

Appendix E

Classification framework: Government business enterprises (GBEs)

Part 1: Government business enterprises income and expenses

01 Income

01.01 Sales of goods and services

- 01.01.01 Sales of goods and services
- 01.01.90 Underwriting revenue
 - 01.01.90.01 Net premiums written during period
 - 01.01.90.02 Increase (decrease) in unearned premiums
 - 01.01.90.03 Net premiums earned
 - 01.01.90.99 Others

01.02 Investment income

- 01.02.01 Interest from:
 - 01.02.01.01 Government sub-sectors
 - 01.02.01.01.01 Federal government
 - 01.02.01.01.02 Provincial and territorial governments
 - 01.02.01.01.90 Local governments
 - 01.02.01.02 Government business enterprises
 - 01.02.01.02.01 Federal government business enterprises
 - 01.02.01.02.02 Provincial and territorial government business enterprises
 - 01.02.01.02.90 Local government business enterprises
 - 01.02.01.03 Others
 - 01.02.01.03.01 Bank and term deposits
 - 01.02.01.03.02 Bonds, loans and mortgages
 - 01.02.01.03.99 Others
- 01.02.02 Rentals
- 01.02.03 Others investment income
 - 01.02.03.01 Dividends
 - 01.02.03.02 Foreign income
 - 01.02.03.02.01 Dividends
 - 01.02.03.02.99 Interest
 - 01.02.03.03 Gains on sale of investments
 - 01.02.03.04 Amortization of unrealized foreign exchange gains
 - 01.02.03.05 Equity in net income of subsidiaries and/or affiliates
 - 01.02.03.99 Other investment income

01.03 Subsidies from:

- 01.03.01 Government sub-sectors
 - 01.03.01.01 Federal government
 - 01.03.01.02 Provincial and territorial governments
 - 01.03.01.90 Local governments
- 01.03.02 Government business enterprises
 - 01.03.02.01 Federal government business enterprises

01.04 Other income

- 01.04.01 Commissions
- 01.04.02 Extraordinary gain
- 01.04.99 Other income

02 Expenses

02.01 Cost of goods and services including salaries and wages

- 02.01.01 Cost of materials and other purchases
- 02.01.02 Indirect taxes
 - 02.01.02.01 Property taxes
 - 02.01.02.02 Other fees and licences for which no goods or services are received from federal, provincial, territorial and local governments
 - 02.01.02.03 Ontario employer health tax
 - 02.01.02.04 Quebec employer health tax
 - 02.01.02.05 Manitoba levy for health and education and the Newfoundland and Labrador payroll tax
 - 02.01.02.90 Provincial capital tax
- 02.01.03 Salaries and wages
 - 02.01.03.01 Salaries and wages
 - 02.01.03.90 Employer portion of benefits
- 02.01.04 Insurance claims and expenses
 - 02.01.04.01 Net claims and adjustment expenses incurred
 - 02.01.04.99 Commissions

02.02 Debt charges

- 02.02.01 Interest to:
 - 02.02.01.01 Government sub-sectors
 - 02.02.01.01.01 Federal government
 - 02.02.01.01.02 Provincial and territorial governments
 - 02.02.01.01.90 Local governments
 - 02.02.01.02 Government business enterprises
 - 02.02.01.02.01 Federal government business enterprises
 - 02.02.01.02.02 Provincial and territorial government business enterprises
 - 02.02.01.02.90 Local government business enterprises
 - 02.02.01.90 Others
- 02.02.02 Other debt charges
 - 02.02.02.01 Amortization of bond discount
 - 02.02.02.99 Bond issue and redemption charges

02.03 Grants in lieu of taxes

02.04 Provision for depreciation and depletion

02.05 Other expenses

- 02.05.01 Amortization
 - 02.05.01.01 Unrealized foreign exchange losses
 - 02.05.01.02 Intangible assets
 - 02.05.01.03 Deferred charges
 - 02.05.01.90 Tooling and special tooling costs
- 02.05.02 Write-offs and write-downs
- 02.05.03 Equity in losses of subsidiaries and/or affiliates
- 02.05.04 Provision for:
 - 02.05.04.01 Estimated liabilities
 - 02.05.04.02 Future losses on investments, loans and other assets
 - 02.05.04.03 Fixed assets removal costs
 - 02.05.04.04 Site restoration
 - 02.05.04.05 Generation equalization adjustment
 - 02.05.04.99 Bad debts
- 02.05.05 Losses on sale of investments
- 02.05.06 Extraordinary loss
- 02.05.07 Other expenses
- 02.05.90 Other expenses not applicable for SNA profits

03 Net income (loss) before provision for income tax

04 Provision for income tax

04.01 Current

04.90 Deferred

05 Net income (loss) after provision for income tax

06 Interest capitalized

Part 2: Government business enterprises unappropriated surplus

07 Balance at the beginning of the year

07.01 Additions

- 07.01.01 Net income (loss) for the year after provision for income tax
- 07.01.02 Net profit (loss) on sale or disposal of fixed assets
- 07.01.03 Recoveries of losses from:
 - 07.01.03.01 Government sub-sectors
 - 07.01.03.01.01 Federal government
 - 07.01.03.01.02 Provincial and territorial governments
 - 07.01.03.01.90 Local governments
 - 07.01.03.02 Government business enterprises
 - 07.01.03.02.01 Federal government business enterprises
 - 07.01.03.02.02 Provincial and territorial government business enterprises
 - 07.01.03.02.90 Local government business enterprises
 - 07.01.03.90 Others
- 07.01.04 Transfers from appropriated surplus
- 07.01.05 Transfers from contributed surplus
- 07.01.90 Other adjustments

07.02 Deductions

- 07.02.01 Profits remitted (including dividend paid) to:
 - 07.02.01.01 Government sub-sectors
 - 07.02.01.01.01 Federal government
 - 07.02.01.01.02 Provincial and territorial governments
 - 07.02.01.01.90 Local governments
 - 07.02.01.02 Government business enterprises
 - 07.02.01.02.01 Federal government business enterprises
 - 07.02.01.02.02 Provincial and territorial government business enterprises
 - 07.02.01.02.90 Local government business enterprises
 - 07.02.01.90 Others
- 07.02.02 Transfers to appropriated surplus
- 07.02.03 Transfers to contributed surplus
- 07.02.90 Other adjustments

07 Balance at the end of the year

Part 3: Government business enterprises assets

08 Assets

08.01 Financial assets

- 08.01.01 Cash on hand and on deposit
 - 08.01.01.01 Canadian currency
 - 08.01.01.01.01 Cash on hand
 - 08.01.01.01.02 Cash in chartered banks
 - 08.01.01.01.03 Cash with provincial and territorial governments
 - 08.01.01.01.99 Cash in other financial institutions
 - 08.01.01.02 Foreign currencies
- 08.01.02 Receivables
 - 08.01.02.01 Trade accounts
 - 08.01.02.02 Government sub-sectors
 - 08.01.02.02.01 Federal government
 - 08.01.02.02.02 Provincial and territorial governments
 - 08.01.02.02.90 Local governments
 - 08.01.02.03 Government business enterprises
 - 08.01.02.03.01 Federal government business enterprises
 - 08.01.02.03.02 Provincial and territorial government business enterprises
 - 08.01.02.03.90 Local government business enterprises
 - 08.01.02.04 Others
- 08.01.03 Accrued revenue and prepaid expenses
- 08.01.04 Advances to:
 - 08.01.04.01 Government sub-sectors
 - 08.01.04.01.01 Federal government
 - 08.01.04.01.02 Provincial and territorial governments
 - 08.01.04.01.90 Local governments
 - 08.01.04.02 Government business enterprises
 - 08.01.04.02.01 Federal government business enterprises
 - 08.01.04.02.02 Provincial and territorial government business enterprises
 - 08.01.04.02.90 Local government business enterprises
 - 08.01.04.03 Corporations (private enterprises)
 - 08.01.04.04 Others
- 08.01.05 Securities
 - 08.01.05.01 Treasury bills
 - 08.01.05.01.01 Federal government
 - 08.01.05.01.90 Provincial and territorial governments
 - 08.01.05.02 Bonds issued by:
 - 08.01.05.02.01 Government sub-sectors
 - 08.01.05.02.01.01 Federal government
 - 08.01.05.02.01.02 Provincial and territorial governments
 - 08.01.05.02.01.90 Local governments
 - 08.01.05.02.02 Government business enterprises
 - 08.01.05.02.02.01 Federal government business enterprises
 - 08.01.05.02.02.02 Provincial and territorial government business enterprises
 - 08.01.05.02.02.90 Local government business enterprises
 - 08.01.05.02.03 Corporations
 - 08.01.05.02.04 Others
 - 08.01.05.03 Shares
 - 08.01.05.03.01 Government business enterprises
 - 08.01.05.03.01.01 Federal government business enterprises – Shares of Subsidiaries
 - 08.01.05.03.01.02 Federal government business enterprises – Other Investments
 - 08.01.05.03.01.03 Provincial and territorial government business enterprises – Shares of Subsidiaries

	08.01.05.03.01.04	Provincial and territorial government business enterprises – Other Investments
	08.01.05.03.01.05	Local government business enterprises – shares of subsidiaries
	08.01.05.03.01.90	Local government business enterprises – Other Investments
	08.01.05.03.02	Corporations
	08.01.05.03.03	Accumulated earnings less dividends received
08.01.05.04		Mortgages and agreements for sale
	08.01.05.04.01	National housing act mortgages
	08.01.05.04.90	Others
08.01.05.05		Foreign securities
	08.01.05.05.01	Shares at cost
	08.01.05.05.02	Loans and advances
	08.01.05.05.03	Bonds and debentures
	08.01.05.05.04	Short term commercial paper
	08.01.05.05.99	Other securities
08.01.05.06		Other securities
	08.01.05.06.01	Short term commercial paper
	08.01.05.06.02	Others
	08.01.05.06.02.01	Government sub-sectors
	08.01.05.06.02.01.01	Federal government
	08.01.05.06.02.01.02	Provincial and territorial governments
	08.01.05.06.02.01.90	Local governments
	08.01.05.06.02.02	Government business enterprises
	08.01.05.06.02.02.01	Federal government business enterprises
	08.01.05.06.02.02.02	Provincial and territorial government business enterprises
	08.01.05.06.02.02.90	Local government business enterprises
	08.01.05.06.02.03	Corporations
	08.01.05.06.02.04	Others
08.01.06		Other financial assets
	08.01.06.01	Government sub-sectors
	08.01.06.01.01	Federal government
	08.01.06.01.02	Provincial and territorial governments
	08.01.06.01.90	Local governments
	08.01.06.02	Government business enterprises
	08.01.06.02.01	Federal government business enterprises
	08.01.06.02.02	Provincial and territorial government business enterprises
	08.01.06.02.90	Local government business enterprises
	08.01.06.03	Others

08.02 Inventories**08.03 Fixed assets (gross)**

08.03.01	Accumulated depreciation and depletion
08.03.02	Fixed assets (net)

08.04 Deferred charges

08.04.01	Unamortized bond discount
08.04.02	Foreign exchange
08.04.99	Other deferred charges

08.90 Other assets

Part 4: Government business enterprises liabilities and net worth

09 Liabilities and net worth

09.01 Bank overdrafts

09.02 Savings deposits

- 09.02.01 Deposits of government sub-sectors
- 09.02.99 Other deposits

09.03 Payables

- 09.03.01 Matured securities outstanding
- 09.03.02 Interest
- 09.03.03 Trade accounts
- 09.03.04 Government sub-sectors
 - 09.03.04.01 Federal government
 - 09.03.04.02 Provincial and territorial governments
 - 09.03.04.90 Local governments
- 09.03.05 Government business enterprises
 - 09.03.05.01 Federal government business enterprises
 - 09.03.05.02 Provincial and territorial government business enterprises
 - 09.03.05.90 Local government business enterprises
- 09.03.90 Others

09.04 Accrued expenditures and deferred credits

- 09.04.01 Accrued interest
- 09.04.02 Other accrued expenditures
- 09.04.99 Deferred credits

09.05 Advances from:

- 09.05.01 Government sub-sectors
 - 09.05.01.01 Federal government
 - 09.05.01.02 Provincial and territorial governments
 - 09.05.01.03 Unrealized foreign exchange gains/losses
 - 09.05.01.90 Local governments
- 09.05.02 Government business enterprises
 - 09.05.02.01 Federal government business enterprises
 - 09.05.02.02 Provincial and territorial government business enterprises
 - 09.05.02.03 Unrealized foreign exchange gains/losses
 - 09.05.02.90 Local government business enterprises
- 09.05.03 Chartered banks
 - 09.05.03.01 Canadian currency
 - 09.05.03.90 Foreign currencies
- 09.05.04 Quebec Pension Plan
- 09.05.90 Others
 - 09.05.90.01 Canadian currency
 - 09.05.90.99 Foreign currencies

09.06 Bonds issued to:

- 09.06.01 Government sub-sectors
 - 09.06.01.01 Federal government
 - 09.06.01.01.01 Marketable bonds
 - 09.06.01.01.01.01 Marketable bonds – guaranteed
 - 09.06.01.01.01.02 Marketable bonds – non-guaranteed
 - 09.06.01.01.02 Non-marketable bonds
 - 09.06.01.02 Provincial and territorial governments
 - 09.06.01.02.01 Marketable bonds:
 - 09.06.01.02.01.01 Marketable bonds excluding unamortized foreign exchanged gains/losses
 - 09.06.01.02.01.99 Unamortized foreign exchange gains/losses
 - 09.06.01.02.02 Non-marketable bonds

- 09.06.01.02.02.01 Non-marketable bonds excluding unamortized foreign exchange gains/losses
- 09.06.01.02.02.99 Unamortized foreign exchange gains/losses
- 09.06.01.03 Local governments
 - 09.06.01.03.01 Marketable bonds
 - 09.06.01.03.99 Non-marketable bonds
 - 09.06.01.90 Canada pension plan investment fund
- 09.06.02 Government business enterprises
 - 09.06.02.01 Federal government business enterprises
 - 09.06.02.02 Provincial and territorial government business enterprises
 - 09.06.02.90 Local government business enterprises
- 09.06.03 Trusteed pension plans
- 09.06.04 General public payable in:
 - 09.06.04.01 Canadian currency
 - 09.06.04.01.01 Marketable bonds – guaranteed
 - 09.06.04.01.99 Marketable bonds – non-guaranteed
 - 09.06.04.02 US currency
 - 09.06.04.02.01 Guaranteed bonds:
 - 09.06.04.02.01.01 Guaranteed bonds excluding unamortized foreign exchange gains/losses
 - 09.06.04.02.01.99 Unamortized foreign exchange gains/losses
 - 09.06.04.02.02 Non-guaranteed bonds:
 - 09.06.04.02.02.01 Non-guaranteed bonds excluding unamortized foreign exchange gains/losses
 - 09.06.04.02.02.99 Unamortized foreign exchange gains/losses
 - 09.06.04.03 Other foreign currencies
 - 09.06.04.03.01 Guaranteed bonds
 - 09.06.04.03.01.01 Guaranteed bonds excluding unamortized foreign exchange gains/losses
 - 09.06.04.03.01.99 Unamortized foreign exchange gains/losses
 - 09.06.04.03.02 Non-guaranteed bonds
 - 09.06.04.03.02.01 Non-guaranteed bonds excluding unamortized foreign exchange gains/losses
 - 09.06.04.03.02.99 Unamortized foreign exchange gains/losses

09.07 Other securities

- 09.07.01 Mortgages
- 09.07.02 Short term commercial paper
- 09.07.03 Miscellaneous securities issued to:
 - 09.07.03.01 Government sub-sectors
 - 09.07.03.01.01 Federal government
 - 09.07.03.01.02 Provincial and territorial governments
 - 09.07.03.01.90 Local governments
 - 09.07.03.02 Government business enterprises
 - 09.07.03.02.01 Federal government business enterprises
 - 09.07.03.02.02 Provincial and territorial government business enterprises
 - 09.07.03.02.90 Local government business enterprises
 - 09.07.03.90 Others

09.08 Deposits due to:

- 09.08.01 Government sub-sectors
 - 09.08.01.01 Federal government
 - 09.08.01.02 Provincial and territorial governments
 - 09.08.01.90 Local governments
- 09.08.02 Government business enterprises
 - 09.08.02.01 Federal government business enterprises
 - 09.08.02.02 Provincial and territorial government business enterprises
 - 09.08.02.90 Local government business enterprises
- 09.08.90 Others

09.09 Other liabilities

- 09.09.01 Minority interest
- 09.09.02 Contractors holdbacks
- 09.09.03 Deferred income tax
- 09.09.04 Asset decommissioning and site renewal
- 09.09.05 Provision for estimated liabilities
- 09.09.90 Others

09.10 Capital stocks held by:

- 09.10.01 Government sub-sectors
 - 09.10.01.01 Federal government
 - 09.10.01.02 Provincial and territorial governments
 - 09.10.01.90 Local governments
- 09.10.02 Government business enterprises
 - 09.10.02.01 Federal government business enterprises
 - 09.10.02.02 Provincial and territorial government business enterprises
 - 09.10.02.90 Local government business enterprises
- 09.10.90 Others

09.11 Surplus

- 09.11.01 Unappropriated surplus
 - 09.11.01.01 Liquor and gaming
 - 09.11.01.90 Others
- 09.11.02 Appropriated surplus
 - 09.11.02.01 Contingencies
 - 09.11.02.02 Acquisition of capital assets
 - 09.11.02.03 Insurance
 - 09.11.02.04 Debt retirement appropriation
 - 09.11.02.05 Sinking funds
 - 09.11.02.90 Others
- 09.11.03 Contributed surplus
 - 09.11.03.01 Capital contributions from:
 - 09.11.03.01.01 Government sub-sectors
 - 09.11.03.01.01.01 Federal government
 - 09.11.03.01.01.02 Provincial and territorial governments
 - 09.11.03.01.01.90 Local governments
 - 09.11.03.01.02 Government business enterprises
 - 09.11.03.01.02.01 Federal government business enterprises
 - 09.11.03.01.02.02 Provincial and territorial government business enterprises
 - 09.11.03.01.02.90 Local government business enterprises
 - 09.11.03.01.03 Others
 - 09.11.03.90 Others