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

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2004/2005

***Chapter 7***

***Objects – Detailed***

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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.

## 7.3.1 Master List of Objects of Expenditure

### 0 SERVICES

#### 01 PERSONNEL

All expenditures paid to or on behalf of employees, including public servants, members of the Canadian Forces, members of the Royal Canadian Mounted Police (RCMP), judges, Members of Parliament and Senators, and the Governor General and Lieutenant Governors. It includes all types of direct remuneration such as salaries and wages, overtime, severance pay, as well as allowances and other benefits under various collective agreements and other regulations. As well, it includes the government's contribution as an employer to various employee benefit plans, and supplementary personnel costs (some on a netted basis) which relate to the cost of employee exchange agreements with other employers, or to various supplementary benefits.

**Note:**

A list of pay entitlement codes related to each pertinent object in standard object 01 is included as Appendix A of Section 8.2 of this manual. The list covers objects 0101 to 0111 inclusive under Salaries and Wages, and objects 0120, 0121, 0125 and 0126 under Allowances and Other Benefits, as well as some other objects. The list was issued to ensure that pay entitlement codes can be reconciled to the pertinent objects in all departments and agencies.

#### 010 SALARIES AND WAGES

##### 0101 Civilian Regular Time Continuing Employment

Basic salaries and wages for regular time worked by all fulltime indeterminate civilian personnel for continuing employment. All ministers' salaries, including that of the Prime Minister, the President of the Privy Council, the President of the Treasury Board, the various secretaries of state and ministers without portfolio. It does not include any remuneration received for allowances or for working nonstandard hours, extra duty or holiday pay, retroactive salaries, severance pay or bilingual bonus.

##### 0102 Civilian Regular Time Parttime, Seasonal and Casual

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

##### 0103 Civilian Premium Pay for Work During Nonstandard Hours or Other Reasons

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

##### 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.

##### 0105 Civilian Overtime (for Additional Hours)

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

##### 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.

##### 0107 Civilian Severance Pay and Termination Benefits

Special remuneration paid to civilian personnel at the time of termination of employment and/or due to a special program encouraging departure before age of retirement. This includes all payments to civilian employees for termination benefits under the Early Retirement Incentive (ERI) and Early Departure Incentive (EDI) programs.

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### 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).

### 0111 Civilian Retroactive Current Fiscal Year

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

### 0112 Civilian Pay Equity

### 0113 Other Salaries and Wages

Salaries and wages not included in objects 0101 to 0111, and 0114 to 0119.

### 0114 Royal Canadian Mounted Police (RCMP) Members Overtime

Remuneration paid to Royal Canadian Mounted Police (RCMP) members for working time that is additional to the normal hours worked.

*Department Specific*

030

Royal Canadian Mounted Police

### 0115 Military and Royal Canadian Mounted Police (RCMP) Members Regular Time

Basic salaries and wages for regular time worked by all military and Royal Canadian Mounted Police (RCMP) members for continuing employment. It does not include any remuneration received for allowances or for working nonstandard hours, extra duty or holiday pay, retroactive salaries, or severance pay.

*Department Specific*

018

National Defence

030

Royal Canadian Mounted Police

### 0117 Military and Royal Canadian Mounted Police (RCMP) Members Retroactive Current Fiscal Year

Retroactive salaries and wages including overtime paid to military and Royal Canadian Mounted Police (RCMP) members for earnings related to the current and previous fiscal years.

*Department Specific*

018

National Defence

030

Royal Canadian Mounted Police

### 0118 Military and Royal Canadian Mounted Police (RCMP) Members Holiday Pay in Lieu of Leave

Remuneration paid to military and Royal Canadian Mounted Police (RCMP) members in lieu of or to compensate for annual vacation leave or statutory holidays.

*Department Specific*

018

National Defence

030

Royal Canadian Mounted Police

### 0119 Military and Royal Canadian Mounted Police (RCMP) Members Severance Pay and Termination Benefits

Special remuneration paid to military and Royal Canadian Mounted Police (RCMP) members at the time of the termination of their employment and due to a special program encouraging departure before age of retirement. This includes all payments to military and Royal Canadian Mounted Police (RCMP) members for termination benefits under the Early Retirement Incentive (ERI) and Early Departure Incentive (EDI) programs.

*Department Specific*

018

National Defence

030

Royal Canadian Mounted Police



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

### 012 ALLOWANCES AND OTHER BENEFITS

#### 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. It also includes the statutory motor car allowances of all ministers, including that of the Prime Minister, the President of the Privy Council, the President of the Treasury Board, the various secretaries of state and ministers without portfolio.

#### 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 which is additional to their regular employment.

#### 0122 Civilian Pay Equity Allowances

#### 0123 Civilian Pay Equity Interest

#### 0124 Civilian Foreign Service Allowance

Remuneration paid as an allowance in accordance with a collective agreement or with the Terms and Conditions of Employment to compensate civilian personnel for foreign service.

#### 0125 Civilian Isolated Post 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 and Government Housing Directive, a collective bargaining agreement, or the Terms and Conditions of Employment.

#### 0126 Other Civilian Allowances and Benefits

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 objects 0120 to 0125 inclusive.

#### 0127 Military and Royal Canadian Mounted Police (RCMP) Members Allowances and Benefits

Remuneration paid to military and Royal Canadian Mounted Police (RCMP) members for all types of allowances and benefits in accordance with the relevant terms and conditions of employment.

##### *Department Specific*

018	National Defence
030	Royal Canadian Mounted Police

### 016 EMPLOYER CONTRIBUTIONS

#### 0160 Employer Contribution to Public Service Superannuation Account (PSSA) Current

#### 0161 Employer Contribution to Public Service Superannuation Account(PSSA), Actuarial Deficiency

##### *Department Specific*

056	Treasury Board Secretariat
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#### 0162 Employer Contribution to Public Service Death Benefit Account

#### 0164 Employer Contribution to the Canadian Forces Superannuation Account Current

##### *Department Specific*

018	National Defence
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#### 0165 Employer Contribution to the Canadian Forces Superannuation Account Actuarial Deficiency

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

### *Department Specific*

018 National Defence

0166 Employer Contribution to Canadian Forces Supplementary Death Benefit under Part II

### *Department Specific*

018 National Defence

0167 Employer Contribution to Retirement Compensation Arrangements Account

0168 Employer Contribution to the Royal Canadian Mounted Police (RCMP) Superannuation Account Actuarial Deficiency

### *Department Specific*

030 Royal Canadian Mounted Police

0169 Employer Contribution to Employment Insurance

0170 Employer Contribution to Royal Canadian Mounted Police (RCMP) Superannuation Account

### *Department Specific*

030 Royal Canadian Mounted Police

0171 Employer Contribution to Members of Parliament Retirement Allowance Account

### *Department Specific*

067 House of Commons

009 Senate

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

### *Department Specific*

056 Treasury Board Secretariat

0188 Return of Pension Contributions Charged to Expenses

### **02 TRANSPORTATION AND TELECOMMUNICATIONS**

All travelling and transportation expenses of government employees and nongovernment employees, the postage, transportation of goods, and relocation expenses as well as the cost of telecommunications services and courier services.

### *Notes:*

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

1. This Standard Object should be used when a travel agency invoices the government for travel expenditures. However, when a contractor invoices the government for labour and travel, the total expenditure should be charged to Standard Object 04.

2. The initial delivery cost on a purchase is included in the Standard Object covering the cost of the purchase itself.

### **020 TRAVEL AND RELOCATION**

#### **0201 Travel Public Servants**

Travel expenditures of public servants. It includes the transportation of people by air, rail and sea transport services, bus, taxi and air taxi. It includes highways and tolls for access to highway. It also includes food and accommodation services such as hotel, motel and boarding house services; meal and food catering services; food and/or accommodation support services.

#### **0202 Travel Nonpublic Servants**

Travel expenditures of nonpublic servants including ministers and their staff. It includes the transportation of people by air, rail, sea, bus, taxi and air taxi, as well as food and accommodation services such as hotel, motel and boarding house services; meal and food catering services; food and/or accommodation support services.

#### **0207 Employee Relocation in Canada**

Expenditures for employee relocation in Canada, such as those for transportation of persons, or personal goods, and for accommodation, meals, etc.

#### **0208 Employee Relocation Outside Canada and/or Return**

Expenditures for the relocation of employees to or from outside Canada. It includes the transportation of persons or their personal goods, accommodation, meals, etc.

### **021 POSTAGE, FREIGHT, EXPRESS, AND CARTAGE**

#### **0210 Transportation of Things not Elsewhere Specified**

Freight and cargo services such as trucking, and forwarding services, air, bus transport services, rail and water transportation, packaging and crating services. Expenditures for delivery on the initial purchase of goods are included in the same object as the goods.

#### **0212 Postage and Parcel Post**

Postage and parcel post expenditures paid to Canada Post Corporation.

#### **0213 Courier Services**

Expenditures for courier services including air, rail and bus express, and express messenger services including Canada Post Corporation's Priority Post service. It excludes amounts paid to Canada Post Corporation for postage or parcel post.

### **022 TELECOMMUNICATION SERVICES**

Expenditures for leased telecommunications services. It excludes charges for equipment not directly associated with the provision of these services. When identifying the kind of service received, i.e. voice, data (messagecomputer), imagevideo, the supplier's description should be used, e.g., voice grade lines conditioned and supplied for the transmission of data should be considered as data services.

Telecommunications Common Carriers are owners and operators of telecommunications transmission facilities providing services to the general public. This group includes the member companies of Telecom Canada, Telesat Canada and Teleglobe Canada as well as other local telephone companies.

*Notes:*

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

1. Equipment charges should be allocated as follows:

Rental of telecommunication equipment objects 0520 to 0523.

Repair of telecommunication equipment object 0669.

### 0220 Telephone and Other Voice Services (Excluding Enhanced Telecommunications Services)

Charges for telecommunications voice services charged by common carriers, such as local telephone service, long distance service, cellular and mobile telephone service, teleconferences, Wide Area Telephone Service (WATS) or 800 services, Zenith services, telephone directories, local circuits, dedicated intercity circuits and credit card services. It includes line, equipment and usage charges directly associated with providing these services, as well as installation and relocation charges, but excludes equipment purchased or rented from a third party. It excludes enhanced voice services such as voice messaging service.

Notes:

1. Charges from other telecommunications service providers will be included under object 0227.

2. Expenditures for enhanced telecommunications services from common carriers will be included under object 0222.

### 0221 Basic Data Communications Services (Excluding Enhanced Telecommunications Services)

Charges for basic data communications services from telecommunications common carriers. It includes lines, equipment, access, and usage charges, installation, relocation and directory charges, but excludes equipment purchased or rented from a third party. It excludes nonvoice enhanced services such as electronic mail service.

Notes:

1. Charges from other telecommunications service providers will be included under object 0227.

2. Expenditures for enhanced telecommunications services from telecommunications common carriers will be reported under object 0222.

### 0222 Enhanced Telecommunications Services

Charges for enhanced telecommunications services from telecommunications common carriers. It includes charges for electronic messaging services, voice messaging service, electronic document exchange services, facsimile network services, etc.

**Note:**

1. Charges from other telecommunications service providers will be included under object 0226 and 0227.

### 0223 Digital Channel Communications Services for the Combined Transmission of Digitized Voice and Nonvoice Traffic

Charges for leased local and intercity digital trunks used for the combined transmission of both voice and nonvoice traffic for example DS0/DS1(T1) service from telecommunications common carriers. It includes expenditures for the multiplexing, digitization, and concentration of signals if provided as a part of the service.

**Note:**

1. Charges from other telecommunications service providers will be included under object 0227.

### 0226 Data Communications Services (Including All Nonvoice Telecommunications Services)

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

Charges for all leased nonvoice telecommunications services from other telecommunications services providers. It includes messagetext and computer communications services, videoimage communications services, and internet links. It also includes enhanced nonvoice services provided by other telecommunications service providers.

### 0227 Other Communications Services

Charges for all leased telecommunications services not elsewhere specified from other telecommunications service providers. It includes telephone and other voice services including enhanced voice telecommunications services.

### **03 INFORMATION**

### **030 ADVERTISING SERVICES**

#### 0301 Advertising Services

All advertising services, including:

a) acquisition, through advertising agencies or directly, of space or time in print or broadcast media, or other mass media such as outdoor posters, billboards and car cards;

b) advertising research and creative work services, including consultants and agencies not classified in other objects.

### **031 PUBLISHING SERVICES**

#### 0311 Publishing Services

Services acquired for the marketing, distribution and sale of publications sponsored by the department. It excludes any printing services for these publications but includes amounts for coproduction arrangements.

### **032 PRINTING SERVICES**

#### 0321 Printing Services

Printing, duplicating, photocopying, technical and advisory. It includes charges for computerized text processing and mass transmission of printed material.

### **033 EXPOSITION AND RELATED SERVICES**

#### 0331 Exposition Services

Exposition services for exhibitions and displays. It includes amounts for coproduction arrangements.

#### 0332 Audiovisual Services

Audiovisual services to support departmental programs, special events and presentations, such as for films, slides, videos, microfilms, etc.

### **034 COMMUNICATIONS RESEARCH SERVICES**

#### 0341 Communications Research Services

Services such as: public environmental research and analysis, marketing research, communications evaluation, (attitude surveys, opinion polls, focus groups, service assessment surveys, media analysis and other activities related to researching and analyzing the public environment).

### **035 COMMUNICATIONS PROFESSIONAL SERVICES**

#### 0351 Communications Professional Services not Elsewhere Specified

Services including public affairs, technical writing, speech writing services, text editing, design of graphics, art work, media relations, media monitoring, etc.

*Note:*

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

Evaluation services are included in object 0341.

### 0352 Public Relations Services

Services including counselling services, communications plans (strategic, operational), external communications, internal communications, public information services, public events, promotional materials (brochures, newsletters, etc.), public relations education and training.

*Note:*

Evaluation services are included in object 0341.

### **04 PROFESSIONAL AND SPECIAL SERVICES**

All professional services performed by individuals or organizations such as payments in the nature of fees, commissions etc. for the services of accountants, lawyers, architects, engineers, scientific analysts, reporters, and translators; teachers; doctors, nurses and other medical personnel; and for management, data processing and other research consultants; and for other technical, professional and other expert assistance. It also includes all other business services not included in standard objects 02, 03, 05 and 06.

### **040 ACCOUNTING SERVICES**

#### 0401 Accounting and Audit Services

Accounting and audit services acquired from suppliers, including financial administration and bookkeeping services, financial control, accounting and audit services, budget control systems, tax studies and other financial and related services.

### **041 LEGAL SERVICES**

#### 0410 Legal Services

Legal services such as legislative services, labour negotiations, patents, copy rights, settlement of estates, drafting of legal documents, etc.

### **042 ENGINEERING AND ARCHITECTURAL SERVICES (INCLUDING RESEARCH)**

#### 0420 Engineering Services not Elsewhere Specified

Engineering services acquired that are not classified under any other object. It includes design, drafting or engineering construction services and also includes services for research and development.

#### 0421 Architectural Services

Architectural services acquired such as architectural design, control and plans, the construction supervision of buildings, and architecture of naval vessels, etc.

#### 0422 Engineering Consultants Construction

Engineering consultants services related to construction such as consultants in civil and mechanical engineering, structural engineering, electrical engineering, design services, drafting and engineering construction services.

#### 0423 Engineering Consultants Other

Engineering consultants services acquired that are not related to construction. It includes consultants in chemical engineering, civil and mechanical engineering, metallurgy and structural engineering, rock core drilling and sampling, including borings and soundings. It also includes services for research and development.

### **043 SCIENTIFIC SERVICES**

#### 0430 Scientific Services

Services acquired for research and development and for;

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

1. Earth and space sciences such as: aeronautics, astronomy, geology, geophysics, oceanography, etc.
2. Energy technology such as: chemical fuels, hydropower, nuclear energy, solar energy, etc.
3. Physics and chemistry such as: acoustics, atoms and molecules, electricity, mechanics, inorganic chemistry, etc.

### 0431 Scientific Consultants

Consultant services acquired through personbased contracts for earth and space sciences, energy technology, and physics and chemistry. It includes services for research and development.

**Note:**

1. A breakdown of these services is included in the description for object 0430.

## **044 TRAINING AND EDUCATIONAL SERVICES**

### 0440 Education Elementary, Secondary, College, University and Special

Training and educational services of nonpublic servants for elementary, secondary, university, college, and special education including vocational services. This includes tuition fees and amounts paid to educational institutions for program materials, correspondence or examination fees.

### 0444 Teachers and Instructors on Contract

Fees paid to teachers or instructors hired on a contract basis by educational institutions owned by the government.

**Note:**

This object presently includes all expenditures pertaining to teachers at Department of National Defence(DND)schools, who are paid through the government pay system.

### 0445 Tuition Fees for Courses Where Employees Take Training on Their Own Time

Tuition fees and related allowable expenses paid on behalf of public servants to high schools, community colleges, universities or other institutions for courses or other formal learning activities. This includes courses taken outside the employees' normal working hours where reimbursement of fees have been authorized.

### 0446 Training Consultants

Services acquired from training consultants, including teachers and instructors on a contract basis by government training institutions for public servants.

### 0447 Tuition Fees and Costs of Attending Courses Including Seminars not Elsewhere Specified

All tuition fees and related costs not elsewhere specified paid on behalf of public servants to high schools, community colleges universities or for attending courses or other formal learning activities including seminars and language courses. Expenditures coded here will normally be for training taken during paid working time.

**Note:**

1. An educational allowance in lieu of salary should be charged to object 0126.

### 0448 Purchase of Training Packages and Courses

The purchase of training packages and courses from various institutions or companies for public servants.

## **045 HEALTH AND WELFARE SERVICES**

### 0450 Hospital Services

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

Private and public hospital patient services including acute, chronic, convalescent, mental and tuberculosis hospital services and ambulatory patient services.

### 0451 Other Health Services not Elsewhere Specified

Other health services not elsewhere specified such as pharmaceutical services, therapeutic and rehabilitative health services, private duty and hospital nursing services, emergency, health care services, chiropractors, osteopaths and optometrists services and prosthetic services.

### 0452 Welfare Services

Welfare services purchased from social and related agencies.

### 0453 Physicians and Surgeons

Services purchased from physicians and surgeons including the services of general practitioners, specialized surgeons and other specialists.

### 0454 Paramedical Personnel

All emergency services purchased from paramedical personnel.

### 0455 Dental Services

All services acquired from a dentist or from a dental hygienist.

## **046 PROTECTION SERVICES**

### 0460 Protection Services

Protection services including those provided by Corps of Commissionaires, security guards, alarm systems, etc.

## **047 INFORMATICS SERVICES**

### 0471 Telecommunications Consultants

Charges for services acquired through personbased contracts for telecommunications management and engineering services. These consultants perform management functions, such as planning, organizing, evaluating and reporting that relate to telecommunications activities, as well as engineering services such as designing, developing and implementing telecommunications equipment, systems and networks.

### 0472 Information Technology Consultants

Services acquired from suppliers through personbased contracts for computer systems management and office systems management. Such consultants provide professional services in systems analysis, design, development, programming and systems integration for business and other automated systems.

## **049 OTHER PROFESSIONAL SERVICES**

### 0491 Management Consulting

Consulting services for financial management, transportation, economic development, environmental planning, public consultation and other consulting services not specifically mentioned in other objects.

### 0492 Research Contracts

Research services acquired in any field, excluding scientific and engineering. It includes an amount paid to a contractor to operate a research and development facility.

#### **Note:**

1. Services for scientific and engineering research should be included within the relevant objects under reporting objects.

### 0493 Interpretation Services



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Services for interpretation services.

### 0494 Translation Services

Services for language translation.

### 0495 Services Related to the Assessment of Potentially Contaminated Sites

Activities related to the completion of steps 1 to 5 of the 10Step Process for Addressing a Contaminated Site (from A Federal Approach to Contaminated Sites)

*Step 1* identification of potentially contaminated sites based on activities (past or current) on or near the site.

*Step 2* assembling and reviewing of all historical information pertaining to the site.

*Step 3* the provision of a preliminary characterization of contamination and site conditions.

*Step 4* the classification of the contaminated site using the CCME National Classification System

*Step 5* the focus on specific areas of concern identified in Step 3 and provision of further indepth investigations and analysis.

### 0496 Services Related to the Remediation of Contaminated Sites

Activities related to the development and application of a planned approach that removes, destroys, contains or otherwise reduces the exposure of contaminants to receptors of concern.

### 0497 Services Related to the Care and Maintenance of Contaminated Sites

Ongoing operational activities at:

- Abandoned or idled mining properties to maintain the structures and infrastructure necessary to prevent contaminant migration, in order to avoid an increase in federal financial liability related to the site;
- Properties where the risk to human health and/or the risk of significant engineering failure are imminent and a risk management strategy is being pursued.

### 0499 Other Professional Services not Elsewhere Specified

All other professional services that are not classified under objects 0351 or 0401 to 0494 inclusive. These services include veterinary services; advisory services in a profession or business related to economics, environmental planning and control, or ecology; actuarial services, and surveying and mapping. The type of professional service will be specified in the departmental line object for expenditures in excess of \$100,000 per year.

## 05 RENTALS

All expenditures for rentals and leasepurchases of all kinds.

### 050 RENTAL OF LAND

#### 0501 Rental of Land

Rental of land without buildings including easements.

### 051 RENTAL OF LAND AND BUILDINGS

#### 0510 Rental of Residential Buildings

Rental of residential buildings. It includes houses, condominiums, apartments, etc.

#### 0511 Rental of Office Buildings

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

Rental of office or administrative buildings.

### 0512 Rental of Industrial and Commercial Buildings

Rental of industrial and commercial buildings. It includes warehouses, parking garages, etc.

### 0513 Rental of Institutional Buildings

Rental of institutional buildings such as schools, hospitals, clinics, firstaid stations, etc.

### 0514 Rental of Other Buildings

Rental of any other buildings not classified by objects 0510 to 0513.

## **052 RENTAL OF INFORMATICS EQUIPMENT**

### 0520 Rental of Voice Communications Equipment

Rental of telephone equipment and systems, telephone components and auxiliary equipment, mobile and cellular radio equipment and systems, paging systems, public address systems, intercommunication systems and communications sound systems. It excludes equipment provided as component of a service supplied by common carriers or other telecommunications service providers.

#### **Notes:**

1. Equipment provided by telecommunications common carriers should be classified under objects 0220 to 0223.
2. Equipment provided by other telecommunications service providers as part of a service should be classified under object 0227.

### 0521 Rental of Data (Message/Text and Computer) Communications Equipment

Rental of data (messagetext and computer) communications terminals and interfaces, messagedata switches and other transmission equipment, word processor switches and related transmission equipment. It excludes rentals of equipment provided as part of a service supplied by common carriers or other telecommunications service providers.

#### **Notes:**

1. Equipment provided by a common carrier should be classified under objects 0221 to 0223.
2. Equipment provided by other telecommunications service providers as part of a service should be classified under object 0227.

### 0522 Rental of Image/Video Communications Equipment

Rental of facsimile, facsimileimage transfer switches, other image transfer equipment including optical character readers associated with communications systems, television, and other video communications equipment. It excludes rentals of equipment provided as part of a service supplied by telecommunications common carriers or other telecommunications service providers.

#### **Notes:**

1. Equipment provided by a common carrier should be classified under objects 0221 to 0223.
2. Equipment provided by other telecommunications service providers as part of a service will be classified under object 0226.

### 0523 Rental of Digital Communications Equipment for Integrated Voice, Data (Message/Text, Computer) and/or Video/Image Communications

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

Expenditures for the rental of digital switches, multiplexers, digitizers, concentrators and digital satellite equipment, etc. used for integrated voice, data or imagevideo communications. It excludes rentals of equipment provided as part of a service supplied by telecommunications common carriers or other telecommunications service providers.

### *Notes:*

1. Equipment provided by telecommunications common carriers will be reported under object 0223.
2. Equipment provided by other telecommunications service providers of a service should be reported under object 0227.

#### 0524 Rental of Computer Software

Rental of computer software, including any related royalties and licenses.

#### 0525 Rental of Computer Equipment

Rental from suppliers of all components of computers, other than software, which are an integral part of a computer system, such as the central processing unit, peripherals, printers, data entry, data capture and storage devices. It includes the rental of workstations, microcomputers, portable computers and terminals.

### *Notes:*

1. Rental of word processors on message networks should be included under object 0521.
2. Rental of computer software should be included under object 0524

### **053 RENTAL OF MACHINERY, OFFICE FURNITURE & FIXTURES, & OTHER EQUIPMENT**

#### 0533 Rental of Machinery, Office Furniture and Fixtures and Other Equipment

Rental of all types of equipment, machinery, furniture and fixtures other than informatics equipment. This includes the rental of conveying, elevating and materials handling equipment, construction equipment, maintenance equipment, mechanical and hydraulic power transmission equipment, various machinery, etc.

### **054 RENTAL OF MOTOR AND OTHER VEHICLES**

#### 0540 Rental of Motor and Other Vehicles

Rental of all types of motor and other vehicles such as automobiles, trucks, etc.

### *Note:*

Car rentals by employees who are on travel status should be charged to the relevant objects in Standard Object 02.

### **055 CAPITAL LEASE PURCHASES**

#### 0555 Capital Lease Purchase of All Types of Assets

Leasepurchase of office or administrative buildings including the related land where the lease transfers substantially all the benefits and risks of ownership to the Government.

### *Note:*

This object differs from objet 0511 in that the rentals included therein are as a result of an operating lease.

### **056 RENTAL OF AIRCRAFT AND SHIPS**

#### 0561 Rental of Aircraft

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

Rental of fixed wing or rotary wing aircraft such as helicopters, passenger aircraft, cargo aircraft, etc.

### 0566 Rental of Ships

Rental of all types of ships and boats.

### 057 **RENTAL OTHER**

#### 0570 Rental Other

Any other type of rental not classified in objects 0501 to 0566. This includes rentals of engineering works.

### 06 **PURCHASED REPAIR AND MAINTENANCE**

### 060 **REPAIR OF ENGINEERING WORKS**

All repairs and upkeep to engineering works such as marine installations, roads, highways, airports runways, waterworks and sewage systems, etc.

#### **Note:**

1.The extension, improvement or replacement of engineering works will be coded to objects of Standard Object 08.

#### 0601 Marine Installations

Repair and maintenance of all marine installations, including docks, wharves, piers, breakwaters, dredging and piledriving, canals, dykes, retaining walls, embankments and riprapping.

#### 0607 Highways, Roads and Streets

Repair and maintenance of highways, roads and streets including repairs involving grading, scraping, oiling and filling as well as parking lot, sidewalks and paths.

#### 0608 Runways, Landing Fields and Tarmac

Repair and maintenance of airfields such as to runways, landing fields and tarmac.

#### 0611 Waterworks and Sewage Systems

Repair and maintenance to water works such as water mains and hydrants and sewage systems, pumping systems and water storage tanks.

#### 0619 Electric Power Installations

Repair and maintenance to power transmission and distribution lines.

#### 0628 Other Engineering Works

Repair and maintenance of any other engineering works not specified in objects 0601 to 0619 inclusive. Such works include incinerators, tunnels and subways, mine shafts, swimming pools, tennis courts, and outdoor recreation facilities, railway, telephone or telegraph facilities, fences, snowsheds, signs, guardrails, gas and oil facilities, bridges, culverts, dams, reservoirs, electric power construction, parks, etc.

### 063 **REPAIR OF BUILDINGS**

All repairs and upkeep to various types of buildings such as administrative, commercial, institutional, residential, etc.

#### **Note:**

1.The extension, improvement or replacement of buildings will be coded to objects of Standard Object 08.

#### 0630 Office Buildings

Repair to office buildings, including post offices and customs buildings.

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### 0634 Commercial Buildings

Repair to commercial buildings. Such buildings include stores, grain elevators, theatres, arenas, amusement and recreational buildings, garages and service stations, laundries, dry cleaning establishments, warehouses, storehouses, refrigerated storage etc.

### 0635 Industrial Buildings

Repair to industrial buildings, including factories, plants, workshops, food canneries, smelters, railway stations, mine buildings, and water and fuel stations.

### 0639 Institutional Buildings

Repair to any institutional buildings. Such buildings include churches, courthouses, jails, and penitentiaries, libraries, orphanages and homes for the aged; hospitals, sanatoria, clinics, firstaid stations, schools and other educational buildings.

### 0640 Buildings and/or Installations for Telecommunications, Computers and/or Electronic/Automated Office Systems

Repair and maintenance of buildings, installations and other facilities, which are dedicated to telecommunications, computers or electronic/automated office systems. Such installations include telephone exchanges; broadcasting, radio and television relay and booster stations; data centres; and text/word processing centres.

#### *Note:*

Repair of buildings, that are not completely dedicated to telecommunication, computers or automated office systems facilities, will be classified under the object that describes the type of building, e.g. object 0630 should be used for repairs to office buildings.

### 0645 Other Buildings

Repair to any types of buildings not specified in objects 0630 to 0640 inclusive and object 0646. Such buildings include farm buildings, bunk houses and dormitories, bush depots and camps, aircraft hangars, armouries, barracks and drill halls, passenger terminals such as air, bus, boat, etc. and laboratories.

### 0646 Residential Buildings

Repair to residential buildings such as houses and apartments. It excludes repairs to barracks.

#### *Note:*

Repairs to barracks should be included in object 0645.

## **065 REPAIR OF MACHINERY AND EQUIPMENT**

All repairs and maintenance to various types of machinery and equipment.

### 0655 Processing Machinery

Repair and maintenance to any machinery classified in chapters 84 to 85 of the Standard Classification of Goods such as ploughs, barrows, manure spreaders, etc. It includes agricultural and implements machinery and machinery used for mining, oil and gas construction, machine tools, printings, boilers, engines, generators, conveying and elevating equipment etc.

### 0656 Heating, Airconditioning and Refrigeration Equipment

Repair and maintenance of equipment classified in chapter 84 of the Standard Classification of Goods for heating, airconditioning, and refrigeration equipment.

### 0658 Electric Lighting, Distribution and Control Equipment

Repair and maintenance of equipment classified in chapters 85 and 94 of the Standard Classification of Goods for electric lighting, distribution, and control equipment.

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

### 0660 Measuring, Controlling, Laboratory, Medical and Optical Instruments, Apparatus and Accessories

Repair and maintenance to measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories excluding Xray equipment. The type of equipment is classified in chapter 90 of the Standard Classification of Goods.

**Note:**

Xray equipment should be included in object 0665.

### 0665 Other Equipment

Repair and maintenance to any equipment not specified in objects 0656 to 0660 inclusive, and which are classified in various chapters excluding 85 of the Standard Classification of Goods. It includes service industry equipment, vending machines, lawn mowers, and Xray and related equipment, safety and sanitation equipment, alarm and signal systems, other electric equipment and appliances, and office, household and special purpose furniture and fixtures.

### 0669 Telecommunications Equipment

Repair and maintenance of voice communicating, message and data/computer communication equipment, including modems, image and video communicating equipment, transmission equipment and other communication equipment classified in chapter 85 of the Standard Classification of Goods.

### 0670 Computer Equipment Hardware and Software

Repair and maintenance of all the hardware and software components of computers that are an integral part of a computer system, including the central processing unit, peripherals, terminals, printers, data entry, data capture and storage devices. It also includes the repair and maintenance of workstations, microcomputers, portable computers and terminals.

**Notes:**

1. These computers include userprogrammable word processors, and personal and micro computers but exclude word processors connected to a message network.

2. Repairs and maintenance of words processors connected to a message network should be included in object 0669.

### 0671 Other Office Equipment

Repair and maintenance of office equipment such as electronic accounting machines, calculators, word processors, typewriters, composing, micrographics, reproducing machines and photocopiers. Also included is the repair and maintenance of all office machines and equipment not elsewhere classified. Such nonelectronic or nonautomated equipment includes adding machines, calculators, cash registers, typewriters, dictaphones, tape recorders and reproducing machines. It excludes the repair of office furniture and fixtures.

**Note:**

The repair of office furniture and fixtures should be included in object 0665.

### 0675 Ships and Boats

Repair and maintenance of ships and boats classified in chapter 89 of the Standard Classification of Goods such as cargo ships, warships, passenger ships, ferries, marine engines, etc.

### 0676 Aircraft

Repair and maintenance of aircrafts classified in chapter 88 of the Standard Classification of Goods such as fixed wing or rotary wing aircraft, engines, equipment, etc.

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### 0681 Road Motor Vehicles Military

Repair and maintenance of military road motor vehicles classified in chapter 87 of the Standard Classification of Goods such as trucks, trailers, etc.

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National Defence

### 0682 Road Motor Vehicles Nonmilitary

Repair and maintenance of road motor vehicles classified in chapter 87 of the Standard Classification of Goods such as passenger automobiles, buses, trucks trailers, engines, etc.

### 0683 Miscellaneous Vehicles

Repair and maintenance of any other vehicles not specified in objects 0681 and 0682. It includes railway rolling stock, bicycles, agricultural tractors, etc. The types of miscellaneous vehicles are classified in chapters 84, 86, 87 and 89 of the Standard Classification of Goods.

## **07 UTILITIES (STANDARD OBJECT 07)**

### **070 UTILITY SERVICES**

Utility services may be provided by the public sector or the private sector and includes the supplying of electrical energy, natural gas, sewer, water, waste disposal and other similar utility services.

#### 0701 Electricity

Expenditures related to the supply of electrical power.

#### 0702 Natural Gas

Expenditures related to the supply of natural gas.

#### 0703 Sewer and Water

Expenditures related to the provision of sewer services and the supply of potable water.

#### 0705 Waste Disposal

Expenditures related to the collection and disposal of waste(e.g. garbage, rubbish, trash, recycable materials, etc).

#### 0709 Other Utility Services

Other utility services, not specified in objects 0701 to 0703, and 0705 (e.g. steam heat, municipal snow removal,etc...)

## **08 OTHER SERVICES (STANDARD OBJECT 04)**

The reporting object "Other Services" is intended to cover all contractual services purchased that do not specifically pertain to the contractual services identified in standard objects 02, 03, 05 or 06.

### **081 NONPROFESSIONAL CONTRACTED SERVICES**

#### 0811 Contracted Building Cleaning

Cleaning services for buildings such as offices, institutions, and residences, etc.

#### 0812 Computer Services

Computer services, including the use of facilities management services, shared processing services, disaster recovery services, data entry services, text processing services and any other special computer services.

#### **Notes:**

1. Rental of software should be included under object 0524.

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2. Computer professional consulting services should be included in object 0472.

### 0813 Temporary Help Services

Temporary help services acquired for general office help, secretarial, stenographic, technical or other temporary help, etc.

### 0815 Collection Agency Fees and Charges

Fees and charges paid to collection agencies for mercantile credit reporting and collecting amounts owed to the government.

### 0816 Service Provider Fees Related to Loan Administration

### 0819 Nonprofessional Personal Service Contracts not Elsewhere Specified

Any nonprofessional personal services which cannot be classified elsewhere in Standard Object 04 such as shoe repairs, tailoring, technical writing services, cultural or recreational services, etc.

## 082 SPECIAL FEES AND SERVICES

### 0821 Membership Fees

Amounts paid for membership fees. Membership fees include payments for corporate, departmental, agency and individual memberships, registrations and licensing with accredited boards, associations, societies and similar organizations. (Personnel Component, Employee Services Volume, Ch. 61).

### 0822 Hospitality

Various expenditures for hospitality made only when it will facilitate the business of the government of Canada or when it is considered essential as a matter of courtesy. These expenditures include such items as receptions, meals, refreshments, accommodations, live entertainment and related services, tours, theatre, tickets, etc.

#### *Notes:*

1. The policy on hospitality is described in the Personnel Management Component, Employee Services Volume, Ch 71.

2. It excludes travel expenses incurred while bringing visitors to Canada or for travel within Canada by nonpublic servants. Such amounts should be charged to object 0202.

### 0823 Conference Fees

Amounts paid for conference fees. A conference includes a congress, convention, briefing seminar or other formal gathering in one location where participants discuss, contribute to or are informed about matters of common interest. Only fees for attendees who are participating directly in the conference program or representing the department in an official capacity should be coded here. Fees for other conference attendees should be coded under object 0447.

#### *Note:*

This object excludes fees for all attendees at training seminars and courses where the primary purpose is to enable participants to maintain or acquire skills or knowledge. Such amounts are to be included in object 0447.

## 085 OTHER BUSINESS SERVICES

### 0851 Banking Services

All banking and trust company services including fees for processing credit card sales.

### 0852 Real Estate Services

Real estate services such as brokerage charges for buying and selling of properties, renting properties, etc.



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

### 0853 Provincial Administration of Public Service and Merchant Seamen Compensation Legislation

Amounts paid to the provincial workmen's compensation boards to cover administrative expenses for handling claims made by federal government employees.

*Department Specific*

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Human Resources and Skills Development

### 0854 Motor Vehicle Licences

All amounts paid for motor vehicle licenses.

### 0855 Acquisition and Contract Charges

Represents the fees associated with acquisitions and or contracts.

### 0856 Provincial/Territorial Administrative Costs

Administrative costs paid by the Federal Government to Provinces or Territories in accordance with an agreement between the two levels of Government.

### 0859 Other Business Services not Elsewhere Specified

Business services which cannot be classified under any other object under the object 'Other Services' in standard object 04. It includes forestry, agricultural, and surveying and mapping services not classified elsewhere, and services such as real estate, technical writing, court reporting, library, cultural and recreational, photography services, storage and warehousing, laundry, dry cleaning, race track services, etc. It excludes printing services as well as printed matter or publications. For expenditures in excess of \$250,000 per year, the type of business service acquired will be specified in the departmental line object.

*Notes:*

1. Printing or publishing services will be classified in standard object 03, while those for printed matter or publications will be classified in standard object 07.

## **089 OTHER SERVICES**

### 0891 Personal Services

Personal services including amounts paid for funeral services, cemetery charges, tailoring, hair cuts, custodial care, etc.

### 0892 Recreational Services

Recreational services including amounts paid for entertaining troops.

# 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

Various live animals as well as the food they eat, such as seeds, grains, and food by products are to be included here. These are described in chapters 01, 12 and 23 of the Standard Classification of Goods.

#### 1112 Meat, Fish and Their Preparations

Meat from various animals as well as fish, crustaceans, and preparations related thereto are to be included as described in chapters 02, 03 and 16 of the Standard Classification of Goods.

#### 1113 Dairy Products and Other Animal Products

This includes milk, cream, butter, cheeses, honey and eggs included in chapter 4 of the Standard Classification of Goods.

#### 1114 Vegetables and Fruits, Edible Products, Fats and Preparations

All types of vegetables, fruits, nuts, animal or vegetable fats and oils and preparations of vegetables, fruits or nuts are included in this object and in chapters 07, 08, 15 and 20 of the Standard Classification of Goods.

#### 1115 Miscellaneous Food, Food Materials and Food Preparations, Including Beverages and Tobacco

All miscellaneous foods, food materials, food preparations, sugar and sugar preparations classified in chapters 05, 06, 09, 10, 11, 12, 13, 14, 17, 18, 19, 21 and 24 in the Standard Classification of Goods. It includes soups, infant foods, baking powder, pectin, coffee and tea substitutes, food seasonings, sugar, cocoa, coffee, tea, and spices, other cereals and their preparations, vegetables, beverages and tobacco, etc.

## 112 MINERAL PRODUCTS

#### 1121 Salt, Sulphur, Ores, Earth and Stone

All mineral products included in chapters 25 and 26 of the Standard Classification of Goods, such as salt, sulphur, earth and stone, plastering materials, lime and cement, ores, slag and ash.

#### 1122 Gasoline

All gasoline products classified under heading 10 of chapter 27 of the Standard Classification of Goods. It includes aviation and motor gasoline.

#### 1123 Aviation Fuel

All aviation fuel classified in heading 10 of chapter 27 of the Standard Classification of Goods. It includes aviation turbine fuel.

#### 1124 Diesel Fuel

All diesel and related fuels classified in part of heading 10 of chapter 27 of the Standard Classification of Goods. It includes diesel oil, kerosene and stove oil (fuel oil no. 1).

#### 1125 Light Fuel Oil

All light fuel oil classified in part of heading 10 of chapter 27 of the Standard Classification of Goods. It includes furnace or heating oil (fuel no. 2) and light fuel oil (fuel oil no. 3).

#### 1126 Heavy Fuel Oil

All fuel oil classified in heading 10 of chapter 27 of Standard Classification of Goods, other than those covered under objects 1123, 1124 and 1125. It includes heavy fuel oil and fuel oil not elsewhere specified.

#### 1127 Lubricating Fuel and Greases

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

All lubricating oils and greases classified under heading 10 of chapter 27 of the Standard Classification of Goods. It includes lubricating oils and lubricating greases.

### 1128 Other Mineral Fuels, Oils and Products

All petroleum and coal products except for fuel oil, gasoline, and lubricating oils and greases. It specifically includes all products classified in all sections other than heading 10 of chapter 27 of the Standard Classification of Goods. It includes crude petroleum, coke of petroleum and coal, coal refined and manufactured gas (such as natural or propane gas), and other petroleum and coal products except those included in chemical products.

## 113 CHEMICAL PRODUCTS

### 1130 Inorganic and Organic Chemicals, Including Plastics, Rubber and Products, and Excluding Tires and Tubes

Expenditures for inorganic and organic chemicals and related products as well as plastics and rubber articles classified in chapters 28, 29, 39 and 40 of the Standard Classification of Goods.

### 1132 Pharmaceutical and Other Medicinal Products

Expenditures for medicament and pharmaceutical products. These are classified in chapter 30 of the Standard Classification of Goods.

### 1133 Explosives, Pyrotechnic Products, etc.

Propellant powders, prepared explosives, safety fuses and matches as described in chapter 36 of the Standard Classification of Goods.

### 1134 Photographic or Cinematography Goods

Photographic film and supplies classified in chapter 37 of the Standard Classification of Goods such as photographic films, and photographic paper.

### 1139 Miscellaneous Chemical Products

All other chemical products not included in objects 1130 to 1134. These materials are classified in chapters 31 to 35 and 38 of the Standard Classification of Goods and includes fertilisers, dyes, soaps, perfumes, glues and other chemical products.

## 114 WOOD, PAPER AND WOOD PRODUCTS

### 1141 Wood and Articles of Wood

All wood fabricated materials classified in chapters 44 to 46 of the Standard Classification of Goods. It includes wood, pulp and articles of wood, charcoal, cork and articles of cork, straw, esparato and other plaiting materials.

### 1142 Paper and Paperboard

Expenditures for paper and paperboard classified in chapter 48 of the Standard Classification of Goods.

### 1143 Printed Matter, Including Books, Newspapers, Pictures, Manuscripts and Forms

Printed matter products classified in chapter 49 of the Standard Classification of Goods such as subscriptions, newspapers, magazines, periodicals, books, pamphlets, maps, advertising matter and other printed matter. It includes textbooks, photographs, picture cards, printed music, bank notes, bonds, printed envelopes, accounting record books, labels, blueprints, plans, printed forms, transparencies, CD ROM disks, etc.

#### *Note:*

Printing services, including duplicating and photocopying, should be included in object 0321.

## 115 PERSONAL GOODS

### 1151 Uniforms

All uniforms classified in chapters 61 or 62 of the Standard Classification of Goods. It includes military and nonmilitary uniforms, nurses' uniforms, athletic uniforms and ritual uniforms.

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

### 1152 Other Clothing

All clothing other than uniforms classified in chapters 61 to 63 of the Standard Classification of Goods. It includes underwear, sleepwear, outerwear, hosiery, headwear, fur goods, safety clothing, etc.

### 1153 Footwear

Expenditures for footwear classified in chapter 64 of the Standard Classification of Goods included in personal goods.

### 1159 Miscellaneous Textiles, Headgear, Umbrellas, etc.

All items classified in chapters 50 to 60, 65, 66 and 67 of the Standard Classification of Goods. This includes silk, wool, cotton, carpets, various fabrics, hats and other headgear, umbrellas as well as prepared articles using human hair.

## **116 METALS AND METAL PRODUCTS**

### 1160 Ferrous Metals

Iron and steel and articles of iron and steel classified in chapters 72 and 73 of the Standard Classification of Goods.

### 1161 Nonferrous Metals

Expenditures for copper, nickel, aluminium, lead, zinc, tin and other base metal articles as classified in chapters 74 to 82 of the Standard Classification of Goods.

### 1163 Cutlery

Expenditures for knives and cutting blades, plates, spoons as classified in chapter 82 of the Standard Classification of Goods. Tools and implements should be included in object 1212.

## **117 MISCELLANEOUS GOODS AND PRODUCTS**

### 1171 Medical Supplies, etc.

Expenditures for medical supplies, ophthalmic goods, and orthopaedic appliances. These are classified in chapter 90 of the Standard Classification of Goods.

### 1172 Office and Stationers Supplies

Expenditures for stationery and office supplies and artists' materials. These are classified in various chapters of the Standard Classification of Goods.

### 1173 House Furnishing, excluding Furniture

All house furnishings classified in chapter 94 of the Standard Classification of Goods, such as floor coverings, curtains, bedding, towels, etc.

#### **Note:**

Does not include furniture which is to be included in objects 1231 or 1246.

### 1179 Miscellaneous Manufactured Articles

Miscellaneous products and goods that cannot be classified to any other object in standard object 07. It includes all products classified in chapters 91, 92, 95, 96 and 97 of the Standard Classification of Goods such as clocks and watches, toys, games and sports requisites, musical instruments, and miscellaneous products and all other goods. Musical instruments include pianos, organs and all types of wind, string, percussion and electronic instruments. Miscellaneous products include nonprinted signs and advertising displays such as electric signs, morticians goods, buttons and needles, artificial and ornamental flowers, wreaths, Christmas tree decorations, identification plates and badges, decorations and medals, pyrotechnic articles and fireworks (excluding military), candles, historical artifacts, works of art and collector's items, etc.

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

### *Notes:*

1. Object 1179 is considered as the residual code for all products and goods. Goods that cannot be classified elsewhere are not to be classified under object 3259.

2. Acquisition of products or goods that are purchased as part of the acquisition of buildings, works, machinery or equipment will be coded under the appropriate object under "other" object in standard objects 08 or 09.

### **12 ACQUISITION OF MACHINERY & EQUIPMENT, INCLUDING PARTS AND CONSUMABLE TOOLS (STANDARD OBJECT 09)**

#### *Note:*

The determination of whether the acquisitions are to be capitalized, will comply with the Treasury Board Accounting Standard 3.1 Capital Assets and will be reported using the appropriate financial reporting accounts.

### **121 ACQUISITION OF MACHINERY AND MACHINERY PARTS**

#### 1211 Special Industry Machinery

Expenditures for special industry machinery classified in the relevant areas of chapters 84 and 85 of the Standard Classification of Goods. These include nuclear reactors, boilers, turbines, engines, furnaces, refrigerators as well as other electrical machines. It excludes any amount shown in objects 1219 to 1249.

#### 1212 Tools and Implements

Hand tools including spades, shovels, axes, shears, saws, files, vices, scissors and razors as classified in chapter 82 of the Standard Classification of Objects.

#### *Note:*

Cutlery is to be included in object 1163.

#### 1219 Other Machinery and Parts

Expenditures for any machinery not included in object 1211, including general purpose industrial, and conveying, elevating and material handling equipment. These expenditures are classified in the relevant areas of chapter 84 of the Standard Classification of Goods.

### **122 ACQUISITION OF INFORMATICS EQUIPMENT AND PARTS**

Acquisition of informatics equipment and parts that are listed in chapters 84 and 85 of the Standard Classification of Goods

#### 1221 Voice Communications Equipment

Acquisition of telephone and auxiliary equipment, telephone systems, intercommunication systems, mobile and cellular equipment, radio equipment, radio supporting equipment, radio systems, associated communications security, test, calibration, monitoring and analysis equipment, sound and public address systems and communicating recording equipment.

#### 1222 Data (Message/Text and Computer) Communications Equipment

Acquisition of messagedata terminals and equipment, messagedata switches and other transmission equipment, word processor switches and related transmission equipment, and associated communications security, test, calibration, monitoring and analysis equipment.

#### 1223 Image/Video Equipment

Acquisition of facsimile, image transfer equipment, facsimileimage transfer switches, television, video, associated security, test, calibration, monitoring and analysis equipment, and associated optical character devices.

#### 1224 Digital Communications Equipment for Integrated Voice, Data (Message/Text and Computer) or Image/Video

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

### Communications

Expenditures for the acquisition of digital switches, multiplexers, digitizers, concentrators, fibre optic cables and other digital equipment used for integrated voice, data or imagevideo communications. It includes associated security test calibration, monitoring and analysis equipment.

#### 1225 Telecommunication Equipment Parts

Telecommunications parts, consumables and small items including parts for telephone, radio, message data terminals, transmission equipment, optical and image processing communications, sound recording and video communications.

#### 1226 Computer Equipment Large/Medium Mainframe, Mini

Acquisition of the components of large or medium sized computers, such as the central processing unit of mainframe or minicomputers and any integral parts thereof which are interconnected and programmed to operate as a system. It includes the acquisition of file servers and any other peripherals supporting a computer system as devices to control and transfer information to and from the networked computer(s). It also includes printers, mass storage devices, tape and disc drives, and any other equipment which form part of an integrated computer system or network. It excludes small scale systems such as workstations, personal computers, laptop and other portable computers and terminals which are included under object 1227.

#### 1227 Computer Equipment Small Desktop/Personal/Portable/Keyboard

Acquisition of workstations, microcomputers, laptops and other portable computers, and terminals. Also included is any related peripheral equipment connected to this equipment, such as optical storage devices and any other hardware that is not included under object 1226.

#### 1228 Computer Software

Acquisition of software packages for computers. Such packages may include operating systems, assemblers, compilers, executive routines, interpreters, translators, utility programs and application programs. It includes software packages used on telecommunications networks, and on large, medium and small sized computers.

#### 1229 Computer Equipment Parts

Computer parts, consumables and small items, of all components for computers, such as tapes, discs and other peripherals. It excludes software and consumables such as cards, paper for printers, and ribbons.

#### *Notes:*

1. Cards, paper for printers, and ribbons should be included under object 1172.
2. Software packages should be included under object 1228.

### **123 ACQUISITION OF OFFICE EQUIPMENT AND FURNITURE INCLUDING PARTS**

#### 1231 Office Furniture and Furnishings, Including Parts

Acquisition of office furniture and furnishings classified in chapters 83, 84 and 94 of the Standard Classification of Goods, such as desks, records equipment, bookcases, etc.

#### 1239 Other Office Equipment and Parts

Parts, consumables and small items, for electronic/automated nonprogrammable office systems equipment, such as electronic based accounting machines, calculators, word processors, typewriters, composing, micrographics, reproducing machines and photocopiers. Also included are parts, consumables and small items, for all office equipment, classified in chapter 84 of the Standard Classification of Goods, which are not elsewhere classified. It includes parts, consumables and small items for nonelectronic or nonautomated adding machines, calculators, cash registers, typewriters, dictaphones, tape recorders, and reproducing machines.

### **124 ACQUISITION OF EQUIPMENT AND FURNITURE INCLUDING PARTS**

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

### 1241 Plumbing Equipment and Fittings, Including Parts

Expenditures for plumbing equipment and fittings classified in the relevant parts of chapters 39, 73, 74, 78, 82 and 84 of the Standard Classification of Goods.

### 1242 Electric Lighting, Distribution and Control Equipment and Parts

Expenditures for electric lighting, distribution and control equipment classified in the relevant areas of chapters 85 and 94 of the Standard Classification of Goods.

### 1243 Measuring, Controlling, Laboratory, Medical and Optical Equipment and Parts

Expenditures for measuring, controlling, laboratory, medical and optical instruments classified in chapter 90 of the Standard Classification of Goods.

### 1244 Radar Equipment and Parts

Radar apparatus and parts for aircraft, ships and other. This includes navigational, defence and civilian applications. These items are listed in the relevant area of chapter 85 of the Standard Classification of Goods.

### 1245 Safety and Sanitation Equipment and Parts

Expenditures for safety and sanitation equipment, alarm and signal systems, that are classified in chapters 69 and 73 of the Standard Classification of Goods.

### 1246 Other Furniture and Fixtures Including Parts

Acquisition of furniture and fixtures classified in chapter 94 of the Standard Classification of Goods which is not office furniture and furnishings. It includes household furniture, special purpose furniture, hotel and restaurant fixtures, safes, shelving, lockers, etc.

### 1249 Other Equipment and Parts

Acquisition of any equipment not included in objects 1241 to 1246. Such equipment is classified in chapter 85 and other chapters of the Standard Classification of Goods. It includes Xray and related equipment, heating, air conditioning and refrigeration equipment, electric lighting, distribution and control equipment, electric equipment and appliances, brooms, brushes, nonelectric cleaning equipment, cooking equipment for food, lawn mowers, and service industry equipment.

## ***125 ACQUISITION OF AIRCRAFT AND SHIPS, INCLUDING PARTS***

### 1250 Aircraft

Expenditures for aircraft classified in chapter 88 of the Standard Classification of Goods.

### 1251 Aircraft Parts

Parts such as propellers, rotors, undercarriages, etc. forming aircraft, described in chapter 88 of the Standard Classification of Goods.

### 1252 Mobile Service System

Acquisition of the Space Station Mobile Servicing System by the Canadian Space Agency.

### 1253 Satellite and Spacecraft Acquisition and Parts

Construction of satellite by the Canadian Space Agency.

### 1256 Ships and Boats

Expenditures for ships and boats classified in chapter 89 of the Standard Classification of Goods.

### 1257 Ships and Boats Parts

Expenditures for parts applicable to ships and boats classified in class 89.

## ***126 ACQUISITION OF OTHER VEHICLES AND PARTS***

### 1261 Road Motor Vehicles

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

Expenditures for road motor vehicles for military and nonmilitary purposes classified in chapter 87 of the Standard Classification of Goods.

### 1263 Road Motor Vehicles Parts

Parts and consumables classified in chapter 87 of the Standard Classification of Goods for military and nonmilitary road motor vehicles such as parts for passenger automobiles, buses, trucks, trailers, motorcycles, etc. It excludes tires and tubes.

#### *Note:*

1. Tubes and tires should be included in object 1267.

### 1264 Other Vehicles

Acquisition of vehicles not specifically included in object 1261. Such vehicles are classified in chapters 86 and 87 of the Standard Classification of Goods. It includes railway rolling stock, bicycles, agricultural tractors, etc.

### 1267 Miscellaneous Vehicles Parts, Including Tires and Tubes

Parts and consumables for vehicles that are not included in objects 1261 to 1264. It includes parts classified in chapters 40, 86 and 87 of the Standard Classification of Goods, such as those for railway rolling stock, bicycles, agricultural tractors, rubber tires and tubes, etc.

## **127 ARMS AND AMMUNITION**

### 1271 Weapons (Including Parts)

Expenditures for weapons for defence purposes that are classified in chapter 93 of the Standard Classification of Goods.

### 1273 Munitions and Ammunition

Expenditures for ammunition for defence purposes that are classified in chapter 93 of the Standard Classification of Goods.

## **13 ACQUISITION OF LAND, BUILDINGS AND WORKS (STANDARD OBJECT 08)**

#### *Notes:*

1. Subcategory 13 for Acquisition of Land, Buildings and Works corresponds to all objects previously in standard object 08. This subcategory will continue to be aligned to standard object 08. Within the subcategory there are 4 objects that correspond with the previous ones. No change has been made to these objects other than to change their first 2 digits from "08" to "13".

2. Amounts for the Construction of Land, Buildings and Works should no longer be included in standard objects 08 respectively, unless the assets concerned are acquired in their entirety. Amounts for Own Account Construction where assets are being constructed by a department using its own labour, materials, hired professional services, etc. should be charged to the pertinent object in subcategories 01 to 13 which describes the pertinent type of service or good purchased as part of constructing the asset.

## **130 ACQUISITION OF LAND**

### 1301 Acquisition of Land

Expenditures for acquisition of land.

## **131 ACQUISITION OF ENGINEERING WORKS**

### 1310 Marine Installations

Construction or acquisition of all marine installations and works including docks, wharves, piers, and breakwaters, canals and dykes, retaining walls, embankment, etc.



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

### 1316 Roads, Highways and Airport Runways

Construction or acquisition of roads, highways and airport runways including any grading, scraping, oiling and filling. It includes construction of parking lots, sidewalks and paths.

### 1335 Bridges, Trestles, Culverts, Overpasses and Viaducts

Expenditures for bridges, trestles, culverts, overpasses, and viaducts.

### 1339 Other Engineering Works

Construction and acquisition of any other engineering works not specified in objects 1310 to 1335 inclusive. Such works include incinerators, tunnels and subways, mine shafts, swimming pools, tennis courts, outdoor recreation facilities, and gas and oil facilities and railway, telephone or telegraph installations, park systems, landscaping, fences, watermains, hydrants and services, sewage systems, pumping stations, dams, reservoirs, generating plants, power transmission and distribution lines, etc.

## **134 ACQUISITION OF NONRESIDENTIAL BUILDINGS**

### 1340 Office Buildings

Construction or acquisition of all office buildings, including post offices and customs buildings.

### 1343 Commercial Buildings

Construction or acquisition of all commercial buildings including warehouses, storehouses, refrigerated storage, stores, theatres, arenas, amusement and recreational buildings, grain elevators, laundries, dry cleaning establishments, hotels, clubs, restaurants, cafeterias, garages and service stations.

### 1350 Industrial Buildings

Construction and acquisition of all industrial buildings including factories, plants, workshops, food canneries, and smelters, railway stations, mine stations, water and fuel stations.

### 1356 Schools and Other Educational Buildings

Expenditures for schools and other educational buildings.

### 1357 Hospitals, Sanatoria, Clinics and Firstaid Stations

Expenditures for hospitals, sanatoria, clinics and firstaid stations.

### 1358 Other Institutional Buildings

Construction or acquisition of any institutional buildings not specified in objects 1356 and 1357. It includes churches, jails, courthouses, penitentiaries, libraries, orphanages, homes for the aged.

### 1360 Buildings or Installations for Telecommunications, Computer and/or Office Systems

Construction or acquisition of buildings, installations or other facilities dedicated to telecommunications, computer and/or automated office systems. It includes telephone exchanges and broadcasting, radio and television relay and booster stations. It excludes construction or acquisition of office or general purpose buildings that include these types of equipment, but are not dedicated to them.

#### **Note:**

For office or general purpose buildings that include facilities for these types of equipment, expenditures for their construction or acquisition will be classified under object 1340 or the other relevant object that describes the type of building.

### 1362 Passenger Terminals Air, Bus, Boat and Other

Expenditures for passenger terminals air, bus, boat and other.

### 1363 Armouries, Barracks, Drill Halls, etc.

Expenditures for armouries, barracks, drill halls, etc.

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

### *Department Specific*

018

National Defence

030

Royal Canadian Mounted Police

#### 1364 Laboratories

Expenditures for laboratories.

#### 1369 Other Nonresidential Buildings

Construction or acquisition of any types of buildings not specified in objects 1340 to 1364 inclusive and 1370. Such buildings include farm buildings, bunk houses, dormitories, bush depots, camps and aircraft hangars.

### **137 ACQUISITION OF RESIDENTIAL BUILDINGS**

#### 1370 Residential Buildings

Construction or acquisition of residential buildings such as houses, apartment buildings, condominiums, etc. It excludes barracks.

#### **Note:**

Barracks should be included in object 1363.

## 2 TRANSFER PAYMENTS (STANDARD OBJECT 10)

Transfer payments comprise grants, contributions, and subsidies made by government for which no goods or services are received.

This category includes the major social assistance payments made to persons such as Old Age Security benefits and related allowances, Family Allowances, Veterans' pensions and allowances; subsidies and payments to the provinces and territories under the Constitution Acts, the Federal Provincial Fiscal Arrangements and Federal PostSecondary Education and Health Contribution Act, 1977 and other statutes for medicare, hospital insurance, and official languages and for the Canada Assistance Plan; subsidies and capital assistance to industry; research grants and other assistance towards research carried on by nongovernmental organizations; scholarships; sustaining grants to many national nonprofit organizations; payments to municipalities for grants in lieu of taxes; contributions to international organizations and assessments for membership in such organizations, such as the contribution to the International Food Aid Program and Canada's assessment for membership in the United Nations.

**Note:**

Transfer payments made to other departments should be included in objects 3426 and 3428.

### 20 **TRANSFER PAYMENTS TO PERSONS**

These transfer payments include grants and contributions to persons for old age security pensions, family allowances, fishermen's benefits, etc. Payments to nonprofit organizations include payments to national organizations such as sports organizations, national health or welfare organizations, universities, etc.

### 200 **PAYMENTS TO SENIOR CITIZENS**

Payments to Senior Citizens

#### 2001 Old Age Security Payments

Benefit payments under the Old Age Security Act to all senior citizens over 65 years of age.

**Note:**

This object includes the Guaranteed Income Supplement and the Spouse Allowance.

*Department Specific*

036 Human Resources Development (Social Development)

### 201 **PAYMENTS FOR PENSIONS**

#### 2011 Pensions World Wars I and II

Payment of pensions for disability and death to veterans of World War I and II. These pensions are payable under the Pension Act, the Civilian War Pensions and Allowances Act and various other Acts or Orders.

*Department Specific*

021 Veterans Affairs

#### 2012 War Veterans' Allowances

Payment of allowances to veterans and dependants under the War Veterans Allowance Acts and Part XI of the Civilian War Pensions and Allowances Act.

*Department Specific*

021 Veterans Affairs

#### 2013 Pensions to Former Government Employees not Entitled Under Current Superannuation Acts

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

Pension payments to former government employees that are not authorized under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* or the *Royal Canadian Mounted Police Superannuation Act*.

**Note:**

Pension payments under the Superannuation Acts should be included in object 6030.

2014 Payments to Former Civilians and Uniformed Personnel

Pension payments to former civilians and uniformed personnel who served in the defence force peacetime, in a special duty area, or in the special force in Korea, etc.

2019 Other Payments for Pensions

All other payments for pension or allowances that are not included in objects 2011 to 2014. It excludes payments under the *Public Service Superannuation Act* (PSSA), the *Canadian Forces Superannuation Act* (CFSA) benefits and the *Royal Canadian Mounted Police Superannuation Act* (RCMPSA).

**Note:**

Pension payments under the Superannuation Acts should be included in object 6030.

**202 TRANSFER PAYMENTS TO PROMOTE EMPLOYMENT**

2021 Payments to Older Workers Under the *Labour Adjustments Benefits Act*

Payments under the *Labour Adjustment Benefits Act* to older workers who have been laid off as a result of import competition, industrial restructuring or severe economic disruption.

*Department Specific*

014

Human Resources and Skills Development

2022 Assistance to Persons to Encourage Employment

Payments to persons to encourage employment under programs such as the Innovations Program.

2023 Payments Relating to Improvement and Promotion of Employability of Individuals

Payments under the Human Resources Investment Fund (HRIF), established in 1995. The federal government works in concert with the provinces on designing, implementing and evaluating HRIF interventions.

*Department Specific*

014

Human Resources and Skills Development

036

Human Resources Development (Social Development)

2029 Other Transfer Payments to Persons for Promotion of Employment

Any other nonrecoverable payments to persons for promotion of employment that are not included in objects 2021 to 2024.

**203 OTHER TRANSFER PAYMENTS TO PERSONS**

Other Nonrecoverable Payments

2032 Payments to First Nations and Inuit People

Payments to First Nations and Inuit people under the *Indian Act*, other Acts, Agreements and Treaties.

2035 Assistance to Immigrants and Refugees

Payments to immigrants and refugees to facilitate their settlement in Canada.

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

### *Department Specific*

050

Citizenship and Immigration

#### 2041 Transfer Payments to Persons for Research and Development (Including Scholarships)

Transfer payments to persons such as university professors and students, for any research and development.

#### 2042 Income Support Payments Due to the Collapse of the Atlantic Fishery

Payments to fishermen, plant workers, and trawlermen due to the two year northern cod fishery moratorium.

### *Department Specific*

086

Fisheries and Oceans

036

Human Resources Development (Social Development)

#### 2047 Hepatitis C Assistance

Federal financial assistance to Canadians who were infected by Hepatitis C through the Canadian Blood system between 1986 and 1990.

### *Department Specific*

022

Health

#### 2049 Other Nonrecoverable Payments to Persons

Any other nonrecoverable payments including those to homeowners that are not included in objects 2031 to 2042.

#### **Notes:**

1. For 1998/99 and subsequent years, includes payments to all eligible senior citizens that are not included in object 2001 for expenditures over \$1,000,000 annually.

#### 2.Recoverable Payments and Contingently Recoverable Payments

These payments are considered to be budgetary and cannot be classified as loans or investments because the criteria of selfsufficiency and/or acceptable rate of return cannot be met.

#### **Notes:**

1.An example of a recoverable payment is a case where a contribution payment is made to a person and the person is required by the terms of the agreement to repay it. An example of a contingently recoverable payment is a case where a contribution agreement requires repayment of an amount made available to a person or corporation should that person or corporation reach a certain level of sales.

2.If an amount is recovered in the same year as the original payment was made, the recovery shall be credited to the same object as the original charge. If an amount is recovered in a subsequent fiscal year, it shall be credited to the objects 3581 to 3583 in Standard Object 13, if the recovery can be credited to an appropriation, or to objects 4731, if it is credited to other revenue.

#### 2051 Recoverable Payments to Persons

Budgetary payments that are recoverable but which cannot be considered as loans or investment transactions.

#### 2055 Contingency Recoverable Payments to Persons

Budgetary payments that are considered to be contingently recoverable because the recipient is required by express or implied terms and/or by agreement to repay all or part of the sums paid out if or when certain conditions or events occur.

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

2057 Child Tax Benefit

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

2060 Goods and Services Tax (GST) Credit to Persons

*Department Specific*

122 Canada Revenue Agency (Administered Activities)

### **21 TRANSFER PAYMENTS TO INDUSTRY**

Transfer payments to industry are payments for subsidies and capital assistance to various types of industries such as agriculture, oil and gas, and freight rates. Capital assistance payments are made for research and development, defence, shipbuilding, agriculture, railways, etc.

### **210 AGRICULTURAL SUBSIDIES**

Agricultural Subsidies

2102 Transfer Payments to Industry for the Benefit of Producers Under the *Farm Income Protection Act*.

Payments to producers from the Net Income Stabilization Account (NISA), under the *Farm Income Protection Act*.

*Department Specific*

001 Agriculture and AgriFood

2103 Payments Under Agricultural Income Disaster Assistance (AIDA)

Payments made to farms under the Agricultural Income Disaster Assistance (AIDA) program.

*Department Specific*

001 Agriculture and AgriFood

2104 Payments Under the Farm Safety Adjustment Measures (FSAM)

Payments to producers under the Farm Support and Adjustment Measures (FSAM).

*Department Specific*

001 Agriculture and AgriFood

2105 Cash Flow Enhancement Program for Crop Growers

Payments to growers to improve their cash flow.

*Department Specific*

001 Agriculture and AgriFood

2107 Miscellaneous Agricultural Subsidies

Payments to various recipients for any other agricultural subsidies not included in objects 2102 to 2108.

*Department Specific*

001 Agriculture and AgriFood

2108 Payments to Producers for Commodities Under the *Farm Income Protection Act*

Payments to producers for named agricultural commodities designated by the Governor in Council pursuant to the minimum provisions of the *Farm Income Protection Act*.

*Department Specific*

001 Agriculture and AgriFood

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

**212 OTHER SUBSIDIES TO INDUSTRY**

2120 Other Freight Rate Subsidies to Industry

Payments to railway companies under various freight rate subsidies.

*Department Specific*

040	Canadian Transportation Agency
034	Transport

2122 Steamship Subsidies

Payments to shipowners of subsidies for steamships coastal service.

*Department Specific*

034	Transport
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2125 Assistance to Industry to Encourage Employment

Subsidy payments to industry to encourage employment.

2126 Subsidy Payments to Industry for Research and Development

Subsidy payments to industry for research and development.

2127 Payments to Industry Under Loan Guarantees

All amounts paid to a creditor by the federal government under various loan guarantees, such as payments related to Agent Crown corporations, or made under the *Small Business Loans Act*, the *Canada Student Loans Act*, and other specific legislation and agreements.

**Note:**

Many of the arrangements have two components: an interest subsidy and a guarantee against default. Only the component related to loan guarantee should be coded here. The interest subsidy should be coded as Transfer Payments to the relevant object under Standard Object 10.

2130 Payments for the Confederation Bridge

Subsidy payments for the Confederation Bridge linking the provinces of Prince Edward Island and New Brunswick.

*Department Specific*

034	Transport
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2132 Payments to First Nations and Inuit Corporations

Payments to First Nations and Inuit corporations.

2133 Payments to Financial Institutions Under the *Canada Students Loan Act* and *Canada Student Financial Assistance Act*

Payments to financial institutions relating to student loans in default.

*Department Specific*

014	Human Resources and Skills Development
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2139 Other Nonrecoverable Subsidies to Industry

All other payments to industry for subsidies that are not specifically included in objects 2122 to 2133, 2151 and 2155.

2151 Recoverable Subsidy Payments to Industry

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

Budgetary payments to industry that are recoverable but which cannot be considered as loan or investment transactions.

### 2155 Contingency Recoverable Subsidy Payments to Industry

Budgetary payments to industry that are considered to be contingently recoverable because the recipient is required by express or implied terms and/or by agreement to repay all or part of the sums paid out if or when certain conditions or events occur.

## **217 TRANSFER PAYMENTS FOR CAPITAL ASSISTANCE**

Nonrecoverable Payments

### 2170 Transfer Payments to Industry for Research and Development

Transfer payments to industry for capital assistance for research and development in any field.

### 2171 Transfer Payments to the Defence Industry for Capital Assistance

Transfer payment to defence industries to develop and sustain their technological capability.

### 2174 Payments to Industry Under Industrial and Regional Development

Payments to industries and others for capital assistance in regional and industrial development.

### 2178 Energy Conservation Projects

Payments to businesses for various energy conservation projects such as the Super Energy Efficient Housing Demonstration Program.

#### **Note:**

Payments to consumers should be coded to object 2049.

### 2179 Other Nonrecoverable Transfer Payments to Industry for Capital Assistance

Any other nonrecoverable payments for capital assistance which are not included in objects 2170 to 2178, 2181 and 2185.

### 2181 Recoverable Payments to Industry for Capital Assistance

Budgetary payments for capital assistance that are recoverable but which cannot be considered as loans or investment transactions.

### 2185 Contingency Recoverable Payments to Industry for Capital Assistance

Budgetary payments for capital assistance that are considered to be contingently recoverable because the recipient is required by express or implied terms and/or by agreement to repay all or part of the sums paid out if or when certain conditions or events occur.

## **22 TRANSFER PAYMENTS TO PROVINCES AND TERRITORIES**

Transfer payments to provinces and territories include payments for health insurance and social assistance, payments for education, fiscal transfer payments, etc. Transfer payments to municipalities include grants in lieu of taxes, assistance to encourage employment, etc.

## **220 TRANSFER PAYMENTS TO PROVINCES AND TERRITORIES FOR HEALTH INSURANCE AND SOCIAL ASSISTANCE (INCLUDING PRIOR YEAR ADJUSTMENTS)**

Payments for Health Insurance and Social Assistance

### 2201 *Canada Health Act* Extended Health Care Services

Payments to provinces and territories under the *Federal Provincial Fiscal Arrangement Act, 1977* and the *Canada Health Act* for Extended Health Care Services.



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

### *Department Specific*

006	Finance
022	Health

2209 Other Transfer Payments to Provinces and Territories for Health Insurance and Social Assistance

Any other payments to provinces and territories for health insurance or social assistance that are not specifically included in objects 2201 to 2203.

### **221 TRANSFER PAYMENTS TO PROVINCES AND TERRITORIES FOR EDUCATION**

2211 Postsecondary Education Prior Year Adjustment Payments

Payments to the provinces and territories for postsecondary education under the *Federal Provincial Fiscal Arrangements Act* and *Federal PostSecondary Education and Health Contributions Act, 1977*.

### *Department Specific*

006	Finance
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2212 Payments for Official Languages to Provinces and Territories

Payments to provinces and territories in respect of programs relating to the use of official languages in education under the protocol and bilateral agreements. It includes programs of summer language bursaries and assistance to independent schools and to associations of independent schools.

### *Department Specific*

135	Canadian Heritage
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2214 Alternative payments to provinces under the *Canada Student Financial Assistance Act*

Payments to provinces and territories of interest and liabilities for Guaranteed Loans and Alternative Payments under the *Canada Student Financial Assistance Act*.

### *Department Specific*

014	Human Resources and Skills Development
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2215 Payments to Quebec for Cree and Inuit Education

Payments to the Province of Quebec for the education of the Cree and the Inuit people.

### *Department Specific*

042	Indian Affairs and Northern Development
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2216 Payments to Nonnative Educational Institutions

Transfer payments to provinces and territories for nonnative educational institutions on behalf of native peoples.

### **Note:**

Other payments to nonnative educational institutions (i.e. not to provinces and territories) should be included in object 2621.

2217 Payments to Nonnative School Boards

Transfer payments to provinces and territories for nonnative school boards on behalf of native peoples.

### **Note:**

Other payments to nonnative school boards (i.e. not to provinces and territories) should be included in object 2622.

2219 Other Transfer Payments to Provinces and Territories for Education

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

Any other transfer payments to provinces and territories for education that are not specifically included in object 2211 to 2217.

### 222 FISCAL TRANSFER PAYMENTS

#### 2221 Payments to Provinces and Territories Under Taxation Agreements

Payments to provinces and territories under the *Constitution Act, 1867/1982*, the *Federal Provincial Fiscal Arrangements Act* and the *Federal PostSecondary Education and Health Contributions Act, 1977* and Other Statutory Authorities. The purpose of these payments is to allow all provinces and territories to deliver an acceptable level of services.

*Department Specific*

006 Finance

#### 2222 Public Utilities Income Tax Transfer

Payments to provinces and territories under the *Public Utilities Income Tax Transfer Act*.

*Department Specific*

006 Finance

#### 2223 Statutory Grants to Provinces and Territories (Authorized Under the *Constitution Acts*)

Payments to various provinces and territories made originally under the *British North America Act* (now the *Constitution Acts*). It includes special payments to Newfoundland.

#### **Note:**

The types of payments are described in the *Provincial Subsidies Act*.

*Department Specific*

006 Finance

#### 2232 Canada Health and Social Transfer Payments

Transfer payments to provinces and territories under the Canada Health and Social programs Part V of the *Federal Provincial Fiscal Arrangements Act*.

*Department Specific*

006 Finance

#### 2233 Alternative Payments to Provinces and Territories for Standing Programs

Alternative payments to provinces and territories for standing programs under Part VI of the *Federal Provincial Fiscal Arrangements Act*.

*Department Specific*

006 Finance

#### 2234 Medical Equipment Trust Payments

*Department Specific*

006 Finance

#### 2239 Other Fiscal Transfer Payments to Provinces and Territories

Any other fiscal transfer payments to provinces and territories not specifically included in objects 2221 to 2234.

*Department Specific*

006 Finance

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

**224 OTHER TRANSFER PAYMENTS TO PROVINCES AND TERRITORIES**

2241 Payments to Provinces and Territories for Services to Young Offenders

Transfer payments to provinces and territories in accordance with agreements towards funding the cost of services provided to young offenders under the *Young Offenders Act*.

*Department Specific*

013

Justice

2242 Gross Revenue Insurance Program (GRIP)

Payments to provinces under the Gross Revenue Insurance Program (GRIP) for the grains and oilseeds sector.

*Department Specific*

001

Agriculture and AgriFood

2243 Payments for Legal Aid Systems to Provinces and Territories

Payments to provinces and territories under Legal Aid Agreements to assist in the operation of legal aid systems.

*Department Specific*

013

Justice

2244 Payments for Environmental Projects to Provinces and Territories

Payments to provinces and territories for various environmental projects under the *Canada Water Act*, the *Clean Air Act*, etc.

2245 Crop Insurance Payments to Provinces and Territories

Payments to the provinces under the *Crop Insurance Act* for field crop producer losses.

*Department Specific*

001

Agriculture and AgriFood

2247 Assistance to Provinces and Territories to Encourage Employment

Payments to provinces and territories to encourage employment.

*Department Specific*

014

Human Resources and Skills Development

036

Human Resources Development (Social Development)

2248 Canada Nova Scotia Offshore Revenue Account and Fiscal Equalization Offshore Petroleum Resource Accord

Payments to the Canada/Nova Scotia Offshore Revenue Account and to the Fiscal Equalization Offshore Petroleum Resource Accord.

*Department Specific*

041

Natural Resources

2249 Payments to Provinces and Territories for Provincial Highways, Secondary and Access Roads

Payments to provinces to assist in the construction strengthening and improvement of provincial highways, secondary and access roads.

2250 Transfer Payments to Territories for Operating Expenditures

Payments to the Yukon, Northwest and Nunavut Territories for the delivery of public services.

*Department Specific*

006

Finance

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

- 2251 Payments to Quebec for the Joint Administration Costs of Federal and Provincial Sales Taxes  
Payments to the Province of Quebec for the joint administration costs of federal and provincial sales taxes.
- 2252 Childrens' Allowances Paid to Provinces and Territories  
Transfer payments to provinces and territories relating to children's allowances.
- 2253 Canada/Quebec Accord on Immigration  
Payments to the Province of Quebec for the delivery of settlement services to new immigrants in that province.  
*Department Specific*  
050 Citizenship and Immigration
- 2254 Canada/Newfoundland Development Fund  
Payments to the Canada/Newfoundland Development Fund for infrastructural costs relating to oil and gas.  
*Department Specific*  
041 Natural Resources
- 2255 Payments to Provinces Under Canada Infrastructure Program  
Payments to provinces and territories under the Canada infrastructure program.  
  
The Canada infrastructure program is a tripartite initiative of the federal, provincial and municipal governments to support economic recovery through job creation in critical sectors and to improve local infrastructure necessary for the delivery of quality public services. Broad infrastructure classes for this program include: road, bridge, sewer and water services, community facilities, sports and cultural centres, schools, colleges and universities, and other projects, including innovative technologies.
- 2257 Development Initiatives Paid to Provinces and Territories Under the General Development and Subsidiary Agreements  
Payments to provinces and territories for the development of employment opportunities under the *Regional Development Incentives Act* and the *Industrial and Regional Development Act*.
- 2259 Other Transfer Payments to Provinces and Territories  
Payments to provinces and territories under various acts for any program not specified in objects 2241 to 2257 inclusive.
- 23 ***TRANSFER PAYMENTS TO OR ON BEHALF OF INTERNATIONAL ORGANIZATIONS AND FOREIGN COUNTRIES***  
Transfer payments to international organizations and foreign countries are generally payments for the benefit of recipients in developing countries. These payments include the purchase of goods and services for development assistance, contributions to the North Atlantic Treaty Organization (NATO), payments to promote Canadian export sales, international Food Aid Program, etc.
- 230 ***TRANSFER PAYMENTS FOR DEVELOPMENT ASSISTANCE TO OTHER COUNTRIES***  
Payments for Development Assistance to Other Countries
- 2301 Purchase of Goods for Development Assistance  
Payments to suppliers for goods or commodities for international development assistance under the *Department of External Affairs Act* and the *International Development Continuing Assistance Act*.  
*Department Specific*  
003 Canadian International Development Agency
- 2302 Purchase of Services for Development Assistance

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

Payments to suppliers for services for international development assistance under the *Departmental of External Affairs* and the *International Development Continuing Assistance Act*.

### *Department Specific*

003

Canadian International Development Agency

2303 Payments for Development Assistance to Canadian Nongovernment Organizations

Payments to Canadian nongovernment organizations for the benefit of recipients in developing countries.

2304 Other Payments for Development Assistance to Foreign Countries

Payments for other economic assistance such as mutual aid and direct aid by the Department of National Defence.

### **231 TRANSFER PAYMENTS TO INTERNATIONAL ORGANIZATIONS**

2311 Payments to United Nations and Related Organizations

Payments to the United Nations and related organizations for development assistance.

2312 Contributions to North Atlantic Treaty Organization (NATO) and NATO Related Programs

Payments to North Atlantic Treaty Organization (NATO) and NATO related programs such as NATO military budget, infrastructure, pensions, etc., under the *National Defence Act*.

### *Department Specific*

018

National Defence

2314 Payments to the International Development Association

Payments to the International Development Association in support of assistance programs and projects and for special administrative expenses related thereto.

2315 Payments to International Banks and Financial Institutions

Transfer payments to international development banks and financial institutions.

2319 Payments to Other International Organizations

Payments in the form of grants and contributions to any other international organizations not specifically included in objects 2311 to 2315.

### **232 OTHER TRANSFER PAYMENTS TO OR ON BEHALF OF INTERNATIONAL ORGANIZATIONS AND FOREIGN COUNTRIES**

2321 Transfer Payments to Promote Canadian Export Sales

Payments to persons, groups of persons, councils and associations to promote the development of Canadian export sales.

2322 International Food Aid Program

Food aid payments to international development institutions or international nongovernmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto.

2329 Other Transfer Payments Outside Canada to or on Behalf of International Organizations and Foreign Countries

Any other payments to entities not included in object 2321 or 2322.

### **24 TRANSFER PAYMENTS TO NONPROFIT INSTITUTIONS AND ORGANIZATIONS**

#### **241 TRANSFER PAYMENTS TO UNIVERSITIES**

2411 Payments to Universities in Aid of Research

Payments to universities in aid of research.

2412 Assistance to Encourage Employment

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

Payments to universities for the purpose of providing employment to students.

### 2419 Other Transfer Payments to Universities

Other transfer payments to universities not specifically included in objects 2411 and 2412.

## 242 TRANSFER PAYMENTS TO FIRST NATIONS AND INUIT ORGANIZATIONS

### 2421 Payments to First Nations and Inuit School Boards

Payments to First Nations and Inuit school boards under the *Indian Act*, other Acts, Agreements and Treaties for educational institutions.

#### **Note:**

In 199697 and 199798, these payments were included under object 2083.

#### *Department Specific*

022	Health
042	Indian Affairs and Northern Development

### 2422 Payments to Other First Nations and Inuit Educational Institutions

Payments to First Nations and Inuit under the *Indian Act*, other Acts, Agreements and Treaties for educational institutions.

#### **Note:**

In 199697 and 199798, these payments were included under object 2082.

### 2423 Payments to Other First Nations and Inuit Associations

Payments to First Nations and Inuit associations other than educational institutions under the *Indian Act*, other Acts, Agreements and Treaties.

#### **Notes:**

1. In 199697 and 199798, these payments were included under object 2085.
2. Payments to First Nations and Inuit educational institutions are included in object 2422.

## 243 TRANSFER PAYMENTS TO OTHER NONPROFIT INSTITUTIONS

### 2431 Payments to National Organizations

Payments to various national nonprofit organizations, such as national sports organizations, labour unions, national health or welfare organizations, social services organizations, etc., but excluding First Nation and Inuit associations.

### 2432 Payments to Provincial Nonprofit Organizations

Payments to various provincial nonprofit organizations, such as provincial sports organizations, social services organizations, labour unions, etc.

#### **Note:**

In 199798 and 199697, these payments were included in object 2076.

### 2433 Payments to Local Nonprofit Organizations

Payments to nonprofit local organizations for the purpose of addressing various local needs.

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

**Note:**

In 199798 and 199697, these payments were included in object 2077.

2434 Assistance to Nonprofit Organizations to Encourage Employment

Payments to nonprofit organizations other than universities for the purpose of providing employment to unemployed workers.

2436 Payments for Research and Development to Nonprofit Organizations

Payments for research and development to nonprofit institutions in any field.

2437 Payments for the Environment to Nonprofit Organizations

Payments to nonprofit institutions and organizations for the purpose of improving the quality of the environment such as air, water, land etc.

**Note:**

In 199798 and 199697, these payments were included in object 2075.

*Department Specific*

007	Environment
086	Fisheries and Oceans
042	Indian Affairs and Northern Development
041	Natural Resources
034	Transport

2449 Other Transfer Payments to Nonprofit Institutions

Other payments to nonprofit institutions not specifically included in objects 2431 to 2439.

**26 TRANSFER PAYMENTS TO MUNICIPALITIES AND LOCAL ORGANIZATIONS**

**261 TRANSFER PAYMENTS TO MUNICIPALITIES**

2611 Grants in Lieu of Property Taxes Paid to Municipalities

Grants in lieu of taxes paid to municipalities and other taxing authorities for federal properties pursuant to the *Municipal Grants Act*.

2613 Assistance to Municipalities to Encourage Employment

Assistance to municipalities to encourage employment.

*Department Specific*

014	Human Resources and Skills Development
036	Human Resources Development (Social Development)

2614 Payments to Municipalities Under Canada Infrastructure Program

Payments to municipalities under the Canada infrastructure program. The Canada infrastructure program is a tripartite initiative of the federal, provincial and municipal governments to support economic recovery through job creation in critical sectors and to improve local infrastructure necessary for the delivery of quality public services. Broad infrastructure classes for this program include: road, bridge, sewer and water services, community facilities, sports and cultural centres, schools, colleges and universities, and other projects, including innovative technologies.

2619 Other Transfer Payments to Municipalities

All other payments to municipalities not specifically included in objects 2611 to 2614.

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

**262 TRANSFER PAYMENTS TO OTHER LOCAL ORGANIZATIONS**

2621 Payments to Nonnative Educational Institutions

Payment to nonnative educational institutions on behalf of native peoples.

**Note:**

Transfer payments to provinces and territories for nonnative educational institutions on behalf of native peoples should be included in object 2216.

2622 Payments to Nonnative School Boards

Payments to nonnative school boards on behalf of native peoples.

**Note:**

Transfer payments to provinces and territories for nonnative school boards on behalf of native peoples should be included in object 2217.

**28 REALLOCATION OF TRANSFER PAYMENTS**

**281 REALLOCATION OF TRANSFER PAYMENTS BETWEEN PROGRAMS OR DEPARTMENTS**

2811 Grants in Lieu of Taxes Recovered from Other Departments

Grants in lieu of taxes recovered by Public Works and Government Services Canada (PWGSC) from other government departments.

*Department Specific*

127

Public Works and Government Services

**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 WHOLLYOWNED SUBSIDIARIES

Transfers to Schedule III Part I Corporations and their whollyowned subsidiaries for program expenditures, working capital, operating losses and other purposes specified in various statutes or appropriations.

The following objects have been established to identify transfers to individual corporations.

3001 Atomic Energy of Canada Ltd.

*Department Specific*

041

Natural Resources

3002 Canada Lands Company Limited

*Department Specific*

007

Environment

3003 Canada Mortgage and Housing Corporation

*Department Specific*

091

Canada Mortgage and Housing Corporation (Crown Corporation)

3005 Canadian Commercial Corporation

*Department Specific*

010

International Trade

3006 Cape Breton Development Corporation

*Department Specific*

041

Natural Resources

3007 Defence Construction (1951) Limited

*Department Specific*

127

Public Works and Government Services

3008 Business Development Bank of Canada

*Department Specific*

033

Industry

3009 National Capital Commission

*Department Specific*

135

Canadian Heritage

3010 Export Development Canada

*Department Specific*

005

Foreign Affairs

3011 Standards Council of Canada

*Department Specific*

033

Industry

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

3012 VIA Rail Canada Inc.		
<i>Department Specific</i>		
	034	Transport
3014 Jacques Cartier and Champlain Bridges Inc.		
<i>Department Specific</i>		
	034	Transport
3016 Queens Quay West Land Corporation		
<i>Department Specific</i>		
	142	Office of Infrastructure of Canada
3017 Marine Atlantic Inc.		
<i>Department Specific</i>		
	034	Transport
3018 Canadian Dairy Commission		
<i>Department Specific</i>		
	134	Canadian Dairy Commission
3020 Farm Credit Canada		
<i>Department Specific</i>		
	001	Agriculture and AgriFood
3024 Canadian Museum of Civilization		
<i>Department Specific</i>		
	135	Canadian Heritage
3025 Canadian Museum of Nature		
<i>Department Specific</i>		
	135	Canadian Heritage
3026 National Museum of Science and Technology		
<i>Department Specific</i>		
	135	Canadian Heritage
3027 National Gallery of Canada		
<i>Department Specific</i>		
	135	Canadian Heritage
3028 Atlantic, Great Lakes, Laurentian and Pacific Pilotage Authorities		
<i>Department Specific</i>		
	034	Transport
3029 Other		
Transfers to Schedule III Part I Corporations and their whollyowned subsidiaries that are not included in objects 3001 to 3028 inclusive.		
3030 Canadian Tourism Commission Corporation		

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

*Department Specific*

033

Industry

3031 Enterprise Cape Breton

*Department Specific*

023

Atlantic Canada Opportunities Agency

**304 TRANSFERS TO SCHEDULE III, PART II CORPORATIONS AND THEIR WHOLLY OWNED SUBSIDIARIES**

Transfers to Schedule III Part II Corporations and their whollyowned subsidiaries for program expenditures, working capital, operating losses and other purposes specified in various statutes or appropriations.

3041 Canada Post Corporation

3045 PetroCanada

*Department Specific*

006

Finance

3046 Port Corporations of Halifax, Montreal, Quebec, Prince Rupert, St. John, St. John's and Vancouver

*Department Specific*

034

Transport

3047 Royal Canadian Mint

*Department Specific*

130

Canada Revenue Agency (Agency Activities)

3059 Other

Transfers to Schedule III Part II Corporations and their whollyowned subsidiaries that are not included in objects 3041 to 3047.

**306 TRANSFERS TO OTHER CROWN CORPORATIONS**

3061 Canada Council

*Department Specific*

135

Canadian Heritage

3062 Canadian Broadcasting Corporation

*Department Specific*

135

Canadian Heritage

3063 International Development Research Centre

*Department Specific*

005

Foreign Affairs

3064 National Arts Centre Corporation

*Department Specific*

135

Canadian Heritage

3065 Telefilm Canada

*Department Specific*

037

Telefilm Canada

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

3079 Other

Transfers to Other Crown Corporations that are not included in objects 3061 to 3065 inclusive.

**308 TRANSFERS TO JOINT AND MIXED ENTERPRISES AND THEIR SUBSIDIARIES**

Transfers to joint and mixed enterprises and their subsidiaries for program expenditures, working capital, operating losses and other purposes specified in various statutes or appropriations.

3089 Other

Transfers to all joint and mixed enterprises.

**31 PUBLIC DEBT CHARGES (STANDARD OBJECT 11)**

All expenditures pertaining to the interest on the unmatured debt of Canada (including Treasury Bills) and on other liabilities such as trust and other special funds. It also includes the cost of issuing new loans, amortization of bond discount, premiums and commissions, and the costs of servicing the Public Debt.

**310 INTEREST ON UNMATURED DEBT OF CANADA**

3101 Marketable Bonds Payable in Canadian Currency

Interest on marketable bonds payable in Canadian currency. Such interest is generally payable to the holder semiannually. The interest is paid when due, if the bonds are fully registered or upon presentation of an attached coupon, if it is a coupon bond. Such interest is accrued to budgetary expenditures and charged to this object on a monthly basis over the term of the bond.

**Note:**

Interest on these bonds is credited monthly to interest due on matured debt ( objects 6211 or 6212).

*Department Specific*

006

Finance

3102 Canada Savings Bonds (CSB)

Interest payable on CSBs. Such interest is generally payable annually to the holder of a regular bond, or at the time of maturity to the holder of a compound bond. However, if a CSB is redeemed on demand by the holder, any interest accrued up to the end of the previous month is paid. Interest on both regular and compound bonds is accrued to expenditure and charged to this object on a monthly basis over the terms of the bonds.

**Note:**

Interest accrued on these bonds is credited monthly to interest due on matured debt (object 6211).

*Department Specific*

006

Finance

3103 Special Nonmarketable Securities

Interest payable on special nonmarketable securities issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund. Interest is generally payable semiannually, but if the securities are redeemed before maturity, any accrued interest is paid.

*Department Specific*

006

Finance

3104 Treasury Bills

Amortization on a monthly basis over the terms of the relevant Treasury bills of the unamortized discounts on the Treasury bills.

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

### *Notes:*

1. At time of issue, Treasury bills are issued at a discount in lieu of interest payments. Thereafter, the discount is amortized over the bill's term of 1, 3, 6 or 12 months.

2. The discount on new Treasury bills is recorded in object 7041. The amortization of the discount is recorded in object 7042 when it is charged to this object.

### *Department Specific*

006

Finance

#### 3105 Marketable Bonds Payable in Foreign Currencies

Interest on marketable bonds payable in foreign currency. Such interest is generally payable to the holder semiannually. The interest is paid when due, if the bonds are fully registered or upon presentation of an attached coupon, if it is a coupon bond. Such interest is accrued to budgetary expenditures and charged to this object on a monthly basis over the term of the bond.

### *Note:*

Interest on these bonds is credited monthly to interest due on matured debt (objects 6211 or 6212).

### *Department Specific*

006

Finance

#### 3106 Notes and Loans Payable in Foreign Currencies

Interest payable on borrowings by the Government of Canada under agreements with banks in Canada, United States, Switzerland, Japan and other international banks. Such interest is accrued to expenditures and charged to this object on a monthly basis over the term of the note or loan.

### *Note:*

Interest accrued on these borrowings is credited to object 6212.

### *Department Specific*

006

Finance

#### 3107 Canada Bills Payable in Foreign Currency

Interest on Canada bills that is payable in foreign currency.

### *Department Specific*

006

Finance

#### 3109 Other

Any other interest on unmaturred debt of Canada not specifically included in objects 3101 to 3107.

### *Department Specific*

006

Finance

### **311 INTEREST ON SPECIFIED PURPOSE ACCOUNTS AND OTHER LIABILITIES**

#### 3111 Interest on Superannuation and Other Pension Accounts

Interest paid on Superannuation Accounts (Public Service, Canadian Forces, and the Royal Canadian Mounted Police (RCMP)), other pension accounts, Supplementary Retirement Benefits Account, and the Government Annuities Account. Such amounts are charged in accordance with the pertinent sections of the related acts.

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

**Note:**

This amount is credited to object 6025.

*Department Specific*

006

Finance

3112 Interest on the Employment Insurance Account

Interest paid on the balance of the Employment Insurance Account.

**Note:**

This amount is credited to object 8114.

*Department Specific*

006

Finance

3113 Interest on the Canada Pension Plan Account

Interest paid on the operating balance of the Canada Pension Plan Account.

**Note:**

This amount is credited to object 6025.

*Department Specific*

006

Finance

3114 Interest on Other Liabilities

Interest payments on all other liabilities included in the accounts of Canada such as interest payments on deposit and trust accounts.

**Note:**

These amounts are credited to object 6082.

*Department Specific*

006

Finance

**312 INTEREST ON OTHER ACCOUNTS**

3121 Interest on Special Drawing Rights and Other Foreign Exchange Accounts

Interest on Special Drawing Rights and all other Foreign Exchange accounts.

**Note:**

The amounts are credited to various objects in standard object 51.

*Department Specific*

006

Finance

**313 BOND DISCOUNTS AND PREMIUMS**

3131 Amortized Bond Discounts and Premiums

Amortized amount of net losses or gains resulting from the issue of marketable bonds. Such amounts are charged

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

to unamortized discounts and premiums (reporting object 705) at the time of the issue, and then amortized over the term of the bonds.

**Note:**

The discount is the difference between the cash proceeds of the sale and the face value of the bond that was issued and which is due at maturity.

*Department Specific*

006

Finance

**314 COST OF ISSUING AND SERVICING THE PUBLIC DEBT**

3141 Cost of Issuing New Loans

The cost of issuing new loans, such as organization expenses, print media advertising, printing of bonds, etc.

*Department Specific*

006

Finance

3142 Commission and Remuneration on Bonds

Commissions paid on the sale of marketable securities and amortization of commission on Canada Savings Bonds (CSB).

**Note:**

Commissions paid on Canada Savings Bonds (CSB) are included in reporting object 703 until they are amortized over a 3 year period.

*Department Specific*

006

Finance

3143 Cost of Servicing Canadian and Foreign Debt

Cost of servicing Canadian and foreign debt, and standby credit.

*Department Specific*

006

Finance

**32 OTHER SUBSIDIES AND PAYMENTS (STANDARD OBJECT 12)**

All expenditures for payments to certain nonbudgetary accounts, as well as the writeoffs of various types of losses, the annual adjustment of reserves for financial claims and some other miscellaneous expenditures.

**321 DEFICITS AND WRITEOFFS TO LOSSES**

3211 Losses of Money \$500 or Less

Any loss of money, \$500 or less, that is covered by the Treasury Board Policy on Losses of Money and Offences and Other Illegal Acts Against the Crown. It includes lost, stolen or misappropriated receipts; cash shortages; petty cash losses; and overpayments, erroneous payments, unauthorized expenditures resulting from fraud, defalcation or wilful misrepresentation, etc...

3212 Losses of Money Over \$500

Any loss of money over \$500 that is covered by the Treasury Board Policy on Losses of Money and Offences and Other Illegal Acts Against the Crown. It includes lost, stolen or misappropriated receipts; cash shortages; petty cash losses; and overpayments, erroneous payments, unauthorized expenditures resulting from fraud, defalcation or wilful misrepresentation, etc...

3214 Deficits and Writeoffs not Elsewhere Specified

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

Deficits and writeoffs not specified in objects 3211 to 3212.

### 3215 Deletion and Writeoffs of Loans, Investments and Advances

Amounts deleted from the Accounts of Canada for a loan, investment or advance under the Debt Writeoff Regulations of Section 25 of the *Financial Administration Act*. This requires that the write off of any non budgetary items on the Statement of Assets and Liabilities, principally loans and investments, be approved by Parliament because the writing off of these debts results in an expenditure. Therefore, departments must continue to submit these items to the Treasury Board, regardless of the amount involved.

### 3216 Loss on Foreign Currency Transactions

Loss from premium or discount on exchange of foreign currency transactions or from operations of foreign exchange accounts such as the Exchange Fund Account.

**Note:**

Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing on the transaction dates. Any loss from a premium or a discount is recorded in this object. See object 4892 for gains on foreign currency transactions.

### 3217 Forgiveness of Loans, Investments, and Advances

Amounts deleted from the Accounts of Canada for a loan, an investment or an advance under the Forgiveness of debts and obligations Section 24.1 of the *Financial Administration Act* or any other authority of parliament.

Such amounts could be loans, investments or advances to Crown corporations, developing countries, individuals or private sector enterprises.

## 323 **TRANSFERS TO NONBUDGETARY FUNDS AND ACCOUNTS**

### 3239 Transfers to Nonbudgetary Funds and Accounts

Any transfers to nonbudgetary funds and accounts.

## 324 **DISCOUNTS EARNED**

### 3241 Discounts Earned for Early Payments to Suppliers (Credit)

Discounts earned for early payments to suppliers in accordance with the policy on Payment On Due Date (PODD). It includes all discounts related to the purchase of goods or services included in Standard Objects 01 to 12. This object will therefore have a credit balance.

**Note:**

When requisitioning payments, the gross amount is charged to the object relating to the goods or services acquired, the discount for early payment is credited to object 3241, and payment is made for the net amount.

### 3249 Court Awards to Industry

Expenditures related to the settlement of court awards to business litigants.

This object is required to separately identify court awards with the business sector.

**Notes:**

1. A court award is an amount awarded by any court of jurisdiction which is to be paid by the Crown.

2. In 199596, these expenditures were included in object 3251.

## 325 **MISCELLANEOUS EXPENDITURES**



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

### 3250 Court Awards to Persons

Expenditures related to the settlement of court awards to private litigants. This object is required to separately identify transactions with the personal sector.

**Notes:**

1. A court award is an amount awarded by any court of jurisdiction which is to be paid by the Crown.
2. In 1995/96, these expenditures were included in object 3251.

### 3251 Damage and Other Claims Against the Crown

Expenditures related to the settlement of damage and other claims against the Crown, and court awards, not included in object 3249 and 3250.

Claims means claims for damages and includes requests or suggestions that the Crown make payments as compensation for losses or expenditures incurred by anyone, but does not include claims in contract; under Section 11 of the *Canadian Human Rights Act* (Equal Wages); or claims governed by other authorities, such as losses and recovery of money, or damages to servants' effects on relocation.

**Note:**

Court awards to industry and to persons respectively are now included in object 3249 and 3250.

### 3252 Interest, Administration or Service Charges, and Other Penalty Charges

Amounts charged by suppliers in the form of interest, administration or service charges due to a delay in making a payment to the supplier. It includes all payments paid in accordance with the policy on Payments on Due Date (PODD).

### 3253 Interest and Service Charges Paid to Financial Institutions

Amounts paid to banks and other financial institutions in the form of interest and service charges. The use of this object is restricted to the Receiver General and should not be used by other departments to record interest or service charges on overdue accounts.

**Note:**

Service charges on overdue suppliers' accounts should be included in object 3252.

*Department Specific*

097

Receiver General

### 3256 Canadian Security Intelligence Service

All expenditures related to the Canadian Security Intelligence Service.

*Department Specific*

095

Canadian Security Intelligence Service

### 3257 Ex Gratia Payments

Ex gratia payment means a payment made in the public interest for loss or expenditure incurred for which there is no legal liability on the part of the Crown.

### 3259 Miscellaneous Expenditures not Elsewhere Classified

All expenditures not elsewhere classified in any object in standard objects 01 to 12. It includes landing fees, prisoner costs, inmate pay, etc. The expenditures included in this object will be specified in the departmental line

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

object for amounts over \$250,000.

**Note:**

Effort should be made to classify all expenditures under their proper object. Object 3259 should be used as a last resort only.

### 326 ADJUSTMENT OF RESERVES

#### 3261 Adjustment of Provision for Valuation of Financial Claims

Provision for valuation of assets such as loans, investments and advances. This code is to be used by the Treasury Board Secretariat only.

**Note:**

The other side of this adjustment will be made to object 7021.

*Department Specific*

056

Treasury Board Secretariat

#### 3262 Adjustment of Reserves for Loan Guarantees

Provision for borrowings of agent Crown corporations that the government expects it may be required to repay in accordance with the terms of a loan guarantee given to the lenders to the Crown corporation. This code is to be used by the Treasury Board Secretariat only.

**Note:**

The other side of this adjustment will be made to object 7021.

*Department Specific*

056

Treasury Board Secretariat

#### 3263 Allowance for Increase in Value of Certain Financial Obligations

Provisions for the increase or decrease in the value of certain allowances related to financial obligations, such as employee vacation and termination benefits, and the payments under certain statutory authorities. This code is to be used by the Treasury Board Secretariat only.

**Note:**

The other side of this adjustment will be made to object 7021.

*Department Specific*

056

Treasury Board Secretariat

#### 3264 Allowance for Loans, Investments, and Advances to Developing Countries, Issued After April 1, 1986

Provision for the increase or decrease in the value of the allowance for loans, investments and advances to developing countries, issued after April 1, 1986. This code is to be used by Canadian International Development Agency only.

**Note:**

The other side of this adjustment will be made to object 7021.

*Department Specific*

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

003 Canadian International Development Agency

3265 Allowance for Subscriptions to International Organizations

Provision for the increase or decrease in the value of the allowance for subscriptions to International Organizations. This code is to be used by Canadian International Development Agency.

*Department Specific*

003 Canadian International Development Agency

3266 Allowance for Subscriptions to International Organizations

Provision for the increase or decrease in the value of the allowance for subscriptions to International Organizations. This code is to be used by Department of Finance Canada.

*Department Specific*

006 Finance

3269 Other Adjustments

Any other adjustment to an allowance or reserve that is not specifically included in objects 3261 to 3266.

### 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

Any general administrative services acquired by a department from another department or by a program within a department from another program.

3422 Suspense Account (debit) Other Government Departments

An amount advanced temporarily to another government department so that it can purchase goods or services on behalf of the first department. This object will always have a debit balance.

*Note:*

1. See object 3718 for the credit side of the entry.

3424 Suspense Activity Allocation

The allocation of a transaction to a valid activity account which was set up as part of the program activity classification. Such amounts are initially included in a suspense activity account until its ultimate disposition is determined.

*Notes:*

1. This code is to be used only by departments that have a suspense activity account in the Master List of Programs and activities (See Section 6.2).

2. See object 3714 for the other side of the transaction.

*Department Specific*

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

3425 Reallocation of Expenditures/Costs Within a Department

The reallocation of expenditures or costs within a department for cost accounting purposes.

*Notes:*

1. Many transactions involve the reallocation of costs within a department. Such costs include total expenditures charged initially to various economic objects in one or more standard objects. Since these costs are subsequently charged a second time, standard objects 15 and 16 must be used to avoid double counting.

2. To record these transactions, departments should use the appropriate economic objects in standard object 15, and source objects in standard object 16. Where departments cannot identify the specific economic or source objects to use for these transactions, economic object 3425 (in standard object 15) and source object 3717 (in standard object 16) should be used.

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

### 3426 Allocation of Interest on Advance Payment of Grants and Contributions

Interest paid to the Department of Finance on advance payment of grants and contributions when a payment is made in advance of the times specified in the policy on grants and contributions. This code will have a debit balance.

**Note:**

This policy is included in page 9.4.7 of the Guide on Financial Administration.

### 3427 Reallocation of Costs Under Shared Cost Programs

The reallocation of costs within or between departments under shared cost programs.

### 3428 Grants in Lieu of Taxes Paid to Public Works and Government Services Canada (PWGSC)

Departmental expenditures for grants in lieu of taxes paid to PWGSC.

### 3429 Other

Other amounts paid between or within department which are not specifically included in objects 3421 to 3428.

## 343 **AMOUNTS CHARGED TO REVOLVING FUNDS BY DEPARTMENTS OR AGENCIES**

**Note:**

This reporting object does not need to be used for all revolving funds. It is to be used by departments that are reallocating overhead or administrative charges or other amounts internally to their own revolving funds. It is not supposed to override the specific economic objects that identify operating expenditures in standard object 15.

### 3431 Overhead or Other Amounts Charged Directly to Revolving Funds by Departments or Agencies

Any amount charged to a revolving fund by a department or a program for such expenses as overhead, terminal control costs, etc.

*Note(s)*

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

### 3432 Interest Charged to Revolving Funds by Department of Finance

All interest paid by revolving funds to the Department of Finance on the account that represents the revolving funds Accumulated Net Charge against the Fund's Authority.

**Note:**

See chapter 11 of the Guide on Financial Administration for more explanation of these charges.

*Note(s)*

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

### 3433 Reallocation of Expenditures/Costs Within Revolving Funds

An object used by revolving funds to record the allocation or reallocation of their expenditures or costs for cost accounting or other reasons.

*Note(s)*

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

### 3439 Other

Amounts charged to or within revolving funds which are not specifically included in objects 3431 to 3433.

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

*Note(s)*

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

### **344 CUSTOMS AND EXCISE DUTIES, AND FEDERAL SALES TAX**

3441 Customs Import Duties

The payment of custom import duties to Canada Revenue Agency, by departments and agencies.

3442 Excise Duties and Federal Sales Tax

The payment of excise duties and federal sales tax to Canada Revenue Agency, by departments and agencies.

### **345 EXPENSES CHARGED TO OR FROM ASSET ACCOUNTS FOR AMORTIZATION OR OTHER PURPOSES**

3451 Amortization Expenses for Capital Assets

Expense charged to operations each year based on the amortization of its capital assets by a department.

3452 Usage of Inventory

Expense charged to operations each year based on the inventories usage by a department, either in its operation or for resale.

3453 Recognition of Unamortized Expenses Related to Assets

3459 Amortization of Other Assets Accounts

All other expense charged to operations each year based on the amortization in usage of recorded assets by a department.

### **346 EXPENSES CHARGED TO OR FROM LIABILITY ACCOUNTS**

3461 Allowance for Vacation Pay and Similar Employee Benefits

Estimate of vacation pay and other accrued employee benefits.

3462 Allowance for Bad Debts

Estimated portion of accounts receivable that will not be collected by a department.

3469 Charges to Other Liability Accounts

Miscellaneous charges to expenses as a result of month end or year end accruals.

### **347 TRANSFER OF INCREMENTAL CHARGES BETWEEN APPROPRIATIONS**

*Note:*

Cost transfers between budgetary appropriations are restricted to incremental costs. The policy is described in the Guide on Financial Administration, pages 10.4.3 to 10.4.5 inclusive.

3471 Incremental Charges From Other Appropriations

Charges for all incremental expenditures from other budgetary appropriations either within the department or between departments. These types of charges can be the types of expenditures included in Standard Objects 01 to 12, if they were charges from outside parties.

*Note(s)*

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

3472 Incremental Recoveries From Other Appropriations (credit)

Recovery of all incremental expenditures from other budgetary appropriations within a department or from other departments. This amount will have a credit balance.

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

*Note(s)*

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

### 37 **REALLOCATION OF EXPENDITURES/ RECOGNITION OF REVENUE FROM INTERNAL SOURCES (STANDARD OBJECT 12)**

**Notes:**

1. The objects in subcategory 37 should be used for internal transactions where a department is reallocating expenditures and has no net voting authority. For gross reporting purposes, these objects are included as credits in Standard Object 12.

2. The objects in subcategory 36 should be used for internal transactions when a department has explicit parliamentary authority to net vote.

### 371 **RECOVERIES OF EXPENDITURES BETWEEN PROGRAMS OR DEPARTMENTS**

3711 Overhead or Other Amounts Recovered by Departments and Agencies From Revolving Funds

Overhead or other charges recovered by departments and agencies from Revolving Funds.

*Note(s)*

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

3712 Amounts recovered for general administrative services by other departments or by other programs within a department

*Note(s)*

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

3714 Suspense activity allocation

An account in the object classification which records a credit entry when an amount in the suspense activity account (ProgramActivity classification) is allocated to the correct activity.

**Notes:**

1. This code is to be used only by departments that have a suspense activity account in the Master List of Programs and Activities (Section 6.2).

2. See object 3424 for the other side of the transaction.

3715 Recoveries of costs under shared cost programs

The reallocation of costs within or between departments under shared cost programs.

3716 Recoveries from Reallocation of Expenditures/Costs Within Revolving Funds

Recoveries from the reallocation of expenditures or costs within revolving funds.

**Note:**

Refer to object 3433 for further explanations on these transactions.

3717 Recoveries of Expenditures/Costs Within a Department

Amounts credited in the reallocation of expenditures or costs within a department.

**Note:**

Refer to object 3425 for further explanations on these transactions.

3718 Suspense Account (credit balance) Other Government Departments

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

An amount received from another government department on a temporary basis for purchasing goods or services for that department. This object will always have a credit balance.

References: Treasury Board Secretariat Accounting Manual chapter 9.9. Funds Administered by Departments on Behalf of Other Government Departments and Receiver General Manual Chapter 14. YearEnd Timetable and Procedures.

3719 Other

### **372 RECOVERIES OF EXPENDITURES FROM SPECIFIED PURPOSE AND OTHER ACCOUNTS**

3721 Recovery of Expenses Through Recognizing Revenues From Restricted Specified Purpose Accounts

*Note(s)*

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

3729 Recovery of Expenses From Other Accounts

This account will be eliminated for Fiscal Year 2005/2006. In other words it will be valid until March 31, 2005.

*Note(s)*

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



## **7.3.2 Master List of Objects for Revenue**

**4 .**

## 4A TAX REVENUE

### 42 TAX REVENUE

*Note:*

To record transactions related to the Goods and Services Tax (GST), subcategory 42 has been established. This represents the start of establishing objects to cover all tax revenues. Two objects, 8171 and 8175 for GST payments, have been added under subcategory 81.

### 420 TAX REVENUES

4200 Tax Revenues (Total)

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

## 4B OTHER REVENUE

### 45 *OTHER REVENUE COST RECOVERY AND OTHER USER CHARGES*

All other revenues from return on investments, revenue from rentals and concessions, proceeds from sales of products, revenue from public services, etc.

*Notes:*

1. Only other revenue from entities outside the Government of Canada should be coded to the source objects in subcategories 45, 47 and 48.
2. The codes in standard object 14 (other revenue) should only be used by a department which does not have authority to net vote or by an entity which is not a revolving fund.

### 451 *RIGHTS AND PRIVILEGES (INCLUDING RELATED ROYALTY REVENUE)*

#### 4510 Licence Fees

Revenue from licence fees such as airport licences, aviation personnel licences, etc.

#### 4513 Fees for Passports, Visas and Citizenship Certificates

Revenue from fees for passports, visas, and citizenship certificates.

*Department Specific*

050	Citizenship and Immigration
005	Foreign Affairs

#### 4515 Oil Royalties

Revenue received from oil royalties.

*Department Specific*

042	Indian Affairs and Northern Development
041	Natural Resources

#### 4516 Natural Resources Royalties

Revenue received from royalties on natural resources.

*Department Specific*

042	Indian Affairs and Northern Development
041	Natural Resources

#### 4517 Other Royalties

Revenue received from all royalties other than those for oil and natural resources royalties included in objects 4515 and 4516.

#### 4518 Fees for the Registration of Trademarks, Patents and Copyrights

Revenue from registrations of trademarks, patents and copyrights such as aircraft registration certificates, etc.

#### 4519 Other Revenue from Rights and Royalties

Other returns received from natural resources that is not included in objects 4510 to 4518, such as that received for fish and game, etc.

### 452 *LEASE AND USE OF PUBLIC PROPERTY*

#### 4520 Oil and Gas Leases

Revenue received from oil and gas leases.

#### 4521 Land Leases

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

Revenue received from land leases.

### 4525 Rental of Unimproved (Vacant) Land

Rental income from land that has no improvements.

### 4526 Rental of Works

Rental income from the lease of works.

### 4527 Rental of Machinery and Equipment

Rental income from the lease of machinery and equipment.

### 4528 Rental of Concessions in Governmentowned Facilities

### 4529 Rental of Parking Space

Rental income from the lease of parking space for vehicles.

### 4530 Rental of Residential Buildings

Rental income from the lease of residential buildings.

### 4531 Rental of Nonresidential Buildings

Rental income from all buildings, except residential buildings. This includes office, administrative, commercial, industrial and institutional buildings. It also includes rentals from storage space, hangar bays, etc.

### 4535 Rental of Real Property to Crown Corporations

### 4539 Other Returns from Lease and Use of Public Property

Revenues from rentals and concessions for facilities not specified in objects 4520 to 4531 inclusive.

## **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

Sales of publications, maps, and charts such as atlas sales, survey data, books, air photos and prints, audiovisuals, duplication of records in electronic or print form.

### 4545 Other Goods Manufactured by Government

### 4546 Sales of Information Products

Sales of products in electronic formats, such as computerized lists.

### 4547 Petroleum, Oil and Lubricants

### 4548 Public Meals

### 4549 Sales of Other Goods

Sale of products or services not included in objects 4540 to 4548 such as tags and seals, photocopies, sale of unclaimed goods, etc.

## **455 REVENUES FROM SERVICES OF A REGULATORY NATURE**

### 4551 Inspection Fees

Revenue from inspection fees, such as aircraft type approval, airworthiness certificates, etc.

### 4554 Aviation Regulations

### 4556 Supervision of Race Tracks

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

### *Department Specific*

001

Agriculture and AgriFood

4558 Fees from Assessments of Financial Institutions

4559 Other Services of a Regulatory Nature

Any revenue from services of a regulatory nature not included in objects 4551 and 4557.

### **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

Revenue from all dental services provided by a dentist or by a dental hygienist.

4563 Hospital Services

Revenue from hospital services such as acute, chronic, convalescent hospitals.

4564 Marine Service and Wharf Revenues

4565 Other Health Services

Revenue for all health services not specified in objects 4562 and 4563.

4566 Engineering and Scientific Fees

4567 Airport Services, Landing and Parking Fees

4568 Technology Centres Services

Revenue from the sale of services by a technology centre.

4569 Other Revenues from Services of a Nonregulatory Nature

Revenue from services of an optional nature not included in objects 4562 to 4568 such as services under the *Access to Information Act*; and fees for the right to use a Crowned patent or copyright e.g. a software program developed by a department; and airport services, landing and parking fees.

### **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

Revenue from sales of services to the United Nations or its subsidiary organizations.

### *Department Specific*

018

National Defence

4571 Receipts from Crown corporations for Other Than Real Property

Receipts from Crown corporations not included in objects 4510 to 4569.

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**

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

4580 Revenue from Patents/Royalties

4581 Revenue from Access to Information Fees and Charges

Revenue from fees and charges levied under the *Access to Information Act*.

4582 Revenue from Advertising or Sponsorship

4586 Not Sufficient Funds (NSF) Administrative Charges

Revenue collected by the government as an administrative fee from a person or an organisation whose cheque has been dishonoured and returned by a financial institution or whose payment by electronic fund transfer was not honoured by the financial institution on which it was drawn.

### **459 MISCELLANEOUS**

4593 Miscellaneous

All other miscellaneous revenues not covered in 4594 to 4599 below.

4594 Adjustments to Payables at Year End (PAYE)

An adjustment to PAYE where the actual amount paid to settle a debt in the new year is less than the amount charged to the old year appropriation.

#### **Note:**

Refer to the Treasury Board Secretariat Policy on Payables at Year End (PAYE)

4595 Respendable Revenue Systems Applications and Products (SAP) departments

This revenue object is to be used by SAP departments for adjusting entries (both debit and credit side) to record the receipt of cash that qualifies as revenue credited to the vote (i.e., the department has vote netting authority).

4598 Loan Guarantee Fees

Revenue from loan guarantees fees.

4599 Other

Other revenue not included in objects 4510 to 4598.

### **46 OTHER REVENUES COST RECOVERY AND OTHER USER CHARGES**

All revenues received from internal sources including those from return on investments, certain other interdepartmental receipts, and tax revenue from sales tax and customs import duties. Such amounts are included in standard object 14 on a gross reporting basis.

#### **Note:**

Subcategory 36 includes the objects for internal transactions where a department has explicit authority to net vote.

### **461 RECOVERIES OF COSTS FROM DEPARTMENTS AND AGENCIES**

4611 Overhead or Other Amounts Recovered by Departments and Agencies from Revolving Funds

*Note(s)*

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

4612 Amounts recovered for general administrative services by other departments or other programs within a department

*Note(s)*

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

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

4613 Subsidy Received by a Revolving Fund from an Appropriation

*Note(s)*

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

4615 Recoveries of Costs from Shared Cost Programs

*Note(s)*

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

4616 Recoveries from Allocation of Expenditures/Costs Within Revolving Funds

*Note(s)*

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

4619 Other

*Note(s)*

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

**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 PWGSC

*Note(s)*

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

*Department Specific*

127 Public Works and Government Services

4662 Revenue from Architectural, Engineering and Realty Services Revolving Fund PWGSC

*Note(s)*

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

*Department Specific*

127 Public Works and Government Services

4663 Staff Development and Training (Staff Development and Training Revolving Fund)

*Note(s)*

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

*Department Specific*

004 Public Service Commission

4664 Sales of products and services (Optional Services Revolving Fund PWGSC)

*Note(s)*

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

*Department Specific*

127 Public Works and Government Services

4665 Sales of defence supplies (Defence Production Revolving Fund PWGSC)

*Note(s)*

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

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

### *Department Specific*

127

Public Works and Government Services

4667 Sales of Films and Other Products and Services (National Film Board Revolving Fund)

#### *Note(s)*

1

This object should only have an "I" indicator in the line of coding.

### *Department Specific*

039

National Film Board

4668 Passport Revolving Fund (Foreign Affairs)

#### *Note(s)*

1

This object should only have an "I" indicator in the line of coding.

### *Department Specific*

005

Foreign Affairs

4670 Sales of Goods and Services CORCAN Revolving Fund

#### *Note(s)*

1

This object should only have an "I" indicator in the line of coding.

### *Department Specific*

053

Correctional Service

4671 Sales of auditing and consulting services Consulting and Audit Canada Revolving Fund PWGSC

#### *Note(s)*

1

This object should only have an "I" indicator in the line of coding.

### *Department Specific*

127

Public Works and Government Services

4679 Other

#### *Note(s)*

1

This object should only have an "I" indicator in the line of coding.

## **468 TAX REVENUE**

## **47 RECOVERED OTHER REVENUE**

## **471 REFUNDS OF PREVIOUS YEARS EXPENDITURES**

4711 Refund of Expenditures Pertaining to Purchased Operating Goods or Services

Refunds of previous year's expenditures related to all goods or services that were originally charged to standard objects 01 to 07 inclusive and 12.

4712 Refund of Expenditures Pertaining to Capital Purchases

Refund of previous year's expenditures related to capital purchases and charged to standard objects 08 or 09.

4713 Refunds of Transfer Payments to Persons

Any refunds of transfer payments made to persons.

4714 Refunds of Transfer Payments Subsidies

Any refund of transfer payments made for subsidies assistance such as refunds of contributions from various



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

types of industries.

4715 Refunds of Transfer Payments to Provinces and Territories

Any refund of transfer payments made to provinces and territories.

4716 Refunds of Transfer Payments Other

Any other refund of transfer payments not included in objects 4713 to 4715, 4717 and 4718.

4717 Refunds of Capital Assistance

Any refund of transfer payments made for capital assistance.

4719 Other Refunds of Previous Years Expenditures

### **473 REPAYMENT OF RECOVERABLE ITEMS**

4731 Contribution Recoveries

Repayment of a budgetary contribution payment that is recoverable under the terms and conditions of a contribution agreement, such as a recovery of a contribution if a corporation reaches a certain sales volume.

### **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

Interest on loans and advances from Crown corporations that are lending institutions, such as the Business Development Bank of Canada, Canada Mortgage and Housing Corporation, etc.

4802 Interest on Loans and Advances from All Other Federal Crown Corporations

Interest on loans and advances from all Crown corporations other than lending institutions.

4803 Interest on loans and advances from provincial and territorial governments, including their crown corporations

Interest on loans and advances to all the provincial and territorial governments, including their crown corporations.

4804 Interest on Loans and Advances from Domestic Private Sector Enterprises

Interest on loans and advances to various industries such as the transportation, defence, or electronics industries, etc.

4805 Interest on Other Loans and Advances from Other Domestic Sources

Interest on other domestic loans and advances, such as employment loans, the winter capital projects fund, loans to veterans, etc.

4806 Interest on Loans and Advances from National Governments and International Organizations

Interest on loans and advances to national governments and international organizations such as Jamaica, United Nations organizations, etc.

#### **481 RETURN ON INVESTMENTS PROFITS AND DIVIDENDS**

4811 Profits and/or Dividends from Enterprises

Profits and dividends received from various enterprises such as Telesat Canada, etc.

4812 Profits from the Bank of Canada

The profits received from the Bank of Canada.

*Department Specific*

006

Finance

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

4813 Profits from the International Monetary Fund

Profits from the International Monetary Fund.

*Department Specific*

006

Finance

4814 Profit and/or Surplus from  
Foreign Exchange Accounts (Department of Finance)

Profits and surplus derived from operations of foreign exchange accounts such as the Exchange Fund Account.

*Department Specific*

006

Finance

4819 Other Return on Investments, not Elsewhere Specified

Any other returns on investment, either interest or profit, which are not included in objects 4801 to 4814.

### **482 INTEREST ON TAX REVENUE**

4821 Interest on Goods and Services Tax (GST)

Revenue from overdue interest earned on GST amounts owing to the government.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

4822 Interest on Customs Duties and Other Excise Taxes

Interest on customs duties and other exercise taxes.

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

4823 Interest on Income Tax

*Department Specific*

122

Canada Revenue Agency (Administered Activities)

### **483 OTHER INTEREST INCOME**

4832 Interest on Overdue Accounts Receivable

Revenue from interest earned on overdue accounts owing to the government.

4833 Interest on Bank Deposits

Interest on bank deposits received from banking and other financial institutions.

4834 Interest on Canada Student Loans

Interest received on loans made to students.

*Department Specific*

014

Human Resources and Skills Development

### **484 PROCEEDS FROM SALE OF ASSETS**

4841 Revenue from Coinage (Seigniorage)

Revenue from coinage (seigniorage) received by the Department of Finance.

*Department Specific*

006

Finance

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

### 4842 Revenue from Bullion

Revenue from bullion received by the Department of Finance.

*Department Specific*

006

Finance

### 4843 Sales of Surplus Crown Assets

Sales of surplus assets.

### 4844 Sales of Residential Real Property

Sale of residential real property such as houses, apartments, etc.

### 4845 Sale of Nonresidential Real Property

Sale of nonresidential real property such as office buildings, etc.

### 4847 Sale of Crown Corporations

Sales of Crown corporations by the Government of Canada.

### 4848 Sale of Departmental Organizations

Sales of departmental organizations by the Government of Canada. This economic object includes the sale of part of Transport Canada to Navcan.

#### *Note:*

In 199798 and 199697, these revenues were included in object 4548.

## **485 FINES, PENALTIES AND OTHER COURT AWARDS**

### 4851 Fines

Revenue from fines such as fines under the *Aeronautics Act* and the *Transport Act*, etc.

### 4857 Penalties

Revenue from penalties such as penalties under the *Aeronautics Act* and the *Transport Act*, etc.

### 4858 Proceeds from Other Court Awards, Including Seized Property

Proceeds from other court awards, including seized property.

## **487 TRANSFER PAYMENTS FROM OTHER GOVERNMENTS**

### 4871 Transfer Payments from Provincial or Territorial Governments

Transfer payments from provincial and territorial governments for agricultural services, etc.

### 4872 Transfer Payments from Local Governments, Including Municipalities and Local School Boards

Transfer payments from local government, including municipalities and local school boards.

### 4873 Transfer Payments from Foreign Governments

Transfer payments from foreign governments for commitment fees, etc.

### 4874 Lottery Receipts from the Provinces

Amounts received from the Provinces related to a lottery.

*Department Specific*

135

Canadian Heritage

## **488 RECEIPTS FROM NONBUDGETARY FUNDS AND ACCOUNTS**

### 4880 Administration of the Employment Insurance Account, Including Cost Recoveries

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

### *Department Specific*

130	Canada Revenue Agency (Agency Activities)
144	Courts Administration Service
014	Human Resources and Skills Development
036	Human Resources Development (Social Development)

- 4881 Interest on the Employment Insurance (EI) Account, and from Loans and Investments to the EI Fund  
Interest received by the Department of Finance on advances made to the EI account, and on loans and investments to the EI fund.

### *Department Specific*

006

Finance

- 4883 Revenues from the Canada Pension Plan  
Revenue received by departments from the Canada Pension Plan for various services provided to the Plan such as collection of contributions, cheque issue and computer services, accommodations, etc.
- 4888 Reallocation from Nonbudgetary Funds and Accounts
- 4889 Other Receipts from Nonbudgetary Funds and Accounts  
Any other receipts not specifically included in objects 4881 and 4883.

### **489 MISCELLANEOUS OTHER REVENUES**

- 4892 Gain on Revaluation of Foreign Currency Assets and Liabilities  
Gain from premium or discount on exchange of foreign currency transactions.

### *Notes:*

1. Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing on the transaction dates. Any gain from premium or discount is recorded in this object.
2. Losses from premiums or discounts are recorded in object 3216.

- 4899 Other

## 7.3.3 Master List of Objects for Assets, Liabilities and Other Transactions

### 5 ASSETS

#### 50 LOANS, INVESTMENTS, AND ADVANCES

##### 501 LOANS

Certificates of indebtedness, usually interestbearing, held by the Government of Canada on outside parties for specified periods and authorized by nonbudgetary appropriations. The government makes loans to many different types of individuals and organizations. The following objects have been established to identify the major transactions that pertain to loans.

##### 5010 Acquisition of Loans with Cash

Loans acquired through the payment of cash to the outside party with whom the loan was made.

**Note:**

Loans to entities included in object 5013 are excluded.

##### 5011 Acquisition of Loans with Other Assets

Loans acquired through the transfer of other assets to the recipient of the loan. This includes the acquisition of a loan by converting an advance into a loan.

**Note:** Loans included in object 5013 are excluded.

##### 5013 Loans to AppropriationDependent Crown Corporations (ADCCs)

Loans acquired through the payment of cash pursuant to an agreement with ADCCs which rely on Government funding as their principal source of revenue.

##### 5015 Settlement of Loans with Cash

Cash received from an outside party to settle an outstanding loan in whole or in part. Such payments are usually made in accordance with a schedule of repayment that is included in the terms of the loan agreement.

**Note:** Repayments from entities included in object 5018 are excluded.

##### 5016 Settlement of Loans with Other Assets

The value received in the form of other assets to settle a loan in whole or in part. This includes the settlement of a loan by converting it into an investment.

**Note:** Repayments from entities included in object 5018 are excluded.

##### 5018 Repayment of Loans from AppropriationDependent Crown Corporations (ADCCs)

Cash received from ADCCs, usually in accordance with a repayment schedule pursuant to an agreement.

##### 5020 Foreign Currency Translation of Loans

The increase or decrease in the value of a loan denominated in a foreign currency as the result of year end closing rates of exchange.

**Note:** In accordance with the government's accounting policies, assets and liabilities resulting from foreign currency transactions are reported at year end closing rates of exchange.

##### 5021 Writeoff of Loans

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

Loans that have been written off to budgetary expenditures in accordance with a specific appropriation for that purpose.

### *Notes:*

1. This object is to be used to record loans written off including those on which there is a clause of forgiveness. The expenditure offset to the writeoff of loans will be coded to expenditure object 3215.

2. This object does not include increases or decreases to the allowance for valuation prior to writeoff which are included in object 7021.

### 5029 Other Adjustments to Loans

All other transactions that pertain to loans which include:

(i) other acquisitions of loans, i.e. loans acquired for consideration other than cash or other assets.

(ii) other settlements of loans, i.e. loans settled for consideration other than cash or other assets, such as the deletion of loans made to the Unemployment Insurance Account.

### 503 **ADVANCES**

Advances are financial claims held by the Government of Canada on outside parties for unspecified periods.

Advances include departmental accountable advances such as standing travel advances, petty cash and imprest bank account advances. It also includes other travel advances. However, it does not include the reimbursement of the expenses paid through these advances.

### 5030 Acquisition of Other Advances with Cash

Advances, other than travel advances, acquired through the payment of cash to the outside party with whom the advance was made.

### *Note:*

Advances to entities included in objects 5033 and 5034 are excluded.

### 5031 Acquisition of Other Advances with Other Assets

Advances other than travel advances acquired through the transfer of other assets to the party with whom the advance was made. This includes the acquisition of an advance by converting a loan into an advance.

### *Note:*

Advances to entities included in objects 5033 and 5034 are excluded.

### 5032 Acquisition of Travel Advances

Travel advances acquired or increased through the payment of cash to an employee or other outside party with whom the advance was made.

### 5033 Advances to Consolidated Specified Purpose Accounts

Interest free advances to the Consolidated Specified Purpose Accounts included in subcategory 81.

### 5034 Advances to Appropriation Dependent Crown Corporations (ADCC's)

Advances acquired through the payment of cash pursuant to an agreement with corporations which rely on Government funding as their principal source of revenue.

### 5035 Settlement of Other Advances with Cash

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

Cash received from an outside party to settle an outstanding advance, other than a travel advance, in whole or in part. Such payments may be in accordance with a schedule of repayment included in the terms of the advance agreement.

**Note:**

Repayments from entities included in objects 5038 and 5039 are excluded.

5036 Settlement of Other Advances with Other Assets

The value received in the form of other assets to settle an advance, other than a travel advance, in whole or in part. This includes the settlement of an advance by converting it into a loan or an investment.

**Note:**

Repayments from entities included in objects 5038 and 5039 are excluded.

5038 Repayment of Advances from Consolidated Specified Purpose Accounts

Any repayment of interestfree advances from Consolidated Specified Purpose Accounts.

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

Repayment of advances received in cash from ADCC's. Such payments in whole or in part are usually requested on demand or in accordance with a repayment schedule that is included in the terms of the agreement.

5040 Foreign Currency Translation of Advances

The increase or decrease in the value of an advance denominated in a foreign currency due to year end closing rates of exchange.

**Note:**

In accordance with the government's accounting policies, assets and liabilities resulting from foreign currency transactions are reported at year end closing rates of exchange.

5041 Writeoff of Advances

Advances that have been written off to budgetary expenditures in accordance with a specific appropriation for that purpose.

**Notes:**

1. This class is to be used to record advances written off, including those on which there is a clause of forgiveness.

2. Such writeoffs do not include the increase or decrease of the allowance for valuation prior to the actual writeoff of the advances. Adjustments to the allowance for valuation are included in object 7021.

5049 Other Adjustments to Advances

All other transactions that pertain to advances, which could include:

(i) other acquisitions of advances, i.e. advances acquired for consideration other than cash or other assets;

(ii) other settlements of advances, i.e. advances settled for consideration other than cash or other assets.

**505 INVESTMENTS**

The ownership interests the Government of Canada acquires in entities by providing equity capital as authorized by nonbudgetary appropriations. The government provides equity capital by purchasing shares or by converting

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

loans and advances into equity. In certain cases, it may also acquire equity either by transferring physical assets or by contributing capital.

The following classes have been established to identify the major transactions that pertain to Investments.

### 5050 Acquisition of Investments with Cash

Investments acquired through the payment of cash to the outside party from whom the investment was acquired.

**Note:**

Investments in entities included in objects 5053 and 5054 are excluded.

### 5051 Acquisition of Investments Through Capitalization of Financial Claims

Investments acquired through the capitalization of loans or advances in accordance with a Parliamentary statute.

**Note:**

Investments in entities included in objects 5053 and 5054 are excluded.

### 5052 Acquisition of Investments with Other Assets

Investments acquired through the transfer of other assets to the party from whom the investment was acquired.

**Note:**

Investments to entities included in objects 5053 and 5054 are excluded.

### 5053 Investments in Consolidated Specified Purpose Accounts

Any investment made in the Consolidated Specified Purpose Accounts included in subcategory 81.

### 5054 Investments in AppropriationDependent Crown Corporations (ADCC's)

Investment in ADCC's acquired through the provision of equity capital as authorized by nonbudgetary appropriations to ADCC's.

### 5055 Disposal of Investments for Cash

Cash received from an outside party in disposing of an investment in whole or in part.

**Note:**

Disposals of investments included in objects 5057 and 5058 are excluded.

### 5056 Disposal of Investments for Other Assets

The value received in the form of other assets when disposing of an investment in whole or in part.

**Note:**

Disposals of investments included in objects 5057 and 5058 are excluded.

### 5057 Repayment of Investments from AppropriationDependent Crown Corporations (ADCCs)

Proceeds from the disposition or writeoff of ADCCs.

### 5058 Repayment of Investments by Consolidated Specified Purpose Accounts

Any repayment of investments by Consolidated Specified Purpose Accounts.

### 5060 Foreign currency translation of investments



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

The increase or decrease in the value of an investment denominated in a foreign currency due to year end closing rates of exchange.

**Note:**

In accordance with the government's accounting policies, assets and liabilities resulting from foreign currency transactions are reported at year end closing rates of exchange.

5061 Writeoff of Investments

Investments that have been written off to budgetary expenditures in accordance with a specific appropriation for that purpose.

**Note:**

Such writeoffs do not include the increase or decrease of the allowance for valuation prior to the writeoff of the investments. Adjustments to the allowance for valuation are included in object 7021.

5069 Other Adjustments to Investments

All other transactions that pertain to investments which include:

(i) other acquisitions of investments, i.e. investments acquired for consideration other than cash or other assets;

(ii) other settlements of investments, i.e. investments settled for consideration other than cash or other assets.

**507 INVESTMENTS OF THE CANADA PENSION PLAN INVESTMENT FUND**

5070 Acquisition of Investments with Cash

Acquisition of investments in securities of the federal, provincial and territorial governments through the payment of cash.

*Department Specific*

036 Human Resources Development (Social Development)

5071 Transfers from the Canada Pension Plan Accounts

Any transfer from the Canada Pension Plan Account for investment purposes.

*Department Specific*

036 Human Resources Development (Social Development)

5075 Disposal of Investments with Cash

The disposal of investments in securities for cash.

*Department Specific*

036 Human Resources Development (Social Development)

5079 Other Adjustments to Investments

Any other transactions to the investments of the Canada Pension Plan Investment Fund not included in objects 5070 to 5075.

*Department Specific*

036 Human Resources Development (Social Development)

**51 FOREIGN EXCHANGE ACCOUNTS**

The accounts recording financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. The four foreign exchange accounts include:

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

- (a) Exchange Fund Account Advances
- (b) International Monetary Fund Subscriptions
- (c) International Monetary Fund Notes payable, and
- (d) Special Drawing Rights.

**Notes:**

1. Each of these foreign exchange accounts is defined and their operations explained in sections 4200 to 4240 of the Guide to the Audited Financial Statements of the Government of Canada.
2. Although foreign exchange operations involve both financial claims and obligations, they are included as a separate standard object to facilitate their identification, coding and reporting.
3. The responsibility for all four accounts presently belongs to the Department of Finance. Therefore transactions should not be coded to these objects by other departments.

### **511 INTERNATIONAL MONETARY FUND AND SPECIAL DRAWING RIGHTS TRANSACTIONS**

The following objects identify the major transactions in the three foreign exchange accounts which relate to the International Monetary Fund and Special Drawing Rights.

#### **5100 Acquisition of Claims with Cash**

Subscriptions in cash to the International Monetary Fund (IMF).

**Note:**

Such advances can be made in Canadian or foreign currencies.

*Department Specific*

006 Finance

#### **5101 Acquisition of claims in exchange for Special Drawing Rights or International Monetary Fund notes**

Subscriptions to the IMF purchased with either SDRs or notes payable to the IMF.

*Department Specific*

006 Finance

#### **5110 Settlement of Claims with Cash**

Cash repayments of subscriptions by the International Monetary Fund.

*Department Specific*

006 Finance

#### **5111 Settlement of claims in exchange for Special Drawing Rights or International Monetary Fund notes**

Repayment of subscriptions by the IMF through either redeeming of notes payable to the IMF or disposing of SDRs.

*Department Specific*

006 Finance

#### **5120 Acquisition of Special Drawing Rights (SDRs)**

Increase in allocation of SDRs to Canada to:

- (a) settle either the advances made to the Exchange Fund Account, or

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

(b) pay part of Canada's subscription in the International Monetary Fund (IMF).

**Note:**

The SDR is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Account. Its operation is explained in Section 4240 of the Guide to the Audited Financial Statements of the Government of Canada.

*Department Specific*

006 Finance

5121 Issues of Notes Payable to the International Monetary Fund (IMF)

Issue of noninterestbearing demand notes payable in Canadian currency to the IMF to cover its Canadian dollar holdings requirements in excess of working balance requirements.

*Department Specific*

006 Finance

5122 Disposal of Special Drawing Rights (SDR)

Decrease in allocation of SDRs to Canada.

**Note:**

Such a decrease could result from:

- (a) cancellation of SDRs in whole or in part,
- (b) termination of Canada's participation in the Special Drawing Account, or
- (c) liquidation of the SDRs account by the International Monetary Fund (IMF).

*Department Specific*

006 Finance

5123 Redemption of Notes Payable to the International Monetary Fund (IMF)

Redemption of notes due to a decrease in the IMF requirements for Canadian currency.

*Department Specific*

006 Finance

5130 Maintenance of Value Adjustments

Adjustments of the International Monetary Fund (IMF) Subscriptions account to maintain the value of the IMF Canadian dollar holdings in terms of Special Drawing Rights (SDR). Such adjustments can be increases or decreases depending on the exchange rate fluctuations of the Canadian dollar in relation to SDR's.

**Note:**

Canada's IMF subscriptions are denominated in SDR's.

*Department Specific*

006 Finance

5131 Year End Valuation Adjustment

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

Valuation adjustments to Canada's subscriptions in excess of the International Monetary Fund's (IMF) holdings of Canadian dollars to Canadian dollar equivalents at the yearend closing rate of exchange.

### *Note:*

Yearend valuation adjustments are made to the following accounts: the Exchange Fund AccountAdvances, IMFSubscriptions, and Special Drawing Rights (SDR).

#### *Department Specific*

006 Finance

#### 5159 Other Adjustments

Any other adjustments to foreign exchange accounts, such as the writeoff of claims, acquisition or settlement of claims with other assets.

#### *Department Specific*

006 Finance

### **516 EXCHANGE FUND ACCOUNT ADVANCES (RESTRICTED CLAIMS)**

#### 5160 Advances Provided to the Exchange Fund Account

Advances in cash to the Exchange Fund Account in Canadian or other currencies for the purchase of gold, foreign currencies and securities, and Special Drawing Rights.

#### *Department Specific*

006 Finance

#### 5161 Settlements of Advances

Cash repayments of advances from the Exchange Fund Account.

#### *Department Specific*

006 Finance

#### 5163 YearEnd Valuation Adjustment

Valuation adjustment made at yearend to the balance of the Exchange Fund Accounts' holdings to Canadian dollar equivalent at the yearend closing rate of exchange.

#### *Department Specific*

006 Finance

#### 5169 Other Adjustments

Any other adjustments to the Exchange Fund AccountAdvances.

#### *Department Specific*

006 Finance

### **52 CASH ACCOUNTS**

Cash accounts represent public moneys of Canada, and include both Receiver General Cash Balances and Cash in Transit

### **529 CASH ACCOUNT**

#### 5299 Net Increase or Decrease in Cash Account

### **53 ACCOUNTS RECEIVABLE**

Accounts receivable are financial claims on parties inside or outside the government as a result of events and

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

transactions prior to the accounting date.

1. This category is to be used only by departments for recording accounts receivable transactions through their own accounting system.

2. For consolidation recording purposes at yearend, accounts receivable should be recorded in object 850 of subcategory 85 by the Receiver General.

### **539** *ACCOUNTS RECEIVABLE*

5399 Net Increase or Decrease in Accounts Receivable

## 6 LIABILITIES

### 60 SPECIFIED PURPOSE ACCOUNTS (SPAs)

The recorded value of the financial obligations of the Government of Canada in its role as administrator of certain public moneys that are received or collected and subsequently paid out for purposes specified in legislation or in other legal contracts.

1. For the purpose of this classification some specified purpose accounts have been included under reporting objects that differ from the equivalent groupings reported in the Public Accounts. These are explained under the reporting objects concerned.
2. Certain SPAs are now included in Standard Object 81 because they are now consolidated as budgetary transactions in the Summary Financial Statements.

### 601 PENSION INSURANCE AND SOCIAL SECURITY ACCOUNTS

The financial obligations of the Government of Canada in its role as administrator of these accounts on behalf of the contributors and beneficiaries to each plan.

**Notes:**

1. Pension and Social Security Accounts include the Canada Pension Plan, Superannuation Accounts, Government Annuities Account and certain other accounts. Superannuation accounts include the following accounts:

Public Service Superannuation, Canadian Forces Superannuation, Royal Canadian Mounted Police (R.C.M.P.) Superannuation, Members of Parliament Retiring Allowance.

All other superannuation accounts for employees of the Government or their dependants the Public Service, Regular Forces and any other Death Benefit accounts.

(Some of these accounts are included under Other Specified Purpose accounts in the Public Accounts.)

2. In this classification, transactions in the Canada Pension Plan Investment Fund are included separately in object 507.

3. Transactions pertaining to the unamortized portion of actuarial deficiencies are included in object 703.

The following objects are to be used to identify the major transactions pertaining to Pension and Social Security Accounts:

6001 Contributions by Current Employees or Participants

Contributions received from active members or participants currently employed in the Public Service

6002 Contributions by Current Employees Public Service Corporations

Contributions received from current employees of public service corporations subject to the Public Service Superannuation Act

6003 Contributions by Government Employees for Past Services or in Arrears

Contributions received from current members or participants employed in the Public Service for past service or arrears

6004 Contributions by Public Service Corporations Employees for Past Service or in Arrears

Contributions received from current employees of public service corporations subject to the Public Service Superannuation Act for past service or arrears

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

### 6005 Contributions by Retired Employees

Contributions received from retired employees for past service or arrears

### 6012 Contributions by Government as Employer

Contributions from the Government of Canada as an employer as well as the government's statutory contributions to benefit payments from the Supplementary Retirement Benefits Account, for current services.

#### *Notes:*

1. The budgetary expenditures related to the government's contribution as an employer are included in objects 0160, 0161, 0162, 0164, 0168 and 0170 to 0173.

2. The budgetary expenditures related to the government's statutory contribution to the SRB account are included in object 0166.

### 6013 Contributions by Public Service Corporations as Employer

Contributions received from public service corporations subject to the Public Service Superannuation Act for the employers portion related to employee current services

#### *Department Specific*

087

Public Service Superannuation

### 6017 Death Benefit General Contributions

Governments general employer contribution to the Death Benefit Account

### 6018 Death Benefit Single Contributions

Governments single employer contribution paid to the Death Benefit Account in respect of participants who became eligible to the basic benefit.

### 6020 Actuarial Adjustments

Actuarial deficiency adjustments related to current salary increases or statutory periodic actuarial valuations which are credited to the Public Service, Canadian Forces, RCMP and other Superannuation accounts, and to the Government Annuities account.

#### *Note:*

These adjustments are charged to object 7031.

### 6022 Transfers from Other Pension Plans

Receipts by a Superannuation account on behalf of an employee transferring from another superannuation account or from an outside employer.

### 6023 Refundable Tax Recovered from the Canada Revenue Agency

Tax recovered from the Canada Revenue Agency based on the annual net negative cashflow of a pension account.

### 6025 Return on Investment

Any income received from loans and investments (other than interest credited to the balance of these accounts and charged to interest on the Public Debt). Also includes the interest received from provincial governments or the Government of Canada on their investments in the Canada Pension Plan Investment Fund.

#### *Note:*

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

The budgetary expenditures related to interest credited to these accounts are included in objects 3103, 3111 and 3113 under standard object 11 for interest received from the Government of Canada.

### 6027 Interest Credited to the Account

Any interest credited to the balance of these accounts and charged to interest on Public Debt (other than interest received on investments issued by the Government of Canada.)

### 6029 Other Receipts

Any other receipts not classified above, such as recoveries of payments by the Canada Pension Plan.

### 6030 Payment of Benefits

The payment of benefits by the government from any of these accounts, such as payments for Superannuation, Canada Pension, Government Annuities, Death Benefits, etc.

### 6034 Payment of Minimum Benefits

Payment of minimum benefits to employees or participants

### 6035 Pension Division Payments

Any payment made pursuant to pension division.

### 6037 Return of Contributions Government Employees

Contributions returned to Public Service employees including any applicable interest from the Superannuation Accounts

### 6038 Return of Contributions Public Service Corporation Employees

Contributions returned to employees of public service corporations subject to the *Public Service Superannuation Act*, including any applicable interest from the Superannuation Accounts

*Department Specific*

087

Public Service Superannuation

### 6040 Payment of Interest on Loans or Advances

Any interest payments made to the Government of Canada for loans made to a specified purpose account.

### 6045 Transfers to Other Pension Plans

Payments from a Superannuation account on behalf of an employee transferring to another superannuation plan or to an outside employer.

### 6046 Refundable Tax Remitted to The Canada Revenue Agency

Amount of refundable tax remitted to the Canada Revenue Agency based on the annual net positive cashflow of a pension account.

### 6047 Withdrawal of Surplus

### 6051 Operating Expenses

All operating expenses of the Canada Pension Plan (CPP) Account.

#### **Note:**

Such expenses are initially incurred by various departments on behalf of the CPP account. Subsequently, those departments charge the CPP account with the pertinent operating or administrative costs. These amounts are credited to object 4883.

### 6053 Transfer to Pension Investment Board

### 6054 Transfer to Superannuation Investment Funds



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

### 6055 Transfers to Canada Pension Plan Investment Fund

Any transfer to the Canada Pension Plan Investment Fund for investment purposes.

*Department Specific*

036 Human Resources Development (Social Development)

### 6056 Transfer from Pension Investment Board

### 6057 Transfer from Superannuation Investment Fund

### 6059 Other Payments

Any other payments not classified above. It includes the writeoff of unclaimed annuities.

## 606 **PROVINCIAL TAX COLLECTION AGREEMENTS**

The income taxes collected on behalf of the provinces and territories participating in the joint collection provision of the Federal Provincial Fiscal Arrangements Act and the related payments made to them.

### 6060 Estimated Collections of Taxes

The estimated corporate income tax collections that belong to the provinces or territories.

**Note:**

Such amounts are transferred monthly from tax revenue to this account.

*Department Specific*

006 Finance

### 6063 Installment Payments to Provinces for Taxes

Instalment payments of corporate income tax made during a taxation year to the provinces and territories.

*Department Specific*

006 Finance

### 6066 Recoveries from Provinces

Receipts from the provinces and territories for overpayments of corporate or individual taxes.

**Note:**

If the instalment payments made to a province for a taxation year exceed the actual amounts assessed, the overpayments are recovered from the province.

*Department Specific*

006 Finance

### 6069 Other Adjustments

Any other adjustments to the account, such as the payment of any deficiencies in the actual amounts owed to a province or territory at the end of a taxation year.

*Department Specific*

006 Finance

## 607 **CROWN CORPORATIONS DEPOSITS**

Deposits effected for Crown corporations in accordance with Section 129 of the FAA or other specific legislation.

### 6079 Net Increases or Decreases in Crown Corporations Deposits

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

### **608 OTHER DEPOSITS AND TRUST FUNDS**

**Note:**

This reporting object excludes Deposit Funds for Crown corporations. Those funds should be included in reporting object 607.

6081 Deposits Received

Moneys received from third parties by the Government of Canada for specified purposes.

6082 Interest Received

Amounts received as interest from the Government of Canada on the credit balances in the accounts.

**Note:**

The budgetary expenditures related to these amounts are charged to object 3114.

6083 Transfers from Budgetary Expenditures

Transfers received from budgetary appropriations for the purposes specified by legislation.

**Note:**

An example of such an appropriation is the government contribution to the Canadian Dairy Commission account.

6084 Deposit of Securities Held in Trust

Securities received from third parties as deposit held in trust by the Government of Canada in accordance with the terms and conditions of a contract or agreement.

6085 Refunds

Payment of refunds to depositors.

6086 Payments Made in Accordance with Authorities

Payments made in accordance with the purposes specified in the pertinent authorities or agreements.

6087 Return of Securities Held in Trust

Return of securities held in trust to third parties on completion of the specified terms in a contract or agreement.

6089 Other Adjustments

Any other adjustments to the accounts not specified above.

### **609 MISCELLANEOUS ACCOUNTS**

Insurance plans for employees and former employees, pension plans and other liabilities not specified elsewhere.

**Note:**

Miscellaneous accounts included for purposes of this classification are not identical to those included in the Public Accounts under Other Specified Purpose Accounts. The following accounts are included: Annuities Agents' Pension, Civil Service Insurance Fund, Locallyengaged Contributory Pension, Retirement Fund, Returned Soldiers' Insurance Fund and Veterans' Insurance Fund

6099 Net Increases or Decreases in Other Specified Purpose Accounts

### **61 UNMATURED DEBT TRANSACTIONS**

The financial obligations represented by certificates of indebtedness issued by the Government of Canada that have not yet matured.

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

**Note:**

These obligations are defined and their operations explained in sections 5300 to 5320 of the Guide to the Audited Financial Statements of the Government of Canada.

**611 UNMATURED DEBT PAYABLE**

Certificates of indebtedness in Canadian or foreign currencies that have not become due.

**Note:**

Transactions for certificates of indebtedness that have matured are included in reporting object 622.

6111 Issue of Debt

Gross proceeds from the sale of certificates of indebtedness such as marketable bonds, Canada Savings Bonds, special nonmarketable bonds, Treasury bills, and the issue of notes or loans.

**Note:**

The issue amount is the full issue price of the securities. Discounts on Treasury bills are charged to unamortized discounts (reporting object 704), while discounts (net of premiums) on other securities are charged to object 3131 at the time of issue.

*Department Specific*

006

Finance

6115 Redemption of Unmatured Debt

Payments made for redemption prior to maturity of certificates of indebtedness, such as marketable bonds, special nonmarketable bonds, Canada Savings Bonds and Treasury bills. It also includes the repayment of notes or loans.

*Department Specific*

006

Finance

6116 Transfers to Matured Debt (on Retirement of Debt)

Amounts owing to holders of marketable bonds, Canada Savings Bonds, special nonmarketable bonds, Treasury bills, etc., transferred from unmatured debt when the debt matures.

**Note:**

Such amounts are transferred to matured debt (reporting object 622) until they are redeemed.

*Department Specific*

006

Finance

6117 Revaluation of Unmatured Debt

*Department Specific*

006

Finance

6118 Unmatured Debt Payable Exchange Rate Changes

*Department Specific*

006

Finance

6119 Other Adjustments

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

Increases or decreases due to adjustments not covered in other classes such as foreign exchange adjustments and transfers to Other Revenue.

*Department Specific*

006

Finance

### **62 TRANSACTIONS RELATING TO OTHER LIABILITIES**

Transactions relating to other financial obligations of the Government of Canada such as matured debts, accounts payable, etc.

**Note:**

The accounts related to these transactions are defined and their operations explained in sections 5200 to 5240 of the Guide to the Audited Financial Statements.

### **621 INTEREST DUE ON UNMATURED DEBT (INCLUDING COMPOUND INTEREST ON CANADA SAVINGS BONDS)**

Interest due or accrued on bonded debt, notes and loans including compound interest on Canada Savings Bonds. Such interest is not normally payable until a future date (unless the debt is redeemed early).

#### 6211 Interest Charges Accrued

Accrual on a monthly basis of interest over the term of the bonded debt, notes, loans, etc. It includes the accrual of compound interest on Canada Savings Bonds.

**Note:**

Such amounts are charged to various objects in Standard Object 11 (subcategory 31).

*Department Specific*

006

Finance

#### 6212 Interest Due

Accrual on the due date of interest on bonds, notes or loans. Such interest is not paid until the pertinent coupons are presented for payment.

*Department Specific*

006

Finance

#### 6213 Payments to Claimants

Payments of interest due on bonds, notes and loans to claimants. It also includes adjustments.

*Department Specific*

006

Finance

### **622 MATURED DEBT**

Certificates of indebtedness that have become due but that have not yet been redeemed.

#### 6221 Transfers from Unmatured Debt

Retirement at the time of maturity of the principal value of bonds, special nonmarketable bonds, Treasury bills, etc.

**Note:**

These amounts are transferred from unmatured debt (reporting object 611).

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

*Department Specific*

006

Finance

6222 Redemption of Debts

Redemption by the holders of matured bonds, Treasury bills, and notes and loans. It also includes adjustments.

*Department Specific*

006

Finance

6225 Writeoff of Matured Debt (Transfer to Revenue)

Writeoff of matured debt if it is still unredeemed 15 years after maturity.

**Note:**

This amount is transferred to budgetary revenue.

*Department Specific*

006

Finance

6227 Matured Debt Revaluation

*Department Specific*

006

Finance

**629 MISCELLANEOUS**

6299 Net Increase or Decrease in Other Liability

## 7 OTHER

### 70 *OTHER ACCOUNTS/TRANSACTIONS*

Other Accounts/Transactions represent transactions in accounts that are neither financial claims nor financial obligations.

*Note:*

Many of these accounts reflect deferred credits or deferred charges that have been set up in the accounts of Canada in accordance with specific legislative or other requirements. For reporting purposes in the Public Accounts, some have been offset against specific financial claims or obligations.

### 702 *ALLOWANCE FOR VALUATION OF ASSETS AND LIABILITIES*

The allowances represents the estimated loss on the realization of financial claims, or the allowances for estimated amounts owing for certain financial obligations. Each of the objects represents the net increase or decrease made to the individual allowance to represent the net change between one fiscal year end and the next.

#### 7021 Allowance for Valuation of Financial Claims (Incl. Allowance for Doubtful Accounts)

The net increase or decrease in the estimated losses on the realization of loans, investments and advances included in the accounts of Canada at year end.

#### 7022 Allowance for Statutory Accounts Payable

The net increase or decrease in the allowance for amounts to be paid from certain statutory authorities such as subsidies under the Railway Act, payments under the Canada Assistance Program, etc.

#### 7023 Allowance for Employee Benefits

The net increase or decrease in the allowance for amounts owing for earned and unpaid annual vacation leave and for employee benefits payable upon termination of employment.

#### 7029 Other Allowances

The increase or decrease in any other allowance not included in objects 7021 to 7023.

### 703 *UNAMORTIZED DEFICIENCIES ON SUPERANNUATION ACCOUNTS*

The portion of actuarial deficiencies, credited to Superannuation Accounts, that has not yet been charged to budgetary expenditure, because they are to be amortized to expenditures over one or more subsequent years.

*Note:*

An actuarial deficiency is the difference, at a given date, between the balance in the Superannuation accounts and the estimated amount payable for future pension benefits, as calculated on an actuarial basis.

#### 7031 Increase to Reflect Actuarial Deficiencies Recorded

The recording of actuarial deficiencies to the Superannuation accounts in a specific year.

#### 7032 Decrease Resulting from Amortization of Actuarial Deficiencies

The monthly or other amortization of actuarial deficiencies to budgetary expenditure over one or more subsequent years.

### 704 *UNAMORTIZED DISCOUNT ON TREASURY BILLS*

The portion of the discount on outstanding Treasury bills that has not yet been charged to expenditure.

#### 7041 Increase to Reflect Discount on New Treasury Bills

The recording of the discount on new Treasury bills at the time they are issued or sold. It also includes adjustments.

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

*Department Specific*

006

Finance

7042 Decrease Resulting from Amortization of Discount on Treasury Bills

The monthly amortization to budgetary expenditures of unamortized discounts over the terms of the relevant Treasury bills. It also includes adjustments.

*Department Specific*

006

Finance

**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

*Notes:*

1. In accordance with the government's stated accounting policies, revenues and expenditures of certain Specified Purpose Accounts (SPAs) and Crown Corporations are included in the revenue and expenditure of the Government. However, enabling legislation requires that the revenues of SPAs be earmarked and that related payments be charged against such revenue.

2. Descriptions for the Consolidated Specified Purpose Accounts, the Consolidated Deposit and Trust Accounts, and the Consolidated Appropriationdependent Crown Corporations are included in subcategories 81, 82, 83, and 84. Descriptions for the Consolidated Accounts Receivable and the accrual of Related Other Revenue are included in subcategory 85.

### 801 UNRESTRICTED AMOUNTS IN THE ACCUMULATED DEFICIT

The net sum of annual surpluses and deficits of the Government of Canada since Confederation, together with certain other amounts charged directly to this account. These amounts are unrestricted as there is no need to account for the source of these amounts from previous years.

#### 8011 Increases

Increase in the accumulated deficit

#### 8012 Decreases

Decrease in the accumulated deficit.

### 802 YEAREND CLOSING OF DEPARTMENTAL ACCOUNTS

#### 8021 Closing of Control Accounts

The year end closing by departments of all their cash reconciliation control accounts which are maintained to reconcile to the treasury system maintained by the Receiver General. Prior to closing, these accounts must agree to similar offsetting accounts maintained by the Receiver General. These accounts are closed to the accounting for Equity advanced by the Government of Canada.

#### 8022 Closing of Revenue and Expense Accounts

The yearend entries required to close out all revenues and expense accounts. These accounts are closed out to the accounts representing the equity advanced by the Government of Canada.

### 81 CONSOLIDATED SPECIFIC PURPOSE ACCOUNTS

This standard object has been established because the transactions in these accounts are now consolidated as budgetary transactions in the Summary Financial Statements. Transactions in these accounts have been restricted as there are legislative requirements to keep them separate in the Accounts of Canada, so that amounts for previous years can be related to those in the current year.

*Notes:*

1. Consolidation specified purpose accounts are defined and their operations explained in T.B. Circular 198913 dated August 2, 1989.

2. For consolidation reporting purposes, most of these amounts are included in other standard objects, as noted in Section 8.2.3.4 of the Master List of Objects.

### 810 CONSOLIDATION OF SPECIFIED PURPOSE ACCOUNTS

#### 8101 Deficit for the Year

The excess of expenditure over revenue in each account.

#### 8102 Surplus for the Year

The excess of revenue over expenditure in each account.



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

### 8103 Other Adjustments

Other adjustments to revenue or expenditure, surplus or deficit of an account.

### 811 ***EMPLOYMENT INSURANCE ACCOUNT***

This account includes the transactions resulting from the administration of the *Employment Insurance Act*.

***Note:***

In this classification, transactions pertaining to loans or advances to the Employment Insurance Account are included under loans or advances (objects 501x or 503x respectively).

The following objects are to be used to identify the transactions pertaining to the Employment Insurance Account.

### 8110 Contributions by Employees, Their Employers and Other Participants

Premiums from all employees, employers and or other participants.

*Department Specific*

014 Human Resources and Skills Development

### 8112 Contributions from the Government as an Employer

Contributions from the Government of Canada as an employer.

***Note:***

The departmental budgetary expenditures related to these contributions are included in object 0169.

*Department Specific*

014 Human Resources and Skills Development

### 8114 Return on Investment

Interest received on the balance of the Employment Insurance Account.

***Note:***

The Department of Finance budgetary expenditures related to this interest are charged to object 3112.

*Department Specific*

014 Human Resources and Skills Development

### 8115 InterestBearing Loans from the Government

Receipt of interestbearing loans from the government to cover the deficit in the Employment Insurance Account.

***Note:***

Such loans or advances are made in accordance with Section 137 of the *Employment Insurance Act*, when required.

*Department Specific*

014 Human Resources and Skills Development

### 8116 Other Receipts

Any other receipts not classified in objects 8110 to 8115, such as fines, penalties and interest, refunds of overpayment of benefits, benefit repayments, amounts for services rendered to the public, etc.

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

*Department Specific*

014 Human Resources and Skills Development

8117 Payment of Benefits

Payment of benefits from the Employment Insurance Account.

*Department Specific*

014 Human Resources and Skills Development

8118 Refund of Contributions

Any refunds of contributions to employers and employees.

*Department Specific*

014 Human Resources and Skills Development

8119 Payment of Interest on Loans or Advances

Payment of interest on loans or advances made to the Employment Insurance Account by the Government of Canada.

*Department Specific*

014 Human Resources and Skills Development

8120 Operating Expenses

Payment of all operating expenses of the Employment Insurance Account.

**Note:**

The receipt of these payments is credited to object 4880.

*Department Specific*

014 Human Resources and Skills Development

8121 Repayment of Interest Bearing Loans to the Government

Repayment of interest bearing loans to the government.

*Department Specific*

014 Human Resources and Skills Development

8122 Other Payments and Adjustments

Any other payments or adjustments not classified above.

*Department Specific*

014 Human Resources and Skills Development

**815 CROP REINSURANCE FUND**

This account includes recorded transactions with participating provinces for the costs they incur in operating various crop insurance schemes.

8150 Receipts from Provinces

Amounts received from the provinces for the purpose of reinsurance.

*Department Specific*

001 Agriculture and AgriFood

8151 Interest Free Advances from the Government of Canada

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

Interestfree advances received from the Government of Canada.

*Department Specific*

001 Agriculture and AgriFood

### 8152 Other Receipts

Any other receipts not classified above.

*Department Specific*

001 Agriculture and AgriFood

### 8153 Payments to Provinces

Amounts paid to the provinces under the terms of reinsurance agreements.

*Department Specific*

001 Agriculture and AgriFood

### 8154 Repayment of Advances to the Government of Canada

The repayment of interestfree advances to the government of Canada.

*Department Specific*

001 Agriculture and AgriFood

### 8155 Other Payments

Any other payments not classified in objects 8153 or 8154.

*Department Specific*

001 Agriculture and AgriFood

## **816 AGRICULTURAL COMMODITIES STABILIZATION ACCOUNT**

### 8161 Receipts from Participating Provinces and Producers

Receipts from participating provinces and producers in the Agricultural Commodities Stabilization Accounts for hogs, cattle, apples, sugar beets, etc. These receipts are for premiums to reduce income losses to producers.

*Department Specific*

001 Agriculture and AgriFood

### 8162 Loans or Advances from the Government of Canada

*Department Specific*

001 Agriculture and AgriFood

### 8163 Repayment of Loans or Advances to the Government of Canada

*Department Specific*

001 Agriculture and AgriFood

### 8164 Return on Investments

Amounts received as interest from the Government of Canada on the credit balances in the accounts.

*Department Specific*

001 Agriculture and AgriFood

### 8165 Contributions by the Government

Contributions by the government to the Agricultural Commodities Stabilization Accounts for hogs, cattle, apples,

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

sugar beets, etc.

*Department Specific*

001

Agriculture and AgriFood

**8166 Other Receipts**

Any other receipts not included in objects 8161, 8162, 8164 and 8165.

*Department Specific*

001

Agriculture and AgriFood

**8167 Payments to Participating Producers**

Payments to participating producers from the Agricultural Commodities Stabilization Accounts for hogs, cattle, apples, sugar beets, etc.

*Department Specific*

001

Agriculture and AgriFood

**8168 Payment of Interest to the Government on Loans or Advances**

*Department Specific*

001

Agriculture and AgriFood

**8169 Other Payments**

Any other payments not included in objects 8163, 8167, 8168.

*Department Specific*

001

Agriculture and AgriFood

**817 GOODS AND SERVICES TAX (GST) REFUNDABLE ADVANCE ACCOUNTS ON PURCHASES**

GST Refundable Advance accounts have been established in each department or agency as nonbudgetary accounts to which a department can charge the GST on its purchases from external parties. Such accounts are authorized as part of the Supply and Services working capital advance account under Supply and Services Vote L 15 b in Appropriation Act No. 3, 1990. By the authority of a standing GST tax remission order, such amount will be offset at yearend against the GST general revenues collected by the Canada Revenue Agency.

**Note:**

For summary reporting purposes during a fiscal year, these amounts are netted against GST general revenues.

**8171 Payment of GST on Purchases**

Payment of the GST by departments and Agencies on their taxable purchases from external parties.

**8175 Rebates Received on GST Paid**

Rebates of GST received at yearend by departments and agencies from the Canada Revenue Agency.

**Note:**

These rebates will be handled by Public Works and Government Services of Canada and will not require any approvals or processing by departments or agencies.

*Department Specific*

127

Public Works and Government Services

**818 SEIZED PROPERTY PROCEEDS ACCOUNT**

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

Seized Property Proceeds Account (SPPA) was set up under the Seized Property Management Act (SPMA) in 1993. The account is set up to account for net proceeds from the disposition of property that is seized or subject to a restraint or management order, and then is forfeited and subsequently disposed. The proceeds from this account may be shared with provincial or other national governments in accordance with the terms of regulations or in agreements with those governments.

### 8181 Proceeds from Forfeited Assets and Fines

Proceeds received from forfeited assets which had been held in a trust account from the time the assets are seized. Such assets are not forfeited until there is a court decision. Proceeds from fines are received when assets were not seized previously.

*Department Specific*

127

Public Works and Government Services

### 8182 Advances from the Government

Receipt of advances from the government in accordance with Section 15 of the SPMA.

*Department Specific*

127

Public Works and Government Services

### 8184 Payments of Operating and Other Expenses

Reimbursement of operating expenses paid from the SPPA to the operating appropriation of Public Works and Government Services Canada. Other expenses include any payments made to the Seized Property Working Capital account for reimbursement of losses incurred in maintaining assets seized under the SPMA.

*Department Specific*

127

Public Works and Government Services

### 8185 Payment of Advances to the Government

Repayment of advances received from the government.

*Department Specific*

127

Public Works and Government Services

### 8186 Payment of Claims Against the Crown and Other Expenses to Outside Parties

Payment of claims against the Crown resulting from undertakings of the Attorney General. Other expenses will include the establishment of reserves for both ongoing expenses for future losses as well as for future claims resulting from undertakings. These payments must be established before any annual distribution is made from the SPPA.

*Department Specific*

127

Public Works and Government Services

### 8187 Payment of Proceeds to Other Governments

Payments for distribution of proceeds in the SPPA to provincial and foreign governments as prescribed in the regulations.

*Department Specific*

127

Public Works and Government Services

### 8188 Transfer of Net Proceeds to Other Revenue

Transfer of net proceeds from the SPPA to other revenue after all expenses, other claims, reserves, and distributions to other governments have been made. This will be done on an annual basis, but may be done in a subsequent fiscal year once all settlements have been made.

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

### *Department Specific*

127

Public Works and Government Services

### **819 NEW PARKS AND HISTORIC SITES ACCOUNT**

8190 Donations (Unspecified)

Donations made to Parks and Historic Sites.

### *Department Specific*

124

Parks Canada Agency

8191 Net Proceeds from the Sale of Federal Real Property

Amounts collected from the sale of lands included in Parks.

### *Department Specific*

124

Parks Canada Agency

8192 Contributions from the Government of Canada

Amounts provided to Parks and Historic Sites from the Government.

### *Department Specific*

124

Parks Canada Agency

8193 Advances from the Government of Canada

Amounts advanced to Parks and Historic Sites.

### *Department Specific*

124

Parks Canada Agency

8194 Other Receipts

Miscellaneous receipts of funds by Parks and Historic Sites from the provision of services.

### *Department Specific*

124

Parks Canada Agency

8195 Disbursements to Outside Parties

Amounts paid to outside parties for goods and services.

### *Department Specific*

124

Parks Canada Agency

8196 Disbursements (Internal to Government)

Amounts disbursed to cover goods and services provided by the Government.

### *Department Specific*

124

Parks Canada Agency

8197 Contributions to Outside Parties

Amounts contributed to outside parties for the provision of services to Parks and Historic Sites.

### *Department Specific*

124

Parks Canada Agency

8198 Repayment of Advance to the Government

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

Amounts reimbursed to the Government pertaining to loans, investments and advances previously recorded in object 8193.

### *Department Specific*

124

Parks Canada Agency

#### 8199 Other Payment

All other payments made by Parks and Historic Sites.

### *Department Specific*

124

Parks Canada Agency

### **82 CONSOLIDATED DEPOSIT AND TRUST ACCOUNTS**

#### **820 GIFTS, DONATIONS AND BEQUESTS ACCOUNTS**

##### 8200 Receipts

Receipts for a specified purpose, included in the gifts, donations or bequests accounts.

##### 8201 Payments

Payments in accordance with the purpose specified from the gifts, donations and bequests accounts.

##### 8202 Return on Investment

#### **821 INSURANCE ACCOUNTS**

These accounts are used to account for and control the funds received and disbursed pursuant to the administration of insurance plans and programs which are not for employees or former employees of the government.

##### 8210 Receipts

Premiums, fees or levies received from outside parties and credited to insurance accounts.

##### 8211 Transfers from Budgetary Appropriations

Direct transfers from budgetary appropriations of the government such as direct contributions, interest, etc.

##### 8212 Return on Investment

##### 8215 Payments

Payments from insurance accounts such as claims and other expenditures as authorized by legislation.

#### **822 EARMARKED FEES AND LEVIES**

A fee or other levy is imposed by statute and earmarked by that statute for a special purpose.

##### 8220 Receipts

Receipts of fees or levies for the purpose specified in the relevant statute.

##### 8221 Transfers from Budgetary Appropriations

Direct transfers from budgetary appropriations of the government such as interest, etc.

##### 8225 Payments

Payments from the account in accordance with the purpose specified in a statute.

#### **829 OTHER RESTRICTED ACCOUNTS**

##### 8290 Other Receipts

Receipts in any other restricted account.

##### 8291 Return on Investments

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

- 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

Any other payments in a restricted account.

- 8296 Repayment of Loans or Advances to the Government

### **83 CONSOLIDATION OF APPROPRIATION APPROPRIATION DEPENDENT AND ENTREPRISE CROWN CORPORATION**

#### **Notes:**

1. For consolidation reporting purposes, most of these objects are included in other standard objects as noted in Section 8.2.3.4 of the Master List of Objects.

2. The recording of transactions in these objects is to be done by the Receiver General only using department 097. Thus, it will have no impact on departments or agencies, or AppropriationDependent Crown Corporations (ADCC's).

3. The ADCC's are identified in the Public Accounts of Canada, Section 4. Consolidatedaccounts.

### **831 CONSOLIDATION OF APPROPRIATION APPROPRIATION DEPENDENT AND ENTREPRISE CROWN CORPORATION**

- 8300 Accumulated Deficit / Surplus Brought Forward Consolidation of all Crown Corporation  
Prior year carryforward deficit / surplus of consolidated corporations.

#### *Department Specific*

097 Receiver General

- 8311 Surplus or Deficit for the Year Appropriation Dependent Crown Corporation (ADCC's)  
Current year consolidation deficit/surplus impact of ADCCs.

#### *Department Specific*

097 Receiver General

- 8312 Gain/Loss for the Year Enterprises Crown Corporation  
Current year consolidation surplus/deficit impact of Enterprise Crown Corporation

#### *Department Specific*

097 Receiver General

- 8313 Other Adjustments  
Adjustments for retroactive changes in accounting policies and other adjustments related to the consolidation of AppropriationDependent Crown corporations (ADCC's).

#### *Department Specific*

097 Receiver General

### **832 ALLOWANCE FOR EMPLOYEE BENEFITS**

- 8321 Net Change in Allowance Employee Benefit  
Net change in the Appropriation Dependant Crown Corporations (ADCCs) consolidation employee benefits and vacation accruals.



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

*Department Specific*

097

Receiver General

**833 REVENUES AND EXPENDITURES**

8330 Expenses National Defence

Includes expenses net of budgetary appropriations and other revenues for the Appropriation Dependant Crown Corporations reporting to the Minister of Defence. (DCL)

*Department Specific*

097

Receiver General

8339 Expenses Other

Includes expenses net of budgetary appropriations and other revenues of other Appropriation Dependant Crown Corporations.

*Department Specific*

097

Receiver General

**834 CASH BALANCES**

8340 Net Change Cash in Transit

Net change in the consolidated cash and cash equivalents known as cash in transit.

*Department Specific*

097

Receiver General

**835 ACCOUNTS RECEIVABLE OF APPROPRIATION DEPENDANT CROWN CORPORATIONS (ADCC'S) (WITH OUTSIDE PARTIES)**

8350 Net Change Accounts Receivable

Net change in the Appropriation Dependant Crown Corporations (ADCCs) consolidated accounts receivable and other receivables from outside parties.

*Note(s)*

2

This object should only have an "E" indicator in the line of coding.

*Department Specific*

097

Receiver General

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

8360 Net Change Loans, Investment and Advances by Appropriation Dependant Crown Corporations(ADCCs)

Net change in the consolidated ADCC loan, investments and advances with outside parties.

*Note(s)*

2

This object should only have an "E" indicator in the line of coding.

*Department Specific*

097

Receiver General

**837 ACCOUNTS PAYABLE OF APPROPRIATION DEPENDANT CROWN CORPORATIONS (ADCC'S) (WITH OUTSIDE PARTIES)**

8371 Net Change Other Liabilities ADCC

Net change in the consolidated ADCC's liabilities due to outside parties.

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

*Note(s)*

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

*Department Specific*

097 Receiver General

**838 *BORROWINGS OF APPROPRIATION DEPENDANT CROWN CORPORATIONS (ADCC'S) (WITH OUTSIDE PARTIES)***

8380 Net Change Other Liabilities ADCC borrowings

Net change in the consolidated borrowings of ADCC's with outside parties.

*Note(s)*

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

*Department Specific*

097 Receiver General

**84 *GOVERNMENT ELIMINATION OF INTERENTITY TRANSACTIONS AND BALANCES CONSOLIDATION OF APPROPRIATIONDEPENDENT CROWN CORPORATION (ADCC'S)***

ADCC's

***Note:***

These objects are only to be used by the Receiver General in department 097.

**840 *GOVERNMENT ELIMINATION OF INTERENTITY REVENUE AND EXPENDITURE TRANSACTIONS***

8400 Other Revenue Return on Investments

The return on investment generated from Appropriation Dependiant Crown Corporations.

*Note(s)*

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

*Department Specific*

097 Receiver General

8402 Other Revenue

The other revenues generated from transactions with Appropriation Dependiant Crown Corporation's.

*Note(s)*

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

*Department Specific*

097 Receiver General

8403 Expenses National Defence

The expenses of National Defence's related Appropriation Dependiant Crown Corporation's.

*Note(s)*

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

*Department Specific*

097 Receiver General

8419 Expenses Other Elimination Interentity Transactions

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

The expenses of other Appropriation Dependent Crown Corporation's.

*Note(s)*

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

*Department Specific*

097 Receiver General

### 842 GOVERNMENT ELIMINATION OF INTERENTITY LIABILITY BALANCES

**Note:**

These amounts have been separated so that they can be reversed and eliminated on the Statement of Assets and Liabilities.

#### 8420 Net Change in Borrowings of Agent Crown corporations

The net change in borrowings of Appropriation Dependent Crown Corporations (ADCC's) included in the borrowings of Agent Crown Corporations.

*Note(s)*

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

*Department Specific*

097 Receiver General

#### 8422 Unmatured Debt Held by Appropriation Dependant Crown Corporation's (ADCC's)

The amounts of Government securities held by ADCC's.

*Note(s)*

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

*Department Specific*

097 Receiver General

#### 8423 Accounts Payable to Appropriation Dependant Crown Corporation's (ADCC'S)

The Government's accounts payable due to ADCC's.

*Note(s)*

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

*Department Specific*

097 Receiver General

#### 8424 Net Change in Specified purpose accounts due to Appropriation Dependent Crown Corporations (ADCC's)

*Note(s)*

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

*Department Specific*

097 Receiver General

#### 8425 Specified Purpose Accounts due to Appropriation Dependant Crown Corporation's (ADCC's)

Other amounts in the CRF due to ADCC's.

*Note(s)*

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

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

*Department Specific*

097

Receiver General

**844 GOVERNMENT ELIMINATION OF INTERENTITY ASSET BALANCES**

**Note:**

These amounts have been separated so that they can be reversed and eliminated on the Statement of Assets and Liabilities.

8440 Elimination of interentity loans, investments or advances in (ADCC)

The loans, investments or advances held by the Government with ADCC's.

*Note(s)*

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

*Department Specific*

097

Receiver General

8443 Allowance for Valuation of Assets and Liabilities

The reversal of the allowance for valuation of assets and liabilities related to Appropriation Dependant Crown Corporation's now being consolidated.

*Note(s)*

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

*Department Specific*

097

Receiver General

**85 CONSOLIDATION OF ACCOUNTS RECEIVABLE AND ACCRUAL OF OTHER RELATED REVENUES**

**Note:**

These amounts are based on manual input received from departments at yearend.

**850 ACCOUNTS RECEIVABLE (AT YEAR END)**

8501 Increases (Departmental Accrual)

Increase related to the accrual of departmental accounts receivable at yearend from a party outside the Government of Canada accounting entity.

*Note(s)*

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

*Department Specific*

097

Receiver General

8502 Decreases (Departmental Accrual)

Decrease related to the accrual of departmental accounts receivable at yearend.

*Note(s)*

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

*Department Specific*

097

Receiver General

**851 MISCELLANEOUS REVENUE**

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

8511 Departmental Revenue Credited to the Vote Accrued at YearEnd

The accrual of departmental revenue credited to the vote at yearend.

*Note(s)*

2

This object should only have an "E" indicator in the line of coding.

*Department Specific*

097

Receiver General

8512 Other Departmental Revenue Accrued at YearEnd

The accrual of other departmental revenue at yearend.

*Note(s)*

2

This object should only have an "E" indicator in the line of coding.

*Department Specific*

097

Receiver General

**852 RETURN FROM INVESTMENTS**

8521 Departmental Revenue Accrued at YearEnd

The accrual of departmental revenue at yearend which is included in return from investments.

*Note(s)*

2

This object should only have an "E" indicator in the line of coding.

*Department Specific*

097

Receiver General

## 9 IDENTIFICATION OF PARTNERING DEPARTMENT FOR INTERDEPARTMENTAL TRANSACTIONS

### 9DDD Interdepartmental Settlement

The "DDD" in the object code must be replaced by the number that represents the partnering department involved in the Interdepartmental Settlement (IS) transaction. The list of departments numbers can be found in chapter 3 of the Governmentwide Chart of Accounts.

*Note(s)*

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

## Appendix A – Release Notes – Date Order

<b>Date</b>	<b>Code</b>	<b>Status</b>	<b>Description</b>
<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

<b>Code</b>	<b>Date</b>	<b>Status</b>	<b>Description</b>
<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
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
193	Arrears Pay/Promotion

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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
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

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

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

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
009	Call–back pay

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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.

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

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 <sup>nd</sup> prior fiscal year
167	Lump sum in lieu of retroactivity – Non Superannuable/2 <sup>nd</sup> 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***

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

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)
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
203	Meals and quarters in cash
204	Meals and quarters in kind
228	Travel expense allowance

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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
(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
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
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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)
233	Part time instruction allowance
235	Development of employees and examiner premium
238	Acting premium
298	Extra Duty allowance– Aircraft Operations Group

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(D)426	Additional salary
467	Rescue specialist allowance
468	Fisheries enforcement allowance
(D)469	Temporary premium
(D)470	Voicing duty premium
472	Class conversion
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
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

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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.

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

117	EIC reimbursement
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### ***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
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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
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### ***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