

Appendix D

Classification framework: Balance sheets

Part 1: Government financial assets

01 Cash on hand and on deposit

01.01 Canadian currency

- 01.01.01 Cash on hand and in chartered banks
- 01.01.02 Cash in government business financial enterprises
- 01.01.99 Cash in other financial institutions

01.90 Foreign currencies

02 Receivables

02.01 Taxes

02.02 Interest receivable from:

- 02.02.01 Government sub-sectors
 - 02.02.01.01 Federal government
 - 02.02.01.02 Federal non-autonomous pension plans
 - 02.02.01.03 Canada Pension Plan
 - 02.02.01.04 Quebec Pension Plan
 - 02.02.01.05 Provincial and territorial governments
 - 02.02.01.05.01 Own provincial and territorial governments
 - 02.02.01.05.02 Other provincial and territorial governments
 - 02.02.01.06 Provincial and territorial non-autonomous pension plans
 - 02.02.01.07 Colleges, vocational and trade institutions
 - 02.02.01.08 Universities
 - 02.02.01.09 Hospitals
 - 02.02.01.10 Residential care facilities
 - 02.02.01.11 Other health and social services institutions
 - 02.02.01.12 Municipal governments
 - 02.02.01.12.01 Own municipal governments
 - 02.02.01.12.02 Other municipal governments
 - 02.02.01.90 School boards
 - 02.02.01.90.01 Own school boards
 - 02.02.01.90.02 Other school boards
- 02.02.90 Others

02.03 Trade accounts

02.04 Transfer payments and other claims receivable from:

- 02.04.01 Government sub-sectors
 - 02.04.01.01 Federal government
 - 02.04.01.02 Federal non-autonomous pension plans
 - 02.04.01.03 Canada Pension Plan
 - 02.04.01.04 Quebec Pension Plan
 - 02.04.01.05 Provincial and territorial governments
 - 02.04.01.05.01 Own provincial and territorial governments
 - 02.04.01.05.02 Other provincial and territorial governments
 - 02.04.01.06 Provincial and territorial non-autonomous pension plans
 - 02.04.01.07 Colleges, vocational and trade institutions

- 02.04.01.08 Universities
- 02.04.01.09 Hospitals
- 02.04.01.10 Residential care facilities
- 02.04.01.11 Other health and social service institutions
- 02.04.01.12 Municipal governments
 - 02.04.01.12.01 Own municipal governments
 - 02.04.01.12.02 Other municipal governments
- 02.04.01.90 School boards
 - 02.04.01.90.01 Own school boards
 - 02.04.01.90.02 Other school boards
- 02.04.02 Government business enterprises
 - 02.04.02.01 Federal government business enterprises
 - 02.04.02.02 Provincial and territorial government business enterprises
 - 02.04.02.90 Local government business enterprises

02.90 Other receivables

03 Advances to:

03.01 Government sub-sectors

- 03.01.01 Federal government
- 03.01.02 Federal non-autonomous pension plans
- 03.01.03 Canada Pension Plan
- 03.01.04 Quebec Pension Plan
- 03.01.05 Provincial and territorial governments
 - 03.01.05.01 Own provincial and territorial governments
 - 03.01.05.02 Other provincial and territorial governments
- 03.01.06 Provincial and territorial non-autonomous pension plans
- 03.01.07 Colleges, vocational and trade institutions
- 03.01.08 Universities
- 03.01.09 Hospitals
- 03.01.10 Residential care facilities
- 03.01.11 Other health and social service institutions
- 03.01.12 Municipal governments
 - 03.01.12.01 Own municipal governments
 - 03.01.12.02 Other municipal governments
- 03.01.90 School boards
 - 03.01.90.01 Own school boards
 - 03.01.90.02 Other school boards

03.02 Government business enterprises

- 03.02.01 Federal government business enterprises
- 03.02.02 Provincial and territorial government business enterprises
- 03.02.09 Local government business enterprises

03.03 Individuals

03.04 Corporations

03.90 Others

04 Securities

04.01 Treasury bills issued by:

- 04.01.01 Government sub-sectors
 - 04.01.01.01 Federal government
 - 04.01.01.90 Provincial and territorial governments
 - 04.01.01.90.01 Own provincial and territorial governments
 - 04.01.01.90.02 Other provincial and territorial governments
- 04.01.90 Others

04.02 Short term paper issued by:

- 04.02.01 Government sub-sectors
 - 04.02.01.01 Federal government
 - 04.02.01.02 Provincial and territorial governments
 - 04.02.01.02.01 Own provincial and territorial governments
 - 04.02.01.02.02 Other provincial and territorial governments
 - 04.02.01.90 Municipal governments
 - 04.02.01.90.01 Own municipal governments
 - 04.02.01.90.02 Other municipal governments
- 04.02.90 Others
 - 04.02.90.01 Domestic short term paper
 - 04.02.90.99 Foreign short term paper

04.03 Bonds issued by:

- 04.03.01 Government sub-sectors
 - 04.03.01.01 Federal government
 - 04.03.01.02 Provincial and territorial governments
 - 04.03.01.02.01.01 Market bonds
 - 04.03.01.02.01.02 Non-market bonds
 - 04.03.01.02.02 Other provincial and territorial governments
 - 04.03.01.02.02.01 Market bonds
 - 04.03.01.02.02.02 Non-market bonds
 - 04.03.01.03 Colleges, vocational and trade institutions
 - 04.03.01.03.01 Own colleges, vocational and trade institutions
 - 04.03.01.03.01.01 Market bonds
 - 04.03.01.03.01.02 Non-market bonds
 - 04.03.01.03.02 Other colleges, vocational and trade institutions
 - 04.03.01.03.02.01 Market bonds
 - 04.03.01.03.02.02 Non-market bonds
 - 04.03.01.04 Universities
 - 04.03.01.04.01 Own universities
 - 04.03.01.04.01.01 Market bonds
 - 04.03.01.04.01.02 Non-market bonds
 - 04.03.01.04.02 Other universities
 - 04.03.01.04.02.01 Market bonds
 - 04.03.01.04.02.02 Non-market bonds
 - 04.03.01.05 Hospitals
 - 04.03.01.05.01 Own hospitals
 - 04.03.01.05.01.01 Market bonds
 - 04.03.01.05.01.02 Non-market bonds
 - 04.03.01.05.02 Other hospitals
 - 04.03.01.05.02.01 Market bonds
 - 04.03.01.05.02.02 Non-market bonds
 - 04.03.01.06 Residential care facilities
 - 04.03.01.06.01 Own residential care facilities
 - 04.03.01.06.01.01 Market bonds
 - 04.03.01.06.01.02 Non-market bonds
 - 04.03.01.06.02 Other residential care facilities
 - 04.03.01.06.02.01 Market bonds
 - 04.03.01.06.02.02 Non-market bonds
 - 04.03.01.07 Other health and social service institutions
 - 04.03.01.07.01 Own "other health and social service institutions"
 - 04.03.01.07.01.01 Market bonds
 - 04.03.01.07.01.02 Non-market bonds
 - 04.03.01.07.02 Other "other health and social service institutions"
 - 04.03.01.07.02.01 Market bonds
 - 04.03.01.07.02.02 Non-market bonds
 - 04.03.01.08 Municipal governments

- 04.03.01.08.01 Own municipal governments
 - 04.03.01.08.01.01 Market bonds
 - 04.03.01.08.01.02 Non-market bonds
- 04.03.01.08.02 Other municipal governments
 - 04.03.01.08.02.01 Market bonds
 - 04.03.01.08.02.02 Non-market bonds
- 04.03.01.90 School boards
 - 04.03.01.90.01 Own school boards
 - 04.03.01.90.01.01 Market bonds
 - 04.03.01.90.01.02 Non-market bonds
 - 04.03.01.90.02 Other school boards
 - 04.03.01.90.02.01 Market bonds
 - 04.03.01.90.02.02 Non-market bonds
- 04.03.02 Government business enterprises
 - 04.03.02.01 Federal government business enterprises
 - 04.03.02.02 Provincial and territorial government business enterprises
 - 04.03.02.02.01 Market bonds
 - 04.03.02.02.02 Non-market bonds
 - 04.03.02.90 Local government business enterprises
 - 04.03.02.90.01 Market bonds
 - 04.03.02.90.02 Non-market bonds
- 04.03.03 Corporations
 - 04.03.03.01 Domestic bonds
 - 04.03.03.01.01 Market bonds
 - 04.03.03.01.02 Non-market bonds
 - 04.03.03.90 Foreign bonds
- 04.03.90 Others
 - 04.03.90.01 Domestic bonds
 - 04.03.90.99 Foreign bonds

04.04 Shares issued by:

- 04.04.01 Government business enterprises
 - 04.04.01.01 Federal government business enterprises
 - 04.04.01.02 Provincial and territorial government business enterprises
 - 04.04.01.90 Local government business enterprises
- 04.04.90 Corporations
 - 04.04.90.01 Domestic shares
 - 04.04.90.99 Foreign shares

04.05 Mortgages and agreements for sale

- 04.05.01 National housing act mortgages
- 04.05.90 Others

04.06 Other securities issued by:

- 04.06.01 Government sub-sectors
 - 04.06.01.01 Federal government
 - 04.06.01.02 Provincial and territorial governments
 - 04.06.01.02.01 Own Provincial and territorial Governments
 - 04.06.01.02.02 Other provincial and territorial Governments
 - 04.06.01.03 Colleges, vocational and trade institutions
 - 04.06.01.04 Universities
 - 04.06.01.05 Hospitals
 - 04.06.01.06 Residential care facilities
 - 04.06.01.07 Other health and social service institutions
 - 04.06.01.08 Municipal governments
 - 04.06.01.08.01 Own municipal governments
 - 04.06.01.08.02 Other municipal governments
 - 04.06.01.90 School boards
 - 04.06.01.90.01 Own school boards
 - 04.06.01.90.02 Other school boards

- 04.06.02 Government business enterprises
 - 04.06.02.01 Federal government business enterprises
 - 04.06.02.02 Provincial and territorial government business enterprises
 - 04.06.02.90 Local government business enterprises
- 04.06.03 Corporations
 - 04.06.03.01 Domestic securities
 - 04.06.03.01.01 Market securities
 - 04.06.03.01.99 Non-market securities
 - 04.06.03.99 Foreign securities
- 04.06.90 Others
 - 04.06.90.01 Domestic securities
 - 04.06.90.99 Foreign securities

05 Other financial assets due by:

05.01 Government sub-sectors

- 05.01.01 Federal government
- 05.01.02 Federal non-autonomous pension plans
- 05.01.03 Canada Pension Plan
- 05.01.04 Quebec Pension Plan
- 05.01.05 Provincial and territorial governments
 - 05.01.05.01 Own provincial and territorial governments
 - 05.01.05.02 Other provincial and territorial governments
- 05.01.06 Provincial and territorial non-autonomous pension plans
- 05.01.07 Colleges, vocational and trade institutions
- 05.01.08 Universities
- 05.01.09 Hospitals
- 05.01.10 Residential care facilities
- 05.01.11 Other health and social service institutions
- 05.01.12 Municipal governments
 - 05.01.12.01 Own municipal governments
 - 05.01.12.02 Other municipal governments
- 05.01.90 School boards
 - 05.01.90.01 Own school boards
 - 05.01.90.02 Other school boards

05.02 Government business enterprises

- 05.02.01 Federal government business enterprises
- 05.02.02 Provincial and territorial government business enterprises
- 05.02.90 Local government business enterprises

05.03 Corporations

05.99 Others

Part 2: Government liabilities

06 Bank overdrafts

07 Payables

07.01 Matured securities outstanding

07.02 Interest payable to:

- 07.02.01 Government sub-sectors
 - 07.02.01.01 Federal government
 - 07.02.01.02 Federal government non-autonomous pension plans
 - 07.02.01.03 Canada Pension Plan
 - 07.02.01.04 Quebec Pension Plan
 - 07.02.01.05 Provincial and territorial governments
 - 07.02.01.05.01 Own provincial and territorial governments
 - 07.02.01.05.02 Other provincial and territorial governments
 - 07.02.01.06 Provincial and territorial non-autonomous pension plans
 - 07.02.01.07 Colleges, vocational and trade institutions
 - 07.02.01.08 Universities
 - 07.02.01.09 Hospitals
 - 07.02.01.10 Residential care facilities
 - 07.02.01.11 Other health and social Service institutions
 - 07.02.01.12 Municipal governments
 - 07.02.01.12.01 Own municipal governments
 - 07.02.01.12.02 Other municipal governments
 - 07.02.01.90 School boards
 - 07.02.01.90.01 Own school boards
 - 07.02.01.90.02 Other school boards
- 07.02.90 Others

07.03 Trade accounts

07.90 Other accounts payable to:

- 07.90.01 Government sub-sectors
 - 07.90.01.01 Federal government
 - 07.90.01.02 Federal non-autonomous pension plans
 - 07.90.01.03 Canada Pension Plan
 - 07.90.01.04 Quebec Pension Plan
 - 07.90.01.05 Provincial and territorial governments
 - 07.90.01.05.01 Own provincial and territorial governments
 - 07.90.01.05.02 Other provincial and territorial governments
 - 07.90.01.06 Provincial and territorial non-autonomous pension plans
 - 07.90.01.07 Colleges, vocational and trade institutions
 - 07.90.01.08 Universities
 - 07.90.01.09 Hospitals
 - 07.90.01.10 Residential care facilities
 - 07.90.01.11 Other health and social service institutions
 - 07.90.01.12 Municipal governments
 - 07.90.01.12.01 Own municipal governments
 - 07.90.01.12.02 Other municipal governments
 - 07.90.01.90 School boards
 - 07.90.01.90.01 Own school boards
 - 07.90.01.90.02 Other school boards
- 07.90.02 Government business enterprises
 - 07.90.02.01 Federal government business enterprises
 - 07.90.02.02 Provincial and territorial government business enterprises
 - 07.90.02.90 Local government business enterprises
- 07.90.90 Others

08 Advances from:**08.01 Government sub-sectors**

- 08.01.01 Federal government
- 08.01.02 Canada Pension Plan
- 08.01.03 Quebec Pension Plan
- 08.01.04 Provincial and territorial governments
 - 08.01.04.01 Own provincial and territorial governments
 - 08.01.04.02 Other provincial and territorial governments
- 08.01.05 Colleges, vocational and trade institutions
- 08.01.06 Universities
- 08.01.07 Hospitals
- 08.01.08 Residential care facilities
- 08.01.09 Other health and social service institutions
- 08.01.10 Municipal governments
 - 08.01.10.01 Own municipal governments
 - 08.01.10.02 Other municipal governments
- 08.01.90 School boards
 - 08.01.90.01 Own school boards
 - 08.01.90.02 Other school boards

08.02 Government business enterprises

- 08.02.01 Federal government business enterprises
- 08.02.02 Provincial and territorial government business enterprises
- 08.02.90 Local government business enterprises

08.03 Chartered banks

- 08.03.01 Canadian currency
- 08.03.90 Foreign currencies

08.90 Others

- 08.90.01 Canadian currency
- 08.90.90 Foreign currencies

09 Coins in circulation**10 Treasury bills issued to:****10.01 Government sub-sectors**

- 10.01.01 Federal government
- 10.01.90 Provincial and territorial governments
 - 10.01.90.01 Own provincial and territorial governments
 - 10.01.90.02 Other provincial and territorial governments

10.99 Others**11 Canada bills****12 Short term paper****12.01 Canadian currency****12.90 Foreign currencies****13 Savings bonds****14 Bonds issued to:****14.01 Government sub-sectors**

- 14.01.01 Federal government
- 14.01.02 Canada Pension Plan investment fund
- 14.01.90 Provincial and territorial governments

- 14.01.90.01 Own provincial and territorial governments
- 14.01.90.02 Other provincial and territorial governments

14.02 Government business enterprises

- 14.02.01 Federal government business enterprises
- 14.02.02 Provincial and territorial government business enterprises
- 14.02.90 Local government business enterprises

14.03 Trusteed pension plans

14.90 Others

- 14.90.01 Canadian currency
- 14.90.02 US currency
- 14.90.90 Other foreign currencies

15 Other securities issued to:

15.01 Government sub-sectors

- 15.01.01 Federal government
- 15.01.90 Provincial and territorial governments
 - 15.01.90.01 Own provincial and territorial governments
 - 15.01.90.02 Other provincial and territorial governments

15.02 Government business enterprises

- 15.02.01 Federal government business enterprises
- 15.02.02 Provincial and territorial government business enterprises
- 15.02.90 Local government business enterprises

15.90 Others

- 15.90.01 Canadian currency
- 15.90.90 Foreign currencies

16 Deposits due to:

16.01 Government sub-sectors

- 16.01.01 Federal government
- 16.01.02 Federal non-autonomous pension plans
- 16.01.03 Canada Pension Plan
- 16.01.04 Quebec Pension Plan
- 16.01.05 Provincial and territorial governments
 - 16.01.05.01 Own provincial and territorial governments
 - 16.01.05.02 Other provincial and territorial governments
- 16.01.06 Provincial and territorial non-autonomous pension plans
- 16.01.07 Colleges, vocational and trade institutions
- 16.01.08 Universities
- 16.01.09 Hospitals
- 16.01.10 Residential care facilities
- 16.01.11 Other health and social Service institutions
- 16.01.12 Municipal governments
 - 16.01.12.01 Own municipal governments
 - 16.01.12.02 Other municipal governments
- 16.01.90 School boards
 - 16.01.90.01 Own school boards
 - 16.01.90.02 Other school boards

16.02 Government business enterprises

- 16.02.01 Federal government business enterprises
- 16.02.02 Provincial and territorial government business enterprises
- 16.02.90 Local government business enterprises

16.90 Others

17 Liabilities to pension plans**17.01 Autonomous pension plans – recorded****17.02 Autonomous pension plans – not recorded****17.03 Non-autonomous pension plans – recorded****17.90 Non-autonomous pension plans – not recorded****18 Other liabilities due to:****18.01 Government sub-sectors**

18.01.01 Federal government

18.01.02 Federal non-autonomous pension plans

18.01.03 Canada Pension Plans

18.01.04 Quebec Pension Plans

18.01.05 Provincial and territorial governments

18.01.05.01 Own provincial and territorial governments

18.01.05.02 Other provincial and territorial governments

18.01.06 Provincial and territorial non-autonomous pension plans

18.01.07 Colleges, vocational and trade institutions

18.01.08 Universities

18.01.09 Hospitals

18.01.10 Residential care facilities

18.01.11 Other health and social service institutions

18.01.12 Municipal governments

18.01.12.01 Own municipal governments

18.01.12.02 Other municipal governments

18.01.90 School boards

18.01.90.01 Own school boards

18.01.90.02 Other school boards

18.02 Government business enterprises

18.02.01 Federal government business enterprises

18.02.02 Provincial and territorial government business enterprises

18.02.90 Local government business enterprises

18.90 Others

18.90.01 Pension liabilities – recorded

18.90.02 Pension liabilities – not recorded

18.90.90 Other

Part 3: Government source and application of funds

01 Financial management surplus or deficit for the period

02 Changes in the classification of government entities

03 Changes in accounting policies and practice

04 Changes in the actuarial value of unfunded liabilities

05 Changes in borrowings

05.01 Advances from:

- 05.01.01 Government sub-sectors
 - 05.01.01.01 Federal government
 - 05.01.01.02 Provincial and territorial governments
 - 05.01.01.90 Other sub-sectors
- 05.01.02 Government business enterprises
 - 05.01.02.01 Federal government business enterprises
 - 05.01.02.02 Provincial and territorial government business enterprises
 - 05.01.02.90 Local government business enterprises
- 05.01.90 Others
 - 05.01.90.01 Canadian currency
 - 05.01.90.90 Foreign currencies

05.02 Treasury bills

05.03 Canada bills

05.04 Short term paper

05.05 Savings bonds

05.06 Bonds issued to:

- 05.06.01 Government sub-sectors
 - 05.06.01.01 Federal government
 - 05.06.01.02 Canada Pension Plan investment funds
 - 05.06.01.90 Provincial and territorial governments
- 05.06.02 Government business enterprises
 - 05.06.02.01 Federal government business enterprises
 - 05.06.02.02 Provincial and territorial government business enterprises
 - 05.06.02.90 Local government business enterprises
- 05.06.90 Others
 - 05.06.90.01 Canadian currency
 - 05.06.90.90 Foreign currencies

05.07 Other securities

- 05.07.01 Canadian currency
- 05.07.90 Foreign currencies

06 Changes in advances to:

06.01 Government sub-sectors

- 06.01.01 Federal government
- 06.01.02 Federal non-autonomous pension plans
- 06.01.03 Canada Pension Plan
- 06.01.04 Quebec Pension Plan
- 06.01.05 Provincial and territorial governments
 - 06.01.05.01 Own provincial and territorial governments
 - 06.01.05.02 Other provincial and territorial governments
- 06.01.06 Provincial and territorial non-autonomous pension plans

- 06.01.07 Colleges, vocational and trade institutions
- 06.01.08 Universities
- 06.01.09 Hospitals
- 06.01.10 Residential care facilities
- 06.01.11 Other health and social service institutions
- 06.01.12 Municipal governments
 - 06.01.12.01 Own municipal governments
 - 06.01.12.02 Other municipal governments
- 06.01.13 School boards
 - 06.01.13.01 Own school boards
 - 06.01.13.02 Other school boards

06.02 Government business enterprises

- 06.02.01 Federal government business enterprises
- 06.02.02 Provincial and territorial government business enterprises
- 06.02.90 Local government business enterprises

06.90 Others**07 Changes in security holdings****07.01 Government sub-sectors**

- 07.01.01 Federal government
- 07.01.02 Federal non-autonomous pension plans
- 07.01.03 Canada Pension Plan
- 07.01.04 Quebec Pension Plan
- 07.01.05 Provincial and territorial governments
 - 07.01.05.01 Own provincial and territorial governments
 - 07.01.05.02 Other provincial and territorial governments
- 07.01.06 Provincial and territorial non-autonomous pension plans
- 07.01.07 Colleges, vocational and trade institutions
- 07.01.08 Universities
- 07.01.09 Hospitals
- 07.01.10 Residential care facilities
- 07.01.11 Other health and social service institutions
- 07.01.12 Municipal governments
 - 07.01.12.01 Own municipal governments
 - 07.01.12.02 Other municipal governments
- 07.01.90 School boards
 - 07.01.90.01 Own school boards
 - 07.01.90.02 Other school boards

07.02 Government business enterprises

- 07.02.01 Federal government business enterprises
- 07.02.02 Provincial and territorial government business enterprises
- 07.02.90 Local government business enterprises

07.03 Others**08 Changes in other assets and liabilities****08.01 Cash on hand and on deposit****08.02 Receivables****08.03 Other financial assets****08.04 Bank overdrafts****08.05 Payables****08.06 Coins in circulation**

08.07 Deposits due

08.08 Liabilities to pension plans

08.09 Other liabilities

09 Discrepancy