

Appendix C

Classification framework: Revenue and expenditures

Part 1: Government revenue

01 Own source revenue

01.01 Income taxes

- 01.01.01 Personal income taxes – gross
 - 01.01.01.01 Personal income taxes net of refundable tax credits
 - 01.01.01.02 Personal income tax refundable credits
- 01.01.02 Corporation income tax – gross
 - 01.01.02.01 Corporate income taxes net of refundable tax credits
 - 01.01.02.02 Corporation income tax refundable tax credits
- 01.01.03 Mining and logging taxes
 - 01.01.03.01 Mining taxes
 - 01.01.03.02 Logging taxes
 - 01.01.03.99 Other mining and logging taxes
- 01.01.04 Taxes on payments to non-residents
- 01.01.90 Other income taxes

01.02 Consumption taxes

- 01.02.01 General sales tax
- 01.02.02 Alcoholic beverages and tobacco taxes
 - 01.02.02.01 Liquor gallonage taxes
 - 01.02.02.02 Other liquor taxes
 - 01.02.02.03 Tobacco taxes
- 01.02.03 Amusement tax
 - 01.02.03.01 Racetrack betting tax
 - 01.02.03.02 Other amusement taxes
- 01.02.04 Gasoline and motive fuel taxes
 - 01.02.04.01 Taxes on gasoline and aviation fuels
 - 01.02.04.02 Taxes on diesel and railway fuels
 - 01.02.04.03 Taxes on other motive fuels and liquefied petroleum gases
- 01.02.05 Custom duties
- 01.02.06 Remitted liquor profits
- 01.02.07 Remitted gaming profits
 - 01.02.07.01 Profits on lottery ticket sales
 - 01.02.07.02 Profits on other games of chance
- 01.02.90 Other consumption taxes
 - 01.02.90.01 Air transportation tax
 - 01.02.90.02 Taxes on meals and hotels
 - 01.02.90.99 Miscellaneous consumption taxes

01.03 Property and related taxes

- 01.03.01 General property taxes
 - 01.03.01.01 Real property Taxes
 - 01.03.01.02 Lot levies
 - 01.03.01.03 Special assessments
 - 01.03.01.04 Grants in lieu of taxes
 - 01.03.01.04.01 From federal government
 - 01.03.01.04.02 From provincial and territorial government
 - 01.03.01.04.03 From local government

- 01.03.01.04.04 From colleges
- 01.03.01.04.05 From universities
- 01.03.01.04.06 From hospitals
- 01.03.01.04.07 From federal government business enterprises
- 01.03.01.04.08 From provincial and territorial government business enterprises
- 01.03.01.04.09 From local government business enterprises
- 01.03.01.99 Miscellaneous general property taxes
- 01.03.02 Capital taxes
- 01.03.90 Other property-related taxes
 - 01.03.90.01 Land transfer tax
 - 01.03.90.02 Business taxes
 - 01.03.90.03 Wealth transfer taxes
 - 01.03.90.99 Miscellaneous property-related taxes

01.04 Other taxes

- 01.04.01 Payroll taxes
- 01.04.02 Motor vehicle licenses
 - 01.04.02.01 Personal motor vehicle licences
 - 01.04.02.02 Commercial motor vehicle licences
- 01.04.03 Natural resource taxes and licences
 - 01.04.03.01 Natural resource taxes
 - 01.04.03.02 Natural resource licences
- 01.04.90 Miscellaneous taxes
 - 01.04.90.01 Agricultural insurance premiums
 - 01.04.90.02 Insurance premium taxes
 - 01.04.90.03 Hunting and fishing licences
 - 01.04.90.04 Liquor licences
 - 01.04.90.05 Other licences and permits
 - 01.04.90.06 Business fines and penalties
 - 01.04.90.07 Business donations
 - 01.04.90.99 Other miscellaneous taxes

01.05 Health and drug insurance premiums

- 01.05.01 General health insurance premiums
- 01.05.02 Drug plan premiums

01.06 Contributions to social security plans

- 01.06.01 Employment insurance contributions
 - 01.06.01.01 Employment insurance employee contributions
 - 01.06.01.02 Employment insurance employer contributions
- 01.06.02 Contributions to workers' compensation boards
- 01.06.03 Contributions to non-autonomous pension plans
 - 01.06.03.01 Non-Autonomous pension plan employee contributions
 - 01.06.03.02 Non-autonomous pension plan employer contributions
- 01.06.04 Contributions to Canada and Quebec pension plans
 - 01.06.04.01 Universal pension plan employee contributions
 - 01.06.04.02 Universal pension plan employer contributions
 - 01 06 04 99 Other universal pension plan contributions
- 01.06.99 Other social security plan contributions

01.07 Sales of goods and services

- 01.07.01 Sales of goods and services to other government sub-sectors
 - 01.07.01.01 Sales to federal government
 - 01.07.01.01.01 Sales to federal government – Manpower training
 - 01.07.01.01.02 Sales to federal government – Other
 - 01.07.01.02 Sales to provincial and territorial governments
 - 01.07.01.02.01 Sales to own provincial and territorial governments
 - 01.07.01.02.02 Sales to other provincial and territorial governments
 - 01.07.01.03 Sales to colleges, vocational and trade institutions
 - 01.07.01.04 Sales to universities
 - 01.07.01.05 Sales to hospitals

- 01.07.01.06 Sales to residential care facilities
- 01.07.01.07 Sales to other health and social service institutions
- 01.07.01.08 Sales to municipal governments
- 01.07.01.09 Sales to school boards
- 01.07.01.10 Sales to Canada Pension Plan
- 01.07.01.11 Sales to Quebec Pension Plan
- 01.07.02 Sales of goods and services to own business enterprises
 - 01.07.02.01 Debt guarantee fees received from own business enterprises
 - 01.07.02.99 Other sales of goods and services to own business enterprises
- 01.07.03 Other sales of goods and services
 - 01.07.03.01 Sales of natural resources goods and services
 - 01.07.03.02 Licences
 - 01.07.03.03 Concessions and franchises
 - 01.07.03.04 Rentals
 - 01.07.03.05 Sales of land
 - 01.07.03.06 Sales of used machinery and equipment
 - 01.07.03.07 Sales of used buildings
 - 01.07.03.08 Tuition and school fees
 - 01.07.03.09 Water
 - 01.07.03.10 Sewer
 - 01.07.03.11 Parking
 - 01.07.03.12 Garbage
 - 01.07.03.13 Special care facilities
 - 01.07.03.14 Exhibitions
 - 01.07.03.15 Recreation and culture facilities
 - 01.07.03.16 Personal auto insurance premiums
 - 01.07.03.17 Commercial auto insurance premiums
 - 01.07.03.99 Miscellaneous sales of goods and services

01.08 Investment income

- 01.08.01 Natural resource royalties
 - 01.08.01.01 Oil and gas royalties
 - 01.08.01.02 Forestry royalties
 - 01.08.01.03 Mineral royalties
 - 01.08.01.04 Water power royalties
 - 01.08.01.99 Other natural resource royalties
- 01.08.02 Remitted trading profits
- 01.08.03 Interest income
 - 01.08.03.01 Interest income from own enterprises
 - 01.08.03.02 Interest income of non-autonomous pension plans
 - 01.08.03.03 Interest income from federal general government
 - 01.08.03.04 Interest income from provincial and territorial general governments
 - 01.08.03.05 Interest income from colleges, vocational and trade institutions
 - 01.08.03.06 Interest income from universities
 - 01.08.03.07 Interest income from hospitals
 - 01.08.03.08 Interest income from residential care facilities
 - 01.08.03.09 Interest income from other health and social service institutions
 - 01.08.03.10 Interest income from local general governments
 - 01.08.03.11 Interest income from school boards
 - 01.08.03.99 Other interest income
- 01.08.99 Other investment income

01.09 Other revenue from own sources

- 01.09.01 Other fines and penalties
- 01.09.02 Capital transfers from own sources
- 01.09.03 Other donations
- 01.09.99 Miscellaneous revenue from own sources

02 General purpose transfers from other government sub-sectors

02.01 General purpose transfers from federal government

- 02.01.01 General purpose capital transfers from federal government
- 02.01.02 Statutory subsidies
- 02.01.03 Shares of federal taxes
- 02.01.04 Tax revenue guarantees
- 02.01.05 Equalization
- 02.01.06 Canada health and social transfers
- 02.01.07 Reciprocal taxation agreement
- 02.01.08 Stabilization
- 02.01.99 Other general purpose transfers from federal government

02.02 General purpose transfers from provincial and territorial governments

- 02.02.01 General purpose capital transfers from provincial and territorial governments
- 02.02.99 Other general purpose transfers from provincial and territorial governments

02.03 General purpose transfers from colleges, vocational and trade institutions

- 02.03.01 General purpose capital transfers from colleges, vocational and trade institutions
- 02.03.99 Other general purpose transfers from colleges, vocational and trade institutions

02.04 General purpose transfers from universities

- 02.04.01 General purpose capital transfers from universities
- 02.04.99 Other general purpose transfers from universities

02.05 General purpose transfers from hospitals

- 02.05.01 General purpose capital transfers from hospitals
- 02.05.99 Other general purpose transfers from hospitals

02.06 General purpose transfers from residential care facilities

- 02.06.01 General purpose capital transfers from residential care facilities
- 02.06.99 Other general purpose transfers from residential care facilities

02.07 General purpose transfers from other health and social service institutions

- 02.07.01 General purpose capital transfers from other health and social service institutions
- 02.07.99 Other general purpose transfers from other health and social service institutions

02.08 General purpose transfers from local governments

- 02.08.01 General purpose capital transfers from local governments
- 02.08.99 Other general purpose transfers from local governments

02.09 General purpose transfers from school boards

- 02.09.01 General purpose capital transfers from school boards
- 02.09.99 Other general purpose transfers from school boards

03 Specific purpose transfers from other government sub-sectors

03.01 Specific purpose transfers from federal government

- 03.01.01 Capital assistance from federal government
- 03.01.02 Other specific purpose capital transfers from federal government
 - 03.01.02.01 General government services
 - 03.01.02.02 Protection of persons and property
 - 03.01.02.03 Transportation and communications
 - 03.01.02.04 Health
 - 03.01.02.05 Social services
 - 03.01.02.06 Education
 - 03.01.02.07 Resource conservation and industrial development
 - 03.01.02.08 Environment
 - 03.01.02.09 Recreation and culture
 - 03.01.02.10 Housing
 - 03.01.02.11 Regional planning and development
 - 03.01.02.12 Other expenditures

- 03.01.99 Other specific purpose transfers from federal government
 - 03.01.99.01 General government services
 - 03.01.99.02 Protection of persons and property
 - 03.01.99.03 Transportation and communications
 - 03.01.99.04 Health
 - 03.01.99.05 Social Services
 - 03.01.99.06 Education
 - 03.01.99.07 Resource conservation and industrial development
 - 03.01.99.08 Environment
 - 03.01.99.09 Recreation and culture
 - 03.01.99.10 Housing
 - 03.01.99.11 Regional planning and development
 - 03.01.99.12 Debt charges
 - 03.01.99.13 Other expenditures

03.02 Specific purpose transfers from provincial and territorial governments

- 03.02.01 Capital assistance from provincial and territorial governments
- 03.02.02 Other specific purpose capital transfers from provincial and territorial governments
 - 03.02.02.01 General government services
 - 03.02.02.02 Protection of persons and property
 - 03.02.02.03 Transportation and communications
 - 03.02.02.04 Health
 - 03.02.02.05 Social services
 - 03.02.02.06 Education
 - 03.02.02.07 Resource conservation and industrial development
 - 03.02.02.08 Environment
 - 03.02.02.09 Recreation and culture
 - 03.02.02.10 Housing
 - 03.02.02.11 Regional planning and development
 - 03.02.02.12 Other expenditures
- 03.02.99 Other specific purpose transfers from provincial and territorial governments
 - 03.02.99.01 General government services
 - 03.02.99.02 Protection of persons and property
 - 03.02.99.03 Transportation and communications
 - 03.02.99.04 Health
 - 03.02.99.05 Social services
 - 03.02.99.06 Education
 - 03.02.99.07 Resource conservation and industrial development
 - 03.02.99.08 Environment
 - 03.02.99.09 Recreation and culture
 - 03.02.99.10 Housing
 - 03.02.99.11 Regional planning and development
 - 03.02.99.12 Debt charges
 - 03.02.99.13 Other Expenditures

03.03 Specific purpose transfers from colleges, vocational and trade institutions

- 03.03.01 Capital assistance from colleges, vocational and trade institutions
- 03.03.02 Other specific purpose capital transfers from colleges, vocational and trade institutions
- 03.03.99 Other specific purpose transfers from colleges, vocational and trade institutions

03.04 Specific purpose transfers from universities

- 03.04.01 Capital assistance from universities
- 03.04.02 Other specific purpose capital transfers from universities
- 03.04.99 Other specific purpose transfers from universities

03.05 Specific purpose transfers from hospitals

- 03.05.01 Capital assistance from hospitals
- 03.05.02 Other specific purpose capital transfers from hospitals
- 03.05.99 Other specific purpose transfers from hospitals

03.06 Specific purpose transfers from residential care facilities

- 03.06.01 Capital assistance from residential care facilities
- 03.06.02 Other specific purpose capital transfers from residential care facilities
- 03.06.99 Other specific purpose transfers from residential care facilities

03.07 Specific purpose transfers from other health and social service institutions

- 03.07.01 Capital assistance from other health and social service institutions
- 03.07.02 Other specific purpose capital transfers from other health and social service institutions
- 03.07.99 Other specific purpose transfers from other health and social service institutions

03.08 Specific purpose transfers from local governments

- 03.08.01 Capital assistance from local governments
- 03.08.02 Other specific purpose capital transfers from local governments
 - 03.08.02.06 Education
- 03.08.99 Other specific purpose transfers from local governments
 - 03.08.99.06 Education

03.09 Specific purpose transfers from school boards

- 03.09.01 Capital assistance from school boards
- 03.09.02 Other specific purpose capital transfers from school boards
- 03.09.99 Other specific purpose transfers from school boards

04 Out-of-scope revenue**04.01 Intrasectoral transactions**

- 04.01.01 Revenue received from departments
- 04.01.02 Revenue received from special funds

04.02 Recoveries of expenditures**04.03 Expenditures netted against revenue****04.04 Provisions****04.05 Foreign exchange gains/losses****04.06 Sale of investments****04.07 Gains/losses on sale of investments**

- 04.07.01 Gains/losses on sale of financial investments
- 04.07.02 Gains/losses on sale of non-financial investments

04.08 Loan principal repayments**04.09 Taxes collected on behalf of other levels of government**

- 04.09.01 Taxes collected on behalf of federal government
- 04.09.02 Taxes collected on behalf of provincial and territorial governments
- 04.09.03 Taxes collected on behalf of local governments
- 04.09.04 Taxes collected on behalf of school boards

04.10 Revenue of government business enterprises**04.11 Changes in market value of investments****04.99 Other out-of-scope revenue**

Part 2: Government expenditures

11 General government services

- 11.01 Executive and legislature**
- 11.02 General administrative**
- 11.99 Other general government services**

12 Protection of persons and property

- 12.01 National defence**
- 12.02 Courts of law**
- 12.03 Correction and rehabilitation services**
- 12.04 Policing**
 - 12.04.01 Police training
 - 12.04.99 Other policing
- 12.05 Firefighting**
- 12.06 Regulatory measures**
- 12.99 Other protection of persons and property**

13 Transportation and communication

- 13.01 Air transport**
- 13.02 Road transport**
 - 13.02.01 Snow removal
 - 13.02.02 Parking
 - 13.02.99 Other road transport
- 13.03 Public transit**
- 13.04 Rail transit**
- 13.05 Water transit**
- 13.06 Pipelines**
- 13.07 Telecommunications**
- 13.99 Other transportation and communication**

14 Health

- 14.01 Hospital care**
 - 14.01.01 Medical training
 - 14.01.99 Other hospital care
- 14.02 Medical care**
- 14.03 Preventive care**
- 14.99 Other health services**

15 Social services

- 15.01 Social assistance**
 - 15.01.01 Income maintenance
 - 15.01.02 Other social assistance

- 15.01.02.01 Social security
- 15.01.02.02 Family allowances
- 15.01.02.03 Miscellaneous social assistance

15.02 Workers' compensation benefits

15.03 Employee pension plan benefits and changes in equity

- 15.03.01 Employee pension plan benefits and other expenditures
- 15.03.02 Changes in pension equity of households

15.04 Veterans' benefits

15.05 Motor vehicle accident compensation

15.90 Other social services

- 15.90.01 Day care
- 15.90.02 Other social protection plans
- 15.90.03 Legal aid
- 15.90.99 Miscellaneous social services

16 Education

16.01 Elementary and secondary education

- 16.01.01 Administration
- 16.01.02 Education proper
- 16.01.03 Support to students
- 16.01.04 Subsidiary services
- 16.01.99 Other elementary and secondary education

16.02 Post-secondary education

- 16.02.01 Universities
 - 16.02.01.01 Administration
 - 16.02.01.02 Education proper
 - 16.02.01.03 Support to students
 - 16.02.01.99 Other university education
- 16.02.02 Colleges, vocation and trade institutions
 - 16.02.02.01 Administration
 - 16.02.02.02 Education proper
 - 16.02.02.03 Support to students
 - 16.02.02.99 Other college, vocational and trade institutions education

16.03 Special retraining services

- 16.03.01 Administration
- 16.03.02 Retraining proper
- 16.03.03 Support to students
- 16.03.04 Subsidiary services
- 16.03.99 Other special retraining services

16.90 Other education

- 16.90.01 Administration
- 16.90.02 Education proper
- 16.90.03 Language training
- 16.90.04 Special schools
- 16.90.99 Other miscellaneous education

17 Resource conservation and industrial development

17.01 Agriculture

17.02 Fish and game

17.03 Oil and gas

17.04 Forestry

17.05 Mining

17.06 Water power

17.07 Tourism promotion

17.08 Trade and industry

17.99 Other resource conservation and industrial development

18 Environment

18.01 Water purification and supply, sewage collection and disposal

18.01.01 Water purification and supply

18.01.02 Sewage collection and disposal

18.01.99 Other water purification and supply, sewage collection and disposal

18.02 Garbage and waste collection and disposal

18.03 Pollution control

18.99 Other environmental services

19 Recreation and culture

19.01 Recreation

19.02 Culture

19.02.01 Libraries

19.02.02 Art galleries and museums

19.02.99 Other culture

19.03 Broadcasting

19.99 Other recreation and culture

20 Labour, employment and immigration

20.01 Labour and employment

20.02 Immigration

20.99 Other labour, employment and immigration

21 Housing

21.01 Housing operations

21.02 Housing assistance

21.99 Other housing services

22 Foreign affairs and international assistance

22.01 International aid

22.99 Other foreign affairs and international assistance

23 Regional planning and development

23.01 Planning and zoning

23.02 Community and regional development

23.99 Other regional planning and development**24 Research establishments****25 General purpose transfers to other government sub-sectors****25.01 General purpose transfers to the federal government****25.02 General purpose transfers to provincial and territorial governments**

- 25.02.01 Statutory subsidies
- 25.02.02 Shares of federal taxes
- 25.02.03 Tax revenue Guarantees
- 25.02.04 Equalization
- 25.02.05 Canada health and social transfer
- 25.02.06 Reciprocal taxation agreement
- 25.02.07 Stabilization
- 25.02.99 Other general purpose transfers to provincial and territorial governments

25.03 General purpose transfers to municipal governments**26 Debt charges****26.01 Interest due to borrowing on behalf of special funds****26.02 Interest due to borrowing on behalf of government business enterprises****26.03 Interest due to borrowing on behalf of colleges, vocational and trade institutions****26.04 Interest due to borrowing on behalf of universities****26.05 Interest due to borrowing on behalf of hospitals****26.06 Interest due to borrowing on behalf of residential care facilities****26.07 Interest due to borrowing on behalf of other health and social service institutions****26.08 Interest due to borrowing on behalf of local governments****26.09 Interest due to borrowing on behalf of school boards****26.90 Other interest expense****26.99 Other debt charges****27 Other expenditures not elsewhere specified****28 Out-of-scope expenditures****28.01 Intrasectoral transactions**

- 28.01.01 Payments to departments
- 28.01.02 Payments to special funds

28.02 Revenue netted against expenditures

- 28.02.01 Sales of goods and services revenue netted against expenditures
- 28.02.02 Transfers from federal government netted against expenditures
- 28.02.99 Other revenue netted against expenditures

28.03 Revenue refunds presented as expenditures**28.04 Loans and advances****28.05 Purchase of equity****28.06 Foreign exchange losses**

28.07 Debt retirement

28.08 Provisional charges

- 28.08.01 Depreciation and amortization of fixed assets
- 28.08.02 Depletion of natural resources
- 28.08.03 Amortization of early retirement expenses
- 28.08.99 Other provisional charges

28.09 Taxes remitted to other government sub-sectors

- 28.09.01 Taxes remitted to federal government
- 28.09.02 Taxes remitted to provincial and territorial governments
- 28.09.03 Taxes remitted to local governments
- 28.09.04 Taxes remitted to school boards
- 28.09.99 Taxes remitted to other government sector entities

28.10 Expenditures of government business enterprises

28.90 Miscellaneous out-of-scope expenditures

28.99 Other out-of-scope expenditures