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Chapter 41: CANEX and Other Retail Outlet Department Structure

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INTRODUCTION

1. This chapter outlines the outlet categories and departmental classification for CANEX and other retail outlets. For a complete list of all departments, refer to chapter 13 (Chart of Accounts).

OUTLET CATEGORIES

2. CANEX outlet categories are organized as follows:
 - a. **Retail Operations.** This category includes Retail stores and SuperMarts;
 - b. **Convenience Operations.** This category includes Grocery Stores, ExpressMarts and Liquor Stores; and
 - c. **Special Services.** This category includes all miscellaneous business activities, such as barber-shops, theatres, etc. It includes all concession revenue except where concessions form an integral part of a CANEX outlet (i.e. the outlet incurs expenses in support of the concession).
3. All NPP outlets which may include Bars, Kit Shops, Canteens, Specialty Interest Pro shops and shall follow the same departmental structure as outlined below.

DEPARTMENTAL STRUCTURE

4. The departmental structure listed below shall be used for CANEX and other retail outlets (the financial statements titles are in brackets):
 - a. **Department 1** - Soft Drinks/Candy/ Confectionery (D/1 POP/CANDY) Candy, confectionery, soft drinks and snack foods.
 - b. **Department 2** – Stationery/Books/Magazines (D/2 STATIONERY) Stationery, school supplies, cards and wrap, books and magazines, art and drafting supplies.
 - c. **Department 3** – Military Wear/Military clothing/Military novelty (D/3 MILITARY WEAR)
 - d. **Department 4** - Ladies/Children's/Infant's Clothing (D/4 LADIES CLOTHING) Ladies', children's (girls and boys) and infant' clothing and casual footwear.
 - e. **Department 5** - Men's Clothing (D/5 MENS CLOTHING) Men's clothing and casual footwear.
 - f. **Department 6** – Giftware/Souvenirs (D/6 GIFTWARE) Giftware, crystal, candles, souvenirs, trophies and plaques.
 - g. **Department 7** – Sporting Goods/Luggage (D/7 SPORTS) Sporting goods, camping supplies, wheel goods and accessories, luggage.
 - h. **Department 8** – Health & Beauty Aids (D/8 HEALTH & BEAUTY) Health and beauty aids, cosmetics and perfume, sunglasses and reading glasses, personal care appliances, shoe polish and accessories.
 - i. **Department 9** - Toys/Christmas Decorations (D/9 TOYS/CHRISTMAS) Toys and games, Christmas decorations and Christmas gift-wrap.

- j. **Department 10** - Picnic/BBQ/Lawn & Garden (D/10 OUTDOOR) Outdoor living, picnic and BBQ supplies, summer furniture, lawn and garden supplies and snow removal equipment.
- k. **Department 11** - Audio/Video/Telephones (D/11 AUDIO/VIDEO) Audio, video, televisions, videocassette recorders, cameras, radios, stereos and components and stands, telephone and accessories, tapes, discs and records and musical instruments.
- l. **Department 12** - Housewares/Hardware/Auto/ Small Appliances (D/12 HDWE/HOUSEWARES) Housewares, small appliances, hardware, power tools and accessories, home improvement and auto accessories.
- m. **Department 14** - Furniture (D/14 FURNITURE) Furniture and floor coverings.
- n. **Department 15** - Computers/Calculators (D/15 COMPUTERS) Computers and accessories, computer software and electronic games.
- o. **Department 17** – Rentals - (D/17 RENTALS) The department may be sub-divided if necessary
- p. **Department 18** – Dry Cleaning (D/18 DRY CLEANING)
- q. **Department 19** – Alcohol D/19 is divided into mandatory sub-departments:
 - i. (D/19-1 – Beer)
 - ii. (D/19-2 – Wine & Coolers)
 - iii. (D/19-3 – Alcohol)

NOTE: Dept 19 is not to be used.
- r. **Department 20** – Lotteries/Bus Tickets/Passes D/20 is divided into mandatory sub-departments:
 - i. (D/20-1 – On-line Lottery) 6-49, Lotto MAX etc.
 - ii. (D/20-2 – Other Lotteries) all Off-line lottery tickets such as scratch tickets, break-opens and passive or traditional games with pre-printed tickets
 - iii. (D/20-3 – Bus Tickets/Passes) Bus Tickets and Passes such as Wonderland Attraction Tickets

NOTE: Dept 20 is not to be used.
- s. **Department 21** – Tobacco Products (D/21 TOBACCO) Tobacco products and smokers' supplies.
- t. **Department 23** – Prepaid Cards D/23 is divided into mandatory sub-departments:
 - i. (D/23-1 – Telephone Cards)
 - ii. (D/23-2 – Cellular Phone Cards)
 - iii. (D/23-3 – Pre-Paid Cards) Third Party Gift Cards

NOTE: Dept 23 is not to be used.
- u. **Department 24** - Extended Warranties (D/24 EXTENDED WARRANTIES).
- v. **Department 25** - Major Appliances (D/25 MAJOR APPLIANCES) Refrigerators, rangers and stoves, washers and dryers, dishwashers, microwaves, air conditioners, heaters and fans.
- w. **Department 29** – Local Products (D/29 LOCAL PRODUCTS) Locally produced products.
- x. **Department 30** - Grocery (D/30 GROCERY).
- y. **Department 31** - Produce (D/31 PRODUCE).
- z. **Department 32** - Dairy (D/32 DAIRY).

- aa. **Department 33** - Meat (D/33 MEAT).
- bb. **Department 34** - Delicatessen (D/34 DELICATESSEN).
- cc. **Department 35** - Bakery (D/35 BAKERY).
- dd. **Department 39**- Bottles Returns (D/39 BOTTLE RETURNS)
- ee. **Department 40** - Gasoline (D/40 GASOLINE).
- ff. **Department 41** - Auto Accessories (D/41 AUTO ACCESS)
- gg. **Department 44** - Car Wash (D/44 CAR WASH).
- hh. **Department 46** - Propane (D/46 PROPANE).
- ii. **Department 50** – Rest/Snack Bars D/50 is divided into mandatory sub-departments:
 - i. (D/50-2 - Snack Bar) - Beverages - Iced beverages, hot beverages
 - ii. (D/50-4 – Catering)
 - iii. (D/50-6 – Snack Bar Food) - Prepared sandwiches, pastries, etc.

NOTE: Dept 50 is not to be used.
- jj. **Department 87** - Post Office (D/87 POST OFFICE).
- kk. **Department 89** - Miscellaneous Services (D/89 MISC. SERVICES)