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**Ministry of Finance  
Provincial Comptroller's Office**

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**GOVERNMENT OF SASKATCHEWAN  
NATURAL ACCOUNT MANUAL**

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**June 2019**

*Saskatchewan!* 

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## INTRODUCTION

The purpose of this manual is to provide a listing of the natural accounts available for use in the Government of Saskatchewan's financial accounting system referred to as MIDAS.

Any requests for changes to natural accounts should be e-mailed to [pco@gov.sk.ca](mailto:pco@gov.sk.ca). If you are requesting a new account, the request should include an explanation of why the new account is required, including what the new account will be used for and the approximate annual dollar value of the transactions which will be coded to the new account.

For public account reporting purposes it is important that the correct category of accounts are used to record transactions, however, ministries have discretion to decide which specific revenue or expense natural accounts are used. Any questions on the use of specific revenue or expense natural accounts should be directed to others within your ministry. Any general questions with regard to natural accounts and their use can be directed to Donica Smart at 787-6838 or Royce Bereti at 787-6814 of the Provincial Comptroller's Office at Saskatchewan Finance.



## QUICK REFERENCE LIST

**Note: For Assets and Liabilities the italics identify accounts that are rolled up to the main account above the italicized accounts for reporting purposes. For Revenue and Expenses the italics identify accounts which are detailed accounts of a general account. Ministries have the discretion of using a detailed account or a general account. Accounts in red text are new accounts or changes to accounts since the last version of the manual.**

### ASSETS

#### CASH AND TEMPORARY INVESTMENTS

##### Cash

100000 General Revenue Fund Bank Account  
*100050 Returned Item Clearing Account*  
 100015 CFS Imprest Bank Account  
 100025 Electronic Deposits Transfer Account  
 100100 Payroll Bank Account  
 100200 U.S. Dollar Bank Account  
 100300 Cobbed Accounts  
 100600 Imprest Accounts – Permanent  
 100700 Petty Cash – Permanent  
 100800 Petty Cash Float – Permanent  
 100900 Transfer Account Balances  
 100999 Due from General Revenue Fund (for Other MIDAS Entities' Use Only)

##### Temporary Investments

101000 Short-term Investments

#### ACCOUNTS RECEIVABLE

106000 Accrued Interest Receivable – Investments  
 107000 Accounts Receivable – General  
*107020 Accounts Receivable – Valuation Allowance*  
 107100 Accounts Receivable – From Accounts Receivable  
*107110 Accounts Receivable Bank Deposit Clearing Account*  
*107111 PAD Confirmed Cash*  
*107112 PAD Remitted Cash*  
*107115 PAD Cleared Cash*  
*107120 Accounts Receivable Valuation Allowance – From Accounts Receivable*  
*107130 Accounts Receivable Internal Revenues Clearing*  
*107190 Autoinvoice Clearing*  
 107600 Accrued Accounts Receivable – General (Not for Use at Year End)

#### LOANS TO CROWN CORPORATIONS

##### Short-term Loans – Crown Corporations

103006 Line of Credit – Saskatchewan Housing Corporation  
 103008 Line of Credit – Saskatchewan Opportunities Corporation  
 103009 Line of Credit – Saskatchewan Power Corporation  
 103010 Line of Credit – Saskatchewan Telecommunications  
 103011 Line of Credit – Saskatchewan Water Corporation  
 103012 Line of Credit – Municipal Financing Corporation  
 103015 Line of Credit – SaskEnergy Incorporated  
 103017 Line of Credit – Saskatchewan Gaming Corporation

103018 Line of Credit – Saskatchewan Liquor and Gaming Authority  
 103100 Promissory Notes – Saskatchewan Opportunities Corporation  
*103101 Advance – Promissory Notes – Saskatchewan Opportunities Corporation*

##### Short-term Loans – Crown Corporations (GBE Specific)

103900 Promissory Notes – Saskatchewan Power Corporation (GBE Specific)  
*103901 Advance – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)*  
 103910 Promissory Notes – Saskatchewan Telecommunications (GBE Specific)  
*103911 Advance – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)*  
 103920 Promissory Notes – SaskEnergy Incorporated (GBE Specific)  
*103921 Advance – Promissory Notes – SaskEnergy Incorporated (GBE Specific)*  
 103930 Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)  
*103931 Advance – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)*  
 103940 Promissory Notes – Saskatchewan Water Corporation (GBE Specific)  
*103941 Advance – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)*

##### Long-term Loans – Crown Corporations (GSO & GBE Recycled)

110600 Saskatchewan Housing Corporation  
*110601 Advance – Saskatchewan Housing Corporation*  
 110800 Saskatchewan Opportunities Corporation  
*110801 Advance – Saskatchewan Opportunities Corporation*  
 112000 Saskatchewan Telecommunications (Recycled)  
*112001 Advance – Saskatchewan Telecommunications (Recycled)*  
 112200 Municipal Financing Corporation (Recycled)  
*112201 Advance – Municipal Financing Corporation (Recycled)*  
 112500 SaskEnergy Incorporated (Recycled)  
*112501 Advance – SaskEnergy Incorporated (Recycled)*  
 112900 Saskatchewan Power Corporation (Recycled)  
*112901 Advance – Saskatchewan Power Corporation (Recycled)*

##### Long-term Loans – Crown Corporations (GBE Specific)

110900 Saskatchewan Power Corporation  
*110901 Advance – Saskatchewan Power Corporation*  
 111000 Saskatchewan Telecommunications  
*111001 Advance – Saskatchewan Telecommunications*  
 111100 Saskatchewan Water Corporation

111101 Advance – Saskatchewan Water Corporation  
 111200 Municipal Financing Corporation  
 111201 Advance – Municipal Financing Corporation  
 111500 SaskEnergy Incorporated  
 111501 Advance – SaskEnergy Incorporated  
 111700 Saskatchewan Gaming Corporation  
 111701 Advance – Saskatchewan Gaming Corporation  
 111800 Saskatchewan Liquor and Gaming Authority  
 111801 Advance – Saskatchewan Liquor and Gaming Authority

**OTHER LOANS**

**Other Loans**

123700 General Advances – Permanent  
 123800 Relocation Advances – Permanent  
 123900 Temporary Advances – Not Travel  
 124000 Travel Advances – Temporary  
 124100 Travel Advances – Permanent  
 124300 Payroll – Holiday Advance Receivable  
 124400 Advances – SGEU Biweekly Payroll  
 124920 Provision for Loss – Advances

**Other Loans – Advanced Education**

122500 Student Aid Fund  
 122501 Advance – Student Aid Fund

**Other Loans – Highways and Infrastructure**

125300 Short Line Railways  
 125301 Advances – Short Line Railways  
 125310 Concessionary Allowance – Short Line Railways  
 125320 Provision for Loss – Short Line Railways

**Other Loans – Integrated Justice Services**

122800 Victims' Fund  
 122801 Advance – Victims' Fund

**Other Loans – Trade and Export Development**

125800 Small Business Loans Association  
 125801 Advance – Small Business Loans Association  
 125810 Concessionary Allowance – Small Business Loans Association  
 125820 Provision for Loss – Small Business Loans Association  
 126300 Grey Cup Loan  
 126301 Advance – Grey Cup Loan  
 126310 Concessionary Allowance – Grey Cup Loan  
 126320 Provision for Loss – Grey Cup Loan  
 126400 Saskatchewan Roughrider Football Club (Loan)  
 126401 Advance – Saskatchewan Roughrider Football Club (Loan)  
 126410 Concessionary Allowance – Saskatchewan Roughrider Football Club (Loan)  
 126420 Provision for Loss – Saskatchewan Roughrider Football Club (Loan)  
 126500 Northern Economic Development  
 126501 Advance – Northern Economic Development  
 126520 Provision for Loss – Northern Economic Development

**DEFERRED FOREIGN EXCHANGE LOSS**

135000 Unrealized Foreign Exchange Gain/Loss – Debt  
 135100 Unrealized Foreign Exchange Gain/Loss – Sinking Fund

**DEFERRED CHARGES**

136000 Deferred Premium, Discount, Debt Issue

**SINKING FUNDS**

**Sinking Funds (GSO & GBE Recycled)**

140000 Total Equity in Sinking Fund

140006 Instalment – Saskatchewan Housing Corporation  
 140008 Instalment – Saskatchewan Opportunities Corporation  
 140050 Instalment – Province of Saskatchewan  
 140055 Instalment – Saskatchewan Builds Capital Plan  
 142001 Instalment – Saskatchewan Power Corporation (Recycled)  
 142002 Instalment – Saskatchewan Telecommunications (Recycled)  
 142011 Instalment – Municipal Financing Corporation (Recycled)  
 142015 Instalment – SaskEnergy Incorporated (Recycled)

**Sinking Funds (GBE Specific)**

140001 Instalment – Saskatchewan Power Corporation  
 140002 Instalment – Saskatchewan Telecommunications  
 140004 Instalment – Saskatchewan Water Corporation  
 140011 Instalment – Municipal Financing Corporation  
 140015 Instalment – SaskEnergy Incorporated  
 140016 Instalment – Saskatchewan Liquor and Gaming Authority  
 140017 Instalment – Saskatchewan Gaming Corporation

**EQUITY INVESTMENT IN CROWN INVESTMENTS**

**CORPORATION OF SASKATCHEWAN**

150100 Crown Investments Corporation

**ASSETS HELD FOR RESALE**

**Land and Buildings Held for Resale**

172000 Land for Resale  
 173000 Buildings for Resale

**Inventories Held for Resale**

170000 Inventory – NOT FOR GRF USE  
 174000 Inventory for Resale

**PREPAID EXPENSES**

**Prepaid Expenses**

105000 Prepaid Expenses  
 105200 Accrued Prepaid Expenses (Not for Use at Year End)

**Revolving Fund Accumulated Net Expenditure**

105301 Pastures Revolving Fund – Accumulated Net Expenditure  
 105303 Queen's Printer Revolving Fund – Accumulated Net Expenditure  
 105318 Public Employees Benefits Agency Revolving Fund – Accumulated Net Expenditure  
 150326 Commercial Revolving Fund – Accumulated Net Expenditure  
 105373 Correctional Facilities Industries Revolving Fund – Accumulated Net Expenditure

**INVENTORIES FOR CONSUMPTION**

175000 Equipment Maintenance and Airplane Parts  
 175100 Lab Supplies and Vaccines  
 175200 Pastures Maintenance Supplies  
 175300 Firefighting Equipment  
 175400 Park Maintenance Supplies  
 175500 Aggregate Inventory  
 175600 Inventory for Distribution – Central Services

**INTEREST ON PUBLIC DEBT RECEIVABLE FROM CROWN CORPORATIONS**

180000 Interest Public Debt – Crown Entities

|  |  |   |  |
|--|--|---|--|
| 180001   | <i>Payment – Interest Public Debt – Crown Entities</i>                                 | 199230  | <i>Leasehold Improvements – Current Year Additions</i>         |
| 180002   | <i>Payment – Commission Public Debt – Crown Entities</i>                               | 192310  | <i>Accumulated Amortization – Leasehold Improvements</i>       |
| <b><u>SINKING FUND CONTRIBUTION RECEIVABLE</u></b> |  | 192410  | <i>WIP Site Acquisition</i>                                    |
| 180100   | <i>Sinking Funds – Crown Share</i>   | 199241  | <i>WIP Site Acquisition – Current Year Additions</i>           |
| <b><u>TANGIBLE CAPITAL ASSETS</u></b>              |  | 192420  | <i>WIP Construction</i>  |
| <b><u>Land, Buildings and Improvements</u></b>     |  | 199242  | <i>WIP Construction – Current Year Additions</i>               |
| 191000   | <i>Land</i>  | 192430  | <i>WIP Program Equipment</i>                                   |
| 199100   | <i>Land – Current Year Additions</i>   | 199243  | <i>WIP Program Equipment – Current Year Additions</i>          |
| 199150   | <i>Land – Current Year Additions – Contingent Liabilities</i>                          | 192440  | <i>WIP Furnishings</i>   |
| 191100   | <i>Land Improvements</i>   | 199244  | <i>WIP Furnishings – Current Year Additions</i>                |
| 199110   | <i>Land Improvements – Current Year Additions</i>                                      | 192450  | <i>WIP Consultants</i>   |
| 191200   | <i>WIP Land Improvements</i>   | 199245  | <i>WIP Consultants – Current Year Additions</i>                |
| 199120   | <i>WIP Land Improvements – Current Year Additions</i>                                  | 192460  | <i>WIP Central Services Delivery</i>                           |
| 191110   | <i>Accumulated Amortization – Land Improvements</i>                                    | 199246  | <i>WIP Central Services Delivery – Current Year Additions</i>  |
| 192000   | <i>Buildings – High Quality Construction</i>   | 192470  | <i>WIP Start Up Costs</i>                                      |
| 199200   | <i>Buildings – High Quality Construction – Current Year Additions</i>                  | 199247  | <i>WIP Start Up Costs – Current Year Additions</i>             |
| 192010   | <i>Accumulated Amortization – Buildings – High Quality Construction</i>                | 192480  | <i>WIP Project Contingency</i>                                 |
| 192800   | <i>Buildings – Medium Quality Construction</i>   | 199248  | <i>WIP Project Contingency – Current Year Additions</i>        |
| 199280   | <i>Buildings – Medium Quality Construction – Current Year Additions</i>                | <b><u>Machinery and Equipment</u></b>           |  |
| 192810   | <i>Accumulated Amortization – Buildings – Medium Quality Construction</i>              | 193000  | <i>Operating Equipment</i>                                     |
| 192900   | <i>Buildings – Average Quality Construction</i>  | 199300  | <i>Operating Equipment – Current Year Additions</i>            |
| 199290   | <i>Buildings – Average Quality Construction – Current Year Additions</i>               | 193010  | <i>Accumulated Amortization – Operating Equipment</i>          |
| 192910   | <i>Accumulated Amortization – Buildings – Average Quality Construction</i>             | 193100  | <i>Heavy Equipment</i>   |
| 192100   | <i>Buildings – Short-term</i>  | 199310  | <i>Heavy Equipment – Current Year Additions</i>                |
| 199210   | <i>Buildings – Short-term – Current Year Additions</i>                                 | 193110  | <i>Accumulated Amortization – Heavy Equipment</i>              |
| 192110   | <i>Accumulated Amortization – Buildings – Short-term</i>                               | <b><u>Transportation Equipment</u></b>          |  |
| 192500   | <i>Building Improvements – High Quality Construction</i>                               | 194000  | <i>Vehicles</i>  |
| 199250   | <i>Building Improvements – High Quality Construction – Current Year Additions</i>      | 199400  | <i>Vehicles – Current Year Additions</i>                       |
| 192510   | <i>Accumulated Amortization – Building Improvements – High Quality Construction</i>    | 194010  | <i>Accumulated Amortization – Vehicles</i>                     |
| 192600   | <i>Building Improvements – Medium Quality Construction</i>                             | 194100  | <i>Ferries – Vessels and Towers</i>                            |
| 199261   | <i>Building Improvements – Medium Quality Construction – Current Year Additions</i>    | 199410  | <i>Ferries – Vessels and Towers – Current Year Additions</i>   |
| 192610   | <i>Accumulated Amortization – Building Improvements – Medium Quality Construction</i>  | 194110  | <i>Accumulated Amortization – Ferries – Vessels and Towers</i> |
| 192700   | <i>Building Improvements – Average Quality Construction</i>                            | 194200  | <i>Ferries – Upgrades</i>                                      |
| 199270   | <i>Building Improvements – Average Quality Construction – Current Year Additions</i>   | 199420  | <i>Ferries – Upgrades – Current Year Additions</i>             |
| 192710   | <i>Accumulated Amortization – Building Improvements – Average Quality Construction</i> | 194210  | <i>Accumulated Amortization – Ferries – Upgrades</i>           |
| 192200   | <i>Building Improvements – Short-term Construction</i>                                 | 194300  | <i>Aircraft</i>  |
| 199220   | <i>Building Improvements – Short-term Construction – Current Year Additions</i>        | 199430  | <i>Aircraft – Current Year Additions</i>                       |
| 192210   | <i>Accumulated Amortization – Building Improvements – Short-term Construction</i>      | 194310  | <i>Accumulated Amortization – Aircraft</i>                     |
| 192300   | <i>Leasehold Improvements</i>  | 194400  | <i>CVA Vehicles</i>  |
|  |  | 199440  | <i>CVA Vehicles – Current Year Additions</i>                   |
|  |  | 194410  | <i>Accumulated Amortization – CVA Vehicles</i>                 |
|  |  | 194500  | <i>WIP Transportation</i>                                      |
|  |  | 199450  | <i>WIP Transportation – Current Year Additions</i>             |
|  |  | <b><u>Office and Information Technology</u></b> |  |
|  |  | 195000  | <i>System Development</i>                                      |
|  |  | 199500  | <i>System Development – Current Year Additions</i>             |
|  |  | 195010  | <i>Accumulated Amortization – System Development</i>           |
|  |  | 195100  | <i>Computer Hardware</i>                                       |
|  |  | 199510  | <i>Computer Hardware – Current Year Additions</i>              |
|  |  | 195110  | <i>Accumulated Amortization – Computer Hardware</i>            |
|  |  | 195200  | <i>Computer Software</i>                                       |
|  |  | 199520  | <i>Computer Software – Current Year Additions</i>              |

195210 Accumulated Amortization – Computer Software  
 195300 Office Furniture and Equipment  
 199530 *Office Furniture and Equipment – Current Year Additions*  
 195310 Accumulated Amortization – Office Furniture and Equipment  
 195400 WIP System Development  
 199540 *WIP System Development – Current Year Additions*  
 195500 Major System Development  
 199550 *Major System Development – Current Year Additions*  
 195510 Accumulated Amortization – Major System Development

**Roads, Bridges and Water Management**

196100 Highways – Construction  
 196110 Accumulated Amortization – Highways – Construction  
 196200 Highways – Repaving  
 196210 Accumulated Amortization – Highways – Repaving  
 196300 Minor Bridges – Construction  
 196310 Accumulated Amortization – Minor Bridges – Construction  
 196400 Bridges – Upgrades  
 196410 Accumulated Amortization – Bridges – Upgrades  
 196500 Culverts  
 196510 Accumulated Amortization – Culverts  
 199600 *Highways – Infrastructure – Current Year Additions*  
 196600 Airports – Runways  
 199660 *Airports – Runways – Current Year Additions*  
 196610 Accumulated Amortization – Airports – Runways  
 196800 Highways – Other  
 196810 Accumulated Amortization – Highways – Other  
 196900 Highways – Preservation Capital  
 196910 Accumulated Amortization – Highways – Preservation Capital  
 197000 Infrastructure – Other  
 199700 *Infrastructure – Other – Current Year Additions*  
 197010 Accumulated Amortization – Infrastructure – Other  
 197100 WIP **Roads, Bridges and Water Management**  
 199710 *WIP **Roads, Bridges and Water Management** – Current Year Additions*  
 197200 Major Bridges – Construction  
 197210 Accumulated Amortization – Major Bridges – Construction  
 197600 Water **Management**  
 199760 *Water **Management** – Current Year Additions*  
 197610 Accumulated Amortization – Water **Management**

**Internal Recoveries – Capital**

199299 Internal Recoveries – **Land**, Buildings and Improvements  
 199399 Internal Recoveries – Machinery and Equipment  
 199499 Internal Recoveries – Transportation Equipment  
 199599 Internal Recoveries – Office and Information Technology

199799 Internal Recoveries – **Roads, Bridges and Water Management**

**Capital Assets – for Fixed Asset Module**

198000 CS – Capital Assets – Clearing Account  
 199800 *CS – Capital Assets – Current Year Additions*  
 198002 ENV – Capital Assets – Clearing Account  
 199802 *ENV – Capital Assets – Current Year Additions*  
 199803 *ENV – WIP – Current Year Additions*  
 199999 FWDF – Capital Assets – Clearing Account  
 198004 PCS – Capital Assets – Clearing Account  
 199804 *PCS – Capital Assets – Current Year Additions*  
 199805 *PCS – WIP – Current Year Additions*  
**Accrued Capital Assets – Current Year Additions**  
 199900 Accrued Capital Assets – Current Year Additions (Not for Use at Year End)

**LIABILITIES**

**DEBT**

**Public Debt – Short-term**

200000 Promissory Notes  
 200001 *Redemption – Promissory Notes*  
 200100 Promissory Notes – Saskatchewan Opportunities Corporation  
 200101 *Redemption – Promissory Notes – Saskatchewan Opportunities Corporation*  
 203000 Bank Line of Credit  
 203001 *Redemption – Bank Line of Credit*

**Promissory Notes – Crown Corporations (GBE Specific)**

200900 Promissory Notes – Saskatchewan Power Corporation (GBE Specific)  
 200901 *Redemption – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)*  
 200910 Promissory Notes – Saskatchewan Telecommunications (GBE Specific)  
 200911 *Redemption – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)*  
 200920 Promissory Notes – SaskEnergy Incorporated (GBE Specific)  
 200921 *Redemption – Promissory Notes – SaskEnergy Incorporated (GBE Specific)*  
 200930 Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)  
 200931 *Redemption – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)*  
 200940 Promissory Notes – Saskatchewan Water Corporation (GBE Specific)  
 200941 *Redemption – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)*

**Debentures – Crown Corporation (GSO & GBE Recycled)**

210600 Saskatchewan Housing Corporation  
 210601 *Redemption – Saskatchewan Housing Corporation*  
 210800 Saskatchewan Opportunities Corporation  
 210801 *Redemption – Saskatchewan Opportunities Corporation*  
 212000 Saskatchewan Telecommunications (Recycled)  
 212001 *Redemption – Saskatchewan Telecommunications (Recycled)*

212200 Municipal Financing Corporation (Recycled)  
 212201 *Redemption – Municipal Financing Corporation (Recycled)*  
 212500 SaskEnergy Incorporated (Recycled)  
 212501 *Redemption – SaskEnergy Incorporated (Recycled)*  
 212900 Saskatchewan Power Corporation (Recycled)  
 212901 *Redemption – Saskatchewan Power Corporation (Recycled)*

**Debentures – Crown Corporation (GBE Specific)**

210900 Saskatchewan Power Corporation  
 210901 *Redemption – Saskatchewan Power Corporation*  
 211000 Saskatchewan Telecommunications  
 211001 *Redemption – Saskatchewan Telecommunications*  
 211100 Saskatchewan Water Corporation  
 211101 *Redemption – Saskatchewan Water Corporation*  
 211200 Municipal Financing Corporation  
 211201 *Redemption – Municipal Financing Corporation*  
 211500 SaskEnergy Incorporated  
 211501 *Redemption – SaskEnergy Incorporated*  
 211700 Saskatchewan Gaming Corporation  
 211701 *Redemption – Saskatchewan Gaming Corporation*  
 211800 Saskatchewan Liquor and Gaming Authority  
 211801 *Redemption – Saskatchewan Liquor and Gaming Authority*

**Debentures – General Government Purpose**

215000 Province of Saskatchewan  
 215001 *Redemption – Province of Saskatchewan*  
 215100 Saskatchewan Builds Capital Plan  
 215101 *Redemption – Saskatchewan Builds Capital Plan*

**CROWN CORPORATION EQUITY IN SINKING FUND**  
**Crown Corporation Equity in Sinking Fund (GSO & GBE Recycled)**

220600 Sinking Fund – Saskatchewan Housing Corporation  
 220800 Sinking Fund – Saskatchewan Opportunities Corporation  
 222000 Sinking Fund – Saskatchewan Telecommunications (Recycled)  
 222200 Sinking Fund – Municipal Financing Corporation (Recycled)  
 222500 Sinking Fund – SaskEnergy Incorporated (Recycled)  
 222900 Sinking Fund – Saskatchewan Power Corporation (Recycled)

**Crown Corporation Equity in Sinking Fund (GBE Specific)**

220900 Sinking Fund – Saskatchewan Power Corporation  
 221000 Sinking Fund – Saskatchewan Telecommunications  
 221100 Sinking Fund – Saskatchewan Water Corporation  
 221200 Sinking Fund – Municipal Financing Corporation  
 221500 Sinking Fund – SaskEnergy Incorporated  
 221700 Sinking Fund – Saskatchewan Gaming Corporation

221800 Sinking Fund – Saskatchewan Liquor and Gaming Authority

**OTHER LIABILITIES**

**Deposits Held**

230500 Apprenticeship and Trade Certification Commission  
 230700 **CIC – Ministerial Assistants**  
 231155 Innovation Saskatchewan  
 231160 Financial and Consumer Affairs Authority  
 231170 Criminal Property Forfeiture Fund  
 231180 Global Transportation Hub Authority  
 231200 Government House Foundation  
 231600 Fish and Wildlife Development Fund  
 231650 FLMM Secretariat  
 232000 Multitype Database Licensing Program  
 232200 Oil and Gas Orphan Fund  
 232220 Impacted Sites Fund  
 232300 Private Vocational Schools Training Completions Fund  
 232500 Saskatchewan Agricultural Stabilization Fund  
 232800 Provincial Archives of Saskatchewan  
 232820 Provincial Capital Commission  
 232860 Roy Romanow Provincial Laboratory  
 232900 SaskBuilds Corporation  
 233200 Saskatchewan Drug Plan  
 234000 Saskatchewan Liquor and Gaming Authority  
 234300 Saskatchewan Pension Plan  
 234450 **Saskatchewan Public Safety Agency**  
 234600 Transportation Partnership Fund  
 234700 School Division Tax Loss Compensation Fund  
 235000 Victims' Fund  
 239000 Cobbed Accounts

**Obligation Under Capital Lease**

255400 Obligation Under Capital Lease

**Other Liabilities**

240000 Conditional Receipts  
 240010 GST Account  
 240011 GST/HST Receivable  
 240020 PST Account  
 240030 Deferred Salary  
 240070 Funds Held – Non-GRF  
 240080 Third Party Demand Payable  
 255200 Guaranteed Debt Payable  
 255600 Contingent Liabilities – Litigation

**Contaminated Sites Liabilities**

258710 Contaminated Site Liability – Lorado  
 258960 Contaminated Sites Liabilities

**ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

**Foreign Currency Payable**

251000 Foreign Currency Payable

**U.S. Dollar Interest Payable**

252000 U.S. Dollar Interest Payable

**Accounts Payable**

253000 Accounts Payable – from Accounts Payable – DO NOT USE  
 253001 *Future Dated Payment Liability – DO NOT USE*  
 253010 *Accounts Payable – from Accounts Payable – Org 001 – DO NOT USE*  
 253011 *Accounts Payable – from Accounts Payable – Org 005 – DO NOT USE*  
 253012 *Accounts Payable – from Accounts Payable – Org 021 – DO NOT USE*

|        |  |        |  |
|--------|--|--------|--|
| 253013 | Accounts Payable – from Accounts Payable – Org 032 – DO NOT USE            | 255300 | Holdbacks Payable  |
| 253015 | CFS Accounts Payable – Org 036 – DO NOT USE                                | 255500 | Payroll Payable  |
| 253021 | Refund to Vote – Clearing Account  | 255510 | Hand Drawn Payroll Payable                                 |
| 253022 | Payroll Refund to Vote – Clearing Account                                  |        | <b>Accrued Interest Payable</b>                            |
| 253023 | Accounts Receivable – Accounts Payable Clearing Account                    | 256000 | Accrued Interest Payable                                   |
| 253024 | Accounts Receivable – Accounts Payable Contra Account                      |        | <b>Payroll Deductions</b>                                  |
| 253029 | CFS Linkin – Clearing Account  | 260000 | Income Tax   |
| 253050 | Interministerial Clearing – DO NOT USE                                     | 260100 | Canada Pension Plan  |
| 253051 | Interministerial Clearing – Agriculture                                    | 260200 | Unemployment Insurance                                     |
| 253052 | Interministerial Clearing – Corrections and Policing                       | 261000 | Public Service Superannuation Plan                         |
| 253053 | Interministerial Clearing – Environment                                    | 261200 | Public Employees Superannuation                            |
| 253054 | Interministerial Clearing – Finance  | 261300 | Public Employees Superannuation – Voluntary                |
| 253055 | Interministerial Clearing – Government Relations                           | 261400 | MLA Superannuation   |
| 253056 | Interministerial Clearing – Health   | 261500 | Provincial Court Judges Superannuation                     |
| 253057 | Interministerial Clearing – Highways and Infrastructure Capital            | 261600 | Municipal Employees Pension Plan                           |
| 253058 | Interministerial Clearing – <b>Energy and Resources</b>                    | 262000 | Public Employees Disability Income Plan                    |
| 253059 | Interministerial Clearing – Justice and Attorney General                   | 262200 | SGEU – Long-term Disability Plan                           |
| 253060 | Interministerial Clearing – Labour Relations and Workplace Safety          | 262300 | Public Employees Group Life Insurance                      |
| 253061 | Interministerial Clearing – Education                                      | 262400 | Labour Service – Group Life Insurance                      |
| 253062 | Interministerial Clearing – Public Service Commission                      | 262700 | Spouses Group Life Insurance                               |
| 253063 | Interministerial Clearing – Social Services                                | 263000 | Union Dues/Initiation – SGEU                               |
| 253064 | Interministerial Clearing – Legislative Assembly                           | 263100 | Union Dues – CUPE Human Rights                             |
| 253066 | Interministerial Clearing – TDM – Finance                                  | 263300 | Union Dues/Initiation – CUPE 600-3                         |
| 253067 | Interministerial Clearing – Central Services                               | 263500 | Union Dues/Initiation – CUPE 600-5                         |
| 253070 | Clearing – Financial and Consumer Affairs Authority                        | 263800 | Saskatchewan Insurance Office/Professional Employees Union |
| 253071 | Interministerial Clearing – Advanced Education                             | 264000 | Arctic Savings and Credit Union                            |
| 253072 | Clearing – Apprenticeship and Trade Certification Commission               | 264100 | Battlefords Credit Union Ltd.                              |
| 253073 | Interministerial Clearing – <b>Immigration and Career Training</b>         | 265300 | United Way – Regina  |
| 253080 | Payroll Interministerial Clearing  | 265400 | United Way – Saskatoon                                     |
| 253095 | Tax Withholding – Accounts Payable Setup Only                              | 266000 | Accountable Advance  |
| 253096 | Inventory Accounts Payable Accrual – Purchase Setup Only                   | 266200 | Personal Mileage   |
| 253099 | Accounts Payable – Markview and iExpense Setup only – DO NOT USE           | 266500 | City of Regina Transit Pass                                |
| 255000 | Accounts Payable – General   | 266600 | Rental Deductions  |
| 255005 | Accrued Accounts Payable – General (Not for Use at Year End)               | 266700 | Treasury Advance   |
| 255010 | Payables \$1,000 and Under   | 266800 | Parking Deduction  |
| 255015 | Accounts Payable – <b>Energy and Resources</b> and Finance Revenue Refunds | 267000 | Income Tax Demand  |
| 255020 | Change in Severance Liability and Other Employee Benefits                  | 267100 | Third Party Demand   |
| 255030 | Accounts Payable Rent Reduction Payable                                    | 267400 | Commissary Payments  |
| 255090 | Miscellaneous Cheque Writer Deductions – Payable to Receiver General       | 268000 | Canada Savings Bonds                                       |
| 255099 | Accounts Payable – Previous Years  | 268200 | Miscellaneous Deductions                                   |
| 255100 | Accrued Employee Leave Entitlements  | 269200 | Deferred Salary Deduction                                  |
| 255120 | Accrued Employee Sick Leave  | 269300 | Rent – Municipal Government                                |
|        |  | 269500 | Rent – Agriculture – Labour Service                        |
|        |  | 269600 | Rent – Environment   |
|        |  | 269700 | Rent – Environment – Summer Housing                        |
|        |  |        | <b>UNEARNED REVENUE</b>                                    |
|        |  | 257000 | Unearned Revenue   |
|        |  | 257010 | Unallocated Revenue  |
|        |  | 257020 | Unapplied Receipts   |
|        |  | 257200 | Accrued Unearned Revenue (Not for Use at Year End)         |
|        |  |        | <b>OBLIGATIONS UNDER LONG-TERM FINANCING ARRANGEMENTS</b>  |
|        |  | 270000 | Obligations Under Long-Term Financing Arrangements         |
|        |  |        | <b>ACCUMULATED NET EXPENDITURE (LIABILITY)</b>             |
|        |  | 259900 | Accumulated Net Expenditure (Liability)                    |
|        |  |        | <b>RESERVE FOR ENCUMBRANCES</b>                            |
|        |  | 299999 | Reserve for Encumbrances                                   |

**EQUITY**

**EQUITY**

300000 Equity

300099 *Equity (for Revolving Funds and Other MIDAS  
Entities' Use Only)*

301000 Adjustments to Equity

**EQUITY APPROPRIATION**

302000 Adjustments to Equity – Appropriation

**REVENUE**

**TAXATION**

**Corporation Income**

412100 Corporation Income Tax

**Individual Income**

412200 Individual Income Tax

**Provincial Sales**

414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)

414601 Adult Incontinence Products

414602 Carbon Dioxide Exemption

414603 Direct Agent Tax Remission

414606 Mining Exploration and Geophysics

414607 Municipal Fire Truck Exemption

414608 Municipal Water Filter Exemption

414609 Permanently Mounted Equipment

498106 Accrued Revenue – Provincial Sales Tax (Not for Use at Year End)

**Tobacco**

414700 Tobacco Tax

498107 Accrued Revenue – Tobacco Tax (Not for Use at Year End)

**Fuel**

414800 Fuel Tax

498104 Accrued Revenue – Fuel Tax (Not for Use at Year End)

**Property Taxes**

417000 Property Tax

498111 Accrued Revenue – Property Tax (Not for Use at Year End)

**Other Taxes**

412300 Corporation Capital Tax

498101 Accrued Revenue – Corporation Capital Tax (Not for Use at Year End)

414300 Liquor Tax

414301 Miscellaneous Remissions

498105 Accrued Revenue – Liquor Tax (Not for Use at Year End)

415200 Succession Duties – Interest

415400 Cannabis Tax

415500 Fire Prevention Tax

415600 Mineral Rights Tax

498110 Accrued Revenue – Mineral Rights Tax (Not for Use at Year End)

415700 Insurance Premiums Tax

498108 Accrued Revenue – Insurance Premiums Tax (Not for Use at Year End)

415800 Motor Vehicle Insurance Premiums Tax

415900 All Other Taxes

416200 Pari-Mutuals Tax

**OTHER OWN-SOURCE REVENUE**

**Motor Vehicle Fees**

422100 Drivers' Licences, Registrations and Permits

498109 Accrued Revenue – Drivers' Licences, Registrations and Permits (Not for Use at Year End)

422900 Other Revenue – Motor Vehicles

**Other Fees and Charges**

**Natural Resources**

423100 Fisheries

423101 Resident Angling

423106 Saskatchewan Resident Angling One and Three Day

423107 Non-Resident Angling One and Three Day

423108 Non-Resident Angling

423109 Canadian Resident Angling Licence

423110 Canadian Resident One and Three Day Angling

423120 Commercial Net Fishing

423121 Commercial Brine Shrimp

423122 Domestic Net Fishing

423123 Commercial Bait Fishing

423153 Fish Peddler Licence

423155 Fish Dressing/Processing

423195 Aquaculture Licence

423200 Game

423211 Saskatchewan Resident Game Bird

423212 Canadian Resident Game Bird

423213 Non-Resident Game Bird

423217 Wildlife Habitat Certificate

423218 Big Game Draw Allocation Fee

423221 Antelope – Big Game Draw

423222 Outfitter Allocation Licences

423223 Saskatchewan Resident Bear

423224 Canadian Resident Bear

423225 Non-Resident Bear

423228 Saskatchewan Resident Barren Ground Caribou

423230 Saskatchewan Resident First Deer

423232 Non-Trophy Mule Deer – Big Game Draw

423233 Canadian Resident First Deer

423235 Second Non-Trophy Mule Deer

423236 Non-Resident First Deer

423238 Second Caribou and Wolf

423239 Non-Trophy Whitetail Deer

423249 Mule Deer – Big Game Draw

423250 Saskatchewan Resident Elk

423255 Special Elk – Big Game Draw

423257 Mule Deer – Archery

423260 Saskatchewan Resident Moose Regular

423261 Non-Resident Guided Moose

423265 Special Moose – Big Game Draw

423266 Canadian Resident Guided Moose

423270 Saskatchewan Resident Youth Game

423271 Big Game Management Licence

423275 Taxidermy Licence

423294 Resident Dog Trainers

423295 Non-Resident Dog Trainers

423296 Special Mounting Permits

423300 Lands

423301 Administration/Application/Inspection Fees

423302 Sand and Gravel Royalties

423310 Residential Cabins – Outside Subdivision

423311 Recreational Cabins – Subdivided Lots

423312 Recreational Cabins – Outside Subdivision – Leases

423313 Institutional Camp Fees

423315 Commercial Land – Subdivided Lots

423316 Commercial Land – Outside Subdivision

423318 Miscellaneous Use Permit – Leases

423319 Agricultural – Annual Billings

423320 Oil and Gas – Leases

423321 Quarrying Surface – Other Than Sand and Gravel

423322 Oil and Gas – Easements – Annual

423323 Easements – Annual All Except Oil and Gas

423325 Easements – One Time All Except Oil and Gas



|  |   |
|--|---|
| 423326 Sand and Gravel – Surface Leases  | 423781 Coin Operated Machines                               |
| 423328 Petroleum/Natural Gas – Exploration Permits                               | 423783 Storage Compound                                     |
| 423333 Miscellaneous Use – Permits   | 423795 Park Entry – Park Specific                           |
| 423334 Agricultural – Permit   | 423797 Park Entry – Voluntary Admission Fees                |
| 423341 Recreational Cabins – Outside Subdivision – Permits                       | 423800 Fur  |
| 423342 Trappers Cabins   | 423871 Royalties on Wild Fur                                |
| 423343 Boat Dock/House/Lift and Foreshore  | 423875 Saskatchewan Resident Fur Dealer                     |
| 423347 Miscellaneous Use Work Authorizing Fees and Other Non-Accounts Receivable | 423884 North Fur Conservation Area Fur                      |
| 423349 Oil and Gas – Seismic Line  | 423886 South Saskatchewan Fur                               |
| 423350 Quarrying Surface – Under 500 CU Yards                                    | 423900 All Other Revenue – Natural Resources                |
| 423351 Temporary Work Camp Minimum Of  | 423902 Duplicate Licences                                   |
| 423352 Wild Rice – Permit  | 423903 Miscellaneous Licences/Permits – Natural Resources   |
| 423353 Sand and Gravel – Exploration   | 423983 Outfitters Licences                                  |
| 423384 Wild Rice – Licence   | <b>Business Licences and Permits – Amusement</b>            |
| 423400 Forests   | 424600 Lottery Licences                                     |
| 423402 Mistik Management – Norsask Forest Products                               | <b>Business Licences and Permits – Trade</b>                |
| 423403 Mistik Management – ML Mechanical Pulp                                    | 425100 Company Incorporation and Registration Fees          |
| 423404 L and M Wood Products   | 425103 Unlicensed Insurance                                 |
| 423407 Weyerhaeuser Pasquia Porcupine – HBAY OSB                                 | 425200 Vendors and Outlet Licences                          |
| 423410 Mee Toos Forest Products Ltd. (Amisk-akik)                                | 425201 Oil Burner   |
| 423411 Zelensky Brothers Saw Mill  | 425301 Direct Seller Licences                               |
| 423412 Northwest Communities Wood Products                                       | 425302 Fundraisers for Charitable Organizations Licences    |
| 423420 Vermette Wood Preservers  | 425400 Animal Industry Licences – General                   |
| 423421 Lehner Wood Preservers  | 425401 Game Farm Licences                                   |
| 423422 Edgewood  | 425402 Fur Farm Licences                                    |
| 423424 Aallcann Wood Suppliers Ltd.  | 425403 Poultry Licences                                     |
| 423425 Carrier Forest Products   | 425701 Insurance Company Licences                           |
| 423426 Tolko Industries Ltd. - Meadow Lake OSB Division                          | 425702 Trust and Loan Licences                              |
| 423460 Forestry Dues and Permit Fees   | 425800 Pension Plan Registration and Annual Fees            |
| 423461 Plant and Sawmill Licences/Scaling Fees                                   | 425801 Pooled Registered Pension Plan Fees                  |
| 423462 Park Vegetation Management Fees   | 425900 Other Business Privilege – Trade                     |
| 423470 Penalties   | 425901 Auction Sales Company                                |
| 423500 Universal Reforestation Fee   | 425902 Business Name Registration                           |
| 423700 Parks   | 425903 Collection Agents                                    |
| 423711 Cottage Lots – Northern Surveyed  | 425905 Motor Dealers  |
| 423712 Cottage Lots – Northern Unsurveyed  | 425906 Mortgage Brokers                                     |
| 423713 Commercial Operations in Park   | 425907 Credit Reporting                                     |
| 423725 Special Site Leases in Park   | 425908 Cemetery Company                                     |
| 423746 Timber/Firewood/Temporary Work Camp Permit                                | 425910 NH3 Anhydrous Ammonia                                |
| 423751 Park Entry – Annual   | 425912 Electrical Supply House                              |
| 423752 Camping – All Except Self Registration                                    | 425914 Gas Supply House                                     |
| 423753 Park Entry – Daily  | 425916 Gas Employer   |
| 423754 Park Entry – Three Day  | 425918 Electrical Employer                                  |
| 423755 Park Entry – Weekly   | 425920 Payday Loan Lender Licence                           |
| 423756 Camping – Self Registration   | <b>Professional and Occupational Licences and Permits</b>   |
| 423757 Camping – Reservation, Cancellation and Change Fees                       | 426500 Teachers Certificates                                |
| 423758 Camping – Seasonal Fees   | 426502 Teacher Certifications                               |
| 423766 School Program Fees   | 426503 Probationary Teacher Certificate                     |
| 423767 Swim/Water Skills Lessons/Badges/Manuals                                  | 426700 Commissioner for Oaths and Notary Public Fees        |
| 423768 Swimming Pool Fees  | 426900 Other Professional and Occupational Privileges       |
| 423770 Marina – Boat Launching/Mooring   | 426904 Employer Application for Registration of Apprentice  |
| 423772 Accommodation   | 426905 Application for Learners Certificate                 |
| 423773 Commercial Leases – Utilities   | 426906 Application for Registering as a Tradesperson        |
| 423774 Commercial Leases – Fees  | 426908 Application for Replacement of Lost Apprentice Cards |
| 423775 Cottage Leases/Fire Levy Fees   | 426910 Special Permit for Intern Trade Agreement            |
| 423776 Park Entry – Historic Parks   | 426912 Electrical Journeyman                                |
| 423777 Park Staff Housing  | 426914 Electrical Restricted Journeyman                     |
|  | 426916 Electrical Contractor                                |

|        |   |        |  |
|--------|---|--------|--|
| 426918 | <i>Electrical Limited Contractor</i>                            | 432500 | Miscellaneous Medical and Institutional Services                   |
| 426920 | <i>Gas General Contractor</i>                                   | 432700 | Research, Technical, Assaying and Testing Services                 |
| 426922 | <i>Gas Domestic Contractor</i>                                  | 432900 | Other Miscellaneous Services                                       |
| 426926 | <i>Propane</i>  | 432901 | <i>High School Student Transcript</i>                              |
| 426928 | <i>Gas General Fitter</i>                                       | 432902 | <i>Teacher Evaluations</i>   |
| 426930 | <i>Gas Domestic Fitter</i>                                      | 432903 | <i>General Education Diploma Transcripts</i>                       |
|        | <b>Rentals</b>  | 432904 | <i>Teacher Statements</i>  |
| 427100 | Property and Building Rentals                                   | 432906 | <i>Freedom of Information</i>                                      |
| 427900 | Other Rentals and Leases  | 432908 | <i>Small Business Loans Association – Administration Fees</i>      |
| 427910 | <i>Rent – House</i>   | 432909 | <i>Request for Upgrading Evaluation</i>                            |
|        | <b>Miscellaneous Licences and Permits</b>                       | 432910 | <i>Grazing – Cattle</i>  |
| 428200 | Examination Fees  | 432911 | <i>Grazing – Calves</i>  |
| 428201 | <i>General Education Diploma Exam Fees</i>                      | 432912 | <i>Grazing – Horses</i>  |
| 428202 | <i>Application for Journeyman – Written Exam</i>                | 432913 | <i>Grazing – Colts</i>   |
| 428203 | <i>Application for Journeyman – Practical Exam</i>              | 432914 | <i>Grazing – Ewes</i>  |
| 428204 | <i>Request for Review of Exam Results</i>                       | 432915 | <i>Grazing – Lambs</i>   |
| 428205 | <i>Application to Take Other Exams</i>                          | 432916 | <i>Grazing – Under Delivery Charges</i>                            |
| 428206 | <i>Late Fee for Written or Practical Exam Applications</i>      | 432917 | <i>Grazing – Miscellaneous</i>                                     |
| 428900 | Other Miscellaneous Licences and Permits                        | 432930 | <i>Wintering Fees – Bulls</i>                                      |
| 428901 | <i>Building Official</i>  | 432931 | <i>Wintering Fees – Cows</i>                                       |
|        | <b>Agricultural Lands Revenue</b>                               | 432940 | <i>PRF – Cost Recovered – Taxes</i>                                |
| 430000 | Sale of Land  | 432941 | <i>PRF – Cost Recovered – Salt and Minerals</i>                    |
| 430200 | Agricultural Lands – Lease Revenue                              | 432942 | <i>PRF – Cost Recovered – Vet Supplies</i>                         |
| 430500 | Interest – Agricultural Lands – Long-term Receivables           | 432950 | <i>Air Ambulance – Out-of-Province and Third Party Insurers</i>    |
|        | <b>Sales</b>  | 432960 | <i>Project Delivery Revenue</i>                                    |
| 431100 | Real Property Sales   | 433000 | Highways Custom Work Surcharge Revenue                             |
| 431103 | <i>Treaty Land Entitlement (5.08) – Oil</i>                     |        | <b>Fees</b>  |
| 431104 | <i>Treaty Land Entitlement (5.08) – Gas</i>                     | 433200 | Other Inspection Fees  |
| 431105 | <i>Treaty Land Entitlement (5.08) – CCT</i>                     | 433201 | <i>Film and Video</i>  |
| 431107 | <i>Treaty Land Entitlement (5.08) – Lease Rentals</i>           | 433300 | Audit Fees   |
| 431170 | <i>Real Property Sales – Commercial</i>                         | 433500 | Miscellaneous Agricultural Fees                                    |
| 431171 | <i>Real Property Sales – Recreational</i>                       | 433700 | Other Registration Fees  |
| 431400 | Mineral and Forestry Products/Peat Moss                         | 433701 | <i>Prospectus</i>  |
| 431500 | Maps, Prints, Books and Publications                            | 433702 | <i>Registrations</i>   |
| 431587 | <i>Sales – Trapper Education Manual</i>                         | 433703 | <i>Exemptions</i>  |
| 431600 | Miscellaneous Materials and Supplies                            | 433705 | <i>Annual Information Forms</i>                                    |
| 431900 | Other Commodity Sales   | 433706 | <i>Annual Financial Statements</i>                                 |
| 431910 | <i>Sales – Hay</i>  | 433709 | <i>Engineering and Technical Report</i>                            |
| 431911 | <i>Sales – Timber</i>   | 433714 | <i>Administrative Penalties</i>                                    |
| 432000 | Sale of Previously Expensed Assets                              | 433715 | <i>Costs of Investigation</i>                                      |
|        | <b>Services</b>   | 433900 | All Other Service Fees   |
| 432100 | Documentation, Searches and Legal Services                      | 433901 | <i>Amusement Ride Re-Inspection</i>                                |
| 432102 | <i>Application Fees – Part 10 Bankruptcy and Insolvency Act</i> |        | <b>Perquisites</b>   |
| 432103 | <i>Small Claims Fees</i>  | 434100 | Miscellaneous Deductions – Staff Salaries                          |
| 432104 | <i>Local Registrar's Fees</i>                                   | 434200 | Charges for Personal Mileage                                       |
| 432105 | <i>Sheriff's Fees</i>   |        | <b>Fines, Forfeits and Penalties</b>                               |
| 432106 | <i>Surrogate Court Fees</i>                                     | 441100 | Fines and Costs – Judges   |
| 432108 | <i>Farm Ownership Fee</i>                                       | 441102 | <i>7% Municipal Holdback</i>                                       |
| 432109 | <i>Land Sales Fee</i>   | 441103 | <i>Late Payment Charges – Fines</i>                                |
| 432110 | <i>Notice Fee</i>   | 443100 | Escheated Bail   |
| 432111 | <i>Divorce Fees</i>   | 444100 | Other Fines, Costs, Penalties and Forfeits                         |
| 432112 | <i>Documentation Fees</i>                                       | 444101 | <i>Provincial Surcharge</i>  |
| 432113 | <i>Search Fees</i>  | 444102 | <i>Federal Surcharge</i>   |
| 432200 | Management and Collection Services                              | 444110 | <i>Penalties – Taxes</i>   |
| 432201 | <i>Public Trustee Fees</i>                                      |        | <b>Accrued Revenue – Other Fees and Charges</b>                    |
| 432203 | <i>Tax Enforcement – Provincial Mediation Board</i>             | 498162 | Accrued Revenue – Other Fees and Charges (Not for Use at Year End) |
| 432300 | Blueprinting, Advertising, Addressing and List Services         |        |  |
| 432400 | Diagnostic Laboratory Services                                  |        |  |

**Investment Income**

**Interest**

- 451100 Interest – Bank Deposits
- 451200 Interest – Crown Corporation Promissory Notes
- 451250 Interest – Government Service Organizations and Government Business Enterprises (Recycled)
- 451260 Commissions – Government Service Organizations and Government Business Enterprises (Recycled)
- 451300 Interest – Loans
- 451301 *Interest – Northern Development Fund Loans*
- 451303 *Interest – Student Aid Loans*
- 451400 Interest – Investments
- 451500 Interest – Accounts Receivable
- 451510 *Finance Charges – Accounts Receivable Module*
- 451700 Earnings Retained in Sinking Funds
- 451800 Interest – Taxes
- 451900 All Other Interest Revenue

**Profit on Foreign Exchange**

- 454100 Profit on Foreign Exchange
- 454110 *Unearned Discounts*

**Accrued Revenue – Investment Income**

- 498165 Accrued Revenue – Investment Income (Not for Use at Year End)

**Miscellaneous**

**Recoveries from Other Governments**

- 469100 Other Governments – Provincial
- 469101 *Fire Suppression – Other*
- 469200 Other Governments – Municipal
- 469300 Other Jurisdictions

**Confiscations and Forfeitures**

- 482100 Election Deposits – Forfeiture
- 482200 Environmental Deposits
- 482900 Other Confiscations and Forfeitures

**Contributions by Employees and Others to Retirement and Insurance Plans**

- 484100 Employee Contributions – Superannuation Plan

**Miscellaneous**

- 485000 Maintenance Order Revenues
- 485100 Casual Revenue
- 485102 *Recoveries of Fines Write Off*
- 485103 *Outstanding Cheques Write Off*
- 485104 *Restitution/Comp – MLA Fraud*
- 485105 *Recoveries – Fuel*
- 485110 *Cash Over/Short*
- 485111 *Labour Response Tax Credit Program*
- 485112 *Personal Phone Call Reimbursement*
- 485115 *NSF Charges*
- 485160 *Licence Revenue Account Clearing*
- 485170 *Licence Revenue Impost FWD*
- 485175 *Accounts Receivable Holding*
- 485181 *Permit Revenue – Land Taxes FWD*
- 485195 *Bad Debt Recovery*
- 485199 *Realized Gain or Loss*
- 485300 Dormant and Unclaimed Estate Money
- 485600 Proceeds Clearing
- 485800 Gain on Disposal of Capital Assets

**Refund of Previous Years' Expenses**

- 486100 Repayments – Public Assistance, Pensions and Allowance Programs
- 486900 Cash Refunds of Previous Years' Expense

- 486905 Changes in Previous Years' Estimates
- 486910 Salary Overpayment Refunds – Previous Years' Expenses

**Accrued Revenue – Miscellaneous**

- 498160 Accrued Revenue – Miscellaneous (Not for Use at Year End)

**Recovery of Amounts Previously Written-off**

- 487100 Recovery of Loan Losses

**Transfers In**

- 488100 Transfers In

**Other**

- 489000 Revolving Fund – Commissary Repayment
- 489200 Collection Agency and Legal Fees Withheld
- 489500 Payroll Reimbursement – Reallocate
- 489600 Miscellaneous Revenue to be Allocated

**TRANSFERS FROM THE FEDERAL GOVERNMENT**

**Equalization**

- 460100 Federal/Provincial Agreement – Equalization

**Canada Health Transfer**

- 460500 Canada Health Transfer

**Canada Social Transfer**

- 460600 Canada Social Transfer

**Other Federal Transfers**

- 460825 Softwood Lumber Agreement Transfer
- 460830 Home Care and Mental Health

**Federal-Provincial Cost Sharing Programs**

- 461000 Federal-Provincial Cost Sharing Programs

*461001 Legal Aid Commission*

*461002 Aboriginal Courtworker Program*

*461003 Labour Market Development Agreement*

*461004 French Minority Education*

*461005 Canada Student Loans*

*461006 Older Worker Pilot Program*

*461008 French Second Language Instruction*

*461009 National Safety Code*

*461011 Airport Capital Assistance Program*

*461015 Office French Language Coordinator*

*461016 Joint Emergency Planning Program (JEPP)*

*461020 Exchange of Service – Inmates*

*461021 Disaster Financial Assistance*

*461030 Air Weapons Range Agreement*

*461050 Provincial-Territorial Base Funding – Building Canada Fund*

*461051 Infrastructure Stimulus Fund*

*461052 Gateways and Borders Program – Global Transportation Hub*

*461053 Building Canada Fund – Major Infrastructure Component*

*461054 Building Canada Fund – Provincial Territorial Infrastructure Component (PTIC)*

*461055 PPP Canada*

*461056 National Trade Corridors Fund*

*461070 Fire Suppression – Air Weapons Range*

*461080 Fire Suppression – Indian Reserves*

462600 Vocational Rehabilitation of Disabled Persons

463000 Employability Assistance

463700 Young Offenders' Agreement

468500 Special Allowance – Children in Care

468600 AANDC (Aboriginal Affairs and Northern Development Canada)

**Accrued Revenue – Transfers from the Federal Government**

498180 Accrued Revenue – Transfers from the Federal Government (Not for Use at Year End)

**TRANSFERS FROM GOVERNMENT ENTITIES**  
**Crown Investment Corporation of Saskatchewan**

471000 Crown Investment Corporation of Saskatchewan

471001 Crown Investment Corporation of Saskatchewan – Special Dividend

**Liquor and Gaming Authority**

471100 Liquor and Gaming Authority

498141 Accrued Revenue – Transfers from Liquor and Gaming Authority (Not for Use at Year End)

**Other Enterprises and Funds**

471500 Profits Transferred – Revolving Funds

471900 All Other Dividends – Finance

472900 Proceeds from Other Funds

**Accrued Revenue – Transfers from other Government Entities**

498140 Accrued Revenue – Transfers from other Government Entities (Not for Use at Year End)

**NON-RENEWABLE RESOURCES**

**Oil and Natural Gas**

491100 Oil Crown Royalty

491102 *1/5 Trust Certificate Payments*

491103 *4% Trust Certificate Payments*

491104 *Petroleum Research Incentive Credits*

491105 *Provisional Royalty*

491200 Oil Freehold Production Tax

491400 Annual PNG Lease Rentals

491402 *Compensatory Royalty*

491403 *Other Oil and Gas Revenue*

491405 *Delinquent Well Data Penalties*

491407 *Net Royalty – Farmout*

491500 Enhanced Oil Recovery Crown Royalty

491502 *Enhanced Oil Recovery Freehold Production Tax*

491505 *EOR Interest*

491506 *EOR Audit Penalty*

491600 Oil Well Revenue

491700 Oil Interest

491800 Oil Audit Penalty

492100 Gas Crown Royalty

492200 Gas Freehold Production Tax

498121 Accrued Revenue – Natural Gas (Not for Use at Year End)

498122 Accrued Revenue – Oil (Not for Use at Year End)

**Crown Land Sales**

491300 Bonus Bids (Crown Land Sales)

**Potash**

493100 Potash Crown Royalty

493101 Potash Crown Royalty Interest

493102 Potash Crown Royalty Audit Penalty

493200 Other Potash Revenue

493300 Delayed Payment Charge – Potash

493400 Potash Base Payment

493402 *Potash Base Payment Incentives*

493403 *Potash Base Payment Interest*

493404 *Potash Base Payment Audit Penalty*

493500 Potash Profit Tax

493502 *Potash Profit Tax Incentives*

493503 *Potash Profit Tax Interest*

493504 *Potash Profit Tax Audit Penalty*

498123 Accrued Revenue – Potash (Not for Use at Year End)

**Resource Surcharge**

494000 Resource Surcharge

498128 Accrued Revenue – Resource Surcharge (Not for Use at Year End)

**Other Non-Renewable Resources**

**Uranium**

494100 Uranium Crown Royalty – Basic

494200 Uranium Crown Royalty – Profit

494300 Delayed Payment Charge – Uranium

494400 Uranium Interest

494500 Uranium Audit Penalty

498124 Accrued Revenue – Uranium (Not for Use at Year End)

**Sodium Sulphate**

495100 Sodium Sulphate Crown Royalty

495200 Other Sodium Sulphate Revenue

495300 Delayed Payment Charge – Sodium Sulphate

495400 Sodium Sulphate Interest

495500 Sodium Sulphate Audit Penalty

498125 Accrued Revenue – Sodium Sulphate (Not for Use at Year End)

**Coal**

496100 Coal Crown Royalty

496200 Other Coal Revenue

496300 Coal Freehold Tax

496400 Delayed Payment Charge – Coal

496500 Coal Interest

496600 Coal Audit Penalty

498126 Accrued Revenue – Coal (Not for Use at Year End)

**Other**

497100 Quarrying Crown Royalty

497200 Salt Crown Royalty

497300 Salt Production Tax

497400 Metallic Crown Royalty

497500 Other Metallic Revenue

497600 Delayed Payment Charge – Other

497700 Royalties – Seismic Activity

497800 Royalties – Easements

497900 Royalties – Sand and Gravel

**Accrued Revenue – Non-Renewable Resources**

498120 Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)

**REVOLVING FUND – DEPOSITS**

489900 Revolving Fund – Deposits

**COMMERCIAL REVENUE**

**Rental and Lease Revenue**

900100 Rental and Lease Revenue

**Property and Building Rentals**

900150 Property and Building Rentals

900151 *Base Rent*

900152 *Inventory Base Rent*

900153 *Planning Base Rent*

900154 *Technical Support Base Rent*

900155 *Realty Base Rent*

900156 *Project Delivery Base Rent*

900157 *Major Maintenance Base Rent*

900158 *Life Cycle Maintenance Base Rent*

900159 *Amortization Base Rent*

900160 *Vacancy Allowance Base Rent*

**Reimbursement – Operating Expense**

900200 *Reimbursement – Operating Expenses*

900201 *Reimbursement – Security*

900202 *Reimbursement – Repairs and Maintenance*

900203 *Reimbursement – Roads and Grounds*

900204 *Reimbursement – Cleaning*

900205 *Reimbursement – Heating*

900206 *Reimbursement – Gas Heat*

900207 *Reimbursement – Propane Heat*

900208 *Reimbursement – Fuel Oil Heat*

900209 *Reimbursement – Steam Heat*

900210 *Reimbursement – Electrical*

900211 *Reimbursement – Sewer and Water*

900212 *Reimbursement – Fixed Expenses*

900213 *Reimbursement – Insurance*

900214 *Reimbursement – Real Estate Taxes*

900215 *Reimbursement – GST*

900216 *Reimbursement – Administration*

**Other Accommodation Revenue**

900250 *Other Accommodation Revenue*

900251 *Parking Revenue*

900252 *Tenant Services Revenue*

900253 *Central Services Revenue*

900255 *Project Delivery Revenue*

900256 *Furniture Revenue*

900258 *Tenant Improvement Revenue*

900259 *Security Revenue*

**Air Services Revenue**

900300 *Air Services Revenue*

900301 *Air Standby Revenue*

900302 *Air Charter Revenue*

900303 *Air Per Mile Revenue*

**Goods and Services Revenue**

900400 *Goods and Services Revenue*

**Casual Revenue**

900800 *Casual Revenue*

**External Recovery – Revenue**

900998 *External Recovery – Revenue*

**Internal Recovery – Revenue**

900999 *Internal Recovery – Revenue*

**Highways Custom Work**

901101 *Authorized Custom Work Sales*

901102 *Urban Maintenance Sales*

901103 *Rural Municipality Bridge Sales*

901104 *Miscellaneous Custom Work Sales*

**EXPENSES**

**SALARIES AND BENEFITS**

**Elected Representatives and Ministers of the Crown**

- 510000 Cabinet and Opposition Leader Allowances
- 510100 Members' Annual Indemnity
- 510200 Additional Duties Allowance
- 510900 Per Diems

**Permanent Positions**

- 513000 Out-of-Scope Permanent
- 513100 In-Scope Permanent
- 513200 Heads of Ministries and Agencies
- 513300 Provincial Court Judges
- 513500 Positions Encumbered by Non-Permanent Staff

**Non-Permanent, Permanent Part-Time, Labour Service Positions and Other Personal Service Contracts**

- 514000 Casual/Term
- 514100 Temporary Salaries
- 514200 Labour Service
- 514300 Part-Time/Permanent Part-Time
- 514400 Student Employee Programs
- 514500 Personal Service Contracts
- 514700 Ministerial Assistant's Salary
- 514800 Seconded Services (With Employee Number)
- 514850 *Seconded Services (With No Employee Number)*
- 515700 Allocation of Labour Costs (Highways and Infrastructure Use Only)
- 515800 Allocation of Mechanic Labour Costs (Highways and Infrastructure Use Only)

**Premium Pay and Differential**

- 516000 Overtime
- 516100 Change in Year-End Accrued Supplementary Payroll
- 516200 Temporary Assignment of Higher Duties
- 516300 Shift Differential
- 516400 Camp Differential
- 516500 Winter Differential
- 516600 Height Differential
- 516800 Other Differentials, Endorsements and Premiums
- 516900 Standby Fees

**Severance**

- 517100 Severance Pay
- 517300 Non-Taxable Career Assistance – Out of Scope
- 517400 Non-Taxable Career Assistance – In Scope
- 517500 Retirement Vacation Entitlement

**Perquisites, Allowances and Other Compensation**

- 518000 Educational Leave Allowance
- 518100 Apprenticeship Top-up
- 518200 Maternity and Adoption Leave Top-up
- 518300 Northern District Allowance
- 518400 Northern Project Allowance
- 518600 Vacation Leave Payouts
- 518650 Vacation Leave Payouts (With No Employee Number)
- 518700 Winter Maintenance Allowance
- 518800 Sleep Over Allowance
- 518900 Tool Allowance
- 519000 Staff Housing Subsidy
- 519100 Allowance for Special Services
- 519200 Northern Employment Medical/Dental Travel Expenses

- 519300 Car Allowances
- 519400 Honorariums and Retainers
- 519600 Flexible Benefit Payments
- 519700 Salary Payments Processed through the Accounts Payable Module
- 519750 Contingent Liability Payouts – Salaries and Benefits
- 519800 Change in Year-End Severance Liability and Other Benefits
- 519900 Change in Year-End Accrued Employee Leave Entitlements
- 519920 Change in Year-End Accrued Employee Sick Leave

**Change in Contingent Liability – Salaries and Benefits**

- 519895 Change in Contingent Liability – Salaries and Benefits

**Pension and Benefits**

- 578200 Pension and Benefits
- 578210 Judges' Disability Allowance

**Commercial Expenses – Salaries and Benefits**

- 587991 Commercial Expenses – Salaries and Benefits

**Reimbursement – Salaries and Benefits**

- 519882 Reimbursement – Salaries and Benefits
- 519887 Salary Overpayment Reimbursements
- 519888 Union Leave Reimbursement

**Salaries and Benefits Payable – Year End**

- 519891 Salaries and Benefits Payable – Year End

**Accrued Expenses – Salaries and Benefits**

- 587510 Accrued Expenses – Salaries and Benefits (Not for Use at Year End)

**CONTRACT SERVICES**

**Professional and Technical Services**

- 521100 Specialized, Technical and Management Consulting
- 521300 Fees Paid for Professional Services
  - 521301 *Expert Witnesses*
  - 521302 *Physicians and Surgeons (Expert Witnesses)*
  - 521303 *Fee Bailiffs – Wages*
  - 521304 *Fee Bailiffs – Travel Costs*
  - 521305 *Juror Fees*
  - 521306 *Witness Fees*
  - 521308 *Legal Fees – Miscellaneous*
  - 521312 *Transcript Fees*
  - 521313 *Custody Access Reports*
  - 521314 *Interpreters Fees*
  - 521315 *Supervised Access Program*
  - 521317 *Miscellaneous Contracts – Meals*
  - 521318 *Miscellaneous Contracts – Accommodation*
  - 521320 *Miscellaneous Contracts – Kilometres*
  - 521321 *Transportation – Ambulance*
  - 521322 *Transportation – Funeral Homes*
  - 521323 *Employee and Family Assistance Costs*
  - 521324 *Criminal Record Checks*
  - 521340 *Laboratory Fees*
  - 521350 *Fees (Inspection, Registration, Searches, Copyright Fees, etc.)*
  - 521351 *Inter-Library Loans*
  - 521360 *Policing, Protection and Emergency Fire Services*
  - 521361 *Commissionaire Services*
  - 521370 *Miscellaneous Professional Services, Religious Fees and Technical Services*

521372 *Photographer's Services*  
 521373 *Sign Writing Services*  
 521380 *Veterinarian Services*  
 521390 *Disaster Related Contract Expenses*  
 521800 *Legal Services*  
 521801 *Legal Expenses – Travel*  
**Contaminated Sites Remediation**  
 521700 *Contaminated Sites Remediation*  
 521710 *Change in Year-End Contaminated Site Liability – Lorado*  
**Change in Year-End Contaminated Sites Liabilities**  
 588960 *Change in Year-End Contaminated Sites Liabilities*  
**Change in Contingent Liability – Goods & Services**  
 521010 *Change in Contingent Liability – Goods & Services*  
**Compensation Claims For Loss**  
 521030 *Compensation Claims for Loss*  
**System Consulting**  
 521900 *System Consulting*  
**Other Contractual Services**  
 529000 *General Contractual Services*  
 529002 *French Language Training*  
 529003 *Artwork Rentals*  
 529004 *Courtworker Wages*  
 529005 *Courtworker Benefits*  
 529006 *Courtworker Expenses – Travel*  
 529007 *Courtworker Expenses – Telephone*  
 529008 *Courtworker Expenses – Office Supplies*  
 529009 *Courtworker Administrative Support*  
 529010 *Courtworker Other*  
 529013 *Adult Community Service Order Regular*  
 529014 *Young Offenders' Community Service Order Regular*  
 529017 *Trash Removal*  
 529018 *Snow Removal Contracts*  
 529019 *Security Guard Contracts*  
 529020 *Security Monitoring Contracts*  
 529025 *Web Site Service Fees*  
 529100 *Linen, Laundry and Dry Cleaning Services*  
 529200 *Professional Development*  
 529201 *Tuition and Book Reimbursement*  
 529600 *Non-Taxable Association and Professional Membership Dues*  
**Reimbursement – Contract Services**  
 521884 *Reimbursement – Contract Services*  
**Contract Services Payable – Year End**  
 521894 *Contract Services Payable – Year End*  
**COMMUNICATIONS**  
**Communications (Advertising) and Printing Related Expenses**  
 530000 *Communications Development Costs*  
 530001 *Production Time*  
 530002 *Artwork*  
 530100 *Communications Production*  
 530200 *Strategic Communications Planning/Issues*  
 530300 *Primary Research/Focus Group*  
 530301 *Polling*  
 530400 *Media Monitoring/Clipping Services*  
 530500 *Media Placement*  
 530501 *Media Placement – Print*  
 530502 *Media Placement – Radio*

530503 *Media Placement – TV*  
 530504 *Media Placement – Bus Boards*  
 530505 *Media Placement – Bill Boards*  
 530600 *Placement – Tender Ads*  
 530601 *Blue Pages Advertising*  
 530602 *Notices*  
 530603 *Tender Ads*  
 530700 *Career Placement*  
 530800 *Publications*  
 530900 *Promotional Items*  
 531000 *Audio/Visual Supplies and Processing*  
 531100 *Exhibits and Displays*  
 531200 *Events*  
 531300 *Miscellaneous Communications Contractual Services*  
 531800 *Duplication Services*  
 531900 *Printing Publishing Expenses*  
 532000 *Broadcasting Services*  
**Reimbursement – Communications**  
 532885 *Reimbursement – Communications*  
**Communications Expenses Payable – Year End**  
 532895 *Communications Expenses Payable – Year End*  
**SUPPLIES AND SERVICES**  
**Medical and Medically Related Services**  
 520000 *Medical and Related Services*  
 520001 *Psychiatric Assessments*  
 520002 *Fetal Alcohol Syndrome Assessments*  
 520003 *Dangerous Offender/Long-term Offender Assessments*  
 520004 *Psychiatric Services*  
 520005 *Psychological Services*  
 520006 *Employee Influenza Vaccinations*  
 520020 *Dental Services*  
 520030 *Optical Services*  
 520080 *Coroner's Fees and Expenses*  
 520081 *Coroner's Fees – Miscellaneous Expenses*  
**Rents, Insurance, Utilities, Taxes and Licences**  
 522000 *Rent of Ground, Buildings and Other Space*  
 522019 *Building and Site Lease Costs*  
 522020 *Tenant Improvements Lease*  
 522100 *Rent of Office Equipment*  
 522101 *Audio Visual Equipment*  
 522200 *Rent of Photocopiers*  
 522201 *Per Impression Duplicating*  
 522202 *Lease Cost of Duplicators*  
 522300 *Rent of Other Equipment and Material*  
 522301 *Truck Rental*  
 522302 *Horse Rental*  
 522400 *Rent of Aircraft*  
 522401 *Long-term Fixed Wing Costs*  
 522410 *Helicopter*  
 522411 *Long-term Helicopter Costs*  
 522500 *Insurance Premiums*  
 522600 *Utilities – Water and Sewer*  
 522601 *Utilities – Water*  
 522602 *Utilities – Sewer*  
 522700 *Utilities – Electricity and Natural Gas*  
 522701 *Electricity*  
 522702 *Energy Performance Contract Electrical*  
 522704 *Gas*  
 522705 *Propane*  
 522706 *Fuel Oil*

|  |  |  |  |
|--|--|--|--|
| 522707   | Steam  | 527700   | Equipment Maintenance  |
| 522900   | Provincial Sales Tax   | 527800   | Miscellaneous Supplies   |
| 523000   | Other Taxes and Licences   | 527900   | IT Training  |
| <b><u>Repairs and Maintenance</u></b>                                      |  | 528000   | Support Services   |
| 524000   | Repairs  | 528100   | Information Services Subscriptions   |
| 524010   | Repairs – Buildings and Structures   | 528500   | Web Site Development and Maintenance Costs   |
| 524011   | Minor Maintenance  | <b><u>Relocation Expenses</u></b>              |  |
| 524012   | Preventative Maintenance   | 542600   | Relocation – New Employees   |
| 524020   | Repairs – Non-Passenger Vehicles   | 542700   | Relocation – In-Service Employees  |
| 524030   | Repairs – Passenger Vehicles   | <b><u>Provisions and Business Expenses</u></b> |  |
| 524040   | Repairs – Miscellaneous Machinery and Equipment                                  | 543000   | Employee Business Expenses   |
| 524050   | Repairs – Office Equipment and Furniture   | 543002   | Ministry Refreshments  |
| 524060   | Aircraft Materials and Repairs   | 543100   | Cabinet Ministers and Legislative Secretaries – Business Expenses                        |
| 524061   | Aircraft Contract Repairs  | 543101   | Ministers' Refreshments  |
| 524062   | Aircraft Commissary  | 543200   | Deputy Minister/Ministry Head Business Expenses  |
| 524300   | Environmental Cleanup  | 543201   | Deputy Minister/Ministry Head Business Expenses – Refreshments                           |
| 524600   | Maintenance Contracts  | 543300   | Banquet Costs  |
| 524610   | Elevator/Escalator Contracts   | 543400   | Employee Recognition Expenses  |
| 524611   | Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract       | 543500   | Nutritional Items  |
| 524613   | Electrical Repair and Maintenance Contracts                                      | <b><u>Materials and Supplies</u></b>           |  |
| 524614   | Structural/Roof Repair and Maintenance Contracts                                 | 550000   | Stationery and Office Supplies   |
| 524615   | Plumbing/Repair and Maintenance Contracts  | 550100   | Printed Forms  |
| 524616   | Fire and Life Safety Repair and Maintenance Contracts                            | 550101   | Court Forms  |
| 524617   | Job Requisitions and ASAA's  | 550102   | Letterhead, Envelopes, Business Cards, etc.  |
| 524800   | Allocation of Equipment Maintenance Costs (Highways and Infrastructure Use Only) | 550200   | Books, Magazines and Reference Materials   |
| <b><u>Postage and Freight Related and Tele-Communications Expenses</u></b> |  | 550230   | Magazines and Newspapers   |
| 525000   | Postal, Courier, Freight and Related   | 550231   | Library Science Subscriptions  |
| 525002   | Postage and Post Office Box Rents  | 550234   | Subscriptions  |
| 525300   | Communication Expenses – Elected Representatives                                 | 550240   | Audio and/or Visual Information Material   |
| 525400   | Telephone  | 550250   | Library Books  |
| 525410   | Telephone Costs and Related  | 550252   | Library Science Firm Orders  |
| 525420   | Telephone Long Distance Charges  | 551000   | Medical and Laboratory Supplies  |
| 525430   | Cell Phones  | 551010   | Drugs and Medicine   |
| 525431   | Fleet Net  | 551020   | Hospital/Health Clinic/Surgical Supplies   |
| <b><u>Electoral Expenses</u></b>   |  | 551030   | Laboratory Supplies  |
| 526100   | Returning Officer  | 551040   | Dental Supplies  |
| 526150   | Returning Officer Admin Staff  | 551050   | Other Medical Supplies   |
| 526200   | Election Clerk   | 551060   | Veterinary Supplies  |
| 526300   | Registration Agents  | 552000   | Fuels and Lubricants   |
| 526500   | Air Service  | 553000   | Vehicle and Operating Expenses   |
| 526600   | Messenger  | 553001   | Aviation Gasoline  |
| 526601   | Deputy Returning Officer   | 553002   | Jet Fuel   |
| 526602   | Poll Clerk   | 553003   | Lease Costs  |
| 526603   | Security Officer   | 554000   | Construction and Material Costs  |
| 526604   | Other Poll Officials and Stand-by  | 554001   | Structural/Roof Supplies, Materials and Miscellaneous                                    |
| 526605   | Supervisory Deputy Returning Officer   | 554002   | Plumbing Supplies, Materials and Miscellaneous   |
| 526606   | Poll Rental Costs  | 554010   | Allocation of Material Costs (Highways and Infrastructure and Central Services Use Only) |
| 526700   | Reimbursement – Candidates' Election Expenses                                    | 554020   | Allocation of Inventory (Highways and Infrastructure Use Only)                           |
| 526800   | Reimbursement – Election Auditors' Fees  | 554100   | Highways and Infrastructure Inventory Purchases  |
| 526900   | Reimbursement – Registered Political Parties                                     | 555000   | Other Materials and Supplies   |
| <b><u>Information Technology (IT) Related Expenses</u></b>                 |  | 555010   | Forage/Supplies – Animals, Fowl and Fish   |
| 527300   | Service Bureau Costs   | 555020   | Small Tools and Equipment  |
| 527400   | Facilities Management  | 555021   | Shop Supplies  |
| 527500   | Equipment/Lease Rentals  | 555030   | Mechanical and Electronic Supplies   |
| 527600   | Telecommunications   | 555040   | Seed, Plants and Fertilizer  |



555050 *Cleaning Materials and Supplies*  
 555060 *Recreational and Entertainment Supplies*  
 555070 *Toiletry Supplies*  
 555080 *Other Miscellaneous Materials and Supplies*  
 555090 *Bedding, Table Linen, Rugs, Draperies, etc.*  
 556000 *Provisions (Except Business Expenses)*  
 556001 *Commissary Purchases – Fires*  
 556002 *Food and Provisions for Institutional Camps*  
 556100 *Uniforms and Clothing for Staff*  
 556200 *Other Clothing*  
 556300 *Inventory for Resale*  
 556301 *Printed Materials – Suppliers*  
 556302 *Other Printing Expense – Not For Resale*  
 556500 *Personal Protective Apparel*  
 559900 *Purchase Card Purchases*  
**Materials Purchased for Inventory**  
 588990 *Material Purchased for Inventory – DO NOT USE*  
**Interest**  
 558260 *Interest – Late Supplier Payment*  
 558270 *Other Interest*  
**Bank Service Charges**  
 558320 *Bank Service Charges*  
**Commission Expenses**  
 558400 *Commission Expense*  
**Cost Allocation (For Central Services Use Only)**  
 542999 *Cost Allocation (For Central Services Use Only)*  
**Work in Progress (WIP) Expenses**  
 557001 *WIP Site Acquisition*  
 557002 *WIP Construction*  
 557003 *WIP Program Equipment*  
 557004 *WIP Furnishings*  
 557005 *WIP Consultants*  
 557006 *WIP Central Services Delivery*  
 557007 *WIP Start UP Costs*  
 557008 *WIP Project Contingency*  
**Change in Inventory Held For Consumption**  
 588900 *Change in Inventory Held for Consumption*  
**Change in Prepaid Expenses**  
 588950 *Change in Prepaid Expenses*  
**Commercial Expenses – Goods and Services**  
 587992 *Commercial Expenses – Goods and Services*  
**Reimbursement – Supplies and Services**  
 542886 *Reimbursement – Supplies and Services*  
**Supplies and Services Expenses Payable – Year End**  
 542896 *Supplies and Services Expenses Payable – Year End*  
**Accrued Expenses – Goods and Services**  
 587520 *Accrued Expenses – Goods and Services (Not for Use at Year End)*  
 587521 *Accrued Expenses – Utility Costs (Not for Use at Year End)*  
 587522 *Accrued Expenses – P-Cards (Not for Use at Year End)*  
 587523 *Accrued Expenses – Construction Costs (Not for Use at Year End)*  
**TRAVEL**  
**Employee Travel – In Province**  
 540000 *Meals – In Province*  
 540100 *Transportation – In Province*  
 540101 *Air Travel – In Province*  
 540102 *Other (Taxi) – In Province*  
 540200 *Mileage Allowance – In Province*

540201 *Intra-City Travel*  
 540300 *Accommodations and Incidentals – In Province*  
**Employee Travel – Out of Province**  
 541000 *Meals – Out of Province*  
 541100 *Transportation – Out of Province*  
 541101 *Other (Taxi) – Out of Province*  
 541200 *Mileage Allowance – Out of Province*  
 541300 *Accommodations and Incidentals – Out of Province*  
**Elected Representatives Travel**  
 541900 *Elected Representatives – Travel*  
 541901 *Elected Rep – CVA Vehicle*  
 541902 *Elected Rep – Air Services – Central Services*  
 541903 *Elected Rep – Meals*  
 541904 *Elected Rep – Transportation*  
 541905 *Elected Rep – Accommodations and Incidentals*  
**Other Travel Related Expenses**  
 542000 *Travel*  
 542010 *Air Services – Central Services*  
 542020 *CVA Vehicle*  
 542021 *CVA Vehicle – Fixed Monthly Costs*  
 542022 *CVA Vehicle – Operational Costs*  
 542500 *Members of Boards, Commissions and Committees*  
**Commercial Expenses – Travel**  
 587994 *Commercial Expenses – Travel*  
**Reimbursement Travel**  
 541881 *Reimbursement – Travel*  
**Travel Expenses Payable – Year End**  
 541892 *Travel Expenses Payable – Year End*  
**Accrued Expenses – Travel**  
 587540 *Accrued Expenses – Travel (Not for Use at Year End)*  
**EQUIPMENT AND OTHER ASSETS**  
**Capital Type Expenses**  
 560200 *Land Improvements – Expensed*  
 560202 *Property Disposal Expense*  
 561200 *Buildings and Improvements – Expensed*  
 561202 *Capital Upgrades*  
 561203 *Building Assessments*  
 561300 *Leasehold Improvements – Expensed*  
 562200 *Vehicles – Expensed*  
 563700 *Operating and Heavy Equipment – Expensed*  
 564200 *System Development – Expensed*  
 564300 *Computer Hardware – Expensed*  
 564600 *Computer Software – Expensed*  
 565200 *Office Furniture and Equipment – Expensed*  
 565600 *Infrastructure – Other – Expensed*  
 567000 *Construction of Infrastructure Related Assets*  
**Reimbursement – Equipment and Other Assets**  
 569887 *Reimbursement – Expensed Equipment and Other Assets*  
**Equipment and Other Assets Expenses Payable – Year End**  
 569897 *Expensed Equipment and Other Assets Expenses Payable – Year End*  
**TRANSFERS – OPERATING**  
**Transfers- Operating**  
 570000 *Transfers – Operating*  
 570001 *Transfers – Allowances and Spending Money*  
 570010 *Transfers – Drugs and Medicine*  
 570012 *Transfers – Medical and Surgical Supplies*  
 570013 *Transfers – Other Supplies*

570014 Transfers – Ambulance Services (Air)  
 570016 Transfers – Contractual Services  
 570017 Transfers – Teachers' and Municipal Employees' Pensions and Benefits  
 570018 Transfers – Payments in Lieu of Taxes  
 570020 Transfers – Living Allowances  
 570030 Transfers – Tuition and Training  
 570040 Transfers – Transportation  
 570050 Transfers – Medical Services  
 570060 Transfers – Dental Services  
 570070 Transfers – Optical Services  
 570080 Transfers – Ambulance Services (Ground)  
 570081 Transfers – Critical Care Capacity  
 570090 Transfers – Other Services  
 570091 Transfers – Taxable Allowances and Bursaries  
 571330 Out of Scope Permanent – Caucus Operations  
 571341 Temporary Salaries – Caucus Operations  
 571360 Overtime – Caucus Operations  
 571371 Severance Pay – Caucus Operations  
 577400 Subsidies Paid to Revolving Funds  
**Loan Guarantee Payouts**  
 577000 Loan Guarantee Payouts  
**Change in Guaranteed Debt Payable**  
 577100 Change in Guaranteed Debt Payable  
**Disaster Related Expenses**  
 521050 Disaster Related Expenses  
**Reimbursement – Transfers**  
 571883 Reimbursement – Transfers  
**Transfers Payable – Year End**  
 571893 Transfers Payable – Year End  
**Accrued Expenses – Operating Transfers**  
 587570 Accrued Expenses – Operating Transfers (Not for Use at Year End)  
**TRANSFERS- CAPITAL**  
**Transfers – Capital**  
 571500 Transfers – Capital  
**Accrued Expenses – Capital Transfers**  
 587560 Accrued Expenses – Capital Transfers (Not for Used at Year End)  
**OTHER EXPENSES**  
**Refunds and Remissions**  
 572000 Refunds and Remissions  
**Discounts, Rate Variance, Gain/Loss – AP Setup Only**  
 572999 Discounts, Rate Variance, Gain/Loss – AP Setup Only  
**Change in Valuation Allowance – AR**  
 576000 Change in Valuation Allowance  
**Provision for Uncollectible Loans and Investments**  
 576200 Provision for Loss on Loans and Investments  
**Contingent Liability Payouts**  
 578000 Contingent Liability Payouts – Other Expense  
**Change in Contingent Liabilities**  
 578100 Change in Contingent Liabilities – Other Expense  
**Gain/Loss on Disposal of Tangible Capital Assets**  
 588800 Loss on Disposal of Capital Assets  
 588801 Vehicle Gain/Loss (For disposals of CVA vehicles only)  
**Write Down of Capital Assets**  
 588850 Write Down of Capital Assets

**Change in Previous Years' Expenditure – Other Expense**  
 588980 Change in Previous Years' Expenditure – Other Expense  
**Commercial Expenses – Other Expenses**  
 587998 Commercial Expenses – Other Expenses  
**Reimbursement – Other Expenses**  
 572889 Reimbursement – Other Expenses  
**Other Expenses Payable – Year End**  
 572898 Other Expenses Payable – Year End  
**Accrued Expenses – Other Expenses**  
 587580 Accrued Expenses – Other Expenses (Not for Use at Year End)  
**FINANCING CHARGES**  
**Interest**  
 582100 Interest on Debentures  
 582300 Interest on Bank Overdrafts  
 582500 Interest on Promissory Notes  
 582600 Interest on Other Funds  
 582700 Sinking Fund Earnings Paid to Crown Corporations, Government Service Organizations and Government Business Enterprises (Recycled)  
**Foreign Exchange and Commissions Charges**  
 583000 Foreign Exchange Charges  
 583100 Commission Charges (Vote 012 Use Only)  
**Miscellaneous Debt Services**  
 584100 Premium/Discount/Commissions – Debt Issue  
**Other Interest (Non Vote 012)**  
 558261 Capital Lease Interest  
 585600 Interest on P3 Obligations  
 585700 Other Interest – Year-End  
**INTERNAL RECOVERIES**  
 586100 Internal Recoveries – Goods and Services  
 586500 Internal Recoveries – Communications  
 586600 Internal Recoveries – Travel  
 586700 Internal Recoveries – Financing Charges  
 586900 Accrued Internal Recoveries (Not for Use at Year End)  
**AMORTIZATION EXPENSE**  
**Amortization Expenses – Land, Buildings and Improvements**  
 588000 Amortization – Land Improvements  
 588010 Amortization – Buildings – High Quality Construction  
 588050 Amortization – Buildings – Medium Quality Construction  
 588060 Amortization – Buildings – Average Quality Construction  
 588020 Amortization – Buildings – Short-term  
 588030 Amortization – Building Improvements – Short-term Construction  
 588031 Amortization – Building Improvements – High Quality Construction  
 588032 Amortization – Building Improvements – Medium Quality Construction  
 588033 Amortization – Building Improvements – Average Quality Construction  
 588040 Amortization – Leasehold Improvements  
**Amortization Expenses – Machinery and Equipment**  
 588100 Amortization – Operating Equipment  
 588110 Amortization – Heavy Equipment

**Amortization Expenses – Transportation Equipment**

- 588200 Amortization – Vehicles
- 588210 Amortization – Ferries – Vessels and Towers
- 588220 Amortization – Ferries – Upgrades
- 588230 Amortization – Aircraft
- 588240 Amortization – CVA Vehicle

**Amortization Expenses – Office and Information Technology**

- 588300 Amortization – System Development
- 588310 Amortization – Computer Hardware
- 588320 Amortization – Computer Software
- 588330 Amortization – Office Furniture and Equipment
- 588340 Amortization – Major System Development

**Amortization Expenses – Road, Bridges and Water Management**

- 588400 Amortization – Highways – Construction
- 588401 Amortization – Highways – Repaving
- 588420 Amortization – Minor Bridges – Construction
- 588421 Amortization – Bridges – Upgrades
- 588422 Amortization – Major Bridges - Construction
- 588430 Amortization – Culverts
- 588440 Amortization – Airports – Runways
- 588441 Amortization – Airports – Navigational Aids
- 588450 Amortization – Highways – Other
- 588455 Amortization – Highways – Preservation Capital
- 588460 Amortization – Water Management
- 588470 Amortization – Infrastructure – Other

**Commercial Expenses – Capital Asset Amortization**

- 587999 Commercial Expenses – Capital Asset Amortization

**BUDGET JOURNALS**

**Frozen Funds**

- 599121 Frozen Funds – General
- 599122 Frozen Funds – Communications

**Frozen Funds – Recovery of Amortization**

- 599123 Frozen Funds – Recovery of Amortization

**Current Year Overexpense Adjustment**

- 599131 Accrual – Current Year Overexpense Adjustment

**Prior Year Overexpense Adjustment**

- 599132 Accrual – Prior Year Overexpense Adjustment

**Approved Estimates**

- 599506 Estimates – Capital Acquisitions – Machinery and Equipment
- 599507 Estimates – Capital Acquisitions – Office and Information Technology
- 599508 Estimates – Capital Acquisitions – Roads, Bridges and Water Management
- 599509 Estimates – Capital Acquisitions – Transportation Equipment
- 599510 Estimates – Salaries
- 599511 Estimates – Goods and Services
- 599512 Estimates – Transfers to Individuals (External Entities)
- 599513 Estimates – Transfers for Public Services (External Entities)
- 599514 Estimates – Transfers for Public Services – Capital (External Entities)
- 599515 Estimates – Transfers for Public Services – Pensions and Benefits
- 599516 Estimates – Capital Acquisitions – Land, Buildings and Improvements
- 599517 Estimates – Pensions and Benefits

- 599518 Estimates – Recovery – External (Salaries)
- 599519 Estimates – Recovery – Internal (Goods and Services)
- 599521 Estimates – Recovery – Internal (Capital Asset Acquisitions)
- 599559 Estimates – Recovery – Internal (Financing Charges)
- 599528 Estimates – Recovery – External (Goods and Services)
- 599529 Estimates – Recovery – External (Amortization of Capital Assets)
- 599552 Estimates – Transfers to Individuals (Summary Entities)
- 599553 Estimates – Transfers for Public Services (Summary Entities)
- 599554 Estimates – Transfers for Public Services – Capital (Summary Entities)
- 599560 Estimates – Allocation of Central Management and Services
- 599561 Estimates – Allocated to Services Subvotes
- 599562 Estimates – Debt Servicing
- 599563 Estimates – Transfer from the General Revenue Fund

- 599566 Estimates – Financing Charges

**Approved Estimates – Remediation Expense Adjustment**

- 599564 Estimates – Remediation Expense Adjustment

**Approved Estimates – Capital (Asset Transfers)**

- 599565 Estimates – Transfers for Public Services – Capital (Asset Transfers)

**Approved Estimates – Amortization**

- 589999 PSB Budget/Forecast – Amortization – Allocated
- 599522 Estimates – Amortization – Machinery and Equipment
- 599523 Estimates – Amortization – Office and Information Technology
- 599524 Estimates – Amortization – Roads, Bridges and Water Management
- 599525 Estimates – Amortization – Land, Buildings and Improvements
- 599526 Estimates – Amortization – Allocated to Services Subvotes
- 599527 Estimates – Amortization – Transportation Equipment

**Interim Supply**

- 599520 Interim Supply

**Supplementary Estimates**

- 599530 Supplementary Estimates

**Special Warrants**

- 599531 Special Warrants

**Virements**

- 599532 Virement – Cashflow Transfer
- 599533 Virement – Subvote Transfer
- 599534 Virement – Expense Transfer
- 599535 Virement – Sub Program Transfer

**Statutory Appropriations – Adjustments**

- 599541 Statutory Appropriations – Adjustments
- 599549 Statutory Appropriations – Capital – Adjustments

**Treasury Board Branch Adjustments**

- 599998 TBB Adjustments

**Temporary Appropriation for Net Budgeting/Shared Services Activity**

599550 Temporary Appropriation for Net Budgeting/Shared Services Activity

**Approved Appropriation Carry-over**

599551 Approved Appropriation Carry-over

**FOR BUDGET USE ONLY**

519999 For Budget Use Only – Salaries

529999 For Budget Use Only – Supplier and Other Payments

579999 For Budget Use Only – Transfers

**Savings Due To Vacancies**

519991 Savings Due to Vacancies

**QUARTERLY FINANCIAL REPORTING**

**Quarterly Expense Budget**

599600 Quarterly Expense Budget

## **ASSETS**

### **CASH AND TEMPORARY INVESTMENTS**

#### **Cash**

|        |  |
|--------|--|
| 100000 | General Revenue Fund Bank Account                                  |
| 100050 | Returned Item Clearing Account                                     |
| 100015 | CFS Imprest Bank Account   |
| 100025 | Electronic Deposits Transfer Account                               |
| 100100 | Payroll Bank Account   |
| 100200 | U.S. Dollar Bank Account   |
| 100300 | Cobbed Accounts  |
| 100600 | Imprest Accounts – Permanent                                       |
| 100700 | Petty Cash – Permanent   |
| 100800 | Petty Cash Float – Permanent                                       |
| 100900 | Transfer Account Balances  |
| 100999 | Due from General Revenue Fund (for Other MIDAS Entities' Use Only) |

#### **Temporary Investments**

|        |                        |
|--------|------------------------|
| 101000 | Short-term Investments |
|--------|------------------------|

### **ACCOUNTS RECEIVABLE**

|        |  |
|--------|--|
| 106000 | Accrued Interest Receivable – Investments                          |
| 107000 | Accounts Receivable – General                                      |
| 107020 | Accounts Receivable – Valuation Allowance                          |
| 107100 | Accounts Receivable – from Accounts Receivable                     |
| 107110 | Accounts Receivable Bank Deposit Clearing Account                  |
| 107111 | PAD Confirmed Cash   |
| 107112 | PAD Remitted Cash  |
| 107115 | PAD Cleared Cash   |
| 107120 | Accounts Receivable Valuation Allowance – from Accounts Receivable |
| 107130 | Accounts Receivable Internal Revenues Clearing                     |
| 107190 | Autoinvoice Clearing   |
| 107600 | Accrued Accounts Receivable – General (Not for Use at Year End)    |

**LOANS TO CROWN CORPORATIONS**

**Short-term Loans – Crown Corporations**

- 103006 Line of Credit – Saskatchewan Housing Corporation
- 103008 Line of Credit – Saskatchewan Opportunities Corporation
- 103009 Line of Credit – Saskatchewan Power Corporation
- 103010 Line of Credit – Saskatchewan Telecommunications
- 103011 Line of Credit – Saskatchewan Water Corporation
- 103012 Line of Credit – Municipal Financing Corporation
- 103015 Line of Credit – SaskEnergy Incorporated
- 103017 Line of Credit – Saskatchewan Gaming Corporation
- 103018 Line of Credit – Saskatchewan Liquor and Gaming Authority
- 103100 Promissory Notes – Saskatchewan Opportunities Corporation
  - 103101 Advance – Promissory Notes – Saskatchewan Opportunities Corporation

**Short-term Loans – Crown Corporations (GBE Specific)**

- 103900 Promissory Notes – Saskatchewan Power Corporation (GBE Specific)
  - 103901 Advance – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)
- 103910 Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
  - 103911 Advance – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
- 103920 Promissory Notes – SaskEnergy Incorporated (GBE Specific)
  - 103921 Advance – Promissory Notes – SaskEnergy Incorporated (GBE Specific)
- 103930 Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
  - 103931 Advance – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
- 103940 Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
  - 103941 Advance – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)

**Long-term Loans – Crown Corporations (GSO & GBE Recycled)**

- 110600 Saskatchewan Housing Corporation
    - 110601 Advance – Saskatchewan Housing Corporation
-

- 110800 Saskatchewan Opportunities Corporation
  - 110801 Advance – Saskatchewan Opportunities Corporation
- 112000 Saskatchewan Telecommunications (Recycled)
  - 112001 Advance – Saskatchewan Telecommunications (Recycled)
- 112200 Municipal Financing Corporation (Recycled)
  - 112201 Advance – Municipal Financing Corporation (Recycled)
- 112500 SaskEnergy Incorporated (Recycled)
  - 112501 Advance – SaskEnergy Incorporated (Recycled)
- 112900 Saskatchewan Power Corporation (Recycled)
  - 112901 Advance – Saskatchewan Power Corporation (Recycled)

**Long-term Loans – Crown Corporations (GBE Specific)**

- 110900 Saskatchewan Power Corporation
  - 110901 Advance – Saskatchewan Power Corporation
- 111000 Saskatchewan Telecommunications
  - 111001 Advance – Saskatchewan Telecommunications
- 111100 Saskatchewan Water Corporation
  - 111101 Advance – Saskatchewan Water Corporation
- 111200 Municipal Financing Corporation
  - 111201 Advance – Municipal Financing Corporation
- 111500 SaskEnergy Incorporated
  - 111501 Advance – SaskEnergy Incorporated
- 111700 Saskatchewan Gaming Corporation
  - 111701 Advance – Saskatchewan Gaming Corporation
- 111800 Saskatchewan Liquor and Gaming Authority
  - 111801 Advance – Saskatchewan Liquor and Gaming Authority

**OTHER LOANS**

**Other Loans**

- 123700 General Advances – Permanent
- 123800 Relocation Advances – Permanent

|        |                                      |
|--------|--------------------------------------|
| 123900 | Temporary Advances – Not Travel      |
| 124000 | Travel Advances – Temporary          |
| 124100 | Travel Advances – Permanent          |
| 124300 | Payroll – Holiday Advance Receivable |
| 124400 | Advances – SGEU Biweekly Payroll     |
| 124920 | Provision for Loss – Advances        |

**Other Loans – Advanced Education**

|        |                            |
|--------|----------------------------|
| 122500 | Student Aid Fund           |
| 122501 | Advance – Student Aid Fund |

**Other Loans – Highways and Infrastructure**

|        |   |
|--------|---|
| 125300 | Short Line Railways                           |
| 125301 | Advances – Short Line Railways                |
| 125310 | Concessionary Allowance – Short Line Railways |
| 125320 | Provision for Loss – Short Line Railways      |

**Other Loans – Integrated Justice Services**

|        |                         |
|--------|-------------------------|
| 122800 | Victims' Fund           |
| 122801 | Advance – Victims' Fund |

**Other Loans – Trade and Export Development**

|        |  |
|--------|--|
| 125800 | Small Business Loans Association                                       |
| 125801 | Advance – Small Business Loans Association                             |
| 125810 | Concessionary Allowance – Small Business Loans Association             |
| 125820 | Provision for Loss – Small Business Loans Association                  |
| 126300 | Grey Cup Loan  |
| 126301 | Advance – Grey Cup Loan  |
| 126310 | Concessionary Allowance – Grey Cup Loan                                |
| 126320 | Provision for Loss – Grey Cup Loan                                     |
| 126400 | Saskatchewan Roughrider Football Club (Loan)                           |
| 126401 | Advance – Saskatchewan Roughrider Football Club (Loan)                 |
| 126410 | Concessionary Allowance – Saskatchewan Roughrider Football Club (Loan) |
| 126420 | Provision for Loss – Saskatchewan Roughrider Football Club (Loan)      |
| 126500 | Northern Economic Development  |
| 126501 | Advance – Northern Economic Development                                |
| 126520 | Provision for Loss – Northern Economic Development                     |



**DEFERRED FOREIGN EXCHANGE LOSS**

- 135000 Unrealized Foreign Exchange Gain/Loss – Debt
- 135100 Unrealized Foreign Exchange Gain/Loss – Sinking Fund

**DEFERRED CHARGES**

- 136000 Deferred Premium, Discount, Debt Issue

**SINKING FUNDS**

**Sinking Funds (GSO & GBE Recycled)**

- 140000 Total Equity in Sinking Fund
  - 140006 Instalment – Saskatchewan Housing Corporation
  - 140008 Instalment – Saskatchewan Opportunities Corporation
  - 140050 Instalment – Province of Saskatchewan
  - 140055 Instalment – Saskatchewan Builds Capital Plan
  - 142001 Instalment – Saskatchewan Power Corporation (Recycled)
  - 142002 Instalment – Saskatchewan Telecommunications (Recycled)
  - 142011 Instalment – Municipal Financing Corporation (Recycled)
  - 142015 Instalment – SaskEnergy Incorporated (Recycled)

**Sinking Funds (GBE Specific)**

- 140001 Instalment – Saskatchewan Power Corporation
- 140002 Instalment – Saskatchewan Telecommunications
- 140004 Instalment – Saskatchewan Water Corporation
- 140011 Instalment – Municipal Financing Corporation
- 140015 Instalment – SaskEnergy Incorporated
- 140016 Instalment – Saskatchewan Liquor and Gaming Authority
- 140017 Instalment – Saskatchewan Gaming Corporation

**EQUITY INVESTMENT IN CROWN INVESTMENTS CORPORATION OF SASKATCHEWAN**

- 150100 Crown Investments Corporation

**ASSETS HELD FOR RESALE**

**Land and Buildings Held for Resale**

- 172000 Land for Resale
- 173000 Buildings for Resale

**Inventories Held for Resale**

- 170000 Inventory – NOT FOR GRF USE
- 174000 Inventory for Resale

**PREPAID EXPENSES**

**Prepaid Expenses**

- 105000     Prepaid Expenses
- 105200     Accrued Prepaid Expenses (Not for Use at Year End)

**Revolving Fund Accumulated Net Expenditure**

- 105301     Pastures Revolving Fund – Accumulated Net Expenditure
- 105303     Queen’s Printer Revolving Fund – Accumulated Net Expenditure
- 105318     Public Employees Benefits Agency Revolving Fund – Accumulated Net Expenditure
- 105326     Commercial Revolving Fund – Accumulated Net Expenditure
- 105373     Correctional Facilities Industries Revolving Fund – Accumulated Net Expenditure

**INVENTORIES FOR CONSUMPTION**

Inventories that meet or exceed a threshold of \$100,000 are recorded on the statement of financial position. The change in the value of inventory over the year is charged to operations each year. Purchases of inventory should continue to be expensed when acquired. Ministries should consult Section 2160 of the Financial Administration Manual for specific accounting and reporting requirements for inventories.

- 175000     Equipment Maintenance and Airplane Parts  
Includes the entire inventory required to maintain equipment, airplanes and other capital assets included in heavy equipment, operating equipment, vehicles, aircraft, bridges and ferries – vessels and towers. This category includes items such as replacement parts, fuel, grease, oil, bridge timbers and signs.
- 175100     Lab Supplies and Vaccines  
Includes water bottles, gases, chemicals, reagents, general lab supplies and vaccines.
- 175200     Pastures Maintenance Supplies  
Includes fence posts, wire, feed, lubricants and other items used to maintain the pastures.
- 175300     Firefighting Equipment  
Includes all of the general equipment used to fight forest fires, including such items as stoves, tents, hoses, shovels, water bladders and fuel.
- 175400     Park Maintenance Supplies  
Includes firewood and park equipment maintenance supplies held in the government-managed parks.
- 175500     Aggregate Inventory  
Includes gravel, seal and base aggregate and asphalt mix used for highway maintenance.
- 175600     Inventory for Distribution – Central Services  
Includes all inventory owned and held for distribution, or for use in production for distribution, or to be consumed in the production of goods and services to be available for distribution.

**INTEREST ON PUBLIC DEBT RECEIVABLE FROM CROWN CORPORATIONS**

- 180000 Interest Public Debt – Crown Entities
  - 180001 Payment – Interest Public Debt – Crown Entities
  - 180002 Payment – Commission Public Debt – Crown Entities

**SINKING FUND CONTRIBUTION RECEIVABLE**

- 180100 Sinking Funds – Crown Share

**TANGIBLE CAPITAL ASSETS**

Capital assets that meet or exceed a specific cost or threshold are recorded on the statement of financial position and amortization is charged to operations each year. Accounts 190000 – 199999 are used to record the cost and accumulated amortization of capital assets and include the following three types of accounts:

- 19XX00 Cost – includes the opening cost of capital assets held plus the cost of additional capital assets purchased (transferred from 199XX0 by Finance – see below) plus the cost of capital assets transferred from another ministry less the cost of capital assets transferred to another ministry less the cost of capital assets disposed less any required write-downs of capital assets.
- 199XX0 Current Year Additions – includes the cost of all capital assets purchased by ministries during the current year. The balance in this account is closed out once a year by Finance to the 19XX00 account.
- 19XX10 Accumulated Amortization – includes the opening accumulated amortization of capital assets held plus each year’s current amortization expense less the accumulated amortization of capital assets disposed or transferred to another ministry plus the accumulated amortization of capital assets transferred from another ministry.

Costs for assets that meet the definition of a capital asset but are under the thresholds are capital-type expenses. These assets are expensed in the year in which they are purchased. Refer to accounts 560000 – 569999.

Ministries should consult Section 2150 of the Financial Administration Manual for specific accounting and reporting requirements for capital assets.

**Land, Buildings and Improvements**

- 191000 Land
  - Includes land acquired for parks and recreation, building sites, conservation purposes and other programs. It does not include land acquired by right such as Crown land or land held for resale such as agricultural land.
  - 199100 Land – Current Year Additions
  - 199150 Land – Current Year Additions – Contingent Liabilities
- 191100 Land Improvements
  - Includes fencing and gates, parking lots, paths and trails, landscaping, swimming pools and playgrounds with costs equal to or greater than \$10,000.
  - 199110 Land Improvements – Current Year Additions
- 191200 WIP Land Improvements

- 199120      WIP Land Improvements – Current Year Additions
- 191110      Accumulated Amortization – Land Improvements
- 192000      Buildings – High Quality Construction  
Includes office buildings, courthouses, equipment storage facilities, fish hatcheries, greenhouses, retardant stations and observation towers. Buildings have fireproofed structural steel frames with reinforced concrete or masonry floors and roofs. Costs are equal to or greater than \$50,000. Buildings have a useful life of 45-60 years.
- 199200      Buildings – High Quality Construction – Current Year Additions
- 192010      Accumulated Amortization – Buildings – High Quality Construction
- 192800      Buildings – Medium Quality Construction  
Buildings have reinforced concrete frames and concrete or masonry floors and roofs. Costs are equal to or greater than \$50,000. Buildings have a useful life of 35-45 years.
- 199280      Buildings – Medium Quality Construction – Current Year Additions
- 192810      Accumulated Amortization – Buildings – Medium Quality Construction
- 192900      Buildings – Average Quality Construction  
Buildings have masonry or concrete exterior walls, and wood or steel roof and floor structures, except for concrete slab on grade. Costs are equal to or greater than \$50,000. Buildings have a useful life of 25-35 years.
- 199290      Buildings – Average Quality Construction – Current Year Additions
- 192910      Accumulated Amortization – Buildings – Average Quality Construction
- 192100      Buildings – Short-term  
Includes operational storage facilities, sheds, small buildings, salt sheds, asphalt tanks, inventory storage buildings and pump houses. Costs are equal to or greater than \$25,000.
- 199210      Buildings – Short-term – Current Year Additions
- 192110      Accumulated Amortization – Buildings – Short-term
- 192500      Building Improvements – High Quality Construction
- 199250      Building Improvements – High Quality Construction – Current Year Additions
- 192510      Accumulated Amortization – Building Improvements – High Quality Construction
- 192600      Building Improvements – Medium Quality Construction
- 199261      Building Improvements – Medium Quality Construction – Current Year Additions
- 192610      Accumulated Amortization – Building Improvements – Medium Quality Construction
- 192700      Building Improvements – Average Quality Construction
- 199270      Building Improvements – Average Quality Construction – Current Year Additions

- 192710 Accumulated Amortization – Building Improvements – Average Quality Construction
- 192200 Building Improvements – Short-term Construction  
Includes major repairs that increase the value or the estimated useful life of a building such as structural changes, installation or upgrade of heating and cooling systems, plumbing, electrical or telephone systems. Costs are equal to or greater than \$50,000.  
192220 Buildings Improvements – Short-term Construction – Current Year Additions
- 192210 Accumulated Amortization – Building Improvements – Short-term Construction
- 192300 Leasehold Improvements  
Includes improvements that increase the functionality of leased accommodations and have costs equal to or greater than \$50,000.  
192230 Leasehold Improvements – Current Year Additions
- 192310 Accumulated Amortization – Leasehold Improvements
- 192410 WIP Site Acquisition  
Includes all site acquisition and initial preparation costs including clearing and demolition costs, off-site services, site access, site purchase and legal survey costs.  
192241 WIP Site Acquisition – Current Year Additions
- 192420 WIP Construction  
Includes all building construction costs.  
192242 WIP Construction – Current Year Additions
- 192430 WIP Program Equipment  
Includes all operating equipment costs.  
192243 WIP Program Equipment – Current Year Additions
- 192440 WIP Furnishings  
Includes all standard office furniture, non-standard office furniture, shelving/storage and artwork costs.  
192244 WIP Furnishings – Current Year Additions
- 192450 WIP Consultants  
Includes all prime consultant, consultant, cost or management consultant and legal service costs.  
192245 WIP Consultants – Current Year Additions
- 192460 WIP Central Services Delivery  
Includes all salaries, travel and sustenance, tender advertisements, constructions, signage, engineering and office supplies, official opening ceremonies, insurance, building permits, Central Services delivery fees and miscellaneous costs.  
192246 WIP Central Services Delivery – Current Year Additions
- 192470 WIP Start Up Costs  
Includes all start up costs including utilities, cleaning, security, waste disposal, moving, telephones and data, warranty reserve, and miscellaneous costs

- 19247 WIP Start Up Costs – Current Year Additions
- 192480 WIP Project Contingency  
Includes allowances for unanticipated expenses.
- 199248 WIP Project Contingency – Current Year Additions

**Machinery and Equipment**

- 193000 Operating Equipment  
Includes equipment specific to maintenance, shop and sanitation, laboratories, medical, dental, safety, scientific research, hospitals, education and communications such as appliances, forklifts, welding machines, utility trailers, security systems, snowploughs, radios, freezers, washers, refrigerators, meters and defibrulators. Costs are equal to or greater than \$10,000.
- 199300 Operating Equipment – Current Year Additions
- 193010 Accumulated Amortization – Operating Equipment
- 193100 Heavy Equipment  
Includes power and construction equipment such as graders, tractors, cranes, drill rigs, caterpillars and trucks one ton and over with costs equal to or greater than \$30,000.
- 199310 Heavy Equipment – Current Year Additions
- 193110 Accumulated Amortization – Heavy Equipment

**Transportation Equipment**

- 194000 Vehicles  
Includes vehicles used primarily for transportation purposes such as automobiles, trucks less than one ton, vans, boats, all terrain vehicles, snowmobiles, motorcycles and ambulances. Costs are equal to or greater than \$10,000.
- 199400 Vehicles – Current Year Additions
- 194010 Accumulated Amortization – Vehicles
- 194100 Ferries – Vessels and Towers  
Includes all costs for construction and replacement of vessels and ferry towers.
- 199410 Ferries – Vessels and Towers – Current Year Additions
- 194110 Accumulated Amortization – Ferries – Vessels and Towers
- 194200 Ferries – Upgrades  
Includes all costs for upgrading vessels and ferries.
- 199420 Ferries – Upgrades – Current Year Additions
- 194210 Accumulated Amortization – Ferries – Upgrades
- 194300 Aircraft  
Includes airplanes, air ambulances and water bombers with costs equal to or greater than \$50,000.

- 199430 Aircraft – Current Year Additions
- 194310 Accumulated Amortization – Aircraft
- 194400 CVA Vehicles  
Includes all CVA vehicles purchased.
- 199440 CVA Vehicles – Current Year Additions
- 194410 Accumulated Amortization – CVA Vehicles
- 194500 WIP Transportation  
Includes costs related to modification or construction of transportation equipment.
- 199450 WIP Transportation – Current Year Additions

**Office and Information Technology**

- 195000 System Development  
Includes costs for consultant fees, web site development and custom developed software. Costs are equal to or greater than \$250,000.
- 199500 System Development – Current Year Additions
- 195010 Accumulated Amortization – System Development
- 195100 Computer Hardware  
Includes servers, voice logging equipment, scanners, printers, hard drives, modems, tape drives and plotters. Costs are equal to or greater than \$10,000.
- 199510 Computer Hardware – Current Year Additions
- 195110 Accumulated Amortization – Computer Hardware
- 195200 Computer Software  
Includes costs for off the shelf software and related upgrades that are equal to or greater than \$10,000.
- 199520 Computer Software – Current Year Additions
- 195210 Accumulated Amortization – Computer Software
- 195300 Office Furniture and Equipment  
Includes desks, tables, chairs, filing cabinets, fax machines, photocopiers, video conferencing stations, projectors and digital cameras. Costs are equal to or greater than \$10,000.
- 199530 Office Furniture and Equipment – Current Year Additions
- 195310 Accumulated Amortization – Office Furniture and Equipment
- 195400 WIP System Development
- 199540 WIP System Development – Current Year Additions
- 195500 Major System Development  
Includes system development that is expected to cost greater than \$30 million and for

which there is a detailed maintenance plan that supports a useful life of 15 years. The detailed maintenance plan must be in place and approved by Treasury Board prior to the commencement of amortization.

199550 Major System Development – Current Year Additions

195510 Accumulated Amortization – Major System Development

**Roads, Bridges and Water Management**

196100 Highways – Construction

Includes all costs for construction of provincial roads.

196110 Accumulated Amortization – Highways – Construction

196200 Highways – Repaving

Includes all costs for major resurfacing and preservation overlays on provincial roads.

196210 Accumulated Amortization – Highways – Repaving

196300 Minor Bridges – Construction

Includes all costs for construction of minor bridges with useful lives of 60 years.

196310 Accumulated Amortization – Minor Bridges – Construction

196400 Bridges – Upgrades

Includes all costs for bridge upgrades.

196410 Accumulated Amortization – Bridges – Upgrades

196500 Culverts

Includes all costs for the construction of culverts.

196510 Accumulated Amortization – Culverts

199600 Highways – Infrastructure – Current Year Additions

For specific use by Highways and Infrastructure Capital to accumulate infrastructure costs for the current year.

196600 Airport – Runways

Includes all costs for airport runways, strips and aprons, repaving of airport runways, upgrading gravel runways to asphalt runways and upgrading gravel runways to treated gravel runways.

199660 Airports – Runways – Current Year Additions

196610 Accumulated Amortization – Airport – Runways

196800 Highways – Other

Includes all costs for light systems (traffic, outdoor, street), signals for railways, new signage initiative, rumble strips and aggregate pit acquisition costs.

196810 Accumulated Amortization – Highways – Other

196900 Highways – Preservation Capital

Includes all costs relating to preservation treatments.



- 196910 Accumulated Amortization – Highways – Preservation Capital
- 197000 Infrastructure – Other  
Includes landfills, tanker bases, helipads and dump stations. Costs are equal to or greater than \$50,000.
  - 199700 Infrastructure – Other – Current Year Additions
- 197010 Accumulated Amortization – Infrastructure – Other
- 197100 WIP **Roads, Bridges and Water Management**  
Includes all **roads, bridges and water** management construction costs.
  - 199710 WIP **Roads, Bridges and Water Management** – Current Year Additions
- 197200 Major Bridges – Construction  
Includes all costs for construction of major bridges with useful lives of 75 years.
- 197210 Accumulated Amortization – Major Bridges – Construction
- 197600 Water **Management**  
Includes all costs for dams, drainage facilities, docks, sewer systems, marinas, reservoirs, pumping facilities, tanks and associated infrastructure.
  - 199760 Water **Management** – Current Year Additions
- 197610 Accumulated Amortization – Water **Management**

**Internal Recoveries – Capital**

- 199299 Internal Recoveries – **Land**, Buildings and Improvements
- 199399 Internal Recoveries – Machinery and Equipment
- 199499 Internal Recoveries – Transportation Equipment
- 199599 Internal Recoveries – Office and Information Technology
- 199799 Internal Recoveries – **Road, Bridges and Water Management**

**Capital Assets – for Fixed Asset Module**

- 198000 CS – Capital Assets – Clearing Account
  - 199800 CS – Capital Assets – Current Year Additions
- 198002 ENV – Capital Assets – Clearing Account
  - 199802 ENV – Capital Assets – Current Year Additions
  - 199803 ENV – WIP – Current Year Additions
- 199999 FWDF – Capital Assets – Clearing Account
- 198004 PCS – Capital Assets – Clearing Account
  - 199804 PCS – Capital Assets – Current Year Additions
  - 199805 PCS – WIP – Current Year Additions

**Accrued Capital Assets – Current Year Additions**

199900 Accrued Capital Assets – Current Year Additions (Not for Use at Year End)

**LIABILITIES**

**DEBT**

**Public Debt – Short-term**

|        |  |
|--------|--|
| 200000 | Promissory Notes   |
| 200001 | Redemption – Promissory Notes  |
| 200100 | Promissory Notes – Saskatchewan Opportunities Corporation              |
| 200101 | Redemption – Promissory Notes – Saskatchewan Opportunities Corporation |
| 203000 | Bank Line of Credit  |
| 203001 | Redemption – Bank Line of Credit                                       |

**Promissory Notes – Crown Corporation (GBE Specific)**

|        |   |
|--------|---|
| 200900 | Promissory Notes – Saskatchewan Power Corporation (GBE Specific)                        |
| 200901 | Redemption – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)           |
| 200910 | Promissory Notes – Saskatchewan Telecommunications (GBE Specific)                       |
| 200911 | Redemption – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)          |
| 200920 | Promissory Notes – SaskEnergy Incorporated (GBE Specific)                               |
| 200921 | Redemption – Promissory Notes – SaskEnergy Incorporated (GBE Specific)                  |
| 200930 | Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)              |
| 200931 | Redemption – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific) |
| 200940 | Promissory Notes – Saskatchewan Water Corporation (GBE Specific)                        |
| 200941 | Redemption – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)           |

**Debentures – Crown Corporation (GSO & GBE Recycled)**

|        |   |
|--------|---|
| 210600 | Saskatchewan Housing Corporation                    |
| 210601 | Redemption – Saskatchewan Housing Corporation       |
| 210800 | Saskatchewan Opportunities Corporation              |
| 210801 | Redemption – Saskatchewan Opportunities Corporation |
| 212000 | Saskatchewan Telecommunications (Recycled)          |

|        |   |
|--------|---|
| 212001 | Redemption – Saskatchewan Telecommunications (Recycled) |
| 212200 | Municipal Financing Corporation (Recycled)              |
| 212201 | Redemption – Municipal Financing Corporation (Recycled) |
| 212500 | SaskEnergy Incorporated (Recycled)                      |
| 212501 | Redemption – SaskEnergy Incorporated (Recycled)         |
| 212900 | Saskatchewan Power Corporation (Recycled)               |
| 212901 | Redemption – Saskatchewan Power Corporation (Recycled)  |

**Debentures – Crown Corporation (GBE Specific)**

|        |   |
|--------|---|
| 210900 | Saskatchewan Power Corporation                        |
| 210901 | Redemption – Saskatchewan Power Corporation           |
| 211000 | Saskatchewan Telecommunications                       |
| 211001 | Redemption – Saskatchewan Telecommunications          |
| 211100 | Saskatchewan Water Corporation                        |
| 211101 | Redemption – Saskatchewan Water Corporation           |
| 211200 | Municipal Financing Corporation                       |
| 211201 | Redemption – Municipal Financing Corporation          |
| 211500 | SaskEnergy Incorporated                               |
| 211501 | Redemption – SaskEnergy Incorporated                  |
| 211700 | Saskatchewan Gaming Corporation                       |
| 211701 | Redemption – Saskatchewan Gaming Corporation          |
| 211800 | Saskatchewan Liquor and Gaming Authority              |
| 211801 | Redemption – Saskatchewan Liquor and Gaming Authority |

**Debentures – General Government Purpose**

|        |   |
|--------|---|
| 215000 | Province of Saskatchewan                      |
| 215001 | Redemption – Province of Saskatchewan         |
| 215100 | Saskatchewan Builds Capital Plan              |
| 215101 | Redemption – Saskatchewan Builds Capital Plan |

**CROWN CORPORATION EQUITY IN SINKING FUND**

**Crown Corporation Equity In Sinking Fund (GSO & GBE Recycled)**

|        |   |
|--------|---|
| 220600 | Sinking Fund – Saskatchewan Housing Corporation           |
| 220800 | Sinking Fund – Saskatchewan Opportunities Corporation     |
| 222000 | Sinking Fund – Saskatchewan Telecommunications (Recycled) |
| 222200 | Sinking Fund – Municipal Financing Corporation (Recycled) |
| 222500 | Sinking Fund – SaskEnergy Incorporated (Recycled)         |
| 222900 | Sinking Fund – Saskatchewan Power Corporation (Recycled)  |

**Crown Corporation Equity In Sinking Fund (GBE Specific)**

|        |   |
|--------|---|
| 220900 | Sinking Fund – Saskatchewan Power Corporation           |
| 221000 | Sinking Fund – Saskatchewan Telecommunications          |
| 221100 | Sinking Fund – Saskatchewan Water Corporation           |
| 221200 | Sinking Fund – Municipal Financing Corporation          |
| 221500 | Sinking Fund – SaskEnergy Incorporated                  |
| 221700 | Sinking Fund – Saskatchewan Gaming Corporation          |
| 221800 | Sinking Fund – Saskatchewan Liquor and Gaming Authority |

**OTHER LIABILITIES**

**Deposits Held**

|        |   |
|--------|---|
| 230500 | Apprenticeship and Trade Certification Commission |
| 230700 | CIC – Ministerial Assistants                      |
| 231155 | Innovation Saskatchewan                           |
| 231160 | Financial and Consumer Affairs Authority          |
| 231170 | Criminal Property Forfeiture Fund                 |
| 231180 | Global Transportation Hub Authority               |
| 231200 | Government House Foundation                       |
| 231600 | Fish and Wildlife Development Fund                |
| 231650 | FLMM Secretariat                                  |
| 232000 | Multitype Database Licensing Program              |
| 232200 | Oil and Gas Orphan Fund                           |

|        |  |
|--------|--|
| 232220 | Impacted Sites Fund                                  |
| 232300 | Private Vocational Schools Training Completions Fund |
| 232500 | Saskatchewan Agricultural Stabilization Fund         |
| 232800 | Provincial Archives of Saskatchewan                  |
| 232820 | Provincial Capital Commission                        |
| 232860 | Roy Romanow Provincial Laboratory                    |
| 232900 | SaskBuilds Corporation                               |
| 233200 | Saskatchewan Drug Plan                               |
| 234000 | Saskatchewan Liquor and Gaming Authority             |
| 234300 | Saskatchewan Pension Plan                            |
| 234450 | Saskatchewan Public Safety Agency                    |
| 234600 | Transportation Partnership Fund                      |
| 234700 | School Division Tax Loss Compensation Fund           |
| 235000 | Victims' Fund  |
| 239000 | Cobbed Accounts                                      |

**Obligation Under Capital Lease**

|        |                                |
|--------|--------------------------------|
| 255400 | Obligation Under Capital Lease |
|--------|--------------------------------|

**Other Liabilities**

|        |   |
|--------|---|
| 240000 | Conditional Receipts  |
| 240010 | GST Account   |
| 240011 | GST/HST Receivable<br>Includes GST paid in error such as on purchases made by purchase cards and on-line bookings for air travel. |
| 240020 | PST Account   |
| 240030 | Deferred Salary   |
| 240070 | Funds Held – Non-GRF  |
| 240080 | Third Party Demand Payable  |
| 255200 | Guaranteed Debt Payable   |
| 255600 | Contingent Liabilities – Litigation   |

**Contaminated Sites Liabilities**

- 258710 Contaminated Site Liability – Lorado
- 258960 Contaminated Sites Liabilities

**ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

**Foreign Currency Payable**

- 251000 Foreign Currency Payable

**U.S. Dollar Interest Payable**

- 252000 U.S. Dollar Interest Payable

**Accounts Payable**

- 253000 Accounts Payable – from Accounts Payable – DO NOT USE
  - 253001 Future Dated Payment Liability – DO NOT USE
  - 253010 Accounts Payable – from Accounts Payable–Org 001 – DO NOT USE
  - 253011 Accounts Payable – from Accounts Payable–Org 005 – DO NOT USE
  - 253012 Accounts Payable – from Accounts Payable–Org 021 – DO NOT USE
  - 253013 Accounts Payable – from Accounts Payable–Org 032 – DO NOT USE
  - 253015 CFS Accounts Payable–Org 036 – DO NOT USE
- 253021 Refund to Vote – Clearing Account
- 253022 Payroll Refund to Vote – Clearing Account
- 253023 Accounts Receivable – Accounts Payable Clearing Account
- 253024 Accounts Receivable – Accounts Payable Contra Account
- 253029 CFS Linkin – Clearing Account
- 253050 Interministerial Clearing – DO NOT USE
- 253051 Interministerial Clearing – Agriculture
- 253052 Interministerial Clearing – Corrections and Policing
- 253053 Interministerial Clearing – Environment
- 253054 Interministerial Clearing – Finance
- 253055 Interministerial Clearing – Government Relations
- 253056 Interministerial Clearing – Health
- 253057 Interministerial Clearing – Highways and Infrastructure Capital
- 253058 Interministerial Clearing – **Energy and Resources**
- 253059 Interministerial Clearing – Justice and Attorney General

|        |  |
|--------|--|
| 253060 | Interministerial Clearing – Labour Relations and Workplace Safety  |
| 253061 | Interministerial Clearing – Education  |
| 253062 | Interministerial Clearing – Public Service Commission  |
| 253063 | Interministerial Clearing – Social Services  |
| 253064 | Interministerial Clearing – Legislative Assembly   |
| 253066 | Interministerial Clearing – TDM – Finance  |
| 253067 | Interministerial Clearing – Central Services   |
| 253070 | Clearing – Financial and Consumer Affairs Authority  |
| 253071 | Interministerial Clearing – Advanced Education   |
| 253072 | Clearing – Apprenticeship and Trade Certification Commission   |
| 253073 | Interministerial Clearing – Immigration and Career Training  |
| 253080 | Payroll Interministerial Clearing  |
| 253095 | Tax Withholding – Accounts Payable Setup Only  |
| 253096 | Inventory Accounts Payable Accrual – Purchase Setup Only   |
| 253099 | Accounts Payable – Markview and iExpense Setup only– DO NOT USE  |
| 255000 | Accounts Payable – General   |
| 255005 | Accrued Accounts Payable – General (Not for Use at Year End)   |
| 255010 | Payables \$1,000 and Under   |
| 255015 | Accounts Payable – Energy and Resources and Finance Revenue Refunds  |
| 255020 | Change in Severance Liability and Other Employee Benefits  |
| 255030 | Accounts Payable Rent Reduction Payable<br>Used by Central Services to record rent reduction/inducement for lease space. |
| 255090 | Miscellaneous Cheque Writer Deductions – Payable to Receiver General   |
| 255099 | Accounts Payable – Previous Years  |
| 255100 | Accrued Employee Leave Entitlements  |
| 255120 | Accrued Employee Sick Leave  |
| 255300 | Holdbacks Payable  |
| 255500 | Payroll Payable  |
| 255510 | Hand Drawn Payroll Payable   |



**Accrued Interest Payable**

256000 Accrued Interest Payable

**Payroll Deductions**

260000 Income Tax

260100 Canada Pension Plan

260200 Unemployment Insurance

261000 Public Service Superannuation Plan

261200 Public Employees Superannuation

261300 Public Employees Superannuation – Voluntary

261400 MLA Superannuation

261500 Provincial Court Judges Superannuation

261600 Municipal Employees Pension Plan

262000 Public Employees Disability Income Plan

262200 SGEU – Long-term Disability Plan

262300 Public Employees Group Life Insurance

262400 Labour Service – Group Life Insurance

262700 Spouses Group Life Insurance

263000 Union Dues/Initiation – SGEU

263100 Union Dues – CUPE Human Rights

263300 Union Dues/Initiation – CUPE 600-3

263500 Union Dues/Initiation – CUPE 600-5

263800 Saskatchewan Insurance Office/Professional Employees Union

264000 Arctic Savings and Credit Union

264100 Battlefords Credit Union Ltd.

265300 United Way – Regina

265400 United Way – Saskatoon

266000 Accountable Advance

266200 Personal Mileage

266500 City of Regina Transit Pass

|        |                                     |
|--------|-------------------------------------|
| 266600 | Rental Deductions                   |
| 266700 | Treasury Advance                    |
| 266800 | Parking Deduction                   |
| 267000 | Income Tax Demand                   |
| 267100 | Third Party Demand                  |
| 267400 | Commissary Payments                 |
| 268000 | Canada Savings Bond                 |
| 268200 | Miscellaneous Deductions            |
| 269200 | Deferred Salary Deduction           |
| 269300 | Rent – Municipal Government         |
| 269500 | Rent – Agriculture – Labour Service |
| 269600 | Rent – Environment                  |
| 269700 | Rent – Environment – Summer Housing |

**UNEARNED REVENUE**

|        |  |
|--------|--|
| 257000 | Unearned Revenue                                   |
| 257010 | Unallocated Revenue                                |
| 257020 | Unapplied Receipts                                 |
| 257200 | Accrued Unearned Revenue (Not for Use at Year End) |

**OBLIGATIONS UNDER LONG-TERM FINANCING ARRANGEMENTS**

|        |  |
|--------|--|
| 270000 | Obligations Under Long-Term Financing Arrangements |
|--------|--|

**ACCUMULATED NET EXPENDITURE (LIABILITY)**

|        |   |
|--------|---|
| 259900 | Accumulated Net Expenditure (Liability) |
|--------|---|

**RESERVE FOR ENCUMBRANCES**

|        |                          |
|--------|--------------------------|
| 299999 | Reserve for Encumbrances |
|--------|--------------------------|

**EQUITY**

**EQUITY**

|        |   |
|--------|---|
| 300000 | Equity  |
| 300099 | Equity (For Revolving Funds and Other MIDAS Entities' Use Only) |
| 301000 | Adjustments to Equity   |

**EQUITY - APROPRIATION**

|        |   |
|--------|---|
| 302000 | Adjustments to Equity – Appropriation<br>This account is only to be used for adjustments to equity that are subject to appropriation. |
|--------|---|

## REVENUE

### TAXATION

This main classification covers the collection of taxes as provided under the authority of the various Taxation Acts of the Province.

#### Corporation Income

Includes revenues from a tax on income of corporations as provided under *The Income Tax Act*.

412100 Corporation Income Tax

#### Individual Income

Includes revenues from a tax on income of individuals as provided under *The Income Tax Act*.

412200 Individual Income Tax

#### Provincial Sales

Includes revenue from various Tax Acts administered by the Revenue Division of the Ministry of Finance.

414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)

414601 Adult Incontinence Products  
 414602 Carbon Dioxide Exemption  
 414603 Direct Agent Tax Remission  
 414606 Mining Exploration and Geophysics  
 414607 Municipal Fire Truck Exemption  
 414608 Municipal Water Filter Exemption  
 414609 Permanently Mounted Equipment

498106 Accrued Revenue – Provincial Sales Tax (Not for Use at Year End)

#### Tobacco

414700 Tobacco Tax

498107 Accrued Revenue – Tobacco Tax (Not for Use at Year End)

#### Fuel

414800 Fuel Tax

498104 Accrued Revenue – Fuel Tax (Not for Use at Year End)

#### Property Taxes

417000 Property Tax

498111 Accrued Revenue – Property Tax (Not for Use at Year End)

#### Other Taxes

412300 Corporation Capital Tax

498101 Accrued Revenue – Corporation Capital Tax (Not for Use at Year End)

414300 Liquor Tax

|               |   |
|---------------|---|
| 414301        | Miscellaneous Remissions  |
| 498105        | Accrued Revenue – Liquor Tax (Not for Use at Year End)  |
| 415200        | Succession Duties – Interest  |
| <b>415400</b> | <b>Cannabis Tax</b>   |
| 415500        | Fire Prevention Tax   |
| 415600        | Mineral Rights Tax  |
| 498110        | Accrued Revenue – Mineral Rights Tax (Not for Use at Year End)  |
| 415700        | Insurance Premiums Tax  |
| 498108        | Accrued Revenue – Insurance Premiums Tax (Not for Use at Year End)  |
| 415800        | Motor Vehicle Insurance Premiums Tax  |
| 415900        | All Other Taxes   |
| 416200        | Pari-Mutuals Tax<br>Revenues from a tax on all wagers placed through pari-mutuals as provided under the authority of <i>The Horse Racing Regulation Act</i> . |

### **OTHER OWN-SOURCE REVENUE**

This main classification includes revenue from licences, permits and royalties as provided under the various statutes of the Province. Also included are rentals of government real estate or other property.

#### **Motor Vehicle Fees**

Revenues from licences, registrations and permits issued under the authority of *The Vehicle Administration Act*.

|        |  |
|--------|--|
| 422100 | Drivers' Licences, Registrations and Permits   |
| 498109 | Accrued Revenue – Drivers' Licences, Registrations and Permits (Not for Use at Year End) |
| 422900 | Other Revenue – Motor Vehicles   |

#### **Other Fees and Charges**

##### **Natural Resources**

Includes revenues from licences, permits, fees and royalties as provided under the authority of the various acts administering the natural resources of the Province. Excluded are Assaying Services which are classified in account 432700.

|        |   |
|--------|---|
| 423100 | Fisheries                                       |
| 423101 | Resident Angling                                |
| 423106 | Saskatchewan Resident Angling One and Three Day |
| 423107 | Non-Resident Angling One and Three Day          |
| 423108 | Non-Resident Angling                            |
| 423109 | Canadian Resident Angling Licence               |
| 423110 | Canadian Resident One and Three Day Angling     |
| 423120 | Commercial Net Fishing                          |

423121 Commercial Brine Shrimp  
 423122 Domestic Net Fishing  
 423123 Commercial Bait Fishing  
 423153 Fish Peddler Licence  
 423155 Fish Dressing/Processing  
 423195 Aquaculture Licence

423200 Game

423211 Saskatchewan Resident Game Bird  
 423212 Canadian Resident Game Bird  
 423213 Non-Resident Game Bird  
 423217 Wildlife Habitat Certificate  
 423218 Big Game Draw Allocation Fee  
 423221 Antelope – Big Game Draw  
 423222 Outfitter Allocation Licences  
 423223 Saskatchewan Resident Bear  
 423224 Canadian Resident Bear  
 423225 Non-Resident Bear  
 423228 Saskatchewan Resident Barren Ground Caribou  
 423230 Saskatchewan Resident First Deer  
 423232 Non-Trophy Mule Deer – Big Game Draw  
 423233 Canadian Resident First Deer  
 423235 Second Non-Trophy Mule Deer  
 423236 Non-Resident First Deer  
 423238 **Second Caribou and Wolf**  
 423239 Non-Trophy Whitetail Deer  
 423249 Mule Deer – Big Game Draw  
 423250 Saskatchewan Resident Elk  
 423255 Special Elk – Big Game Draw  
 423257 Mule Deer – Archery  
 423260 Saskatchewan Resident Moose Regular  
 423261 Non-Resident Guided Moose  
 423265 Special Moose – Big Game Draw  
 423266 Canadian Resident Guided Moose  
 423270 Saskatchewan Resident Youth Game  
 423271 Big Game Management Licence  
 423275 Taxidermy Licence  
 423294 Resident Dog Trainers  
 423295 Non-Resident Dog Trainers  
 423296 Special Mounting Permits

423300 Lands

423301 Administration/Application/Inspection Fees  
 423302 Sand and Gravel Royalties  
 423310 Residential Cabins – Outside Subdivision  
 423311 Recreational Cabins – Subdivided Lots  
 423312 Recreational Cabins – Outside Subdivision – Leases  
 423313 Institutional Camp Fees  
 423315 Commercial Land – Subdivided Lots  
 423316 Commercial Land – Outside Subdivision  
 423318 Miscellaneous Use Permit – Leases  
 423319 Agricultural – Annual Billings  
 423320 Oil and Gas – Leases  
 423321 Quarrying Surface – Other Than Sand and Gravel  
 423322 Oil and Gas – Easements – Annual

|        |  |
|--------|--|
| 423323 | Easements – Annual All Except Oil and Gas                                    |
| 423325 | Easements – One Time All Except Oil and Gas                                  |
| 423326 | Sand and Gravel – Surface Leases   |
| 423328 | Petroleum/Natural Gas – Exploration Permits                                  |
| 423333 | Miscellaneous Use – Permits  |
| 423334 | Agricultural – Permit  |
| 423341 | Recreational Cabins – Outside Subdivision – Permits                          |
| 423342 | Trappers Cabins  |
| 423343 | Boat Dock/House/Lift and Foreshore   |
| 423347 | Miscellaneous Use Work Authorizing Fees and Other Non-Accounts<br>Receivable |
| 423349 | Oil and Gas – Seismic Line   |
| 423350 | Quarrying Surface – Under 500 CU Yards                                       |
| 423351 | Temporary Work Camp Minimum Of   |
| 423352 | Wild Rice – Permit   |
| 423353 | Sand and Gravel – Exploration  |
| 423384 | Wild Rice – Licence  |
| 423400 | Forests  |
| 423402 | Mistik Management – Norsask Forest Products                                  |
| 423403 | Mistik Management – ML Mechanical Pulp                                       |
| 423404 | L and M Wood Products  |
| 423407 | Weyerhaeuser Pasquia Porcupine – HBAY OSB                                    |
| 423410 | Mee Toos Forest Products Ltd. (Amisk-akik)                                   |
| 423411 | Zelensky Brothers Saw Mill   |
| 423412 | Northwest Communities Wood Products  |
| 423420 | Vermette Wood Preservers   |
| 423421 | Lehner Wood Preservers   |
| 423422 | Edgewood   |
| 423424 | Aallcann Wood Suppliers Ltd.   |
| 423425 | Carrier Forest Products  |
| 423426 | Tolko Industries Ltd. - Meadow Lake OSB Division                             |
| 423460 | Forestry Dues and Permit Fees  |
| 423461 | Plant and Sawmill Licences/Scaling Fees                                      |
| 423462 | Park Vegetation Management Fees  |
| 423470 | Penalties  |
| 423500 | Universal Reforestation Fee  |
| 423700 | Parks  |
| 423711 | Cottage Lots – Northern Surveyed   |
| 423712 | Cottage Lots – Northern Unsurveyed   |
| 423713 | Commercial Operations in Park  |
| 423725 | Special Site Leases in Park  |
| 423746 | Timber/Firewood/Temporary Work Camp Permit                                   |
| 423751 | Park Entry – Annual  |
| 423752 | Camping – All Except Self Registration                                       |
| 423753 | Park Entry – Daily   |
| 423754 | Park Entry – Three Day   |
| 423755 | Park Entry – Weekly  |
| 423756 | Camping – Self Registration  |
| 423757 | Camping – Reservation, Cancellation and Change Fees                          |
| 423758 | Camping – Seasonal Fees  |
| 423766 | School Program Fees  |
| 423767 | Swim/Water Skills Lessons/Badges/Manuals                                     |

|        |  |
|--------|--|
| 423768 | Swimming Pool Fees                                 |
| 423770 | Marina – Boat Launching/Mooring                    |
| 423772 | Accommodation                                      |
| 423773 | Commercial Leases – Utilities                      |
| 423774 | Commercial Leases – Fees                           |
| 423775 | Cottage Leases/Fire Levy Fees                      |
| 423776 | Park Entry – Historic Parks                        |
| 423777 | Park Staff Housing                                 |
| 423781 | Coin Operated Machines                             |
| 423783 | Storage Compound                                   |
| 423795 | Park Entry – Park Specific                         |
| 423797 | Park Entry – Voluntary Admission Fees              |
| 423800 | Fur  |
| 423871 | Royalties On Wild Fur                              |
| 423875 | Saskatchewan Resident Fur Dealer                   |
| 423884 | North Fur Conservation Area Fur                    |
| 423886 | South Saskatchewan Fur                             |
| 423900 | All Other Revenue – Natural Resources              |
| 423902 | Duplicate Licences                                 |
| 423903 | Miscellaneous Licences/Permits – Natural Resources |
| 423983 | Outfitters Licences                                |

**Business Licences and Permits – Amusement**

Revenues derived from licences for operation in the amusement and recreational field.

|        |                  |
|--------|------------------|
| 424600 | Lottery Licences |
|--------|------------------|

**Business Licences and Permits – Trade**

Includes revenues from the issuance of licences and fees collected from corporations and vendors engaged in trade and commercial enterprises.

|        |   |
|--------|---|
| 425100 | Company Incorporation and Registration Fees       |
| 425103 | Unlicensed Insurance                              |
| 425200 | Vendors and Outlet Licences                       |
| 425201 | Oil Burner  |
| 425301 | Direct Seller Licences                            |
| 425302 | Fundraisers for Charitable Organizations Licences |
| 425400 | Animal Industry Licences – General                |
| 425401 | Game Farm Licences                                |
| 425402 | Fur Farm Licences                                 |
| 425403 | Poultry Licences                                  |
| 425701 | Insurance Company Licences                        |
| 425702 | Trust and Loan Licences                           |



|        |   |
|--------|---|
| 425800 | Pension Plan Registration and Annual Fees |
| 425801 | Pooled Registered Pension Plan Fees       |
| 425900 | Other Business Privilege – Trade          |
| 425901 | Auction Sales Company                     |
| 425902 | Business Name Registration                |
| 425903 | Collection Agents                         |
| 425905 | Motor Dealers                             |
| 425906 | Mortgage Brokers                          |
| 425907 | Credit Reporting                          |
| 425908 | Cemetery Company                          |
| 425910 | NH3 Anhydrous Ammonia                     |
| 425912 | Electrical Supply House                   |
| 425914 | Gas Supply House                          |
| 425916 | Gas Employer                              |
| 425918 | Electrical Employer                       |
| 425920 | Payday Loan Lender Licence                |

**Professional and Occupational Licences and Permits**

Includes revenue from licences and fees received from those engaged in professional or occupational categories, excluding those classified in Business Licences and Permits – Trade (425000 – 425999).

|        |  |
|--------|--|
| 426500 | Teachers Certificates                                |
| 426502 | Teacher Certifications                               |
| 426503 | Probationary Teacher Certificate                     |
| 426700 | Commissioner for Oaths and Notary Public Fees        |
| 426900 | Other Professional and Occupational Privileges       |
| 426904 | Employer Application for Registration of Apprentice  |
| 426905 | Application for Learners Certificate                 |
| 426906 | Application for Registering as a Tradesperson        |
| 426908 | Application for Replacement of Lost Apprentice Cards |
| 426910 | Special Permit for Intern Trade Agreement            |
| 426912 | Electrical Journeyman                                |
| 426914 | Electrical Restricted Journeyman                     |
| 426916 | Electrical Contractor                                |
| 426918 | Electrical Limited Contractor                        |
| 426920 | Gas General Contractor                               |
| 426922 | Gas Domestic Contractor                              |
| 426926 | Propane  |
| 426928 | Gas General Fitter                                   |
| 426930 | Gas Domestic Fitter                                  |

**Rentals**

Revenue from rentals of government owned property and buildings, and rentals for use of government owned equipment, etc. Excluded from this account are rentals and leases provided under the authority of the various acts and statutes administering the natural resources of the Province to be classified as Natural Resources (423000 – 423999).

|        |                               |
|--------|-------------------------------|
| 427100 | Property and Building Rentals |
| 427900 | Other Rentals and Leases      |

427910 Rent – House

**Miscellaneous Licences and Permits**

All other revenue from licences and permits not otherwise classified.

428200 Examination Fees

- 428201 General Education Diploma Exam Fees
- 428202 Application for Journeyman – Written Exam
- 428203 Application for Journeyman – Practical Exam
- 428204 Request for Review of Exam Results
- 428205 Application to Take Other Exams
- 428206 Late Fee for Written or Practical Exam Applications

428900 Other Miscellaneous Licences and Permits

428901 Building Official

**Agricultural Lands Revenue**

This classification includes revenue from agricultural land – land sales, leases, interest and miscellaneous revenue.

430000 Sale of Land

430200 Agricultural Lands – Lease Revenue

430500 Interest – Agricultural Lands – Long-term Receivables

**Sales**

This classification records gross revenue from sales.

431100 Real Property Sales

- 431103 Treaty Land Entitlement (5.08) – Oil
- 431104 Treaty Land Entitlement (5.08) – Gas
- 431105 Treaty Land Entitlement (5.08) – CCT
- 431107 Treaty Land Entitlement (5.08) – Lease Rentals
- 431170 Real Property Sales – Commercial
- 431171 Real Property Sales – Recreational

431400 Mineral and Forestry Products/Peat Moss

431500 Maps, Prints, Books and Publications

431587 Sales – Trapper Education Manual

431600 Miscellaneous Materials and Supplies

431900 Other Commodity Sales

- 431910 Sales – Hay
- 431911 Sales – Timber

432000 Sale of Previously Expensed Assets  
Includes net proceeds from the sale of assets that were expensed when they were purchased (not capitalized).

**Services**

Revenue resulting from the performance of a service by a ministry, commission or other agency of the government.

- 432100 Documentation, Searches and Legal Services
  - 432102 Application Fees – Part 10 *Bankruptcy and Insolvency Act*
  - 432103 Small Claims Fees
  - 432104 Local Registrar's Fees
  - 432105 Sheriff's Fees
  - 432106 Surrogate Court Fees
  - 432108 Farm Ownership Fee
  - 432109 Land Sales Fee
  - 432110 Notice Fee
  - 432111 Divorce Fees
  - 432112 Documentation Fees
  - 432113 Search Fees
  
- 432200 Management and Collection Services
  - 432201 Public Trustee Fees
  - 432203 Tax Enforcement – Provincial Mediation Board
  
- 432300 Blueprinting, Advertising, Addressing and List Services
  
- 432400 Diagnostic Laboratory Services
  
- 432500 Miscellaneous Medical and Institutional Services
  
- 432700 Research, Technical, Assaying and Testing Services
  
- 432900 Other Miscellaneous Services
  - 432901 High School Student Transcript
  - 432902 Teacher Evaluations
  - 432903 General Education Diploma Transcripts
  - 432904 Teacher Statements
  - 432906 Freedom of Information
  - 432908 Small Business Loans Association – Administration Fees
  - 432909 Request for Upgrading Evaluation
  - 432910 Grazing – Cattle
  - 432911 Grazing – Calves
  - 432912 Grazing – Horses
  - 432913 Grazing – Colts
  - 432914 Grazing – Ewes
  - 432915 Grazing – Lambs
  - 432916 Grazing – Under Delivery Charges
  - 432917 Grazing – Miscellaneous
  - 432930 Wintering Fees – Bulls
  - 432931 Wintering Fees – Cows
  - 432940 PRF – Cost Recovered – Taxes
  - 432941 PRF – Cost Recovered – Salt and Minerals
  - 432942 PRF – Cost Recovered – Vet Supplies
  - 432950 Air Ambulance – Out-of-Province and Third Party Insurers
  - 432960 Project Delivery Revenue  
Includes revenue received from third parties for delivery of projects.

433000 Highways Custom Work Surcharge Revenue

**Fees**

Includes registration fees and fees for current services not classified in Services (432000 – 432999).

- 433200 Other Inspection Fees
  - 433201 Film and Video
- 433300 Audit Fees
- 433500 Miscellaneous Agricultural Fees
- 433700 Other Registration Fees
  - 433701 Prospectus
  - 433702 Registrations
  - 433703 Exemptions
  - 433705 Annual Information Forms
  - 433706 Annual Financial Statements
  - 433709 Engineering and Technical Report
  - 433714 Administrative Penalties
  - 433715 Costs of Investigation
- 433900 All Other Service Fees
  - 433901 Amusement Ride Re-Inspection

**Perquisites**

Receipts representing deductions from salaries of employees of the government in settlement of sustenance, accommodation, provisions, supplies, personal mileage in government automobiles and services received from the government in addition to those ordinarily accruing to the credit of the employee.

- 434100 Miscellaneous Deductions – Staff Salaries
- 434200 Charges for Personal Mileage

**Fines, Forfeits and Penalties**

This main classification includes fines, costs, penalties and forfeits imposed by the courts and penalties for delinquent payment of taxes. Excluded are forfeitures of deposits which are classified in Other Confiscations and Forfeitures (482900).

- 441100 Fines and Costs – Judges
  - Fines, costs and penalties imposed by Judges or Justices of the Peace.
  - 441102 7% Municipal Holdback
  - 441103 Late Payment Charges – Fines
- 443100 Escheated Bail
  - Bail forfeited to the Crown.
- 444100 Other Fines, Costs, Penalties and Forfeits
  - 444101 Provincial Surcharge
  - 444102 Federal Surcharge
  - 444110 Penalties – Taxes

**Accrued Revenue – Other Fees and Charges**

498162 Accrued Revenue – Other Fees and Charges (Not for Use at Year End)

**Investment Income**

This main classification includes interest on bank deposits, advances, investments, taxes receivable and accounts receivable. Also included are revenues received on amortization of premiums on bonds sold and amortization of discount on securities purchased when this method of amortization is in practice.

**Interest**

All interest on bank deposits, advances, investments, taxes receivable and on other accounts receivable.

- 451100 Interest – Bank Deposits
- 451200 Interest – Crown Corporation Promissory Notes
- 451250 Interest – Government Service Organizations and Government Business Enterprises (Recycled)
- 451260 Commissions – Government Service Organizations and Government Business Enterprises (Recycled)
- 451300 Interest – Loans
  - 451301 Interest – Northern Development Fund Loans
  - 451303 Interest – Student Aid Loans
- 451400 Interest – Investments
- 451500 Interest – Accounts Receivable
  - 451510 Finance Charges – Accounts Receivable Module
- 451700 Earnings Retained in Sinking Funds
- 451800 Interest – Taxes
- 451900 All Other Interest Revenue

**Profit on Foreign Exchange**

- 454100 Profit on Foreign Exchange
  - 454110 Unearned Discounts

**Accrued Revenue – Investment Income**

498165 Accrued Revenue – Investment Income (Not for Use at Year End)

**Miscellaneous**

The "Miscellaneous" group includes all other recurring operational revenues not otherwise classified.

**Recoveries from Other Governments**

Receipts from other provinces, municipalities and other jurisdictions not elsewhere categorized. This includes payments under inter-provincial cost-shared arrangements and payments for work done for another jurisdiction by the Province, and provincial levies on municipalities.

- 469100 Other Governments – Provincial
  - 469101 Fire Suppression – Other
- 469200 Other Governments – Municipal
- 469300 Other Jurisdictions

**Confiscations and Forfeitures**

Includes revenue from confiscations and forfeitures, excluding those in the form of penalties for infractions of provincial laws, which are classified in Fines, Forfeits and Penalties.

- 482100 Election Deposits – Forfeiture
- 482200 Environmental Deposits
- 482900 Other Confiscations and Forfeitures

**Contributions by Employees and Others to Retirement and Insurance Plans**

Contributions by employees, teachers and members to Superannuation Plan, Savings Account and other employee benefit plans.

- 484100 Employee Contributions – Superannuation Plan

**Miscellaneous**

All other revenues not otherwise classified.

- 485000 Maintenance Order Revenues
- 485100 Casual Revenue
  - 485102 Recoveries of Fines Write Off
  - 485103 Outstanding Cheques Write Off
  - 485104 Restitution/Comp – MLA Fraud
  - 485105 Recoveries – Fuel
  - 485110 Cash Over/Short
  - 485111 Labour Response Tax Credit Program
  - 485112 Personal Phone Call Reimbursement
  - 485115 NSF Charges
  - 485160 Licence Revenue Account Clearing
  - 485170 Licence Revenue Impost FWD
  - 485175 Accounts Receivable Holding
  - 485181 Permit Revenue – Land Taxes FWD
  - 485195 Bad Debt Recovery
  - 485199 Realized Gain or Loss
- 485300 Dormant and Unclaimed Estate Money
- 485600 Proceeds Clearing
  - Proceeds from sale of capitalized assets. This account must be cleared to zero at year end.
- 485800 Gain on Disposal of Capital Assets

**Refund of Previous Years' Expenses**

Receipts representing repayment of expenses of previous years, except refunds received from other jurisdictions which are classified in Receipts from Other Governments.

- 486100 Repayments – Public Assistance, Pensions and Allowance Programs
- 486900 Cash Refunds of Previous Years' Expense  
Used to record refunds of previous years' expenses where cash has been received from a third party.
- 486905 Changes in Previous Years' Estimates  
Used to record refunds of previous years' expenses resulting from changes in account estimates and errors. This account should only be used to record changes in estimates and errors relating to amounts that were recorded as either accounts payable or accrued liabilities at year-end.
- 486910 Salary Overpayment Refunds – Previous Years' Expenses

**Accrued Revenue – Miscellaneous**

- 498160 Accrued Revenue – Miscellaneous (Not for Use at Year End)  
To ensure accurate forecasting and facilitate comparisons of budget to actual amounts, accrue only other own-source revenue in this account.

**Recovery of Amounts Previously Written-off**

Repayment of accounts or agreements receivable and miscellaneous loans and advances. Interest on above is excluded and is classified in Interest.

- 487100 Recovery of Loan Losses

**Transfers In**

Covers transfers from one account, appropriation or fund to another account, appropriation or fund.

- 488100 Transfers In

**Other**

- 489000 Revolving Fund – Commissary Repayment
- 489200 Collection Agency and Legal Fees Withheld
- 489500 Payroll Reimbursement – Reallocate
- 489600 Miscellaneous Revenue to be Allocated

**TRANSFERS FROM THE FEDERAL GOVERNMENT**

This main classification includes transfers from the Federal Government. Transfers include entitlements, grants and payments for shared cost arrangements.

**Equalization**

- 460100 Federal/Provincial Agreement – Equalization

**Canada Health Transfer**

- 460500 Canada Health Transfer

### Canada Social Transfer

460600 Canada Social Transfer

### Other Federal Transfers

460825 Softwood Lumber Agreement Transfer

460830 Home Care and Mental Health

### Federal-Provincial Cost Sharing Programs

All revenues received from Federal-Provincial Cost Sharing Programs are coded here. With the exception of the accounts listed below, revenue received from all federal-provincial cost sharing programs and other federal contributions are coded to this account. Ministries are required to set up a separate revenue account for each agreement that is long-term and/or the expected annual revenue is greater than \$500,000. Note: Where a ministry has coded a significant amount of revenue to account 461000 without using a separate revenue account to indicate the agreements it pertains to, the Internal Audit Branch at Finance may request a detailed breakdown of this revenue.

461000 Federal-Provincial Cost Sharing Programs

461001 Legal Aid Commission  
 461002 Aboriginal Courtworker Program  
 461003 Labour Market Development Agreement  
 461004 French Minority Education  
 461005 Canada Student Loans  
 461006 Older Worker Pilot Program  
 461008 French Second Language Instruction  
 461009 National Safety Code  
 461011 Airport Capital Assistance Program  
 461015 Office French Language Coordinator  
 461016 Joint Emergency Planning Program (JEPP)  
 461020 Exchange of Service – Inmates  
 461021 Disaster Financial Assistance  
 461030 Air Weapons Range Agreement  
 461050 Provincial-Territorial Base Funding – Building Canada Fund  
 461051 Infrastructure Stimulus Fund  
 461052 Gateways and Borders Program – Global Transportation Hub  
 461053 Building Canada Fund – Major Infrastructure Component  
 461054 Building Canada Fund – Provincial Territorial Infrastructure Component (PTIC)  
 461055 PPP Canada  
 461056 National Trade Corridors Fund  
 461070 Fire Suppression – Air Weapons Range  
 461080 Fire Suppression – Indian Reserves

462600 Vocational Rehabilitation of Disabled Persons

463000 Employability Assistance

463700 Young Offenders' Agreement

468500 Special Allowance – Children in Care

468600 AANDC (Aboriginal Affairs and Northern Development Canada)



**Accrued Revenue – Transfers from the Federal Government**

498180 Accrued Revenue – Transfers from the Federal Government (Not for Use at Year End)

**TRANSFERS FROM GOVERNMENT ENTITIES**

Includes revenue from profits of Crown Corporations and utilities. This group also includes contributions, refunds and proceeds from other funds.

**Crown Investment Corporation of Saskatchewan**

471000 Crown Investment Corporation of Saskatchewan

471001 Crown Investment Corporation of Saskatchewan – Special Dividend

**Liquor and Gaming Authority**

471100 Liquor and Gaming Authority

498141 Accrued Revenue – Transfers from Liquor and Gaming Authority (Not for Use at Year End)

**Other Enterprises and Funds**

471500 Profits Transferred – Revolving Funds  
This is used to record the operating surplus in excess of the maximum accumulated operating surplus that is paid to the General Revenue Fund.

471900 All Other Dividends – Finance

472900 Proceeds from Other Funds  
Revenues transferred from other enterprises or funds of the government representing refunds, shared costs and contributions. Does not include contributions from operating profits and revenue from trust funds, as they are coded to 485100 – Casual Revenue.

**Accrued Revenue – Transfers from other Government Entities**

498140 Accrued Revenue – Transfers from other Government Entities (Not for Use at Year End)

**NON-RENEWABLE RESOURCES**

This classification covers the collection of non-renewable resource revenue – taxes, royalties and fees levied under various acts concerning mineral resource revenue.

**Oil and Natural Gas**

491100 Oil Crown Royalty

491102 1/5 Trust Certificate Payments

491103 4% Trust Certificate Payments

491104 Petroleum Research Incentive Credits

491105 Provisional Royalty

491200 Oil Freehold Production Tax

491400 Annual PNG Lease Rentals

491402 Compensatory Royalty

|        |   |
|--------|---|
| 491403 | Other Oil and Gas Revenue                               |
| 491405 | Delinquent Well Data Penalties                          |
| 491407 | Net Royalty – Farmout                                   |
| 491500 | Enhanced Oil Recovery Crown Royalty                     |
| 491502 | Enhanced Oil Recovery Freehold Production Tax           |
| 491505 | EOR Interest  |
| 491506 | EOR Audit Penalty                                       |
| 491600 | Oil Well Revenue  |
| 491700 | Oil Interest  |
| 491800 | Oil Audit Penalty                                       |
| 492100 | Gas Crown Royalty                                       |
| 492200 | Gas Freehold Production Tax                             |
| 498121 | Accrued Revenue – Natural Gas (Not for Use at Year End) |
| 498122 | Accrued Revenue – Oil (Not for Use at Year End)         |

**Crown Land Sales**

|        |                               |
|--------|-------------------------------|
| 491300 | Bonus Bids (Crown Land Sales) |
|--------|-------------------------------|

**Potash**

|        |  |
|--------|--|
| 493100 | Potash Crown Royalty                               |
| 493101 | Potash Crown Royalty Interest                      |
| 493102 | Potash Crown Royalty Audit Penalty                 |
| 493200 | Other Potash Revenue                               |
| 493300 | Delayed Payment Charge – Potash                    |
| 493400 | Potash Base Payment                                |
| 493402 | Potash Base Payment Incentives                     |
| 493403 | Potash Base Payment Interest                       |
| 493404 | Potash Base Payment Audit Penalty                  |
| 493500 | Potash Profit Tax                                  |
| 493502 | Potash Profit Tax Incentives                       |
| 493503 | Potash Profit Tax Interest                         |
| 493504 | Potash Profit Tax Audit Penalty                    |
| 498123 | Accrued Revenue – Potash (Not for Use at Year End) |

**Resource Surcharge**

- 494000 Resource Surcharge
- 498128 Accrued Revenue – Resource Surcharge (Not for Use at Year End)

**Other Non-Renewable Resources**

**Uranium**

- 494100 Uranium Crown Royalty – Basic
- 494200 Uranium Crown Royalty – Profit
- 494300 Delayed Payment Charge – Uranium
- 494400 Uranium Interest
- 494500 Uranium Audit Penalty
- 498124 Accrued Revenue – Uranium (Not for Use at Year End)

**Sodium Sulphate**

- 495100 Sodium Sulphate Crown Royalty
- 495200 Other Sodium Sulphate Revenue
- 495300 Delayed Payment Charge – Sodium Sulphate
- 495400 Sodium Sulphate Interest
- 495500 Sodium Sulphate Audit Penalty
- 498125 Accrued Revenue – Sodium Sulphate (Not for Use at Year End)

**Coal**

- 496100 Coal Crown Royalty
- 496200 Other Coal Revenue
- 496300 Coal Freehold Tax
- 496400 Delayed Payment Charge – Coal
- 496500 Coal Interest
- 496600 Coal Audit Penalty
- 498126 Accrued Revenue – Coal (Not for Use at Year End)

**Other**

- 497100 Quarrying Crown Royalty

|        |                                |
|--------|--------------------------------|
| 497200 | Salt Crown Royalty             |
| 497300 | Salt Production Tax            |
| 497400 | Metallic Crown Royalty         |
| 497500 | Other Metallic Revenue         |
| 497600 | Delayed Payment Charge – Other |
| 497700 | Royalties – Seismic Activity   |
| 497800 | Royalties – Easements          |
| 497900 | Royalties – Sand and Gravel    |

**Accrued Revenue – Non-Renewable Resources**

|        |   |
|--------|---|
| 498120 | Accrued Revenue – Non-Renewable Resources (Not for Use at Year End) |
|--------|---|

**REVOLVING FUND – DEPOSITS**

|        |                           |
|--------|---------------------------|
| 489900 | Revolving Fund – Deposits |
|--------|---------------------------|

**COMMERCIAL REVENUE**

This main classification includes revenue from a commercial-type activity that has been approved for net budgeting under section 13.1 of *The Financial Administration Act, 1993 (Act)*. Under section 13.1 of the Act, the Lieutenant Governor in Council may authorize the payment of costs directly related to the provisions or use of property, goods or services (e.g., commercial-type activities), without further appropriation of the Legislative Assembly, up to actual revenue generated or a portion of those revenues as set by Treasury Board.

**Accounts in the range of 900100 – 900999 can only be used by Central Services, with the exception of account 900800 – Casual Revenue, which can also be used by Government Relations.**

**Rental and Lease Revenue**

|        |                          |
|--------|--------------------------|
| 900100 | Rental and Lease Revenue |
|--------|--------------------------|

**Property and Building Rentals**

|        |                                  |
|--------|----------------------------------|
| 900150 | Property and Building Rentals    |
| 900151 | Base Rent                        |
| 900152 | Inventory Base Rent              |
| 900153 | Planning Base Rent               |
| 900154 | Technical Support Base Rent      |
| 900155 | Realty Base Rent                 |
| 900156 | Project Delivery Base Rent       |
| 900157 | Major Maintenance Base Rent      |
| 900158 | Life Cycle Maintenance Base Rent |
| 900159 | Amortization Base Rent           |
| 900160 | Vacancy Allowance Base Rent      |

**Reimbursement – Operating Expense**

900200 Reimbursement – Operating Expenses  
This account and the following range of accounts are used only when an operating expense blanket reimbursement is required due to a blanket refund to vote.

- 900201 Reimbursement – Security
- 900202 Reimbursement – Repairs and Maintenance
- 900203 Reimbursement – Roads and Grounds
- 900204 Reimbursement – Cleaning
- 900205 Reimbursement – Heating
- 900206 Reimbursement – Gas Heat
- 900207 Reimbursement – Propane Heat
- 900208 Reimbursement – Fuel Oil Heat
- 900209 Reimbursement – Steam Heat
- 900210 Reimbursement – Electrical
- 900211 Reimbursement – Sewer and Water
- 900212 Reimbursement – Fixed Expenses
- 900213 Reimbursement – Insurance
- 900214 Reimbursement – Real Estate Taxes
- 900215 Reimbursement – GST
- 900216 Reimbursement – Administration

**Other Accommodation Revenue**

- 900250 Other Accommodation Revenue
  - 900251 Parking Revenue
  - 900252 Tenant Services Revenue
  - 900253 Central Services Revenue
  - 900255 Project Delivery Revenue
  - 900256 Furniture Revenue
  - 900258 Tenant Improvement Revenue
  - 900259 Security Revenue

**Air Services Revenue**

- 900300 Air Services Revenue
  - 900301 Air Standby Revenue
  - 900302 Air Charter Revenue
  - 900303 Air Per Mile Revenue

**Goods and Services Revenue**

- 900400 Goods and Services Revenue

**Casual Revenue**

- 900800 Casual Revenue  
Miscellaneous invoicing not considered a part of everyday operations.

**External Recovery – Revenue**

- 900998 External Recovery – Revenue  
Used by Central Services to allocate revenue between external and internal recoveries.

**Internal Recovery – Revenue**

900999 Internal Recovery – Revenue  
Used by Central Services to record the transfer of internal recoveries that were originally recorded as external revenue.

**Accounts in the range of 901100 – 901199 can only be used by Highways and Infrastructure.**

**Highways Custom Work**

901101 Authorized Custom Work Sales  
901102 Urban Maintenance Sales  
901103 Rural Municipality Bridge Sales  
901104 Miscellaneous Custom Work Sales

## **EXPENSES**

### **SALARIES AND BENEFITS**

#### **Elected Representatives and Ministers of the Crown**

These accounts identify payments to the Members of the Legislative Assembly for annual and sessional allowances and additional duties.

- 510000 Cabinet and Opposition Leader Allowances  
Includes Leader of the Third Party, Cabinet Ministers' Salaries, Leader of the Opposition, Premier's Salary and Legislative Secretaries' Salaries.
- 510100 Members' Annual Indemnity
- 510200 Additional Duties Allowance  
Includes Speaker of the House, Deputy Speaker, Opposition House Leader, Whips', Deputy Whips', Deputy Chairman of Committees and Chairman of Standing Committees.
- 510900 Per Diems  
Includes Members' Sessional per diem, Speaker and Members of Legislative Committees, and per diem Caucus Expense.

#### **Permanent Positions**

These accounts identify salary and wage payments (except for overtime) for permanent employees of the Government, or the Legislative Assembly.

- 513000 Out-of-Scope Permanent  
This includes Branch Heads – Tied and Out-of-Scope Non-Tied.
- 513100 In-Scope Permanent  
This account is for In-Scope Permanent only; excludes Labour Service, Temporary, Casual and Part-Time.
- 513200 Heads of Ministries and Agencies  
Includes Deputy Ministers, Chief Executive Officers and other permanent heads.
- 513300 Provincial Court Judges  
Includes the salaries of the Chief Judge and the Provincial Court Judges.
- 513500 Positions Encumbered by Non-Permanent Staff

#### **Non-Permanent, Permanent Part-Time, Labour Service Positions and Other Personal Service Contracts**

These accounts identify salary and wage payments (except for overtime) for temporary employees of the Government and Legislative Assembly as well as payments to employees who are appointed to positions classified as labour service, permanent part-time, part-time, term or casual in accordance with the terms of *The Public Service Act* or other legislative authority.

- 514000 Casual/Term  
Includes payments to employees hired as SGEU term and includes Out-of-Scope and CUPE employees engaged to work not more than 26 working days in any period of two months.
- 514100 Temporary Salaries  
Includes In-Scope and Out-of-Scope salaries paid to temporary employees.

- 514200 Labour Service  
Includes payments to employees hired under part 6 of SGEU Collective Bargaining Agreement.
- 514300 Part-Time/Permanent Part-Time  
Includes payments to employees hired as permanent part-time and includes those hired as part-time.
- 514400 Student Employee Programs
- 514500 Personal Service Contracts  
These are contracts where an employer-employee relationship is created. This includes payments to persons on personal services contracts where employer CPP and EI are withheld at source.
- 514700 Ministerial Assistant's Salary
- 514800 Seconded Services (With Employee Number)  
Must be used for payments where an employee is seconded to another ministry or agency. The ministry that receives the services codes the salary expense to this account.
- 514850 Seconded Services (With No Employee Number)
- 515700 Allocation of Labour Costs (Highways and Infrastructure Use Only)  
This account is to accommodate the allocation of salary costs among four subprograms.
- 515800 Allocation of Mechanic Labour Costs (Highways and Infrastructure Use Only)  
This account is to accommodate the allocation of Mechanic labour costs.

**Premium Pay and Differential**

These accounts identify payments that the Government is required to pay as stated in the SGEU and CUPE collective bargaining agreements.

- 516000 Overtime
- 516100 Change in Year-End Accrued Supplementary Payroll
- 516200 Temporary Assignment of Higher Duties
- 516300 Shift Differential
- 516400 Camp Differential
- 516500 Winter Differential
- 516600 Height Differential  
Includes Flying Pay, Pilot, High Scaffold and High Tower Differential.
- 516800 Other Differentials, Endorsements and Premiums
- 516900 Standby Fees



**Severance**

- 517100 Severance Pay  
Includes payments negotiated or required by contract upon termination of an employee. This includes court judgements and retirement gratuities.
- 517300 Non-Taxable Career Assistance – Out-of-Scope  
This account is for expenses directly related to career assistance options for out-of-scope employees.
- 517400 Non-Taxable Career Assistance – In-Scope  
This account is for expenses directly related to career assistance for in-scope employees whose jobs have been abolished. (Note: Enhanced Severance is taxable and is coded to 517100.)
- 517500 Retirement Vacation Entitlement  
This account is for expenses related to vacation leave payout to retiring employees who have worked 35 years or reached the age of 65.

**Perquisites, Allowances and Other Compensation**

- 518000 Educational Leave Allowance  
Includes payments where an employee is granted education leave.
- 518100 Apprenticeship Top-up
- 518200 Maternity and Adoption Leave Top-up
- 518300 Northern District Allowance  
Includes payments to employees stationed in various northern regions.
- 518400 Northern Project Allowance  
Includes additional payments for working in a northern administration district in a camp setting.
- 518600 Vacation Leave Payouts  
Includes payouts of accrued Vacation Leave and Scheduled Days Off.
- 518650 Vacation Leave Payouts (With No Employee Number)  
Only used in reorganizations where functions are transferred from a ministry to another Crown agency or when an employee requests to transfer their vacation/SDO entitlements to the new Crown agency they moved to.
- 518700 Winter Maintenance Allowance
- 518800 Sleep Over Allowance
- 518900 Tool Allowance
- 519000 Staff Housing Subsidy
- 519100 Allowance for Special Services
- 519200 Northern Employment Medical/Dental Travel Expenses  
Includes employee travel expenses (air or mileage) incurred when travelling to a centre to receive dental or medical service. Refer to the Human Resources Manual Section PS 707-2 for eligibility information.

- 519300 Car Allowances
- 519400 Honorariums and Retainers
- 519600 Flexible Benefit Payments
- 519700 Salary Payments Processed through the Accounts Payable Module  
Salary expenses are paid from this natural account using a standard invoice only when an employee cannot be set up on MIDAS HR/Payroll in time to process the payment. The amounts must be cleared to zero as soon as possible through a refund to vote in the same fiscal year from HR/Payroll when the salary is processed.
- 519750 Contingent Liability Payouts – Salaries and Benefits  
This account is used to record cash payments of contingent liabilities, including amounts previously recorded as contingent liabilities payable. This account allows the recoding (through MIDAS AP) of compensation payments to employees/former employees for contingent liability payouts including payments for severance, grievance and other employment related claims.
- 519800 Change in Year-End Severance Liability and Other Benefits  
This account is to record a change in an entity's liability for severance pay. Organizations may use this account at any time, however in most cases it will be used only at year end. Note that severance payments should continue to be charged to account 517100.
- 519900 Change in Year-End Accrued Employee Leave Entitlements  
This account is to record a change in an entity's accrued employee leave entitlement. Organizations may use this account at any time, however in most cases it will be used only at year end. Note that payments for accumulated vacation time should continue to be charged to the regular Salaries and Benefits accounts (510000 – 515999).
- 519920 Change in Year-End Accrued Employee Sick Leave  
This account is to record a change in an entity's accrued employee sick leave. Organizations may use this account at any time, however in most cases it will be used only at year end. Note that payments for employee sick leave should continue to be charged to the regular Salaries and Benefits accounts (510000 – 515999).

**Change in Contingent Liability – Salaries and Benefits**

- 519895 Change in Contingent Liability – Salaries and Benefits  
Includes all amounts needed to adjust contingent liabilities payable (account 255600) to the correct year-end balance. All amounts recorded to this account should be for compensation claims relating to salaries and benefits.

**Pension and Benefits**

- 578200 Pension and Benefits  
Includes payments for benefits costs, including CPP, EI, workers' compensation, group life and disability, employer's pension contribution, dental plan payments and superannuation payments.
- 578210 Judges' Disability Allowance  
This account is used to record payment of a disability allowance to a judge through HRPAY only.

**Commercial Expenses – Salaries and Benefits**

- 587991 Commercial Expenses – Salaries and Benefits  
This account is used to record the portion of Central Services' total salaries and benefits expenses that represent commercial expenses.

**Reimbursement – Salaries and Benefits**

- 519882 Reimbursement – Salaries and Benefits  
This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the Financial Administration Manual, Appendix H, Section 10.03 for further details on the use of this account.
- 519887 Salary Overpayment Reimbursements
- 519888 Union Leave Reimbursement

**Salaries and Benefits Payable – Year End**

- 519891 Salaries and Benefits Payable – Year End

**Accrued Expenses – Salaries and Benefits**

- 587510 Accrued Expenses – Salaries and Benefits (Not for Use at Year End)

**CONTRACT SERVICES**

**Professional and Technical Services**

- 521100 Specialized, Technical and Management Consulting  
Includes specialized and unique ministry requirements (e.g., environmental assessments, actuarial studies) and management consultant services (e.g., policy studies, program evaluation, market analysis and organizational improvements).
- 521300 Fees Paid for Professional Services  
Includes policing and other protective services, veterinarian's fees and expenses, appraiser's, architect's and engineer's fees, examiners fees and expenses, laboratory fees, collection services, religious fees and technical services and fees for inspection, registration, searches and copyrights.
- 521301 Expert Witnesses
- 521302 Physicians and Surgeons (Expert Witnesses)
- 521303 Fee Bailiffs – Wages
- 521304 Fee Bailiffs – Travel Costs
- 521305 Juror Fees
- 521306 Witness Fees
- 521308 Legal Fees – Miscellaneous
- 521312 Transcript Fees
- 521313 Custody Access Reports
- 521314 Interpreters Fees
- 521315 Supervised Access Program
- 521317 Miscellaneous Contracts – Meals
- 521318 Miscellaneous Contracts – Accommodation
- 521320 Miscellaneous Contracts – Kilometres
- 521321 Transportation – Ambulance
- 521322 Transportation – Funeral Homes

521323 Employee and Family Assistance Costs  
521324 Criminal Record Checks  
521340 Laboratory Fees  
521350 Fees (Inspection, Registration, Searches, Copyright Fees, etc.)  
521351 Inter-Library Loans  
521360 Policing, Protection and Emergency Fire Services  
521361 Commissionaire Services  
521370 Miscellaneous Professional Services, Religious Fees and Technical Services  
521372 Photographer's Services  
521373 Sign Writing Services  
521380 Veterinarian Services  
521390 Disaster Related Contract Expenses

521800 Legal Services  
Payments to lawyers for legal services. Excludes witness fees and other costs incidental to operation of justice system.

521801 Legal Expenses – Travel

### **Contaminated Sites Remediation**

521700 Contaminated Sites Remediation

521710 Change in Year-End Contaminated Site Liability – Lorado

### **Change in Year-End Contaminated Sites Liabilities**

588960 Change in Year-End Contaminated Sites Liabilities

### **Change in Contingent Liability – Goods & Services**

521010 Change in Contingent Liability – Goods & Services  
Includes all amounts needed to adjust contingent liabilities payable (account 255600) to the correct year-end balance. All amounts recorded to this account should be claims and other contingencies that, when paid, will be charged to goods & services, including contractual services.

### **Compensation Claims for Loss**

521030 Compensation Claims for Loss  
Includes payments made for damages caused by government negligence and may include compensation payments for property damage and personal injury claims.

### **System Consulting**

521900 System Consulting  
Includes planning and feasibility studies; application system acquisition; design; development and implementation services which includes project management, requirements definition, conceptual design, proposal evaluation, agreement negotiation and quality assurance services. Includes enhancements to existing application software or off the shelf software. Includes other related costs such as travel costs for consultants.

**Other Contractual Services**

These accounts capture all payments for expenses not specifically classified under any contractual services accounts. Account 529000 must not be used where a more appropriate account already exists.

- 529000      General Contractual Services  
Includes any contractual services where a specifically identified account does not apply.  
Excludes advertising and communication expenses.
  - 529002      French Language Training
  - 529003      Artwork Rentals
  - 529004      Courtworker Wages
  - 529005      Courtworker Benefits
  - 529006      Courtworker Expenses – Travel
  - 529007      Courtworker Expenses – Telephone
  - 529008      Courtworker Expenses – Office Supplies
  - 529009      Courtworker Administrative Support
  - 529010      Courtworker Other
  - 529013      Adult Community Service Order Regular
  - 529014      Young Offenders' Community Service Order Regular
  - 529017      Trash Removal
  - 529018      Snow Removal Contracts
  - 529019      Security Guard Contracts
  - 529020      Security Monitoring Contracts
  - 529025      Web Site Service Fees
  
- 529100      Linen, Laundry and Dry Cleaning Services
  
- 529200      Professional Development  
This includes the costs of attending conferences, conventions, seminars, luncheons and other professional development. Also included are contracts with provincial training institutions to purchase training programs. The services provided by the training institutions include: instructor salaries, rent of facilities, materials, supplies, equipment rented, related institutional administrative expenses and program support.
  
- 529201      Tuition and Book Reimbursement  
This includes the cost of reimbursing employees for tuition and books.
  
- 529600      Non-Taxable Association and Professional Membership Dues  
Includes payments for annual dues, memberships, fees for professional organizations, where an employee or an agency is required or permitted to enrol.

**Reimbursement – Contract Services**

- 521884      Reimbursement – Contract Services  
This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the Financial Administration Manual, Appendix H, Section 10.03 for further details on the use of this account.

**Contract Services Payable – Year End**

- 521894      Contract Services Payable – Year End

**COMMUNICATIONS**

**Communications (Advertising) and Printing Related Expenses**

This category covers all communications planning, development, evaluation, advertising and printing related costs.

530000      Communications Development Costs  
Includes the costs of creative (including writing), production time, and artwork used in association with the development of a communications program.

530001      Production Time  
530002      Artwork

530100      Communications Production  
Includes materials and other costs related to the development of a media advertising program. This includes the production of videos.

**Communications Contractual Services** refers to contract services for 530200, 530300 and 530400.

530200      Strategic Communications Planning/Issues

530300      Primary Research/Focus Group

530301      Polling

530400      Media Monitoring/Clipping Services

530500      Media Placement  
Includes the purchase of time or space from all forms of advertising media such as print, radio, tv, bus boards and billboards, relating to a communications program.

530501      Media Placement – Print  
530502      Media Placement – Radio  
530503      Media Placement – TV  
530504      Media Placement – Bus Boards  
530505      Media Placement – Bill Boards

530600      Placement – Tender Ads  
Includes the placement of legal/tender/notice ads including notices in the Saskatchewan Gazette and Yellow and Blue Pages.

530601      Blue Pages Advertising  
530602      Notices  
530603      Tender Ads

530700      Career Placement  
Includes media placement of recruitment advertising.

530800      Publications  
Includes the printing of brochures, posters, pamphlets and other forms of publications when used as part of a communications program or when used in a promotional sense.

530900      Promotional Items  
Includes items purchased that are used in a promotional way.

531000      Audio/Visual Supplies and Processing  
This does not include equipment purchases – code them to 565200.

- 531100 Exhibits and Displays  
Includes hardware and software and materials for acquisition of completed displays.
- 531200 Events  
Includes all costs of staging events, sponsorships, openings and sod turnings.
- 531300 Miscellaneous Communications Contractual Services
- 531800 Duplication Services  
Includes "out-of-office" charges for duplicating/photocopying. Photocopies under a lease or rental contract should be coded to account 522100. If photocopiers are owned, general photocopying supplies such as paper and toner should be coded to account 550000.
- 531900 Printing Publishing Expenses  
Includes printing of annual reports, technical publications, circulars, and pamphlets not considered promotional, including reprints of the same. Bound printed forms not considered promotional should be coded to account 550100.
- 532000 Broadcasting Services  
Includes non-advertising use of broadcasting media (e.g., Legislative Assembly proceedings).

**Reimbursement – Communications**

- 532885 Reimbursement – Communications  
This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the Financial Administration Manual, Appendix H, Section 10.03 for further details on the use of this account.

**Communications Expenses Payable – Year End**

- 532895 Communications Expenses Payable – Year End

**SUPPLIES AND SERVICES**

**Medical and Medically Related Services**

- 520000 Medical and Related Services  
This includes payments to physicians, dentists, opticians, nurses, and coroners for services rendered to the Province, not as provincial employees. This account is used for medically related services that are provided directly to the Government or provided in Government-run facilities and institutions.
  - 520001 Psychiatric Assessments
  - 520002 Fetal Alcohol Syndrome Assessments
  - 520003 Dangerous Offender/Long-term Offender Assessments
  - 520004 Psychiatric Services
  - 520005 Psychological Services
  - 520006 Employee Influenza Vaccinations
  - 520020 Dental Services
  - 520030 Optical Services
  - 520080 Coroner's Fees and Expenses
  - 520081 Coroner's Fees – Miscellaneous Expenses

**Rents, Insurance, Utilities, Taxes and Licences**

These accounts include payments for the rent of land, buildings and other space, office equipment and aircraft. Insurance premiums and utility charges are also included within this group of accounts.

- 522000 Rent of Ground, Buildings and Other Space
  - 522019 Building and Site Lease Costs  
Includes the monthly rent of buildings and space paid by Central Services to lessors.
  - 522020 Tenant Improvements Lease  
Includes payments made to landlords for landlord-financed tenant improvements.
- 522100 Rent of Office Equipment  
Includes payments to rent fax machines and other office equipment. Excludes rent of computers and equipment purchased under a capital lease arrangement.
  - 522101 Audio Visual Equipment
- 522200 Rent of Photocopiers  
This account is used only if the ministry wishes to know this expense. Otherwise, include rent of photocopier in account 522100. Costs for paper and toner for the photocopier are coded to 550000 Stationary and Office Supplies. This excludes photocopiers purchased under a capital lease arrangement.
  - 522201 Per Impression Duplicating
  - 522202 Lease Cost of Duplicators
- 522300 Rent of Other Equipment and Material  
Includes livestock rental and rent of motor equipment.
  - 522301 Truck Rental
  - 522302 Horse Rental
- 522400 Rent of Aircraft  
Includes chartered aircraft charges. Does not include Executive Air stand-by charges; see account 542010.
  - 522401 Long-term Fixed Wing Costs
  - 522410 Helicopter
  - 522411 Long-term Helicopter Costs
- 522500 Insurance Premiums  
Includes payments for insurance of any kind. Insurance payments must be specifically approved by T.B.O. and only where permitted under FAM guidelines.
- 522600 Utilities – Water and Sewer
  - 522601 Utilities – Water
  - 522602 Utilities – Sewer
- 522700 Utilities – Electricity and Natural Gas
  - 522701 Electricity



|        |   |
|--------|---|
| 522702 | Energy Performance Contract Electrical<br>Includes Energy Performance electrical savings.   |
| 522704 | Gas   |
| 522705 | Propane   |
| 522706 | Fuel Oil  |
| 522707 | Steam   |
| 522900 | Provincial Sales Tax  |
| 523000 | Other Taxes and Licences<br>Includes payments for special taxes or licence fees incurred in the course of government business. Excludes PST and GST payments. |

**Repairs and Maintenance**

These accounts cover payments for repairs and maintenance to provincial property under a contractual agreement. Costs for materials and parts are considered to be part of the total cost of repair. Labour by employees should be charged to the proper classification of "Salaries and Benefits".

|        |  |
|--------|--|
| 524000 | Repairs<br>Includes repairs to buildings and structures, non-passenger vehicles, miscellaneous machinery, equipment and furnishings, office equipment and office furniture, and passenger vehicles (not paid by CVA). If repairs are made in the usual course of operations by provincial employees, materials used in such repairs should be charged to 555000. |
| 524010 | Repairs – Buildings and Structures   |
| 524011 | Minor Maintenance<br>Includes costs for repairs and minor renovations such as changing locks, painting, and moving doors.  |
| 524012 | Preventative Maintenance<br>Includes costs for preventative maintenance to building equipment, components and systems.   |
| 524020 | Repairs – Non-Passenger Vehicles   |
| 524030 | Repairs – Passenger Vehicles   |
| 524040 | Repairs – Miscellaneous Machinery and Equipment  |
| 524050 | Repairs – Office Equipment and Furniture   |
| 524060 | Aircraft Materials and Repairs   |
| 524061 | Aircraft Contract Repairs  |
| 524062 | Aircraft Commissary  |
| 524300 | Environmental Cleanup  |
| 524600 | Maintenance Contracts<br>Includes roads, bridges, ferries, agreements with other jurisdictions, buildings and grounds, and office and other equipment – excluding computers and word processors.   |
| 524610 | Elevator/Escalator Contracts   |
| 524611 | Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract   |
| 524613 | Electrical Repair and Maintenance Contracts  |
| 524614 | Structural/Roof Repair and Maintenance Contracts   |
| 524615 | Plumbing/Repair and Maintenance Contracts  |
| 524616 | Fire and Life Safety Repair and Maintenance Contracts  |
| 524617 | Job Requisitions and ASAA's  |
| 524800 | Allocation of Equipment Maintenance Costs (Highways and Infrastructure Use Only)<br>This account is used to accommodate allocation of equipment maintenance costs.   |

**Postage and Freight Related and Tele-Communications Expenses**

- 525000 Postal, Courier, Freight and Related
  - 525002 Postage and Post Office Box Rents
- 525300 Communication Expenses – Elected Representatives
- 525400 Telephone
  - 525410 Telephone Costs and Related  
Includes regular billing, fax charges (except rental) and other phone charges.
  - 525420 Telephone Long Distance Charges  
This includes "WATS" and "Tie Line" charges.
  - 525430 Cell Phones
  - 525431 Fleet Net

**Electoral Expenses**

These accounts identify expenses under *The Election Act* and Expense of Referendums.

- 526100 Returning Officer
- 526150 Returning Officer Admin Staff
- 526200 Election Clerk
- 526300 Registration Agents
- 526500 Air Service
- 526600 Messenger
  - 526601 Deputy Returning Officer
  - 526602 Poll Clerk
  - 526603 Security Officer
  - 526604 Other Poll Officials and Stand-by
  - 526605 Supervisory Deputy Returning Officer
  - 526606 Poll Rental Costs
- 526700 Reimbursement – Candidates’ Election Expenses
- 526800 Reimbursement – Election Auditors’ Fees
- 526900 Reimbursement – Registered Political Parties

**Information Technology (IT) Related Expenses**

This classification identifies all information technology related expenses except for hardware and off the shelf software which are identified in the 560000’s. The category covers expenses for planning, development, installation, operation, and maintenance of computer systems.

- 527300 Service Bureau Costs  
Includes computer shared services including processing time, storage costs, PROFS (E-Mail), etc.
- 527400 Facilities Management  
Includes contracted management, operation and support of owned or leased equipment.

- 527500     Equipment/Lease Rentals  
Includes leasing of equipment, including maintenance and repair if part of lease agreement. This excludes lease payments for computer equipment purchased under a capital lease arrangement.
- 527600     Telecommunications  
Includes communication line charges.
- 527700     Equipment Maintenance  
Includes maintenance and repair of equipment.
- 527800     Miscellaneous Supplies  
Includes purchases of miscellaneous supplies (e.g., ribbons, cartridges, diskettes, etc.).
- 527900     IT Training  
Includes IT training courses and materials.
- 528000     Support Services  
Includes maintenance and operation of application software and off the shelf software as well as data entry.
- 528100     Information Services Subscriptions  
Includes subscriptions to on-line information services (e.g., Grassroots, InfoGlobe, Utlas, etc.).
- 528500     Web Site Development and Maintenance Costs  
Includes the costs of consulting, design, content development, programming and production associated with the creation of new web pages and hosting, evaluating, updating and maintaining existing web pages.  
*Subject to the Communications Procurement Policy and must be procured through Communications Coordination, Executive Council. Invoices submitted for payment must be accompanied by a Memo of Authorization from Communications Coordination.*

**Relocation Expenses**

- 542600     Relocation – New Employees
- 542700     Relocation – In-Service Employees

**Provisions and Business Expenses**

This category includes expenses for business expenses, for the purchase of food and beverages for banquets, and for employee recognition programs.

- 543000     Employee Business Expenses  
Includes business expenses for employees other than the Deputy Minister/Ministry Head.
- 543002     Ministry Refreshments  
This is for the purchase of coffee, tea, soft drinks, juices and similar items, but not nutritional items. Nutritional items are to be coded to account 543500. It does not include deputy ministers.
- 543100     Cabinet Ministers and Legislative Secretaries – Business Expenses
- 543101     Ministers' Refreshments  
Refreshments coded to this account include coffee, tea, soft drinks, juices and nutritional items.

- 543200 Deputy Minister/Ministry Head Business Expenses  
Includes business expenses of the Deputy Minister/Ministry Head other than refreshments.
- 543201 Deputy Minister/Ministry Head Business Expenses – Refreshments  
Refreshments for Members of Legislative Assembly are also coded to this natural account. Nutritional items are to be coded to account 543500.
- 543300 Banquet Costs
- 543400 Employee Recognition Expenses
- 543500 Nutritional Items  
This is for the purchase of nutritional items for ministry-hosted conferences for employees; for interministerial and intraministerial training; for ministry meetings and for Deputy Ministers.

**Materials and Supplies**

- 550000 Stationery and Office Supplies  
Includes any purchase of general office stationery and computer paper.
- 550100 Printed Forms  
Printed forms include the production cost of producing general forms for stockroom use. (S-4's, vouchers, cheques, etc.)
- 550101 Court Forms
- 550102 Letterhead, Envelopes, Business Cards, etc.
- 550200 Books, Magazines and Reference Materials  
Includes purchases of educational and scientific materials and supplies, magazines and newspapers, commercial books and technical reference books and reference materials, and commercial reference services.
- 550230 Magazines and Newspapers
- 550231 Library Science Subscriptions
- 550234 Subscriptions
- 550240 Audio and/or Visual Information Material
- 550250 Library Books
- 550252 Library Science Firm Orders
- 551000 Medical and Laboratory Supplies  
Includes expenses for medicines, drugs, chemicals, small instruments and medical and technical supplies used in connection with medical, biological, dental and veterinary purposes.
- 551010 Drugs and Medicine
- 551020 Hospital/Health Clinic/Surgical Supplies
- 551030 Laboratory Supplies
- 551040 Dental Supplies
- 551050 Other Medical Supplies
- 551060 Veterinary Supplies
- 552000 Fuels and Lubricants  
Includes purchases of fuel for the purpose of providing stationary power, heat and light; excludes the costs of electricity and utilities that are coded to account 522700.

- 553000 Vehicle and Operating Expenses  
Includes the cost of products used in the operation of government vehicles and equipment such as fuel and oil. Maintenance costs are charged to 524000 or the appropriate detail account.
- 553001 Aviation Gasoline  
553002 Jet Fuel  
553003 Lease Costs  
Includes the cost associated with leasing CVA vehicles, Air Services aircraft or equipment rental.
- 554000 Construction and Material Costs  
This account is for the cost of all materials and hardware used in the repair or maintenance of buildings, highways, bridges, or other improvements. This account is intended to be for operational material costs which are of a non-contractual nature. Refer to the 567000's for items which are regarded as fixed assets.
- 554001 Structural/Roof Supplies, Materials and Miscellaneous  
Includes supplies and materials for structural and roof repairs such as gyproc, panelling, lumber, nails, shingles, and asphaltting.  
554002 Plumbing Supplies, Materials and Miscellaneous  
Includes supplies and materials for minor plumbing repairs and projects such as sinks, taps, pipes and fittings.  
554010 Allocation of Material Costs (Highways and Infrastructure and Central Services Use Only)  
Used to allocate materials within a ministry.  
554020 Allocation of Inventory (Highways and Infrastructure Use Only)  
Used to allocate inventory within a ministry.  
554100 Highways and Infrastructure Inventory Purchases
- 555000 Other Materials and Supplies  
Includes forage and supplies for animals, fowl and fish, small tools and equipment, mechanical and electronic supplies and parts, seed, plants and fertilizer, cleaning materials and supplies, recreational and entertainment supplies, toiletry supplies and other miscellaneous materials and supplies.
- 555010 Forage/Supplies – Animals, Fowl and Fish  
555020 Small Tools and Equipment  
555021 Shop Supplies  
555030 Mechanical and Electronic Supplies  
555040 Seed, Plants and Fertilizer  
555050 Cleaning Materials and Supplies  
555060 Recreational and Entertainment Supplies  
555070 Toiletry Supplies  
555080 Other Miscellaneous Materials and Supplies  
555090 Bedding, Table Linen, Rugs, Draperies, etc.
- 556000 Provisions (Except Business Expenses)  
Includes food and provisions for institutions such as correctional centres, health care institutions, and community training residences.
- 556001 Commissary Purchases – Fires  
556002 Food and Provisions for Institutional Camps
- 556100 Uniforms and Clothing for Staff  
Includes uniforms and clothing, and clothing material for staff. This includes shoes, hats, gloves, and alterations.

- 556200 Other Clothing  
This includes shoes, hats, gloves and alteration for residents of Government-run facilities and institutions.
- 556300 Inventory for Resale  
Includes any goods held for resale such as books, publications, revolving fund inventories, and hearing aids.
- 556301 Printed Materials – Suppliers
- 556302 Other Printing Expenses – Not For Resale
- 556500 Personal Protective Apparel  
For the purchase, rental, and cleaning of protective clothing such as safety boots, safety glasses, mechanics smocks, etc.
- 559900 Purchase Card Purchases  
This can be used for any purchase card purchase. Alternatively, these purchases can be coded to a more specific natural account.

**Materials Purchased for Inventory**

- 588990 Materials Purchased for Inventory – DO NOT USE  
This account is used only when Goods and Services are purchased through the Inventory Module. MIDAS will assign this natural account to certain transactions.

**Interest**

- 558260 Interest – Late Supplier Payment
- 558270 Other Interest

**Bank Service Charges**

- 558320 Bank Service Charges  
Includes charges for operating a bank account, cheque clearing charges and other transaction charges billed by a financial institution.

**Commission Expenses**

- 558400 Commission Expense  
Includes commissions paid to retailers. Examples include commissions paid on Provincial Sales Tax, Liquor Consumption Tax, Tobacco Tax, hunting and fishing licences.

**Cost Allocation (For Central Services Use Only)**

- 542999 Cost Allocation (For Central Services Use Only)  
Used to allocate costs between sub votes within a vote. (Must be approved by Treasury Board Branch at Finance.)

**Work In Progress (WIP) Expenses**

All accounts in this category are only for the use of Central Services.

- 557001 WIP Site Acquisition  
Includes all site acquisition and initial preparation costs including clearing and demolition

costs, off-site services, site access, site purchase and legal survey costs for non-capital projects.

- 557002 WIP Construction  
Includes all construction costs for non-capital projects.
- 557003 WIP Program Equipment  
Includes all operating equipment costs for non-capital projects.
- 557004 WIP Furnishings  
Includes all standard office furniture, non-standard office furniture, shelving/storage and artwork costs for non-capital projects.
- 557005 WIP Consultants  
Includes all prime consultant, consultant, cost or management consultant and legal services costs for non-capital projects.
- 557006 WIP Central Services Delivery  
Includes all salaries, travel and sustenance, tender advertisements, constructions signage, engineering and office supplies, official opening ceremony, insurance, building permits, Central Services delivery fee and miscellaneous costs for non-capital projects.
- 557007 WIP Start Up Costs  
Includes all start up costs including utilities, cleaning, security, waste disposal, moving, telephones and data, warranty reserve, and miscellaneous costs for non-capital projects.
- 557008 WIP Project Contingency  
Includes allowances for unanticipated expenses for non-capital projects.

**Change in Inventory Held for Consumption**

- 588900 Change in Inventory Held for Consumption  
This account is used to adjust inventories to the proper balance as at March 31. There is no spending control on this account.

**Change in Prepaid Expenses**

- 588950 Change in Prepaid Expenses  
This account is used to adjust prepaid expenses (Account 105000) to the proper balance as at March 31. There is no spending control on this account.

**Commercial Expenses – Goods and Services**

- 587992 Commercial Expenses – Goods and Services  
This account is used to record the portion of Central Services' total goods and services expenses that represent commercial expenses.

**Reimbursement – Supplies and Services**

- 542886 Reimbursement – Supplies and Services  
This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the Financial Administration Manual, Appendix H, Section 10.03 for further details on the use of this account.

**Supplies and Services Expenses Payable – Year End**

- 542896 Supplies and Services Expenses Payable – Year End

**Accrued Expenses – Goods and Services**

- 587520 Accrued Expenses – Goods and Services (Not for Use at Year End)
- 587521 Accrued Expenses – Utility Costs (Not for Use at Year End)
- 587522 Accrued Expenses – P-Cards (Not for Use at Year End)  
(For Central Services Use Only).
- 587523 Accrued Expenses – Construction Costs (Not for Use at Year End)  
(For Central Services Use Only).

**TRAVEL**

These accounts identify travel expenses of provincial employees, elected representatives, members of commissions and for other government services, (e.g., includes the transportation of inmates or wards of the state, interview expenses and travel for Justice of the Peace training). The accounts do not include travel expenses related to the provision of contractual services, (e.g., for consultants). Note: Incidentals include gratuities, parking expenses, dry cleaning and laundry, and other costs as described in the Financial Administration Manual.

**Employee Travel – In Province**

- 540000 Meals – In Province
- 540100 Transportation – In Province
  - 540101 Air Travel – In Province
  - 540102 Other (Taxi) – In Province
- 540200 Mileage Allowance – In Province
  - 540201 Intra-City Travel
- 540300 Accommodations and Incidentals – In Province

**Employee Travel – Out of Province**

- 541000 Meals – Out of Province
- 541100 Transportation – Out of Province
  - 541101 Other (Taxi) – Out of Province
- 541200 Mileage Allowance – Out of Province
- 541300 Accommodations and Incidentals – Out of Province

**Elected Representatives Travel**

- 541900 Elected Representatives – Travel  
All invoices coded to these accounts must have the Minister or the elected representative travelling on behalf of the Minister recorded as the Supplier or the Public Accounts Payee.
  - 541901 Elected Representatives – CVA Vehicle
  - 541902 Elected Representatives – Air Services – Central Services  
Does not include Executive Air stand-by charges; see account 542010.



- 541903 Elected Representatives – Meals
- 541904 Elected Representatives – Transportation
- 541905 Elected Representatives – Accommodations and Incidentals

**Other Travel Related Expenses**

- 542000 Travel  
This includes CVA vehicle and aircraft rental charges paid to Central Services (except elected representatives) and other travel charges (e.g., interview expenses and transportation of residents of Government-run institutions and facilities).
- 542010 Air Services – Central Services  
Includes Executive Air stand-by charges
- 542020 CVA Vehicle
- 542021 CVA Vehicle – Fixed Monthly Costs
- 542022 CVA Vehicle – Operational Costs
- 542500 Members of Boards, Commissions and Committees

**Commercial Expenses – Travel**

- 587994 Commercial Expenses – Travel  
This account is used to record the portion of Central Services total travel expenses that represent commercial expenses.

**Reimbursement – Travel**

- 541881 Reimbursement – Travel  
This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the Financial Administration Manual, Appendix H, Section 10.03 for further details on the use of this account.

**Travel Expenses Payable – Year End**

- 541892 Travel Expenses Payable – Year End

**Accrued Expenses – Travel**

- 587540 Accrued Expenses – Travel (Not for Use at Year End)

**EQUIPMENT AND OTHER ASSETS**

**Capital Type Expenses**

Accounts 560000 – 567000 are used to record costs for assets that meet the definition of a capital asset but are under the thresholds.

- 560200 Land Improvements – Expensed  
Includes fencing and gates, parking lots, paths and trails, landscaping, swimming pools and playgrounds with costs less than \$10,000.
- 560202 Property Disposal Expense
- 561200 Buildings and Improvements – Expensed  
Includes buildings and building improvements that have costs less than the set threshold for capitalization.

- 561202 Capital Upgrades  
561203 Building Assessments
- 561300 Leasehold Improvements – Expensed  
Includes improvements of leased accommodations that have costs less than \$50,000.
- 562200 Vehicles – Expensed  
Includes vehicles used primarily for transportation purposes such as automobiles, trucks less than one ton, vans, boats, all terrain vehicles, snowmobiles, motorcycles and ambulances that have a cost less than \$10,000.
- 563700 Operating and Heavy Equipment – Expensed  
Includes operating and heavy equipment that have costs less than the set threshold for capitalization.
- 564200 System Development – Expensed  
Includes costs for consultant fees, web site development and custom developed software that are less than \$250,000.
- 564300 Computer Hardware – Expensed  
Includes PC's, lap tops, monitors, speakers, servers, voice logging equipment, scanners, printers, hard drives, modems, tape drives and plotters that have costs less than \$10,000.
- 564600 Computer Software – Expensed  
Includes costs for off the shelf software and related upgrades that are less than \$10,000.
- 565200 Office Furniture and Equipment – Expensed  
Includes desks, tables, chairs, filing cabinets, fax machines, photocopiers, video conferencing stations, projectors and digital cameras with costs less than \$10,000.
- 565600 Infrastructure – Other – Expensed  
Includes landfills, tanker bases, helipads, dump stations and other infrastructure related items that have costs less than \$50,000.
- 567000 Construction of Infrastructure Related Assets  
Includes the costs of constructing roads, bridges, and airfields.

**Reimbursement – Equipment and Other Assets**

- 569887 Reimbursement – Expensed Equipment and Other Assets  
This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the Financial Administration Manual, Appendix H, Section 10.03 for further details on the use of this account.

**Equipment and Other Assets Expenses Payable – Year End**

- 569897 Expensed Equipment and Other Assets Expenses Payable – Year End

**TRANSFERS – OPERATING**

**Transfers – Operating**

- 570000 Transfers – Operating  
Government transfers are transfers of money from the Government to an individual, an organization or another government (e.g., school boards, regional health authorities, universities, municipalities) for which the Government does not:

- receive any goods or services directly in return, as would occur in a purchase/sale or other exchange transaction;
- expect to be repaid in the future, as would be expected in a loan; or
- expect a direct financial return, as would be expected in an investment.

Government transfers include grants, entitlements and shared cost arrangements.

|        |  |
|--------|--|
| 570001 | Transfers – Allowances and Spending Money                            |
| 570010 | Transfers – Drugs and Medicine                                       |
| 570012 | Transfers – Medical and Surgical Supplies                            |
| 570013 | Transfers – Other Supplies   |
| 570014 | Transfers – Ambulance Services (Air)                                 |
| 570016 | Transfers – Contractual Services                                     |
| 570017 | Transfers – Teachers' and Municipal Employees' Pensions and Benefits |
| 570018 | Transfers – Payments in Lieu of Taxes                                |
| 570020 | Transfers – Living Allowances  |
| 570030 | Transfers – Tuition and Training                                     |
| 570040 | Transfers – Transportation   |
| 570050 | Transfers – Medical Services   |
| 570060 | Transfers – Dental Services  |
| 570070 | Transfers – Optical Services   |
| 570080 | Transfers – Ambulance Services (Ground)                              |
| 570081 | Transfers – Critical Care Capacity                                   |
| 570090 | Transfers – Other Services   |
| 570091 | Transfers – Taxable Allowances and Bursaries                         |

571330 Out of Scope Permanent – Caucus Operations

571341 Temporary Salaries – Caucus Operations

571360 Overtime – Caucus Operations

571371 Severance Pay – Caucus Operations

577400 Subsidies Paid to Revolving Funds

#### **Loan Guarantee Payouts**

577000 Loan Guarantee Payouts  
Includes all cash payments of guaranteed debt.

#### **Change in Guaranteed Debt Payable**

577100 Change in Guaranteed Debt Payable  
Includes all amounts needed to adjust guarantees payable (account 255200) to the correct year-end balance.

#### **Disaster Related Expenses**

521050 Disaster Related Expenses  
Includes payments under disaster assistance.

#### **Reimbursement – Transfers**

571883 Reimbursement – Transfers  
This account is used only when a blanket reimbursement is required due to a blanket

refund to vote. Refer to the Financial Administration Manual, Appendix H, Section 10.03 for further details on the use of this account.

**Transfers Payable – Year End**

571893 Transfers Payable – Year End

**Accrued Expenses – Operating Transfers**

587570 Accrued Expenses – Operating Transfers (Not for Use at Year End)

**TRANSFERS – CAPITAL**

**Transfers – Capital**

571500 Transfers – Capital  
Capital Transfers are payments to acquire or develop capital assets or transfers of tangible capital assets to third parties such as school boards, regional health authorities, universities, or municipalities where the Government does not receive goods or services directly in return; expect to be repaid as in a loan; or expect a financial return as in an investment.

**Accrued Expense – Capital Transfers**

587560 Accrued Expenses – Capital Transfers (Not for Use at Year End)

**OTHER EXPENSES**

**Refunds and Remissions**

572000 Refunds and Remissions

**Discounts, Rate Variance, Gain/Loss – AP Setup Only**

572999 Discounts, Rate Variance, Gain/Loss – AP Setup Only

**Change in Valuation Allowance – AR**

576000 Change in Valuation Allowance

**Provision for Uncollectable Loans and Investments**

576200 Provision for Loss on Loans and Investments

**Contingent Liability Payouts**

578000 Contingent Liability Payouts – Other Expense  
Includes all cash payments of contingent liabilities, including amounts previously recorded as contingent liabilities payable. This account includes payments made as compensation for damages from lawsuits and other legal action. Contingent liability payouts related to salaries and benefits should be recorded using account 519750.

**Change in Contingent Liabilities**

578100 Change in Contingent Liabilities – Other Expense  
Includes all amounts needed to adjust contingent liabilities payable (account 255600) to the correct year-end balance. All amounts recorded to this account should be for

compensation payments relating to lawsuits and other legal action. Contingent liabilities related to salaries and benefits and goods & services, including contractual services, should be adjusted using accounts 519895 and 521010 respectively.

**Gain/Loss on Disposal of Tangible Capital Assets**

- 588800      Loss on Disposal of Capital Assets  
Includes the difference between the net book value and net proceeds realized for any capital assets sold, destroyed, lost or abandoned. There is no spending control on this account.
- 588801      Vehicle Gain/Loss (For disposals of CVA vehicles only)

**Write Down of Capital Assets**

- 588850      Write Down of Capital Assets  
Includes the reduction in the cost of a capital asset as a result of a decrease in the quality or quantity of its service potential. There is no spending control on this account.

**Change in Previous Years' Expenditure – Other Expense**

- 588980      Change in Previous Years' Expenditure – Other Expense  
This account is restricted for use by FMB only.

**Commercial Expenses – Other Expenses**

- 587998      Commercial Expenses – Other Expenses  
This account is used to record the portion of Central Services' total other expenses that represent commercial expenses.

**Reimbursement – Other Expenses**

- 572889      Reimbursement – Other Expenses  
This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the Financial Administration Manual, Appendix H, Section 10.03 for further details on the use of this account.

**Other Expenses Payable – Year End**

- 572898      Other Expenses Payable – Year End

**Accrued Expenses – Other Expenses**

- 587580      Accrued Expenses – Other Expenses (Not for Use at Year End)  
To ensure accurate forecasting and facilitate comparisons of budget to actual amounts, accrue only other expenses in this account

**FINANCING CHARGES**

**Interest**

Includes payments for interest on provincial borrowing and other obligations.

- 582100      Interest on Debentures
- 582300      Interest on Bank Overdrafts

- 582500 Interest on Promissory Notes
- 582600 Interest on Other Funds  
This account is to be used to pay interest due on Government COBC accounts and Other MIDAS Entities as calculated by Financial Services Branch, Corporate Services Division, Ministry of Finance.
- 582700 Sinking Fund Earnings Paid to Crown Corporations, Government Service Organizations and Government Business Enterprises (Recycled)

**Foreign Exchange and Commission Charges**

Foreign exchange costs paid to banks, as well as commissions and other handling charges incurred in the sale and redemption of provincial bonds, debentures and treasury bills.

- 583000 Foreign Exchange Charges
- 583100 Commission Charges (Vote 012 Use Only)

**Miscellaneous Debt Services**

Includes payments for debt services not otherwise classified.

- 584100 Premium/Discount/Commissions – Debt Issue

**Other Interest (Non Vote 012)**

- 58261 Capital Lease Interest
- 585600 Interest on P3 Obligations
- 585700 Other Interest – Year-End

**INTERNAL RECOVERIES**

These accounts are to be used to record internal recoveries from other ministries as defined in Section 33.1 of *The Financial Administration Act* for shared services. These accounts are not to be used to record revenue from outside of the General Revenue Fund. Refer to Appendix H of the Financial Administration Manual for details on the use of these accounts.

- 586100 Internal Recoveries – Goods and Services
- 586500 Internal Recoveries – Communications
- 586600 Internal Recoveries – Travel
- 586700 Internal Recoveries – Financing Charges
- 586900 Accrued Internal Recoveries (Not for Use at Year End)

**AMORTIZATION EXPENSE**

These accounts are not subject to appropriation control.

**Amortization Expenses – Land, Buildings and Improvements**

- 588000 Amortization – Land Improvements
- 588010 Amortization – Buildings – High Quality Construction

- 558050 Amortization – Buildings – Medium Quality Construction
- 558060 Amortization – Buildings – Average Quality Construction
- 588020 Amortization – Buildings – Short-term
- 588030 Amortization – Building Improvements – Short-term Construction
- 588031 Amortization – Building Improvements – High Quality Construction
- 588032 Amortization – Building Improvements – Medium Quality Construction
- 588033 Amortization – Building Improvements – Average Quality Construction
- 588040 Amortization – Leasehold Improvements

**Amortization Expenses – Machinery and Equipment**

- 588100 Amortization – Operating Equipment
- 588110 Amortization – Heavy Equipment

**Amortization Expenses – Transportation Equipment**

- 588200 Amortization – Vehicles
- 588210 Amortization – Ferries – Vessels and Towers
- 588220 Amortization – Ferries – Upgrades
- 588230 Amortization – Aircraft
- 588240 Amortization – CVA Vehicle

**Amortization Expenses – Office and Information Technology**

- 588300 Amortization – System Development
- 588310 Amortization – Computer Hardware
- 588320 Amortization – Computer Software
- 588330 Amortization – Office Furniture and Equipment
- 588340 Amortization – Major System Development

**Amortization Expenses – Road, Bridges and Water Management**

- 588400 Amortization – Highways – Construction
- 588401 Amortization – Highways – Repaving
- 588420 Amortization – Minor Bridges – Construction
- 588421 Amortization – Bridges – Upgrades
- 588422 Amortization – Major Bridges – Construction

- 588430 Amortization – Culverts
- 588440 Amortization – Airports – Runways
- 588441 Amortization – Airports – Navigational Aids
- 588450 Amortization – Highways – Other
- 588455 Amortization – Highways – Preservation Capital
- 588460 Amortization – Water **Management**
- 588470 Amortization – Infrastructure – Other

**Commercial Expenses – Capital Asset Amortization**

- 587999 Commercial Expenses – Capital Asset Amortization  
This account is used to record the portion of Central Services' total capital asset amortization that represents commercial expenses.

**BUDGET JOURNALS**

These accounts are for budget use only. They should not be used for coding expenses.

**Frozen Funds**

- 599121 Frozen Funds – General
- 599122 Frozen Funds – Communications

**Frozen Funds – Recovery of Amortization**

- 599123 Frozen Funds – Recovery of Amortization

**Current Year Overexpense Adjustment**

- 599131 Accrual – Current Year Overexpense Adjustment

**Prior Year Overexpense Adjustment**

- 599132 Accrual – Prior Year Overexpense Adjustment

**Approved Estimates**

- 599506 Estimates – Capital Acquisitions – Machinery and Equipment
- 599507 Estimates – Capital Acquisitions – Office and Information Technology
- 599508 Estimates – Capital Acquisitions – **Roads, Bridges and Water Management**
- 599509 Estimates – Capital Acquisitions – Transportation Equipment
- 599510 Estimates – Salaries
- 599511 Estimates – Goods and Services
- 599512 Estimates – Transfers to Individuals (External Entities)



|        |   |
|--------|---|
| 599513 | Estimates – Transfers for Public Services (External Entities)           |
| 599514 | Estimates – Transfers for Public Services – Capital (External Entities) |
| 599515 | Estimates – Transfers for Public Services – Pensions and Benefits       |
| 599516 | Estimates – Capital Acquisitions – Land, Buildings and Improvements     |
| 599517 | Estimates – Pensions and Benefits                                       |
| 599518 | Estimates – Recovery – External (Salaries)                              |
| 599519 | Estimates – Recovery – Internal (Goods and Services)                    |
| 599521 | Estimates – Recovery – Internal (Capital Asset Acquisitions)            |
| 599559 | Estimates – Recovery – Internal ( <b>Financing</b> Charges)             |
| 599528 | Estimates – Recovery – External (Goods and Services)                    |
| 599529 | Estimates – Recovery – External (Amortization of Capital Assets)        |
| 599552 | Estimates – Transfers to Individuals (Summary Entities)                 |
| 599553 | Estimates – Transfers for Public Services (Summary Entities)            |
| 599554 | Estimates – Transfers for Public Services – Capital (Summary Entities)  |
| 599560 | Estimates – Allocation of Central Management and Services               |
| 599561 | Estimates – Allocated to Services Subvotes                              |
| 599562 | Estimates – Debt Servicing  |
| 599563 | Estimates – Transfer from the General Revenue Fund                      |
| 599566 | Estimates – <b>Financing</b> Charges                                    |

**Approved Estimates – Remediation Expense Adjustment**

|        |  |
|--------|--|
| 599564 | Estimates – Remediation Expense Adjustment |
|--------|--|

**Approved Estimates – Capital (Asset Transfers)**

|        |   |
|--------|---|
| 599565 | Estimates – Transfers for Public Services – Capital (Asset Transfers) |
|--------|---|

**Approved Estimates – Amortization**

|        |   |
|--------|---|
| 589999 | PSB Budget/Forecast – Amortization – Allocated                        |
| 599522 | Estimates – Amortization – Machinery and Equipment                    |
| 599523 | Estimates – Amortization – Office and Information Technology          |
| 599524 | Estimates – Amortization – <b>Roads, Bridges and Water Management</b> |
| 599525 | Estimates – Amortization – Land, Buildings and Improvements           |

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599526 Estimates – Amortization – Allocated to Services Subvotes

599527 Estimates – Amortization – Transportation Equipment

**Interim Supply**

599520 Interim Supply

**Supplementary Estimates**

599530 Supplementary Estimates

**Special Warrants**

599531 Special Warrants

**Virements**

599532 Virement – Cashflow Transfer

599533 Virement – Subvote Transfer

599534 Virement – Expense Transfer

599535 Virement – Sub Program Transfer

**Statutory Appropriations – Adjustments**

599541 Statutory Appropriations – Adjustments

599549 Statutory Appropriations – Capital – Adjustments

**Treasury Board Branch Adjustments**

599998 TBB Adjustments

**Temporary Appropriation for Net Budgeting/Shared Services Activity**

599550 Temporary Appropriation for Net Budgeting/Shared Services Activity

**Approved Appropriation Carry-over**

599551 Approved Appropriation Carry-over

**FOR BUDGET USE ONLY**

**For Budget Use Only**

519999 For Budget Use Only – Salaries  
This account is for forecasting use only. It is not for coding expenses.

529999 For Budget Use Only – Supplier and Other Payments  
This account is for forecasting use only. It is not for coding expenses.

579999 For Budget Use Only – Transfers  
This account is for forecasting use only. It is not for coding expenses.

**Savings Due to Vacancies**

519991 Savings Due to Vacancies  
This account is for Budget use only. It is not for coding expenses.

**QUARTERLY FINANCIAL REPORTING**

**Quarterly Expense Budget**

599600 Quarterly Expense Budget  
This account is used to record total budget dollars at the subprogram level.

**NUMERIC ACCOUNT LISTING**

**APPENDIX A**

**ASSETS**

|        |  |        |   |
|--------|--|--------|---|
| 100000 | General Revenue Fund Bank Account  | 103941 | Advance – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)      |
| 100015 | CFS Imprest Bank Account   | 105000 | Prepaid Expenses  |
| 100025 | Electronic Deposits Transfer Account   | 105200 | Accrued Prepaid Expenses (Not for Use at Year End)                              |
| 100050 | Returned Item Clearing Account   | 105301 | Pastures Revolving Fund – Accumulated Net Expenditure                           |
| 100100 | Payroll Bank Account   | 105303 | Queen’s Printer Revolving Fund – Accumulated Net Expenditure                    |
| 100200 | U.S. Dollar Bank Account   | 105318 | Public Employees Benefits Agency Revolving Fund – Accumulated Net Expenditure   |
| 100300 | Cobbed Accounts  | 105326 | Commercial Revolving Fund – Accumulated Net Expenditure                         |
| 100600 | Imprest Accounts – Permanent   | 105373 | Correctional Facilities Industries Revolving Fund – Accumulated Net Expenditure |
| 100700 | Petty Cash – Permanent   | 106000 | Accrued Interest Receivable – Investments                                       |
| 100800 | Petty Cash Float – Permanent   | 107000 | Accounts Receivable – General   |
| 100900 | Transfer Account Balances  | 107020 | Accounts Receivable – Valuation Allowance                                       |
| 100999 | Due from General Revenue Fund (for Other MIDAS Entities’ Use Only)                   | 107100 | Accounts Receivable – From Accounts Receivable                                  |
| 101000 | Short-term Investments   | 107110 | Accounts Receivable Bank Deposit Clearing Account                               |
| 103006 | Line of Credit – Saskatchewan Housing Corporation                                    | 107111 | PAD Confirmed Cash  |
| 103008 | Line of Credit – Saskatchewan Opportunities Corporation                              | 107112 | PAD Remitted Cash   |
| 103009 | Line of Credit – Saskatchewan Power Corporation                                      | 107115 | PAD Cleared Cash  |
| 103010 | Line of Credit – Saskatchewan Telecommunications                                     | 107120 | Accounts Receivable Valuation Allowance – From Accounts Receivable              |
| 103011 | Line of Credit – Saskatchewan Water Corporation                                      | 107130 | Accounts Receivable Internal Revenues Clearing                                  |
| 103012 | Line of Credit – Municipal Financing Corporation                                     | 107190 | Autoinvoice Clearing  |
| 103015 | Line of Credit – SaskEnergy Incorporated   | 107600 | Accrued Accounts Receivable – General (Not for Use at Year End)                 |
| 103017 | Line of Credit – Saskatchewan Gaming Corporation                                     | 110600 | Saskatchewan Housing Corporation  |
| 103018 | Line of Credit – Saskatchewan Liquor and Gaming Authority                            | 110601 | Advance – Saskatchewan Housing Corporation                                      |
| 103100 | Promissory Notes – Saskatchewan Opportunities Corporation                            | 110800 | Saskatchewan Opportunities Corporation  |
| 103101 | Advance – Promissory Notes – Saskatchewan Opportunities Corporation                  | 110801 | Advance – Saskatchewan Opportunities Corporation                                |
| 103900 | Promissory Notes – Saskatchewan Power Corporation (GBE Specific)                     | 110900 | Saskatchewan Power Corporation  |
| 103901 | Advance – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)           | 110901 | Advance – Saskatchewan Power Corporation  |
| 103910 | Promissory Notes – Saskatchewan Telecommunications (GBE Specific)                    | 111000 | Saskatchewan Telecommunications   |
| 103911 | Advance – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)          | 111001 | Advance – Saskatchewan Telecommunications                                       |
| 103920 | Promissory Notes – SaskEnergy Incorporated (GBE Specific)                            | 111100 | Saskatchewan Water Corporation  |
| 103921 | Advance – Promissory Notes – SaskEnergy Incorporated (GBE Specific)                  | 111101 | Advance – Saskatchewan Water Corporation  |
| 103930 | Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)           | 111200 | Municipal Financing Corporation   |
| 103931 | Advance – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific) | 111201 | Advance – Municipal Financing Corporation                                       |
| 103940 | Promissory Notes – Saskatchewan Water Corporation (GBE Specific)                     | 111500 | SaskEnergy Incorporated   |
|        |  | 111501 | Advance – SaskEnergy Incorporated   |
|        |  | 111700 | Saskatchewan Gaming Corporation   |
|        |  | 111701 | Advance – Saskatchewan Gaming Corporation                                       |
|        |  | 111800 | Saskatchewan Liquor and Gaming Authority  |
|        |  | 111801 | Advance – Saskatchewan Liquor and Gaming Authority                              |

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| 112000 | Saskatchewan Telecommunications (Recycled)                             | 140002 | Instalment – Saskatchewan Telecommunications                               |
| 112001 | Advance – Saskatchewan Telecommunications (Recycled)                   | 140004 | Instalment – Saskatchewan Water Corporation                                |
| 112200 | Municipal Financing Corporation (Recycled)                             | 140006 | Instalment – Saskatchewan Housing Corporation                              |
| 112201 | Advance – Municipal Financing Corporation (Recycled)                   | 140008 | Instalment – Saskatchewan Opportunities Corporation                        |
| 112500 | SaskEnergy Incorporated (Recycled)                                     | 140011 | Instalment – Municipal Financing Corporation                               |
| 112501 | Advance – SaskEnergy Incorporated (Recycled)                           | 140015 | Instalment – SaskEnergy Incorporated                                       |
| 112900 | Saskatchewan Power Corporation (Recycled)                              | 140016 | Instalment – Saskatchewan Liquor and Gaming Authority                      |
| 112901 | Advance – Saskatchewan Power Corporation (Recycled)                    | 140017 | Instalment – Saskatchewan Gaming Corporation                               |
| 122500 | Student Aid Fund   | 140050 | Instalment – Province of Saskatchewan                                      |
| 122501 | Advance – Student Aid Fund   | 140055 | Instalment – Saskatchewan Builds Capital Plan                              |
| 122800 | <b>Victims' Fund</b>   | 142001 | Instalment – Saskatchewan Power Corporation (Recycled)                     |
| 122801 | <b>Advance – Victims' Fund</b>   | 142002 | Instalment – Saskatchewan Telecommunications (Recycled)                    |
| 123700 | General Advances – Permanent   | 142011 | Instalment – Municipal Financing Corporation (Recycled)                    |
| 123800 | Relocation Advances – Permanent  | 142015 | Instalment – SaskEnergy Incorporated (Recycled)                            |
| 123900 | Temporary Advances – Not Travel  | 150100 | Crown Investments Corporation  |
| 124000 | Travel Advances – Temporary  | 170000 | Inventory – NOT FOR GRF USE  |
| 124100 | Travel Advances – Permanent  | 172000 | Land for Resale  |
| 124300 | Payroll – Holiday Advance Receivable                                   | 173000 | Buildings for Resale   |
| 124400 | Advances – SGEU Biweekly Payroll                                       | 174000 | Inventory for Resale   |
| 124920 | Provision for Loss – Advances  | 175000 | Equipment Maintenance and Airplane Parts                                   |
| 125300 | Short Line Railways  | 175100 | Lab Supplies and Vaccines  |
| 125301 | Advances – Short Line Railways   | 175200 | Pastures Maintenance Supplies  |
| 125310 | Concessionary Allowance – Short Line Railways                          | 175300 | Firefighting Equipment   |
| 125320 | Provision for Loss – Short Line Railways                               | 175400 | Park Maintenance Supplies  |
| 125800 | Small Business Loans Association                                       | 175500 | Aggregate Inventory  |
| 125801 | Advance – Small Business Loans Association                             | 175600 | Inventory for Distribution – Central Services                              |
| 125810 | Concessionary Allowance – Small Business Loans Association             | 180000 | Interest Public Debt – Crown Entities                                      |
| 125820 | Provision for Loss – Small Business Loans Association                  | 180001 | Payment – Interest Public Debt – Crown Entities                            |
| 126300 | Grey Cup Loan  | 180002 | Payment – Commission Public Debt – Crown Entities                          |
| 126301 | Advance – Grey Cup Loan  | 180100 | Sinking Funds – Crown Share  |
| 126310 | Concessionary Allowance – Grey Cup Loan                                | 191000 | Land   |
| 126320 | Provision for Loss – Grey Cup Loan                                     | 191100 | Land Improvements  |
| 126400 | Saskatchewan Roughrider Football Club (Loan)                           | 191110 | Accumulated Amortization – Land Improvements                               |
| 126401 | Advance – Saskatchewan Roughrider Football Club (Loan)                 | 191200 | WIP Land Improvements  |
| 126410 | Concessionary Allowance – Saskatchewan Roughrider Football Club (Loan) | 192000 | Buildings – High Quality Construction                                      |
| 126420 | Provision for Loss – Saskatchewan Roughrider Football Club (Loan)      | 192010 | Accumulated Amortization – Buildings – High Quality Construction           |
| 126500 | Northern Economic Development  | 192100 | Buildings – Short-term   |
| 126501 | Advance – Northern Economic Development                                | 192110 | Accumulated Amortization – Buildings – Short-term                          |
| 126520 | Provision for Loss – Northern Economic Development                     | 192200 | Building Improvements – Short-term Construction                            |
| 135000 | Unrealized Foreign Exchange Gain/Loss – Debt                           | 192210 | Accumulated Amortization – Building Improvements – Short-term Construction |
| 135100 | Unrealized Foreign Exchange Gain/Loss – Sinking Fund                   | 192300 | Leasehold Improvements   |
| 136000 | Deferred Premium, Discount, Debt Issue                                 | 192310 | Accumulated Amortization – Leasehold Improvements                          |
| 140000 | Total Equity in Sinking Fund   | 192410 | WIP Site Acquisition   |
| 140001 | Instalment – Saskatchewan Power Corporation                            |        |  |

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| 192420 WIP Construction  | 196110 Accumulated Amortization – Highways – Construction                       |
| 192430 WIP Program Equipment   | 196200 Highways – Repaving  |
| 192440 WIP Furnishings   | 196210 Accumulated Amortization – Highways – Repaving                           |
| 192450 WIP Consultants   | 196300 Minor Bridges – Construction   |
| 192460 WIP Central Services Delivery   | 196310 Accumulated Amortization – Minor Bridges – Construction                  |
| 192470 WIP Start Up Costs  | 196400 Bridges – Upgrades   |
| 192480 WIP Project Contingency   | 196410 Accumulated Amortization – Bridges – Upgrades                            |
| 192500 Building Improvements – High Quality Construction                               | 196500 Culverts   |
| 192510 Accumulated Amortization – Building Improvements – High Quality Construction    | 196510 Accumulated Amortization – Culverts                                      |
| 192600 Building Improvements – Medium Quality Construction                             | 196600 Airports – Runways   |
| 192610 Accumulated Amortization – Building Improvements – Medium Quality Construction  | 196610 Accumulated Amortization – Airports – Runways                            |
| 192700 Building Improvements – Average Quality Construction                            | 196800 Highways – Other   |
| 192710 Accumulated Amortization – Building Improvements – Average Quality Construction | 196810 Accumulated Amortization – Highways – Other                              |
| 192800 Buildings – Medium Quality Construction   | 196900 Highways – Preservation Capital  |
| 192810 Accumulated Amortization – Buildings – Medium Quality Construction              | 196910 Accumulated Amortization – Highways – Preservation Capital               |
| 192900 Buildings – Average Quality Construction  | 197000 Infrastructure – Other   |
| 192910 Accumulated Amortization – Buildings – Average Quality Construction             | 197010 Accumulated Amortization – Infrastructure – Other                        |
| 193000 Operating Equipment   | 197100 WIP Roads, Bridges and Water Management                                  |
| 193010 Accumulated Amortization – Operating Equipment                                  | 197200 Major Bridges – Construction   |
| 193100 Heavy Equipment   | 197210 Accumulated Amortization – Major Bridges – Construction                  |
| 193110 Accumulated Amortization – Heavy Equipment                                      | 197600 Water Management   |
| 194000 Vehicles  | 197610 Accumulated Amortization – Water Management                              |
| 194010 Accumulated Amortization – Vehicles   | 198000 CS – Capital Assets – Clearing Account                                   |
| 194100 Ferries – Vessels and Towers  | 198002 ENV – Capital Assets – Clearing Account                                  |
| 194110 Accumulated Amortization – Ferries – Vessels and Towers                         | 198004 PCS – Capital Assets – Clearing Account                                  |
| 194200 Ferries – Upgrades  | 199100 Land – Current Year Additions  |
| 194210 Accumulated Amortization – Ferries – Upgrades                                   | 199110 Land Improvements – Current Year Additions                               |
| 194300 Aircraft  | 199120 WIP Land Improvements – Current Year Additions                           |
| 194310 Accumulated Amortization – Aircraft   | 199150 Land – Current Year Additions – Contingent Liabilities                   |
| 194400 CVA Vehicles  | 199200 Buildings – High Quality Construction – Current Year Additions           |
| 194410 Accumulated Amortization – CVA Vehicles   | 199210 Buildings – Short-term – Current Year Additions                          |
| 194500 WIP Transportation  | 199220 Building Improvements – Short-term Construction – Current Year Additions |
| 195000 System Development  | 199230 Leasehold Improvements – Current Year Additions                          |
| 195010 Accumulated Amortization – System Development                                   | 199241 WIP Site Acquisition – Current Year Additions                            |
| 195100 Computer Hardware   | 199242 WIP Construction – Current Year Additions                                |
| 195110 Accumulated Amortization – Computer Hardware                                    | 199243 WIP Program Equipment – Current Year Additions                           |
| 195200 Computer Software   | 199244 WIP Furnishings – Current Year Additions                                 |
| 195210 Accumulated Amortization – Computer Software                                    | 199245 WIP Consultants – Current Year Additions                                 |
| 195300 Office Furniture and Equipment  | 199246 WIP Central Services Delivery – Current Year Additions                   |
| 195310 Accumulated Amortization – Office Furniture and Equipment                       | 199247 WIP Start Up Costs – Current Year Additions                              |
| 195400 WIP System Development  | 199248 WIP Project Contingency – Current Year Additions                         |
| 195500 Major System Development  |   |
| 195510 Accumulated Amortization – Major System Development                             |   |
| 196100 Highways – Construction   |   |

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| 199250 Building Improvements – High Quality Construction – Current Year Additions    | 200001 Redemption – Promissory Notes   |
| 199261 Building Improvements – Medium Quality Construction – Current Year Additions  | 200100 Promissory Notes – Saskatchewan Opportunities Corporation                               |
| 199270 Building Improvements – Average Quality Construction – Current Year Additions | 200101 Redemption – Promissory Notes – Saskatchewan Opportunities Corporation                  |
| 199280 Buildings – Medium Quality Construction – Current Year Additions              | 200900 Promissory Notes – Saskatchewan Power Corporation (GBE Specific)                        |
| 199290 Buildings – Average Quality Construction – Current Year Additions             | 200901 Redemption – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)           |
| 199299 Internal Recoveries – Land, Buildings and Improvements                        | 200910 Promissory Notes – Saskatchewan Telecommunications (GBE Specific)                       |
| 199300 Operating Equipment – Current Year Additions                                  | 200911 Redemption – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)          |
| 199310 Heavy Equipment – Current Year Additions                                      | 200920 Promissory Notes – SaskEnergy Incorporated (GBE Specific)                               |
| 199399 Internal Recoveries – Machinery and Equipment                                 | 200921 Redemption – Promissory Notes – SaskEnergy Incorporated (GBE Specific)                  |
| 199400 Vehicles – Current Year Additions   | 200930 Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)              |
| 199410 Ferries – Vessels and Towers – Current Year Additions                         | 200931 Redemption – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific) |
| 199420 Ferries – Upgrades – Current Year Additions                                   | 200940 Promissory Notes – Saskatchewan Water Corporation (GBE Specific)                        |
| 199430 Aircraft – Current Year Additions   | 200941 Redemption – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)           |
| 199440 CVA Vehicles – Current Year Additions   | 203000 Bank Line of Credit   |
| 199450 WIP Transportation – Current Year Additions                                   | 203001 Redemption – Bank Line of Credit  |
| 199499 Internal Recoveries – Transportation Equipment                                | 210600 Saskatchewan Housing Corporation  |
| 199500 System Development – Current Year Additions                                   | 210601 Redemption – Saskatchewan Housing Corporation   |
| 199510 Computer Hardware – Current Year Additions                                    | 210800 Saskatchewan Opportunities Corporation  |
| 199520 Computer Software – Current Year Additions                                    | 210801 Redemption – Saskatchewan Opportunities Corporation                                     |
| 199530 Office Furniture and Equipment – Current Year Additions                       | 210900 Saskatchewan Power Corporation  |
| 199540 WIP System Development – Current Year Additions                               | 210901 Redemption – Saskatchewan Power Corporation   |
| 199550 Major System Development – Current Year Additions                             | 211000 Saskatchewan Telecommunications   |
| 199599 Internal Recoveries – Office and Information Technology                       | 211001 Redemption – Saskatchewan Telecommunications  |
| 199600 Highways – Infrastructure – Current Year Additions                            | 211100 Saskatchewan Water Corporation  |
| 199660 Airports – Runways – Current Year Additions                                   | 211101 Redemption – Saskatchewan Water Corporation   |
| 199700 Infrastructure – Other – Current Year Additions                               | 211200 Municipal Financing Corporation   |
| 199710 WIP Roads, Bridges and Water Management – Current Year Additions              | 211201 Redemption – Municipal Financing Corporation  |
| 199760 Water Management – Current Year Additions                                     | 211500 SaskEnergy Incorporated   |
| 199799 Internal Recoveries – Roads, Bridges and Water Management                     | 211501 Redemption – SaskEnergy Incorporated  |
| 199800 CS – Capital Assets – Current Year Additions                                  | 211700 Saskatchewan Gaming Corporation   |
| 199802 ENV – Capital Assets – Current Year Additions                                 | 211701 Redemption – Saskatchewan Gaming Corporation  |
| 199803 ENV – WIP – Current Year Additions  | 211800 Saskatchewan Liquor and Gaming Authority  |
| 199804 PCS – Capital Assets – Current Year Additions                                 | 211801 Redemption – Saskatchewan Liquor and Gaming Authority                                   |
| 199805 PCS – WIP – Current Year Additions  | 212000 Saskatchewan Telecommunications (Recycled)  |
| 199900 Accrued Capital Assets – Current Year Additions (Not for Use at Year End)     | 212001 Redemption – Saskatchewan Telecommunications (Recycled)                                 |
| 199999 FWDF – Capital Assets – Clearing Account                                      | 212200 Municipal Financing Corporation (Recycled)  |
| <b>LIABILITIES</b>   |  |
| 200000 Promissory Notes  |  |

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| 212201 | Redemption – Municipal Financing Corporation (Recycled)   | 234450 | Saskatchewan Public Safety Agency                                 |
| 212500 | SaskEnergy Incorporated (Recycled)                        | 234600 | Transportation Partnership Fund                                   |
| 212501 | Redemption – SaskEnergy Incorporated (Recycled)           | 234700 | School Division Tax Loss Compensation Fund                        |
| 212900 | Saskatchewan Power Corporation (Recycled)                 | 235000 | Victims' Fund   |
| 212901 | Redemption – Saskatchewan Power Corporation (Recycled)    | 239000 | Cobbed Accounts   |
| 215000 | Province of Saskatchewan                                  | 240000 | Conditional Receipts  |
| 215001 | Redemption – Province of Saskatchewan                     | 240010 | GST Account   |
| 215100 | Saskatchewan Builds Capital Plan                          | 240011 | GST/HST Receivable  |
| 215101 | Redemption – Saskatchewan Builds Capital Plan             | 240020 | PST Account   |
| 220600 | Sinking Fund – Saskatchewan Housing Corporation           | 240030 | Deferred Salary   |
| 220800 | Sinking Fund – Saskatchewan Opportunities Corporation     | 240070 | Funds Held – Non-GRF  |
| 220900 | Sinking Fund – Saskatchewan Power Corporation             | 240080 | Third Party Demand Payable  |
| 221000 | Sinking Fund – Saskatchewan Telecommunications            | 251000 | Foreign Currency Payable  |
| 221100 | Sinking Fund – Saskatchewan Water Corporation             | 252000 | U.S. Dollar Interest Payable                                      |
| 221200 | Sinking Fund – Municipal Financing Corporation            | 253000 | Accounts Payable – from Accounts Payable – DO NOT USE             |
| 221500 | Sinking Fund – SaskEnergy Incorporated                    | 253001 | Future Dated Payment Liability – DO NOT USE                       |
| 221700 | Sinking Fund – Saskatchewan Gaming Corporation            | 253010 | Accounts Payable – from Accounts Payable – Org 001 – DO NOT USE   |
| 221800 | Sinking Fund – Saskatchewan Liquor and Gaming Authority   | 253011 | Accounts Payable – from Accounts Payable – Org 005 – DO NOT USE   |
| 222000 | Sinking Fund – Saskatchewan Telecommunications (Recycled) | 253012 | Accounts Payable – from Accounts Payable – Org 021 – DO NOT USE   |
| 222200 | Sinking Fund – Municipal Financing Corporation (Recycled) | 253013 | Accounts Payable – from Accounts Payable – Org 032 – DO NOT USE   |
| 222500 | Sinking Fund – SaskEnergy Incorporated (Recycled)         | 253015 | CFS Accounts Payable – Org 036 – DO NOT USE                       |
| 222900 | Sinking Fund – Saskatchewan Power Corporation (Recycled)  | 253021 | Refund to Vote – Clearing Account                                 |
| 230500 | Apprenticeship and Trade Certification Commission         | 253022 | Payroll Refund to Vote – Clearing Account                         |
| 230700 | <b>CIC – Ministerial Assistants</b>                       | 253023 | Accounts Receivable – Accounts Payable Clearing Account           |
| 231155 | Innovation Saskatchewan                                   | 253024 | Accounts Receivable – Accounts Payable Contra Account             |
| 231160 | Financial and Consumer Affairs Authority                  | 253029 | CFS Linkin – Clearing Account                                     |
| 231170 | Criminal Property Forfeiture Fund                         | 253050 | Interministerial Clearing – DO NOT USE                            |
| 231180 | Global Transportation Hub Authority                       | 253051 | Interministerial Clearing – Agriculture                           |
| 231200 | Government House Foundation                               | 253052 | Interministerial Clearing – Corrections and Policing              |
| 231600 | Fish and Wildlife Development Fund                        | 253053 | Interministerial Clearing – Environment                           |
| 231650 | FLMM Secretariat  | 253054 | Interministerial Clearing – Finance                               |
| 232000 | Multitype Database Licensing Program                      | 253055 | Interministerial Clearing – Government Relations                  |
| 232200 | Oil and Gas Orphan Fund                                   | 253056 | Interministerial Clearing – Health                                |
| 232220 | Impacted Sites Fund                                       | 253057 | Interministerial Clearing – Highways and Infrastructure Capital   |
| 232300 | Private Vocational Schools Training Completions Fund      | 253058 | Interministerial Clearing – <b>Energy and Resources</b>           |
| 232500 | Saskatchewan Agricultural Stabilization Fund              | 253059 | Interministerial Clearing – Justice and Attorney General          |
| 232800 | Provincial Archives of Saskatchewan                       | 253060 | Interministerial Clearing – Labour Relations and Workplace Safety |
| 232820 | Provincial Capital Commission                             | 253061 | Interministerial Clearing – Education                             |
| 232860 | Roy Romanow Provincial Laboratory                         | 253062 | Interministerial Clearing – Public Service Commission             |
| 232900 | SaskBuilds Corporation                                    | 253063 | Interministerial Clearing – Social Services                       |
| 233200 | Saskatchewan Drug Plan                                    | 253064 | Interministerial Clearing – Legislative Assembly                  |
| 234000 | Saskatchewan Liquor and Gaming Authority                  | 253066 | Interministerial Clearing – TDM – Finance                         |
| 234300 | Saskatchewan Pension Plan                                 | 253067 | Interministerial Clearing – Central Services                      |
|        |   | 253070 | Clearing – Financial and Consumer Affairs Authority               |





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| 423106 Saskatchewan Resident Angling One and Three Day    | 423322 Oil and Gas – Easements – Annual  |
| 423107 Non-Resident Angling One and Three Day             | 423323 Easements – Annual All Except Oil and Gas                                 |
| 423108 Non-Resident Angling                               | 423325 Easements – One Time All Except Oil and Gas                               |
| 423109 Canadian Resident Angling Licence                  | 423326 Sand and Gravel – Surface Leases  |
| 423110 Canadian Resident One and Three Day Angling        | 423328 Petroleum/Natural Gas – Exploration Permits                               |
| 423120 Commercial Net Fishing                             | 423333 Miscellaneous Use – Permits   |
| 423121 Commercial Brine Shrimp                            | 423334 Agricultural – Permit   |
| 423122 Domestic Net Fishing                               | 423341 Recreational Cabins – Outside Subdivision – Permits                       |
| 423123 Commercial Bait Fishing                            | 423342 Trappers Cabins   |
| 423153 Fish Peddler Licence                               | 423343 Boat Dock/House/Lift and Foreshore  |
| 423155 Fish Dressing/Processing                           | 423347 Miscellaneous Use Work Authorizing Fees and Other Non-Accounts Receivable |
| 423195 Aquaculture Licence                                | 423349 Oil and Gas – Seismic Line  |
| 423200 Game   | 423350 Quarrying Surface – Under 500 CU Yards                                    |
| 423211 Saskatchewan Resident Game Bird                    | 423351 Temporary Work Camp Minimum Of  |
| 423212 Canadian Resident Game Bird                        | 423352 Wild Rice – Permit  |
| 423213 Non-Resident Game Bird                             | 423353 Sand and Gravel – Exploration   |
| 423217 Wildlife Habitat Certificate                       | 423384 Wild Rice – Licence   |
| 423218 Big Game Draw Allocation Fee                       | 423400 Forests   |
| 423221 Antelope – Big Game Draw                           | 423402 Mistik Management – Norsask Forest Products                               |
| 423222 Outfitter Allocation Licences                      | 423403 Mistik Management – ML Mechanical Pulp                                    |
| 423223 Saskatchewan Resident Bear                         | 423404 L and M Wood Products   |
| 423224 Canadian Resident Bear                             | 423407 Weyerhaeuser Pasquia Porcupine – HBAY OSB                                 |
| 423225 Non-Resident Bear                                  | 423410 Mee Toos Forest Products Ltd. (Amisk-akik)                                |
| 423228 Saskatchewan Resident Barren Ground Caribou        | 423411 Zelensky Brothers Saw Mill  |
| 423230 Saskatchewan Resident First Deer                   | 423412 Northwest Communities Wood Products                                       |
| 423232 Non-Trophy Mule Deer – Big Game Draw               | 423420 Vermette Wood Preservers  |
| 423233 Canadian Resident First Deer                       | 423421 Lehner Wood Preservers  |
| 423235 Second Non-Trophy Mule Deer                        | 423422 Edgewood  |
| 423236 Non-Resident First Deer                            | 423424 Aallcann Wood Suppliers Ltd.  |
| 423238 <b>Second Caribou and Wolf</b>                     | 423425 Carrier Forest Products   |
| 423239 Non-Trophy Whitetail Deer                          | 423426 Tolko Industries Ltd. – Meadow Lake OSB Division                          |
| 423249 Mule Deer – Big Game Draw                          | 423460 Forestry Dues and Permit Fees   |
| 423250 Saskatchewan Resident Elk                          | 423461 Plant and Sawmill Licences/Scaling Fees                                   |
| 423255 Special Elk – Big Game Draw                        | 423462 Park Vegetation Management Fees   |
| 423257 Mule Deer – Archery                                | 423470 Penalties   |
| 423260 Saskatchewan Resident Moose Regular                | 423500 Universal Reforestation Fee   |
| 423261 Non-Resident Guided Moose                          | 423700 Parks   |
| 423265 Special Moose – Big Game Draw                      | 423711 Cottage Lots – Northern Surveyed  |
| 423266 Canadian Resident Guided Moose                     | 423712 Cottage Lots – Northern Unsurveyed  |
| 423270 Saskatchewan Resident Youth Game                   | 423713 Commercial Operations in Park   |
| 423271 Big Game Management Licence                        | 423725 Special Site Leases in Park   |
| 423275 Taxidermy Licence                                  | 423746 Timber/Firewood/Temporary Work Camp Permit                                |
| 423294 Resident Dog Trainers                              | 423751 Park Entry – Annual   |
| 423295 Non-Resident Dog Trainers                          | 423752 Camping – All Except Self Registration                                    |
| 423296 Special Mounting Permits                           | 423753 Park Entry – Daily  |
| 423300 Lands  | 423754 Park Entry – Three Day  |
| 423301 Administration/Application/Inspection Fees         | 423755 Park Entry – Weekly   |
| 423302 Sand and Gravel Royalties                          | 423756 Camping – Self Registration   |
| 423310 Residential Cabins – Outside Subdivision           | 423757 Camping – Reservation, Cancellation and Change Fees                       |
| 423311 Recreational Cabins – Subdivided Lots              | 423758 Camping – Seasonal Fees   |
| 423312 Recreational Cabins – Outside Subdivision – Leases | 423766 School Program Fees   |
| 423313 Institutional Camp Fees                            | 423767 Swim/Water Skills Lessons/Badges/Manuals                                  |
| 423315 Commercial Land – Subdivided Lots                  | 423768 Swimming Pool Fees  |
| 423316 Commercial Land – Outside Subdivision              | 423770 Marina – Boat Launching/Mooring   |
| 423318 Miscellaneous Use Permit – Leases                  | 423772 Accommodation   |
| 423319 Agricultural – Annual Billings                     |  |
| 423320 Oil and Gas – Leases                               |  |
| 423321 Quarrying Surface – Other Than Sand and Gravel     |  |

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| 423773 Commercial Leases – Utilities                          | 426908 Application for Replacement of Lost<br>Apprentice Cards     |
| 423774 Commercial Leases – Fees                               | 426910 Special Permit for Intern Trade Agreement                   |
| 423775 Cottage Leases/Fire Levy Fees                          | 426912 Electrical Journeyman                                       |
| 423776 Park Entry – Historic Parks                            | 426914 Electrical Restricted Journeyman                            |
| 423777 Park Staff Housing                                     | 426916 Electrical Contractor                                       |
| 423781 Coin Operated Machines                                 | 426918 Electrical Limited Contractor                               |
| 423783 Storage Compound                                       | 426920 Gas General Contractor                                      |
| 423795 Park Entry – Park Specific                             | 426922 Gas Domestic Contractor                                     |
| 423797 Park Entry – Voluntary Admission Fees                  | 426926 Propane   |
| 423800 Fur  | 426928 Gas General Fitter  |
| 423871 Royalties On Wild Fur                                  | 426930 Gas Domestic Fitter   |
| 423875 Saskatchewan Resident Fur Dealer                       | 427100 Property and Building Rentals                               |
| 423884 North Fur Conservation Area Fur                        | 427900 Other Rentals and Leases                                    |
| 423886 South Saskatchewan Fur                                 | 427910 Rent – House  |
| 423900 All Other Revenue – Natural Resources                  | 428200 Examination Fees  |
| 423902 Duplicate Licences                                     | 428201 General Education Diploma Exam Fees                         |
| 423903 Miscellaneous Licences/Permits – Natural<br>Resources  | 428202 Application for Journeyman – Written Exam                   |
| 423983 Outfitters Licences                                    | 428203 Application for Journeyman – Practical Exam                 |
| 424600 Lottery Licences                                       | 428204 Request for Review of Exam Results                          |
| 425100 Company Incorporation and Registration<br>Fees         | 428205 Application to Take Other Exams                             |
| 425103 Unlicensed Insurance                                   | 428206 Late Fee for Written or Practical Exam<br>Applications      |
| 425200 Vendors and Outlet Licences                            | 428900 Other Miscellaneous Licences and Permits                    |
| 425201 Oil Burner   | 428901 Building Official   |
| 425301 Direct Seller Licences                                 | 430000 Sale of Land  |
| 425302 Fundraisers for Charitable Organizations<br>Licences   | 430200 Agricultural Lands – Lease Revenue                          |
| 425400 Animal Industry Licences – General                     | 430500 Interest – Agricultural Lands – Long-term<br>Receivables    |
| 425401 Game Farm Licences                                     | 431100 Real Property Sales   |
| 425402 Fur Farm Licences                                      | 431103 Treaty Land Entitlement (5.08) – Oil                        |
| 425403 Poultry Licences                                       | 431104 Treaty Land Entitlement (5.08) – Gas                        |
| 425701 Insurance Company Licences                             | 431105 Treaty Land Entitlement (5.08) – CCT                        |
| 425702 Trust and Loan Licences                                | 431107 Treaty Land Entitlement (5.08) – Lease<br>Rentals           |
| 425800 Pension Plan Registration and Annual Fees              | 431170 Real Property Sales – Commercial                            |
| 425801 Pooled Registered Pension Plan Fees                    | 431171 Real Property Sales – Recreational                          |
| 425900 Other Business Privilege – Trade                       | 431400 Mineral and Forestry Products/Peat Moss                     |
| 425901 Auction Sales Company                                  | 431500 Maps, Prints, Books and Publications                        |
| 425902 Business Name Registration                             | 431587 Sales – Trapper Education Manual                            |
| 425903 Collection Agents                                      | 431600 Miscellaneous Materials and Supplies                        |
| 425905 Motor Dealers  | 431900 Other Commodity Sales                                       |
| 425906 Mortgage Brokers                                       | 431910 Sales – Hay   |
| 425907 Credit Reporting                                       | 431911 Sales – Timber  |
| 425908 Cemetery Company                                       | 432000 Sale of Previously Expensed Assets                          |
| 425910 NH3 Anhydrous Ammonia                                  | 432100 Documentation, Searches and Legal<br>Services               |
| 425912 Electrical Supply House                                | 432102 Application Fees – Part 10 Bankruptcy and<br>Insolvency Act |
| 425914 Gas Supply House                                       | 432103 Small Claims Fees   |
| 425916 Gas Employer   | 432104 Local Registrar's Fees                                      |
| 425918 Electrical Employer                                    | 432105 Sheriff's Fees  |
| 425920 Payday Loan Lender Licence                             | 432106 Surrogate Court Fees  |
| 426500 Teachers Certificates                                  | 432108 Farm Ownership Fee  |
| 426502 Teacher Certifications                                 | 432109 Land Sales Fee  |
| 426503 Probationary Teacher Certificate                       | 432110 Notice Fee  |
| 426700 Commissioner for Oaths and Notary Public<br>Fees       | 432111 Divorce Fees  |
| 426900 Other Professional and Occupational<br>Privileges      | 432112 Documentation Fees  |
| 426904 Employer Application for Registration of<br>Apprentice | 432113 Search Fees   |
| 426905 Application for Learners Certificate                   | 432200 Management and Collection Services                          |
| 426906 Application for Registering as a<br>Tradesperson       | 432201 Public Trustee Fees   |
|   | 432203 Tax Enforcement – Provincial Mediation<br>Board             |

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| 432300 | Blueprinting, Advertising, Addressing and List Services  | 451250 | Interest – Government Service Organizations and Government Business Enterprises (Recycled)    |
| 432400 | Diagnostic Laboratory Services                           | 451260 | Commissions – Government Service Organizations and Government Business Enterprises (Recycled) |
| 432500 | Miscellaneous Medical and Institutional Services         | 451300 | Interest – Loans  |
| 432700 | Research, Technical, Assaying and Testing Services       | 451301 | Interest – Northern Development Fund Loans  |
| 432900 | Other Miscellaneous Services                             | 451303 | Interest – Student Aid Loans  |
| 432901 | High School Student Transcript                           | 451400 | Interest – Investments  |
| 432902 | Teacher Evaluations                                      | 451500 | Interest – Accounts Receivable  |
| 432903 | General Education Diploma Transcripts                    | 451510 | Finance Charges – Accounts Receivable Module  |
| 432904 | Teacher Statements                                       | 451700 | Earnings Retained in Sinking Funds  |
| 432906 | Freedom of Information                                   | 451800 | Interest – Taxes  |
| 432908 | Small Business Loans Association – Administration Fees   | 451900 | All Other Interest Revenue  |
| 432909 | Request for Upgrading Evaluation                         | 454100 | Profit on Foreign Exchange  |
| 432910 | Grazing – Cattle   | 454110 | Unearned Discounts  |
| 432911 | Grazing – Calves   | 460100 | Federal/Provincial Agreement – Equalization   |
| 432912 | Grazing – Horses   | 460500 | Canada Health Transfer  |
| 432913 | Grazing – Colts  | 460600 | Canada Social Transfer  |
| 432914 | Grazing – Ewes   | 460825 | Softwood Lumber Agreement Transfer  |
| 432915 | Grazing – Lambs  | 460830 | Home Care and Mental Health   |
| 432916 | Grazing – Under Delivery Charges                         | 461000 | Federal-Provincial Cost Sharing Programs  |
| 432917 | Grazing – Miscellaneous                                  | 461001 | Legal Aid Commission  |
| 432930 | Wintering Fees – Bulls                                   | 461002 | Aboriginal Courtworker Program  |
| 432931 | Wintering Fees – Cows                                    | 461003 | Labour Market Development Agreement   |
| 432940 | PRF – Cost Recovered – Taxes                             | 461004 | French Minority Education   |
| 432941 | PRF – Cost Recovered – Salt and Minerals                 | 461005 | Canada Student Loans  |
| 432942 | PRF – Cost Recovered – Vet Supplies                      | 461006 | Older Worker Pilot Program  |
| 432950 | Air Ambulance – Out-of-Province and Third Party Insurers | 461008 | French Second Language Instruction  |
| 432960 | Project Delivery Revenue                                 | 461009 | National Safety Code  |
| 433000 | Highways Custom Work Surcharge Revenue                   | 461011 | Airport Capital Assistance Program  |
| 433200 | Other Inspection Fees                                    | 461015 | Office French Language Coordinator  |
| 433201 | Film and Video   | 461016 | Joint Emergency Planning Program (JEPP)   |
| 433300 | Audit Fees   | 461020 | Exchange of Service – Inmates   |
| 433500 | Miscellaneous Agricultural Fees                          | 461021 | Disaster Financial Assistance   |
| 433700 | Other Registration Fees                                  | 461030 | Air Weapons Range Agreement   |
| 433701 | Prospectus   | 461050 | Provincial-Territorial Base Funding – Building Canada Fund                                    |
| 433702 | Registrations  | 461051 | Infrastructure Stimulus Fund  |
| 433703 | Exemptions   | 461052 | Gateways and Borders Program – Global Transportation Hub                                      |
| 433705 | Annual Information Forms                                 | 461053 | Building Canada Fund – Major Infrastructure Component   |
| 433706 | Annual Financial Statements                              | 461054 | Building Canada Fund – Provincial Territorial Infrastructure Component (PTIC)                 |
| 433709 | Engineering and Technical Report                         | 461055 | PPP Canada  |
| 433714 | Administrative Penalties                                 | 461056 | National Trade Corridors Fund   |
| 433715 | Costs of Investigation                                   | 461070 | Fire Suppression – Air Weapons Range  |
| 433900 | All Other Service Fees                                   | 461080 | Fire Suppression – Indian Reserves  |
| 433901 | Amusement Ride Re-Inspection                             | 462600 | Vocational Rehabilitation of Disabled Persons   |
| 434100 | Miscellaneous Deductions – Staff Salaries                | 463000 | Employability Assistance  |
| 434200 | Charges for Personal Mileage                             | 463700 | Young Offenders' Agreement  |
| 441100 | Fines and Costs – Judges                                 | 468500 | Special Allowance – Children in Care  |
| 441102 | 7% Municipal Holdback                                    | 468600 | AANDC (Aboriginal Affairs and Northern Development Canada)                                    |
| 441103 | Late Payment Charges – Fines                             | 469100 | Other Governments – Provincial  |
| 443100 | Escheated Bail   | 469101 | Fire Suppression – Other  |
| 444100 | Other Fines, Costs, Penalties and Forfeits               | 469200 | Other Governments – Municipal   |
| 444101 | Provincial Surcharge                                     | 469300 | Other Jurisdictions   |
| 444102 | Federal Surcharge  |        |   |
| 444110 | Penalties – Taxes  |        |   |
| 451100 | Interest – Bank Deposits                                 |        |   |
| 451200 | Interest – Crown Corporation Promissory Notes            |        |   |

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| 471000 Crown Investment Corporation of Saskatchewan                    | 491700 Oil Interest   |
| 471001 Crown Investment Corporation of Saskatchewan – Special Dividend | 491800 Oil Audit Penalty  |
| 471100 Liquor and Gaming Authority                                     | 492100 Gas Crown Royalty  |
| 471500 Profits Transferred – Revolving Funds                           | 492200 Gas Freehold Production Tax  |
| 471900 All Other Dividends – Finance                                   | 493100 Potash Crown Royalty   |
| 472900 Proceeds from Other Funds                                       | 493101 Potash Crown Royalty Interest  |
| 482100 Election Deposits – Forfeiture                                  | 493102 Potash Crown Royalty Audit Penalty   |
| 482200 Environmental Deposits  | 493200 Other Potash Revenue   |
| 482900 Other Confiscations and Forfeitures                             | 493300 Delayed Payment Charge – Potash  |
| 484100 Employee Contributions – Superannuation Plan                    | 493400 Potash Base Payment  |
| 485000 Maintenance Order Revenues                                      | 493402 Potash Base Payment Incentives   |
| 485100 Casual Revenue  | 493403 Potash Base Payment Interest   |
| 485102 Recoveries of Fines Write Off                                   | 493404 Potash Base Payment Audit Penalty  |
| 485103 Outstanding Cheques Write Off                                   | 493500 Potash Profit Tax  |
| 485104 Restitution/Comp – MLA Fraud                                    | 493502 Potash Profit Tax Incentives   |
| 485105 Recoveries – Fuel   | 493503 Potash Profit Tax Interest   |
| 485110 Cash Over/Short   | 493504 Potash Profit Tax Audit Penalty  |
| 485111 Labour Response Tax Credit Program                              | 494000 Resource Surcharge   |
| 485112 Personal Phone Call Reimbursement                               | 494100 Uranium Crown Royalty – Basic  |
| 485115 NSF Charges   | 494200 Uranium Crown Royalty – Profit   |
| 485160 Licence Revenue Account Clearing                                | 494300 Delayed Payment Charge – Uranium   |
| 485170 Licence Revenue Impost FWD                                      | 494400 Uranium Interest   |
| 485175 Accounts Receivable Holding                                     | 494500 Uranium Audit Penalty  |
| 485181 Permit Revenue – Land Taxes FWD                                 | 495100 Sodium Sulphate Crown Royalty  |
| 485195 Bad Debt Recovery   | 495200 Other Sodium Sulphate Revenue  |
| 485199 Realized Gain or Loss   | 495300 Delayed Payment Charge – Sodium Sulphate   |
| 485300 Dormant and Unclaimed Estate Money                              | 495400 Sodium Sulphate Interest   |
| 485600 Proceeds Clearing   | 495500 Sodium Sulphate Audit Penalty  |
| 485800 Gain on Disposal of Capital Assets                              | 496100 Coal Crown Royalty   |
| 486100 Repayments – Public Assistance, Pensions and Allowance Programs | 496200 Other Coal Revenue   |
| 486900 Cash Refunds of Previous Years' Expense                         | 496300 Coal Freehold Tax  |
| 486905 Changes in Previous Years' Estimates                            | 496400 Delayed Payment Charge – Coal  |
| 486910 Salary Overpayment Refunds – Previous Years' Expenses           | 496500 Coal Interest  |
| 487100 Recovery of Loan Losses   | 496600 Coal Audit Penalty   |
| 488100 Transfers In  | 497100 Quarrying Crown Royalty  |
| 489000 Revolving Fund – Commissary Repayment                           | 497200 Salt Crown Royalty   |
| 489200 Collection Agency and Legal Fees Withheld                       | 497300 Salt Production Tax  |
| 489500 Payroll Reimbursement – Reallocate                              | 497400 Metallic Crown Royalty   |
| 489600 Miscellaneous Revenue to be Allocated                           | 497500 Other Metallic Revenue   |
| 489900 Revolving Fund – Deposits                                       | 497600 Delayed Payment Charge – Other   |
| 491100 Oil Crown Royalty   | 497700 Royalties – Seismic Activity   |
| 491102 1/5 Trust Certificate Payments                                  | 497800 Royalties – Easements  |
| 491103 4% Trust Certificate Payments                                   | 497900 Royalties – Sand and Gravel  |
| 491104 Petroleum Research Incentive Credits                            | 498101 Accrued Revenue – Corporation Capital Tax (Not for Use at Year End)                      |
| 491105 Provisional Royalty   | 498104 Accrued Revenue – Fuel Tax (Not for Use at Year End)                                     |
| 491200 Oil Freehold Production Tax                                     | 498105 Accrued Revenue – Liquor Tax (Not for Use at Year End)                                   |
| 491300 Bonus Bids (Crown Land Sales)                                   | 498106 Accrued Revenue – Provincial Sales Tax (Not for Use at Year End)                         |
| 491400 Annual PNG Lease Rentals  | 498107 Accrued Revenue – Tobacco Tax (Not for Use at Year End)                                  |
| 491402 Compensatory Royalty  | 498108 Accrued Revenue – Insurance Premiums Tax (Not for Use at Year End)                       |
| 491403 Other Oil and Gas Revenue                                       | 498109 Accrued Revenue – Drivers' Licences, Registrations and Permits (Not for Use at Year End) |
| 491405 Delinquent Well Data Penalties                                  | 498110 Accrued Revenue – Mineral Rights Tax (Not for Use at Year End)                           |
| 491407 Net Royalty – Farmout   | 498111 Accrued Revenue – Property Tax (Not for Use at Year End)                                 |
| 491500 Enhanced Oil Recovery Crown Royalty                             |   |
| 491502 Enhanced Oil Recovery Freehold Production Tax                   |   |
| 491505 EOR Interest  |   |
| 491506 EOR Audit Penalty   |   |
| 491600 Oil Well Revenue  |   |

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| 498120 | Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)                    | 516400 | Camp Differential   |
| 498121 | Accrued Revenue – Natural Gas (Not for Use at Year End)                                | 516500 | Winter Differential   |
| 498122 | Accrued Revenue – Oil (Not for Use at Year End)  | 516600 | Height Differential   |
| 498123 | Accrued Revenue – Potash (Not for Use at Year End)                                     | 516800 | Other Differentials, Endorsements and Premiums                |
| 498124 | Accrued Revenue – Uranium (Not for Use at Year End)                                    | 516900 | Standby Fees  |
| 498125 | Accrued Revenue – Sodium Sulphate (Not for Use at Year End)                            | 517100 | Severance Pay   |
| 498126 | Accrued Revenue – Coal (Not for Use at Year End)                                       | 517300 | Non-Taxable Career Assistance – Out of Scope                  |
| 498128 | Accrued Revenue – Resource Surcharge (Not for Use at Year End)                         | 517400 | Non-Taxable Career Assistance – In Scope                      |
| 498140 | Accrued Revenue – Transfers from other Government Entities (Not for Use at Year End)   | 517500 | Retirement Vacation Entitlement                               |
| 498141 | Accrued Revenue – Transfers from Liquor and Gaming Authority (Not for Use at Year End) | 518000 | Educational Leave Allowance                                   |
| 498160 | Accrued Revenue – Miscellaneous (Not for Use at Year End)                              | 518100 | Apprenticeship Top-up   |
| 498162 | Accrued Revenue – Other Fees and Charges (Not for Use at Year End)                     | 518200 | Maternity and Adoption Leave Top-up                           |
| 498165 | Accrued Revenue – Investment Income (Not for Use at Year End)                          | 518300 | Northern District Allowance                                   |
| 498180 | Accrued Revenue – Transfers from the Federal Government (Not for Use at Year End)      | 518400 | Northern Project Allowance                                    |
|        |  | 518600 | Vacation Leave Payouts  |
|        |  | 518650 | Vacation Leave Payouts (With No Employee Number)              |
|        |  | 518700 | Winter Maintenance Allowance                                  |
|        |  | 518800 | Sleep Over Allowance  |
|        |  | 518900 | Tool Allowance  |
|        |  | 519000 | Staff Housing Subsidy   |
|        |  | 519100 | Allowance for Special Services                                |
|        |  | 519200 | Northern Employment Medical/Dental Travel Expenses            |
|        |  | 519300 | Car Allowances  |
|        |  | 519400 | Honorariums and Retainers                                     |
|        |  | 519600 | Flexible Benefit Payments                                     |
|        |  | 519700 | Salary Payments Processed through the Accounts Payable Module |
|        |  | 519750 | Contingent Liability Payouts – Salaries and Benefits          |
|        |  | 519800 | Change in Year-End Severance Liability and Other Benefits     |
|        |  | 519882 | Reimbursement – Salaries and Benefits                         |
|        |  | 519887 | Salary Overpayment Reimbursements                             |
|        |  | 519888 | Union Leave Reimbursement                                     |
|        |  | 519891 | Salaries and Benefits Payable – Year End                      |
|        |  | 519895 | Change in Contingent Liability – Salaries and Benefits        |
|        |  | 519900 | Change in Year-End Accrued Employee Leave Entitlements        |
|        |  | 519920 | Change in Year-End Accrued Employee Sick Leave                |
|        |  | 519991 | Savings Due to Vacancies                                      |
|        |  | 519999 | For Budget Use Only – Salaries                                |
|        |  | 520000 | Medical and Related Services                                  |
|        |  | 520001 | Psychiatric Assessments                                       |
|        |  | 520002 | Fetal Alcohol Syndrome Assessments                            |
|        |  | 520003 | Dangerous Offender/Long-term Offender Assessments             |
|        |  | 520004 | Psychiatric Services  |
|        |  | 520005 | Psychological Services  |
|        |  | 520006 | Employee Influenza Vaccinations                               |
|        |  | 520020 | Dental Services   |
|        |  | 520030 | Optical Services  |
|        |  | 520080 | Coroner's Fees and Expenses                                   |
|        |  | 520081 | Coroner's Fees – Miscellaneous Expenses                       |
|        |  | 521010 | Change in Contingent Liability – Goods & Services             |
|        |  | 521030 | Compensation Claims for Loss                                  |
|        |  | 521050 | Disaster Related Expenses                                     |

**EXPENSES**

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| 510000 | Cabinet and Opposition Leader Allowances                                   |
| 510100 | Members' Annual Indemnity  |
| 510200 | Additional Duties Allowance  |
| 510900 | Per Diems  |
| 513000 | Out-of-Scope Permanent   |
| 513100 | In-Scope Permanent   |
| 513200 | Heads of Ministries and Agencies   |
| 513300 | Provincial Court Judges  |
| 513500 | Positions Encumbered by Non-Permanent Staff                                |
| 514000 | Casual/Term  |
| 514100 | Temporary Salaries   |
| 514200 | Labour Service   |
| 514300 | Part-Time/Permanent Part-Time  |
| 514400 | Student Employee Programs  |
| 514500 | Personal Service Contracts   |
| 514700 | Ministerial Assistant's Salary   |
| 514800 | Seconded Services (With Employee Number)                                   |
| 514850 | Seconded Services (With No Employee Number)                                |
| 515700 | Allocation of Labour Costs (Highways and Infrastructure Use Only)          |
| 515800 | Allocation of Mechanic Labour Costs (Highways and Infrastructure Use Only) |
| 516000 | Overtime   |
| 516100 | Change in Year-End Accrued Supplementary Payroll                           |
| 516200 | Temporary Assignment of Higher Duties                                      |
| 516300 | Shift Differential   |

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| 521100 Specialized, Technical and Management Consulting                           | 522701 Electricity  |
| 521300 Fees Paid for Professional Services  | 522702 Energy Performance Contract Electrical   |
| 521301 Expert Witnesses   | 522704 Gas  |
| 521302 Physicians and Surgeons (Expert Witnesses)                                 | 522705 Propane  |
| 521303 Fee Bailiffs – Wages   | 522706 Fuel Oil   |
| 521304 Fee Bailiffs – Travel Costs  | 522707 Steam  |
| 521305 Juror Fees   | 522900 Provincial Sales Tax   |
| 521306 Witness Fees   | 523000 Other Taxes and Licences   |
| 521308 Legal Fees – Miscellaneous   | 524000 Repairs  |
| 521312 Transcript Fees  | 524010 Repairs – Buildings and Structures   |
| 521313 Custody Access Reports   | 524011 Minor Maintenance  |
| 521314 Interpreters Fees  | 524012 Preventive Maintenance   |
| 521315 Supervised Access Program  | 524020 Repairs – Non-Passenger Vehicles   |
| 521317 Miscellaneous Contracts – Meals  | 524030 Repairs – Passenger Vehicles   |
| 521318 Miscellaneous Contracts – Accommodation                                    | 524040 Repairs – Miscellaneous Machinery and Equipment                                  |
| 521320 Miscellaneous Contracts – Kilometres                                       | 524050 Repairs – Office Equipment and Furniture   |
| 521321 Transportation – Ambulance   | 524060 Aircraft Materials and Repairs   |
| 521322 Transportation – Funeral Homes   | 524061 Aircraft Contract Repairs  |
| 521323 Employee and Family Assistance Costs                                       | 524062 Aircraft Commissary  |
| 521324 Criminal Record Checks   | 524300 Environmental Clean-Up   |
| 521340 Laboratory Fees  | 524600 Maintenance Contracts  |
| 521350 Fees (Inspection, Registration, Searches, Copyright Fees, etc.)            | 524610 Elevator/Escalator Contracts   |
| 521351 Inter-Library Loans  | 524611 Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract       |
| 521360 Policing, Protection and Emergency Fire Services                           | 524613 Electrical Repair and Maintenance Contracts                                      |
| 521361 Commissionaire Services  | 524614 Structural/Roof Repair and Maintenance Contracts                                 |
| 521370 Miscellaneous Professional Services, Religious Fees and Technical Services | 524615 Plumbing/Repair and Maintenance Contracts  |
| 521372 Photographer's Services  | 524616 Fire and Life Safety Repair and Maintenance Contracts                            |
| 521373 Sign Writing Services  | 524617 Job Requisitions and ASAA's  |
| 521380 Veterinarian Services  | 524800 Allocation of Equipment Maintenance Costs (Highways and Infrastructure Use Only) |
| 521390 Disaster Related Contract Expenses   | 525000 Postal, Courier, Freight and Related   |
| 521700 Contaminated Sites Remediation   | 525002 Postage and Post Office Box Rents  |
| 521710 Change in Year-End Contaminated Site Liability – Lorado                    | 525300 Communication Expenses – Elected Representatives                                 |
| 521800 Legal Services   | 525400 Telephone  |
| 521801 Legal Expenses – Travel  | 525410 Telephone Costs and Related  |
| 521884 Reimbursement – Contract Services  | 525420 Telephone Long Distance Charges  |
| 521894 Contract Services Payable – Year End                                       | 525430 Cell Phones  |
| 521900 System Consulting  | 525431 Fleet Net  |
| 522000 Rent of Ground, Buildings and Other Space                                  | 526100 Returning Officer  |
| 522019 Building and Site Lease Costs  | 526150 Returning Officer Admin Staff  |
| 522020 Tenant Improvements Lease  | 526200 Election Clerk   |
| 522100 Rent of Office Equipment   | 526300 Registration Agents  |
| 522101 Audio Visual Equipment   | 526500 Air Service  |
| 522200 Rent of Photocopiers   | 526600 Messenger  |
| 522201 Per Impression Duplicating   | 526601 Deputy Returning Officer   |
| 522202 Lease Cost of Duplicators  | 526602 Poll Clerk   |
| 522300 Rent of Other Equipment and Material                                       | 526603 Security Officer   |
| 522301 Truck Rental   | 526604 Other Poll Officials and Stand-by  |
| 522302 Horse Rental   | 526605 Supervisory Deputy Returning Officer   |
| 522400 Rent of Aircraft   | 526606 Poll Rental Costs  |
| 522401 Long-term Fixed Wing Costs   | 526700 Reimbursement – Candidates' Election Expenses                                    |
| 522410 Helicopter   | 526800 Reimbursement – Election Auditors' Fees  |
| 522411 Long-term Helicopter Costs   | 526900 Reimbursement – Registered Political Parties                                     |
| 522500 Insurance Premiums   | 527300 Service Bureau Costs   |
| 522600 Utilities – Water and Sewer  | 527400 Facilities Management  |
| 522601 Utilities – Water  | 527500 Equipment/Lease Rentals  |
| 522602 Utilities – Sewer  |   |
| 522700 Utilities – Electricity and Natural Gas                                    |   |

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| 527600 Telecommunications                                       | 532885 Reimbursement – Communications                                    |
| 527700 Equipment Maintenance                                    | 532895 Communications Expenses Payable – Year End                        |
| 527800 Miscellaneous Supplies                                   | 540000 Meals – In Province   |
| 527900 IT Training  | 540100 Transportation – In Province                                      |
| 528000 Support Services   | 540101 Air Travel – In Province  |
| 528100 Information Services Subscriptions                       | 540102 Other (Taxi) – In Province  |
| 528500 Web Site Development and Maintenance Costs               | 540200 Mileage Allowance – In Province                                   |
| 529000 General Contractual Services                             | 540201 Intra-City Travel   |
| 529002 French Language Training                                 | 540300 Accommodations and Incidentals – In Province                      |
| 529003 Artwork Rentals  | 541000 Meals – Out of Province   |
| 529004 Courtworker Wages  | 541100 Transportation – Out of Province                                  |
| 529005 Courtworker Benefits                                     | 541101 Other (Taxi) – Out of Province                                    |
| 529006 Courtworker Expenses – Travel                            | 541200 Mileage Allowance – Out of Province                               |
| 529007 Courtworker Expenses – Telephone                         | 541300 Accommodations and Incidentals – Out of Province                  |
| 529008 Courtworker Expenses – Office Supplies                   | 541881 Reimbursement – Travel  |
| 529009 Courtworker Administrative Support                       | 541892 Travel Expenses Payable – Year End                                |
| 529010 Courtworker Other  | 541900 Elected Representatives – Travel                                  |
| 529013 Adult Community Service Order Regular                    | 541901 Elected Rep – CVA Vehicle   |
| 529014 Young Offenders' Community Service Order Regular         | 541902 Elected Rep – Air Services – Central Services                     |
| 529017 Trash Removal  | 541903 Elected Rep – Meals   |
| 529018 Snow Removal Contracts                                   | 541904 Elected Rep – Transportation                                      |
| 529019 Security Guard Contracts                                 | 541905 Elected Rep – Accommodations and Incidentals                      |
| 529020 Security Monitoring Contracts                            | 542000 Travel  |
| 529025 Web Site Service Fees                                    | 542010 Air Services – Central Services                                   |
| 529100 Linen, Laundry and Dry Cleaning Services                 | 542020 CVA Vehicle   |
| 529200 Professional Development                                 | 542021 CVA Vehicle – Fixed Monthly Costs                                 |
| 529201 Tuition and Book Reimbursement                           | 542022 CVA Vehicle – Operational Costs                                   |
| 529600 Non-Taxable Association and Professional Membership Dues | 542500 Members of Boards, Commissions and Committees                     |
| 529999 For Budget Use Only – Supplier and Other Payments        | 542600 Relocation – New Employees  |
| 530000 Communications Development Costs                         | 542700 Relocation – In-Service Employees                                 |
| 530001 Production Time  | 542886 Reimbursement – Supplies and Services                             |
| 530002 Artwork  | 542896 Supplies and Services Expenses Payable – Year End                 |
| 530100 Communications Production                                | 542999 Cost Allocation (For Central Services Use Only)                   |
| 530200 Strategic Communications Planning/Issues                 | 543000 Employee Business Expenses  |
| 530300 Primary Research/Focus Group                             | 543002 Ministry Refreshments   |
| 530301 Polling  | 543100 Cabinet Ministers and Legislative Secretaries – Business Expenses |
| 530400 Media Monitoring/Clipping Services                       | 543101 Ministers' Refreshments   |
| 530500 Media Placement  | 543200 Deputy Minister/Ministry Head Business Expenses                   |
| 530501 Media Placement – Print                                  | 543201 Deputy Minister/Ministry Head Business Expenses – Refreshments    |
| 530502 Media Placement – Radio                                  | 543300 Banquet Costs   |
| 530503 Media Placement – TV                                     | 543400 Employee Recognition Expenses                                     |
| 530504 Media Placement – Bus Boards                             | 543500 Nutritional Items   |
| 530505 Media Placement – Bill Boards                            | 550000 Stationery and Office Supplies                                    |
| 530600 Placement – Tender Ads                                   | 550100 Printed Forms   |
| 530601 Blue Pages Advertising                                   | 550101 Court Forms   |
| 530602 Notices  | 550102 Letterhead, Envelopes, Business Cards, etc.                       |
| 530603 Tender Ads   | 550200 Books, Magazines and Reference Materials                          |
| 530700 Career Placement   | 550230 Magazines and Newspapers  |
| 530800 Publications   | 550231 Library Science Subscriptions                                     |
| 530900 Promotional Items  | 550234 Subscriptions   |
| 531000 Audio/Visual Supplies and Processing                     | 550240 Audio and/or Visual Information Material                          |
| 531100 Exhibits and Displays                                    | 550250 Library Books   |
| 531200 Events   | 550252 Library Science Firm Orders                                       |
| 531300 Miscellaneous Communications Contractual Services        |  |
| 531800 Duplication Services                                     |  |
| 531900 Printing Publishing Expenses                             |  |
| 532000 Broadcasting Services                                    |  |
| 532885 Reimbursement – Communications                           |  |



NATURAL ACCOUNT MANUAL – June 2019

|   |   |
|---|---|
| 551000 Medical and Laboratory Supplies  | 561300 Leasehold Improvements – Expensed                                    |
| 551010 Drugs and Medicine   | 562200 Vehicles – Expensed  |
| 551020 Hospital/Health Clinic/Surgical Supplies   | 563700 Operating and Heavy Equipment – Expensed                             |
| 551030 Laboratory Supplies  | 564200 System Development – Expensed  |
| 551040 Dental Supplies  | 564300 Computer Hardware – Expensed   |
| 551050 Other Medical Supplies   | 564600 Computer Software – Expensed   |
| 551060 Veterinary Supplies  | 565200 Office Furniture and Equipment – Expensed                            |
| 552000 Fuels and Lubricants   | 565600 Infrastructure – Other – Expensed                                    |
| 553000 Vehicle and Operating Expenses   | 567000 Construction of Infrastructure Related Assets                        |
| 553001 Aviation Gasoline  | 569887 Reimbursement – Expensed Equipment and Other Assets                  |
| 553002 Jet Fuel   | 569897 Expensed Equipment and Other Assets Expenses Payable – Year End      |
| 553003 Lease Costs  | 570000 Transfers – Operating  |
| 554000 Construction and Material Costs  | 570001 Transfers – Allowances and Spending Money                            |
| 554001 Structural/Roof Supplies, Materials and Miscellaneous                                    | 570010 Transfers – Drugs and Medicine                                       |
| 554002 Plumbing Supplies, Materials and Miscellaneous   | 570012 Transfers – Medical and Surgical Supplies                            |
| 554010 Allocation of Material Costs (Highways and Infrastructure and Central Services Use Only) | 570013 Transfers – Other Supplies   |
| 554020 Allocation of Inventory (Highways and Infrastructure Use Only)                           | 570014 Transfers – Ambulance Services (Air)                                 |
| 554100 Highways and Infrastructure Inventory Purchases  | 570016 Transfers – Contractual Services                                     |
| 555000 Other Materials and Supplies   | 570017 Transfers – Teachers’ and Municipal Employees’ Pensions and Benefits |
| 555010 Forage/Supplies – Animals, Fowl and Fish   | 570018 Transfers – Payments in Lieu of Taxes                                |
| 555020 Small Tools and Equipment  | 570020 Transfers – Living Allowances  |
| 555021 Shop Supplies  | 570030 Transfers – Tuition and Training                                     |
| 555030 Mechanical and Electronic Supplies   | 570040 Transfers – Transportation   |
| 555040 Seed, Plants and Fertilizer  | 570050 Transfers – Medical Services   |
| 555050 Cleaning Materials and Supplies  | 570060 Transfers – Dental Services  |
| 555060 Recreational and Entertainment Supplies  | 570070 Transfers – Optical Services   |
| 555070 Toiletry Supplies  | 570080 Transfers – Ambulance Services (Ground)                              |
| 555080 Other Miscellaneous Materials and Supplies   | 570081 Transfers – Critical Care Capacity                                   |
| 555090 Bedding, Table Linen, Rugs, Draperies, etc.  | 570090 Transfers – Other Services   |
| 556000 Provisions (Except Business Expenses)  | 570091 Transfers – Taxable Allowances and Bursaries                         |
| 556001 Commissary Purchases – Fires   | 571330 Out of Scope Permanent – Caucus Operations                           |
| 556002 Food and Provisions for Institutional Camps  | 571341 Temporary Salaries – Caucus Operations                               |
| 556100 Uniforms and Clothing for Staff  | 571360 Overtime – Caucus Operations   |
| 556200 Other Clothing   | 571371 Severance Pay – Caucus Operations                                    |
| 556300 Inventory for Resale   | 571500 Transfers – Capital  |
| 556301 Printed Materials – Suppliers  | 571883 Reimbursement – Transfers  |
| 556302 Other Printing Expense – Not For Resale  | 571893 Transfers Payable – Year End   |
| 556500 Personal Protective Apparel  | 572000 Refunds and Remissions   |
| 557001 WIP Site Acquisition   | 572889 Reimbursement – Other Expenses                                       |
| 557002 WIP Construction   | 572898 Other Expenses Payable – Year End                                    |
| 557003 WIP Program Equipment  | 572999 Discounts, Rate Variance, Gain/Loss – AP Setup Only                  |
| 557004 WIP Furnishings  | 576000 Change in Valuation Allowance  |
| 557005 WIP Consultants  | 576200 Provision for Loss on Loans and Investments                          |
| 557006 WIP Central Services Delivery  | 577000 Loan Guarantee Payouts   |
| 557007 WIP Start Up Costs   | 577100 Change in Guaranteed Debt Payable                                    |
| 557008 WIP Project Contingency  | 577400 Subsidies Paid to Revolving Funds                                    |
| 558260 Interest – Late Supplier Payment   | 578000 Contingent Liability Payouts – Other Expense                         |
| 558261 Capital Lease Interest   | 578100 Change in Contingent Liabilities – Other Expense                     |
| 558270 Other Interest   | 578200 Pension and Benefits   |
| 558320 Bank Service Charges   | 578210 Judges’ Disability Allowance   |
| 558400 Commission Expense   | 579999 For Budget Use Only – Transfers                                      |
| 559900 Purchase Card Purchases  | 582100 Interest on Debentures   |
| 560200 Land Improvements – Expensed   | 582300 Interest on Bank Overdrafts  |
| 560202 Property Disposal Expense  |   |
| 561200 Buildings and Improvements – Expensed  |   |
| 561202 Capital Upgrades   |   |
| 561203 Building Assessments   |   |

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| 582500 Interest on Promissory Notes  | 588200 Amortization – Vehicles   |
| 582600 Interest on Other Funds   | 588210 Amortization – Ferries – Vessels and Towers                             |
| 582700 Sinking Fund Earnings Paid to Crown Corporations, Government Service Organizations and Government Business Enterprises (Recycled) | 588220 Amortization – Ferries – Upgrades                                       |
| 583000 Foreign Exchange Charges  | 588230 Amortization – Aircraft   |
| 583100 Commission Charges (Vote 012 Use Only)  | 588240 Amortization – CVA Vehicle  |
| 584100 Premium/Discount/Commissions – Debt Issue   | 588300 Amortization – System Development                                       |
| 585600 Interest on P3 Obligations  | 588310 Amortization – Computer Hardware  |
| 585700 Other Interest – Year-End   | 588320 Amortization – Computer Software  |
| 586100 Internal Recoveries – Goods and Services  | 588330 Amortization – Office Furniture and Equipment                           |
| 586500 Internal Recoveries – Communications  | 588340 Amortization – Major System Development                                 |
| 586600 Internal Recoveries – Travel  | 588400 Amortization – Highways – Construction                                  |
| 586700 Internal Recoveries – Financing Charges   | 588401 Amortization – Highways – Repaving                                      |
| 586900 Accrued Internal Recoveries (Not for Use at Year End)   | 588420 Amortization – Minor Bridges – Construction                             |
| 587510 Accrued Expenses – Salaries and Benefits (Not for Use at Year End)  | 588421 Amortization – Bridges – Upgrades                                       |
| 587520 Accrued Expenses – Goods and Services (Not for Use at Year End)   | 588422 Amortization – Major Bridges – Construction                             |
| 587521 Accrued Expenses – Utility Costs (Not for Use at Year End)  | 588430 Amortization – Culverts   |
| 587522 Accrued Expenses – P-Cards (Not for Use at Year End)  | 588440 Amortization – Airports – Runways                                       |
| 587523 Accrued Expenses – Construction Costs (Not for Use at Year End)   | 588441 Amortization – Airports – Navigational Aids                             |
| 587540 Accrued Expenses – Travel (Not for Use at Year End)   | 588450 Amortization – Highways – Other   |
| 587560 Accrued Expenses – Capital Transfers (Not for Use at Year End)  | 588455 Amortization – Highways – Preservation Capital                          |
| 587570 Accrued Expenses – Operating Transfers (Not for Use at Year End)  | 588460 Amortization – Water Management   |
| 587580 Accrued Expenses – Other Expenses (Not for Use at Year End)   | 588470 Amortization – Infrastructure – Other                                   |
| 587991 Commercial Expenses – Salaries and Benefits   | 588800 Loss on Disposal of Capital Assets                                      |
| 587992 Commercial Expenses – Goods and Services  | 588801 Vehicle Gain/Loss (For Disposal of CVA Vehicles Only)                   |
| 587994 Commercial Expenses – Travel  | 588850 Write Down of Capital Assets  |
| 587998 Commercial Expenses – Other Expenses  | 588900 Change in Inventory Held for Consumption                                |
| 587999 Commercial Expenses – Capital Asset Amortization  | 588950 Change in Prepaid Expenses  |
| 588000 Amortization – Land Improvements  | 588960 Change in Year-End Contaminated Sites Liabilities                       |
| 588010 Amortization – Buildings – High Quality Construction  | 588980 Change in Previous Years' Expenditure – Other Expense                   |
| 588020 Amortization – Buildings – Short-term   | 588990 Materials Purchase for Inventory – DO NOT USE                           |
| 588030 Amortization – Building Improvements – Short-term Construction  | 589999 PSB Budget/Forecast – Amortization – Allocated                          |
| 588031 Amortization – Building Improvements – High Quality Construction  | 599121 Frozen Funds – General  |
| 588032 Amortization – Building Improvements – Medium Quality Construction  | 599122 Frozen Funds – Communications   |
| 588033 Amortization – Building Improvements – Average Quality Construction   | 599123 Frozen Funds – Recovery of Amortization                                 |
| 588040 Amortization – Leasehold Improvements   | 599131 Accrual – Current Year Overexpense Adjustment                           |
| 588050 Amortization – Buildings – Medium Quality Construction  | 599132 Accrual – Prior Year Overexpense Adjustment                             |
| 588060 Amortization – Buildings – Average Quality Construction   | 599506 Estimates – Capital Acquisitions – Machinery and Equipment              |
| 588100 Amortization – Operating Equipment  | 599507 Estimates – Capital Acquisitions – Office and Information Technology    |
| 588110 Amortization – Heavy Equipment  | 599508 Estimates – Capital Acquisitions – Roads, Bridges and Water Management  |
|  | 599509 Estimates – Capital Acquisitions – Transportation Equipment             |
|  | 599510 Estimates – Salaries  |
|  | 599511 Estimates – Goods and Services  |
|  | 599512 Estimates – Transfers to Individuals (External Entities)                |
|  | 599513 Estimates – Transfers for Public Services (External Entities)           |
|  | 599514 Estimates – Transfers for Public Services – Capital (External Entities) |
|  | 599515 Estimates – Transfers for Public Services – Pensions and Benefits       |

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| 599516 | Estimates – Capital Acquisitions – Land, Buildings and Improvements    | 900152 | Inventory Base Rent                     |
| 599517 | Estimates – Pensions and Benefits                                      | 900153 | Planning Base Rent                      |
| 599518 | Estimates – Recovery – External (Salaries)                             | 900154 | Technical Support Base Rent             |
| 599519 | Estimates – Recovery – Internal (Goods and Services)                   | 900155 | Realty Base Rent                        |
| 599520 | Interim Supply   | 900156 | Project Delivery Base Rent              |
| 599521 | Estimates – Recovery – Internal (Capital Asset Acquisitions)           | 900157 | Major Maintenance Base Rent             |
| 599522 | Estimates – Amortization – Machinery and Equipment                     | 900158 | Life Cycle Maintenance Base Rent        |
| 599523 | Estimates – Amortization – Office and Information Technology           | 900159 | Amortization Base Rent                  |
| 599524 | Estimates – Amortization – Roads, Bridges and Water Management         | 900160 | Vacancy Allowance Base Rent             |
| 599525 | Estimates – Amortization – Land, Buildings and Improvements            | 900200 | Reimbursement – Operating Expenses      |
| 599526 | Estimates – Amortization – Allocated to Services Subvotes              | 900201 | Reimbursement – Security                |
| 599527 | Estimates – Amortization – Transportation Equipment                    | 900202 | Reimbursement – Repairs and Maintenance |
| 599528 | Estimates – Recovery – External (Goods and Services)                   | 900203 | Reimbursement – Roads and Grounds       |
| 599529 | Estimates – Recovery – External (Amortization of Capital Assets)       | 900204 | Reimbursement – Cleaning                |
| 599530 | Supplementary Estimates  | 900205 | Reimbursement – Heating                 |
| 599531 | Special Warrants   | 900206 | Reimbursement – Gas Heat                |
| 599532 | Virement – Cashflow Transfer   | 900207 | Reimbursement – Propane Heat            |
| 599533 | Virement – Subvote Transfer  | 900208 | Reimbursement – Fuel Oil Heat           |
| 599534 | Virement – Expense Transfer  | 900209 | Reimbursement – Steam Heat              |
| 599535 | Virement – Sub Program Transfer  | 900210 | Reimbursement – Electrical              |
| 599541 | Statutory Appropriations – Adjustments                                 | 900211 | Reimbursement – Sewer and Water         |
| 599549 | Statutory Appropriations – Capital – Adjustments                       | 900212 | Reimbursement – Fixed Expenses          |
| 599550 | Temporary Appropriation for Net Budgeting/Shared Services Activity     | 900213 | Reimbursement – Insurance               |
| 599551 | Approved Appropriation Carry-over                                      | 900214 | Reimbursement – Real Estate Taxes       |
| 599552 | Estimates – Transfers to Individuals (Summary Entities)                | 900215 | Reimbursement – GST                     |
| 599553 | Estimates – Transfers for Public Services (Summary Entities)           | 900216 | Reimbursement – Administration          |
| 599554 | Estimates – Transfers for Public Services – Capital (Summary Entities) | 900250 | Other Accommodation Revenue             |
| 599559 | Estimates – Recovery – Internal (Financing Charges)                    | 900251 | Parking Revenue                         |
| 599560 | Estimates – Allocation of Central Management and Services              | 900252 | Tenant Services Revenue                 |
| 599561 | Estimates – Allocated to Services Subvotes                             | 900253 | Central Services Revenue                |
| 599562 | Estimates – Debt Servicing   | 900255 | Project Delivery Revenue                |
| 599563 | Estimates – Transfer from the General Revenue Fund                     | 900256 | Furniture Revenue                       |
| 599564 | Estimates - Remediation Expense Adjustment                             | 900258 | Tenant Improvement Revenue              |
| 599565 | Estimates – Transfers for Public Services – Capital (Asset Transfers)  | 900259 | Security Revenue                        |
| 599566 | Estimates – Financing Charges  | 900300 | Air Services Revenue                    |
| 599600 | Quarterly Expense Budget   | 900301 | Air Standby Revenue                     |
| 599998 | TBB Adjustments  | 900302 | Air Charter Revenue                     |
|        |  | 900303 | Air Per Mile Revenue                    |
|        |  | 900400 | Goods and Services Revenue              |
|        |  | 900800 | Casual Revenue                          |
|        |  | 900998 | External Recovery – Revenue             |
|        |  | 900999 | Internal Recovery – Revenue             |
|        |  | 901101 | Authorized Custom Work Sales            |
|        |  | 901102 | Urban Maintenance Sales                 |
|        |  | 901103 | Rural Municipality Bridge Sales         |
|        |  | 901104 | Miscellaneous Custom Work Sale          |

**COMMERCIAL REVENUE**

|        |                               |
|--------|-------------------------------|
| 900100 | Rental and Lease Revenue      |
| 900150 | Property and Building Rentals |
| 900151 | Base Rent                     |