenditures can be determined by eliminating the amounts in these standard objects. The reports containing government-wide summary information include the interim and audited financial statements.

7.1.8 Roles and Responsibilities

Office of the Comptroller General

The Office of the Comptroller General (OCG) is responsible for providing policy advice and interpretation, implementation assistance including appropriate training/information sessions for departments, and for promulgating any changes required to the Chart of Accounts for the Government of Canada.

Receiver General

The Receiver General is responsible for providing any supporting operational instructions, such as Receiver General Directives, functional direction and other guidance to departments and agencies. This includes a monitoring role for the overall quality of the object information.

Departmental Responsibilities

Departments have the primary responsibility for ensuring that appropriate departmental classification changes by object are made to reflect any changes to the Master Lists and for monitoring the quality of departmental coding. This includes departmental implementation of all requirements specified by the Office of the Comptroller General and the Receiver General.

7.1.9 Additional Information on Certain Objects

During the past few years, several structural changes have been made to groupings of objects and to the systems and procedures involved in producing statements for central management and economic analysis purposes. Some of the more significant features are described in Appendix B to this Section.

Appendix A Relationship of Categories to Standard Objects

Category	Sub-Category	Standard Object(s)	
		Net	Gross
0	Services (Not yet implemented)		
	xx Personnel Services	01	01
	xx All Other Services	02-06	02-06

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1	Goods (Not yet implemented)		
	xx Non–capital	07	07
	xx Capital	08–09	08–09
2	Transfer Payments		
	20 Payments to Persons and Non–profit Institutions	10	10
	21 Payments to Industry	10	10
	22 Payments to Provinces, Territories & Municipalities	10	10
	23 Payments to International Organizations & Foreign Countries	10	10
	25 Transfers to Crown Corporations	12	12
3	Other Expenditures		
	31 Public Debt Charges	11	11
	32 Other Subsidies and Payments	12	12
	33 Goods and Services from Internal Sources	15	01–09
	34 Other Expenditures from Internal Sources	15	10–12
	35 Revenue Credited to the Vote–from External Sources	13	13
	36 Revenue Credited to the Vote–from Internal Sources	16	13
	37 Reallocation of Expenditures–from Internal Sources	16	12
4	Revenues		
	42 Tax Revenue–Goods and Services Tax	--	42
	45 Non–tax Revenue–from External Sources	14	14
	46 Non–tax Revenue–from Internal Sources	16	14
	47 Recovered Non–tax Revenue from External Sources	14	14
5	Financial Claims		
	50 Loans, Investments and Advances	--	50
	51 Foreign Exchange Accounts	--	51
	52 Cash Accounts	--	52
	53 Accounts Receivable	53	85(pt)
	54 Claims on Agent Crown Corporations	--	54
6	Financial Obligations		
	60 Specified Purpose Accounts	--	60
	61 Unmatured Debt Transactions	--	61
	62 Transactions related to Other Liabilities	--	62
	64 Borrowing of Agent Crown Corporations	--	64
7	Other		
	70 Other Accounts/Transactions	--	70
8	Accumulated Deficit		
	80 Unrestricted Amounts	--	80
	81 Consolidated Specified Purpose Accounts Var.		81

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82 Consolidated Deposit and Trust Accounts	10,12,14	82
83 Consolidated Appropriation–Dependent Crown Corporations	Var.	83
84 Government Elimination of Inter–entity Transactions and Balances	Var.	84
85 Consolidation of Accounts Receivable and Related Non–tax Revenue	13,14,53	85

Appendix B

Additional Information on Certain Objects

This appendix includes additional information on some structural changes made to groupings of objects and/or to the systems and procedures involved in producing statements for central management and economic analysis purposes.

1. Allocation to Employee Benefit Plans

Departments shall assign the amounts of the government's contribution to employee benefit plans as an employer to one departmental line object. Through the use of the Central Accounting System's percentage distribution capability, the amounts in that line object will be automatically distributed to the five economic objects concerned in standard object 01. Each year, the Receiver General will automatically revise the allocation of those amounts to reflect the amounts prescribed by the Treasury Board Secretariat.

2. Telecommunications Expenditures

In accordance with the November 1988 report on object coding from the Telecommunications Advisory Committee, four new economic objects were established effective April 1, 1990, in standard object 02 and one each in standard objects 05 and 09 to separate telecommunications services acquired from other services providers from those acquired from common carriers, and to identify enhanced telecommunications services and digital channel communications services and equipment.

3. Expenditures on Communications

In accordance with the March 1, 1990, report from the Privy Council Office on the Management of Communications Resources, five new economic objects were added effective April 1, 1991, in standard objects 03 (0341, 0351 and 0352) and 15 (3326 and 3327). These new objects specifically identify communications research services and communications professional services.

4. Compatibility to Statistics Canada Classifications

In the Master Lists, some of the reporting objects within standard objects 06 to 08 inclusive are sub–divided into sub–reporting objects to bring the structures of those reporting objects in line with the classifications used by Statistics Canada in the Standard Commodity Classification (catalogue no. 12–502) and the Census on Construction (catalogue no. 64–201). To ensure that the economic objects in standard objects 06 to 09 are compatible with the Standard Commodity Classification (SCC), the SCC codes are listed, where applicable, in the Master Lists of Objects in Section 7.2.1. Through the Standard Commodity Classification (Volume I, catalogue no. 12–502) and its related Classified Index (Volume II, catalogue no. 12–515) and Alphabetical Index (Volume III, catalogue no. 12–516), departments have documentation to which they can refer in classifying their transactions.

5. Goods and Services Tax

To record transactions related to the Goods and Services Tax (GST), sub–category 42 has been established effective January 1, 1991. Seven source objects have been included under this sub– category while two class objects for GST

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payments have been added under sub–category 81. Those objects were effective on January 1, 1991, when the GST was implemented.

6. Revolving Funds

Revolving fund expenditures must be reported in accordance with the reporting requirements for standard, reporting, and economic or source objects that are used for all other budgetary appropriations. All revenues of revolving funds are to be credited to standard object 13 (Revenues Credited to the Vote) on a gross basis. However, the economic and source objects related to goods and services sold by or purchased from revolving funds and common services agencies by other departments and agencies are included in standard objects 15 and 16 in the Master Lists. These objects have been added so that they can be identified and eliminated by Supply and Services Canada when transactions are reported on a government–wide basis.

7. Interdepartmental Charges

Effective April 1, 1990, to simplify the coding required for interdepartmental charges and recoveries, 19 economic and source objects were deleted from standard objects 15 and 16, and were replaced by two objects in standard object 15 (in gross standard object 12).

8. Reallocation of Expenditures from Internal Sources by Departments which do not have Explicit Parliamentary Authority to Net Vote

To record the reallocation of expenditures by departments which do not have explicit parliamentary authority to net vote, a new sub–category 37 was added in standard object 16 effective April 1, 1991. Seven new source objects, previously in sub–category 36, have now been included under reporting object 371 in sub–category 37. On a gross reporting basis, these source objects and reporting object 371 are included as credits in standard object 12.

9. Identification of Amounts Consolidated for Reporting Purposes.

In the Master List of Objects presented in Section 7.2.3, the transactions in the class objects under sub–categories 81 to 85 meet the following separate reporting requirements:

- the need to record the transactions as non–budgetary to meet the legal requirements of the enabling legislation or for other purposes; and
- the need to consolidate these amounts for reporting purposes in the government's summary financial statements and reports, either as budgetary revenue and expenditures or as financial claims or obligations.

To enable central agencies to obtain data on consolidated accounts and the Receiver General to produce reports on a consolidated basis, a separate column has been included in the Master List of Objects (in Section 7.2.3.4) to show the consolidated standard objects to which each of the relevant class objects in sub–Categories 81 to 85 pertains. This will have no impact on departmental line objects or on the class objects, but will provide additional information for those requiring it on a government–wide basis for reporting or other purposes. To enable the consolidated transactions related to loans, investments and advances to be eliminated, some new class objects were added in sub–category 50.

10. Consolidation of Appropriation Dependent Crown Corporations

To consolidate transactions related to appropriation–dependent Crown corporations and to record accounts receivable and the related non–tax review at year–end, three new sub–categories 83, 84, and 85 and 52 new class objects were added on April 1, 1991. Most of these codes will be used by the Receiver General only.

11. Asset Objects

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Departments involved in construction and repairs using their own resources (e.g., labour and materiel) should include a field designated as "asset object" at the end of the departmental input coding block. The actual goods or services used is then coded in the line object field, while the type of asset affected is recorded by coding the last three digits of the corresponding economic object in the asset object field. This data is required by Statistics Canada to show capital formation in the National Accounts.

12. Coding of purchases Procured by Using Acquisition Cards

In accordance with Chapter 9 of Part 3 of the Financial Management Component of the T.B. Manual, departments are being encouraged to use acquisition cards for the procurement and payment of low value purchases as a method of increasing efficiency. To accommodate this policy, for purchases acquired by acquisition cards, departments should code the total of all individual transactions under \$100.00 to the Other (Specify) economic objects within each sub-reporting object.

e.g. within standard object 07, departments should use:

– economic object 0758 for coding all Personal and Household Goods (such as clothing, furnishings, cleaning supplies, etc.)

– economic object 0766 for all Miscellaneous Goods (such as printed matter, stationery, office supplies and medical supplies, etc.)

13. Recognition of Capital Expenditures

For many years, a dollar limit has been used to determine whether goods are capital or non-capital. Machinery and equipment which are capital are recorded in standard object 09, while machinery and equipment which are not capital are included as Parts, Consumable Tools and Small Equipment in standard object 07 (economic objects 0778 to 0797).

Effective April 1, 1992 for fiscal year 1992–93, and subsequent years all expenditures over \$1,000 on these goods are to be recognised as capital and included in standard object 09. Amounts below \$1,000 are to be included as operating expenditures and recorded in standard object 07.

7.2.1 Master List of Objects of Expenditure

0 SERVICES

- 01 PERSONNEL
 - 010 SALARIES AND WAGES
 - 0101 Civilian Regular Time Continuing Employment
 - 0102 Civilian Regular Time Parttime, Seasonal and Casual
 - 0103 Civilian Premium Pay for Work During Nonstandard Hours or Other Reasons
 - 0104 Civilian Holiday Pay in Lieu of Leave
 - 0105 Civilian Overtime (for Additional Hours)
 - 0106 Civilian Bilingual Bonus
 - 0107 Civilian Severance Pay and Termination Benefits
 - 0110 Civilian Retroactive Previous Fiscal Year(s)
 - 0111 Civilian Retroactive Current Fiscal Year
 - 0112 Civilian Pay Equity
 - 0113 Other Salaries and Wages
 - 0114 Royal Canadian Mounted Police (RCMP) Members Overtime
 - 0115 Military and Royal Canadian Mounted Police (RCMP) Members Regular Time
 - 0117 Military and Royal Canadian Mounted Police (RCMP) Members Retroactive Current Fiscal Year
 - 0118 Military and Royal Canadian Mounted Police (RCMP) Members Holiday Pay in Lieu of Leave
 - 0119 Military and Royal Canadian Mounted Police (RCMP) Members Severance Pay and Termination Benefits
 - 012 ALLOWANCES AND OTHER BENEFITS
 - 0120 Civilian Allowances to Compensate Employees for Certain Expenses
 - 0121 Civilian Compensation for Additional or Specific Duties Performed
 - 0122 Civilian Pay Equity Allowances
 - 0123 Civilian Pay Equity Interest
 - 0124 Civilian Foreign Service Allowance
 - 0125 Civilian Isolated Post Allowance
 - 0126 Other Civilian Allowances and Benefits
 - 0127 Military and Royal Canadian Mounted Police (RCMP) Members Allowances and Benefits
- 016 EMPLOYER CONTRIBUTIONS

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- 0160 Employer Contribution to Public Service Superannuation Account (PSSA) Current
- 0161 Employer Contribution to Public Service Superannuation Account(PSSA), Actuarial Deficiency
- 0162 Employer Contribution to Public Service Death Benefit Account
- 0164 Employer Contribution to the Canadian Forces Superannuation Account Current
- 0165 Employer Contribution to the Canadian Forces Superannuation Account Actuarial Deficiency
- 0166 Employer Contribution to Canadian Forces Supplementary Death Benefit under Part II
- 0167 Employer Contribution to Retirement Compensation Arrangements Account
- 0168 Employer Contribution to the Royal Canadian Mounted Police (RCMP) Superannuation Account Actuarial Deficiency
- 0169 Employer Contribution to Employment Insurance
- 0170 Employer Contribution to Royal Canadian Mounted Police (RCMP) Superannuation Account
- 0171 Employer Contribution to Members of Parliament Retirement Allowance Account
- 0172 Employer Contribution to Canada and Quebec Pension Plans
- 0173 Employer Contribution to Other Pension Programs Including *Judges Act*
- 0174 Employer Contribution to Hospital and Medical Plans
- 0176 Employer Contribution for Disability Insurance
- 0177 Employer Contributions Other
- 018 SUPPLEMENTARY PERSONNEL COSTS
- 0181 Executive Interchange and Other Exchange Programs
- 0182 Supplementary Employee Benefits
- 0184 Provincial Workers' Compensation Boards Payments and Recoveries
- 0185 Other Pension Payments Charged to Expenses
- 0186 Other Supplementary Personnel Costs
- 0187 Accrual of Salaries and Benefits
- 0188 Return of Pension Contributions Charged to Expenses
- 02 TRANSPORTATION AND TELECOMMUNICATIONS
- 020 TRAVEL AND RELOCATION
- 0201 Travel Public Servants
- 0202 Travel Nonpublic Servants
- 0207 Employee Relocation in Canada

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- 0208 Employee Relocation Outside Canada and/or Return
 - 021 POSTAGE, FREIGHT, EXPRESS, AND CARTAGE
- 0210 Transportation of Things not Elsewhere Specified
- 0212 Postage and Parcel Post
- 0213 Courier Services
 - 022 TELECOMMUNICATION SERVICES
- 0220 Telephone and Other Voice Services (Excluding Enhanced Telecommunications Services)
- 0221 Basic Data Communications Services (Excluding Enhanced Telecommunications Services)
- 0222 Enhanced Telecommunications Services
- 0223 Digital Channel Communications Services for the Combined Transmission of Digitized Voice and Nonvoice Traffic
- 0226 Data Communications Services (Including All Nonvoice Telecommunications Services)
- 0227 Other Communications Services
 - 03 INFORMATION
 - 030 ADVERTISING SERVICES
 - 0301 Advertising Services
 - 031 PUBLISHING SERVICES
 - 0311 Publishing Services
 - 032 PRINTING SERVICES
 - 0321 Printing Services
 - 033 EXPOSITION AND RELATED SERVICES
 - 0331 Exposition Services
 - 0332 Audiovisual Services
 - 034 COMMUNICATIONS RESEARCH SERVICES
 - 0341 Communications Research Services
 - 035 COMMUNICATIONS PROFESSIONAL SERVICES
 - 0351 Communications Professional Services not Elsewhere Specified
 - 0352 Public Relations Services
- 04 PROFESSIONAL AND SPECIAL SERVICES
- 040 ACCOUNTING SERVICES
- 0401 Accounting and Audit Services
 - 041 LEGAL SERVICES
- 0410 Legal Services
 - 042 ENGINEERING AND ARCHITECTURAL SERVICES (INCLUDING RESEARCH)

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

- 0420 Engineering Services not Elsewhere Specified
- 0421 Architectural Services
- 0422 Engineering Consultants Construction
- 0423 Engineering Consultants Other
- 043 SCIENTIFIC SERVICES
- 0430 Scientific Services
- 0431 Scientific Consultants
- 044 TRAINING AND EDUCATIONAL SERVICES
- 0440 Education Elementary, Secondary, College, University and Special
- 0444 Teachers and Instructors on Contract
- 0445 Tuition Fees for Courses Where Employees Take Training on Their Own Time
- 0446 Training Consultants
- 0447 Tuition Fees and Costs of Attending Courses Including Seminars not Elsewhere Specified
- 0448 Purchase of Training Packages and Courses
- 045 HEALTH AND WELFARE SERVICES
- 0450 Hospital Services
- 0451 Other Health Services not Elsewhere Specified
- 0452 Welfare Services
- 0453 Physicians and Surgeons
- 0454 Paramedical Personnel
- 0455 Dental Services
- 046 PROTECTION SERVICES
- 0460 Protection Services
- 047 INFORMATICS SERVICES
- 0471 Telecommunications Consultants
- 0472 Information Technology Consultants
- 049 OTHER PROFESSIONAL SERVICES
- 0491 Management Consulting
- 0492 Research Contracts
- 0493 Interpretation Services
- 0494 Translation Services
- 0495 Services Related to the Assessment of Potentially Contaminated Sites
- 0496 Services Related to the Remediation of Contaminated Sites
- 0497

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

Services Related to the Care and Maintenance of Contaminated Sites

- 0499 Other Professional Services not Elsewhere Specified
 - 05 RENTALS
 - 050 RENTAL OF LAND
 - 0501 Rental of Land
 - 051 RENTAL OF LAND AND BUILDINGS
 - 0510 Rental of Residential Buildings
 - 0511 Rental of Office Buildings
 - 0512 Rental of Industrial and Commercial Buildings
 - 0513 Rental of Institutional Buildings
 - 0514 Rental of Other Buildings
 - 052 RENTAL OF INFORMATICS EQUIPMENT
 - 0520 Rental of Voice Communications Equipment
 - 0521 Rental of Data (Message/Text and Computer) Communications Equipment
 - 0522 Rental of Image/Video Communications Equipment
 - 0523 Rental of Digital Communications Equipment for Integrated Voice, Data (Message/Text, Computer) and/or Video/Image Communications
 - 0524 Rental of Computer Software
 - 0525 Rental of Computer Equipment
 - 053 RENTAL OF MACHINERY, OFFICE FURNITURE & FIXTURES, & OTHER EQUIPMENT
 - 0533 Rental of Machinery, Office Furniture and Fixtures and Other Equipment
 - 054 RENTAL OF MOTOR AND OTHER VEHICLES
 - 0540 Rental of Motor and Other Vehicles
 - 055 CAPITAL LEASE PURCHASES
 - 0555 Capital Lease Purchase of All Types of Assets
 - 056 RENTAL OF AIRCRAFT AND SHIPS
 - 0561 Rental of Aircraft
 - 0566 Rental of Ships
 - 057 RENTAL OTHER
 - 0570 Rental Other
 - 06 PURCHASED REPAIR AND MAINTENANCE
 - 060 REPAIR OF ENGINEERING WORKS
 - 0601 Marine Installations
 - 0607 Highways, Roads and Streets

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

- 0608 Runways, Landing Fields and Tarmac
- 0611 Waterworks and Sewage Systems
- 0619 Electric Power Installations
- 0628 Other Engineering Works
 - 063 REPAIR OF BUILDINGS
- 0630 Office Buildings
- 0634 Commercial Buildings
- 0635 Industrial Buildings
- 0639 Institutional Buildings
- 0640 Buildings and/or Installations for Telecommunications, Computers and/or Electronic/Automated Office Systems
- 0645 Other Buildings
- 0646 Residential Buildings
 - 065 REPAIR OF MACHINERY AND EQUIPMENT
- 0655 Processing Machinery
- 0656 Heating, Airconditioning and Refrigeration Equipment
- 0658 Electric Lighting, Distribution and Control Equipment
- 0660 Measuring, Controlling, Laboratory, Medical and Optical Instruments, Apparatus and Accessories
- 0665 Other Equipment
- 0669 Telecommunications Equipment
- 0670 Computer Equipment Hardware and Software
- 0671 Other Office Equipment
- 0675 Ships and Boats
- 0676 Aircraft
- 0681 Road Motor Vehicles Military
- 0682 Road Motor Vehicles Nonmilitary
- 0683 Miscellaneous Vehicles
 - 07 UTILITIES (STANDARD OBJECT 07)
 - 070 UTILITY SERVICES
- 0701 Electricity
- 0702 Natural Gas
- 0703 Sewer and Water
- 0705 Waste Disposal
- 0709 Other Utility Services
 - 08 OTHER SERVICES (STANDARD OBJECT 04)
 - 081 NONPROFESSIONAL CONTRACTED SERVICES
- 0811 Contracted Building Cleaning

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

- 0812 Computer Services
- 0813 Temporary Help Services
- 0815 Collection Agency Fees and Charges
- 0816 Service Provider Fees Related to Loan Administration
- 0819 Nonprofessional Personal Service Contracts not Elsewhere Specified
- 082 SPECIAL FEES AND SERVICES
- 0821 Membership Fees
- 0822 Hospitality
- 0823 Conference Fees
- 085 OTHER BUSINESS SERVICES
- 0851 Banking Services
- 0852 Real Estate Services
- 0853 Provincial Administration of Public Service and Merchant Seamen Compensation Legislation
- 0854 Motor Vehicle Licences
- 0855 Acquisition and Contract Charges
- 0856 Provincial/Territorial Administrative Costs
- 0859 Other Business Services not Elsewhere Specified
- 089 OTHER SERVICES
- 0891 Personal Services
- 0892 Recreational Services

1 GOODS, LAND, BUILDINGS AND WORKS

- 11 MATERIALS AND SUPPLIES (STANDARD OBJECT 07)
 - 111 FOOD, FEED, BEVERAGES AND TOBACCO
 - 1111 Live Animals, Including Their Fodder
 - 1112 Meat, Fish and Their Preparations
 - 1113 Dairy Products and Other Animal Products
 - 1114 Vegetables and Fruits, Edible Products, Fats and Preparations
 - 1115 Miscellaneous Food, Food Materials and Food Preparations, Including Beverages and Tobacco
 - 112 MINERAL PRODUCTS
 - 1121 Salt, Sulphur, Ores, Earth and Stone
 - 1122 Gasoline
 - 1123 Aviation Fuel
 - 1124 Diesel Fuel
 - 1125 Light Fuel Oil
 - 1126 Heavy Fuel Oil
 - 1127 Lubricating Fuel and Greases
 - 1128 Other Mineral Fuels, Oils and Products
 - 113 CHEMICAL PRODUCTS
 - 1130 Inorganic and Organic Chemicals, Including Plastics, Rubber and Products, and Excluding Tires and Tubes
 - 1132 Pharmaceutical and Other Medicinal Products
 - 1133 Explosives, Pyrotechnic Products, etc.
 - 1134 Photographic or Cinematography Goods
 - 1139 Miscellaneous Chemical Products
 - 114 WOOD, PAPER AND WOOD PRODUCTS
 - 1141 Wood and Articles of Wood
 - 1142 Paper and Paperboard
 - 1143 Printed Matter, Including Books, Newspapers, Pictures, Manuscripts and Forms
 - 115 PERSONAL GOODS
 - 1151 Uniforms
 - 1152 Other Clothing
 - 1153 Footwear
 - 1159 Miscellaneous Textiles, Headgear, Umbrellas, etc.
 - 116 METALS AND METAL PRODUCTS
 - 1160 Ferrous Metals
 - 1161 Nonferrous Metals

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

- 1163 Cutlery
 - 117 MISCELLANEOUS GOODS AND PRODUCTS
 - 1171 Medical Supplies, etc.
 - 1172 Office and Stationers Supplies
 - 1173 House Furnishing, excluding Furniture
 - 1179 Miscellaneous Manufactured Articles
 - 12 ACQUISITION OF MACHINERY & EQUIPMENT, INCLUDING PARTS AND CONSUMABLE TOOLS (STANDARD OBJECT 09)
 - 121 ACQUISITION OF MACHINERY AND MACHINERY PARTS
 - 1211 Special Industry Machinery
 - 1212 Tools and Implements
 - 1219 Other Machinery and Parts
 - 122 ACQUISITION OF INFORMATICS EQUIPMENT AND PARTS
 - 1221 Voice Communications Equipment
 - 1222 Data (Message/Text and Computer) Communications Equipment
 - 1223 Image/Video Equipment
 - 1224 Digital Communications Equipment for Integrated Voice, Data (Message/Text and Computer) or Image/Video Communications
 - 1225 Telecommunication Equipment Parts
 - 1226 Computer Equipment Large/Medium Mainframe, Mini
 - 1227 Computer Equipment Small Desktop/Personal/Portable/Keyboard
 - 1228 Computer Software
 - 1229 Computer Equipment Parts
 - 123 ACQUISITION OF OFFICE EQUIPMENT AND FURNITURE INCLUDING PARTS
 - 1231 Office Furniture and Furnishings, Including Parts
 - 1239 Other Office Equipment and Parts
 - 124 ACQUISITION OF EQUIPMENT AND FURNITURE INCLUDING PARTS
 - 1241 Plumbing Equipment and Fittings, Including Parts
 - 1242 Electric Lighting, Distribution and Control Equipment and Parts
 - 1243 Measuring, Controlling, Laboratory, Medical and Optical Equipment and Parts
 - 1244 Radar Equipment and Parts

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

- 1245 Safety and Sanitation Equipment and Parts
- 1246 Other Furniture and Fixtures Including Parts
- 1249 Other Equipment and Parts
- 125 ACQUISITION OF AIRCRAFT AND SHIPS, INCLUDING PARTS
- 1250 Aircraft
- 1251 Aircraft Parts
- 1252 Mobile Service System
- 1253 Satellite and Spacecraft Acquisition and Parts
- 1256 Ships and Boats
- 1257 Ships and Boats Parts
- 126 ACQUISITION OF OTHER VEHICLES AND PARTS
- 1261 Road Motor Vehicles
- 1263 Road Motor Vehicles Parts
- 1264 Other Vehicles
- 1267 Miscellaneous Vehicles Parts, Including Tires and Tubes
- 127 ARMS AND AMMUNITION
- 1271 Weapons (Including Parts)
- 1273 Munitions and Ammunition
- 13 ACQUISITION OF LAND, BUILDINGS AND WORKS (STANDARD OBJECT 08)
- 130 ACQUISITION OF LAND
- 1301 Acquisition of Land
- 131 ACQUISITION OF ENGINEERING WORKS
- 1310 Marine Installations
- 1316 Roads, Highways and Airport Runways
- 1335 Bridges, Trestles, Culverts, Overpasses and Viaducts
- 1339 Other Engineering Works
- 134 ACQUISITION OF NONRESIDENTIAL BUILDINGS
- 1340 Office Buildings
- 1343 Commercial Buildings
- 1350 Industrial Buildings
- 1356 Schools and Other Educational Buildings
- 1357 Hospitals, Sanatoria, Clinics and Firstaid Stations
- 1358 Other Institutional Buildings
- 1360 Buildings or Installations for Telecommunications, Computer and/or Office Systems
- 1362 Passenger Terminals Air, Bus, Boat and Other

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

1363 Armouries, Barracks, Drill Halls, etc.

1364 Laboratories

1369 Other Nonresidential Buildings

137 ACQUISITION OF RESIDENTIAL BUILDINGS

1370 Residential Buildings

2 TRANSFER PAYMENTS (STANDARD OBJECT 10)

- 20 TRANSFER PAYMENTS TO PERSONS
 - 200 PAYMENTS TO SENIOR CITIZENS
 - 2001 Old Age Security Payments
 - 201 PAYMENTS FOR PENSIONS
 - 2011 Pensions World Wars I and II
 - 2012 War Veterans' Allowances
 - 2013 Pensions to Former Government Employees not Entitled Under Current Superannuation Acts
 - 2014 Payments to Former Civilians and Uniformed Personnel
 - 2019 Other Payments for Pensions
 - 202 TRANSFER PAYMENTS TO PROMOTE EMPLOYMENT
 - 2021 Payments to Older Workers Under the *Labour Adjustments Benefits Act*
 - 2022 Assistance to Persons to Encourage Employment
 - 2023 Payments Relating to Improvement and Promotion of Employability of Individuals
 - 2029 Other Transfer Payments to Persons for Promotion of Employment
 - 203 OTHER TRANSFER PAYMENTS TO PERSONS
 - 2032 Payments to First Nations and Inuit People
 - 2035 Assistance to Immigrants and Refugees
 - 2041 Transfer Payments to Persons for Research and Development (Including Scholarships)
 - 2042 Income Support Payments Due to the Collapse of the Atlantic Fishery
 - 2047 Hepatitis C Assistance
 - 2049 Other Nonrecoverable Payments to Persons
 - 2051 Recoverable Payments to Persons
 - 2055 Contingency Recoverable Payments to Persons
 - 2057 Child Tax Benefit
 - 2060 Goods and Services Tax (GST) Credit to Persons
 - 21 TRANSFER PAYMENTS TO INDUSTRY
 - 210 AGRICULTURAL SUBSIDIES
 - 2102 Transfer Payments to Industry for the Benefit of Producers Under the *Farm Income Protection Act*.
 - 2103 Payments Under Agricultural Income Disaster Assistance (AIDA)

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

- 2104 Payments Under the Farm Safety Adjustment Measures (FSAM)
- 2105 Cash Flow Enhancement Program for Crop Growers
- 2107 Miscellaneous Agricultural Subsidies
- 2108 Payments to Producers for Commodities Under the *Farm Income Protection Act*
- 212 OTHER SUBSIDIES TO INDUSTRY
- 2120 Other Freight Rate Subsidies to Industry
- 2122 Steamship Subsidies
- 2125 Assistance to Industry to Encourage Employment
- 2126 Subsidy Payments to Industry for Research and Development
- 2127 Payments to Industry Under Loan Guarantees
- 2130 Payments for the Confederation Bridge
- 2132 Payments to First Nations and Inuit Corporations
- 2133 Payments to Financial Institutions Under the *Canada Students Loan Act* and *Canada Student Financial Assistance Act*
- 2139 Other Nonrecoverable Subsidies to Industry
- 2151 Recoverable Subsidy Payments to Industry
- 2155 Contingency Recoverable Subsidy Payments to Industry
- 217 TRANSFER PAYMENTS FOR CAPITAL ASSISTANCE
- 2170 Transfer Payments to Industry for Research and Development
- 2171 Transfer Payments to the Defence Industry for Capital Assistance
- 2174 Payments to Industry Under Industrial and Regional Development
- 2178 Energy Conservation Projects
- 2179 Other Nonrecoverable Transfer Payments to Industry for Capital Assistance
- 2181 Recoverable Payments to Industry for Capital Assistance
- 2185 Contingency Recoverable Payments to Industry for Capital Assistance
- 22 TRANSFER PAYMENTS TO PROVINCES AND TERRITORIES
- 220 TRANSFER PAYMENTS TO PROVINCES AND TERRITORIES FOR HEALTH INSURANCE AND SOCIAL ASSISTANCE (INCLUDING PRIOR YEAR ADJUSTMENTS)
- 2201 *Canada Health Act* Extended Health Care Services
- 2209 Other Transfer Payments to Provinces and Territories for Health Insurance and Social Assistance
- 221

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

TRANSFER PAYMENTS TO PROVINCES AND TERRITORIES FOR EDUCATION

- 2211 Postsecondary Education Prior Year Adjustment Payments
- 2212 Payments for Official Languages to Provinces and Territories
- 2214 Alternative payments to provinces under the *Canada Student Financial Assistance Act*
- 2215 Payments to Quebec for Cree and Inuit Education
- 2216 Payments to Nonnative Educational Institutions
- 2217 Payments to Nonnative School Boards
- 2219 Other Transfer Payments to Provinces and Territories for Education
- 222 FISCAL TRANSFER PAYMENTS
 - 2221 Payments to Provinces and Territories Under Taxation Agreements
 - 2222 Public Utilities Income Tax Transfer
 - 2223 Statutory Grants to Provinces and Territories (Authorized Under the *Constitution Acts*)
 - 2232 Canada Health and Social Transfer Payments
 - 2233 Alternative Payments to Provinces and Territories for Standing Programs
 - 2234 Medical Equipment Trust Payments
 - 2239 Other Fiscal Transfer Payments to Provinces and Territories
- 224 OTHER TRANSFER PAYMENTS TO PROVINCES AND TERRITORIES
 - 2241 Payments to Provinces and Territories for Services to Young Offenders
 - 2242 Gross Revenue Insurance Program (GRIP)
 - 2243 Payments for Legal Aid Systems to Provinces and Territories
 - 2244 Payments for Environmental Projects to Provinces and Territories
 - 2245 Crop Insurance Payments to Provinces and Territories
 - 2247 Assistance to Provinces and Territories to Encourage Employment
 - 2248 Canada Nova Scotia Offshore Revenue Account and Fiscal Equalization Offshore Petroleum Resource Accord
 - 2249 Payments to Provinces and Territories for Provincial Highways, Secondary and Access Roads
 - 2250 Transfer Payments to Territories for Operating Expenditures
 - 2251 Payments to Quebec for the Joint Administration Costs of Federal and Provincial Sales Taxes
 - 2252 Childrens' Allowances Paid to Provinces and Territories

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

- 2253 Canada/Quebec Accord on Immigration
- 2254 Canada/Newfoundland Development Fund
- 2255 Payments to Provinces Under Canada Infrastructure Program
- 2257 Development Initiatives Paid to Provinces and Territories Under the General Development and Subsidiary Agreements
- 2259 Other Transfer Payments to Provinces and Territories
 - 23 TRANSFER PAYMENTS TO OR ON BEHALF OF INTERNATIONAL ORGANIZATIONS AND FOREIGN COUNTRIES
 - 230 TRANSFER PAYMENTS FOR DEVELOPMENT ASSISTANCE TO OTHER COUNTRIES
- 2301 Purchase of Goods for Development Assistance
- 2302 Purchase of Services for Development Assistance
- 2303 Payments for Development Assistance to Canadian Nongovernment Organizations
- 2304 Other Payments for Development Assistance to Foreign Countries
 - 231 TRANSFER PAYMENTS TO INTERNATIONAL ORGANIZATIONS
- 2311 Payments to United Nations and Related Organizations
- 2312 Contributions to North Atlantic Treaty Organization (NATO) and NATO Related Programs
- 2314 Payments to the International Development Association
- 2315 Payments to International Banks and Financial Institutions
- 2319 Payments to Other International Organizations
 - 232 OTHER TRANSFER PAYMENTS TO OR ON BEHALF OF INTERNATIONAL ORGANIZATIONS AND FOREIGN COUNTRIES
- 2321 Transfer Payments to Promote Canadian Export Sales
- 2322 International Food Aid Program
- 2329 Other Transfer Payments Outside Canada to or on Behalf of International Organizations and Foreign Countries
 - 24 TRANSFER PAYMENTS TO NONPROFIT INSTITUTIONS AND ORGANIZATIONS
 - 241 TRANSFER PAYMENTS TO UNIVERSITIES
- 2411 Payments to Universities in Aid of Research
- 2412 Assistance to Encourage Employment
- 2419 Other Transfer Payments to Universities
 - 242 TRANSFER PAYMENTS TO FIRST NATIONS AND INUIT ORGANIZATIONS
- 2421 Payments to First Nations and Inuit School Boards

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

- 2422 Payments to Other First Nations and Inuit Educational Institutions
- 2423 Payments to Other First Nations and Inuit Associations
 - 243 TRANSFER PAYMENTS TO OTHER NONPROFIT INSTITUTIONS
- 2431 Payments to National Organizations
- 2432 Payments to Provincial Nonprofit Organizations
- 2433 Payments to Local Nonprofit Organizations
- 2434 Assistance to Nonprofit Organizations to Encourage Employment
- 2436 Payments for Research and Development to Nonprofit Organizations
- 2437 Payments for the Environment to Nonprofit Organizations
- 2449 Other Transfer Payments to Nonprofit Institutions
 - 26 TRANSFER PAYMENTS TO MUNICIPALITIES AND LOCAL ORGANIZATIONS
 - 261 TRANSFER PAYMENTS TO MUNICIPALITIES
 - 2611 Grants in Lieu of Property Taxes Paid to Municipalities
 - 2613 Assistance to Municipalities to Encourage Employment
 - 2614 Payments to Municipalities Under Canada Infrastructure Program
 - 2619 Other Transfer Payments to Municipalities
 - 262 TRANSFER PAYMENTS TO OTHER LOCAL ORGANIZATIONS
- 2621 Payments to Nonnative Educational Institutions
- 2622 Payments to Nonnative School Boards
 - 28 REALLOCATION OF TRANSFER PAYMENTS
 - 281 REALLOCATION OF TRANSFER PAYMENTS BETWEEN PROGRAMS OR DEPARTMENTS
- 2811 Grants in Lieu of Taxes Recovered from Other Departments
 - 282 PROVISION FOR VALUATION FOR TRANSFER PAYMENTS
- 2821 Provision for Valuation for Transfer Payments

3 OTHER EXPENDITURES

- 30 TRANSFERS TO CROWN CORPORATIONS (STANDARD OBJECT 12)
- 300 TRANSFERS TO SCHEDULE III, PART I CORPORATIONS AND THEIR WHOLLY OWNED SUBSIDIARIES
 - 3001 Atomic Energy of Canada Ltd.
 - 3002 Canada Lands Company Limited
 - 3003 Canada Mortgage and Housing Corporation
 - 3005 Canadian Commercial Corporation
 - 3006 Cape Breton Development Corporation
 - 3007 Defence Construction (1951) Limited
 - 3008 Business Development Bank of Canada
 - 3009 National Capital Commission
 - 3010 Export Development Canada
 - 3011 Standards Council of Canada
 - 3012 VIA Rail Canada Inc.
 - 3014 Jacques Cartier and Champlain Bridges Inc.
 - 3016 Queens Quay West Land Corporation
 - 3017 Marine Atlantic Inc.
 - 3018 Canadian Dairy Commission
 - 3020 Farm Credit Canada
 - 3024 Canadian Museum of Civilization
 - 3025 Canadian Museum of Nature
 - 3026 National Museum of Science and Technology
 - 3027 National Gallery of Canada
 - 3028 Atlantic, Great Lakes, Laurentian and Pacific Pilotage Authorities
 - 3029 Other
 - 3030 Canadian Tourism Commission Corporation
 - 3031 Enterprise Cape Breton
- 304 TRANSFERS TO SCHEDULE III, PART II CORPORATIONS AND THEIR WHOLLY OWNED SUBSIDIARIES
 - 3041 Canada Post Corporation
 - 3045 PetroCanada
 - 3046 Port Corporations of Halifax, Montreal, Quebec, Prince Rupert, St. John, St. John's and Vancouver
 - 3047 Royal Canadian Mint
 - 3059 Other

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

- 306 TRANSFERS TO OTHER CROWN CORPORATIONS
 - 3061 Canada Council
 - 3062 Canadian Broadcasting Corporation
 - 3063 International Development Research Centre
 - 3064 National Arts Centre Corporation
 - 3065 Telefilm Canada
 - 3079 Other
- 308 TRANSFERS TO JOINT AND MIXED ENTERPRISES AND THEIR SUBSIDIARIES
 - 3089 Other
- 31 PUBLIC DEBT CHARGES (STANDARD OBJECT 11)
 - 310 INTEREST ON UNMATURED DEBT OF CANADA
 - 3101 Marketable Bonds Payable in Canadian Currency
 - 3102 Canada Savings Bonds (CSB)
 - 3103 Special Nonmarketable Securities
 - 3104 Treasury Bills
 - 3105 Marketable Bonds Payable in Foreign Currencies
 - 3106 Notes and Loans Payable in Foreign Currencies
 - 3107 Canada Bills Payable in Foreign Currency
 - 3109 Other
 - 311 INTEREST ON SPECIFIED PURPOSE ACCOUNTS AND OTHER LIABILITIES
 - 3111 Interest on Superannuation and Other Pension Accounts
 - 3112 Interest on the Employment Insurance Account
 - 3113 Interest on the Canada Pension Plan Account
 - 3114 Interest on Other Liabilities
 - 312 INTEREST ON OTHER ACCOUNTS
 - 3121 Interest on Special Drawing Rights and Other Foreign Exchange Accounts
 - 313 BOND DISCOUNTS AND PREMIUMS
 - 3131 Amortized Bond Discounts and Premiums
 - 314 COST OF ISSUING AND SERVICING THE PUBLIC DEBT
 - 3141 Cost of Issuing New Loans
 - 3142 Commission and Remuneration on Bonds
 - 3143 Cost of Servicing Canadian and Foreign Debt
- 32 OTHER SUBSIDIES AND PAYMENTS (STANDARD OBJECT 12)
 - 321 DEFICITS AND WRITEOFFS TO LOSSES

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

- 3211 Losses of Money \$500 or Less
- 3212 Losses of Money Over \$500
- 3214 Deficits and Writeoffs not Elsewhere Specified
- 3215 Deletion and Writeoffs of Loans, Investments and Advances
- 3216 Loss on Foreign Currency Transactions
- 3217 Forgiveness of Loans, Investments, and Advances
- 323 TRANSFERS TO NONBUDGETARY FUNDS AND ACCOUNTS
- 3239 Transfers to Nonbudgetary Funds and Accounts
- 324 DISCOUNTS EARNED
- 3241 Discounts Earned for Early Payments to Suppliers (Credit)
- 3249 Court Awards to Industry
- 325 MISCELLANEOUS EXPENDITURES
- 3250 Court Awards to Persons
- 3251 Damage and Other Claims Against the Crown
- 3252 Interest, Administration or Service Charges, and Other Penalty Charges
- 3253 Interest and Service Charges Paid to Financial Institutions
- 3256 Canadian Security Intelligence Service
- 3257 Ex Gratia Payments
- 3259 Miscellaneous Expenditures not Elsewhere Classified
- 326 ADJUSTMENT OF RESERVES
- 3261 Adjustment of Provision for Valuation of Financial Claims
- 3262 Adjustment of Reserves for Loan Guarantees
- 3263 Allowance for Increase in Value of Certain Financial Obligations
- 3264 Allowance for Loans, Investments, and Advances to Developing Countries, Issued After April 1, 1986
- 3265 Allowance for Subscriptions to International Organizations
- 3266 Allowance for Subscriptions to International Organizations
- 3269 Other Adjustments

3A EXPENDITURES FROM INTERNAL SOURCES OR FOR ACCOUNTING PURPOSES

- 34 OTHER EXPENDITURES FROM INTERNAL SOURCES OR FOR ACCOUNTING PURPOSES (STANDARD OBJECT 12)
- 342 AMOUNTS PAID BETWEEN OR WITHIN DEPARTMENTS FOR ADMINISTRATIVE OVERHEAD, OR OTHER CHARGES
 - 3421 General administrative services charged by other departments or by other programs within a department
 - 3422 Suspense Account (debit) Other Government Departments
 - 3424 Suspense Activity Allocation
 - 3425 Reallocation of Expenditures/Costs Within a Department
 - 3426 Allocation of Interest on Advance Payment of Grants and Contributions
 - 3427 Reallocation of Costs Under Shared Cost Programs
 - 3428 Grants in Lieu of Taxes Paid to Public Works and Government Services Canada (PWGSC)
 - 3429 Other
- 343 AMOUNTS CHARGED TO REVOLVING FUNDS BY DEPARTMENTS OR AGENCIES
 - 3431 Overhead or Other Amounts Charged Directly to Revolving Funds by Departments or Agencies¹
 - 3432 Interest Charged to Revolving Funds by Department of Finance¹
 - 3433 Reallocation of Expenditures/Costs Within Revolving Funds¹
 - 3439 Other¹
- 344 CUSTOMS AND EXCISE DUTIES, AND FEDERAL SALES TAX
 - 3441 Customs Import Duties
 - 3442 Excise Duties and Federal Sales Tax
- 345 EXPENSES CHARGED TO OR FROM ASSET ACCOUNTS FOR AMORTIZATION OR OTHER PURPOSES
 - 3451 Amortization Expenses for Capital Assets
 - 3452 Usage of Inventory
 - 3453 Recognition of Unamortized Expenses Related to Assets
 - 3459 Amortization of Other Assets Accounts
- 346 EXPENSES CHARGED TO OR FROM LIABILITY ACCOUNTS
 - 3461 Allowance for Vacation Pay and Similar Employee Benefits

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

- 3462 Allowance for Bad Debts
- 3469 Charges to Other Liability Accounts
 - 347 TRANSFER OF INCREMENTAL CHARGES BETWEEN APPROPRIATIONS
 - 3471 Incremental Charges From Other Appropriations ¹
 - 3472 Incremental Recoveries From Other Appropriations (credit) ¹
 - 37 REALLOCATION OF EXPENDITURES/ RECOGNITION OF REVENUE FROM INTERNAL SOURCES (STANDARD OBJECT 12)
 - 371 RECOVERIES OF EXPENDITURES BETWEEN PROGRAMS OR DEPARTMENTS
 - 3711 Overhead or Other Amounts Recovered by Departments and Agencies From Revolving Funds ¹
 - 3712 Amounts recovered for general administrative services by other departments or by other programs within a department ¹
 - 3714 Suspense activity allocation
 - 3715 Recoveries of costs under shared cost programs
 - 3716 Recoveries from Reallocation of Expenditures/Costs Within Revolving Funds
 - 3717 Recoveries of Expenditures/Costs Within a Department
 - 3718 Suspense Account (credit balance) Other Government Departments
 - 3719 Other
 - 372 RECOVERIES OF EXPENDITURES FROM SPECIFIED PURPOSE AND OTHER ACCOUNTS
 - 3721 Recovery of Expenses Through Recognizing Revenues From Restricted Specified Purpose Accounts ¹
 - 3729 Recovery of Expenses From Other Accounts ¹

7.2.2 Master List of Objects for Revenue

4 .

4A TAX REVENUE

42 TAX REVENUE

420 TAX REVENUES

4200 Tax Revenues (Total)

4B OTHER REVENUE

- 45 OTHER REVENUE COST RECOVERY AND OTHER USER CHARGES
- 451 RIGHTS AND PRIVILEGES (INCLUDING RELATED ROYALTY REVENUE)
 - 4510 Licence Fees
 - 4513 Fees for Passports, Visas and Citizenship Certificates
 - 4515 Oil Royalties
 - 4516 Natural Resources Royalties
 - 4517 Other Royalties
 - 4518 Fees for the Registration of Trademarks, Patents and Copyrights
 - 4519 Other Revenue from Rights and Royalties
- 452 LEASE AND USE OF PUBLIC PROPERTY
 - 4520 Oil and Gas Leases
 - 4521 Land Leases
 - 4525 Rental of Unimproved (Vacant) Land
 - 4526 Rental of Works
 - 4527 Rental of Machinery and Equipment
 - 4528 Rental of Concessions in Governmentowned Facilities
 - 4529 Rental of Parking Space
 - 4530 Rental of Residential Buildings
 - 4531 Rental of Nonresidential Buildings
 - 4535 Rental of Real Property to Crown Corporations
 - 4539 Other Returns from Lease and Use of Public Property
- 454 PROCEEDS FROM SALES OF GOODS AND INFORMATION PRODUCTS
 - 4540 Sale of Uniforms, Clothing, etc.
 - 4542 Sales of Electricity
 - 4543 Sales of Natural Gas
 - 4544 Government Publications, Maps and Charts
 - 4545 Other Goods Manufactured by Government
 - 4546 Sales of Information Products
 - 4547 Petroleum, Oil and Lubricants
 - 4548 Public Meals
 - 4549 Sales of Other Goods
- 455 REVENUES FROM SERVICES OF A REGULATORY NATURE

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

- 4551 Inspection Fees
- 4554 Aviation Regulations
- 4556 Supervision of Race Tracks
- 4558 Fees from Assessments of Financial Institutions
- 4559 Other Services of a Regulatory Nature
 - 456 REVENUES FROM SERVICES OF A NONREGULATORY (OPTIONAL) NATURE
- 4560 Public Utility Services, Including Water, Waste Water and Other Utilities
- 4561 Telecommunication Services
- 4562 Dental Services
- 4563 Hospital Services
- 4564 Marine Service and Wharf Revenues
- 4565 Other Health Services
- 4566 Engineering and Scientific Fees
- 4567 Airport Services, Landing and Parking Fees
- 4568 Technology Centres Services
- 4569 Other Revenues from Services of a Nonregulatory Nature
 - 457 REVENUES FROM SERVICES OF A NONREGULATORY NATURE PROVIDED TO OTHER GOVERNMENTS AND CROWN CORPORATIONS
- 4570 Revenue for the Provision of Non regulatory Services to the United Nations
- 4571 Receipts from Crown corporations for Other Than Real Property
- 4573 Police Services to Local Governments
- 4574 Other Services to Local Governments
- 4575 Education Services to Provincial and Territorial Governments
- 4576 Police Services to Provincial and Territorial Governments
- 4577 Other Services to Provincial and Territorial Governments
- 4578 Services to Other National Governments
 - 458 ADMINISTRATION FEES AND OTHER CHARGES
- 4580 Revenue from Patents/Royalties
- 4581 Revenue from Access to Information Fees and Charges
- 4582 Revenue from Advertising or Sponsorship
- 4586 Not Sufficient Funds (NSF) Administrative Charges
 - 459 MISCELLANEOUS
- 4593 Miscellaneous
- 4594 Adjustments to Payables at Year End (PAYE)

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

- 4595 Responsible Revenue Systems Applications and Products (SAP) departments
- 4598 Loan Guarantee Fees
- 4599 Other
 - 46 OTHER REVENUES COST RECOVERY AND OTHER USER CHARGES
 - 461 RECOVERIES OF COSTS FROM DEPARTMENTS AND AGENCIES
 - 4611 Overhead or Other Amounts Recovered by Departments and Agencies from Revolving Funds¹
 - 4612 Amounts recovered for general administrative services by other departments or other programs within a department¹
 - 4613 Subsidy Received by a Revolving Fund from an Appropriation¹
 - 4615 Recoveries of Costs from Shared Cost Programs¹
 - 4616 Recoveries from Allocation of Expenditures/Costs Within Revolving Funds¹
 - 4619 Other¹
 - 466 REVENUES FROM SALES OF PRODUCTS AND SERVICES PROVIDED TO OR WITHIN GOVERNMENT DEPARTMENTS AND AGENCIES BY REVOLVING FUNDS
 - 4661 Government Telecommunications and Informatics Services Revolving Fund PWGSC¹
 - 4662 Revenue from Architectural, Engineering and Realty Services Revolving Fund PWGSC¹
 - 4663 Staff Development and Training (Staff Development and Training Revolving Fund)¹
 - 4664 Sales of products and services (Optional Services Revolving Fund PWGSC)¹
 - 4665 Sales of defence supplies (Defence Production Revolving Fund PWGSC)¹
 - 4667 Sales of Films and Other Products and Services (National Film Board Revolving Fund)¹
 - 4668 Passport Revolving Fund (Foreign Affairs)¹
 - 4670 Sales of Goods and Services CORCAN Revolving Fund¹
 - 4671 Sales of auditing and consulting services Consulting and Audit Canada Revolving Fund PWGSC¹
 - 4679 Other¹
 - 468 TAX REVENUE
 - 47 RECOVERED OTHER REVENUE
 - 471 REFUNDS OF PREVIOUS YEARS EXPENDITURES

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

- 4711 Refund of Expenditures Pertaining to Purchased Operating Goods or Services
- 4712 Refund of Expenditures Pertaining to Capital Purchases
- 4713 Refunds of Transfer Payments to Persons
- 4714 Refunds of Transfer Payments Subsidies
- 4715 Refunds of Transfer Payments to Provinces and Territories
- 4716 Refunds of Transfer Payments Other
- 4717 Refunds of Capital Assistance
- 4719 Other Refunds of Previous Years Expenditures
 - 473 REPAYMENT OF RECOVERABLE ITEMS
- 4731 Contribution Recoveries
 - 48 OTHER REVENUE
- 480 RETURN ON INVESTMENTS INTEREST ON LOANS AND ADVANCES
 - 4801 Interest on Loans and Advances from Federal Crown Corporations and Agencies Lending Institutions
 - 4802 Interest on Loans and Advances from All Other Federal Crown Corporations
 - 4803 Interest on loans and advances from provincial and territorial governments, including their crown corporations
 - 4804 Interest on Loans and Advances from Domestic Private Sector Enterprises
 - 4805 Interest on Other Loans and Advances from Other Domestic Sources
 - 4806 Interest on Loans and Advances from National Governments and International Organizations
 - 481 RETURN ON INVESTMENTS PROFITS AND DIVIDENDS
 - 4811 Profits and/or Dividends from Enterprises
 - 4812 Profits from the Bank of Canada
 - 4813 Profits from the International Monetary Fund
 - 4814 Profit and/or Surplus from Foreign Exchange Accounts (Department of Finance)
 - 4819 Other Return on Investments, not Elsewhere Specified
 - 482 INTEREST ON TAX REVENUE
 - 4821 Interest on Goods and Services Tax (GST)
 - 4822 Interest on Customs Duties and Other Excise Taxes
 - 4823 Interest on Income Tax
 - 483 OTHER INTEREST INCOME
 - 4832 Interest on Overdue Accounts Receivable

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

- 4833 Interest on Bank Deposits
- 4834 Interest on Canada Student Loans
 - 484 PROCEEDS FROM SALE OF ASSETS
- 4841 Revenue from Coinage (Seigniorage)
- 4842 Revenue from Bullion
- 4843 Sales of Surplus Crown Assets
- 4844 Sales of Residential Real Property
- 4845 Sale of Nonresidential Real Property
- 4847 Sale of Crown Corporations
- 4848 Sale of Departmental Organizations
 - 485 FINES, PENALTIES AND OTHER COURT AWARDS
- 4851 Fines
- 4857 Penalties
- 4858 Proceeds from Other Court Awards, Including Seized Property
 - 487 TRANSFER PAYMENTS FROM OTHER GOVERNMENTS
- 4871 Transfer Payments from Provincial or Territorial Governments
- 4872 Transfer Payments from Local Governments, Including Municipalities and Local School Boards
- 4873 Transfer Payments from Foreign Governments
- 4874 Lottery Receipts from the Provinces
 - 488 RECEIPTS FROM NONBUDGETARY FUNDS AND ACCOUNTS
- 4880 Administration of the Employment Insurance Account, Including Cost Recoveries
- 4881 Interest on the Employment Insurance (EI) Account, and from Loans and Investments to the EI Fund
- 4883 Revenues from the Canada Pension Plan
- 4888 Reallocation from Nonbudgetary Funds and Accounts
- 4889 Other Receipts from Nonbudgetary Funds and Accounts
 - 489 MISCELLANEOUS OTHER REVENUES
- 4892 Gain on Revaluation of Foreign Currency Assets and Liabilities
- 4899 Other

7.2.3 Master List of Objects for Assets, Liabilities and Other Transactions

5 ASSETS

50 LOANS, INVESTMENTS, AND ADVANCES

501 LOANS

5010 Acquisition of Loans with Cash

5011 Acquisition of Loans with Other Assets

5013 Loans to AppropriationDependent Crown Corporations (ADCCs)

5015 Settlement of Loans with Cash

5016 Settlement of Loans with Other Assets

5018 Repayment of Loans from AppropriationDependent Crown Corporations (ADCCs)

5020 Foreign Currency Translation of Loans

5021 Writeoff of Loans

5029 Other Adjustments to Loans

503 ADVANCES

5030 Acquisition of Other Advances with Cash

5031 Acquisition of Other Advances with Other Assets

5032 Acquisition of Travel Advances

5033 Advances to Consolidated Specified Purpose Accounts

5034 Advances to AppropriationDependent Crown Corporations (ADCC's)

5035 Settlement of Other Advances with Cash

5036 Settlement of Other Advances with Other Assets

5038 Repayment of Advances from Consolidated Specified Purpose Accounts

5039 Repayment of Advances from AppropriationDependent Crown Corporations (ADCC's)

5040 Foreign Currency Translation of Advances

5041 Writeoff of Advances

5049 Other Adjustments to Advances

505 INVESTMENTS

5050 Acquisition of Investments with Cash

5051 Acquisition of Investments Through Capitalization of Financial Claims

5052 Acquisition of Investments with Other Assets

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

- 5053 Investments in Consolidated Specified Purpose Accounts
- 5054 Investments in AppropriationDependent Crown Corporations (ADCC's)
- 5055 Disposal of Investments for Cash
- 5056 Disposal of Investments for Other Assets
- 5057 Repayment of Investments from AppropriationDependent Crown Corporations (ADCCs)
- 5058 Repayment of Investments by Consolidated Specified Purpose Accounts
- 5060 Foreign currency translation of investments
- 5061 Writeoff of Investments
- 5069 Other Adjustments to Investments
- 507 INVESTMENTS OF THE CANADA PENSION PLAN INVESTMENT FUND
- 5070 Acquisition of Investments with Cash
- 5071 Transfers from the Canada Pension Plan Accounts
- 5075 Disposal of Investments with Cash
- 5079 Other Adjustments to Investments
- 51 FOREIGN EXCHANGE ACCOUNTS
- 511 INTERNATIONAL MONETARY FUND AND SPECIAL DRAWING RIGHTS TRANSACTIONS
- 5100 Acquisition of Claims with Cash
- 5101 Acquisition of claims in exchange for Special Drawing Rights or International Monetary Fund notes
- 5110 Settlement of Claims with Cash
- 5111 Settlement of claims in exchange for Special Drawing Rights or International Monetary Fund notes
- 5120 Acquisition of Special Drawing Rights (SDRs)
- 5121 Issues of Notes Payable to the International Monetary Fund (IMF)
- 5122 Disposal of Special Drawing Rights (SDR)
- 5123 Redemption of Notes Payable to the International Monetary Fund (IMF)
- 5130 Maintenance of Value Adjustments
- 5131 Year End Valuation Adjustment
- 5159 Other Adjustments
- 516 EXCHANGE FUND ACCOUNT ADVANCES (RESTRICTED CLAIMS)
- 5160 Advances Provided to the Exchange Fund Account
- 5161 Settlements of Advances

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

5163 YearEnd Valuation Adjustment

5169 Other Adjustments

 52 CASH ACCOUNTS

 529 CASH ACCOUNT

5299 Net Increase or Decrease in Cash Account

 53 ACCOUNTS RECEIVABLE

 539 ACCOUNTS RECEIVABLE

5399 Net Increase or Decrease in Accounts Receivable

6 LIABILITIES

- 60 SPECIFIED PURPOSE ACCOUNTS (SPAs)
- 601 PENSION INSURANCE AND SOCIAL SECURITY ACCOUNTS
 - 6001 Contributions by Current Employees or Participants
 - 6002 Contributions by Current Employees Public Service Corporations
 - 6003 Contributions by Government Employees for Past Services or in Arrears
 - 6004 Contributions by Public Service Corporations Employees for Past Service or in Arrears
 - 6005 Contributions by Retired Employees
 - 6012 Contributions by Government as Employer
 - 6013 Contributions by Public Service Corporations as Employer
 - 6017 Death Benefit General Contributions
 - 6018 Death Benefit Single Contributions
 - 6020 Actuarial Adjustments
 - 6022 Transfers from Other Pension Plans
 - 6023 Refundable Tax Recovered from the Canada Revenue Agency
 - 6025 Return on Investment
 - 6027 Interest Credited to the Account
 - 6029 Other Receipts
 - 6030 Payment of Benefits
 - 6034 Payment of Minimum Benefits
 - 6035 Pension Division Payments
 - 6037 Return of Contributions Government Employees
 - 6038 Return of Contributions Public Service Corporation Employees
 - 6040 Payment of Interest on Loans or Advances
 - 6045 Transfers to Other Pension Plans
 - 6046 Refundable Tax Remitted to The Canada Revenue Agency
 - 6047 Withdrawal of Surplus
 - 6051 Operating Expenses
 - 6053 Transfer to Pension Investment Board
 - 6054 Transfer to Superannuation Investment Funds
 - 6055 Transfers to Canada Pension Plan Investment Fund
 - 6056 Transfer from Pension Investment Board
 - 6057 Transfer from Superannuation Investment Fund

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

- 6059 Other Payments
 - 606 PROVINCIAL TAX COLLECTION AGREEMENTS
- 6060 Estimated Collections of Taxes
- 6063 Installment Payments to Provinces for Taxes
- 6066 Recoveries from Provinces
- 6069 Other Adjustments
 - 607 CROWN CORPORATIONS DEPOSITS
- 6079 Net Increases or Decreases in Crown Corporations Deposits
 - 608 OTHER DEPOSITS AND TRUST FUNDS
- 6081 Deposits Received
- 6082 Interest Received
- 6083 Transfers from Budgetary Expenditures
- 6084 Deposit of Securities Held in Trust
- 6085 Refunds
- 6086 Payments Made in Accordance with Authorities
- 6087 Return of Securities Held in Trust
- 6089 Other Adjustments
 - 609 MISCELLANEOUS ACCOUNTS
- 6099 Net Increases or Decreases in Other Specified Purpose Accounts
 - 61 UNMATURED DEBT TRANSACTIONS
 - 611 UNMATURED DEBT PAYABLE
- 6111 Issue of Debt
- 6115 Redemption of Unmatured Debt
- 6116 Transfers to Matured Debt (on Retirement of Debt)
- 6117 Revaluation of Unmatured Debt
- 6118 Unmatured Debt Payable Exchange Rate Changes
- 6119 Other Adjustments
 - 62 TRANSACTIONS RELATING TO OTHER LIABILITIES
- 621 INTEREST DUE ON UNMATURED DEBT (INCLUDING COMPOUND INTEREST ON CANADA SAVINGS BONDS)
- 6211 Interest Charges Accrued
- 6212 Interest Due
- 6213 Payments to Claimants
 - 622 MATURED DEBT
- 6221 Transfers from Unmatured Debt
- 6222 Redemption of Debts
- 6225 Writeoff of Matured Debt (Transfer to Revenue)

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

6227 Matured Debt Revaluation

629 MISCELLANEOUS

6299 Net Increase or Decrease in Other Liability

7 OTHER

- 70 OTHER ACCOUNTS/TRANSACTIONS
- 702 ALLOWANCE FOR VALUATION OF ASSETS AND LIABILITIES
- 7021 Allowance for Valuation of Financial Claims (Incl. Allowance for Doubtful Accounts)
- 7022 Allowance for Statutory Accounts Payable
- 7023 Allowance for Employee Benefits
- 7029 Other Allowances
- 703 UNAMORTIZED DEFICIENCIES ON SUPERANNUATION ACCOUNTS
- 7031 Increase to Reflect Actuarial Deficiencies Recorded
- 7032 Decrease Resulting from Amortization of Actuarial Deficiencies
- 704 UNAMORTIZED DISCOUNT ON TREASURY BILLS
- 7041 Increase to Reflect Discount on New Treasury Bills
- 7042 Decrease Resulting from Amortization of Discount on Treasury Bills
- 706 ACCUMULATED AMORTIZATION
- 7061 Accumulated Amortization on Capital Assets
- 709 OTHER TRANSACTIONS
- 7099 Net Increase or Decrease in Other Transactions

8 ACCUMULATED DEFICIT

- 80 UNRESTRICTED AMOUNTS
 - 801 UNRESTRICTED AMOUNTS IN THE ACCUMULATED DEFICIT
 - 8011 Increases
 - 8012 Decreases
 - 802 YEAREND CLOSING OF DEPARTMENTAL ACCOUNTS
 - 8021 Closing of Control Accounts
 - 8022 Closing of Revenue and Expense Accounts
 - 81 CONSOLIDATED SPECIFIC PURPOSE ACCOUNTS
 - 810 CONSOLIDATION OF SPECIFIED PURPOSE ACCOUNTS
 - 8101 Deficit for the Year
 - 8102 Surplus for the Year
 - 8103 Other Adjustments
 - 811 EMPLOYMENT INSURANCE ACCOUNT
 - 8110 Contributions by Employees, Their Employers and Other Participants
 - 8112 Contributions from the Government as an Employer
 - 8114 Return on Investment
 - 8115 InterestBearing Loans from the Government
 - 8116 Other Receipts
 - 8117 Payment of Benefits
 - 8118 Refund of Contributions
 - 8119 Payment of Interest on Loans or Advances
 - 8120 Operating Expenses
 - 8121 Repayment of InterestBearing Loans to the Government
 - 8122 Other Payments and Adjustments
 - 815 CROP REINSURANCE FUND
 - 8150 Receipts from Provinces
 - 8151 InterestFree Advances from the Government of Canada
 - 8152 Other Receipts
 - 8153 Payments to Provinces
 - 8154 Repayment of Advances to the Government of Canada
 - 8155 Other Payments
 - 816 AGRICULTURAL COMMODITIES STABILIZATION ACCOUNT
 - 8161 Receipts from Participating Provinces and Producers
 - 8162 Loans or Advances from the Government of Canada

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

- 8163 Repayment of Loans or Advances to the Government of Canada
- 8164 Return on Investments
- 8165 Contributions by the Government
- 8166 Other Receipts
- 8167 Payments to Participating Producers
- 8168 Payment of Interest to the Government on Loans or Advances
- 8169 Other Payments
 - 817 GOODS AND SERVICES TAX (GST) REFUNDABLE ADVANCE ACCOUNTS ON PURCHASES
- 8171 Payment of GST on Purchases
- 8175 Rebates Received on GST Paid
 - 818 SEIZED PROPERTY PROCEEDS ACCOUNT
- 8181 Proceeds from Forfeited Assets and Fines
- 8182 Advances from the Government
- 8184 Payments of Operating and Other Expenses
- 8185 Payment of Advances to the Government
- 8186 Payment of Claims Against the Crown and Other Expenses to Outside Parties
- 8187 Payment of Proceeds to Other Governments
- 8188 Transfer of Net Proceeds to Other Revenue
 - 819 NEW PARKS AND HISTORIC SITES ACCOUNT
- 8190 Donations (Unspecified)
- 8191 Net Proceeds from the Sale of Federal Real Property
- 8192 Contributions from the Government of Canada
- 8193 Advances from the Government of Canada
- 8194 Other Receipts
- 8195 Disbursements to Outside Parties
- 8196 Disbursements (Internal to Government)
- 8197 Contributions to Outside Parties
- 8198 Repayment of Advance to the Government
- 8199 Other Payment
 - 82 CONSOLIDATED DEPOSIT AND TRUST ACCOUNTS
 - 820 GIFTS, DONATIONS AND BEQUESTS ACCOUNTS
- 8200 Receipts
- 8201 Payments
- 8202 Return on Investment
 - 821 INSURANCE ACCOUNTS

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

- 8210 Receipts
- 8211 Transfers from Budgetary Appropriations
- 8212 Return on Investment
- 8215 Payments
 - 822 EARMARKED FEES AND LEVIES
- 8220 Receipts
- 8221 Transfers from Budgetary Appropriations
- 8225 Payments
 - 829 OTHER RESTRICTED ACCOUNTS
- 8290 Other Receipts
- 8291 Return on Investments
- 8292 Contributions by the Government
- 8293 Loans or Advances from the Government of Canada
- 8294 Payment of Interest to the Government on Loans or Advances
- 8295 Other Payments
- 8296 Repayment of Loans or Advances to the Government
 - 83 CONSOLIDATION OF APPROPRIATION
APPROPRIATION DEPENDENT AND ENTREPRISE
CROWN CORPORATION
 - 831 CONSOLIDATION OF APPROPRIATION
APPROPRIATION DEPENDENT AND ENTREPRISE
CROWN CORPORATION
- 8300 Accumulated Deficit / Surplus Brought Forward Consolidation
of all Crown Corporation
- 8311 Surplus or Deficit for the Year Appropriation Dependent
Crown Corporation (ADCC's)
- 8312 Gain/Loss for the Year Enterprises Crown Corporation
- 8313 Other Adjustments
 - 832 ALLOWANCE FOR EMPLOYEE BENEFITS
- 8321 Net Change in Allowance Employee Benefit
 - 833 REVENUES AND EXPENDITURES
- 8330 Expenses National Defence
- 8339 Expenses Other
- 834 CASH BALANCES
- 8340 Net Change Cash in Transit
 - 835 ACCOUNTS RECEIVABLE OF APPROPRIATION
DEPENDANT CROWN CORPORATIONS (ADCC'S) (WITH
OUTSIDE PARTIES)
- 8350 Net Change Accounts Receivable²
- 836

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

LOANS, INVESTMENTS AND ADVANCES BY ADCC'S (WITH OUTSIDE PARTIES)

- 8360 Net Change Loans, Investment and Advances by
Appropriation Dependant Crown Corporations(ADCCs) ²
- 837 ACCOUNTS PAYABLE OF APPROPRIATION
DEPENDANT CROWN CORPORATIONS (ADCC'S) (WITH
OUTSIDE PARTIES)
- 8371 Net Change Other Liabilities ADCC ²
- 838 BORROWINGS OF APPROPRIATION DEPENDANT
CROWN CORPORATIONS (ADCC'S) (WITH OUTSIDE
PARTIES)
- 8380 Net Change Other Liabilities ADCC borrowings ²
- 84 GOVERNMENT ELIMINATION OF INTERENTITY
TRANSACTIONS AND BALANCES CONSOLIDATION OF
APPROPRIATIONDEPENDENT CROWN CORPORATION
(ADCC'S)
- 840 GOVERNMENT ELIMINATION OF INTERENTITY
REVENUE AND EXPENDITURE TRANSACTIONS
- 8400 Other Revenue Return on Investments ¹
- 8402 Other Revenue ¹
- 8403 Expenses National Defence ¹
- 8419 Expenses Other Elimination Interentity Transactions ¹
- 842 GOVERNMENT ELIMINATION OF INTERENTITY
LIABILITY BALANCES
- 8420 Net Change in Borrowings of Agent Crown corporations ¹
- 8422 Unmatured Debt Held by Appropriation Dependant Crown
Corporation's (ADCC's) ¹
- 8423 Accounts Payable to Appropriation Dependant Crown
Corporation's (ADCC'S) ¹
- 8424 Net Change in Specified purpose accounts due to Appropriation
Dependent Crown Corporations (ADCC's) ¹
- 8425 Specified Purpose Accounts due to Appropriation Dependant
Crown Corporation's (ADCC's) ¹
- 844 GOVERNMENT ELIMINATION OF INTERENTITY ASSET
BALANCES
- 8440 Elimination of interentity loans, investments or advances in
(ADCC) ¹
- 8443 Allowance for Valuation of Assets and Liabilities ¹
- 85 CONSOLIDATION OF ACCOUNTS RECEIVABLE AND
ACCRUAL OF OTHER RELATED REVENUES
- 850 ACCOUNTS RECEIVABLE (AT YEAR END)
- 8501 Increases (Departmental Accrual) ²
- 8502 Decreases (Departmental Accrual) ²

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

851 MISCELLANEOUS REVENUE

8511 Departmental Revenue Credited to the Vote Accrued at
YearEnd²

8512 Other Departmental Revenue Accrued at YearEnd²

852 RETURN FROM INVESTMENTS

8521 Departmental Revenue Accrued at YearEnd²

**9 IDENTIFICATION OF PARTNERING
DEPARTMENT FOR INTERDEPARTMENTAL
TRANSACTIONS**

9DDD Interdepartmental Settlement¹

Appendix A – Release Notes – Date Order

Date	Code	Status	Description
<i>2005-08-15</i>	4200	Modified	The department specific was changed.
<i>2005-08-15</i>	4821	Modified	The department specific was changed.
<i>2005-08-15</i>	4822	Modified	The department specific was changed.
<i>2005-03-14</i>	0497	Modified	The definition was changed.
<i>2005-01-26</i>	7777	New	Code added to permit the reallocation of corporate services costs to other Program Activity codes.
<i>2005-01-20</i>	01	Modified	The description was changed.
<i>2005-01-20</i>	0101	Modified	The description was changed.
<i>2005-01-20</i>	0102	Modified	The description was changed.
<i>2005-01-20</i>	0103	Modified	The description was changed.
<i>2005-01-20</i>	0104	Modified	The description was changed.
<i>2005-01-20</i>	0106	Modified	The description was changed.
<i>2005-01-20</i>	0107	Modified	The description was changed.
<i>2005-01-20</i>	0110	Modified	The description was changed.
<i>2005-01-20</i>	0111	Modified	The description was changed.
<i>2005-01-20</i>	0112	Modified	The description was changed.
<i>2005-01-20</i>	0113	Modified	The description was changed.
<i>2005-01-20</i>	0114	Modified	The description was changed.
<i>2005-01-20</i>	0115	Modified	The description was changed.
<i>2005-01-20</i>	0117	Modified	The description was changed.
<i>2005-01-20</i>	0118	Modified	The description was changed.
<i>2005-01-20</i>	0119	Modified	The description was changed.
<i>2005-01-20</i>	0120	Modified	The description was changed.
<i>2005-01-20</i>	0121	Modified	The description was changed.
<i>2005-01-20</i>	0122	Modified	The description was added.
<i>2005-01-20</i>	0123	Modified	The description was changed.
<i>2005-01-20</i>	0124	Modified	The description was changed.
<i>2005-01-20</i>	0125	Modified	The description was changed.
<i>2005-01-20</i>	0126	Modified	The description was changed.
<i>2005-01-20</i>	0127	Modified	The description was changed.
<i>2005-01-20</i>	0524	Modified	The description was changed.
<i>2005-01-20</i>	1228	Modified	The description was changed.
<i>2004-12-24</i>	4661	Deleted	Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).

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

- 2004-12-24** 4662 Deleted Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).
- 2004-12-24** 4663 Deleted Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).
- 2004-12-24** 4664 Deleted Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).
- 2004-12-24** 4665 Deleted Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).
- 2004-12-24** 4667 Deleted Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).
- 2004-12-24** 4668 Deleted Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).

Appendix A – Release Notes – Code Order

Code	Date	Status	Description
<i>01</i>	2005-01-20	Modified	The description was changed.
<i>0101</i>	2005-01-20	Modified	The description was changed.
<i>0102</i>	2005-01-20	Modified	The description was changed.
<i>0103</i>	2005-01-20	Modified	The description was changed.
<i>0104</i>	2005-01-20	Modified	The description was changed.
<i>0106</i>	2005-01-20	Modified	The description was changed.
<i>0107</i>	2005-01-20	Modified	The description was changed.
<i>0110</i>	2005-01-20	Modified	The description was changed.
<i>0111</i>	2005-01-20	Modified	The description was changed.
<i>0112</i>	2005-01-20	Modified	The description was changed.
<i>0113</i>	2005-01-20	Modified	The description was changed.
<i>0114</i>	2005-01-20	Modified	The description was changed.
<i>0115</i>	2005-01-20	Modified	The description was changed.
<i>0117</i>	2005-01-20	Modified	The description was changed.
<i>0118</i>	2005-01-20	Modified	The description was changed.
<i>0119</i>	2005-01-20	Modified	The description was changed.
<i>0120</i>	2005-01-20	Modified	The description was changed.
<i>0121</i>	2005-01-20	Modified	The description was changed.
<i>0122</i>	2005-01-20	Modified	The description was added.
<i>0123</i>	2005-01-20	Modified	The description was changed.
<i>0124</i>	2005-01-20	Modified	The description was changed.
<i>0125</i>	2005-01-20	Modified	The description was changed.
<i>0126</i>	2005-01-20	Modified	The description was changed.
<i>0127</i>	2005-01-20	Modified	The description was changed.
<i>0497</i>	2005-03-14	Modified	The definition was changed.
<i>0524</i>	2005-01-20	Modified	The description was changed.
<i>1228</i>	2005-01-20	Modified	The description was changed.
<i>4200</i>	2005-08-15	Modified	The department specific was changed.
<i>4661</i>	2004-12-24	Deleted	Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).
<i>4662</i>	2004-12-24	Deleted	Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).
<i>4663</i>	2004-12-24	Deleted	

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Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).

- 4664** 2004–12–24 Deleted Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).
- 4665** 2004–12–24 Deleted Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).
- 4667** 2004–12–24 Deleted Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).
- 4668** 2004–12–24 Deleted Object code is eliminated. Departments were first notified of this on April 20, 2004 for the 20052006 COA. Revolving Funds can be linked to an ECON in the 45xx, 46xx or 48xx series providing that transactions are identified appropriately as being either I(internal) or E(external).
- 4821** 2005–08–15 Modified The department specific was changed.
- 4822** 2005–08–15 Modified The department specific was changed.
- 7777** 2005–01–26 New Code added to permit the reallocation of corporate services costs to other Program Activity codes.

Appendix B – Endnotes

- 1 This object should only have an "I" indicator in the line of coding.
- 2 This object should only have an "E" indicator in the line of coding.

Appendix C – List of Pay Entitlement Codes

Note:

An explanation of the purpose of pay entitlement codes, and the importance of the relationship between the pay entitlement codes and economic objects is included in page 16 of Section 8.1 of this chapter.

Econ.Obj.

Pay Entitlement Code

0101 Civilian regular time– continuing employment

Basic salaries and wages for regular time worked by all full–time indeterminate civilian personnel for continuing employment. It does not include any remuneration received for allowances or for working non–standard hours, extra duty or holiday pay, retroactive salaries, severance pay, or bilingual bonus.

0102 Civilian regular time– part–time, seasonal, and casual

Basic salaries and wages for regular time worked by all part–time civilian personnel or for personnel employed on a full–time seasonal, term, or casual basis. It does not include any remuneration for allowances or for premiums for working non–standard hours, extra duty pay, holiday pay, retroactive salaries, severance pay, or bilingual bonus.

Economic objects 0101 and 0102 will include all expenditures charged to the following pay entitlement codes (except for entitlement code 049 which pertains to economic object 0102 only):

001	Basic pay
002	Acting pay/Acting Appointment
011	Retainer Payment
027	Dual remuneration
041	Payment for month of death
*049	Additional hours part–time employees
082	Performance awards– non–management category
087	Lump–sum settlement on revision

* pertains to economic object 0102 only

088	Lump–sum settlement not subject to superannuation
127	Partial pay ships' officers
132	Basic pay at straight–time for ships' crews
157	Financial Incentives
171	Performance award
179	At Risk Pay
182	Arrears Acting Pay
189	Arrears Pay/TOS
190	Arrears Pay/SOS
191	Arrears Pay/Transfer in
192	Arrears Pay/Misc Staffing

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193	Arrears Pay/Promotion
194	Arrears Pay/Stat Merit
195	Arrears Pay/Revision
196	Arrears Pay/Conversion
197	Arrears Pay/Assimil'n
198	Arrears Pay/T/SOS
199	Arrears Pay/Re/TOS
230	Lump–sum equivalent
232	Dual remuneration (non–superannuable)
245	Interim salary adjustments
253	Vacation pay advance
300	Bill C–29 Lump Sum
301	Leave without pay
302	Fixed hours not worked
303	Overpayment
304	Unearned leave
306	Leave Income Averaging
338	Overpayment Pay Rate Net
339	Overpayment Pay Rate Gross
340	Overpayment Allowance Recovery Gross
346	Pre–Retirement transition leave
360	Lump sum signing bonus fully payable to all employees including part–time employees
361	Lump sum signing bonus fully payable to most employees, but only payable on a prorated basis to part–time employees
383	On–going LWOP
384	Reversal ongoing LWOP
401	Reverse– leave without pay
402	Reverse– fixed hours not worked
403	Reverse– unearned
406	Generated overpayment
(D)445	Salary/month of death
498	Bill C–91 Lump Sum
499	Interim payment
566	Recovery overpayment– current year
567	Recovery overpayment– previous year
819	Recovery of emergency salary advance
955	Vacation advance recovery
957	Interim pay recovery

D. entitlement codes rebate to entities for which Treasury Board does not represent the employer

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0103 Civilian premium pay for work during non–standard hours or for other reasons

Premiums paid to all civilian personnel for working evening or night shifts or on week–ends or designated holidays.

This object will include all expenditures charged to the following pay entitlement codes:

043	Premium pay for work on a holiday
055	Shift premium– evening or 2nd shift
058	Shift premium– night or 3rd shift
069	Split shift premium
086	Shift change premium
103	Night school compensation
138	Premium for change in shift or status
154	Weekend premium– first day
155	Weekend premium– second day
185	Special monthly schedule
186	Additional comp.– designated holidays
231	Late hour premium

0104 Civilian holiday pay in lieu of leave

Remuneration paid to civilian personnel in lieu of, or to compensate for, annual vacation leave or statutory holidays.

This object will include all expenditures charged to the following pay entitlement codes:

029	Leave– payment in lieu– SOS employees
033	Leave– payment in lieu– active employees
073	Vacation pay
173	Premium pay in lieu of statutory holiday
249	Vacation pay– various rates
(D)448	Vacation pay 4% HOC
(D)449	Vacation pay 4% SOS HOC
(D)450	Vacation pay 6% HOC
(D)451	Vacation pay 6% SOS HOC
471	Leave rate differential

(D) entitlement codes relate to entities for which Treasury Board does not represent the employer

0105 Civilian overtime (for additional hours)

Remuneration paid to civilian personnel received for working time, that is, additional to the normal hours worked.

This object will include all expenditures charged to the following pay entitlement codes:

008	Additional amount paid in lieu of overtime
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009	Call-back pay
032	Meal allowance
037	Self-Directed Team Differential (overtime)
040	Overtime accumulated
050	Reporting pay
053	Security duty allowance (for ships' crews only)
064	Stand-by pay– 1st rate
065	Stand-by pay– 2nd rate
071	Supervisory differential– overtime
072	Travel on day of rest
081	Extra duty allowance
089	Travel on a normal working day
092	Premium for lieu day
099	Extra professional services (remote location)– lieu days
119	Ships' officers and ships' crew basic pay at 1 1/2 time (entitlement code includes half part only)
123	Payment of extra day's pay
147	Compensatory leave adjustment– earned at higher rate
205	Pay for lay day
226	CR adjustment– overtime pay
236	Meal period payment
247	Movage of ships– Overtime
(D)254	Turn around penalty
(D)255	Break penalty
(D)256	Non-continuous hours
257	Overtime– payment of second consecutive holiday
258	First half-hour of overtime
259	Overtime– second meal
260	Overtime– regular working day
261	Overtime– first day of rest
262	Overtime– second or subsequent day of rest
263	Overtime on statutory holiday
268	Overtime while on training
290	Overtime pay– other rate
307	Comp. leave adjustment

(D) entitlement codes relate to entities for which Treasury Board does not represent the employer

0106 Civilian bilingual bonus

Remuneration paid to civilian personnel in the form of a bonus for using both official languages as a requirement for employment.

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This object will include expenditures charged to the following pay entitlement codes

007	Bilingual differential
141	Bilingualism bonus (\$ 800)
(D)153	Bilingual Bonus

(D) entitlement codes relate to entities for which Treasury Board does not represent the employer

0107 Civilian severance pay and termination benefits

Special remuneration paid to civilian personnel at the time of the termination of their employment.

This object will include all expenditures charged to the following pay entitlement codes:

051	Retiring allowance, non-transferable – including Early Retirement Incentive (ERI) payments
054	Severance pay
107	Death gratuity
108	Retiring allowance (i.e. separation pay, retirement incentive payment), including Early Retirement Incentive (ERI) payments
120	Retiring Allowance – RRSP
124	Pay in lieu of notice (term employees)
242	Educational allowance
250	Separation benefit
279	Separation benefit (non-transferable)
280	Severance pay (non-transferable)
363	Retention payment transferable
364	Retention payment non-transferable
365	Turnkey payment transferable
366	Turnkey payment non-transferable
367	Contracting out payment transferable
368	Contracting out payment non-transferable
369	Retiring allowances – Adjustment/eligible (RA – adj eligible)
370	Retiring allowances – Adjustment/non-eligible (RA – adj non eligible)
371	Civilian Reduction Program (CRP) – Supplement – Transferable
372	Civilian Reduction Program (CRP) – Supplement – Non-Transferable
373	Payments for separation benefits under Early Departure Incentive (EDI) – Transferable
374	Payments for separation benefits under Early Departure Incentive (EDI) – Non-Transferable
385	ADI Lump Sum – Transferrable
386	ADI Lump Sum – Non-Transferrable
387	ADI Pension Lump Sum – Transferrable
388	ADI Pension Lump Sum – Non-Transferrable
389	ADI Salary Top – Up Allowance – Transferrable

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390	ADI Salary Top – Up Allowance – Non Transferrable
391	ADI Additional Salary Top – Up Allowance – Transferrable
392	ADI Additional Salary Top – Up Allowance – Non-Transferrable
(D)444	Severance allowance

(D) entitlement codes relate to entities for which Treasury Board does not represent the employer

0110 Civilian retroactive– previous fiscal year(s)

Retroactive salaries and wages, including overtime paid to civilian personnel for earnings related to previous fiscal year(s). This object will include all expenditures charged to the following pay entitlement codes:

164	Lump sum in lieu of retroactivity – Superannuable/prior fiscal year
165	Lump sum in lieu of retroactivity – Non superannuable/prior fiscal year
166	Lump sum in lieu of retroactivity – Superannuable/2 nd prior fiscal year
167	Lump sum in lieu of retroactivity – Non Superannuable/2 nd prior fiscal year
209	Basic pay– previous fiscal year
211	Retroactive regular pay– first previous year
212	Retroactive regular pay– second previous year
213	Retroactive regular pay– third previous year
214	Adjustment of regular pay – Retroactive revision prior fiscal year
221	Retroactive overtime– first previous year
222	Retroactive overtime– second previous year
223	Retroactive overtime– third previous year

0111 Civilian retroactive– current fiscal year

Retroactive salaries and wages, including overtime paid to civilian personnel for earnings related to the current fiscal year.

This object will include all expenditures charged to the following pay entitlement codes:

162	Lump sum in lieu of retroactivity – Superannuable/Current fiscal year
163	Lump sum in lieu of retroactivity – Non superannuable/Current fiscal year
210	Retroactive regular pay–current year
220	Retroactive overtime– current year
291	Retroactive acting pay ships' officers
292	Retroactive acting pay hourly
*328	Compensation Award Pensionable
*329	Rotational Supplement Pensionable
*330	Compensation Award Pensionable – No Premiums
*331	Rotational Supplement Pensionable – No Premiums

0112 Civilian Pay Equity

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264	5% lump sum in lieu of recalculation (Pay Equity)
267	Pay Equity retroactive adjustment superannuable
269	Pay Equity retroactive adjustment non–superannuable
271	Pay Equity salary adjustment – pensionable
272	Pay Equity salary adjustment – non–pensionable
273	Overtime adjustments (Pay Equity)
277	Basic Pay adjustment – pensionable (Pay Equity)
278	Basic Pay adjustment – non–pensionable (Pay Equity)
308	Pay Equity Allowances – Adjustment – Superannuable
309	Pay Equity Allowances – Adjustment – Non–superannuable
310	Pay Equity Vacation Pay Adjustment
311	PE Group Pay Equity Retroactivity Adjustment – Pensionable (Oct. 91 to Sept. 99)
312	PE Group Pay Equity Retroactivity Adjustment – Non–Pensionable (Oct. 91 to Sept. 99)
313	PE Group Pay Equity Basic Pay Adjustment – Pensionable (Oct. 99 to current)
314	PE Group Pay Equity Basic Pay Adjustment – Non–Pensionable (Oct. 99 to current)
315	PE Group Pay Equity Salary Adjustment – Pensionable (Oct. 99 to current)
316	PE Group Pay Equity Salary Adjustment – Non–Pensionable (Oct. 99 to current)
317	PE Group Pay Equity Overtime Adjustment – Non–Pensionable (Oct. 99 to current)
323	PE Group Pay Equity 4% Vacation Pay Adjustment –Non–Pensionable (Oct. 99 to date)

0120 Civilian allowances to compensate employees for certain expenses

Remuneration paid as an allowance in accordance with a collective bargaining agreement or with the Terms and Conditions of Employment to compensate civilian personnel for certain types of expenses that are incurred as part of their regular employment.

This object will include all expenditures charged to the following pay entitlement codes:

010	Canoe allowance
035	Commuting allowance
047	Automobile Benefit
(D)060	Laundry allowance– H. of C.
104	Mileage allowance or out of pocket expenses
112	Meals and quarters cash
129	Adjustment for transferred teachers
130	Commuting assistance
137	Tool usage allowance
142	Commuting allowance– taxable
152	Safety footwear allowance
158	Transfer allowance (ship repair)
201	Quarters and rations in kind– tax

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203	Meals and quarters in cash
204	Meals and quarters in kind
228	Travel expense allowance
284	Phone allowance, ship's crew
289	Handicapped parking
343	Supplement multilingual service
(D)431	Expense allowance

(D) entitlement codes relate to entities for which Treasury Board does not represent the employer

0121 Civilian compensation for additional or specific duties performed

Remuneration paid as an allowance in accordance with a collective bargaining agreement or with the Terms and Conditions of Employment to compensate civilian personnel for a specific duty that is being performed, or for performing a duty that is additional to their regular employment.

This object will include all expenditures charged to the following pay entitlement codes:

003	Administrative allowance– teacher
004	Officer cadet sea duty allowance
005	Assistant principal allowance
006	Offender supervision allowance
012	Work Beyond Mandate
(D)013	Extra judicial allowance– judges
014	Department head and/or dean allowance
015	Dirty work allowance
016	Diving allowance
018	Dock yard allowance
020	Temporary assignment allowance
021	Farm manager's allowance
022	First aid duties
023	Flying allowance
024	Expanded Professional Role Allowance– Nurses
026	Nurse in charge allowance
030	Lightkeeper allowance
031	Maintenance of radio equipment allowance
036	Self directed team differential
039	On–the–job training bonus
042	Pennological factor allowance
044	Principals' allowance administrative and supervisory
(D)048	Secondment allowance– Northern Pipeline Agency
052	Sea trials

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056 Sleeping-in allowance

* change was made to the Chart of Accounts for 2000–2001 Fiscal Year

059 Fees– Board of Examiners– Dominion Land Surveyors
062 Specialists' allowance
063 Education allowance– nurses category only
066 Submarine allowance
070 Supervisory differential
074 Vocational training instructor allowance
075 Volunteer firefighter allowance
078 Field survey research allowance
079 Flight inspection duties quarterly payment
080 Inmates training differential
083 Pay supplement
093 Operational facility premium (for air traffic controllers)
094 Flight calibration duty
095 Dog handler's allowance
096 Height allowance
097 Long service pay
098 Sea duty allowance
105 Senior teacher's allowance
106 Responsibility allowance (NRC)
109 Supervisor of exams
111 Horse allowance
114 Assignment scheduling allowance
115 Inmate training differential– overtime (allowance applicable to overtime hours worked only)
116 Meteorological allowance (lightkeepers)
122 Teachers' aides and counsellor technicians– specialized allowances for giving courses
125 Special assignment helicopter pilots
126 Supervisory differential (ships' repair)
134 Meteorology allowance
136 Supervisory allowance– summer students
140 Premium for temporary assignment
143 Chairman's allowance
145 Apprenticeship bonus
149 Responsibility allowance (Corr. S.)
(D)156 Responsibility allowance (Pilots NRC)
169 Aviation Weather Briefing Service
(D)187 Lead hands differential (National Film Board only)

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233	Part time instruction allowance
235	Development of employees and examiner premium
238	Acting premium
298	Extra Duty allowance– Aircraft Operations Group
324	Nuclear Emergency Response Team Allowance
325	Rotational Light Station Food Allowance
326	High Angle Rescue Allowance
332	Dangerous Goods Allowance
(D)347	Assignment Allowance – Authority/Application: Exclusive to A.E.C.B.
(D)426	Additional salary
467	Rescue specialist allowance
468	Fisheries enforcement allowance
(D)469	Temporary premium
(D)470	Voicing duty premium
472	Class conversion
(D)474	Allowance for Management Duties – Authority/Application: Laurentian Pilotage Authority
489	Armed Boarding Allowance

(D) entitlement codes relate to entities for which Treasury Board does not represent the employer

0122 Civilian Pay Equity Allowances

243	Separation allowances – non–transferable (Pay Equity)
274	Separation allowances – transferable (Pay Equity)
318	PE Group Pay Equity Separation Benefits – Eligible (Oct. 99 to current)
319	PE Group Pay Equity Separation Benefits – Non–Eligible (Oct. 99 to current)
320	PE Group Pay Equity Allowance Adjustment – Pensionable (Oct. 99 to current)
321	PE Group Pay Equity Allowance Adjustment – Non–Pensionable (Oct. 99 to current)

0123 Civilian Pay Equity – Interest

246	Interest – (Pay Equity)
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0125 Civilian isolated posts allowance

Remuneration paid as an allowance to civilian personnel for being employed in an isolated location. Such payment is made in accordance with the Isolated Posts Directive, a collective bargaining agreement, or the Terms and Conditions of Employment.

This object will include all expenditures charged to the following pay entitlement codes:

046	Special accommodation allowance
057	Specified location allowance

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101	Living cost differential
102	Fuel and utilities differential
(D)128	Northern allowance– judges
282	Non–accountable advance vacation travel– taxable
283	Non–accountable advance vacation travel– non–taxable
297	Environment allowance

(D) entitlement codes relate to entities for which Treasury Board does not represent the employer

0126 Other civilian allowances and benefits (specify)

Remuneration paid to civilian personnel as an allowance or benefit in accordance with a collective bargaining agreement or the Terms and Conditions of Employment, which does not pertain to allowances specified in other objects.

This object will include all expenditures charged to the following pay entitlement codes:

068	Canadian Grain Commission differential
077	Education leave allowance
144	Equalization adjustment allowance
146	Maternity allowance (collective agreement)
148	Maternity allowance
(D)151	Gratuities– restaurant staff– H. of C.
188	Terminable allowance
(D)216	Equalization adjustment– additional/crown
(D)217	Equalization adjustment– additional/crown (non superannuable)
218	Equalization adjustment– retroactive
219	Equalization adjustment– (non–superannuable)
227	Terminable Retention Allowance
229	Terminable Allowance – monthly
234	Recruitment and retention allowance
244	Maternity Allowance, Ongoing
251	Recruitment and Retention Allowance
267	Pay equity retroactive adjustment non–superannuable
269	Pay equity adjustment non–superannuable
(D)288	Salary relativity adjustment CR and ST separate employers
299	Equalization adjustment– overtime
344	Equalization retroactive adjustment– lump sum only

(D) entitlement code relates to entity for which Treasury Board does not represent the employer

0155 Employment Insurance Premium Reduction

The reduction of Employment Insurance premiums for the Canadian Forces and the Royal Canadian Mounted Police.

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This amount will include all expenditures charged to the following pay entitlement codes:

117 EIC reimbursement

0182 Supplementary employee benefits

Amounts paid as supplementary benefits, for items such as lodgings and free food. It includes the provincial health remuneration supplement paid to employees resident in certain provinces as the employer's portion of payments to provincial hospital and medical plans.

This object will include all expenditures charged to the following pay entitlement codes:

463 Medicare Remuneration Supplement, Previous Year, Alberta
464 Medicare Remuneration Supplement, Previous Year, British Columbia

0186 Other supplementary personnel costs

Any other amounts paid as supplementary personnel costs that are not included in economic objects 0151 to 0155, such as incentive bonus, exempt staff costs, housing subsidy, employee parking reimbursement, etc. The type of supplementary personnel costs will be specified in the departmental line objects for annual amounts over \$250,000.

This object will include all amounts charged to the following pay entitlement codes:

061 Premium pay (for Royal Commissions)
248 Housing Benefit
(D)275 Meals parliamentary restaurants
(D)276 Rehabilitation leave
281 Reimbursement of parking
(D)285 Housing differential assistance
295 Housing subsidy
296 Transportation subsidy
322 Awards and rewards
466 Survivor Benefit

(D) entitlement code relates to entity for which Treasury Board does not represent the employer

0445 Tuition fees for courses where employees take training on their own time

This object will include expenditures charged to the following pay entitlement codes:

239 Reimbursement of tuition fees and books

0447 Tuition fees and costs of attending courses not elsewhere specified (specify)

This object will include expenditures charged to the following pay entitlement code.

239 Reimbursement of tuition fees and books

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0821 Membership Fees

034	Membership Fees
240	Reimbursement of Seminars and Memberships

6037 Return of contributions from PSSA

This object will include all expenditures charged to the following pay entitlement codes:

177	Return of PSSA contributions made after 1971
178	Interest on return of superannuation contributions
286	PSSA 2 Fund ROC
287	PSSA 2 Fund ROC Interest
293	RCA 2 ROC
294	RCA 2 ROC Interest