

**GOVERNMENT OF SASKATCHEWAN
NATURAL ACCOUNT MANUAL**

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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. If you are requesting a new account, the request should include an explanation of why the new account is required, including what the new account will be used for and the approximate annual dollar value of the transactions which will be coded to the new account.

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

QUICK REFERENCE LIST

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

ASSETS

CASH AND TEMPORARY INVESTMENTS

Cash

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

Temporary Investments

- 101000 Short-term Investments

ACCOUNTS RECEIVABLE

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

LOANS TO CROWN CORPORATIONS

Short-term Loans – Crown Corporations

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

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

Short-term Loans – Crown Corporations (GBE Specific)

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

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

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

Long-term Loans – Crown Corporations (GBE Specific)

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

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

OTHER LOANS

Other Loans

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

Other Loans – Advanced Education

122500 Student Aid Fund
 122501 Advance – Student Aid Fund

Other Loans – Highways and Infrastructure

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

Other Loans – Integrated Justice Services

122800 Victims' Fund
 122801 Advance – Victims' Fund

Other Loans – Trade and Export Development

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

DEFERRED FOREIGN EXCHANGE LOSS

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

DEFERRED CHARGES

136000 Deferred Premium, Discount, Debt Issue

SINKING FUNDS

Sinking Funds (GSO & GBE Recycled)

140000 Total Equity in Sinking Fund

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

Sinking Funds (GBE Specific)

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

EQUITY INVESTMENT IN CROWN INVESTMENTS

CORPORATION OF SASKATCHEWAN

150100 Crown Investments Corporation

ASSETS HELD FOR RESALE

Land and Buildings Held for Resale

172000 Land for Resale
 173000 Buildings for Resale

Inventories Held for Resale

170000 Inventory – NOT FOR GRF USE
 174000 Inventory for Resale

PREPAID EXPENSES

Prepaid Expenses

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

Revolving Fund Accumulated Net Expenditure

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

INVENTORIES FOR CONSUMPTION

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

INTEREST ON PUBLIC DEBT RECEIVABLE FROM CROWN CORPORATIONS

180000 Interest Public Debt – Crown Entities

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

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

Roads, Bridges and Water Management

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

Internal Recoveries – Capital

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

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

Capital Assets – for Fixed Asset Module

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

LIABILITIES

DEBT

Public Debt – Short-term

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

Promissory Notes – Crown Corporations (GBE Specific)

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

Debentures – Crown Corporation (GSO & GBE Recycled)

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

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

Debentures – Crown Corporation (GBE Specific)

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

Debentures – General Government Purpose

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

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

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

Crown Corporation Equity in Sinking Fund (GBE Specific)

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

221800 Sinking Fund – Saskatchewan Liquor and Gaming Authority

OTHER LIABILITIES

Deposits Held

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

Obligation Under Capital Lease

255400 Obligation Under Capital Lease

Other Liabilities

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

Contaminated Sites Liabilities

258710 Contaminated Site Liability – Lorado
 258960 Contaminated Sites Liabilities

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Foreign Currency Payable

251000 Foreign Currency Payable

U.S. Dollar Interest Payable

252000 U.S. Dollar Interest Payable

Accounts Payable

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

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

EQUITY

EQUITY

300000 Equity

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

301000 Adjustments to Equity

EQUITY APPROPRIATION

302000 Adjustments to Equity – Appropriation

REVENUE

TAXATION

Corporation Income

412100 Corporation Income Tax

Individual Income

412200 Individual Income Tax

Provincial Sales

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

414601 Adult Incontinence Products

414602 Carbon Dioxide Exemption

414603 Direct Agent Tax Remission

414606 Mining Exploration and Geophysics

414607 Municipal Fire Truck Exemption

414608 Municipal Water Filter Exemption

414609 Permanently Mounted Equipment

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

Tobacco

414700 Tobacco Tax

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

Fuel

414800 Fuel Tax

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

Property Taxes

417000 Property Tax

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

Other Taxes

412300 Corporation Capital Tax

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

414300 Liquor Tax

414301 Miscellaneous Remissions

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

415200 Succession Duties – Interest

415400 Cannabis Tax

415500 Fire Prevention Tax

415600 Mineral Rights Tax

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

415700 Insurance Premiums Tax

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

415800 Motor Vehicle Insurance Premiums Tax

415900 All Other Taxes

416200 Pari-Mutuals Tax

OTHER OWN-SOURCE REVENUE

Motor Vehicle Fees

422100 Drivers' Licences, Registrations and Permits

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

422900 Other Revenue – Motor Vehicles

Other Fees and Charges

Natural Resources

423100 Fisheries

423101 Resident Angling

423106 Saskatchewan Resident Angling One and Three Day

423107 Non-Resident Angling One and Three Day

423108 Non-Resident Angling

423109 Canadian Resident Angling Licence

423110 Canadian Resident One and Three Day Angling

423120 Commercial Net Fishing

423121 Commercial Brine Shrimp

423122 Domestic Net Fishing

423123 Commercial Bait Fishing

423153 Fish Peddler Licence

423155 Fish Dressing/Processing

423195 Aquaculture Licence

423200 Game

423211 Saskatchewan Resident Game Bird

423212 Canadian Resident Game Bird

423213 Non-Resident Game Bird

423217 Wildlife Habitat Certificate

423218 Big Game Draw Allocation Fee

423221 Antelope – Big Game Draw

423222 Outfitter Allocation Licences

423223 Saskatchewan Resident Bear

423224 Canadian Resident Bear

423225 Non-Resident Bear

423228 Saskatchewan Resident Barren Ground Caribou

423230 Saskatchewan Resident First Deer

423232 Non-Trophy Mule Deer – Big Game Draw

423233 Canadian Resident First Deer

423235 Second Non-Trophy Mule Deer

423236 Non-Resident First Deer

423238 Second Caribou and Wolf

423239 Non-Trophy Whitetail Deer

423249 Mule Deer – Big Game Draw

423250 Saskatchewan Resident Elk

423255 Special Elk – Big Game Draw

423257 Mule Deer – Archery

423260 Saskatchewan Resident Moose Regular

423261 Non-Resident Guided Moose

423265 Special Moose – Big Game Draw

423266 Canadian Resident Guided Moose

423270 Saskatchewan Resident Youth Game

423271 Big Game Management Licence

423275 Taxidermy Licence

423294 Resident Dog Trainers

423295 Non-Resident Dog Trainers

423296 Special Mounting Permits

423300 Lands

423301 Administration/Application/Inspection Fees

423302 Sand and Gravel Royalties

423310 Residential Cabins – Outside Subdivision

423311 Recreational Cabins – Subdivided Lots

423312 Recreational Cabins – Outside Subdivision – Leases

423313 Institutional Camp Fees

423315 Commercial Land – Subdivided Lots

423316 Commercial Land – Outside Subdivision

423318 Miscellaneous Use Permit – Leases

423319 Agricultural – Annual Billings

423320 Oil and Gas – Leases

423321 Quarrying Surface – Other Than Sand and Gravel

423322 Oil and Gas – Easements – Annual

423323 Easements – Annual All Except Oil and Gas

423325 Easements – One Time All Except Oil and Gas

423326 Sand and Gravel – Surface Leases	423781 Coin Operated Machines
423328 Petroleum/Natural Gas – Exploration Permits	423783 Storage Compound
423333 Miscellaneous Use – Permits	423795 Park Entry – Park Specific
423334 Agricultural – Permit	423797 Park Entry – Voluntary Admission Fees
423341 Recreational Cabins – Outside Subdivision – Permits	423800 Fur
423342 Trappers Cabins	423871 Royalties on Wild Fur
423343 Boat Dock/House/Lift and Foreshore	423875 Saskatchewan Resident Fur Dealer
423347 Miscellaneous Use Work Authorizing Fees and Other Non-Accounts Receivable	423884 North Fur Conservation Area Fur
423349 Oil and Gas – Seismic Line	423886 South Saskatchewan Fur
423350 Quarrying Surface – Under 500 CU Yards	423900 All Other Revenue – Natural Resources
423351 Temporary Work Camp Minimum Of	423902 Duplicate Licences
423352 Wild Rice – Permit	423903 Miscellaneous Licences/Permits – Natural Resources
423353 Sand and Gravel – Exploration	423983 Outfitters Licences
423384 Wild Rice – Licence	Business Licences and Permits – Amusement
423400 Forests	424600 Lottery Licences
423402 Mistik Management – Norsask Forest Products	Business Licences and Permits – Trade
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	Professional and Occupational Licences and Permits
423757 Camping – Reservation, Cancellation and Change Fees	426500 Teachers Certificates
423758 Camping – Seasonal Fees	426502 Teacher Certifications
423766 School Program Fees	426503 Probationary Teacher Certificate
423767 Swim/Water Skills Lessons/Badges/Manuals	426700 Commissioner for Oaths and Notary Public Fees
423768 Swimming Pool Fees	426900 Other Professional and Occupational Privileges
423770 Marina – Boat Launching/Mooring	426904 Employer Application for Registration of Apprentice
423772 Accommodation	426905 Application for Learners Certificate
423773 Commercial Leases – Utilities	426906 Application for Registering as a Tradesperson
423774 Commercial Leases – Fees	426908 Application for Replacement of Lost Apprentice Cards
423775 Cottage Leases/Fire Levy Fees	426910 Special Permit for Intern Trade Agreement
423776 Park Entry – Historic Parks	426912 Electrical Journeyman
423777 Park Staff Housing	426914 Electrical Restricted Journeyman
	426916 Electrical Contractor

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

Investment Income

Interest

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

Profit on Foreign Exchange

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

Accrued Revenue – Investment Income

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

Miscellaneous

Recoveries from Other Governments

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

Confiscations and Forfeitures

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

Contributions by Employees and Others to Retirement and Insurance Plans

- 484100 Employee Contributions – Superannuation Plan

Miscellaneous

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

Refund of Previous Years' Expenses

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

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

Accrued Revenue – Miscellaneous

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

Recovery of Amounts Previously Written-off

- 487100 Recovery of Loan Losses

Transfers In

- 488100 Transfers In

Other

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

TRANSFERS FROM THE FEDERAL GOVERNMENT

Equalization

- 460100 Federal/Provincial Agreement – Equalization

Canada Health Transfer

- 460500 Canada Health Transfer

Canada Social Transfer

- 460600 Canada Social Transfer

Other Federal Transfers

- 460825 Softwood Lumber Agreement Transfer
- 460830 Home Care and Mental Health
- Federal-Provincial Cost Sharing Programs**
- 461000 Federal-Provincial Cost Sharing Programs
- 461001 *Legal Aid Commission*
- 461002 *Aboriginal Courtworker Program*
- 461003 *Labour Market Development Agreement*
- 461004 *French Minority Education*
- 461005 *Canada Student Loans*
- 461006 *Older Worker Pilot Program*
- 461008 *French Second Language Instruction*
- 461009 *National Safety Code*
- 461011 *Airport Capital Assistance Program*
- 461015 *Office French Language Coordinator*
- 461016 *Joint Emergency Planning Program (JEPP)*
- 461020 *Exchange of Service – Inmates*
- 461021 *Disaster Financial Assistance*
- 461030 *Air Weapons Range Agreement*
- 461050 *Provincial-Territorial Base Funding – Building Canada Fund*
- 461051 *Infrastructure Stimulus Fund*
- 461052 *Gateways and Borders Program – Global Transportation Hub*
- 461053 *Building Canada Fund – Major Infrastructure Component*
- 461054 *Building Canada Fund – Provincial Territorial Infrastructure Component (PTIC)*
- 461055 *PPP Canada*
- 461056 *National Trade Corridors Fund*
- 461070 *Fire Suppression – Air Weapons Range*
- 461080 *Fire Suppression – Indian Reserves*
- 462600 Vocational Rehabilitation of Disabled Persons
- 463000 Employability Assistance
- 463700 Young Offenders' Agreement
- 468500 Special Allowance – Children in Care
- 468600 AANDC (Aboriginal Affairs and Northern Development Canada)

Accrued Revenue – Transfers from the Federal Government

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

TRANSFERS FROM GOVERNMENT ENTITIES
Crown Investment Corporation of Saskatchewan

471000 Crown Investment Corporation of Saskatchewan

471001 Crown Investment Corporation of Saskatchewan – Special Dividend

Liquor and Gaming Authority

471100 Liquor and Gaming Authority

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

Other Enterprises and Funds

471500 Profits Transferred – Revolving Funds

471900 All Other Dividends – Finance

472900 Proceeds from Other Funds

Accrued Revenue – Transfers from other Government Entities

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

NON-RENEWABLE RESOURCES

Oil and Natural Gas

491100 Oil Crown Royalty

491102 *1/5 Trust Certificate Payments*

491103 *4% Trust Certificate Payments*

491104 *Petroleum Research Incentive Credits*

491105 *Provisional Royalty*

491200 Oil Freehold Production Tax

491400 Annual PNG Lease Rentals

491402 *Compensatory Royalty*

491403 *Other Oil and Gas Revenue*

491405 *Delinquent Well Data Penalties*

491407 *Net Royalty – Farmout*

491500 Enhanced Oil Recovery Crown Royalty

491502 *Enhanced Oil Recovery Freehold Production Tax*

491505 *EOR Interest*

491506 *EOR Audit Penalty*

491600 Oil Well Revenue

491700 Oil Interest

491800 Oil Audit Penalty

492100 Gas Crown Royalty

492200 Gas Freehold Production Tax

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

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

Crown Land Sales

491300 Bonus Bids (Crown Land Sales)

Potash

493100 Potash Crown Royalty

493101 Potash Crown Royalty Interest

493102 Potash Crown Royalty Audit Penalty

493200 Other Potash Revenue

493300 Delayed Payment Charge – Potash

493400 Potash Base Payment

493402 *Potash Base Payment Incentives*

493403 *Potash Base Payment Interest*

493404 *Potash Base Payment Audit Penalty*

493500 Potash Profit Tax

493502 *Potash Profit Tax Incentives*

493503 *Potash Profit Tax Interest*

493504 *Potash Profit Tax Audit Penalty*

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

Resource Surcharge

494000 Resource Surcharge

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

Other Non-Renewable Resources

Uranium

494100 Uranium Crown Royalty – Basic

494200 Uranium Crown Royalty – Profit

494300 Delayed Payment Charge – Uranium

494400 Uranium Interest

494500 Uranium Audit Penalty

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

Sodium Sulphate

495100 Sodium Sulphate Crown Royalty

495200 Other Sodium Sulphate Revenue

495300 Delayed Payment Charge – Sodium Sulphate

495400 Sodium Sulphate Interest

495500 Sodium Sulphate Audit Penalty

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

Coal

496100 Coal Crown Royalty

496200 Other Coal Revenue

496300 Coal Freehold Tax

496400 Delayed Payment Charge – Coal

496500 Coal Interest

496600 Coal Audit Penalty

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

Other

497100 Quarrying Crown Royalty

497200 Salt Crown Royalty

497300 Salt Production Tax

497400 Metallic Crown Royalty

497500 Other Metallic Revenue

497600 Delayed Payment Charge – Other

497700 Royalties – Seismic Activity

497800 Royalties – Easements

497900 Royalties – Sand and Gravel

Accrued Revenue – Non-Renewable Resources

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

REVOLVING FUND – DEPOSITS

489900 Revolving Fund – Deposits

COMMERCIAL REVENUE

Rental and Lease Revenue

900100 Rental and Lease Revenue

Property and Building Rentals

900150 Property and Building Rentals

900151 *Base Rent*

900152 *Inventory Base Rent*

900153 *Planning Base Rent*

900154 *Technical Support Base Rent*

900155 *Realty Base Rent*

900156 *Project Delivery Base Rent*

900157 *Major Maintenance Base Rent*

900158 *Life Cycle Maintenance Base Rent*

900159 *Amortization Base Rent*

900160 *Vacancy Allowance Base Rent*

Reimbursement – Operating Expense

900200 *Reimbursement – Operating Expenses*

900201 *Reimbursement – Security*

900202 *Reimbursement – Repairs and Maintenance*

900203 *Reimbursement – Roads and Grounds*

900204 *Reimbursement – Cleaning*

900205 *Reimbursement – Heating*

900206 *Reimbursement – Gas Heat*

900207 *Reimbursement – Propane Heat*

900208 *Reimbursement – Fuel Oil Heat*

900209 *Reimbursement – Steam Heat*

900210 *Reimbursement – Electrical*

900211 *Reimbursement – Sewer and Water*

900212 *Reimbursement – Fixed Expenses*

900213 *Reimbursement – Insurance*

900214 *Reimbursement – Real Estate Taxes*

900215 *Reimbursement – GST*

900216 *Reimbursement – Administration*

Other Accommodation Revenue

900250 *Other Accommodation Revenue*

900251 *Parking Revenue*

900252 *Tenant Services Revenue*

900253 *Central Services Revenue*

900255 *Project Delivery Revenue*

900256 *Furniture Revenue*

900258 *Tenant Improvement Revenue*

900259 *Security Revenue*

Air Services Revenue

900300 *Air Services Revenue*

900301 *Air Standby Revenue*

900302 *Air Charter Revenue*

900303 *Air Per Mile Revenue*

Goods and Services Revenue

900400 *Goods and Services Revenue*

Casual Revenue

900800 *Casual Revenue*

External Recovery – Revenue

900998 *External Recovery – Revenue*

Internal Recovery – Revenue

900999 *Internal Recovery – Revenue*

Highways Custom Work

901101 *Authorized Custom Work Sales*

901102 *Urban Maintenance Sales*

901103 *Rural Municipality Bridge Sales*

901104 *Miscellaneous Custom Work Sales*

EXPENSES

SALARIES AND BENEFITS

Elected Representatives and Ministers of the Crown

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

Permanent Positions

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

Non-Permanent, Permanent Part-Time, Labour

Service Positions and Other Personal Service

Contracts

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

Premium Pay and Differential

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

Severance

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

Perquisites, Allowances and Other Compensation

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

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

Change in Contingent Liability – Salaries and Benefits

- 519895 Change in Contingent Liability – Salaries and Benefits

Pension and Benefits

- 578200 Pension and Benefits
- 578210 Judges' Disability Allowance

Commercial Expenses – Salaries and Benefits

- 587991 Commercial Expenses – Salaries and Benefits

Reimbursement – Salaries and Benefits

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

Salaries and Benefits Payable – Year End

- 519891 Salaries and Benefits Payable – Year End

Accrued Expenses – Salaries and Benefits

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

CONTRACT SERVICES

Professional and Technical Services

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

521372	Photographer's Services	530503	Media Placement – TV
521373	Sign Writing Services	530504	Media Placement – Bus Boards
521380	Veterinarian Services	530505	Media Placement – Bill Boards
521390	Disaster Related Contract Expenses	530600	Placement – Tender Ads
521800	Legal Services	530601	Blue Pages Advertising
521801	Legal Expenses – Travel	530602	Notices
	<u>Contaminated Sites Remediation</u>	530603	Tender Ads
521700	Contaminated Sites Remediation	530700	Career Placement
521710	Change in Year-End Contaminated Site Liability – Lorado	530800	Publications
	<u>Change in Year-End Contaminated Sites Liabilities</u>	530900	Promotional Items
588960	Change in Year-End Contaminated Sites Liabilities	531000	Audio/Visual Supplies and Processing
	<u>Change in Contingent Liability – Goods & Services</u>	531100	Exhibits and Displays
521010	Change in Contingent Liability – Goods & Services	531200	Events
	<u>Compensation Claims For Loss</u>	531300	Miscellaneous Communications Contractual Services
521030	Compensation Claims for Loss	531800	Duplication Services
	<u>System Consulting</u>	531900	Printing Publishing Expenses
521900	System Consulting	532000	Broadcasting Services
	<u>Other Contractual Services</u>		<u>Reimbursement – Communications</u>
529000	General Contractual Services	532885	Reimbursement – Communications
529002	French Language Training		<u>Communications Expenses Payable – Year End</u>
529003	Artwork Rentals	532895	Communications Expenses Payable – Year End
529004	Courtworker Wages		<u>SUPPLIES AND SERVICES</u>
529005	Courtworker Benefits		<u>Medical and Medically Related Services</u>
529006	Courtworker Expenses – Travel	520000	Medical and Related Services
529007	Courtworker Expenses – Telephone	520001	Psychiatric Assessments
529008	Courtworker Expenses – Office Supplies	520002	Fetal Alcohol Syndrome Assessments
529009	Courtworker Administrative Support	520003	Dangerous Offender/Long-term Offender Assessments
529010	Courtworker Other	520004	Psychiatric Services
529013	Adult Community Service Order Regular	520005	Psychological Services
529014	Young Offenders' Community Service Order Regular	520006	Employee Influenza Vaccinations
529017	Trash Removal	520020	Dental Services
529018	Snow Removal Contracts	520030	Optical Services
529019	Security Guard Contracts	520080	Coroner's Fees and Expenses
529020	Security Monitoring Contracts	520081	Coroner's Fees – Miscellaneous Expenses
529025	Web Site Service Fees		<u>Rents, Insurance, Utilities, Taxes and Licences</u>
529100	Linen, Laundry and Dry Cleaning Services	522000	Rent of Ground, Buildings and Other Space
529200	Professional Development	522019	Building and Site Lease Costs
529201	Tuition and Book Reimbursement	522020	Tenant Improvements Lease
529600	Non-Taxable Association and Professional Membership Dues	522100	Rent of Office Equipment
	<u>Reimbursement – Contract Services</u>	522101	Audio Visual Equipment
521884	Reimbursement – Contract Services	522200	Rent of Photocopiers
	<u>Contract Services Payable – Year End</u>	522201	Per Impression Duplicating
521894	Contract Services Payable – Year End	522202	Lease Cost of Duplicators
	<u>COMMUNICATIONS</u>	522300	Rent of Other Equipment and Material
	<u>Communications (Advertising) and Printing Related Expenses</u>	522301	Truck Rental
530000	Communications Development Costs	522302	Horse Rental
530001	Production Time	522400	Rent of Aircraft
530002	Artwork	522401	Long-term Fixed Wing Costs
530100	Communications Production	522410	Helicopter
530200	Strategic Communications Planning/Issues	522411	Long-term Helicopter Costs
530300	Primary Research/Focus Group	522500	Insurance Premiums
530301	Polling	522600	Utilities – Water and Sewer
530400	Media Monitoring/Clipping Services	522601	Utilities – Water
530500	Media Placement	522602	Utilities – Sewer
530501	Media Placement – Print	522700	Utilities – Electricity and Natural Gas
530502	Media Placement – Radio	522701	Electricity
		522702	Energy Performance Contract Electrical
		522704	Gas
		522705	Propane
		522706	Fuel Oil

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

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

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

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

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

Amortization Expenses – Transportation Equipment

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

Amortization Expenses – Office and Information Technology

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

Amortization Expenses – Road, Bridges and Water Management

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

Commercial Expenses – Capital Asset Amortization

- 587999 Commercial Expenses – Capital Asset Amortization

BUDGET JOURNALS

Frozen Funds

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

Frozen Funds – Recovery of Amortization

- 599123 Frozen Funds – Recovery of Amortization

Current Year Overexpense Adjustment

- 599131 Accrual – Current Year Overexpense Adjustment

Prior Year Overexpense Adjustment

- 599132 Accrual – Prior Year Overexpense Adjustment

Approved Estimates

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

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

- 599566 Estimates – Financing Charges

Approved Estimates – Remediation Expense Adjustment

- 599564 Estimates – Remediation Expense Adjustment

Approved Estimates – Capital (Asset Transfers)

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

Approved Estimates – Amortization

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

Interim Supply

- 599520 Interim Supply

Supplementary Estimates

- 599530 Supplementary Estimates

Special Warrants

- 599531 Special Warrants

Virements

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

Statutory Appropriations – Adjustments

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

Treasury Board Branch Adjustments

- 599998 TBB Adjustments

Temporary Appropriation for Net Budgeting/Shared Services Activity

599550 Temporary Appropriation for Net Budgeting/Shared Services Activity

Approved Appropriation Carry-over

599551 Approved Appropriation Carry-over

FOR BUDGET USE ONLY

519999 For Budget Use Only – Salaries

529999 For Budget Use Only – Supplier and Other Payments

579999 For Budget Use Only – Transfers

Savings Due To Vacancies

519991 Savings Due to Vacancies

QUARTERLY FINANCIAL REPORTING

Quarterly Expense Budget

599600 Quarterly Expense Budget

ASSETS

CASH AND TEMPORARY INVESTMENTS

Cash

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

Temporary Investments

101000	Short-term Investments
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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 – Saskatchewan Opportunities Corporation
 - 103101 Advance – Promissory Notes – Saskatchewan Opportunities Corporation

Short-term Loans – Crown Corporations (GBE Specific)

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

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

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

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

Long-term Loans – Crown Corporations (GBE Specific)

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

OTHER LOANS

Other Loans

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

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

Other Loans – Advanced Education

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

Other Loans – Highways and Infrastructure

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

Other Loans – Integrated Justice Services

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

Other Loans – Trade and Export Development

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

DEFERRED FOREIGN EXCHANGE LOSS

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

DEFERRED CHARGES

- 136000 Deferred Premium, Discount, Debt Issue

SINKING FUNDS

Sinking Funds (GSO & GBE Recycled)

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

Sinking Funds (GBE Specific)

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

EQUITY INVESTMENT IN CROWN INVESTMENTS CORPORATION OF SASKATCHEWAN

- 150100 Crown Investments Corporation

ASSETS HELD FOR RESALE

Land and Buildings Held for Resale

- 172000 Land for Resale
- 173000 Buildings for Resale

Inventories Held for Resale

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

PREPAID EXPENSES

Prepaid Expenses

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

Revolving Fund Accumulated Net Expenditure

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

INVENTORIES FOR CONSUMPTION

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

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

INTEREST ON PUBLIC DEBT RECEIVABLE FROM CROWN CORPORATIONS

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

SINKING FUND CONTRIBUTION RECEIVABLE

- 180100 Sinking Funds – Crown Share

TANGIBLE CAPITAL ASSETS

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

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

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

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

Land, Buildings and Improvements

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

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

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

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

Machinery and Equipment

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

Transportation Equipment

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

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

Office and Information Technology

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

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

199550 Major System Development – Current Year Additions

195510 Accumulated Amortization – Major System Development

Roads, Bridges and Water Management

196100 Highways – Construction

Includes all costs for construction of provincial roads.

196110 Accumulated Amortization – Highways – Construction

196200 Highways – Repaving

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

196210 Accumulated Amortization – Highways – Repaving

196300 Minor Bridges – Construction

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

196310 Accumulated Amortization – Minor Bridges – Construction

196400 Bridges – Upgrades

Includes all costs for bridge upgrades.

196410 Accumulated Amortization – Bridges – Upgrades

196500 Culverts

Includes all costs for the construction of culverts.

196510 Accumulated Amortization – Culverts

199600 Highways – Infrastructure – Current Year Additions

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

196600 Airport – Runways

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

199660 Airports – Runways – Current Year Additions

196610 Accumulated Amortization – Airport – Runways

196800 Highways – Other

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

196810 Accumulated Amortization – Highways – Other

196900 Highways – Preservation Capital

Includes all costs relating to preservation treatments.

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

Internal Recoveries – Capital

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

Capital Assets – for Fixed Asset Module

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

Accrued Capital Assets – Current Year Additions

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

LIABILITIES

DEBT

Public Debt – Short-term

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

Promissory Notes – Crown Corporation (GBE Specific)

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

Debentures – Crown Corporation (GSO & GBE Recycled)

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

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

Debentures – Crown Corporation (GBE Specific)

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

Debentures – General Government Purpose

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

CROWN CORPORATION EQUITY IN SINKING FUND

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

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

Crown Corporation Equity In Sinking Fund (GBE Specific)

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

OTHER LIABILITIES

Deposits Held

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

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

Obligation Under Capital Lease

255400	Obligation Under Capital Lease
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Other Liabilities

240000	Conditional Receipts
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
240070	Funds Held – Non-GRF
240080	Third Party Demand Payable
255200	Guaranteed Debt Payable
255600	Contingent Liabilities – Litigation

Contaminated Sites Liabilities

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

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Foreign Currency Payable

- 251000 Foreign Currency Payable

U.S. Dollar Interest Payable

- 252000 U.S. Dollar Interest Payable

Accounts Payable

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

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

Accrued Interest Payable

256000 Accrued Interest Payable

Payroll Deductions

260000 Income Tax

260100 Canada Pension Plan

260200 Unemployment Insurance

261000 Public Service Superannuation Plan

261200 Public Employees Superannuation

261300 Public Employees Superannuation – Voluntary

261400 MLA Superannuation

261500 Provincial Court Judges Superannuation

261600 Municipal Employees Pension Plan

262000 Public Employees Disability Income Plan

262200 SGEU – Long-term Disability Plan

262300 Public Employees Group Life Insurance

262400 Labour Service – Group Life Insurance

262700 Spouses Group Life Insurance

263000 Union Dues/Initiation – SGEU

263100 Union Dues – CUPE Human Rights

263300 Union Dues/Initiation – CUPE 600-3

263500 Union Dues/Initiation – CUPE 600-5

263800 Saskatchewan Insurance Office/Professional Employees Union

264000 Arctic Savings and Credit Union

264100 Battlefords Credit Union Ltd.

265300 United Way – Regina

265400 United Way – Saskatoon

266000 Accountable Advance

266200 Personal Mileage

266500 City of Regina Transit Pass

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

UNEARNED REVENUE

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

OBLIGATIONS UNDER LONG-TERM FINANCING ARRANGEMENTS

270000	Obligations Under Long-Term Financing Arrangements
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ACCUMULATED NET EXPENDITURE (LIABILITY)

259900	Accumulated Net Expenditure (Liability)
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RESERVE FOR ENCUMBRANCES

299999	Reserve for Encumbrances
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EQUITY

EQUITY

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

EQUITY - APROPRIATION

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

TAXATION

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

Corporation Income

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

412100 Corporation Income Tax

Individual Income

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

412200 Individual Income Tax

Provincial Sales

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

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

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

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

Tobacco

414700 Tobacco Tax

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

Fuel

414800 Fuel Tax

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

Property Taxes

417000 Property Tax

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

Other Taxes

412300 Corporation Capital Tax

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

414300 Liquor Tax

414301	Miscellaneous Remissions
498105	Accrued Revenue – Liquor Tax (Not for Use at Year End)
415200	Succession Duties – Interest
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 Taxidermy Licence
 423294 Resident Dog Trainers
 423295 Non-Resident Dog Trainers
 423296 Special Mounting Permits

423300 Lands

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

423323	Easements – Annual All Except Oil and Gas
423325	Easements – One Time All Except Oil and Gas
423326	Sand and Gravel – Surface Leases
423328	Petroleum/Natural Gas – Exploration Permits
423333	Miscellaneous Use – Permits
423334	Agricultural – Permit
423341	Recreational Cabins – Outside Subdivision – Permits
423342	Trappers Cabins
423343	Boat Dock/House/Lift and Foreshore
423347	Miscellaneous Use Work Authorizing Fees and Other Non-Accounts 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

Perquisites

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

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

Fines, Forfeits and Penalties

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

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

Accrued Revenue – Other Fees and Charges

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

Investment Income

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

Interest

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

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

Profit on Foreign Exchange

- 454100 Profit on Foreign Exchange
 - 454110 Unearned Discounts

Accrued Revenue – Investment Income

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

Miscellaneous

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

Recoveries from Other Governments

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

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

Confiscations and Forfeitures

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

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

Contributions by Employees and Others to Retirement and Insurance Plans

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

- 484100 Employee Contributions – Superannuation Plan

Miscellaneous

All other revenues not otherwise classified.

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

Refund of Previous Years' Expenses

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

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

Accrued Revenue – Miscellaneous

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

Recovery of Amounts Previously Written-off

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

- 487100 Recovery of Loan Losses

Transfers In

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

- 488100 Transfers In

Other

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

TRANSFERS FROM THE FEDERAL GOVERNMENT

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

Equalization

- 460100 Federal/Provincial Agreement – Equalization

Canada Health Transfer

- 460500 Canada Health Transfer

Canada Social Transfer

460600 Canada Social Transfer

Other Federal Transfers

460825 Softwood Lumber Agreement Transfer

460830 Home Care and Mental Health

Federal-Provincial Cost Sharing Programs

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

461000 Federal-Provincial Cost Sharing Programs

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

462600 Vocational Rehabilitation of Disabled Persons

463000 Employability Assistance

463700 Young Offenders' Agreement

468500 Special Allowance – Children in Care

468600 AANDC (Aboriginal Affairs and Northern Development Canada)

Accrued Revenue – Transfers from the Federal Government

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

TRANSFERS FROM GOVERNMENT ENTITIES

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

Crown Investment Corporation of Saskatchewan

471000 Crown Investment Corporation of Saskatchewan

471001 Crown Investment Corporation of Saskatchewan – Special Dividend

Liquor and Gaming Authority

471100 Liquor and Gaming Authority

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

Other Enterprises and Funds

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

471900 All Other Dividends – Finance

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

Accrued Revenue – Transfers from other Government Entities

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

NON-RENEWABLE RESOURCES

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

Oil and Natural Gas

491100 Oil Crown Royalty

491102 1/5 Trust Certificate Payments

491103 4% Trust Certificate Payments

491104 Petroleum Research Incentive Credits

491105 Provisional Royalty

491200 Oil Freehold Production Tax

491400 Annual PNG Lease Rentals

491402 Compensatory Royalty

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

Crown Land Sales

491300	Bonus Bids (Crown Land Sales)
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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 Central Services, with the exception of account 900800 – Casual Revenue, which can also be used by Government Relations.

Rental and Lease Revenue

900100	Rental and Lease Revenue
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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 Central Services Revenue
 - 900255 Project Delivery Revenue
 - 900256 Furniture Revenue
 - 900258 Tenant Improvement Revenue
 - 900259 Security Revenue

Air Services Revenue

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

Goods and Services Revenue

- 900400 Goods and Services Revenue

Casual Revenue

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

External Recovery – Revenue

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

Internal Recovery – Revenue

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

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

Highways Custom Work

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

EXPENSES

SALARIES AND BENEFITS

Elected Representatives and Ministers of the Crown

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

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

Permanent Positions

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

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

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

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

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

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

Premium Pay and Differential

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

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

Severance

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

Perquisites, Allowances and Other Compensation

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

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

Change in Contingent Liability – Salaries and Benefits

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

Pension and Benefits

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

Commercial Expenses – Salaries and Benefits

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

Reimbursement – Salaries and Benefits

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

Salaries and Benefits Payable – Year End

- 519891 Salaries and Benefits Payable – Year End

Accrued Expenses – Salaries and Benefits

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

CONTRACT SERVICES

Professional and Technical Services

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

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

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

521801 Legal Expenses – Travel

Contaminated Sites Remediation

521700 Contaminated Sites Remediation

521710 Change in Year-End Contaminated Site Liability – Lorado

Change in Year-End Contaminated Sites Liabilities

588960 Change in Year-End Contaminated Sites Liabilities

Change in Contingent Liability – Goods & Services

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

Compensation Claims for Loss

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

System Consulting

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

Other Contractual Services

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

- 529000 General Contractual Services
Includes any contractual services where a specifically identified account does not apply.
Excludes advertising and communication expenses.
 - 529002 French Language Training
 - 529003 Artwork Rentals
 - 529004 Courtworker Wages
 - 529005 Courtworker Benefits
 - 529006 Courtworker Expenses – Travel
 - 529007 Courtworker Expenses – Telephone
 - 529008 Courtworker Expenses – Office Supplies
 - 529009 Courtworker Administrative Support
 - 529010 Courtworker Other
 - 529013 Adult Community Service Order Regular
 - 529014 Young Offenders' Community Service Order Regular
 - 529017 Trash Removal
 - 529018 Snow Removal Contracts
 - 529019 Security Guard Contracts
 - 529020 Security Monitoring Contracts
 - 529025 Web Site Service Fees

- 529100 Linen, Laundry and Dry Cleaning Services

- 529200 Professional Development
This includes the costs of attending conferences, conventions, seminars, luncheons and other professional development. Also included are contracts with provincial training institutions to purchase training programs. The services provided by the training institutions include: instructor salaries, rent of facilities, materials, supplies, equipment rented, related institutional administrative expenses and program support.

- 529201 Tuition and Book Reimbursement
This includes the cost of reimbursing employees for tuition and books.

- 529600 Non-Taxable Association and Professional Membership Dues
Includes payments for annual dues, memberships, fees for professional organizations, where an employee or an agency is required or permitted to enrol.

Reimbursement – Contract Services

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

Contract Services Payable – Year End

- 521894 Contract Services Payable – Year End

COMMUNICATIONS

Communications (Advertising) and Printing Related Expenses

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

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

530001 Production Time
530002 Artwork

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

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

530200 Strategic Communications Planning/Issues

530300 Primary Research/Focus Group

530301 Polling

530400 Media Monitoring/Clipping Services

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

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

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

530601 Blue Pages Advertising
530602 Notices
530603 Tender Ads

530700 Career Placement
Includes media placement of recruitment advertising.

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

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

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

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

Reimbursement – Communications

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

Communications Expenses Payable – Year End

- 532895 Communications Expenses Payable – Year End

SUPPLIES AND SERVICES

Medical and Medically Related Services

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

Rents, Insurance, Utilities, Taxes and Licences

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

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

522702	Energy Performance Contract Electrical 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 Machinery and Equipment
524050	Repairs – Office Equipment and Furniture
524060	Aircraft Materials and Repairs
524061	Aircraft Contract Repairs
524062	Aircraft Commissary
524300	Environmental Cleanup
524600	Maintenance Contracts Includes roads, bridges, ferries, agreements with other jurisdictions, buildings and grounds, and office and other equipment – excluding computers and word processors.
524610	Elevator/Escalator Contracts
524611	Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract
524613	Electrical Repair and Maintenance Contracts
524614	Structural/Roof Repair and Maintenance Contracts
524615	Plumbing/Repair and Maintenance Contracts
524616	Fire and Life Safety Repair and Maintenance Contracts
524617	Job Requisitions and ASAA's
524800	Allocation of Equipment Maintenance Costs (Highways and Infrastructure Use Only) This account is used to accommodate allocation of equipment maintenance costs.

Postage and Freight Related and Tele-Communications Expenses

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

Electoral Expenses

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

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

Information Technology (IT) Related Expenses

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

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

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

Relocation Expenses

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

Provisions and Business Expenses

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

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

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

Materials and Supplies

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

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

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

Materials Purchased for Inventory

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

Interest

- 558260 Interest – Late Supplier Payment
- 558270 Other Interest

Bank Service Charges

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

Commission Expenses

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

Cost Allocation (For Central Services Use Only)

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

Work In Progress (WIP) Expenses

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

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

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

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

Change in Inventory Held for Consumption

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

Change in Prepaid Expenses

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

Commercial Expenses – Goods and Services

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

Reimbursement – Supplies and Services

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

Supplies and Services Expenses Payable – Year End

- 542896 Supplies and Services Expenses Payable – Year End

Accrued Expenses – Goods and Services

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

TRAVEL

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

Employee Travel – In Province

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

Employee Travel – Out of Province

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

Elected Representatives Travel

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

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

Other Travel Related Expenses

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

- 542500 Members of Boards, Commissions and Committees

Commercial Expenses – Travel

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

Reimbursement – Travel

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

Travel Expenses Payable – Year End

- 541892 Travel Expenses Payable – Year End

Accrued Expenses – Travel

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

EQUIPMENT AND OTHER ASSETS

Capital Type Expenses

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

- 560200 Land Improvements – Expensed
Includes fencing and gates, parking lots, paths and trails, landscaping, swimming pools and playgrounds with costs less than \$10,000.
- 560202 Property Disposal Expense

- 561200 Buildings and Improvements – Expensed
Includes buildings and building improvements that have costs less than the set threshold for capitalization.

- 561202 Capital Upgrades
- 561203 Building Assessments

- 561300 Leasehold Improvements – Expensed
Includes improvements of leased accommodations that have costs less than \$50,000.

- 562200 Vehicles – Expensed
Includes vehicles used primarily for transportation purposes such as automobiles, trucks less than one ton, vans, boats, all terrain vehicles, snowmobiles, motorcycles and ambulances that have a cost less than \$10,000.

- 563700 Operating and Heavy Equipment – Expensed
Includes operating and heavy equipment that have costs less than the set threshold for capitalization.

- 564200 System Development – Expensed
Includes costs for consultant fees, web site development and custom developed software that are less than \$250,000.

- 564300 Computer Hardware – Expensed
Includes PC's, lap tops, monitors, speakers, servers, voice logging equipment, scanners, printers, hard drives, modems, tape drives and plotters that have costs less than \$10,000.

- 564600 Computer Software – Expensed
Includes costs for off the shelf software and related upgrades that are less than \$10,000.

- 565200 Office Furniture and Equipment – Expensed
Includes desks, tables, chairs, filing cabinets, fax machines, photocopiers, video conferencing stations, projectors and digital cameras with costs less than \$10,000.

- 565600 Infrastructure – Other – Expensed
Includes landfills, tanker bases, helipads, dump stations and other infrastructure related items that have costs less than \$50,000.

- 567000 Construction of Infrastructure Related Assets
Includes the costs of constructing roads, bridges, and airfields.

Reimbursement – Equipment and Other Assets

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

Equipment and Other Assets Expenses Payable – Year End

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

TRANSFERS – OPERATING

Transfers – Operating

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

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

Government transfers include grants, entitlements and shared cost arrangements.

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

571330 Out of Scope Permanent – Caucus Operations

571341 Temporary Salaries – Caucus Operations

571360 Overtime – Caucus Operations

571371 Severance Pay – Caucus Operations

577400 Subsidies Paid to Revolving Funds

Loan Guarantee Payouts

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

Change in Guaranteed Debt Payable

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

Disaster Related Expenses

521050 Disaster Related Expenses
Includes payments under disaster assistance.

Reimbursement – Transfers

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

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

Transfers Payable – Year End

571893 Transfers Payable – Year End

Accrued Expenses – Operating Transfers

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

TRANSFERS – CAPITAL

Transfers – Capital

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

Accrued Expense – Capital Transfers

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

OTHER EXPENSES

Refunds and Remissions

572000 Refunds and Remissions

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

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

Change in Valuation Allowance – AR

576000 Change in Valuation Allowance

Provision for Uncollectable Loans and Investments

576200 Provision for Loss on Loans and Investments

Contingent Liability Payouts

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

Change in Contingent Liabilities

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

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

Gain/Loss on Disposal of Tangible Capital Assets

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

Write Down of Capital Assets

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

Change in Previous Years' Expenditure – Other Expense

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

Commercial Expenses – Other Expenses

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

Reimbursement – Other Expenses

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

Other Expenses Payable – Year End

- 572898 Other Expenses Payable – Year End

Accrued Expenses – Other Expenses

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

FINANCING CHARGES

Interest

Includes payments for interest on provincial borrowing and other obligations.

- 582100 Interest on Debentures
- 582300 Interest on Bank Overdrafts

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

Foreign Exchange and Commission Charges

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

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

Miscellaneous Debt Services

Includes payments for debt services not otherwise classified.

- 584100 Premium/Discount/Commissions – Debt Issue

Other Interest (Non Vote 012)

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

INTERNAL RECOVERIES

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

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

AMORTIZATION EXPENSE

These accounts are not subject to appropriation control.

Amortization Expenses – Land, Buildings and Improvements

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

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

Amortization Expenses – Machinery and Equipment

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

Amortization Expenses – Transportation Equipment

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

Amortization Expenses – Office and Information Technology

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

Amortization Expenses – Road, Bridges and Water Management

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

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

Commercial Expenses – Capital Asset Amortization

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

BUDGET JOURNALS

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

Frozen Funds

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

Frozen Funds – Recovery of Amortization

- 599123 Frozen Funds – Recovery of Amortization

Current Year Overexpense Adjustment

- 599131 Accrual – Current Year Overexpense Adjustment

Prior Year Overexpense Adjustment

- 599132 Accrual – Prior Year Overexpense Adjustment

Approved Estimates

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

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

Approved Estimates – Remediation Expense Adjustment

- 599564 Estimates – Remediation Expense Adjustment

Approved Estimates – Capital (Asset Transfers)

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

Approved Estimates – Amortization

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

599526 Estimates – Amortization – Allocated to Services Subvotes

599527 Estimates – Amortization – Transportation Equipment

Interim Supply

599520 Interim Supply

Supplementary Estimates

599530 Supplementary Estimates

Special Warrants

599531 Special Warrants

Virements

599532 Virement – Cashflow Transfer

599533 Virement – Subvote Transfer

599534 Virement – Expense Transfer

599535 Virement – Sub Program Transfer

Statutory Appropriations – Adjustments

599541 Statutory Appropriations – Adjustments

599549 Statutory Appropriations – Capital – Adjustments

Treasury Board Branch Adjustments

599998 TBB Adjustments

Temporary Appropriation for Net Budgeting/Shared Services Activity

599550 Temporary Appropriation for Net Budgeting/Shared Services Activity

Approved Appropriation Carry-over

599551 Approved Appropriation Carry-over

FOR BUDGET USE ONLY

For Budget Use Only

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

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

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

Savings Due to Vacancies

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

QUARTERLY FINANCIAL REPORTING

Quarterly Expense Budget

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

NUMERIC ACCOUNT LISTING

APPENDIX A

ASSETS

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

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

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

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

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

253071	Interministerial Clearing – Advanced Education	264000	Arctic Savings and Credit Union
253072	Clearing – Apprenticeship and Trade Certification Commission	264100	Battlefords Credit Union Ltd.
253073	Interministerial Clearing – Immigration and Career Training	265300	United Way – Regina
253080	Payroll Interministerial Clearing	265400	United Way – Saskatoon
253095	Tax Withholding – Accounts Payable Setup Only	266000	Accountable Advance
253096	Inventory Accounts Payable Accrual – Purchase Setup Only	266200	Personal Mileage
253099	Accounts Payable – Markview and iExpense Setup only – DO NOT USE	266500	City of Regina Transit Pass
255000	Accounts Payable – General	266600	Rental Deductions
255005	Accrued Accounts Payable – General (Not for Use at Year End)	266700	Treasury Advance
255010	Payables \$1,000 and Under	266800	Parking Deduction
255015	Accounts Payable – Energy and Resources and Finance Revenue Refunds	267000	Income Tax Demand
255020	Change in Severance Liability and Other Employee Benefits	267100	Third Party Demand
255030	Accounts Payable Rent Reduction Payable	267400	Commissary Payments
255090	Miscellaneous Cheque Writer Deductions – Payable to Receiver General	268000	Canada Savings Bonds
255099	Accounts Payable – Previous Years	268200	Miscellaneous Deductions
255100	Accrued Employee Leave Entitlements	269200	Deferred Salary Deduction
255120	Accrued Employee Sick Leave	269300	Rent – Municipal Government
255200	Guaranteed Debt Payable	269500	Rent – Agriculture – Labour Service
255300	Holdbacks Payable	269600	Rent – Environment
255400	Obligation Under Capital Lease	269700	Rent – Environment – Summer Housing
255500	Payroll Payable	270000	Obligations Under Long-Term Financing Arrangements
255510	Hand Drawn Payroll Payable	299999	Reserve for Encumbrances
255600	Contingent Liabilities – Litigation		
256000	Accrued Interest Payable	EQUITY	
257000	Unearned Revenue	300000	Equity
257010	Unallocated Revenue	300099	Equity (for Revolving Funds and Other MIDAS Entities’ Use Only)
257020	Unapplied Receipts	301000	Adjustments to Equity
257200	Accrued Unearned Revenue (Not for Use at Year End)	302000	Adjustments to Equity – Appropriation
258710	Contaminated Site Liability – Lorado	REVENUE	
258960	Contaminated Sites Liabilities	412100	Corporation Income Tax
259900	Accumulated Net Expenditure (Liability)	412200	Individual Income Tax
260000	Income Tax	412300	Corporation Capital Tax
260100	Canada Pension Plan	414300	Liquor Tax
260200	Unemployment Insurance	414301	Miscellaneous Remissions
261000	Public Service Superannuation Plan	414600	Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)
261200	Public Employees Superannuation	414601	Adult Incontinence Products
261300	Public Employees Superannuation – Voluntary	414602	Carbon Dioxide Exemption
261400	MLA Superannuation	414603	Direct Agent Tax Remission
261500	Provincial Court Judges Superannuation	414606	Mining Exploration and Geophysics
261600	Municipal Employees Pension Plan	414607	Municipal Fire Truck Exemption
262000	Public Employees Disability Income Plan	414608	Municipal Water Filter Exemption
262200	SGEU – Long-term Disability Plan	414609	Permanently Mounted Equipment
262300	Public Employees Group Life Insurance	414700	Tobacco Tax
262400	Labour Service – Group Life Insurance	414800	Fuel Tax
262700	Spouses Group Life Insurance	415200	Succession Duties – Interest
263000	Union Dues/Initiation – SGEU	415400	Cannabis Tax
263100	Union Dues – CUPE Human Rights	415500	Fire Prevention Tax
263300	Union Dues/Initiation – CUPE 600-3	415600	Mineral Rights Tax
263500	Union Dues/Initiation – CUPE 600-5	415700	Insurance Premiums Tax
263800	Saskatchewan Insurance Office/Professional Employees Union	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	423322 Oil and Gas – Easements – Annual
423107 Non-Resident Angling One and Three Day	423323 Easements – Annual All Except Oil and Gas
423108 Non-Resident Angling	423325 Easements – One Time All Except Oil and Gas
423109 Canadian Resident Angling Licence	423326 Sand and Gravel – Surface Leases
423110 Canadian Resident One and Three Day Angling	423328 Petroleum/Natural Gas – Exploration Permits
423120 Commercial Net Fishing	423333 Miscellaneous Use – Permits
423121 Commercial Brine Shrimp	423334 Agricultural – Permit
423122 Domestic Net Fishing	423341 Recreational Cabins – Outside Subdivision – Permits
423123 Commercial Bait Fishing	423342 Trappers Cabins
423153 Fish Peddler Licence	423343 Boat Dock/House/Lift and Foreshore
423155 Fish Dressing/Processing	423347 Miscellaneous Use Work Authorizing Fees and Other Non-Accounts Receivable
423195 Aquaculture Licence	423349 Oil and Gas – Seismic Line
423200 Game	423350 Quarrying Surface – Under 500 CU Yards
423211 Saskatchewan Resident Game Bird	423351 Temporary Work Camp Minimum Of
423212 Canadian Resident Game Bird	423352 Wild Rice – Permit
423213 Non-Resident Game Bird	423353 Sand and Gravel – Exploration
423217 Wildlife Habitat Certificate	423384 Wild Rice – Licence
423218 Big Game Draw Allocation Fee	423400 Forests
423221 Antelope – Big Game Draw	423402 Mistik Management – Norsask Forest Products
423222 Outfitter Allocation Licences	423403 Mistik Management – ML Mechanical Pulp
423223 Saskatchewan Resident Bear	423404 L and M Wood Products
423224 Canadian Resident Bear	423407 Weyerhaeuser Pasquia Porcupine – HBAY OSB
423225 Non-Resident Bear	423410 Mee Toos Forest Products Ltd. (Amisk-akik)
423228 Saskatchewan Resident Barren Ground Caribou	423411 Zelensky Brothers Saw Mill
423230 Saskatchewan Resident First Deer	423412 Northwest Communities Wood Products
423232 Non-Trophy Mule Deer – Big Game Draw	423420 Vermette Wood Preservers
423233 Canadian Resident First Deer	423421 Lehner Wood Preservers
423235 Second Non-Trophy Mule Deer	423422 Edgewood
423236 Non-Resident First Deer	423424 Aallcann Wood Suppliers Ltd.
423238 Second Caribou and Wolf	423425 Carrier Forest Products
423239 Non-Trophy Whitetail Deer	423426 Tolko Industries Ltd. – Meadow Lake OSB Division
423249 Mule Deer – Big Game Draw	423460 Forestry Dues and Permit Fees
423250 Saskatchewan Resident Elk	423461 Plant and Sawmill Licences/Scaling Fees
423255 Special Elk – Big Game Draw	423462 Park Vegetation Management Fees
423257 Mule Deer – Archery	423470 Penalties
423260 Saskatchewan Resident Moose Regular	423500 Universal Reforestation Fee
423261 Non-Resident Guided Moose	423700 Parks
423265 Special Moose – Big Game Draw	423711 Cottage Lots – Northern Surveyed
423266 Canadian Resident Guided Moose	423712 Cottage Lots – Northern Unsurveyed
423270 Saskatchewan Resident Youth Game	423713 Commercial Operations in Park
423271 Big Game Management Licence	423725 Special Site Leases in Park
423275 Taxidermy Licence	423746 Timber/Firewood/Temporary Work Camp Permit
423294 Resident Dog Trainers	423751 Park Entry – Annual
423295 Non-Resident Dog Trainers	423752 Camping – All Except Self Registration
423296 Special Mounting Permits	423753 Park Entry – Daily
423300 Lands	423754 Park Entry – Three Day
423301 Administration/Application/Inspection Fees	423755 Park Entry – Weekly
423302 Sand and Gravel Royalties	423756 Camping – Self Registration
423310 Residential Cabins – Outside Subdivision	423757 Camping – Reservation, Cancellation and Change Fees
423311 Recreational Cabins – Subdivided Lots	423758 Camping – Seasonal Fees
423312 Recreational Cabins – Outside Subdivision – Leases	423766 School Program Fees
423313 Institutional Camp Fees	423767 Swim/Water Skills Lessons/Badges/Manuals
423315 Commercial Land – Subdivided Lots	423768 Swimming Pool Fees
423316 Commercial Land – Outside Subdivision	423770 Marina – Boat Launching/Mooring
423318 Miscellaneous Use Permit – Leases	423772 Accommodation
423319 Agricultural – Annual Billings	
423320 Oil and Gas – Leases	
423321 Quarrying Surface – Other Than Sand and Gravel	

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

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

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

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

EXPENSES

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

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

527600 Telecommunications	532885 Reimbursement – Communications	532895 Communications Expenses Payable – Year End
527700 Equipment Maintenance	533000 Communications Development Costs	540000 Meals – In Province
527800 Miscellaneous Supplies	530001 Production Time	540100 Transportation – In Province
527900 IT Training	530002 Artwork	540101 Air Travel – In Province
528000 Support Services	530100 Communications Production	540102 Other (Taxi) – In Province
528100 Information Services Subscriptions	530200 Strategic Communications Planning/Issues	540200 Mileage Allowance – In Province
528500 Web Site Development and Maintenance Costs	530300 Primary Research/Focus Group	540201 Intra-City Travel
529000 General Contractual Services	530301 Polling	540300 Accommodations and Incidentals – In Province
529002 French Language Training	530400 Media Monitoring/Clipping Services	541000 Meals – Out of Province
529003 Artwork Rentals	530500 Media Placement	541100 Transportation – Out of Province
529004 Courtworker Wages	530501 Media Placement – Print	541101 Other (Taxi) – Out of Province
529005 Courtworker Benefits	530502 Media Placement – Radio	541200 Mileage Allowance – Out of Province
529006 Courtworker Expenses – Travel	530503 Media Placement – TV	541300 Accommodations and Incidentals – Out of Province
529007 Courtworker Expenses – Telephone	530504 Media Placement – Bus Boards	541881 Reimbursement – Travel
529008 Courtworker Expenses – Office Supplies	530505 Media Placement – Bill Boards	541892 Travel Expenses Payable – Year End
529009 Courtworker Administrative Support	530600 Placement – Tender Ads	541900 Elected Representatives – Travel
529010 Courtworker Other	530601 Blue Pages Advertising	541901 Elected Rep – CVA Vehicle
529013 Adult Community Service Order Regular	530602 Notices	541902 Elected Rep – Air Services – Central Services
529014 Young Offenders' Community Service Order Regular	530603 Tender Ads	541903 Elected Rep – Meals
529017 Trash Removal	530700 Career Placement	541904 Elected Rep – Transportation
529018 Snow Removal Contracts	530800 Publications	541905 Elected Rep – Accommodations and Incidentals
529019 Security Guard Contracts	530900 Promotional Items	542000 Travel
529020 Security Monitoring Contracts	531000 Audio/Visual Supplies and Processing	542010 Air Services – Central Services
529025 Web Site Service Fees	531100 Exhibits and Displays	542020 CVA Vehicle
529100 Linen, Laundry and Dry Cleaning Services	531200 Events	542021 CVA Vehicle – Fixed Monthly Costs
529200 Professional Development	531300 Miscellaneous Communications Contractual Services	542022 CVA Vehicle – Operational Costs
529201 Tuition and Book Reimbursement	531800 Duplication Services	542500 Members of Boards, Commissions and Committees
529600 Non-Taxable Association and Professional Membership Dues	531900 Printing Publishing Expenses	542600 Relocation – New Employees
529999 For Budget Use Only – Supplier and Other Payments	532000 Broadcasting Services	542700 Relocation – In-Service Employees
530000 Communications Development Costs	532885 Reimbursement – Communications	542886 Reimbursement – Supplies and Services
530001 Production Time		542896 Supplies and Services Expenses Payable – Year End
530002 Artwork		542999 Cost Allocation (For Central Services Use Only)
530100 Communications Production		543000 Employee Business Expenses
530200 Strategic Communications Planning/Issues		543002 Ministry Refreshments
530300 Primary Research/Focus Group		543100 Cabinet Ministers and Legislative Secretaries – Business Expenses
530301 Polling		543101 Ministers' Refreshments
530400 Media Monitoring/Clipping Services		543200 Deputy Minister/Ministry Head Business Expenses
530500 Media Placement		543201 Deputy Minister/Ministry Head Business Expenses – Refreshments
530501 Media Placement – Print		543300 Banquet Costs
530502 Media Placement – Radio		543400 Employee Recognition Expenses
530503 Media Placement – TV		543500 Nutritional Items
530504 Media Placement – Bus Boards		550000 Stationery and Office Supplies
530505 Media Placement – Bill Boards		550100 Printed Forms
530600 Placement – Tender Ads		550101 Court Forms
530601 Blue Pages Advertising		550102 Letterhead, Envelopes, Business Cards, etc.
530602 Notices		550200 Books, Magazines and Reference Materials
530603 Tender Ads		550230 Magazines and Newspapers
530700 Career Placement		550231 Library Science Subscriptions
530800 Publications		550234 Subscriptions
530900 Promotional Items		550240 Audio and/or Visual Information Material
531000 Audio/Visual Supplies and Processing		550250 Library Books
531100 Exhibits and Displays		550252 Library Science Firm Orders
531200 Events		
531300 Miscellaneous Communications Contractual Services		
531800 Duplication Services		
531900 Printing Publishing Expenses		
532000 Broadcasting Services		
532885 Reimbursement – Communications		

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

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

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

COMMERCIAL REVENUE

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