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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 2023**

*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 Royce Bereti at (306) 787-6814 or Eryn Enns at (306) 787-9253 of the Provincial Comptroller's Office, Ministry of 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
- 100020 **SATC 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

**PORTFOLIO INVESTMENTS**

- 102000 **Portfolio 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

- 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 Loan – Saskatchewan Opportunities Corporation
- 103101 *Advance – Promissory Notes – Saskatchewan Opportunities Corporation*
- 103110 Promissory Notes Loan – SaskBuilds Corporation
- 103111 *Advance – Promissory Notes – SaskBuilds Corporation*

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

- 103900 Promissory Notes Loan – Saskatchewan Power Corporation (GBE Specific)
- 103901 *Advance – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)*
- 103910 Promissory Notes Loan – Saskatchewan Telecommunications (GBE Specific)
- 103911 *Advance – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)*
- 103920 Promissory Notes Loan – SaskEnergy Incorporated (GBE Specific)
- 103921 *Advance – Promissory Notes – SaskEnergy Incorporated (GBE Specific)*
- 103930 Promissory Notes Loan – Saskatchewan Liquor and Gaming Authority (GBE Specific)
- 103931 *Advance – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)*
- 103940 Promissory Notes Loan – Saskatchewan Water Corporation (GBE Specific)
- 103941 *Advance – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)*
- 103950 Promissory Notes Loan – Saskatchewan Gaming Corporation (GBE Specific)
- 103951 *Advance – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)*
- 103960 Promissory Notes Loan – Municipal Financing Corporation of Saskatchewan (GBE Specific)
- 103961 *Advance – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)*
- 103970 **Promissory Notes Loan – Lotteries and Gaming Saskatchewan (GBE Specific)**
- 103971 ***Advance - Promissory Notes – Lotteries and Gaming Saskatchewan (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  
 124920 Provision for Loss – Advances

**Other Loans – Advanced Education**

122500 Student Aid Fund  
 122501 *Advance – Student Aid Fund*

**Other Loans – Highways**

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

126500 Northern Economic Development  
 126501 *Advance – Northern Economic Development*  
 126520 Provision for Loss – Northern Economic Development

**DEFERRED FOREIGN EXCHANGE LOSS**

135100 Unrealized Foreign Exchange Gain/Loss – Sinking Fund

**DEFERRED CHARGES**

136000 Deferred Premium, Discount, Debt Issue

**DERIVATIVE ASSETS**

137000 *Derivative Assets*

**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 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**

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**

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 – SaskBuilds and Procurement

**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**

**Land, Buildings and Improvements**

191000 Land  
 199100 *Land – Current Year Additions*  
 199150 *Land – Current Year Additions – Contingent Liabilities*  
 191100 Land Improvements  
 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  
 199200 *Buildings – High Quality Construction – Current Year Additions*  
 192010 Accumulated Amortization – Buildings – High Quality Construction  
 192050 *Buildings – Asset Retirement Obligations*  
 199205 *Buildings – Current Year Additions – Asset Retirement Obligations*  
 192060 *Accumulated Amortization – Buildings – Asset Retirement Obligations*  
 192800 Buildings – Medium Quality Construction  
 199280 *Buildings – Medium Quality Construction – Current Year Additions*  
 192810 Accumulated Amortization – Buildings – Medium Quality Construction  
 192900 Buildings – Average Quality Construction  
 199290 *Buildings – Average Quality Construction – Current Year Additions*  
 192910 Accumulated Amortization – Buildings – Average Quality Construction  
 192100 Buildings – Short-term  
 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  
 199220 *Building Improvements – Short-term Construction – Current Year Additions*  
 192210 Accumulated Amortization – Building Improvements – Short-term Construction  
 192300 Leasehold Improvements  
 199230 *Leasehold Improvements – Current Year Additions*  
 192310 Accumulated Amortization – Leasehold Improvements  
 192410 WIP Site Acquisition  
 199241 *WIP Site Acquisition – Current Year Additions*  
 192420 WIP Construction  
 199242 *WIP Construction – Current Year Additions*  
 192430 WIP Program Equipment  
 199243 *WIP Program Equipment – Current Year Additions*  
 192440 WIP Furnishings  
 199244 *WIP Furnishings – Current Year Additions*  
 192450 WIP Consultants  
 199245 *WIP Consultants – Current Year Additions*  
 192460 WIP SaskBuilds and Procurement Delivery  
 199246 *WIP SaskBuilds and Procurement Delivery – Current Year Additions*  
 192470 WIP Start Up Costs  
 199247 *WIP Start Up Costs – Current Year Additions*  
 192480 WIP Project Contingency  
 199248 *WIP Project Contingency – Current Year Additions*

**Transportation and Operating Equipment**

193000 Operating Equipment  
 199300 *Operating Equipment – Current Year Additions*  
 193010 Accumulated Amortization – Operating Equipment  
 193100 Heavy Equipment  
 199310 *Heavy Equipment – Current Year Additions*  
 193110 Accumulated Amortization – Heavy Equipment  
 194000 Vehicles  
 199400 *Vehicles – Current Year Additions*  
 194010 Accumulated Amortization – Vehicles  
 194100 Ferries – Vessels and Towers  
 199410 *Ferries – Vessels and Towers – Current Year Additions*  
 194110 Accumulated Amortization – Ferries – Vessels and Towers  
 194200 Ferries – Upgrades  
 199420 *Ferries – Upgrades – Current Year Additions*  
 194210 Accumulated Amortization – Ferries – Upgrades  
 194300 Aircraft  
 199430 *Aircraft – Current Year Additions*  
 194310 Accumulated Amortization – Aircraft

194400 CVA Vehicles	199710 WIP Roads, Bridges and Water Management – Current Year Additions
199440 CVA Vehicles – Current Year Additions	197200 Major Bridges – Construction
194410 Accumulated Amortization – CVA Vehicles	197210 Accumulated Amortization – Major Bridges – Construction
194500 WIP Transportation	197300 Highways – Strengthened Secondary Roads
199450 WIP Transportation – Current Year Additions	197310 Accumulated Amortization – Highways – Strengthened Secondary Roads
<b><u>Office Equipment and Information Technology</u></b>	197400 Highways – 70 Year Bypass Construction
195000 System Development	197410 Accumulated Amortization – Highways – 70 Year Bypass Construction
199500 System Development – Current Year Additions	197600 Water Management
195010 Accumulated Amortization – System Development	199760 Water Management – Current Year Additions
195100 Computer Hardware	197610 Accumulated Amortization – Water Management
199510 Computer Hardware – Current Year Additions	<b><u>Internal Recoveries – Capital</u></b>
195110 Accumulated Amortization – Computer Hardware	199299 Internal Recoveries – Capital
195200 Computer Software	<b><u>Capital Assets – for Fixed Asset Module</u></b>
199520 Computer Software – Current Year Additions	198000 SBP – Capital Assets – Clearing Account
195210 Accumulated Amortization – Computer Software	199800 SBP – Capital Assets – Current Year Additions
195300 Office Furniture and Equipment	198002 ENV – Capital Assets – Clearing Account
199530 Office Furniture and Equipment – Current Year Additions	199802 ENV – Capital Assets – Current Year Additions
195310 Accumulated Amortization – Office Furniture and Equipment	199803 ENV – WIP – Current Year Additions
195400 WIP System Development	199999 FWDF – Capital Assets – Clearing Account
199540 WIP System Development – Current Year Additions	198004 PCS – Capital Assets – Clearing Account
195500 Major System Development	199804 PCS – Capital Assets – Current Year Additions
199550 Major System Development – Current Year Additions	199805 PCS – WIP – Current Year Additions
195510 Accumulated Amortization – Major System Development	198008 SPSA – Capital Assets – Clearing Account
<b><u>Roads, Bridges and Water Management</u></b>	199808 SPSA – Capital Assets – Current Year Additions
196100 Highways – Construction	199809 SPSA – WIP – Current Year Additions
196110 Accumulated Amortization – Highways – Construction	<b><u>Accrued Capital Assets – Current Year Additions</u></b>
196200 Highways – Repaving	199900 Accrued Capital Assets – Current Year Additions (Not for Use at Year End)
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	



**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*  
 200110 Promissory Notes – SaskBuilds Corporation  
 200111 *Redemption – Promissory Notes – SaskBuilds 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)*  
 200950 Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)  
 200951 *Redemption – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)*  
 200960 Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)  
 200961 *Redemption – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)*  
 200970 *Promissory Notes – Lotteries and Gaming Saskatchewan (GBE Specific)*  
 200971 *Redemption – Promissory Notes – Lotteries and Gaming Saskatchewan (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 Capital Plan  
 215101 *Redemption – Saskatchewan Capital Plan*

**Unrealized FX Gain/Loss – Debt**

217000 *Unrealized FX Gain/Loss - Debt*

**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  
 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 Saskatchewan Electronic Resource Partnership  
 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  
 232900 SaskBuilds Corporation  
 233150 Saskatchewan Distance Learning Corporation  
 233200 Saskatchewan Drug Plan  
 234000 Saskatchewan Liquor and Gaming Authority  
 234300 Saskatchewan Pension Plan  
 234450 Saskatchewan Public Safety Agency  
 234550 Saskatchewan Technology Fund  
 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  
 240070 Funds Held – Non-GRF  
 240080 Third Party Demand Payable  
 255200 Guaranteed Debt Payable

**ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

**Foreign Currency Payable**

251000 Foreign Currency Payable

**U.S. Dollar Interest Payable**

252000 U.S. Dollar Interest Payable

**Other Accrued Liabilities**

240010 GST Account  
 240011 GST/HST Receivable  
 240020 PST Account  
 240030 Deferred Salary  
 255600 Contingent Liabilities – Litigation

**Asset Retirement Obligations**

258970 Asset Retirement Obligations

**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, Policing and Public Safety

253053 Interministerial Clearing – Environment

253054 Interministerial Clearing – Finance

253055 Interministerial Clearing – Government Relations

253056 Interministerial Clearing – Health

253057 Interministerial Clearing – Highways 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 – SaskBuilds and Procurement

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

253074 Clearing – Saskatchewan Public Safety Agency

253075 Clearing – SaskBuilds Corporation

253076 Interministerial Clearing – Trade and Export Development

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  
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

**Contaminated Sites Liabilities**

258960 Contaminated Sites Liabilities

**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 Bonds  
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

**DERIVATIVE LIABILITIES**

271000 *Derivative Liabilities*

**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 APPROPRIATION**

302000 Adjustments to Equity – Appropriation

**EQUITY – REMEASUREMENTS**

303000 Accumulated Remeasurement Gain/Loss

303100 Remeasurement Gain/Loss - FX

303200 Remeasurement Gain/Loss - Derivatives



**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

414650 PST paid on TCA Acquisitions (Revenue Offset)

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

415300 Vapour Products Tax

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 Miscellaneous Wildlife Licences (non-game)

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	423775 Cottage Leases/Fire Levy Fees
423323 Easements – Annual All Except Oil and Gas	423776 Park Entry – Historic Parks
423325 Easements – One Time All Except Oil and Gas	423777 Park Staff Housing
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
	426910 Special Permit for Intern Trade Agreement

426912	<i>Electrical Journeyman</i>	432300	<i>Blueprinting, Advertising, Addressing and List Services</i>
426914	<i>Electrical Restricted Journeyman</i>	432400	<i>Diagnostic Laboratory Services</i>
426916	<i>Electrical Contractor</i>	432500	<i>Miscellaneous Medical and Institutional Services</i>
426918	<i>Electrical Limited Contractor</i>	432700	<i>Research, Technical, Assaying and Testing Services</i>
426920	<i>Gas General Contractor</i>	432900	<i>Other Miscellaneous Services</i>
426922	<i>Gas Domestic Contractor</i>	432901	<i>High School Student Transcript</i>
426926	<i>Propane</i>	432902	<i>Teacher Evaluations</i>
426928	<i>Gas General Fitter</i>	432903	<i>General Education Diploma Transcripts</i>
426930	<i>Gas Domestic Fitter</i>	432904	<i>Teacher Statements</i>
	<b>Rentals</b>	432906	<i>Freedom of Information</i>
427100	<i>Property and Building Rentals</i>	432908	<i>Small Business Loans Association – Administration Fees</i>
427900	<i>Other Rentals and Leases</i>	432909	<i>Request for Upgrading Evaluation</i>
427910	<i>Rent – House</i>	432910	<i>Grazing – Cattle</i>
	<b>Miscellaneous Licences and Permits</b>	432911	<i>Grazing – Calves</i>
428200	<i>Examination Fees</i>	432912	<i>Grazing – Horses</i>
428201	<i>General Education Diploma Exam Fees</i>	432913	<i>Grazing – Colts</i>
428202	<i>Application for Journeyman – Written Exam</i>	432914	<i>Grazing – Ewes</i>
428203	<i>Application for Journeyman – Practical Exam</i>	432915	<i>Grazing – Lambs</i>
428204	<i>Request for Review of Exam Results</i>	432916	<i>Grazing – Under Delivery Charges</i>
428205	<i>Application to Take Other Exams</i>	432917	<i>Grazing – Miscellaneous</i>
428206	<i>Late Fee for Written or Practical Exam Applications</i>	432930	<i>Wintering Fees – Bulls</i>
428900	<i>Other Miscellaneous Licences and Permits</i>	432931	<i>Wintering Fees – Cows</i>
428901	<i>Building Official</i>	432940	<i>PRF – Cost Recovered – Taxes</i>
	<b>Agricultural Lands Revenue</b>	432941	<i>PRF – Cost Recovered – Salt and Minerals</i>
430000	<i>Sale of Land</i>	432942	<i>PRF – Cost Recovered – Vet Supplies</i>
430200	<i>Agricultural Lands – Lease Revenue</i>	432950	<i>Air Ambulance – Out-of-Province and Third Party Insurers</i>
430500	<i>Interest – Agricultural Lands – Long-term Receivables</i>	432960	<i>Project Delivery Revenue</i>
	<b>Sales</b>	433000	<i>Highways Custom Work Surcharge Revenue</i>
431100	<i>Real Property Sales</i>		<b>Fees</b>
431103	<i>Treaty Land Entitlement (5.08) – Oil</i>	433200	<i>Other Inspection Fees</i>
431104	<i>Treaty Land Entitlement (5.08) – Gas</i>	433201	<i>Film and Video</i>
431105	<i>Treaty Land Entitlement (5.08) – CCT</i>	433300	<i>Audit Fees</i>
431107	<i>Treaty Land Entitlement (5.08) – Lease Rentals</i>	433500	<i>Miscellaneous Agricultural Fees</i>
431170	<i>Real Property Sales – Commercial</i>	433700	<i>Other Registration Fees</i>
431171	<i>Real Property Sales – Recreational</i>	433701	<i>Prospectus</i>
431400	<i>Mineral and Forestry Products/Peat Moss</i>	433702	<i>Registrations</i>
431500	<i>Maps, Prints, Books and Publications</i>	433703	<i>Exemptions</i>
431587	<i>Sales – Trapper Education Manual</i>	433705	<i>Annual Information Forms</i>
431600	<i>Miscellaneous Materials and Supplies</i>	433706	<i>Annual Financial Statements</i>
431900	<i>Other Commodity Sales</i>	433709	<i>Engineering and Technical Report</i>
431910	<i>Sales – Hay</i>	433714	<i>Administrative Penalties</i>
431911	<i>Sales – Timber</i>	433715	<i>Costs of Investigation</i>
432000	<i>Sale of Previously Expensed Assets</i>	433900	<i>All Other Service Fees</i>
	<b>Services</b>	433901	<i>Amusement Ride Re-Inspection</i>
432100	<i>Documentation, Searches and Legal Services</i>		<b>Perquisites</b>
432102	<i>Application Fees – Part 10 Bankruptcy and Insolvency Act</i>	434100	<i>Miscellaneous Deductions – Staff Salaries</i>
432103	<i>Small Claims Fees</i>	434200	<i>Charges for Personal Mileage</i>
432104	<i>Local Registrar's Fees</i>		<b>Fines, Forfeits and Penalties</b>
432105	<i>Sheriff's Fees</i>	441100	<i>Fines and Costs – Judges</i>
432106	<i>Surrogate Court Fees</i>	441102	<i>7% Municipal Holdback</i>
432108	<i>Farm Ownership Fee</i>	441103	<i>Late Payment Charges – Fines</i>
432109	<i>Land Sales Fee</i>	443100	<i>Escheated Bail</i>
432110	<i>Notice Fee</i>	444100	<i>Other Fines, Costs, Penalties and Forfeits</i>
432111	<i>Divorce Fees</i>	444101	<i>Provincial Surcharge</i>
432112	<i>Documentation Fees</i>	444102	<i>Federal Surcharge</i>
432113	<i>Search Fees</i>	444110	<i>Penalties – Taxes</i>
432200	<i>Management and Collection Services</i>		
432201	<i>Public Trustee Fees</i>		
432203	<i>Tax Enforcement – Provincial Mediation Board</i>		

**Accrued Revenue – Other Fees and Charges**

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

**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*  
461040 *Bilateral Extension-Early Learning and Child  
Care Agreement*  
461041 *Canada-Wide-Early Learning and Child Care  
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*  
461057 *Disaster Mitigation and Adaptation Fund*  
461070 *Fire Suppression – Air Weapons Range*  
461080 *Fire Suppression – Indian Reserves*



462600 Vocational Rehabilitation of Disabled Persons	493102 Potash Crown Royalty Audit Penalty
463000 Employability Assistance	493200 Other Potash Revenue
463700 Young Offenders' Agreement	493300 Delayed Payment Charge – Potash
468500 Special Allowance – Children in Care	493400 Potash Base Payment
468600 AANDC (Aboriginal Affairs and Northern Development Canada)	493402 <i>Potash Base Payment Incentives</i>
<b>Accrued Revenue – Transfers from the Federal Government</b>	493403 <i>Potash Base Payment Interest</i>
498180 Accrued Revenue – Transfers from the Federal Government (Not for Use at Year End)	493404 <i>Potash Base Payment Audit Penalty</i>
<b>TRANSFERS FROM GOVERNMENT ENTITIES</b>	493500 Potash Profit Tax
<b>Crown Investment Corporation of Saskatchewan</b>	493502 <i>Potash Profit Tax Incentives</i>
471000 Crown Investment Corporation of Saskatchewan	493503 <i>Potash Profit Tax Interest</i>
471001 Crown Investment Corporation of Saskatchewan – Special Dividend	493504 <i>Potash Profit Tax Audit Penalty</i>
<b>Liquor and Gaming Authority</b>	498123 Accrued Revenue – Potash (Not for Use at Year End)
471100 Liquor and Gaming Authority	<b>Resource Surcharge</b>
498141 Accrued Revenue – Transfers from Liquor and Gaming Authority (Not for Use at Year End)	494000 Resource Surcharge
<b>Other Enterprises and Funds</b>	498128 Accrued Revenue – Resource Surcharge (Not for Use at Year End)
471500 Profits Transferred – Revolving Funds	<b>Other Non-Renewable Resources</b>
471900 All Other Dividends – Finance	<b>Uranium</b>
472900 Proceeds from Other Funds	494100 Uranium Crown Royalty – Basic
<b>Accrued Revenue – Transfers from other Government Entities</b>	494200 Uranium Crown Royalty – Profit
498140 Accrued Revenue – Transfers from other Government Entities (Not for Use at Year End)	494300 Delayed Payment Charge – Uranium
<b>NON-RENEWABLE RESOURCES</b>	494400 Uranium Interest
<b>Oil and Natural Gas</b>	494500 Uranium Audit Penalty
491100 Oil Crown Royalty	498124 Accrued Revenue – Uranium (Not for Use at Year End)
491102 <i>1/5 Trust Certificate Payments</i>	<b>Sodium Sulphate</b>
491103 <i>4% Trust Certificate Payments</i>	495100 Sodium Sulphate Crown Royalty
491104 <i>Petroleum Research Incentive Credits</i>	495200 Other Sodium Sulphate Revenue
491105 <i>Provisional Royalty</i>	495300 Delayed Payment Charge – Sodium Sulphate
491106 <i>Oil and Gas Processing Incentive Credits</i>	495400 Sodium Sulphate Interest
491107 <i>Petroleum Innovation Incentive Credits</i>	495500 Sodium Sulphate Audit Penalty
491108 <i>Oil Infrastructure Investment Credits</i>	498125 Accrued Revenue – Sodium Sulphate (Not for Use at Year End)
491200 Oil Freehold Production Tax	<b>Coal</b>
491400 Annual PNG Lease Rentals	496100 Coal Crown Royalty
491402 <i>Compensatory Royalty</i>	496200 Other Coal Revenue
491403 <i>Other Oil and Gas Revenue</i>	496300 Coal Freehold Tax
491405 <i>Delinquent Well Data Penalties</i>	496400 Delayed Payment Charge – Coal
491407 <i>Net Royalty – Farmout</i>	496500 Coal Interest
491500 Enhanced Oil Recovery Crown Royalty	496600 Coal Audit Penalty
491502 <i>Enhanced Oil Recovery Freehold Production Tax</i>	498126 Accrued Revenue – Coal (Not for Use at Year End)
491505 <i>EOR Interest</i>	<b>Other</b>
491506 <i>EOR Audit Penalty</i>	497100 Quarrying Crown Royalty
491600 Oil Well Revenue	497200 Salt Crown Royalty
491700 Oil Interest	497300 Salt Production Tax
491800 Oil Audit Penalty	497400 Metallic Crown Royalty
492100 Gas Crown Royalty	497500 Other Metallic Revenue
492200 Gas Freehold Production Tax	497600 Delayed Payment Charge – Other
498121 Accrued Revenue – Natural Gas (Not for Use at Year End)	497700 Royalties – Seismic Activity
498122 Accrued Revenue – Oil (Not for Use at Year End)	497800 Royalties – Easements
<b>Crown Land Sales</b>	497900 Royalties – Sand and Gravel
491300 Bonus Bids (Crown Land Sales)	<b>Accrued Revenue – Non-Renewable Resources</b>
<b>Potash</b>	498120 Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)
493100 Potash Crown Royalty	<b>REVOLVING FUND – DEPOSITS</b>
493101 Potash Crown Royalty Interest	489900 Revolving Fund – Deposits
	<b>COMMERCIAL REVENUE</b>
	<b>Rental and Lease Revenue</b>
	900100 Rental and Lease Revenue
	<b>Property and Building Rentals</b>
	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 *SaskBuilds and Procurement 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*
- Financing Charges Revenue**
- 900500 *Financing Charges 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

**Electoral Salaries**

512100 Returning Officer  
 512200 Returning Officer Admin Staff  
 512300 Election Clerk  
 512400 Deputy Returning Officer  
 512500 Poll Clerk  
 512600 Security Officer  
 512700 Other Poll Officials and Stand-by  
 512800 Supervisory Deputy Returning Officer

**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 Use Only)  
 515800 Allocation of Mechanic Labour Costs (Highways 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	530002	Artwork
521350	Fees (Inspection, Registration, Searches, Copyright Fees, etc.)	530100	Communications Production
521351	Inter-Library Loans	530200	Strategic Communications Planning/Issues
521360	Policing, Protection and Emergency Fire Services	530300	Primary Research/Focus Group
521361	Commissionaire Services	530301	Polling
521370	Miscellaneous Professional Services, Religious Fees and Technical Services	530400	Media Monitoring/Clipping Services
521372	Photographer's Services	530500	Media Placement
521373	Sign Writing Services	530501	Media Placement – Print
521380	Veterinarian Services	530502	Media Placement – Radio
521390	Disaster Related Contract Expenses	530503	Media Placement – TV
521800	Legal Services	530504	Media Placement – Bus Boards
521801	Legal Expenses – Travel	530505	Media Placement – Billboards
	<b><u>Asset Retirement Obligation Remediation</u></b>	530506	Media Placement – Online
521720	Remediation of Asset Retirement Obligations	530600	Placement – Tender Ads
521730	Change in Year-End Asset Retirement Obligations	530601	Blue Pages Advertising
	<b><u>Contaminated Sites Remediation</u></b>	530602	Notices
521700	Contaminated Sites Remediation	530603	Tender Ads
521710	Change in Year-End Contaminated Sites Liabilities	530700	Career Placement
	<b><u>Change in Contingent Liability – Goods &amp; Services</u></b>	530800	Publications
521010	Change in Contingent Liability – Goods & Services	530900	Promotional Items
	<b><u>Compensation Claims For Loss</u></b>	531000	Audio/Visual Supplies and Processing
521030	Compensation Claims for Loss	531100	Exhibits and Displays
	<b><u>System Consulting</u></b>	531200	Events
521900	System Consulting	531300	Miscellaneous Communications Contractual Services
	<b><u>Other Contractual Services</u></b>	531800	Duplication Services
529000	General Contractual Services	531900	Printing Publishing Expenses
529002	French Language Training	532000	Broadcasting Services
529003	Artwork Rentals		<b><u>Reimbursement – Communications</u></b>
529004	Courtworker Wages	532885	Reimbursement – Communications
529005	Courtworker Benefits		<b><u>Communications Expenses Payable – Year End</u></b>
529006	Courtworker Expenses – Travel	532895	Communications Expenses Payable – Year End
529007	Courtworker Expenses – Telephone		<b><u>SUPPLIES AND SERVICES</u></b>
529008	Courtworker Expenses – Office Supplies		<b><u>Medical and Medically Related Services</u></b>
529009	Courtworker Administrative Support	520000	Medical and Related Services
529010	Courtworker Other	520001	Psychiatric Assessments
529013	Adult Community Service Order Regular	520002	Fetal Alcohol Syndrome Assessments
529014	Young Offenders' Community Service Order Regular	520003	Dangerous Offender/Long-term Offender Assessments
529017	Trash Removal	520004	Psychiatric Services
529018	Snow Removal Contracts	520005	Psychological Services
529019	Security Guard Contracts	520006	Employee Influenza Vaccinations
529020	Security Monitoring Contracts	520020	Dental Services
529025	Web Site Service Fees	520030	Optical Services
529100	Linen, Laundry and Dry Cleaning Services	520080	Coroner's Fees and Expenses
529200	Professional Development	520081	Coroner's Fees – Miscellaneous Expenses
529201	Tuition and Book Reimbursement		<b><u>Rents, Insurance, Utilities, Taxes and Licences</u></b>
529600	Association and Professional Membership Dues	522000	Rent of Ground, Buildings and Other Space
	<b><u>Reimbursement – Contract Services</u></b>	522019	Building and Site Lease Costs
521884	Reimbursement – Contract Services	522020	Tenant Improvements Lease
	<b><u>Contract Services Payable – Year End</u></b>	522100	Rent of Office Equipment
521894	Contract Services Payable – Year End	522101	Audio Visual Equipment
	<b><u>COMMUNICATIONS</u></b>	522200	Rent of Photocopiers
	<b><u>Communications (Advertising) and Printing Related Expenses</u></b>	522201	Per Impression Duplicating
530000	Communications Development Costs	522202	Lease Cost of Duplicators
530001	Production Time	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	527700 Equipment Maintenance
522600 Utilities – Water and Sewer	527800 Miscellaneous Supplies
522601 <i>Utilities – Water</i>	527900 IT Training
522602 <i>Utilities – Sewer</i>	528000 Support Services
522700 Utilities – Electricity and Natural Gas	528100 Information Services Subscriptions
522701 <i>Electricity</i>	528500 Web Site Development and Maintenance Costs
522702 <i>Energy Performance Contract Electrical</i>	<b><u>Relocation Expenses</u></b>
522704 <i>Gas</i>	542600 Relocation – New Employees
522705 <i>Propane</i>	542700 Relocation – In-Service Employees
522706 <i>Fuel Oil</i>	<b><u>Provisions and Business Expenses</u></b>
522707 <i>Steam</i>	543000 Employee Business Expenses
522900 Provincial Sales Tax	543002 <i>Ministry Refreshments</i>
523000 Other Taxes and Licences	543100 Cabinet Ministers and Legislative Secretaries – Business Expenses
<b><u>Repairs and Maintenance</u></b>	543101 <i>Ministers’ Refreshments</i>
524000 Repairs	543200 Deputy Minister/Ministry Head Business Expenses
524010 <i>Repairs – Buildings and Structures</i>	543201 <i>Deputy Minister/Ministry Head Business Expenses – Refreshments</i>
524011 <i>Minor Maintenance</i>	543300 Banquet Costs
524012 <i>Preventative Maintenance</i>	543400 Employee Recognition Expenses
524020 <i>Repairs – Non-Passenger Vehicles</i>	543500 Nutritional Items
524030 <i>Repairs – Passenger Vehicles</i>	<b><u>Materials and Supplies</u></b>
524040 <i>Repairs – Miscellaneous Operating Equipment</i>	550000 Stationery and Office Supplies
524050 <i>Repairs – Office Equipment and Furniture</i>	550100 Printed Forms
524060 <i>Aircraft Materials and Repairs</i>	550101 <i>Court Forms</i>
524061 <i>Aircraft Contract Repairs</i>	550102 <i>Letterhead, Envelopes, Business Cards, etc.</i>
524062 <i>Aircraft Commissary</i>	550200 Books, Magazines and Reference Materials
524300 Environmental Cleanup	550230 <i>Magazines and Newspapers</i>
524600 Maintenance Contracts	550231 <i>Library Science Subscriptions</i>
524610 <i>Elevator/Escalator Contracts</i>	550234 <i>Subscriptions</i>
524611 <i>Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract</i>	550240 <i>Audio and/or Visual Information Material</i>
524613 <i>Electrical Repair and Maintenance Contracts</i>	550250 <i>Library Books</i>
524614 <i>Structural/Roof Repair and Maintenance Contracts</i>	550252 <i>Library Science Firm Orders</i>
524615 <i>Plumbing/Repair and Maintenance Contracts</i>	551000 Medical and Laboratory Supplies
524616 <i>Fire and Life Safety Repair and Maintenance Contracts</i>	551010 <i>Drugs and Medicine</i>
524617 <i>Job Requisitions and ASAA’s</i>	551020 <i>Hospital/Health Clinic/Surgical Supplies</i>
524800 Allocation of Equipment Maintenance Costs (Highways Use Only)	551030 <i>Laboratory Supplies</i>
<b><u>Postage and Freight Related and Tele-Communications Expenses</u></b>	551040 <i>Dental Supplies</i>
525000 Postal, Courier, Freight and Related	551050 <i>Other Medical Supplies</i>
525002 <i>Postage and Post Office Box Rents</i>	551060 <i>Veterinary Supplies</i>
525300 Communication Expenses – Elected Representatives	552000 Fuels and Lubricants
525400 Telephone	553000 Vehicle and Operating Expenses
525410 <i>Telephone Costs and Related</i>	553001 <i>Aviation Gasoline</i>
525420 <i>Telephone Long Distance Charges</i>	553002 <i>Jet Fuel</i>
525430 <i>Cell Phones</i>	553003 <i>Lease Costs</i>
525431 <i>Fleet Net</i>	554000 Construction and Material Costs
<b><u>Electoral Expenses</u></b>	554001 <i>Structural/Roof Supplies, Materials and Miscellaneous</i>
526500 Air Service	554002 <i>Plumbing Supplies, Materials and Miscellaneous</i>
526600 Messenger	554010 <i>Allocation of Material Costs (Highways and SaskBuilds and Procurement Use Only)</i>
526606 <i>Poll Rental Costs</i>	554020 <i>Allocation of Inventory (Highways Use Only)</i>
526700 Reimbursement – Candidates' Election Expenses	554100 <i>Highways Inventory Purchases</i>
526800 Reimbursement – Election Auditors' Fees	555000 Other Materials and Supplies
526900 Reimbursement – Registered Political Parties	555010 <i>Forage/Supplies – Animals, Fowl and Fish</i>
<b><u>Information Technology (IT) Related Expenses</u></b>	555020 <i>Small Tools and Equipment</i>
527300 Service Bureau Costs	555021 <i>Shop Supplies</i>
527400 Facilities Management	555030 <i>Mechanical and Electronic Supplies</i>
527500 Equipment/Lease Rentals	555040 <i>Seed, Plants and Fertilizer</i>
527600 Telecommunications	555050 <i>Cleaning Materials and Supplies</i>
	555060 <i>Recreational and Entertainment Supplies</i>

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 Materials 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 SaskBuilds and Procurement Use Only)**  
 542999 Cost Allocation (For SaskBuilds and Procurement 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 SaskBuilds and Procurement 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 – SaskBuilds and Procurement*  
 541903 *Elected Rep – Meals*  
 541904 *Elected Rep – Transportation*  
 541905 *Elected Rep – Accommodations and Incidentals*  
**Other Travel Related Expenses**  
 542000 Travel  
 542010 *Air Services – SaskBuilds and Procurement*  
 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 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 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*  
 588015 *Amortization – Buildings – Asset Retirement Obligations*  
 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 – Transportation and Operating Equipment**

- 588100 Amortization – Operating Equipment
- 588110 Amortization – Heavy Equipment
- 588200 Amortization – Vehicles
- 588210 Amortization – Ferries – Vessels and Towers
- 588220 Amortization – Ferries – Upgrades
- 588230 Amortization – Aircraft
- 588240 Amortization – CVA Vehicle

**Amortization Expenses – Office Equipment 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
- 588480 Amortization – Highways – Strengthened Secondary Roads
- 588490 Amortization – Highways – 70 Year Bypass Construction

**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 – Transportation and Operating Equipment
- 599507 Estimates – Capital Acquisitions – Office Equipment and Information Technology
- 599508 Estimates – Capital Acquisitions – Roads, Bridges and Water Management
- 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
- 599563 Estimates – Transfer from the General Revenue Fund
- 599566 Estimates – Financing Charges (External Entities)
- 599567 Estimates – Financing Charges (Summary Entities)

**Approved Estimates – Remediation Expense Adjustment**

- 599564 Estimates – Opening Adjustments (PSAB Policy Changes)

**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 – Transportation and Operating Equipment
- 599523 Estimates – Amortization – Office Equipment 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

**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
100020	SATC 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 Includes highly liquid investments that are acquired with maturity terms of three months or less.
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### **PORTFOLIO INVESTMENTS**

102000	Portfolio Investments Includes investments that are acquired with maturity terms of greater than three months.
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### **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 Loan – Saskatchewan Opportunities Corporation
103101	Advance – Promissory Notes – Saskatchewan Opportunities Corporation
103110	Promissory Notes Loan – SaskBuilds Corporation
103111	Advance – Promissory Notes – SaskBuilds Corporation

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

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

- 103940 Promissory Notes Loan – Saskatchewan Water Corporation (GBE Specific)
  - 103941 Advance – Promissory Notes Loan – Saskatchewan Water Corporation (GBE Specific)
- 103950 Promissory Notes Loan – Saskatchewan Gaming Corporation (GBE Specific)
  - 103951 Advance – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
- 103960 Promissory Notes Loan – Municipal Financing Corporation of Saskatchewan (GBE Specific)
  - 103961 Advance – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)
- 103970 Promissory Notes Loan – Lotteries and Gaming Saskatchewan (GBE Specific)
  - 103971 Advance – Promissory Notes – Lotteries and Gaming Saskatchewan (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
124920	Provision for Loss – Advances

**Other Loans – Advanced Education**

122500	Student Aid Fund
122501	Advance – Student Aid Fund

**Other Loans – Highways**

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
126500	Northern Economic Development
126501	Advance – Northern Economic Development
126520	Provision for Loss – Northern Economic Development

**DEFERRED FOREIGN EXCHANGE LOSS**

135100	Unrealized Foreign Exchange Gain/Loss – Sinking Fund
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**DEFERRED CHARGES**

136000	Deferred Premium, Discount, Debt Issue
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**DERIVATIVE ASSETS**

137000	Derivative Assets Includes derivatives (mainly interest rate swaps and currency swaps) recorded at fair value when they are in an asset position. Also includes embedded derivatives.
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**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 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**

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 1310 of the Accounting 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 – SaskBuilds and Procurement  
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 1300 of the Accounting 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.
  - 199200 Buildings – High Quality Construction – Current Year Additions
- 192010 Accumulated Amortization – Buildings – High Quality Construction
  
- 192050 **Buildings – Asset Retirement Obligations**
  - 199205 **Buildings – Current Year Additions - Asset Retirement Obligations**
  
- 192060 **Accumulated Amortization – Buildings – Asset Retirement Obligations**
  
- 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.
  - 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.
  - 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.
199220	Building 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.
199230	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.
199241	WIP Site Acquisition – Current Year Additions
192420	WIP Construction Includes all building construction costs.
199242	WIP Construction – Current Year Additions
192430	WIP Program Equipment Includes all operating equipment costs.
199243	WIP Program Equipment – Current Year Additions

- 192440 WIP Furnishings  
Includes all standard office furniture, non-standard office furniture, shelving/storage and artwork costs.
- 199244 WIP Furnishings – Current Year Additions
- 192450 WIP Consultants  
Includes all prime consultant, consultant, cost or management consultant and legal service costs.
- 199245 WIP Consultants – Current Year Additions
- 192460 WIP SaskBuilds and Procurement Delivery  
Includes all salaries, travel and sustenance, tender advertisements, constructions, signage, engineering and office supplies, official opening ceremonies, insurance, building permits, SaskBuilds and Procurement delivery fees and miscellaneous costs.
- 199246 WIP SaskBuilds and Procurement 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
- 199247 WIP Start Up Costs – Current Year Additions
- 192480 WIP Project Contingency  
Includes allowances for unanticipated expenses.
- 199248 WIP Project Contingency – Current Year Additions

**Transportation and Operating 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 defibrillators. 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
- 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 Equipment 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.
- 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 Capital to accumulate infrastructure costs for the current year.

- 196600 Airports – 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 – Airports – 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.
- 197210 Accumulated Amortization – Major Bridges – Construction
- 197300 Highways – Strengthened Secondary Roads
- 197310 Accumulated Amortization – Highways – Strengthened Secondary Roads
- 197400 Highways – 70 Year Bypass Construction
- 197410 Accumulated Amortization – Highways – 70 Year Bypass 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 – Capital

**Capital Assets – for Fixed Asset Module**

198000	SBP – Capital Assets – Clearing Account
199800	SBP – 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
198008	SPSA – Capital Assets – Clearing Account
199808	SPSA – Capital Assets – Current Year Additions
199809	SPSA – WIP – Current Year Additions

**Accrued Capital Assets – Current Year Additions**

199900	Accrued Capital Assets – Current Year Additions (Not for Use at Year End)
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**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
200110	Promissory Notes – SaskBuilds Corporation
200111	Redemption – Promissory Notes – SaskBuilds 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)
200950	Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
200951	Redemption – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
200960	Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)

200961 Redemption – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)

200970 Promissory Notes – Lotteries and Gaming Saskatchewan (GBE Specific)

200971 Redemption – Promissory Notes – Lotteries and Gaming Saskatchewan (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 Capital Plan
215101	Redemption – Saskatchewan Capital Plan

**Unrealized FX Gain/Loss - Debt**

217000	Unrealized FX Gain/Loss - Debt
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**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
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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	Saskatchewan Electronic Resource Partnership
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
232900	SaskBuilds Corporation
<b>233150</b>	<b>Saskatchewan Distance Learning Corporation</b>
233200	Saskatchewan Drug Plan
234000	Saskatchewan Liquor and Gaming Authority
234300	Saskatchewan Pension Plan
234450	Saskatchewan Public Safety Agency
234550	Saskatchewan Technology Fund
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
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**Other Liabilities**

240000	Conditional Receipts
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240070 Funds Held – Non-GRF  
240080 Third Party Demand Payable  
255200 Guaranteed Debt Payable

**ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

**Foreign Currency Payable**

251000 Foreign Currency Payable

**U.S. Dollar Interest Payable**

252000 U.S. Dollar Interest Payable

**Other Accrued Liabilities**

240010 GST Account  
240011 GST/HST Receivable  
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  
255600 Contingent Liabilities – Litigation

**Asset Retirement Obligations**

258970 Asset Retirement Obligations

**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, Policing and Public Safety
253053	Interministerial Clearing – Environment
253054	Interministerial Clearing – Finance
253055	Interministerial Clearing – Government Relations
253056	Interministerial Clearing – Health
253057	Interministerial Clearing – Highways 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 – SaskBuilds and Procurement
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
253074	Clearing – Saskatchewan Public Safety Agency
253075	Clearing – SaskBuilds Corporation
253076	Interministerial Clearing – Trade and Export Development
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 Used by SaskBuilds and Procurement 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
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**Contaminated Sites Liabilities**

258960	Contaminated Sites Liabilities
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**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 Bonds
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
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- 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

**DERIVATIVE LIABILITIES**

- 271000 Derivative Liabilities  
Includes derivatives (mainly interest rate swaps and currency swaps) recorded at fair value when they are in a liability position.

**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 - APPROPRIATION**

302000	Adjustments to Equity – Appropriation This account is only to be used for adjustments to equity that are subject to appropriation.
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**EQUITY – REMEASUREMENTS**

303000	Accumulated Remeasurement Gain/Loss
303100	Remeasurement Gain/Loss - FX
303200	Remeasurement Gain/Loss - Derivatives

## 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  
 414650 PST paid on TCA acquisitions (Revenue Offset)

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
415300	Vapour Products Tax
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 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	Miscellaneous Wildlife Licences (non-game)
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 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
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**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

**Pre-requisites**

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 \$2 million. **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
- 461040 Bilateral Extension-Early Learning and Child Care Agreement
- 461041 Canada-Wide-Early Learning and Child Care 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
- 461057 Disaster Mitigation and Adaptation 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)
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**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)
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**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
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491102	1/5 Trust Certificate Payments
491103	4% Trust Certificate Payments
491104	Petroleum Research Incentive Credits
491105	Provisional Royalty
491106	Oil and Gas Processing Incentive Credits
491107	Petroleum Innovation Incentive Credits
491108	Oil Infrastructure Investment Credits
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)
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**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)
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**REVOLVING FUND – DEPOSITS**

489900	Revolving Fund – Deposits
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**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 SaskBuilds and Procurement.**

**Rental and Lease Revenue**

900100	Rental and Lease Revenue
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**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	SaskBuilds and Procurement 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
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**Financing Charges Revenue**

900500	Financing Charges Revenue
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**Casual Revenue**

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

**External Recovery – Revenue**

900998 External Recovery – Revenue  
Used by SaskBuilds and Procurement to allocate revenue between external and internal recoveries.

**Internal Recovery – Revenue**

900999 Internal Recovery – Revenue  
Used by SaskBuilds and Procurement 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.**

**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.

#### **Electoral Salaries**

These accounts identify salary expenses under *The Election Act*.

- 512100 Returning Officer
- 512200 Returning Officer Admin Staff
- 512300 Election Clerk
- 512400 Deputy Returning Officer
- 512500 Poll Clerk
- 512600 Security Officer
- 512700 Other Poll Officials and Stand-by
- 512800 Supervisory Deputy Returning Officer

#### **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 Use Only)  
This account is to accommodate the allocation of salary costs among four subprograms.
- 515800 Allocation of Mechanic Labour Costs (Highways 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 SaskBuilds and Procurement' 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 Accounting Manual, Appendix H, Section 10 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

**Asset Retirement Obligation Remediation**

521720 Remediation of Asset Retirement Obligations

521730 Change in Year-End Asset Retirement Obligations

**Contaminated Sites Remediation**

521700 Contaminated Sites Remediation

521710 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 Association and Professional Membership Dues  
Includes payments for annual dues, memberships, and 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 Accounting Manual, Appendix H, Section 10 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 – Billboards  
530506 Media Placement – Online

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, 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 Accounting Manual, Appendix H, Section 10 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 SaskBuilds and Procurement 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 Includes Energy Performance electrical savings.
522704	Gas
522705	Propane
522706	Fuel Oil
522707	Steam
522900	Provincial Sales Tax
523000	Other Taxes and Licences 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 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 Includes costs for repairs and minor renovations such as changing locks, painting, and moving doors.
524012	Preventative Maintenance Includes costs for preventative maintenance to building equipment, components and systems.
524020	Repairs – Non-Passenger Vehicles
524030	Repairs – Passenger Vehicles
524040	Repairs – Miscellaneous Operating 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 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 Use Only) 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.

- 526500 Air Service
- 526600 Messenger
  - 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 capital 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 SaskBuilds and Procurement Use Only)  
Used to allocate materials within a ministry.
- 554020     Allocation of Inventory (Highways Use Only)  
Used to allocate inventory within a ministry.
- 554100     Highways 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 Expense – 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 SaskBuilds and Procurement Use Only)**

- 542999 Cost Allocation (For SaskBuilds and Procurement 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 SaskBuilds and Procurement.

- 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 SaskBuilds and Procurement Delivery  
Includes all salaries, travel and sustenance, tender advertisements, constructions signage, engineering and office supplies, official opening ceremony, insurance, building permits, SaskBuilds and Procurement 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 SaskBuilds and Procurement' 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 Accounting Manual, Appendix H, Section 10 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 SaskBuilds and Procurement Use Only).

587523 Accrued Expenses – Construction Costs (Not for Use at Year End)  
(For SaskBuilds and Procurement 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 – SaskBuilds and Procurement  
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 SaskBuilds and Procurement (except elected representatives) and other travel charges (e.g., interview expenses and transportation of residents of Government-run institutions and facilities).

- 542010 Air Services – SaskBuilds and Procurement  
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 SaskBuilds and Procurement 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 Accounting Manual, Appendix H, Section 10 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, laptops, 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 Accounting Manual, Appendix H, Section 10 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 Accounting Manual, Appendix H, Section 10 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 SaskBuilds and Procurement' 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 Accounting Manual, Appendix H, Section 10 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)**

558261 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, Section 13 of the Accounting 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

588015 Amortization – Buildings – Asset Retirement Obligations

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 – Transportation and Operating Equipment**

- 588100 Amortization – Operating Equipment
- 588110 Amortization – Heavy Equipment
- 588200 Amortization – Vehicles
- 588210 Amortization – Ferries – Vessels and Towers
- 588220 Amortization – Ferries – Upgrades
- 588230 Amortization – Aircraft
- 588240 Amortization – CVA Vehicle

**Amortization Expenses – Office Equipment 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
588480	Amortization – Highways – Strengthened Secondary Roads
588490	Amortization – Highways – 70 Year Bypass Construction

**Commercial Expenses – Capital Asset Amortization**

587999	Commercial Expenses – Capital Asset Amortization This account is used to record the portion of SaskBuilds and Procurement' total capital asset amortization that represents commercial expenses.
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**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
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**Current Year Overexpense Adjustment**

599131	Accrual – Current Year Overexpense Adjustment
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**Prior Year Overexpense Adjustment**

599132	Accrual – Prior Year Overexpense Adjustment
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**Approved Estimates**

599506	Estimates – Capital Acquisitions – Transportation and Operating Equipment
599507	Estimates – Capital Acquisitions – Office Equipment and Information Technology
599508	Estimates – Capital Acquisitions – Roads, Bridges and Water Management
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
- 599563 Estimates – Transfer from the General Revenue Fund
- 599566 Estimates – Financing Charges (External Entities)
- 599567 Estimates – Financing Charges (Summary Entities)

**Approved Estimates – Remediation Expense Adjustment**

- 599564 Estimates – **Opening Adjustments (PSAB Policy Changes)**

**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 – Transportation and Operating Equipment
- 599523 Estimates – Amortization – Office Equipment 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

**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	103931	Advance – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
100015	CFS Imprest Bank Account	103940	Promissory Notes Loan – Saskatchewan Water Corporation (GBE Specific)
100020	<b>SATC Imprest Bank Account</b>	103941	Advance – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
100025	Electronic Deposits Transfer Account	103950	Promissory Notes Loan – Saskatchewan Gaming Corporation (GBE Specific)
100050	Returned Item Clearing Account	103951	Advance – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
100100	Payroll Bank Account	103960	Promissory Notes Loan – Municipal Financing Corporation of Saskatchewan (GBE Specific)
100200	U.S. Dollar Bank Account	103961	Advance – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)
100300	Cobbed Accounts	103970	<b>Promissory Notes Loan – Lotteries and Gaming Saskatchewan (GBE Specific)</b>
100600	Imprest Accounts – Permanent	103971	<b>Advance - Promissory Notes – Lotteries and Gaming Saskatchewan (GBE Specific)</b>
100700	Petty Cash – Permanent	105000	Prepaid Expenses
100800	Petty Cash Float – Permanent	105200	Accrued Prepaid Expenses (Not for Use at Year End)
100900	Transfer Account Balances	105303	Queen’s Printer Revolving Fund – Accumulated Net Expenditure
100999	Due from General Revenue Fund (for Other MIDAS Entities’ Use Only)	105318	Public Employees Benefits Agency Revolving Fund – Accumulated Net Expenditure
101000	Short-term Investments	105326	Commercial Revolving Fund – Accumulated Net Expenditure
102000	<b>Portfolio Investments</b>	105373	Correctional Facilities Industries Revolving Fund – Accumulated Net Expenditure
103006	Line of Credit – Saskatchewan Housing Corporation	106000	Accrued Interest Receivable – Investments
103008	Line of Credit – Saskatchewan Opportunities Corporation	107000	Accounts Receivable – General
103009	Line of Credit – Saskatchewan Power Corporation	107020	Accounts Receivable – Valuation Allowance
103010	Line of Credit – Saskatchewan Telecommunications	107100	Accounts Receivable – From Accounts Receivable
103011	Line of Credit – Saskatchewan Water Corporation	107110	Accounts Receivable Bank Deposit Clearing Account
103012	Line of Credit – Municipal Financing Corporation	107111	PAD Confirmed Cash
103015	Line of Credit – SaskEnergy Incorporated	107112	PAD Remitted Cash
103017	Line of Credit – Saskatchewan Gaming Corporation	107115	PAD Cleared Cash
103018	Line of Credit – Saskatchewan Liquor and Gaming Authority	107120	Accounts Receivable Valuation Allowance – From Accounts Receivable
103100	Promissory Notes Loan – Saskatchewan Opportunities Corporation	107130	Accounts Receivable Internal Revenues Clearing
103101	Advance – Promissory Notes – Saskatchewan Opportunities Corporation	107190	Autoinvoice Clearing
103110	Promissory Notes Loan – SaskBuilds Corporation	107600	Accrued Accounts Receivable – General (Not for Use at Year End)
103111	Advance – Promissory Notes – SaskBuilds Corporation	110600	Saskatchewan Housing Corporation
103900	Promissory Notes Loan – Saskatchewan Power Corporation (GBE Specific)	110601	Advance – Saskatchewan Housing Corporation
103901	Advance – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)	110800	Saskatchewan Opportunities Corporation
103910	Promissory Notes Loan – Saskatchewan Telecommunications (GBE Specific)	110801	Advance – Saskatchewan Opportunities Corporation
103911	Advance – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)	110900	Saskatchewan Power Corporation
103920	Promissory Notes Loan – SaskEnergy Incorporated (GBE Specific)		
103921	Advance – Promissory Notes – SaskEnergy Incorporated (GBE Specific)		
103930	Promissory Notes Loan – Saskatchewan Liquor and Gaming Authority (GBE Specific)		

NATURAL ACCOUNT MANUAL – June 2023

110901 Advance – Saskatchewan Power Corporation	135100 Unrealized Foreign Exchange Gain/Loss – Sinking Fund
111000 Saskatchewan Telecommunications	136000 Deferred Premium, Discount, Debt Issue
111001 Advance – Saskatchewan Telecommunications	137000 <b>Derivative Assets</b>
111100 Saskatchewan Water Corporation	140000 Total Equity in Sinking Fund
111101 Advance – Saskatchewan Water Corporation	140001 Instalment – Saskatchewan Power Corporation
111200 Municipal Financing Corporation	140002 Instalment – Saskatchewan Telecommunications
111201 Advance – Municipal Financing Corporation	140004 Instalment – Saskatchewan Water Corporation
111500 SaskEnergy Incorporated	140006 Instalment – Saskatchewan Housing Corporation
111501 Advance – SaskEnergy Incorporated	140008 Instalment – Saskatchewan Opportunities Corporation
111700 Saskatchewan Gaming Corporation	140011 Instalment – Municipal Financing Corporation
111701 Advance – Saskatchewan Gaming Corporation	140015 Instalment – SaskEnergy Incorporated
111800 Saskatchewan Liquor and Gaming Authority	140016 Instalment – Saskatchewan Liquor and Gaming Authority
111801 Advance – Saskatchewan Liquor and Gaming Authority	140017 Instalment – Saskatchewan Gaming Corporation
112000 Saskatchewan Telecommunications (Recycled)	140050 Instalment – Province of Saskatchewan
112001 Advance – Saskatchewan Telecommunications (Recycled)	140055 Instalment – Saskatchewan Capital Plan
112200 Municipal Financing Corporation (Recycled)	142001 Instalment – Saskatchewan Power Corporation (Recycled)
112201 Advance – Municipal Financing Corporation (Recycled)	142002 Instalment – Saskatchewan Telecommunications (Recycled)
112500 SaskEnergy Incorporated (Recycled)	142011 Instalment – Municipal Financing Corporation (Recycled)
112501 Advance – SaskEnergy Incorporated (Recycled)	142015 Instalment – SaskEnergy Incorporated (Recycled)
112900 Saskatchewan Power Corporation (Recycled)	150100 Crown Investments Corporation
112901 Advance – Saskatchewan Power Corporation (Recycled)	170000 Inventory – NOT FOR GRF USE
122500 Student Aid Fund	172000 Land for Resale
122501 Advance – Student Aid Fund	173000 Buildings for Resale
122800 Victims' Fund	174000 Inventory for Resale
122801 Advance – Victims' Fund	175000 Equipment Maintenance and Airplane Parts
123700 General Advances – Permanent	175100 Lab Supplies and Vaccines
123800 Relocation Advances – Permanent	175200 Pastures Maintenance Supplies
123900 Temporary Advances – Not Travel	175300 Firefighting Equipment
124000 Travel Advances – Temporary	175400 Park Maintenance Supplies
124100 Travel Advances – Permanent	175500 Aggregate Inventory
124300 Payroll – Holiday Advance Receivable	175600 Inventory for Distribution – SaskBuilds and Procurement
124920 Provision for Loss – Advances	180000 Interest Public Debt – Crown Entities
125300 Short Line Railways	180001 Payment – Interest Public Debt – Crown Entities
125301 Advances – Short Line Railways	180002 Payment – Commission Public Debt – Crown Entities
125310 Concessionary Allowance – Short Line Railways	180100 Sinking Funds – Crown Share
125320 Provision for Loss – Short Line Railways	191000 Land
125800 Small Business Loans Association	191100 Land Improvements
125801 Advance – Small Business Loans Association	191110 Accumulated Amortization – Land Improvements
125810 Concessionary Allowance – Small Business Loans Association	191200 WIP Land Improvements
125820 Provision for Loss – Small Business Loans Association	192000 Buildings – High Quality Construction
126300 Grey Cup Loan	192010 Accumulated Amortization – Buildings – High Quality Construction
126301 Advance – Grey Cup Loan	192050 <b>Buildings – Asset Retirement Obligations</b>
126310 Concessionary Allowance – Grey Cup Loan	192060 <b>Accumulated Amortization – Buildings – Asset Retirement Obligations</b>
126320 Provision for Loss – Grey Cup Loan	192100 Buildings – Short-term
126500 Northern Economic Development	
126501 Advance – Northern Economic Development	
126520 Provision for Loss – Northern Economic Development	

NATURAL ACCOUNT MANUAL – June 2023

192110	Accumulated Amortization – Buildings – Short-term	195210	Accumulated Amortization – Computer Software
192200	Building Improvements – Short-term Construction	195300	Office Furniture and Equipment
192210	Accumulated Amortization – Building Improvements – Short-term Construction	195310	Accumulated Amortization – Office Furniture and Equipment
192300	Leasehold Improvements	195400	WIP System Development
192310	Accumulated Amortization – Leasehold Improvements	195500	Major System Development
192410	WIP Site Acquisition	195510	Accumulated Amortization – Major System Development
192420	WIP Construction	196100	Highways – Construction
192430	WIP Program Equipment	196110	Accumulated Amortization – Highways – Construction
192440	WIP Furnishings	196200	Highways – Repaving
192450	WIP Consultants	196210	Accumulated Amortization – Highways – Repaving
192460	WIP SaskBuilds and Procurement Delivery	196300	Minor Bridges – Construction
192470	WIP Start Up Costs	196310	Accumulated Amortization – Minor Bridges – Construction
192480	WIP Project Contingency	196400	Bridges – Upgrades
192500	Building Improvements – High Quality Construction	196410	Accumulated Amortization – Bridges – Upgrades
192510	Accumulated Amortization – Building Improvements – High Quality Construction	196500	Culverts
192600	Building Improvements – Medium Quality Construction	196510	Accumulated Amortization – Culverts
192610	Accumulated Amortization – Building Improvements – Medium Quality Construction	196600	Airports – Runways
192700	Building Improvements – Average Quality Construction	196610	Accumulated Amortization – Airports – Runways
192710	Accumulated Amortization – Building Improvements – Average Quality Construction	196800	Highways – Other
192800	Buildings – Medium Quality Construction	196810	Accumulated Amortization – Highways – Other
192810	Accumulated Amortization – Buildings – Medium Quality Construction	196900	Highways – Preservation Capital
192900	Buildings – Average Quality Construction	196910	Accumulated Amortization – Highways – Preservation Capital
192910	Accumulated Amortization – Buildings – Average Quality Construction	197000	Infrastructure – Other
193000	Operating Equipment	197010	Accumulated Amortization – Infrastructure – Other
193010	Accumulated Amortization – Operating Equipment	197100	WIP Roads, Bridges and Water Management
193100	Heavy Equipment	197200	Major Bridges – Construction
193110	Accumulated Amortization – Heavy Equipment	197210	Accumulated Amortization – Major Bridges – Construction
194000	Vehicles	197300	Highways – Strengthened Secondary Roads
194010	Accumulated Amortization – Vehicles	197310	Accumulated Amortization – Highways – Strengthened Secondary Roads
194100	Ferries – Vessels and Towers	197400	Highways – 70 Year Bypass Construction
194110	Accumulated Amortization – Ferries – Vessels and Towers	197410	Accumulated Amortization – Highways – 70 Year Bypass Construction
194200	Ferries – Upgrades	197600	Water Management
194210	Accumulated Amortization – Ferries – Upgrades	197610	Accumulated Amortization – Water Management
194300	Aircraft	198000	SBP – Capital Assets – Clearing Account
194310	Accumulated Amortization – Aircraft	198002	ENV – Capital Assets – Clearing Account
194400	CVA Vehicles	198004	PCS – Capital Assets – Clearing Account
194410	Accumulated Amortization – CVA Vehicles	198008	SPSA – Capital Assets – Clearing Account
194500	WIP Transportation	199100	Land – Current Year Additions
195000	System Development	199110	Land Improvements – Current Year Additions
195010	Accumulated Amortization – System Development	199120	WIP Land Improvements – Current Year Additions
195100	Computer Hardware	199150	Land – Current Year Additions – Contingent Liabilities
195110	Accumulated Amortization – Computer Hardware	199200	Buildings – High Quality Construction – Current Year Additions
195200	Computer Software		

199205 Buildings – Current Year Additions – Asset Retirement Obligations

199210 Buildings – Short-term – Current Year Additions

199220 Building Improvements – Short-term Construction – Current Year Additions

199230 Leasehold Improvements – Current Year Additions

199241 WIP Site Acquisition – Current Year Additions

199242 WIP Construction – Current Year Additions

199243 WIP Program Equipment – Current Year Additions

199244 WIP Furnishings – Current Year Additions

199245 WIP Consultants – Current Year Additions

199246 WIP SaskBuilds and Procurement Delivery – Current Year Additions

199247 WIP Start Up Costs – Current Year Additions

199248 WIP Project Contingency – Current Year Additions

199250 Building Improvements – High Quality Construction – Current Year Additions

199261 Building Improvements – Medium Quality Construction – Current Year Additions

199270 Building Improvements – Average Quality Construction – Current Year Additions

199280 Buildings – Medium Quality Construction – Current Year Additions

199290 Buildings – Average Quality Construction – Current Year Additions

199299 Internal Recoveries – Capital

199300 Operating Equipment – Current Year Additions

199310 Heavy Equipment – Current Year Additions

199400 Vehicles – Current Year Additions

199410 Ferries – Vessels and Towers – Current Year Additions

199420 Ferries – Upgrades – Current Year Additions

199430 Aircraft – Current Year Additions

199440 CVA Vehicles – Current Year Additions

199450 WIP Transportation – Current Year Additions

199500 System Development – Current Year Additions

199510 Computer Hardware – Current Year Additions

199520 Computer Software – Current Year Additions

199530 Office Furniture and Equipment – Current Year Additions

199540 WIP System Development – Current Year Additions

199550 Major System Development – Current Year Additions

199600 Highways – Infrastructure – Current Year Additions

199660 Airports – Runways – Current Year Additions

199700 Infrastructure – Other – Current Year Additions

199710 WIP Roads, Bridges and Water Management – Current Year Additions

199760 Water Management – Current Year Additions

199800 SBP – Capital Assets – Current Year Additions

199802 ENV – Capital Assets – Current Year Additions

199803 ENV – WIP – Current Year Additions

199804 PCS – Capital Assets – Current Year Additions

199805 PCS – WIP – Current Year Additions

199808 SPSA – Capital Assets – Current Year Additions

199809 SPSA – WIP – Current Year Additions

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

199999 FWDF – Capital Assets – Clearing Account

**LIABILITIES**

200000 Promissory Notes

200001 Redemption – Promissory Notes

200100 Promissory Notes – Saskatchewan Opportunities Corporation

200101 Redemption – Promissory Notes – Saskatchewan Opportunities Corporation

200110 Promissory Notes – SaskBuilds Corporation

200111 Redemption – Promissory Notes – SaskBuilds Corporation

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)

200950 Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)

200951 Redemption – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)

200960 Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)

200961 Redemption – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)

200970 Promissory Notes – Lotteries and Gaming Saskatchewan (GBE Specific)

200971 Redemption – Promissory Notes – Lotteries and Gaming Saskatchewan (GBE Specific)

203000 Bank Line of Credit

203001 Redemption – Bank Line of Credit



210600 Saskatchewan Housing Corporation	Telecommunications (Recycled)
210601 Redemption – Saskatchewan Housing Corporation	222200 Sinking Fund – Municipal Financing Corporation (Recycled)
210800 Saskatchewan Opportunities Corporation	222500 Sinking Fund – SaskEnergy Incorporated (Recycled)
210801 Redemption – Saskatchewan Opportunities Corporation	222900 Sinking Fund – Saskatchewan Power Corporation (Recycled)
210900 Saskatchewan Power Corporation	230500 Apprenticeship and Trade Certification Commission
210901 Redemption – Saskatchewan Power Corporation	231155 Innovation Saskatchewan
211000 Saskatchewan Telecommunications	231160 Financial and Consumer Affairs Authority
211001 Redemption – Saskatchewan Telecommunications	231170 Criminal Property Forfeiture Fund
211100 Saskatchewan Water Corporation	231180 Global Transportation Hub Authority
211101 Redemption – Saskatchewan Water Corporation	231200 Government House Foundation
211200 Municipal Financing Corporation	231600 Fish and Wildlife Development Fund
211201 Redemption – Municipal Financing Corporation	231650 FLMM Secretariat
211500 SaskEnergy Incorporated	232000 Saskatchewan Electronic Resource Partnership
211501 Redemption – SaskEnergy Incorporated	232200 Oil and Gas Orphan Fund
211700 Saskatchewan Gaming Corporation	232220 Impacted Sites Fund
211701 Redemption – Saskatchewan Gaming Corporation	232300 Private Vocational Schools Training Completions Fund
211800 Saskatchewan Liquor and Gaming Authority	232500 Saskatchewan Agricultural Stabilization Fund
211801 Redemption – Saskatchewan Liquor and Gaming Authority	232800 Provincial Archives of Saskatchewan
212000 Saskatchewan Telecommunications (Recycled)	232820 Provincial Capital Commission
212001 Redemption – Saskatchewan Telecommunications (Recycled)	232900 SaskBuilds Corporation
212200 Municipal Financing Corporation (Recycled)	233150 Saskatchewan Distance Learning Corporation
212201 Redemption – Municipal Financing Corporation (Recycled)	233200 Saskatchewan Drug Plan
212500 SaskEnergy Incorporated (Recycled)	234000 Saskatchewan Liquor and Gaming Authority
212501 Redemption – SaskEnergy Incorporated (Recycled)	234300 Saskatchewan Pension Plan
212900 Saskatchewan Power Corporation (Recycled)	234450 Saskatchewan Public Safety Agency
212901 Redemption – Saskatchewan Power Corporation (Recycled)	234550 Saskatchewan Technology Fund
215000 Province of Saskatchewan	234600 Transportation Partnership Fund
215001 Redemption – Province of Saskatchewan	234700 School Division Tax Loss Compensation Fund
215100 Saskatchewan Capital Plan	235000 Victims' Fund
215101 Redemption – Saskatchewan Capital Plan	239000 Cobbed Accounts
217000 Unrealized FX Gain/Loss - Debt	240000 Conditional Receipts
220600 Sinking Fund – Saskatchewan Housing Corporation	240010 GST Account
220800 Sinking Fund – Saskatchewan Opportunities Corporation	240011 GST/HST Receivable
220900 Sinking Fund – Saskatchewan Power Corporation	240020 PST Account
221000 Sinking Fund – Saskatchewan Telecommunications	240030 Deferred Salary
221100 Sinking Fund – Saskatchewan Water Corporation	240070 Funds Held – Non-GRF
221200 Sinking Fund – Municipal Financing Corporation	240080 Third Party Demand Payable
221500 Sinking Fund – SaskEnergy Incorporated	251000 Foreign Currency Payable
221700 Sinking Fund – Saskatchewan Gaming Corporation	252000 U.S. Dollar Interest Payable
221800 Sinking Fund – Saskatchewan Liquor and Gaming Authority	253000 Accounts Payable – from Accounts Payable – DO NOT USE
222000 Sinking Fund – Saskatchewan	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	255100	Accrued Employee Leave Entitlements
253023	Accounts Receivable – Accounts Payable Clearing Account	255120	Accrued Employee Sick Leave
253024	Accounts Receivable – Accounts Payable Contra Account	255200	Guaranteed Debt Payable
253029	CFS Linkin – Clearing Account	255300	Holdbacks Payable
253050	Interministerial Clearing – DO NOT USE	255400	Obligation Under Capital Lease
253051	Interministerial Clearing – Agriculture	255500	Payroll Payable
253052	Interministerial Clearing – Corrections, Policing and Public Safety	255510	Hand Drawn Payroll Payable
253053	Interministerial Clearing – Environment	255600	Contingent Liabilities – Litigation
253054	Interministerial Clearing – Finance	256000	Accrued Interest Payable
253055	Interministerial Clearing – Government Relations	257000	Unearned Revenue
253056	Interministerial Clearing – Health	257010	Unallocated Revenue
253057	Interministerial Clearing – Highways Capital	257020	Unapplied Receipts
253058	Interministerial Clearing – Energy and Resources	257200	Accrued Unearned Revenue (Not for Use at Year End)
253059	Interministerial Clearing – Justice and Attorney General	258960	Contaminated Sites Liabilities
253060	Interministerial Clearing – Labour Relations and Workplace Safety	258970	Asset Retirement Obligations
253061	Interministerial Clearing – Education	259900	Accumulated Net Expenditure (Liability)
253062	Interministerial Clearing – Public Service Commission	260000	Income Tax
253063	Interministerial Clearing – Social Services	260100	Canada Pension Plan
253064	Interministerial Clearing – Legislative Assembly	260200	Unemployment Insurance
253066	Interministerial Clearing – TDM – Finance	261000	Public Service Superannuation Plan
253067	Interministerial Clearing – SaskBuilds and Procurement	261200	Public Employees Superannuation
253070	Clearing – Financial and Consumer Affairs Authority	261300	Public Employees Superannuation – Voluntary
253071	Interministerial Clearing – Advanced Education	261400	MLA Superannuation
253072	Clearing – Apprenticeship and Trade Certification Commission	261500	Provincial Court Judges Superannuation
253073	Interministerial Clearing – Immigration and Career Training	261600	Municipal Employees Pension Plan
253074	Clearing – Saskatchewan Public Safety Agency	262000	Public Employees Disability Income Plan
253075	Clearing – SaskBuilds Corporation	262200	SGEU – Long-term Disability Plan
253076	Interministerial Clearing – Trade and Export Development	262300	Public Employees Group Life Insurance
253080	Payroll Interministerial Clearing	262400	Labour Service – Group Life Insurance
253095	Tax Withholding – Accounts Payable Setup Only	262700	Spouses Group Life Insurance
253096	Inventory Accounts Payable Accrual – Purchase Setup Only	263000	Union Dues/Initiation – SGEU
253099	Accounts Payable – Markview and iExpense Setup only – DO NOT USE	263100	Union Dues – CUPE Human Rights
255000	Accounts Payable – General	263300	Union Dues/Initiation – CUPE 600-3
255005	Accrued Accounts Payable – General (Not for Use at Year End)	263500	Union Dues/Initiation – CUPE 600-5
255010	Payables \$1,000 and Under	263800	Saskatchewan Insurance Office/Professional Employees Union
255015	Accounts Payable – Energy and Resources and Finance Revenue Refunds	264000	Arctic Savings and Credit Union
255020	Change in Severance Liability and Other Employee Benefits	264100	Battlefords Credit Union Ltd.
255030	Accounts Payable Rent Reduction Payable	265300	United Way – Regina
255090	Miscellaneous Cheque Writer Deductions – Payable to Receiver General	265400	United Way – Saskatoon
255099	Accounts Payable – Previous Years	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 Bonds
		268200	Miscellaneous Deductions
		269200	Deferred Salary Deduction
		269300	Rent – Municipal Government
		269500	Rent – Agriculture – Labour Service
		269600	Rent – Environment
		269700	Rent – Environment – Summer Housing
		270000	Obligations Under Long-Term Financing Arrangements
		271000	Derivative Liabilities
		299999	Reserve for Encumbrances



**EQUITY**

- 300000 Equity
- 300099 Equity (for Revolving Funds and Other MIDAS Entities' Use Only)
- 301000 Adjustments to Equity
- 302000 Adjustments to Equity – Appropriation
- 303000 Accumulated Remeasurement Gain/Loss
- 303100 Remeasurement Gain/Loss - FX
- 303200 Remeasurement Gain/Loss - Derivatives

**REVENUE**

- 412100 Corporation Income Tax
- 412200 Individual Income Tax
- 412300 Corporation Capital Tax
- 414300 Liquor Tax
- 414301 Miscellaneous Remissions
- 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
- 414650 PST paid on TCA acquisitions (Revenue Offset)
- 414700 Tobacco Tax
- 414800 Fuel Tax
- 415200 Succession Duties – Interest
- 415300 Vapour Products Tax
- 415400 Cannabis Tax
- 415500 Fire Prevention Tax
- 415600 Mineral Rights Tax
- 415700 Insurance Premiums Tax
- 415800 Motor Vehicle Insurance Premiums Tax
- 415900 All Other Taxes
- 416200 Pari-Mutuals Tax
- 417000 Property Tax
- 422100 Drivers' Licences, Registrations and Permits
- 422900 Other Revenue – Motor Vehicles
- 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 Miscellaneous Wildlife Licences (non-game)
- 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 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	424600 Lottery Licences
423400 Forests	425100 Company Incorporation and Registration Fees
423402 Mistik Management – Norsask Forest Products	425103 Unlicensed Insurance
423403 Mistik Management – ML Mechanical Pulp	425200 Vendors and Outlet Licences
423404 L and M Wood Products	425201 Oil Burner
423407 Weyerhaeuser Pasquia Porcupine – HBAY OSB	425301 Direct Seller Licences
423410 Mee Toos Forest Products Ltd. (Amisk-akik)	425302 Fundraisers for Charitable Organizations Licences
423411 Zelensky Brothers Saw Mill	425400 Animal Industry Licences – General
423412 Northwest Communities Wood Products	425401 Game Farm Licences
423420 Vermette Wood Preservers	425402 Fur Farm Licences
423421 Lehner Wood Preservers	425403 Poultry Licences
423422 Edgewood	425701 Insurance Company Licences
423424 Aallcann Wood Suppliers Ltd.	425702 Trust and Loan Licences
423425 Carrier Forest Products	425800 Pension Plan Registration and Annual Fees
423426 Tolko Industries Ltd. – Meadow Lake OSB Division	425801 Pooled Registered Pension Plan Fees
423460 Forestry Dues and Permit Fees	425900 Other Business Privilege – Trade
423461 Plant and Sawmill Licences/Scaling Fees	425901 Auction Sales Company
423462 Park Vegetation Management Fees	425902 Business Name Registration
423470 Penalties	425903 Collection Agents
423500 Universal Reforestation Fee	425905 Motor Dealers
423700 Parks	425906 Mortgage Brokers
423711 Cottage Lots – Northern Surveyed	425907 Credit Reporting
423712 Cottage Lots – Northern Unsurveyed	425908 Cemetery Company
423713 Commercial Operations in Park	425910 NH3 Anhydrous Ammonia
423725 Special Site Leases in Park	425912 Electrical Supply House
423746 Timber/Firewood/Temporary Work Camp Permit	425914 Gas Supply House
423751 Park Entry – Annual	425916 Gas Employer
423752 Camping – All Except Self Registration	425918 Electrical Employer
423753 Park Entry – Daily	425920 Payday Loan Lender Licence
423754 Park Entry – Three Day	426500 Teachers Certificates
423755 Park Entry – Weekly	426502 Teacher Certifications
423756 Camping – Self Registration	426503 Probationary Teacher Certificate
423757 Camping – Reservation, Cancellation and Change Fees	426700 Commissioner for Oaths and Notary Public Fees
423758 Camping – Seasonal Fees	426900 Other Professional and Occupational Privileges
423766 School Program Fees	426904 Employer Application for Registration of Apprentice
423767 Swim/Water Skills Lessons/Badges/Manuals	426905 Application for Learners Certificate
423768 Swimming Pool Fees	426906 Application for Registering as a Tradesperson
423770 Marina – Boat Launching/Mooring	426908 Application for Replacement of Lost Apprentice Cards
423772 Accommodation	426910 Special Permit for Intern Trade Agreement
423773 Commercial Leases – Utilities	426912 Electrical Journeyman
423774 Commercial Leases – Fees	426914 Electrical Restricted Journeyman
423775 Cottage Leases/Fire Levy Fees	426916 Electrical Contractor
423776 Park Entry – Historic Parks	426918 Electrical Limited Contractor
423777 Park Staff Housing	426920 Gas General Contractor
423781 Coin Operated Machines	426922 Gas Domestic Contractor
423783 Storage Compound	426926 Propane
423795 Park Entry – Park Specific	426928 Gas General Fitter
423797 Park Entry – Voluntary Admission Fees	426930 Gas Domestic Fitter
423800 Fur	427100 Property and Building Rentals
423871 Royalties On Wild Fur	427900 Other Rentals and Leases
423875 Saskatchewan Resident Fur Dealer	427910 Rent – House
423884 North Fur Conservation Area Fur	428200 Examination Fees
423886 South Saskatchewan Fur	428201 General Education Diploma Exam Fees
423900 All Other Revenue – Natural Resources	428202 Application for Journeyman – Written Exam
423902 Duplicate Licences	428203 Application for Journeyman – Practical Exam
423903 Miscellaneous Licences/Permits – Natural Resources	428204 Request for Review of Exam Results
423983 Outfitters Licences	

428205 Application to Take Other Exams	432914 Grazing – Ewes
428206 Late Fee for Written or Practical Exam Applications	432915 Grazing – Lambs
428900 Other Miscellaneous Licences and Permits	432916 Grazing – Under Delivery Charges
428901 Building Official	432917 Grazing – Miscellaneous
430000 Sale of Land	432930 Wintering Fees – Bulls
430200 Agricultural Lands – Lease Revenue	432931 Wintering Fees – Cows
430500 Interest – Agricultural Lands – Long-term Receivables	432940 PRF – Cost Recovered – Taxes
431100 Real Property Sales	432941 PRF – Cost Recovered – Salt and Minerals
431103 Treaty Land Entitlement (5.08) – Oil	432942 PRF – Cost Recovered – Vet Supplies
431104 Treaty Land Entitlement (5.08) – Gas	432950 Air Ambulance – Out-of-Province and Third Party Insurers
431105 Treaty Land Entitlement (5.08) – CCT	432960 Project Delivery Revenue
431107 Treaty Land Entitlement (5.08) – Lease Rentals	433000 Highways Custom Work Surcharge Revenue
431170 Real Property Sales – Commercial	433200 Other Inspection Fees
431171 Real Property Sales – Recreational	433201 Film and Video
431400 Mineral and Forestry Products/Peat Moss	433300 Audit Fees
431500 Maps, Prints, Books and Publications	433500 Miscellaneous Agricultural Fees
431587 Sales – Trapper Education Manual	433700 Other Registration Fees
431600 Miscellaneous Materials and Supplies	433701 Prospectus
431900 Other Commodity Sales	433702 Registrations
431910 Sales – Hay	433703 Exemptions
431911 Sales – Timber	433705 Annual Information Forms
432000 Sale of Previously Expensed Assets	433706 Annual Financial Statements
432100 Documentation, Searches and Legal Services	433709 Engineering and Technical Report
432102 Application Fees – Part 10 Bankruptcy and Insolvency Act	433714 Administrative Penalties
432103 Small Claims Fees	433715 Costs of Investigation
432104 Local Registrar's Fees	433900 All Other Service Fees
432105 Sheriff's Fees	433901 Amusement Ride Re-Inspection
432106 Surrogate Court Fees	434100 Miscellaneous Deductions – Staff Salaries
432108 Farm Ownership Fee	434200 Charges for Personal Mileage
432109 Land Sales Fee	441100 Fines and Costs – Judges
432110 Notice Fee	441102 7% Municipal Holdback
432111 Divorce Fees	441103 Late Payment Charges – Fines
432112 Documentation Fees	443100 Escheated Bail
432113 Search Fees	444100 Other Fines, Costs, Penalties and Forfeits
432200 Management and Collection Services	444101 Provincial Surcharge
432201 Public Trustee Fees	444102 Federal Surcharge
432203 Tax Enforcement – Provincial Mediation Board	444110 Penalties – Taxes
432300 Blueprinting, Advertising, Addressing and List Services	451100 Interest – Bank Deposits
432400 Diagnostic Laboratory Services	451200 Interest – Crown Corporation Promissory Notes
432500 Miscellaneous Medical and Institutional Services	451250 Interest – Government Service Organizations and Government Business Enterprises (Recycled)
432700 Research, Technical, Assaying and Testing Services	451260 Commissions – Government Service Organizations and Government Business Enterprises (Recycled)
432900 Other Miscellaneous Services	451300 Interest – Loans
432901 High School Student Transcript	451301 Interest – Northern Development Fund Loans
432902 Teacher Evaluations	451303 Interest – Student Aid Loans
432903 General Education Diploma Transcripts	451400 Interest – Investments
432904 Teacher Statements	451500 Interest – Accounts Receivable
432906 Freedom of Information	451510 Finance Charges – Accounts Receivable Module
432908 Small Business Loans Association – Administration Fees	451700 Earnings Retained in Sinking Funds
432909 Request for Upgrading Evaluation	451800 Interest – Taxes
432910 Grazing – Cattle	451900 All Other Interest Revenue
432911 Grazing – Calves	454100 Profit on Foreign Exchange
432912 Grazing – Horses	454110 Unearned Discounts
432913 Grazing – Colts	460100 Federal/Provincial Agreement – Equalization
	460500 Canada Health Transfer
	460600 Canada Social Transfer

460825	Softwood Lumber Agreement Transfer	485104	Restitution/Comp – MLA Fraud
460830	Home Care and Mental Health	485105	Recoveries – Fuel
461000	Federal-Provincial Cost Sharing Programs	485110	Cash Over/Short
461001	Legal Aid Commission	485111	Labour Response Tax Credit Program
461002	Aboriginal Courtworker Program	485112	Personal Phone Call Reimbursement
461003	Labour Market Development Agreement	485115	NSF Charges
461004	French Minority Education	485160	Licence Revenue Account Clearing
461005	Canada Student Loans	485170	Licence Revenue Impost FWD
461006	Older Worker Pilot Program	485175	Accounts Receivable Holding
461008	French Second Language Instruction	485181	Permit Revenue – Land Taxes FWD
461009	National Safety Code	485195	Bad Debt Recovery
461011	Airport Capital Assistance Program	485199	Realized Gain or Loss
461015	Office French Language Coordinator	485300	Dormant and Unclaimed Estate Money
461016	Joint Emergency Planning Program (JEPP)	485600	Proceeds Clearing
461020	Exchange of Service – Inmates	485800	Gain on Disposal of Capital Assets
461021	Disaster Financial Assistance	486100	Repayments – Public Assistance, Pensions and Allowance Programs
461030	Air Weapons Range Agreement	486900	Cash Refunds of Previous Years' Expense
461040	Bilateral Extension-Early Learning and Child Care Agreement	486905	Changes in Previous Years' Estimates
461041	Canada-Wide-Early Learning and Child Care Agreement	486910	Salary Overpayment Refunds – Previous Years' Expenses
461050	Provincial-Territorial Base Funding – Building Canada Fund	487100	Recovery of Loan Losses
461051	Infrastructure Stimulus Fund	488100	Transfers In
461052	Gateways and Borders Program – Global Transportation Hub	489000	Revolving Fund – Commissary Repayment
461053	Building Canada Fund – Major Infrastructure Component	489200	Collection Agency and Legal Fees Withheld
461054	Building Canada Fund – Provincial Territorial Infrastructure Component (PTIC)	489500	Payroll Reimbursement – Reallocate
461055	PPP Canada	489600	Miscellaneous Revenue to be Allocated
461056	National Trade Corridors Fund	489900	Revolving Fund – Deposits
461057	Disaster Mitigation and Adaptation Fund	491100	Oil Crown Royalty
461070	Fire Suppression – Air Weapons Range	491102	1/5 Trust Certificate Payments
461080	Fire Suppression – Indian Reserves	491103	4% Trust Certificate Payments
462600	Vocational Rehabilitation of Disabled Persons	491104	Petroleum Research Incentive Credits
463000	Employability Assistance	491105	Provisional Royalty
463700	Young Offenders' Agreement	491106	Oil and Gas Processing Incentive Credits
468500	Special Allowance – Children in Care	491107	Petroleum Innovation Incentive Credits
468600	AANDC (Aboriginal Affairs and Northern Development Canada)	491108	Oil Infrastructure Investment Credits
469100	Other Governments – Provincial	491200	Oil Freehold Production Tax
469101	Fire Suppression – Other	491300	Bonus Bids (Crown Land Sales)
469200	Other Governments – Municipal	491400	Annual PNG Lease Rentals
469300	Other Jurisdictions	491402	Compensatory Royalty
471000	Crown Investment Corporation of Saskatchewan	491403	Other Oil and Gas Revenue
471001	Crown Investment Corporation of Saskatchewan – Special Dividend	491405	Delinquent Well Data Penalties
471100	Liquor and Gaming Authority	491407	Net Royalty – Farmout
471500	Profits Transferred – Revolving Funds	491500	Enhanced Oil Recovery Crown Royalty
471900	All Other Dividends – Finance	491502	Enhanced Oil Recovery Freehold Production Tax
472900	Proceeds from Other Funds	491505	EOR Interest
482100	Election Deposits – Forfeiture	491506	EOR Audit Penalty
482200	Environmental Deposits	491600	Oil Well Revenue
482900	Other Confiscations and Forfeitures	491700	Oil Interest
484100	Employee Contributions – Superannuation Plan	491800	Oil Audit Penalty
485000	Maintenance Order Revenues	492100	Gas Crown Royalty
485100	Casual Revenue	492200	Gas Freehold Production Tax
485102	Recoveries of Fines Write Off	493100	Potash Crown Royalty
485103	Outstanding Cheques Write Off	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  
 494000 Resource Surcharge  
 494100 Uranium Crown Royalty – Basic  
 494200 Uranium Crown Royalty – Profit  
 494300 Delayed Payment Charge – Uranium  
 494400 Uranium Interest  
 494500 Uranium Audit Penalty  
 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  
 496100 Coal Crown Royalty  
 496200 Other Coal Revenue  
 496300 Coal Freehold Tax  
 496400 Delayed Payment Charge – Coal  
 496500 Coal Interest  
 496600 Coal Audit Penalty  
 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  
 498101 Accrued Revenue – Corporation Capital Tax (Not for Use at Year End)  
 498104 Accrued Revenue – Fuel Tax (Not for Use at Year End)  
 498105 Accrued Revenue – Liquor Tax (Not for Use at Year End)  
 498106 Accrued Revenue – Provincial Sales Tax (Not for Use at Year End)  
 498107 Accrued Revenue – Tobacco Tax (Not for Use at Year End)  
 498108 Accrued Revenue – Insurance Premiums Tax (Not for Use at Year End)  
 498109 Accrued Revenue – Drivers' Licences, Registrations and Permits (Not for Use at Year End)  
 498110 Accrued Revenue – Mineral Rights Tax (Not for Use at Year End)  
 498111 Accrued Revenue – Property Tax (Not for Use at Year End)  
 498120 Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)  
 498121 Accrued Revenue – Natural Gas (Not for Use at Year End)  
 498122 Accrued Revenue – Oil (Not for Use at Year End)  
 498123 Accrued Revenue – Potash (Not for Use at Year End)  
 498124 Accrued Revenue – Uranium (Not for Use at Year End)  
 498125 Accrued Revenue – Sodium Sulphate (Not for Use at Year End)  
 498126 Accrued Revenue – Coal (Not for Use at Year End)

498128 Accrued Revenue – Resource Surcharge (Not for Use at Year End)  
 498140 Accrued Revenue – Transfers from other Government Entities (Not for Use at Year End)  
 498141 Accrued Revenue – Transfers from Liquor and Gaming Authority (Not for Use at Year End)  
 498160 Accrued Revenue – Miscellaneous (Not for Use at Year End)  
 498162 Accrued Revenue – Other Fees and Charges (Not for Use at Year End)  
 498165 Accrued Revenue – Investment Income (Not for Use at Year End)  
 498180 Accrued Revenue – Transfers from the Federal Government (Not for Use at Year End)

**EXPENSES**

510000 Cabinet and Opposition Leader Allowances  
 510100 Members' Annual Indemnity  
 510200 Additional Duties Allowance  
 510900 Per Diems  
 512100 Returning Officer  
 512200 Returning Officer Admin Staff  
 512300 Election Clerk  
 512400 Deputy Returning Officer  
 512500 Poll Clerk  
 512600 Security Officer  
 512700 Other Poll Officials and Stand-by  
 512800 Supervisory Deputy Returning Officer  
 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 Use Only)  
 515800 Allocation of Mechanic Labour Costs (Highways Use Only)  
 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

517100 Severance Pay	521303 Fee Bailiffs – Wages
517300 Non-Taxable Career Assistance – Out of Scope	521304 Fee Bailiffs – Travel Costs
517400 Non-Taxable Career Assistance – In Scope	521305 Juror Fees
517500 Retirement Vacation Entitlement	521306 Witness Fees
518000 Educational Leave Allowance	521308 Legal Fees – Miscellaneous
518100 Apprenticeship Top-up	521312 Transcript Fees
518200 Maternity and Adoption Leave Top-up	521313 Custody Access Reports
518300 Northern District Allowance	521314 Interpreters Fees
518400 Northern Project Allowance	521315 Supervised Access Program
518600 Vacation Leave Payouts	521317 Miscellaneous Contracts – Meals
518650 Vacation Leave Payouts (With No Employee Number)	521318 Miscellaneous Contracts – Accommodation
518700 Winter Maintenance Allowance	521320 Miscellaneous Contracts – Kilometres
518800 Sleep Over Allowance	521321 Transportation – Ambulance
518900 Tool Allowance	521322 Transportation – Funeral Homes
519000 Staff Housing Subsidy	521323 Employee and Family Assistance Costs
519100 Allowance for Special Services	521324 Criminal Record Checks
519200 Northern Employment Medical/Dental Travel Expenses	521340 Laboratory Fees
519300 Car Allowances	521350 Fees (Inspection, Registration, Searches, Copyright Fees, etc.)
519400 Honorariums and Retainers	521351 Inter-Library Loans
519600 Flexible Benefit Payments	521360 Policing, Protection and Emergency Fire Services
519700 Salary Payments Processed through the Accounts Payable Module	521361 Commissionaire Services
519750 Contingent Liability Payouts – Salaries and Benefits	521370 Miscellaneous Professional Services, Religious Fees and Technical Services
519800 Change in Year-End Severance Liability and Other Benefits	521372 Photographer’s Services
519882 Reimbursement – Salaries and Benefits	521373 Sign Writing Services
519887 Salary Overpayment Reimbursements	521380 Veterinarian Services
519888 Union Leave Reimbursement	521390 Disaster Related Contract Expenses
519891 Salaries and Benefits Payable – Year End	521700 Contaminated Sites Remediation
519895 Change in Contingent Liability – Salaries and Benefits	521710 Change in Year-End Contaminated Sites Liabilities
519900 Change in Year-End Accrued Employee Leave Entitlements	521720 Remediation of Asset Retirement Obligations
519920 Change in Year-End Accrued Employee Sick Leave	521730 Change in Year-End Asset Retirement Obligations
519991 Savings Due to Vacancies	521800 Legal Services
519999 For Budget Use Only – Salaries	521801 Legal Expenses – Travel
520000 Medical and Related Services	521884 Reimbursement – Contract Services
520001 Psychiatric Assessments	521894 Contract Services Payable – Year End
520002 Fetal Alcohol Syndrome Assessments	521900 System Consulting
520003 Dangerous Offender/Long-term Offender Assessments	522000 Rent of Ground, Buildings and Other Space
520004 Psychiatric Services	522019 Building and Site Lease Costs
520005 Psychological Services	522020 Tenant Improvements Lease
520006 Employee Influenza Vaccinations	522100 Rent of Office Equipment
520020 Dental Services	522101 Audio Visual Equipment
520030 Optical Services	522200 Rent of Photocopiers
520080 Coroner’s Fees and Expenses	522201 Per Impression Duplicating
520081 Coroner’s Fees – Miscellaneous Expenses	522202 Lease Cost of Duplicators
521010 Change in Contingent Liability – Goods & Services	522300 Rent of Other Equipment and Material
521030 Compensation Claims for Loss	522301 Truck Rental
521050 Disaster Related Expenses	522302 Horse Rental
521100 Specialized, Technical and Management Consulting	522400 Rent of Aircraft
521300 Fees Paid for Professional Services	522401 Long-term Fixed Wing Costs
521301 Expert Witnesses	522410 Helicopter
521302 Physicians and Surgeons (Expert Witnesses)	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	529004 Courtworker Wages
522705 Propane	529005 Courtworker Benefits
522706 Fuel Oil	529006 Courtworker Expenses – Travel
522707 Steam	529007 Courtworker Expenses – Telephone
522900 Provincial Sales Tax	529008 Courtworker Expenses – Office Supplies
523000 Other Taxes and Licences	529009 Courtworker Administrative Support
524000 Repairs	529010 Courtworker Other
524010 Repairs – Buildings and Structures	529013 Adult Community Service Order Regular
524011 Minor Maintenance	529014 Young Offenders' Community Service Order Regular
524012 Preventative Maintenance	529017 Trash Removal
524020 Repairs – Non-Passenger Vehicles	529018 Snow Removal Contracts
524030 Repairs – Passenger Vehicles	529019 Security Guard Contracts
524040 Repairs – Miscellaneous Operating Equipment	529020 Security Monitoring Contracts
524050 Repairs – Office Equipment and Furniture	529025 Web Site Service Fees
524060 Aircraft Materials and Repairs	529100 Linen, Laundry and Dry Cleaning Services
524061 Aircraft Contract Repairs	529200 Professional Development
524062 Aircraft Commissary	529201 Tuition and Book Reimbursement
524300 Environmental Cleanup	529600 Association and Professional Membership Dues
524600 Maintenance Contracts	529999 For Budget Use Only – Supplier and Other Payments
524610 Elevator/Escalator Contracts	530000 Communications Development Costs
524611 Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract	530001 Production Time
524613 Electrical Repair and Maintenance Contracts	530002 Artwork
524614 Structural/Roof Repair and Maintenance Contracts	530100 Communications Production
524615 Plumbing/Repair and Maintenance Contracts	530200 Strategic Communications Planning/Issues
524616 Fire and Life Safety Repair and Maintenance Contracts	530300 Primary Research/Focus Group
524617 Job Requisitions and ASAA's	530301 Polling
524800 Allocation of Equipment Maintenance Costs (Highways Use Only)	530400 Media Monitoring/Clipping Services
525000 Postal, Courier, Freight and Related	530500 Media Placement
525002 Postage and Post Office Box Rents	530501 Media Placement – Print
525300 Communication Expenses – Elected Representatives	530502 Media Placement – Radio
525400 Telephone	530503 Media Placement – TV
525410 Telephone Costs and Related	530504 Media Placement – Bus Boards
525420 Telephone Long Distance Charges	530505 Media Placement – Billboards
525430 Cell Phones	530506 Media Placement – Online
525431 Fleet Net	530600 Placement – Tender Ads
526500 Air Service	530601 Blue Pages Advertising
526600 Messenger	530602 Notices
526606 Poll Rental Costs	530603 Tender Ads
526700 Reimbursement – Candidates' Election Expenses	530700 Career Placement
526800 Reimbursement – Election Auditors' Fees	530800 Publications
526900 Reimbursement – Registered Political Parties	530900 Promotional Items
527300 Service Bureau Costs	531000 Audio/Visual Supplies and Processing
527400 Facilities Management	531100 Exhibits and Displays
527500 Equipment/Lease Rentals	531200 Events
527600 Telecommunications	531300 Miscellaneous Communications Contractual Services
527700 Equipment Maintenance	531800 Duplication Services
527800 Miscellaneous Supplies	531900 Printing Publishing Expenses
527900 IT Training	532000 Broadcasting Services
528000 Support Services	532885 Reimbursement – Communications
528100 Information Services Subscriptions	532895 Communications Expenses Payable – Year End
528500 Web Site Development and Maintenance Costs	540000 Meals – In Province
529000 General Contractual Services	540100 Transportation – In Province
529002 French Language Training	540101 Air Travel – In Province
529003 Artwork Rentals	540102 Other (Taxi) – In Province
	540200 Mileage Allowance – In Province
	540201 Intra-City Travel
	540300 Accommodations and Incidentals – In Province



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541000 Meals – Out of Province	553001 Aviation Gasoline
541100 Transportation – Out of Province	553002 Jet Fuel
541101 Other (Taxi) – Out of Province	553003 Lease Costs
541200 Mileage Allowance – Out of Province	554000 Construction and Material Costs
541300 Accommodations and Incidentals – Out of Province	554001 Structural/Roof Supplies, Materials and Miscellaneous
541881 Reimbursement – Travel	554002 Plumbing Supplies, Materials and Miscellaneous
541892 Travel Expenses Payable – Year End	554010 Allocation of Material Costs (Highways and SaskBuilds and Procurement Use Only)
541900 Elected Representatives – Travel	554020 Allocation of Inventory (Highways Use Only)
541901 Elected Rep – CVA Vehicle	554100 Highways Inventory Purchases
541902 Elected Rep – Air Services – SaskBuilds and Procurement	555000 Other Materials and Supplies
541903 Elected Rep – Meals	555010 Forage/Supplies – Animals, Fowl and Fish
541904 Elected Rep – Transportation	555020 Small Tools and Equipment
541905 Elected Rep – Accommodations and Incidentals	555021 Shop Supplies
542000 Travel	555030 Mechanical and Electronic Supplies
542010 Air Services – SaskBuilds and Procurement	555040 Seed, Plants and Fertilizer
542020 CVA Vehicle	555050 Cleaning Materials and Supplies
542021 CVA Vehicle – Fixed Monthly Costs	555060 Recreational and Entertainment Supplies
542022 CVA Vehicle – Operational Costs	555070 Toiletry Supplies
542500 Members of Boards, Commissions and Committees	555080 Other Miscellaneous Materials and Supplies
542600 Relocation – New Employees	555090 Bedding, Table Linen, Rugs, Draperies, etc.
542700 Relocation – In-Service Employees	556000 Provisions (Except Business Expenses)
542886 Reimbursement – Supplies and Services	556001 Commissary Purchases – Fires
	556002 Food and Provisions for Institutional Camps
542896 Supplies and Services Expenses Payable – Year End	556100 Uniforms and Clothing for Staff
542999 Cost Allocation (For SaskBuilds and Procurement Use Only)	556200 Other Clothing
543000 Employee Business Expenses	556300 Inventory for Resale
543002 Ministry Refreshments	556301 Printed Materials – Suppliers
543100 Cabinet Ministers and Legislative Secretaries – Business Expenses	556302 Other Printing Expense – Not For Resale
543101 Ministers’ Refreshments	556500 Personal Protective Apparel
543200 Deputy Minister/Ministry Head Business Expenses	557001 WIP Site Acquisition
543201 Deputy Minister/Ministry Head Business Expenses – Refreshments	557002 WIP Construction
543300 Banquet Costs	557003 WIP Program Equipment
543400 Employee Recognition Expenses	557004 WIP Furnishings
543500 Nutritional Items	557005 WIP Consultants
550000 Stationery and Office Supplies	557006 WIP SaskBuilds and Procurement Delivery
550100 Printed Forms	557007 WIP Start Up Costs
550101 Court Forms	557008 WIP Project Contingency
550102 Letterhead, Envelopes, Business Cards, etc.	558260 Interest – Late Supplier Payment
550200 Books, Magazines and Reference Materials	558261 Capital Lease Interest
550230 Magazines and Newspapers	558270 Other Interest
550231 Library Science Subscriptions	558320 Bank Service Charges
550234 Subscriptions	558400 Commission Expense
550240 Audio and/or Visual Information Material	559900 Purchase Card Purchases
550250 Library Books	560200 Land Improvements – Expensed
550252 Library Science Firm Orders	560202 Property Disposal Expense
551000 Medical and Laboratory Supplies	561200 Buildings and Improvements – Expensed
551010 Drugs and Medicine	561202 Capital Upgrades
551020 Hospital/Health Clinic/Surgical Supplies	561203 Building Assessments
551030 Laboratory Supplies	561300 Leasehold Improvements – Expensed
551040 Dental Supplies	562200 Vehicles – Expensed
551050 Other Medical Supplies	563700 Operating and Heavy Equipment – Expensed
551060 Veterinary Supplies	564200 System Development – Expensed
552000 Fuels and Lubricants	564300 Computer Hardware – Expensed
553000 Vehicle and Operating Expenses	564600 Computer Software – Expensed
	565200 Office Furniture and Equipment – Expensed
	565600 Infrastructure – Other – Expensed
	567000 Construction of Infrastructure Related Assets
	569887 Reimbursement – Expensed Equipment and Other Assets



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569897	Expensed Equipment and Other Assets Expenses Payable – Year End	586100	Internal Recoveries – Goods and Services
570000	Transfers – Operating	586500	Internal Recoveries – Communications
570001	Transfers – Allowances and Spending Money	586600	Internal Recoveries – Travel
570010	Transfers – Drugs and Medicine	586700	Internal Recoveries – Financing Charges
570012	Transfers – Medical and Surgical Supplies	586900	Accrued Internal Recoveries (Not for Use at Year End)
570013	Transfers – Other Supplies	587510	Accrued Expenses – Salaries and Benefits (Not for Use at Year End)
570014	Transfers – Ambulance Services (Air)	587520	Accrued Expenses – Goods and Services (Not for Use at Year End)
570016	Transfers – Contractual Services	587521	Accrued Expenses – Utility Costs (Not for Use at Year End)
570017	Transfers – Teachers’ and Municipal Employees’ Pensions and Benefits	587522	Accrued Expenses – P-Cards (Not for Use at Year End)
570018	Transfers – Payments in Lieu of Taxes	587523	Accrued Expenses – Construction Costs (Not for Use at Year End)
570020	Transfers – Living Allowances	587540	Accrued Expenses – Travel (Not for Use at Year End)
570030	Transfers – Tuition and Training	587560	Accrued Expenses – Capital Transfers (Not for Use at Year End)
570040	Transfers – Transportation	587570	Accrued Expenses – Operating Transfers (Not for Use at Year End)
570050	Transfers – Medical Services	587580	Accrued Expenses – Other Expenses (Not for Use at Year End)
570060	Transfers – Dental Services	587991	Commercial Expenses – Salaries and Benefits
570070	Transfers – Optical Services	587992	Commercial Expenses – Goods and Services
570080	Transfers – Ambulance Services (Ground)	587994	Commercial Expenses – Travel
570081	Transfers – Critical Care Capacity	587998	Commercial Expenses – Other Expenses
570090	Transfers – Other Services	587999	Commercial Expenses – Capital Asset Amortization
570091	Transfers – Taxable Allowances and Bursaries	588000	Amortization – Land Improvements
571330	Out of Scope Permanent – Caucus Operations	588010	Amortization – Buildings – High Quality Construction
571341	Temporary Salaries – Caucus Operations	588015	Amortization – Buildings – Asset Retirement Obligations
571360	Overtime – Caucus Operations	588020	Amortization – Buildings – Short-term
571371	Severance Pay – Caucus Operations	588030	Amortization – Building Improvements – Short-term Construction
571500	Transfers – Capital	588031	Amortization – Building Improvements – High Quality Construction
571883	Reimbursement – Transfers	588032	Amortization – Building Improvements – Medium Quality Construction
571893	Transfers Payable – Year End	588033	Amortization – Building Improvements – Average Quality Construction
572000	Refunds and Remissions	588040	Amortization – Leasehold Improvements
572889	Reimbursement – Other Expenses	588050	Amortization – Buildings – Medium Quality Construction
572898	Other Expenses Payable – Year End	588060	Amortization – Buildings – Average Quality Construction
572999	Discounts, Rate Variance, Gain/Loss – AP Setup Only	588100	Amortization – Operating Equipment
576000	Change in Valuation Allowance	588110	Amortization – Heavy Equipment
576200	Provision for Loss on Loans and Investments	588200	Amortization – Vehicles
577000	Loan Guarantee Payouts	588210	Amortization – Ferries – Vessels and Towers
577100	Change in Guaranteed Debt Payable	588220	Amortization – Ferries – Upgrades
577400	Subsidies Paid to Revolving Funds	588230	Amortization – Aircraft
578000	Contingent Liability Payouts – Other Expense	588240	Amortization – CVA Vehicle
578100	Change in Contingent Liabilities – Other Expense	588300	Amortization – System Development
578200	Pension and Benefits	588310	Amortization – Computer Hardware
578210	Judges’ Disability Allowance	588320	Amortization – Computer Software
579999	For Budget Use Only – Transfers	588330	Amortization – Office Furniture and Equipment
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)		
583000	Foreign Exchange Charges		
583100	Commission Charges (Vote 012 Use Only)		
584100	Premium/Discount/Commissions – Debt Issue		
585600	Interest on P3 Obligations		
585700	Other Interest – Year-End		

588340	Amortization – Major System Development	599522	Estimates – Amortization – Transportation and Operating Equipment
588400	Amortization – Highways – Construction	599523	Estimates – Amortization – Office Equipment and Information Technology
588401	Amortization – Highways – Repaving	599524	Estimates – Amortization – Roads, Bridges and Water Management
588420	Amortization – Minor Bridges – Construction	599525	Estimates – Amortization – Land, Buildings and Improvements
588421	Amortization – Bridges – Upgrades	599526	Estimates – Amortization – Allocated to Services Subvotes
588422	Amortization – Major Bridges – Construction	599528	Estimates – Recovery – External (Goods and Services)
588430	Amortization – Culverts	599529	Estimates – Recovery – External (Amortization of Capital Assets)
588440	Amortization – Airports – Runways	599530	Supplementary Estimates
588441	Amortization – Airports – Navigational Aids	599531	Special Warrants
588450	Amortization – Highways – Other	599532	Virement – Cashflow Transfer
588455	Amortization – Highways – Preservation Capital	599533	Virement – Subvote Transfer
588460	Amortization – Water Management	599534	Virement – Expense Transfer
588470	Amortization – Infrastructure – Other	599535	Virement – Sub Program Transfer
588480	Amortization – Highways – Strengthened Secondary Roads	599541	Statutory Appropriations – Adjustments
588490	Amortization – Highways – 70 Year Bypass Construction	599549	Statutory Appropriations – Capital – Adjustments
588800	Loss on Disposal of Capital Assets	599550	Temporary Appropriation for Net Budgeting/Shared Services Activity
588801	Vehicle Gain/Loss (For Disposals of CVA Vehicles Only)	599551	Approved Appropriation Carry-over
588850	Write Down of Capital Assets	599552	Estimates – Transfers to Individuals (Summary Entities)
588900	Change in Inventory Held for Consumption	599553	Estimates – Transfers for Public Services (Summary Entities)
588950	Change in Prepaid Expenses	599554	Estimates – Transfers for Public Services – Capital (Summary Entities)
588980	Change in Previous Years' Expenditure – Other Expense	599559	Estimates – Recovery – Internal (Financing Charges)
588990	Materials Purchased for Inventory – DO NOT USE	599560	Estimates – Allocation of Central Management and Services
589999	PSB Budget/Forecast – Amortization – Allocated	599561	Estimates – Allocated to Services Subvotes
599121	Frozen Funds – General	599563	Estimates – Transfer from the General Revenue Fund
599122	Frozen Funds – Communications	599564	<b>Estimates – Opening Adjustments (PSAB Policy Changes)</b>
599123	Frozen Funds – Recovery of Amortization	599565	Estimates – Transfers for Public Services – Capital (Asset Transfers)
599131	Accrual – Current Year Overexpense Adjustment	599566	Estimates – Financing Charges (External Entities)
599132	Accrual – Prior Year Overexpense Adjustment	599567	Estimates – Financing Charges (Summary Entities)
599506	Estimates – Capital Acquisitions – Transportation and Operating Equipment	599600	Quarterly Expense Budget
599507	Estimates – Capital Acquisitions – Office Equipment and Information Technology	599998	TBB Adjustments
599508	Estimates – Capital Acquisitions – Roads, Bridges and Water Management		
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)		
599520	Interim Supply		
599521	Estimates – Recovery – Internal (Capital Asset Acquisitions)		

## COMMERCIAL REVENUE

900100	Rental and Lease Revenue
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

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  
900250 Other Accommodation Revenue  
900251 Parking Revenue  
900252 Tenant Services Revenue  
900253 SaskBuilds and Procurement Revenue  
900255 Project Delivery Revenue  
900256 Furniture Revenue  
900258 Tenant Improvement Revenue  
900259 Security Revenue  
900300 Air Services Revenue  
900301 Air Standby Revenue  
900302 Air Charter Revenue  
900303 Air Per Mile Revenue  
900400 Goods and Services Revenue  
900500 Financing Charges 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 Sales