



**Saskatchewan Finance
Provincial Comptroller's Office**

GOVERNMENT OF SASKATCHEWAN NATURAL ACCOUNT MANUAL

February 2017

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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 Jenn Clark at 787-7040 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 Short-term – Saskatchewan Housing Corporation
- 103008 Short-term – Saskatchewan Opportunities Corporation
- 103009 Short-term – Saskatchewan Power Corporation
- 103010 Short-term – Saskatchewan Telecommunications
- 103011 Short-term – Saskatchewan Water Corporation
- 103012 Short-term – Municipal Financing Corporation
- 103015 Short-term – SaskEnergy Incorporated
- 103017 Short-term – Saskatchewan Gaming Corporation
- 103018 Short-term – Saskatchewan Liquor and Gaming Authority

Short-term Loans – Crown Corporations (GBE Specific)

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

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*
 126000 *Economic Development Loans*
 126001 *Advance – Economic Development Loans*
 126020 *Provision for Loss – Economic Development Loans*
 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*

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*

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 *Payment – Interest Public Debt – Crown Entities*
 180002 *Payment – Commission Public Debt – Crown Entities*

SINKING FUND CONTRIBUTION RECEIVABLE

180100 *Sinking Funds – Crown Share*

TANGIBLE CAPITAL ASSETS

Land and Land Improvements

191000 Land
 199100 Land – Current Year Additions
 199150 Land – Current Year Additions – Contingent Liabilities
 191100 Land Improvements
 199110 Land Improvements – Current Year Additions
 191200 CWIP Land Improvements
 199120 CWIP Land Improvements – Current Year Additions
 191110 Accumulated Amortization – Land Improvements

Buildings and Building Improvements

192000 Buildings – High Quality Construction
 199200 Buildings – High Quality Construction – Current Year Additions
 192010 Accumulated Amortization – Buildings – High Quality Construction
 192800 Buildings – Medium Quality Construction
 199280 Buildings – Medium Quality Construction – Current Year Additions
 192810 Accumulated Amortization – Buildings – Medium Quality Construction
 192900 Buildings – Average Quality Construction
 199290 Buildings – Average Quality Construction – Current Year Additions
 192910 Accumulated Amortization – Buildings – Average Quality Construction
 192100 Buildings – Short-term
 199210 Buildings – Short-term – Current Year Additions
 192110 Accumulated Amortization – Buildings – Short-term
 192500 Building Improvements – High Quality Construction
 199250 Building Improvements – High Quality Construction – Current Year Additions
 192510 Accumulated Amortization – Building Improvements – High Quality Construction
 192600 Building Improvements – Medium Quality Construction
 199261 Building Improvements – Medium Quality Construction – Current Year Additions
 192610 Accumulated Amortization – Building Improvements – Medium Quality Construction
 192700 Building Improvements – Average Quality Construction
 199270 Building Improvements – Average Quality Construction – Current Year Additions
 192710 Accumulated Amortization – Building Improvements – Average Quality Construction
 192200 Building Improvements – Short-term Construction
 199220 Building Improvements – Short-term Construction – Current Year Additions
 192210 Accumulated Amortization – Building Improvements – Short-term Construction
 192300 Leasehold Improvements
 199230 Leasehold Improvements – Current Year Additions
 192310 Accumulated Amortization – Leasehold Improvements
 192410 CWIP Site Acquisition

199241 CWIP Site Acquisition – Current Year Additions
 192420 CWIP Construction
 199242 CWIP Construction – Current Year Additions
 192430 CWIP Program Equipment
 199243 CWIP Program Equipment – Current Year Additions
 192440 CWIP Furnishings
 199244 CWIP Furnishings – Current Year Additions
 192450 CWIP Consultants
 199245 CWIP Consultants – Current Year Additions
 192460 CWIP Central Services Delivery
 199246 CWIP Central Services Delivery – Current Year Additions
 192470 CWIP Start Up Costs
 199247 CWIP Start Up Costs – Current Year Additions
 192480 CWIP Project Contingency
 199248 CWIP Project Contingency – Current Year Additions

Machinery and Equipment

193000 Operating Equipment
 199300 Operating Equipment – Current Year Additions
 193010 Accumulated Amortization – Operating Equipment
 193100 Heavy Equipment
 199310 Heavy Equipment – Current Year Additions
 193110 Accumulated Amortization – Heavy Equipment

Transportation Equipment

194000 Vehicles
 199400 Vehicles – Current Year Additions
 194010 Accumulated Amortization – Vehicles
 194100 Ferries – Vessels and Towers
 199410 Ferries – Vessels and Towers – Current Year Additions
 194110 Accumulated Amortization – Ferries – Vessels and Towers
 194200 Ferries – Upgrades
 199420 Ferries – Upgrades – Current Year Additions
 194210 Accumulated Amortization – Ferries – Upgrades
 194300 Aircraft
 199430 Aircraft – Current Year Additions
 194310 Accumulated Amortization – Aircraft
 194400 CVA Vehicles
 199440 CVA Vehicles – Current Year Additions
 194410 Accumulated Amortization – CVA Vehicles
 194500 CWIP Transportation
 199450 CWIP Transportation – Current Year Additions

Office and Information Technology

195000 System Development
 199500 System Development – Current Year Additions
 195010 Accumulated Amortization – System Development
 195100 Computer Hardware
 199510 Computer Hardware – Current Year Additions
 195110 Accumulated Amortization – Computer Hardware
 195200 Computer Software
 199520 Computer Software – Current Year Additions
 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	199803 ENV – CWIP – Current Year Additions
195400 WIP System Development	199999 FWDF – Capital Assets – Clearing Account
199540 WIP System Development – Current Year Additions	198004 PCS – Capital Assets – Clearing Account
195500 Major System Development	199804 PCS – Capital Assets – Current Year Additions
199550 Major System Development – Current Year Additions	199805 PCS – CWIP – Current Year Additions
195510 Accumulated Amortization – Major System Development	<u>Accrued Capital Assets – Current Year Additions</u>
	199900 Accrued Capital Assets – Current Year Additions (Not for Use at Year End)

Infrastructure

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 CWIP Infrastructure
 199710 CWIP Infrastructure – Current Year Additions
 197200 Major Bridges – Construction
 197210 Accumulated Amortization – Major Bridges – Construction
 197600 Water Infrastructure
 199760 Water Infrastructure – Current Year Additions
 197610 Accumulated Amortization – Water Infrastructure

Internal Recoveries – Capital

199299 Internal Recoveries – Buildings and Building Improvements
 199399 Internal Recoveries – Machinery and Equipment
 199499 Internal Recoveries – Transportation Equipment
 199599 Internal Recoveries – Office and Information Technology
 199799 Internal Recoveries – Infrastructure

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

LIABILITIES

DEBT

Public Debt – Short-term

- 200000 Promissory Notes
- 200001 *Redemption – Promissory Notes*
- 200006 *Promissory Notes – Saskatchewan Housing Corporation*
- 200008 *Promissory Notes – Saskatchewan Opportunities Corporation*
- 200009 *Promissory Notes – Saskatchewan Power Corporation*
- 200010 *Promissory Notes – Saskatchewan Telecommunications*
- 200011 *Promissory Notes – Saskatchewan Water Corporation*
- 200012 *Promissory Notes – Municipal Financing Corporation*
- 200015 *Promissory Notes – SaskEnergy Incorporated*
- 200017 *Promissory Notes – Saskatchewan Gaming Corporation*
- 200018 *Promissory Notes – Saskatchewan Liquor and Gaming Authority*
- 200050 *Promissory Notes – General Government Purposes*
- 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	253012 <i>Accounts Payable – from Accounts Payable – Org 021 – DO NOT USE</i>
<u>OTHER LIABILITIES</u>	253013 <i>Accounts Payable – from Accounts Payable – Org 032 – DO NOT USE</i>
<u>Deposits Held</u>	253015 <i>CFS Accounts Payable – Org 036 – DO NOT USE</i>
230500 Apprenticeship and Trade Certification Commission	253021 Refund to Vote – Clearing Account
231155 Innovation Saskatchewan	253022 Payroll Refund to Vote – Clearing Account
231160 Financial and Consumer Affairs Authority	253023 Accounts Receivable – Accounts Payable Clearing Account
231170 Criminal Property Forfeiture Fund	253024 Accounts Receivable – Accounts Payable Contra Account
231180 Global Transportation Hub Authority	253029 CFS Linkin – Clearing Account
231200 Government House Foundation	253050 Interministerial Clearing – DO NOT USE
231600 Fish and Wildlife Development Fund	253051 Interministerial Clearing – Agriculture
231650 FLMM Secretariat	253053 Interministerial Clearing – Environment
231800 Horned Cattle Fund	253054 Interministerial Clearing – Finance
231950 Livestock Services Saskatchewan	253055 Interministerial Clearing – Government Relations
232000 Multitype Database Licensing Program	253056 Interministerial Clearing – Health
232200 Oil and Gas Orphan Fund	253057 Interministerial Clearing – Highways and Infrastructure Capital
232220 Impacted Sites Fund	253058 Interministerial Clearing – Economy
232250 Physician Recruitment Agency of Saskatchewan	253059 Interministerial Clearing – Justice
232300 Private Vocational Schools Training Completions Fund	253060 Interministerial Clearing – Labour Relations and Workplace Safety
232400 Education Scholarship Fund	253061 Interministerial Clearing – Education
232500 Saskatchewan Agricultural Stabilization Fund	253062 Interministerial Clearing – Public Service Commission
232800 Provincial Archives of Saskatchewan	253063 Interministerial Clearing – Social Services
232900 SaskBuilds Corporation	253064 Interministerial Clearing – Legislative Assembly
233200 Saskatchewan Drug Plan	253066 Interministerial Clearing – TDM – Finance
234000 Saskatchewan Liquor and Gaming Authority	253067 Interministerial Clearing – Central Services
234300 Saskatchewan Pension Plan	253070 Clearing – Financial and Consumer Affairs Authority
234500 Saskatchewan Wildlife Assets Management Inc.	253071 Interministerial Clearing – Advanced Education
234600 Transportation Partnership Fund	253072 Clearing – Apprenticeship and Trade Certification Commission
234700 School Division Tax Loss Compensation Fund	253080 Payroll Interministerial Clearing
235000 Victims' Fund	253095 Tax Withholding – Accounts Payable Setup Only
239000 Cobbled Accounts	253096 Inventory Accounts Payable Accrual – Purchase Setup Only
<u>Obligation Under Capital Lease</u>	253099 Accounts Payable – Markview and iExpense Setup only – DO NOT USE
255400 Obligation Under Capital Lease	255000 Accounts Payable – General
<u>Other Liabilities</u>	255005 Accrued Accounts Payable – General (Not for Use at Year End)
240000 Conditional Receipts	255010 Payables \$1,000 and Under
240010 GST Account	255015 Accounts Payable – Economy and Finance Revenue Refunds
240011 GST/HST Receivable	255020 Change in Severance Liability and Other Employee Benefits
240020 PST Account	255030 Accounts Payable Rent Reduction Payable
240030 Deferred Salary	255090 Miscellaneous Cheque Writer Deductions – Payable to Receiver General
240080 Third Party Demand Payable	255099 Accounts Payable – Previous Years
255200 Guaranteed Debt Payable	255100 Accrued Employee Leave Entitlements
255600 Contingent Liabilities – Litigation	255120 Accrued Employee Sick Leave
<u>Contaminated Sites Liabilities</u>	255300 Hold Backs Payable
258710 Contaminated Site Liability – Lorado	255500 Payroll Payable
258960 Contaminated Sites Liabilities	255510 <i>Hand Drawn Payroll Payable</i>
<u>ACCOUNTS PAYABLE AND ACCRUED LIABILITIES</u>	
<u>Foreign Currency Payable</u>	
251000 Foreign Currency Payable	
<u>U.S. Dollar Interest Payable</u>	
252000 U.S. Dollar Interest Payable	
<u>Accounts Payable</u>	
253000 Accounts Payable – from Accounts Payable – DO NOT USE	
253001 <i>Future Dated Payment Liability – DO NOT USE</i>	
253010 <i>Accounts Payable – from Accounts Payable – Org 001 – DO NOT USE</i>	
253011 <i>Accounts Payable – from Accounts Payable – Org 005 – DO NOT USE</i>	

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 Local 600-3
263500 Union Dues/Initiation – CUPE Local 600-5
263800 Saskatchewan Insurance Office/Professional
Employees Union
264000 Arctic Savings and Credit Union
264100 Battlefords Credit Union Ltd.
265300 United Way – Regina
265400 United Way – Saskatoon
266000 Accountable Advance
266200 Personal Mileage
266500 City of Regina Transit Pass
266600 Rental Deductions
266700 Treasury Advance
266800 Parking Deduction
267000 Income Tax Demand
267100 Third Party Demand
267400 Commissary Payments
268000 Canada Savings Bonds
268200 Miscellaneous Deductions
269200 Deferred Salary Deduction
269300 Rent – Municipal Government
269500 Rent – Agriculture – Labour Service
269600 Rent – Environment
269700 Rent – Environment – Summer Housing

UNEARNED REVENUE

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

**OBLIGATIONS UNDER LONG-TERM FINANCING
ARRANGEMENTS**

270000 Obligations Under Long-Term Financing
Arrangements

ACCUMULATED NET EXPENDITURE (LIABILITY)

259900 Accumulated Net Expenditure (Liability)

RESERVE FOR ENCUMBRANCES

299999 Reserve for Encumbrances

EQUITY

EQUITY

300000 Equity

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

301000 Adjustments to Equity

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)

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

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

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 and Canadian 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 Saskatchewan Resident Barren Ground Caribou – Second

423239 Non-Trophy Whitetail Deer – First

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

426930 Gas Domestic Fitter

Rentals

427100 Property and Building Rentals

427900 Other Rentals and Leases

427910 Rent – House

Miscellaneous Licences and Permits

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

430000 Sale of Land

430200 Agricultural Lands – Lease Revenue

430500 Interest – Agricultural Lands – Long-term Receivables

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

Services

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

433000 Highways Custom Work Surcharge Revenue

Fees

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

434100 Miscellaneous Deductions – Staff Salaries

434200 Charges for Personal Mileage

Fines, Forfeits and Penalties

441100 Fines and Costs – Judges

441102 7% Municipal Holdback

441103 Late Payment Charges – Fines

443100 Escheated Bail

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

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

Transfers From Other Governments

469100 Other Governments – Provincial

469101 *Fire Suppression – M.A.R.S. Agreement*

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

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*

461060 *Fire Suppression – PA National Park*

461063 *Fire Suppression – Recoverable Federal*

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

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*
491600 Oil Well Revenue
491700 Oil Interest
498122 Accrued Revenue – Oil (Not for Use at Year
End)

Crown Land Sales

491300 Bonus Bids (Crown Land Sales)

Natural Gas

492100 Gas Crown Royalty
492200 Gas Freehold Production Tax
498121 Accrued Revenue – Natural Gas (Not for Use at
Year End)

Potash

493100 Potash Crown Royalty
493200 Other Potash Revenue
493300 Delayed Payment Charge – Potash
493400 Potash Base Payment
493402 *Potash Base Payment Incentives*
493403 *Potash Base Payment Interest*
493500 Potash Profit Tax
493502 *Potash Profit Tax Incentives*
493503 *Potash Profit Tax Interest*
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 – Tiered
494300 Delayed Payment Charge – Uranium

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

522705	Propane	527500	Equipment/Lease Rentals
522706	Fuel Oil	527600	Telecommunications
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	Automation Coordinator	551050	Other Medical Supplies
526200	Election Clerk	551060	Veterinary Supplies
526300	Enumerators	552000	Fuels and Lubricants
526500	Air Service	553000	Vehicle and Operating Expenses
526600	Polls (Includes Rental and Staffing)	553001	Aviation Gasoline
526601	Deputy Returning Officer	553002	Jet Fuel
526602	Poll Clerk	553003	Lease Costs
526603	Constable	554000	Construction and Material Costs
526604	Interpreter	554001	Structural/Roof Supplies, Materials and Miscellaneous
526605	Supervisory Deputy Returning Officer	554002	Plumbing Supplies, Materials and Miscellaneous
526606	Rental of Space	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

555030 Mechanical and Electronic Supplies	540102 Other (Taxi) – In Province
555040 Seed, Plants and Fertilizer	540200 Mileage Allowance – In Province
555050 Cleaning Materials and Supplies	540201 Intra-City Travel
555060 Recreational and Entertainment Supplies	540300 Accommodations and Incidentals – In Province
555070 Toiletry Supplies	<u>Employee Travel – Out of Province</u>
555080 Other Miscellaneous Materials and Supplies	541000 Meals – Out of Province
555090 Bedding, Table Linen, Rugs, Draperies, etc.	541100 Transportation – Out of Province
556000 Provisions (Except Business Expenses)	541101 Other (Taxi) – Out of Province
556001 Commissary Purchases – Fires	541200 Mileage Allowance – Out of Province
556002 Food and Provisions for Institutional Camps	541300 Accommodations and Incidentals – Out of Province
556100 Uniforms and Clothing for Staff	<u>Elected Representatives Travel</u>
556200 Other Clothing	541900 Elected Representatives – Travel
556300 Inventory for Resale	541901 Elected Rep – CVA Vehicle
556301 Printed Materials – Suppliers	541902 Elected Rep – Air Services – Central Services
556302 Other Printing Expense – Not For Resale	541903 Elected Rep – Meals
556500 Personal Protective Apparel	541904 Elected Rep – Transportation
559900 Purchase Card Purchases	541905 Elected Rep – Accommodations and Incidentals
<u>Materials Purchased for Inventory</u>	<u>Other Travel Related Expenses</u>
588990 Material Purchased for Inventory – DO NOT USE	542000 Travel
<u>Interest</u>	542010 Air Services – Central Services
558260 Interest – Late Supplier Payment	542020 CVA Vehicle
558270 Other Interest	542021 CVA Vehicle – Fixed Monthly Costs
<u>Bank Service Charges</u>	542022 CVA Vehicle – Operational Costs
558320 Bank Service Charges	542500 Members of Boards, Commissions and Committees
<u>Commission Expenses</u>	<u>Commercial Expenses – Travel</u>
558400 Commission Expense	587994 Commercial Expenses – Travel
<u>Cost Allocation (For Central Services Use Only)</u>	<u>Reimbursement Travel</u>
542999 Cost Allocation (For Central Services Use Only)	541881 Reimbursement – Travel
<u>Construction Work in Progress (CWIP) Expenses</u>	<u>Travel Expenses Payable – Year End</u>
557001 CWIP Site Acquisition	541892 Travel Expenses Payable – Year End
557002 CWIP Construction	<u>Accrued Expenses – Travel</u>
557003 CWIP Program Equipment	587540 Accrued Expenses – Travel (Not for Use at Year End)
557004 CWIP Furnishings	<u>EQUIPMENT AND OTHER ASSETS</u>
557005 CWIP Consultants	<u>Capital Type Expenses</u>
557006 CWIP Central Services Delivery	560200 Land Improvements – Expensed
557007 CWIP Start UP Costs	560202 Property Disposal Expense
557008 CWIP Project Contingency	561200 Buildings and Improvements – Expensed
<u>Change in Inventory Held For Consumption</u>	561202 Capital Upgrades
588900 Change in Inventory Held for Consumption	561203 Building Assessments
<u>Change in Prepaid Expenses</u>	561300 Leasehold Improvements – Expensed
588950 Change in Prepaid Expenses	562200 Vehicles – Expensed
<u>Commercial Expenses – Goods and Services</u>	563700 Operating and Heavy Equipment – Expensed
587992 Commercial Expenses – Goods and Services	564200 System Development – Expensed
<u>Reimbursement – Supplies and Services</u>	564300 Computer Hardware – Expensed
542886 Reimbursement – Supplies and Services	564600 Computer Software – Expensed
<u>Supplies and Services Expenses Payable – Year End</u>	565200 Office Furniture and Equipment – Expensed
542896 Supplies and Services Expenses Payable – Year End	565600 Infrastructure – Other – Expensed
<u>Accrued Expenses – Goods and Services</u>	567000 Construction of Infrastructure Related Assets
587520 Accrued Expenses – Goods and Services (Not for Use at Year End)	<u>Reimbursement – Equipment and Other Assets</u>
587521 Accrued Expenses – Utility Costs (Not for Use at Year End)	569887 Reimbursement – Expensed Equipment and Other Assets
587522 Accrued Expenses – P-Cards (Not for Use at Year End)	<u>Equipment and Other Assets Expenses Payable – Year End</u>
587523 Accrued Expenses – Construction Costs (Not for Use at Year End)	569897 Expensed Equipment and Other Assets Expenses Payable – Year End
<u>TRAVEL</u>	<u>TRANSFERS – OPERATING</u>
<u>Employee Travel – In Province</u>	<u>Transfers- Operating</u>
540000 Meals – In Province	570000 Transfers – Operating
540100 Transportation – In Province	570001 Transfers – Allowances and Spending Money
540101 Air Travel – In Province	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)*
DEBT 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*
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 586100 *Internal Recoveries – Goods and Services*
 586500 *Internal Recoveries – Communications*
 586600 *Internal Recoveries – Travel*
 586900 *Accrued Internal Recoveries (Not for Use at Year End)*
AMORTIZATION EXPENSE
Amortization Expenses – Land
 588000 *Amortization – Land Improvements*
Amortization Expenses – Buildings
 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 – Infrastructure

- 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 Infrastructure
- 588470 Amortization – Infrastructure – Other

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- 587999 Commercial Expenses – Capital Asset Amortization

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 - 599122 Frozen Funds – Communications
- Frozen Funds – Recovery of Amortization**
- 599123 Frozen Funds – Recovery of Amortization

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Prior Year Overexpense Adjustment

- 599132 Accrual – Prior Year Overexpense Adjustment

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- 599510 Estimates – Salaries
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- 599525 Estimates – Amortization – Land, Buildings and Improvements
- 599526 Estimates – Amortization – Allocated to Services Subvotes
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- 599520 Interim Supply

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- 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 Short-term – Saskatchewan Housing Corporation
- 103008 Short-term – Saskatchewan Opportunities Corporation
- 103009 Short-term – Saskatchewan Power Corporation
- 103010 Short-term – Saskatchewan Telecommunications
- 103011 Short-term – Saskatchewan Water Corporation
- 103012 Short-term – Municipal Financing Corporation
- 103015 Short-term – SaskEnergy Incorporated
- 103017 Short-term – Saskatchewan Gaming Corporation
- 103018 Short-term – Saskatchewan Liquor and Gaming Authority

Short-term Loans – Crown Corporations (GBE Specific)

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

- 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
- 126000 Economic Development Loans
 - 126001 Advance – Economic Development Loans
 - 126020 Provision for Loss – Economic Development Loans
- 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

Other Loans – Highways and Infrastructure

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

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 and Land 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 CWIP Land Improvements
 - 199120 CWIP Land Improvements – Current Year Additions
- 191110 Accumulated Amortization – Land Improvements

Buildings and Building 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.
199220	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.
- 192300 Leasehold Improvements – Current Year Additions
- 192310 Accumulated Amortization – Leasehold Improvements
- 192410 CWIP 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. Can be used by Central Services project delivery and major capital asset sub votes only.
- 192410 CWIP Site Acquisition – Current Year Additions
- 192420 CWIP Construction
Includes all building construction costs.
- 192420 CWIP Construction – Current Year Additions
- 192430 CWIP Program Equipment
Includes all operating equipment costs. Can be used by Central Services project delivery and major capital asset sub votes only.
- 192430 CWIP Program Equipment – Current Year Additions
- 192440 CWIP Furnishings
Includes all standard office furniture, non-standard office furniture, shelving/storage and artwork costs. Can be used by Central Services project delivery and major capital asset sub votes only.
- 192440 CWIP Furnishings – Current Year Additions
- 192450 CWIP Consultants
Includes all prime consultant, consultant, cost or management consultant and legal service costs. Can be used by Central Services project delivery and major capital asset sub votes only.
- 192450 CWIP Consultants – Current Year Additions
- 192460 CWIP 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. Can be used by Central Services project delivery and major capital asset sub votes only.
- 192460 CWIP Central Services Delivery – Current Year Additions
- 192470 CWIP Start Up Costs
Includes all start up costs including utilities, cleaning, security, waste disposal, moving, telephones and data, warranty reserve, and miscellaneous costs. Can be used by Central Services project delivery and major capital asset sub votes only.
- 192470 CWIP Start Up Costs – Current Year Additions
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192480 CWIP Project Contingency
Includes allowances for unanticipated expenses. Can be used by Central Services project delivery and major capital asset sub votes only.

199248 CWIP 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 CWIP Transportation
Includes costs related to modification or construction of transportation equipment.
 - 199450 CWIP 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

Infrastructure

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 CWIP Infrastructure
Includes all infrastructure construction costs.
 - 199710 CWIP Infrastructure – 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 Infrastructure
Includes all costs for dams, drainage facilities, docks, sewer systems, marinas, reservoirs, pumping facilities, tanks and associated infrastructure.
 - 199760 Water Infrastructure – Current Year Additions
- 197610 Accumulated Amortization – Water Infrastructure

Internal Recoveries – Capital

- 199299 Internal Recoveries – Buildings and Building Improvements
- 199399 Internal Recoveries – Machinery and Equipment
- 199499 Internal Recoveries – Transportation Equipment
- 199599 Internal Recoveries – Office and Information Technology
- 199799 Internal Recoveries – Infrastructure

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 – CWIP – Current Year Additions
- 199999 FWDF – Capital Assets – Clearing Account
- 198004 PCS – Capital Assets – Clearing Account
 - 199804 PCS – Capital Assets – Current Year Additions
 - 199805 PCS – CWIP – 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
200006	Promissory Notes – Saskatchewan Housing Corporation
200008	Promissory Notes – Saskatchewan Opportunities Corporation
200009	Promissory Notes – Saskatchewan Power Corporation
200010	Promissory Notes – Saskatchewan Telecommunications
200011	Promissory Notes – Saskatchewan Water Corporation
200012	Promissory Notes – Municipal Financing Corporation
200015	Promissory Notes – SaskEnergy Incorporated
200017	Promissory Notes – Saskatchewan Gaming Corporation
200018	Promissory Notes – Saskatchewan Liquor and Gaming Authority
200050	Promissory Notes – General Government Purposes
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
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
231800 Horned Cattle Fund
231950 Livestock Services Saskatchewan

232000	Multitype Database Licensing Program
232200	Oil and Gas Orphan Fund
232220	Impacted Sites Fund
232250	Physician Recruitment Agency of Saskatchewan
232300	Private Vocational Schools Training Completions Fund
232400	Education Scholarship Fund
232500	Saskatchewan Agricultural Stabilization Fund
232800	Provincial Archives of Saskatchewan
232900	SaskBuilds Corporation
233200	Saskatchewan Drug Plan
234000	Saskatchewan Liquor and Gaming Authority
234300	Saskatchewan Pension Plan
234500	Saskatchewan Wildlife Assets Management Inc.
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
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
- 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 – Economy
- 253059 Interministerial Clearing – Justice
- 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
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 – Economy 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	Hold Backs Payable
255500	Payroll Payable
255510	Hand Drawn Payroll Payable

Accrued Interest Payable

256000	Accrued Interest Payable
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Payroll Deductions

260000	Income Tax
260100	Canada Pension Plan
260200	Unemployment Insurance
261000	Public Service Superannuation Plan
261200	Public Employees Superannuation
261300	Public Employees Superannuation – Voluntary
261400	MLA Superannuation
261500	Provincial Court Judges Superannuation
261600	Municipal Employees Pension Plan
262000	Public Employees Disability Income Plan
262200	SGEU – Long-term Disability Plan
262300	Public Employees Group Life Insurance
262400	Labour Service – Group Life Insurance
262700	Spouses Group Life Insurance
263000	Union Dues/Initiation – SGEU
263100	Union Dues – CUPE Human Rights
263300	Union Dues/Initiation – CUPE Local 600-3
263500	Union Dues/Initiation – CUPE Local 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 Other MIDAS Entities' Use Only)
301000	Adjustments to Equity
302000	Adjustments to Equity – Appropriation This account is only to be used for adjustments to equity that are subject to appropriation.

REVENUE

TAXATION

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

Corporation Income

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

412100 Corporation Income Tax

Individual Income

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

412200 Individual Income Tax

Provincial Sales

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

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

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

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

Tobacco

414700 Tobacco Tax

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

Fuel

414800 Fuel Tax

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

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

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
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 and Canadian 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	Saskatchewan Resident Barren Ground Caribou – Second
423239	Non-Trophy Whitetail Deer – First
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	Meadow Lake OSB
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
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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
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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)
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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.

Transfers From Other Governments

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

- 469100 Other Governments – Provincial
 - 469101 Fire Suppression – M.A.R.S. Agreement

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.
- 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

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
461060	Fire Suppression – PA National Park
461063	Fire Suppression – Recoverable Federal
461070	Fire Suppression – Air Weapons Range
461080	Fire Suppression – Indian Reserves
462600	Vocational Rehabilitation of Disabled Persons
463000	Employability Assistance
463700	Young Offenders’ Agreement
468500	Special Allowance – Children in Care
468600	AANDC (Aboriginal Affairs and Northern Development Canada)

Accrued Revenue – Transfers from the Federal Government

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

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

Crown Investment Corporation of Saskatchewan

- 471000 Crown Investment Corporation of Saskatchewan
- 471001 Crown Investment Corporation of Saskatchewan – Special Dividend

Liquor and Gaming Authority

- 471100 Liquor and Gaming Authority
- 498141 Accrued Revenue – Transfers from Liquor and Gaming Authority (Not for Use at Year End)

Other Enterprises and Funds

- 471500 Profits Transferred – Revolving Funds
This is used to record the operating surplus in excess of the maximum accumulated operating surplus that is paid to the General Revenue Fund.
- 471900 All Other Dividends – Finance
- 472900 Proceeds from Other Funds
Revenues transferred from other enterprises or funds of the government representing refunds, shared costs and contributions. Does not include contributions from operating profits and revenue from trust funds, as they are coded to 485100 – Casual Revenue.

Accrued Revenue – Transfers from other Government Entities

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

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

- 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
- 491600 Oil Well Revenue
- 491700 Oil Interest
- 498122 Accrued Revenue – Oil (Not for Use at Year End)

Crown Land Sales

- 491300 Bonus Bids (Crown Land Sales)

Natural Gas

- 492100 Gas Crown Royalty
- 492200 Gas Freehold Production Tax
- 498121 Accrued Revenue – Natural Gas (Not for Use at Year End)

Potash

- 493100 Potash Crown Royalty
- 493200 Other Potash Revenue
- 493300 Delayed Payment Charge – Potash
- 493400 Potash Base Payment
 - 493402 Potash Base Payment Incentives
 - 493403 Potash Base Payment Interest
- 493500 Potash Profit Tax
 - 493502 Potash Profit Tax Incentives
 - 493503 Potash Profit Tax Interest
- 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 – Tiered

- 494300 Delayed Payment Charge – Uranium
- 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
- 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
- 498126 Accrued Revenue – Coal (Not for Use at Year End)

Other

- 497100 Quarrying Crown Royalty
- 497200 Salt Crown Royalty
- 497300 Salt Production Tax
- 497400 Metallic Crown Royalty
- 497500 Other Metallic Revenue
- 497600 Delayed Payment Charge – Other
- 497700 Royalties – Seismic Activity
- 497800 Royalties – Easements
- 497900 Royalties – Sand and Gravel

Accrued Revenue – Non-Renewable Resources

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

REVOLVING FUND – DEPOSITS

- 489900 Revolving Fund – Deposits

COMMERCIAL REVENUE

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

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

Rental and Lease Revenue

900100 Rental and Lease Revenue

Property and Building Rentals

900150 Property and Building Rentals

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

Reimbursement – Operating Expense

900200 Reimbursement – Operating Expenses

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

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

Other Accommodation Revenue

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

Air Services Revenue

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

Goods and Services Revenue

900400	Goods and Services Revenue
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Casual Revenue

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

900998	External Recovery – Revenue Used by Central Services to allocate revenue between external and internal recoveries.
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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.
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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, employers 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 Automation Coordinator
- 526200 Election Clerk
- 526300 Enumerators
- 526500 Air Service
- 526600 Polls (Includes Rental and Staffing)
 - 526601 Deputy Returning Officer
 - 526602 Poll Clerk
 - 526603 Constable
 - 526604 Interpreter
 - 526605 Supervisory Deputy Returning Officer
 - 526606 Rental of Space
- 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.)

Construction Work In Progress (CWIP) Expenses

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

- 557001 CWIP 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 CWIP Construction
Includes all construction costs for non-capital projects.
- 557003 CWIP Program Equipment
Includes all operating equipment costs for non-capital projects.
- 557004 CWIP Furnishings
Includes all standard office furniture, non-standard office furniture, shelving/storage and artwork costs for non-capital projects.
- 557005 CWIP Consultants
Includes all prime consultant, consultant, cost or management consultant and legal services costs for non-capital projects.
- 557006 CWIP 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 CWIP 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 CWIP 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 third parties such as school boards, regional health authorities, universities, or municipalities to acquire or develop capital assets, 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

DEBT 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 Treasury & Debt Management Division.
- 582700 Sinking Fund Earnings Paid to Crown Corporations, Government Service Organizations and Government Business Enterprises (Recycled)

Foreign Exchange and Commission Charges

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

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

Miscellaneous Debt Services

Includes payments for debt services not otherwise classified.

- 584100 Premium/Discount/Commissions – Debt Issue

Other Interest (Non Vote 012)

- 558261 Capital Lease Interest
- 585600 Interest on P3 Obligations

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
- 586900 Accrued Internal Recoveries (Not for Use at Year End)

AMORTIZATION EXPENSE

These accounts are not subject to appropriation control.

Amortization Expenses – Land

- 588000 Amortization – Land Improvements

Amortization Expenses – Buildings

- 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 – Infrastructure

- 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 Infrastructure
- 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 – Infrastructure
- 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)
- 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

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 – Infrastructure
- 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
 100015 CFS Imprest Bank Account
 100025 Electronic Deposits Transfer Account
 100050 Returned Item Clearing 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)
 101000 Short-term Investments
 103006 Short-term – Saskatchewan Housing Corporation
 103008 Short-term – Saskatchewan Opportunities Corporation
 103009 Short-term – Saskatchewan Power Corporation
 103010 Short-term – Saskatchewan Telecommunications
 103011 Short-term – Saskatchewan Water Corporation
 103012 Short-term – Municipal Financing Corporation
 103015 Short-term – SaskEnergy Incorporated
 103017 Short-term – Saskatchewan Gaming Corporation
 103018 Short-term – Saskatchewan Liquor and Gaming Authority
 103900 Short-term – Saskatchewan Power Corporation (GBE Specific)
 103901 Advance – Short-term – Saskatchewan Power Corporation (GBE Specific)
 103910 Short-term – Saskatchewan Telecommunications (GBE Specific)
 103911 Advance – Short-term – Saskatchewan Telecommunications (GBE Specific)
 103920 Short-term – SaskEnergy Incorporated (GBE Specific)
 103921 Advance – Short-term – SaskEnergy Incorporated (GBE Specific)
 103930 Short-term – Saskatchewan Liquor and Gaming Authority (GBE Specific)
 103931 Advance – Short-term – Saskatchewan Liquor and Gaming Authority (GBE Specific)
 103940 Short-term – Saskatchewan Water Corporation (GBE Specific)
 103941 Advance – Short-term – Saskatchewan Water Corporation (GBE Specific)
 105000 Prepaid Expenses
 105200 Accrued Prepaid Expenses (Not for Use at Year End)
 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
 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)
 110600 Saskatchewan Housing Corporation
 110601 Advance – Saskatchewan Housing Corporation
 110800 Saskatchewan Opportunities Corporation
 110801 Advance – Saskatchewan Opportunities Corporation
 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
 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)	140011	Instalment – Municipal Financing Corporation
112901	Advance – Saskatchewan Power Corporation (Recycled)	140015	Instalment – SaskEnergy Incorporated
122500	Student Aid Fund	140016	Instalment – Saskatchewan Liquor and Gaming Authority
122501	Advance – Student Aid Fund	140017	Instalment – Saskatchewan Gaming Corporation
123700	General Advances – Permanent	140050	Instalment – Province of Saskatchewan
123800	Relocation Advances – Permanent	140055	Instalment – Saskatchewan Builds Capital Plan
123900	Temporary Advances – Not Travel	142001	Instalment – Saskatchewan Power Corporation (Recycled)
124000	Travel Advances – Temporary	142002	Instalment – Saskatchewan Telecommunications (Recycled)
124100	Travel Advances – Permanent	142011	Instalment – Municipal Financing Corporation (Recycled)
124300	Payroll – Holiday Advance Receivable	142015	Instalment – SaskEnergy Incorporated (Recycled)
124400	Advances – SGEU Biweekly Payroll	150100	Crown Investments Corporation
124920	Provision for Loss – Advances	170000	Inventory – NOT FOR GRF USE
125300	Short Line Railways	172000	Land for Resale
125301	Advances – Short Line Railways	173000	Buildings for Resale
125310	Concessionary Allowance – Short Line Railways	174000	Inventory for Resale
125320	Provision for Loss – Short Line Railways	175000	Equipment Maintenance and Airplane Parts
125800	Small Business Loans Association	175100	Lab Supplies and Vaccines
125801	Advance – Small Business Loans Association	175200	Pastures Maintenance Supplies
125810	Concessionary Allowance – Small Business Loans Association	175300	Firefighting Equipment
125820	Provision for Loss – Small Business Loans Association	175400	Park Maintenance Supplies
126000	Economic Development Loans	175500	Aggregate Inventory
126001	Advance – Economic Development Loans	175600	Inventory for Distribution – Central Services
126020	Provision for Loss – Economic Development Loans	180000	Interest Public Debt – Crown Entities
126300	Grey Cup Loan	180001	Payment – Interest Public Debt – Crown Entities
126301	Advance – Grey Cup Loan	180002	Payment – Commission Public Debt – Crown Entities
126310	Concessionary Allowance – Grey Cup Loan	180100	Sinking Funds – Crown Share
126320	Provision for Loss – Grey Cup Loan	191000	Land
126400	Saskatchewan Roughrider Football Club (Loan)	191100	Land Improvements
126401	Advance – Saskatchewan Roughrider Football Club (Loan)	191110	Accumulated Amortization – Land Improvements
126410	Concessionary Allowance – Saskatchewan Roughrider Football Club (Loan)	191200	CWIP Land Improvements
126420	Provision for Loss – Saskatchewan Roughrider Football Club (Loan)	192000	Buildings – High Quality Construction
126500	Northern Economic Development	192010	Accumulated Amortization – Buildings – High Quality Construction
126501	Advance – Northern Economic Development	192100	Buildings – Short-term
126520	Provision for Loss – Northern Economic Development	192110	Accumulated Amortization – Buildings – Short-term
135000	Unrealized Foreign Exchange Gain/Loss – Debt	192200	Building Improvements – Short-term Construction
135100	Unrealized Foreign Exchange Gain/Loss – Sinking Fund	192210	Accumulated Amortization – Building Improvements – Short-term Construction
136000	Deferred Premium, Discount, Debt Issue	192300	Leasehold Improvements
140000	Total Equity in Sinking Fund	192310	Accumulated Amortization – Leasehold Improvements
140001	Instalment – Saskatchewan Power Corporation	192410	CWIP Site Acquisition
140002	Instalment – Saskatchewan Telecommunications	192420	CWIP Construction
140004	Instalment – Saskatchewan Water Corporation	192430	CWIP Program Equipment
140006	Instalment – Saskatchewan Housing Corporation	192440	CWIP Furnishings
140008	Instalment – Saskatchewan Opportunities Corporation	192450	CWIP Consultants
		192460	CWIP Central Services Delivery
		192470	CWIP Start Up Costs
		192480	CWIP Project Contingency

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192500 Building Improvements – High Quality Construction	196310 Accumulated Amortization – Minor Bridges – Construction
192510 Accumulated Amortization – Building Improvements – High Quality Construction	196400 Bridges – Upgrades
192600 Building Improvements – Medium Quality Construction	196410 Accumulated Amortization – Bridges – Upgrades
192610 Accumulated Amortization – Building Improvements – Medium Quality Construction	196500 Culverts
192700 Building Improvements – Average Quality Construction	196510 Accumulated Amortization – Culverts
192710 Accumulated Amortization – Building Improvements – Average Quality Construction	196600 Airports – Runways
192800 Buildings – Medium Quality Construction	196610 Accumulated Amortization – Airports – Runways
192810 Accumulated Amortization – Buildings – Medium Quality Construction	196800 Highways – Other
192900 Buildings – Average Quality Construction	196810 Accumulated Amortization – Highways – Other
192910 Accumulated Amortization – Buildings – Average Quality Construction	196900 Highways – Preservation Capital
193000 Operating Equipment	196910 Accumulated Amortization – Highways – Preservation Capital
193010 Accumulated Amortization – Operating Equipment	197000 Infrastructure – Other
193100 Heavy Equipment	197010 Accumulated Amortization – Infrastructure – Other
193110 Accumulated Amortization – Heavy Equipment	197100 CWIP Infrastructure
194000 Vehicles	197200 Major Bridges – Construction
194010 Accumulated Amortization – Vehicles	197210 Accumulated Amortization – Major Bridges – Construction
194100 Ferries – Vessels and Towers	197600 Water Infrastructure
194110 Accumulated Amortization – Ferries – Vessels and Towers	197610 Accumulated Amortization – Water Infrastructure
194200 Ferries – Upgrades	198000 CS – Capital Assets – Clearing Account
194210 Accumulated Amortization – Ferries – Upgrades	198002 ENV – Capital Assets – Clearing Account
194300 Aircraft	198004 PCS – Capital Assets – Clearing Account
194310 Accumulated Amortization – Aircraft	199100 Land – Current Year Additions
194400 CVA Vehicles	199110 Land Improvements – Current Year Additions
194410 Accumulated Amortization – CVA Vehicles	199120 CWIP Land Improvements – Current Year Additions
194500 CWIP Transportation	199150 Land – Current Year Additions – Contingent Liabilities
195000 System Development	199200 Buildings – High Quality Construction – Current Year Additions
195010 Accumulated Amortization – System Development	199210 Buildings – Short-term – Current Year Additions
195100 Computer Hardware	199220 Building Improvements – Short-term Construction – Current Year Additions
195110 Accumulated Amortization – Computer Hardware	199230 Leasehold Improvements – Current Year Additions
195200 Computer Software	199241 CWIP Site Acquisition – Current Year Additions
195210 Accumulated Amortization – Computer Software	199242 CWIP Construction – Current Year Additions
195300 Office Furniture and Equipment	199243 CWIP Program Equipment – Current Year Additions
195310 Accumulated Amortization – Office Furniture and Equipment	199244 CWIP Furnishings – Current Year Additions
195400 WIP System Development	199245 CWIP Consultants – Current Year Additions
195500 Major System Development	199246 CWIP Central Services Delivery – Current Year Additions
195510 Accumulated Amortization – Major System Development	199247 CWIP Start Up Costs – Current Year Additions
196100 Highways – Construction	199248 CWIP Project Contingency – Current Year Additions
196110 Accumulated Amortization – Highways – Construction	199250 Building Improvements – High Quality Construction – Current Year Additions
196200 Highways – Repaving	199261 Building Improvements – Medium Quality Construction – Current Year Additions
196210 Accumulated Amortization – Highways – Repaving	199270 Building Improvements – Average Quality Construction – Current Year Additions
196300 Minor Bridges – Construction	

199280 Buildings – Medium Quality Construction – Current Year Additions	200009 Promissory Notes – Saskatchewan Power Corporation
199290 Buildings – Average Quality Construction – Current Year Additions	200010 Promissory Notes – Saskatchewan Telecommunications
199299 Internal Recoveries – Buildings and Building Improvements	200011 Promissory Notes – Saskatchewan Water Corporation
199300 Operating Equipment – Current Year Additions	200012 Promissory Notes – Municipal Financing Corporation
199310 Heavy Equipment – Current Year Additions	200015 Promissory Notes – SaskEnergy Incorporated
199399 Internal Recoveries – Machinery and Equipment	200017 Promissory Notes – Saskatchewan Gaming Corporation
199400 Vehicles – Current Year Additions	200018 Promissory Notes – Saskatchewan Liquor and Gaming Authority
199410 Ferries – Vessels and Towers – Current Year Additions	200050 Promissory Notes – General Government Purposes
199420 Ferries – Upgrades – Current Year Additions	200900 Promissory Notes – Saskatchewan Power Corporation (GBE Specific)
199430 Aircraft – Current Year Additions	200901 Redemption – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)
199440 CVA Vehicles – Current Year Additions	200910 Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
199450 CWIP Transportation – Current Year Additions	200911 Redemption – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
199499 Internal Recoveries – Transportation Equipment	200920 Promissory Notes – SaskEnergy Incorporated (GBE Specific)
199500 System Development – Current Year Additions	200921 Redemption – Promissory Notes – SaskEnergy Incorporated (GBE Specific)
199510 Computer Hardware – Current Year Additions	200930 Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
199520 Computer Software – Current Year Additions	200931 Redemption – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
199530 Office Furniture and Equipment – Current Year Additions	200940 Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
199540 WIP System Development – Current Year Additions	200941 Redemption – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
199550 Major System Development – Current Year Additions	203000 Bank Line of Credit
199599 Internal Recoveries – Office and Information Technology	203001 Redemption – Bank Line of Credit
199600 Highways – Infrastructure – Current Year Additions	210600 Saskatchewan Housing Corporation
199660 Airports – Runways – Current Year Additions	210601 Redemption – Saskatchewan Housing Corporation
199700 Infrastructure – Other – Current Year Additions	210800 Saskatchewan Opportunities Corporation
199710 CWIP Infrastructure – Current Year Additions	210801 Redemption – Saskatchewan Opportunities Corporation
199760 Water Infrastructure – Current Year Additions	210900 Saskatchewan Power Corporation
199799 Internal Recoveries – Infrastructure	210901 Redemption – Saskatchewan Power Corporation
199800 CS – Capital Asset – Current Year Additions	211000 Saskatchewan Telecommunications
199802 ENV – Capital Assets – Current Year Additions	211001 Redemption – Saskatchewan Telecommunications
199803 ENV – CWIP – Current Year Additions	211100 Saskatchewan Water Corporation
199804 PCS – Capital Assets – Current Year Additions	211101 Redemption – Saskatchewan Water Corporation
199805 PCS – CWIP – Current Year Additions	211200 Municipal Financing Corporation
199900 Accrued Capital Assets – Current Year Additions (Not for Use at Year End)	211201 Redemption – Municipal Financing Corporation
199999 FWDF – Capital Assets – Clearing Account	211500 SaskEnergy Incorporated
	211501 Redemption – SaskEnergy Incorporated
	211700 Saskatchewan Gaming Corporation
LIABILITIES	
200000 Promissory Notes	
200001 Redemption – Promissory Notes	
200006 Promissory Notes – Saskatchewan Housing Corporation	
200008 Promissory Notes – Saskatchewan Opportunities Corporation	

211701	Redemption – Saskatchewan Gaming Corporation	232250	Physician Recruitment Agency of Saskatchewan
211800	Saskatchewan Liquor and Gaming Authority	232300	Private Vocational Schools Training Completions Fund
211801	Redemption – Saskatchewan Liquor and Gaming Authority	232400	Education Scholarship Fund
212000	Saskatchewan Telecommunications (Recycled)	232500	Saskatchewan Agricultural Stabilization Fund
212001	Redemption – Saskatchewan Telecommunications (Recycled)	232800	Provincial Archives of Saskatchewan
212200	Municipal Financing Corporation (Recycled)	232900	SaskBuilds Corporation
212201	Redemption – Municipal Financing Corporation (Recycled)	233200	Saskatchewan Drug Plan
212500	SaskEnergy Incorporated (Recycled)	234000	Saskatchewan Liquor and Gaming Authority
212501	Redemption – SaskEnergy Incorporated (Recycled)	234300	Saskatchewan Pension Plan
212900	Saskatchewan Power Corporation (Recycled)	234500	Saskatchewan Wildlife Assets Management Inc.
212901	Redemption – Saskatchewan Power Corporation (Recycled)	234600	Transportation Partnership Fund
215000	Province of Saskatchewan	234700	School Division Tax Loss Compensation Fund
215001	Redemption – Province of Saskatchewan	235000	Victims' Fund
215100	Saskatchewan Builds Capital Plan	239000	Cobbed Accounts
215101	Redemption – Saskatchewan Builds Capital Plan	240000	Conditional Receipts
220600	Sinking Fund – Saskatchewan Housing Corporation	240010	GST Account
220800	Sinking Fund – Saskatchewan Opportunities Corporation	240011	GST/HST Receivable
220900	Sinking Fund – Saskatchewan Power Corporation	240020	PST Account
221000	Sinking Fund – Saskatchewan Telecommunications	240030	Deferred Salary
221100	Sinking Fund – Saskatchewan Water Corporation	240080	Third Party Demand Payable
221200	Sinking Fund – Municipal Financing Corporation	251000	Foreign Currency Payable
221500	Sinking Fund – SaskEnergy Incorporated	252000	U.S. Dollar Interest Payable
221700	Sinking Fund – Saskatchewan Gaming Corporation	253000	Accounts Payable – from Accounts Payable – DO NOT USE
221800	Sinking Fund – Saskatchewan Liquor and Gaming Authority	253001	Future Dated Payment Liability – DO NOT USE
222000	Sinking Fund – Saskatchewan Telecommunications (Recycled)	253010	Accounts Payable – from Accounts Payable – Org 001 – DO NOT USE
222200	Sinking Fund – Municipal Financing Corporation (Recycled)	253011	Accounts Payable – from Accounts Payable – Org 005 – DO NOT USE
222500	Sinking Fund – SaskEnergy Incorporated (Recycled)	253012	Accounts Payable – from Accounts Payable – Org 021 – DO NOT USE
222900	Sinking Fund – Saskatchewan Power Corporation (Recycled)	253013	Accounts Payable – from Accounts Payable – Org 032 – DO NOT USE
230500	Apprenticeship and Trade Certification Commission	253015	CFS Accounts Payable – Org 036 – DO NOT USE
231155	Innovation Saskatchewan	253021	Refund to Vote – Clearing Account
231160	Financial and Consumer Affairs Authority	253022	Payroll Refund to Vote – Clearing Account
231170	Criminal Property Forfeiture Fund	253023	Accounts Receivable – Accounts Payable Clearing Account
231180	Global Transportation Hub Authority	253024	Accounts Receivable – Accounts Payable Contra Account
231200	Government House Foundation	253029	CFS Linkin – Clearing Account
231600	Fish and Wildlife Development Fund	253050	Interministerial Clearing – DO NOT USE
231650	FLMM Secretariat	253051	Interministerial Clearing – Agriculture
231800	Horned Cattle Fund	253053	Interministerial Clearing – Environment
231950	Livestock Services Saskatchewan	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
		253058	Interministerial Clearing – Economy
		253059	Interministerial Clearing – Justice
		253060	Interministerial Clearing – Labour Relations and Workplace Safety
		253061	Interministerial Clearing – Education

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 Local 600-3
253067 Interministerial Clearing – Central Services	263500 Union Dues/Initiation – CUPE Local 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.
253080 Payroll Interministerial Clearing	265300 United Way – Regina
253095 Tax Withholding – Accounts Payable Setup Only	265400 United Way – Saskatoon
253096 Inventory Accounts Payable Accrual – Purchase Setup Only	266000 Accountable Advance
253099 Accounts Payable – Markview and iExpense Setup only – DO NOT USE	266200 Personal Mileage
255000 Accounts Payable – General	266500 City of Regina Transit Pass
255005 Accrued Accounts Payable – General (Not for Use at Year End)	266600 Rental Deductions
255010 Payables \$1,000 and Under	266700 Treasury Advance
255015 Accounts Payable – Economy and Finance Revenue Refunds	266800 Parking Deduction
255020 Change in Severance Liability and Other Employee Benefits	267000 Income Tax Demand
255030 Accounts Payable Rent Reduction Payable	267100 Third Party Demand
255090 Miscellaneous Cheque Writer Deductions – Payable to Receiver General	267400 Commissary Payments
255099 Accounts Payable – Previous Years	268000 Canada Savings Bonds
255100 Accrued Employee Leave Entitlements	268200 Miscellaneous Deductions
255120 Accrued Employee Sick Leave	269200 Deferred Salary Deduction
255200 Guaranteed Debt Payable	269300 Rent – Municipal Government
255300 Hold Backs Payable	269500 Rent – Agriculture – Labour Service
255400 Obligation Under Capital Lease	269600 Rent – Environment
255500 Payroll Payable	269700 Rent – Environment – Summer Housing
255510 Hand Drawn Payroll Payable	270000 Obligations Under Long-Term Financing Arrangements
255600 Contingent Liabilities – Litigation	299999 Reserve for Encumbrances
256000 Accrued Interest Payable	
257000 Unearned Revenue	
257010 Unallocated Revenue	
257020 Unapplied Receipts	
257200 Accrued Unearned Revenue (Not for Use at Year End)	
258710 Contaminated Site Liability – Lorado	
258960 Contaminated Sites Liabilities	
259900 Accumulated Net Expenditure (Liability)	
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	

EQUITY

300000 Equity
300099 Equity (for Other MIDAS Entities' Use Only)
301000 Adjustments to Equity
302000 Adjustments to Equity – Appropriation

REVENUE

412100 Corporation Income Tax
412200 Individual Income Tax
412300 Corporation Capital Tax
414300 Liquor Tax
414301 Miscellaneous Remissions
414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)
414601 Adult Incontinence Products
414602 Carbon Dioxide Exemption
414603 Direct Agent Tax Remission
414606 Mining Exploration and Geophysics
414607 Municipal Fire Truck Exemption
414608 Municipal Water Filter Exemption
414609 Permanently Mounted Equipment
414700 Tobacco Tax
414800 Fuel Tax
415200 Succession Duties – Interest
415500 Fire Prevention Tax
415600 Mineral Rights Tax
415700 Insurance Premiums Tax
415800 Motor Vehicle Insurance Premiums Tax
416200 Pari-Mutuals Tax
422100 Drivers' Licences, Registrations and Permits

422900 Other Revenue – Motor Vehicles	423319 Agricultural – Annual Billings
423100 Fisheries	423320 Oil and Gas – Leases
423101 Resident Angling	423321 Quarrying Surface – Other Than Sand and Gravel
423106 Saskatchewan and Canadian 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 Saskatchewan Resident Barren Ground Caribou – Second	423425 Carrier Forest Products
423239 Non-Trophy Whitetail Deer – First	423426 Meadow Lake OSB
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	
423316 Commercial Land – Outside Subdivision	
423318 Miscellaneous Use Permit – Leases	

423768	Swimming Pool Fees	426906	Application for Registering as a Tradesperson
423770	Marina – Boat Launching/Mooring	426908	Application for Replacement of Lost Apprentice Cards
423772	Accommodation	426910	Special Permit for Intern Trade Agreement
423773	Commercial Leases – Utilities	426912	Electrical Journeyman
423774	Commercial Leases – Fees	426914	Electrical Restricted Journeyman
423775	Cottage Leases/Fire Levy Fees	426916	Electrical Contractor
423776	Park Entry – Historic Parks	426918	Electrical Limited Contractor
423777	Park Staff Housing	426920	Gas General Contractor
423781	Coin Operated Machines	426922	Gas Domestic Contractor
423783	Storage Compound	426926	Propane
423795	Park Entry – Park Specific	426928	Gas General Fitter
423797	Park Entry – Voluntary Admission Fees	426930	Gas Domestic Fitter
423800	Fur	427100	Property and Building Rentals
423871	Royalties On Wild Fur	427900	Other Rentals and Leases
423875	Saskatchewan Resident Fur Dealer	427910	Rent – House
423884	North Fur Conservation Area Fur	428200	Examination Fees
423886	South Saskatchewan Fur	428201	General Education Diploma Exam Fees
423900	All Other Revenue – Natural Resources	428202	Application for Journeyman – Written Exam
423902	Duplicate Licences	428203	Application for Journeyman – Practical Exam
423903	Miscellaneous Licences/Permits – Natural Resources	428204	Request for Review of Exam Results
423983	Outfitters Licences	428205	Application to Take Other Exams
424600	Lottery Licences	428206	Late Fee for Written or Practical Exam Applications
425100	Company Incorporation and Registration Fees	428900	Other Miscellaneous Licences and Permits
425103	Unlicenced Insurance	428901	Building Official
425200	Vendors and Outlet Licences	430000	Sale of Land
425201	Oil Burner	430200	Agricultural Lands – Lease Revenue
425301	Direct Seller Licences	430500	Interest – Agricultural Lands – Long-term Receivables
425302	Fundraisers for Charitable Organizations Licences	431100	Real Property Sales
425400	Animal Industry Licences – General	431103	Treaty Land Entitlement (5.08) – Oil
425401	Game Farm Licences	431104	Treaty Land Entitlement (5.08) – Gas
425402	Fur Farm Licences	431105	Treaty Land Entitlement (5.08) – CCT
425403	Poultry Licences	431107	Treaty Land Entitlement (5.08) – Lease Rentals
425701	Insurance Company Licences	431170	Real Property Sales – Commercial
425702	Trust and Loan Licences	431171	Real Property Sales – Recreational
425800	Pension Plan Registration and Annual Fees	431400	Mineral and Forestry Products/Peat Moss
425801	Pooled Registered Pension Plan Fees	431500	Maps, Prints, Books and Publications
425900	Other Business Privilege – Trade	431587	Sales – Trapper Education Manual
425901	Auction Sales Company	431600	Miscellaneous Materials and Supplies
425902	Business Name Registration	431900	Other Commodity Sales
425903	Collection Agents	431910	Sales – Hay
425905	Motor Dealers	431911	Sales – Timber
425906	Mortgage Brokers	432000	Sale of Previously Expensed Assets
425907	Credit Reporting	432100	Documentation, Searches and Legal Services
425908	Cemetery Company	432102	Application Fees – Part 10 Bankruptcy and Insolvency Act
425910	NH3 Anhydrous Ammonia	432103	Small Claims Fees
425912	Electrical Supply House	432104	Local Registrar's Fees
425914	Gas Supply House	432105	Sheriff's Fees
425916	Gas Employer	432106	Surrogate Court Fees
425918	Electrical Employer	432108	Farm Ownership Fee
425920	Payday Loan Lender Licence	432109	Land Sales Fee
426500	Teachers Certificates	432110	Notice Fee
426502	Teacher Certifications	432111	Divorce Fees
426503	Probationary Teacher Certificate	432112	Documentation Fees
426700	Commissioner for Oaths and Notary Public Fees	432113	Search Fees
426900	Other Professional and Occupational Privileges	432200	Management and Collection Services
426904	Employer Application for Registration of Apprentice	432201	Public Trustee Fees
426905	Application for Learners Certificate		

432203	Tax Enforcement – Provincial Mediation Board	451250	Interest – Government Service Organizations and Government Business Enterprises (Recycled)
432300	Blueprinting, Advertising, Addressing and List Services	451260	Commissions – Government Service Organizations and Government Business Enterprises (Recycled)
432400	Diagnostic Laboratory Services	451300	Interest – Loans
432500	Miscellaneous Medical and Institutional Services	451301	Interest – Northern Development Fund Loans
432700	Research, Technical, Assaying and Testing Services	451303	Interest – Student Aid Loans
432900	Other Miscellaneous Services	451400	Interest – Investments
432901	High School Student Transcript	451500	Interest – Accounts Receivable
432902	Teacher Evaluations	451510	Finance Charges – Accounts Receivable Module
432903	General Education Diploma Transcripts	451700	Earnings Retained in Sinking Funds
432904	Teacher Statements	451800	Interest – Taxes
432906	Freedom of Information	451900	All Other Interest Revenue
432908	Small Business Loans Association – Administration Fees	454100	Profit on Foreign Exchange
432909	Request for Upgrading Evaluation	454110	Unearned Discounts
432910	Grazing – Cattle	460100	Federal/Provincial Agreement – Equalization
432911	Grazing – Calves	460500	Canada Health Transfer
432912	Grazing – Horses	460600	Canada Social Transfer
432913	Grazing – Colts	460825	Softwood Lumber Agreement Transfer
432914	Grazing – Ewes	461000	Federal-Provincial Cost Sharing Programs
432915	Grazing – Lambs	461001	Legal Aid Commission
432916	Grazing – Under Delivery Charges	461002	Aboriginal Courtworker Program
432917	Grazing – Miscellaneous	461003	Labour Market Development Agreement
432930	Wintering Fees – Bulls	461004	French Minority Education
432931	Wintering Fees – Cows	461005	Canada Student Loans
432940	PRF – Cost Recovery – Taxes	461006	Older Worker Pilot Program
432941	PRF – Cost Recovery – Salt and Minerals	461008	French Second Language Instruction
432942	PRF – Cost Recovery – Vet Supplies	461009	National Safety Code
432950	Air Ambulance – Out-of-Province and Third Party Insurers	461011	Airport Capital Assistance Program
432960	Project Delivery Revenue	461015	Office French Language Coordinator
433000	Highways Custom Work Surcharge Revenue	461016	Joint Emergency Planning Program (JEPP)
433200	Other Inspection Fees	461020	Exchange of Service – Inmates
433201	Film and Video	461021	Disaster Financial Assistance
433300	Audit Fees	461030	Air Weapons Range Agreement
433500	Miscellaneous Agricultural Fees	461050	Provincial-Territorial Base Funding – Building Canada Fund
433700	Other Registration Fees	461051	Infrastructure Stimulus Fund
433701	Prospectus	461052	Gateways and Borders Program – Global Transportation Hub
433702	Registrations	461053	Building Canada Fund – Major Infrastructure Component
433703	Exemptions	461054	Building Canada Fund – Provincial Territorial Infrastructure Component (PTIC)
433705	Annual Information Forms	461055	PPP Canada
433706	Annual Financial Statements	461060	Fire Suppression – PA National Park
433709	Engineering and Technical Report	461063	Fire Suppression – Recoverable Federal
433714	Administrative Penalties	461070	Fire Suppression – Air Weapons Range
433715	Costs of Investigation	461080	Fire Suppression – Indian Reserves
433900	All Other Service Fees	462600	Vocational Rehabilitation of Disabled Persons
433901	Amusement Ride Re-Inspection	463000	Employability Assistance
434100	Miscellaneous Deductions – Staff Salaries	463700	Young Offenders' Agreement
434200	Charges for Personal Mileage	468500	Special Allowance – Children in Care
441100	Fines and Costs – Judges	468600	AANDC (Aboriginal Affairs and Northern Development Canada)
441102	7% Municipal Holdback	469100	Other Governments – Provincial
441103	Late Payment Charges – Fines	469101	Fire Suppression – M.A.R.S. Agreement
443100	Escheated Bail	469200	Other Governments – Municipal
444100	Other Fines, Costs, Penalties and Forfeits	469300	Other Jurisdictions
444101	Provincial Surcharge		
444102	Federal Surcharge		
444110	Penalties – Taxes		
451100	Interest – Bank Deposits		
451200	Interest – Crown Corporation Promissory Notes		

471000	Crown Investment Corporation of Saskatchewan	492100	Gas Crown Royalty
471001	Crown Investment Corporation of Saskatchewan – Special Dividend	492200	Gas Freehold Production Tax
471100	Liquor and Gaming Authority	493100	Potash Crown Royalty
471500	Profits Transferred – Revolving Funds	493200	Other Potash Revenue
471900	All Other Dividends – Finance	493300	Delayed Payment Charge – Potash
472900	Proceeds from Other Funds	493400	Potash Base Payment
482100	Election Deposits – Forfeiture	493402	Potash Base Payment Incentives
482200	Environmental Deposits	493403	Potash Base Payment Interest
482900	Other Confiscations and Forfeitures	493500	Potash Profit Tax
484100	Employee Contributions – Superannuation Plan	493502	Potash Profit Tax Incentives
485000	Maintenance Order Revenues	493503	Potash Profit Tax Interest
485100	Casual Revenue	494000	Resource Surcharge
485102	Recoveries of Fines Write Off	494100	Uranium Crown Royalty – Basic
485103	Outstanding Cheques Write Off	494200	Uranium Crown Royalty – Tiered
485104	Restitution/Comp – MLA Fraud	494300	Delayed Payment Charge – Uranium
485105	Recoveries – Fuel	495100	Sodium Sulphate Crown Royalty
485110	Cash Over/Short	495200	Other Sodium Sulphate Revenue
485111	Labour Response Tax Credit Program	495300	Delayed Payment Charge – Sodium Sulphate
485112	Personal Phone Call Reimbursement	496100	Coal Crown Royalty
485115	NSF Charges	496200	Other Coal Revenue
485160	Licence Revenue Account Clearing	496300	Coal Freehold Tax
485170	Licence Revenue Impost FWD	496400	Delayed Payment Charge – Coal
485175	Accounts Receivable Holding	497100	Quarrying Crown Royalty
485181	Permit Revenue – Land Taxes FWD	497200	Salt Crown Royalty
485195	Bad Debt Recovery	497300	Salt Production Tax
485199	Realized Gain or Loss	497400	Metallic Crown Royalty
485300	Dormant and Unclaimed Estate Money	497500	Other Metallic Revenue
485600	Proceeds Clearing	497600	Delayed Payment Charge – Other
485800	Gain on Disposal of Capital Assets	497700	Royalties – Seismic Activity
486100	Repayments – Public Assistance, Pensions and Allowance Programs	497800	Royalties – Easements
486900	Cash Refunds of Previous Years' Expenses	497900	Royalties – Sand and Gravel
486905	Changes in Previous Years' Estimates	498101	Accrued Revenue – Corporation Capital Tax (Not for Use at Year End)
486910	Salary Overpayment Refunds – Previous Years' Expenses	498104	Accrued Revenue – Fuel Tax (Not for Use at Year End)
487100	Recovery of Loan Losses	498105	Accrued Revenue – Liquor Tax (Not for Use at Year End)
488100	Transfers In	498106	Accrued Revenue – Provincial Sales Tax (Not for Use at Year End)
489000	Revolving Fund – Commissary Repayment	498107	Accrued Revenue – Tobacco Tax (Not for Use at Year End)
489200	Collection Agency and Legal Fees Withheld	498108	Accrued Revenue – Insurance Premiums Tax (Not for Use at Year End)
489500	Payroll Reimbursement – Reallocate	498109	Accrued Revenue – Drivers' Licences, Registrations and Permits (Not for Use at Year End)
489600	Miscellaneous Revenue to be Allocated	498110	Accrued Revenue – Mineral Rights Tax (Not for Use at Year End)
489900	Revolving Fund – Deposits	498120	Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)
491100	Oil Crown Royalty	498121	Accrued Revenue – Natural Gas (Not for Use at Year End)
491102	1/5 Trust Certificate Payments	498122	Accrued Revenue – Oil (Not for Use at Year End)
491103	4% Trust Certificate Payments	498123	Accrued Revenue – Potash (Not for Use at Year End)
491104	Petroleum Research Incentive Credits	498124	Accrued Revenue – Uranium (Not for Use at Year End)
491105	Provisional Royalty	498125	Accrued Revenue – Sodium Sulphate (Not for Use at Year End)
491200	Oil Freehold Production Tax	498126	Accrued Revenue – Coal (Not for Use at Year End)
491300	Bonus Bids (Crown Land Sales)		
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		
491600	Oil Well Revenue		
491700	Oil Interest		

498128	Accrued Revenue – Resource Surcharge (Not for Use at Year End)	518300	Northern District Allowance
498140	Accrued Revenue – Transfers from other Government Entities (Not for Use at Year End)	518400	Northern Project Allowance
498141	Accrued Revenue – Transfers from Liquor and Gaming Authority (Not for Use at Year End)	518600	Vacation Leave Payouts
498160	Accrued Revenue – Miscellaneous (Not for Use at Year End)	518650	Vacation Leave Payouts (With No Employee Number)
498162	Accrued Revenue – Other Fees and Charges (Not for Use at Year End)	518700	Winter Maintenance Allowance
498165	Accrued Revenue – Investment Income (Not for Use at Year End)	518800	Sleep Over Allowance
498180	Accrued Revenue – Transfers from the Federal Government (Not for Use at Year End)	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
		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

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
516400	Camp Differential
516500	Winter Differential
516600	Height Differential
516800	Other Differentials, Endorsements and Premiums
516900	Standby Fees
517100	Severance Pay
517300	Non-Taxable Career Assistance – Out of Scope
517400	Non-Taxable Career Assistance – In Scope
517500	Retirement Vacation Entitlement
518000	Educational Leave Allowance
518100	Apprenticeship Top-up
518200	Maternity and Adoption Leave Top-up

521315 Supervised Access Program	524040 Repairs – Miscellaneous Machinery and Equipment
521317 Miscellaneous Contracts – Meals	524050 Repairs – Office Equipment and Furniture
521318 Miscellaneous Contracts – Accommodation	524060 Aircraft Materials and Repairs
521320 Miscellaneous Contracts – Kilometres	524061 Aircraft Contract Repairs
521321 Transportation – Ambulance	524062 Aircraft Commissary
521322 Transportation – Funeral Homes	524300 Environmental Clean-Up
521323 Employee and Family Assistance Costs	524600 Maintenance Contracts
521324 Criminal Record Checks	524610 Elevator/Escalator Contracts
521340 Laboratory Fees	524611 Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract
521350 Fees (Inspection, Registration, Searches, Copyright Fees, etc.)	524613 Electrical Repair and Maintenance Contracts
521351 Inter-Library Loans	524614 Structural/Roof Repair and Maintenance Contracts
521360 Policing, Protection and Emergency Fire Services	524615 Plumbing/Repair and Maintenance Contracts
521361 Commissionaire Services	524616 Fire and Life Safety Repair and Maintenance Contracts
521370 Miscellaneous Professional Services, Religious Fees and Technical Services	524617 Job Requisitions and ASAA's
521372 Photographer's Services	524800 Allocation of Equipment Maintenance Costs (Highways and Infrastructure Use Only)
521373 Sign Writing Services	525000 Postal, Courier, Freight and Related
521380 Veterinarian Services	525002 Postage and Post Office Box Rents
521390 Disaster Related Contract Expenses	525300 Communication Expenses – Elected Representatives
521700 Contaminated Sites Remediation	525400 Telephone
521710 Change in Year-End Contaminated Site Liability – Lorado	525410 Telephone Costs and Related
521800 Legal Services	525420 Telephone Long Distance Charges
521801 Legal Expenses – Travel	525430 Cell Phones
521884 Reimbursement – Contract Services	525431 Fleet Net
521894 Contract Services Payable – Year End	526100 Returning Officer
521900 System Consulting	526150 Automation Coordinator
522000 Rent of Ground, Buildings and Other Space	526200 Election Clerk
522019 Building and Site Lease Costs	526300 Enumerators
522020 Tenant Improvements Lease	526500 Air Service
522100 Rent of Office Equipment	526600 Polls (Includes Rental and Staffing)
522101 Audio Visual Equipment	526601 Deputy Returning Officer
522200 Rent of Photocopiers	526602 Poll Clerk
522201 Per Impression Duplicating	526603 Constable
522202 Lease Cost of Duplicators	526604 Interpreter
522300 Rent of Other Equipment and Material	526605 Supervisory Deputy Returning Officer
522301 Truck Rental	526606 Rental of Space
522302 Horse Rental	526700 Reimbursement – Candidates' Election Expenses
522400 Rent of Aircraft	526800 Reimbursement – Election Auditors' Fees
522401 Long-term Fixed Wing Costs	526900 Reimbursement – Registered Political Parties
522410 Helicopter	527300 Service Bureau Costs
522411 Long-term Helicopter Costs	527400 Facilities Management
522500 Insurance Premiums	527500 Equipment/Lease Rentals
522600 Utilities – Water and Sewer	527600 Telecommunications
522601 Utilities – Water	527700 Equipment Maintenance
522602 Utilities – Sewer	527800 Miscellaneous Supplies
522700 Utilities – Electricity and Natural Gas	527900 IT Training
522701 Electricity	528000 Support Services
522702 Energy Performance Contract Electrical	528100 Information Services Subscriptions
522704 Gas	528500 Web Site Development and Maintenance Costs
522705 Propane	529000 General Contractual Services
522706 Fuel Oil	529002 French Language Training
522707 Steam	529003 Artwork Rentals
522900 Provincial Sales Tax	529004 Courtworker Wages
523000 Other Taxes and Licences	529005 Courtworker Benefits
524000 Repairs	529006 Courtworker Expenses – Travel
524010 Repairs – Buildings and Structures	
524011 Minor Maintenance	
524012 Preventive Maintenance	
524020 Repairs – Non-Passenger Vehicles	
524030 Repairs – Passenger Vehicles	

529007 Courtworker Expenses – Telephone	541300 Accommodations and Incidentals – Out of Province
529008 Courtworker Expenses – Office Supplies	541881 Reimbursement – Travel
529009 Courtworker Administrative Support	541892 Travel Expenses Payable – Year End
529010 Courtworker Other	541900 Elected Representatives – Travel
529013 Adult Community Service Order Regular	541901 Elected Rep – CVA Vehicle
529014 Young Offenders' Community Service Order Regular	541902 Elected Rep – Air Services – Central Services
529017 Trash Removal	541903 Elected Rep – Meals
529018 Snow Removal Contracts	541904 Elected Rep – Transportation
529019 Security Guard Contracts	541905 Elected Rep – Accommodations and Incidentals
529020 Security Monitoring Contracts	542000 Travel
529025 Web Site Service Fees	542010 Air Services – Central Services
529100 Linen, Laundry and Dry Cleaning Services	542020 CVA Vehicle
529200 Professional Development	542021 CVA Vehicle – Fixed Monthly Costs
529201 Tuition and Book Reimbursement	542022 CVA Vehicle – Operational Costs
529600 Non-Taxable Association and Professional Membership Dues	542500 Members of Boards, Commissions and Committees
529999 For Budget Use Only – Supplier and Other Payments	542600 Relocation – New Employees
530000 Communications Development Costs	542700 Relocation – In-Service Employees
530001 Production Time	542886 Reimbursement – Supplies and Services
530002 Artwork	542896 Supplies and Services Expenses Payable – Year End
530100 Communications Production	542999 Cost Allocation (For Central Services Use Only)
530200 Strategic Communications Planning/Issues	543000 Employee Business Expenses
530300 Primary Research/Focus Group	543002 Ministry Refreshments
530301 Polling	543100 Cabinet Ministers and Legislative Secretaries – Business Expenses
530400 Media Monitoring/Clipping Services	543101 Ministers' Refreshments
530500 Media Placement	543200 Deputy Minister/Ministry Head Business Expenses
530501 Media Placement – Print	543201 Deputy Minister/Ministry Head Business Expenses – Refreshments
530502 Media Placement – Radio	543300 Banquet Costs
530503 Media Placement – TV	543400 Employee Recognition Expenses
530504 Media Placement – Bus Boards	543500 Nutritional Items
530505 Media Placement – Bill Boards	550000 Stationery and Office Supplies
530600 Placement – Tender Ads	550100 Printed Forms
530601 Blue Pages Advertising	550101 Court Forms
530602 Notices	550102 Letterhead, Envelopes, Business Cards, etc.
530603 Tender Ads	550200 Books, Magazines and Reference Materials
530700 Career Placement	550230 Magazines and Newspapers
530800 Publications	550231 Library Science Subscriptions
530900 Promotional Items	550234 Subscriptions
531000 Audio/Visual Supplies and Processing	550240 Audio and/or Visual Information Material
531100 Exhibits and Displays	550250 Library Books
531200 Events	550252 Library Science Firm Orders
531300 Miscellaneous Communications Contractual Services	551000 Medical and Laboratory Supplies
531800 Duplication Services	551010 Drugs and Medicine
531900 Printing Publishing Expenses	551020 Hospital/Health Clinic/Surgical Supplies
532000 Broadcasting Services	551030 Laboratory Supplies
532885 Reimbursement – Communications	551040 Dental Supplies
532895 Communications Expenses Payable – Year End	551050 Other Medical Supplies
540000 Meals – In Province	551060 Veterinary Supplies
540100 Transportation – In Province	552000 Fuels and Lubricants
540101 Air Travel – In Province	553000 Vehicle and Operating Expenses
540102 Other (Taxi) – In Province	553001 Aviation Gasoline
540200 Mileage Allowance – In Province	553002 Jet Fuel
540201 Intra-City Travel	553003 Lease Costs
540300 Accommodations and Incidentals – In Province	554000 Construction and Material Costs
541000 Meals – Out of Province	
541100 Transportation – Out of Province	
541101 Other (Taxi) – Out of Province	
541200 Mileage Allowance – Out of Province	

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554001	Structural/Roof Supplies, Materials and Miscellaneous	570000	Transfers – Operating
554002	Plumbing Supplies, Materials and Miscellaneous	570001	Transfers – Allowances and Spending Money
554010	Allocation of Material Costs (Highways and Infrastructure and Central Services Only)	570010	Transfers – Drugs and Medicine
554020	Allocation of Inventory (Highways and Infrastructure Use Only)	570012	Transfers – Medical and Surgical Supplies
554100	Highways and Infrastructure Inventory Purchases	570013	Transfers – Other Supplies
555000	Other Materials and Supplies	570014	Transfers – Ambulance Services (Air)
555010	Forage/Supplies – Animals, Fowl and Fish	570016	Transfers – Contractual Services
555020	Small Tools and Equipment	570017	Transfers – Teachers’ and Municipal Employees’ Pensions and Benefits
555021	Shop Supplies	570018	Transfers – Payments in Lieu of Taxes
555030	Mechanical and Electronic Supplies	570020	Transfers – Living Allowances
555040	Seed, Plants and Fertilizer	570030	Transfers – Tuition and Training
555050	Cleaning Materials and Supplies	570040	Transfers – Transportation
555060	Recreational and Entertainment Supplies	570050	Transfers – Medical Services
555070	Toiletry Supplies	570060	Transfers – Dental Services
555080	Other Miscellaneous Materials and Supplies	570070	Transfers – Optical Services
555090	Bedding, Table Linen, Rugs, Draperies, etc.	570080	Transfers – Ambulance Services (Ground)
556000	Provisions (Except Business Expenses)	570081	Transfers – Critical Care Capacity
556001	Commissary Purchases – Fires	570090	Transfers – Other Services
556002	Food and Provisions for Institutional Camps	570091	Transfers – Taxable Allowances and Bursaries
556100	Uniforms and Clothing for Staff	571330	Out of Scope Permanent – Caucus Operations
556200	Other Clothing	571341	Temporary Salaries – Caucus Operations
556300	Inventory for Resale	571360	Overtime – Caucus Operations
556301	Printed Materials – Suppliers	571371	Severance Pay – Caucus Operations
556302	Other Printing Expense – Not For Resale	571500	Transfers – Capital
556500	Personal Protective Apparel	571883	Reimbursement – Transfers
557001	CWIP Site Acquisition	571893	Transfers Payable – Year End
557002	CWIP Construction	572000	Refunds and Remissions
557003	CWIP Program Equipment	572889	Reimbursement – Other Expenses
557004	CWIP Furnishings	572898	Other Expenses Payable – Year End
557005	CWIP Consultants	572999	Discounts, Rate Variance, Gain/Loss – AP Setup Only
557006	CWIP Central Services Delivery	576000	Change in Valuation Allowance
557007	CWIP Start Up Costs	576200	Provision for Loss on Loans and Investments
557008	CWIP Project Contingency	577000	Loan Guarantee Payouts
558260	Interest – Late Supplier Payment	577100	Change in Guaranteed Debt Payable
558261	Capital Lease Interest	577400	Subsidies Paid to Revolving Funds
558270	Other Interest	578000	Contingent Liability Payouts – Other Expense
558320	Bank Service Charges	578100	Change in Contingent Liabilities – Other Expense
558400	Commission Expense	578200	Pension and Benefits
559900	Purchase Card Purchases	578210	Judges’ Disability Allowance
560200	Land Improvements – Expensed	579999	For Budget Use Only – Transfers
560202	Property Disposal Expense	582100	Interest on Debentures
561200	Buildings and Improvements – Expensed	582300	Interest on Bank Overdrafts
561202	Capital Upgrades	582500	Interest on Promissory Notes
561203	Building Assessments	582600	Interest on Other Funds
561300	Leasehold Improvements – Expensed	582700	Sinking Fund Earnings Paid to Crown Corporations, Government Service Organizations and Government Business Enterprises (Recycled)
562200	Vehicles – Expensed	583000	Foreign Exchange Charges
563700	Operating and Heavy Equipment – Expensed	583100	Commission Charges (Vote 012 Use Only)
564200	System Development – Expensed	584100	Premium/Discount/Commissions – Debt Issue
564300	Computer Hardware – Expensed	585600	Interest on P3 Obligations
564600	Computer Software – Expensed	586100	Internal Recoveries – Goods and Services
565200	Office Furniture and Equipment – Expensed	586500	Internal Recoveries – Communications
565600	Infrastructure – Other – Expensed	586600	Internal Recoveries – Travel
567000	Construction of Infrastructure Related Assets		
569887	Reimbursement – Expensed Equipment and Other Assets		
569897	Expensed Equipment and Other Assets Expenses Payable – Year End		

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586900	Accrued Internal Recoveries (Not for Use at Year End)	588430	Amortization – Culverts
587510	Accrued Expenses – Salaries and Benefits (Not for Use at Year End)	588440	Amortization – Airports – Runways
587520	Accrued Expenses – Goods and Services (Not for Use at Year End)	588441	Amortization – Airports – Navigational Aids
587521	Accrued Expenses – Utility Costs (Not for Use at Year End)	588450	Amortization – Highways – Other
587522	Accrued Expenses – P-Cards (Not for Use at Year End)	588455	Amortization – Highways – Preservation Capital
587523	Accrued Expenses – Construction Costs (Not for Use at Year End)	588460	Amortization – Water Infrastructure
587540	Accrued Expenses – Travel (Not for Use at Year End)	588470	Amortization – Infrastructure – Other
587560	Accrued Expenses – Capital Transfers (Not for Use at Year End)	588800	Loss on Disposal of Capital Assets
587570	Accrued Expenses – Operating Transfers (Not for Use at Year End)	588801	Vehicle Gain/Loss (For Disposal of CVA Vehicles Only)
587580	Accrued Expenses – Other Expenses (Not for Use at Year End)	588850	Write Down of Capital Assets
587991	Commercial Expenses – Salaries and Benefits	588900	Change in Inventory Held for Consumption
587992	Commercial Expenses – Goods and Services	588950	Change in Prepaid Expenses
587994	Commercial Expenses – Travel	588960	Change in Year-End Contaminated Sites Liabilities
587998	Commercial Expenses – Other Expenses	588980	Change in Previous Years' Expenditure – Other Expense
587999	Commercial Expenses – Capital Asset Amortization	588990	Materials Purchase for Inventory – DO NOT USE
588000	Amortization – Land Improvements	589999	PSB Budget/Forecast – Amortization – Allocated
588010	Amortization – Buildings – High Quality Construction	599121	Frozen Funds – General
588020	Amortization – Buildings – Short-term	599122	Frozen Funds – Communications
588030	Amortization – Building Improvements – Short-term Construction	599123	Frozen Funds – Recovery of Amortization
588031	Amortization – Building Improvements – High Quality Construction	599131	Accrual – Current Year Overexpense Adjustment
588032	Amortization – Building Improvements – Medium Quality Construction	599132	Accrual – Prior Year Overexpense Adjustment
588033	Amortization – Building Improvements – Average Quality Construction	599506	Estimates – Capital Acquisitions – Machinery and Equipment
588040	Amortization – Leasehold Improvements	599507	Estimates – Capital Acquisitions – Office and Information Technology
588050	Amortization – Buildings – Medium Quality Construction	599508	Estimates – Capital Acquisitions – Infrastructure
588060	Amortization – Buildings – Average Quality Construction	599509	Estimates – Capital Acquisitions – Transportation Equipment
588100	Amortization – Operating Equipment	599510	Estimates – Salaries
588110	Amortization – Heavy Equipment	599511	Estimates – Goods and Services
588200	Amortization – Vehicles	599512	Estimates – Transfers to Individuals (External Entities)
588210	Amortization – Ferries – Vessels and Towers	599513	Estimates – Transfers for Public Services (External Entities)
588220	Amortization – Ferries – Upgrades	599514	Estimates – Transfers for Public Services – Capital (External Entities)
588230	Amortization – Aircraft	599515	Estimates – Transfers for Public Services – Pensions and Benefits
588240	Amortization – CVA Vehicle	599516	Estimates – Capital Acquisitions – Land, Buildings and Improvements
588300	Amortization – System Development	599517	Estimates – Pensions and Benefits
588310	Amortization – Computer Hardware	599518	Estimates – Recovery – External (Salaries)
588320	Amortization – Computer Software	599519	Estimates – Recovery – Internal (Goods and Services)
588330	Amortization – Office Furniture and Equipment	599520	Interim Supply
588340	Amortization – Major System Development	599521	Estimates – Recovery – Internal (Capital Asset Acquisitions)
588400	Amortization – Highways – Construction	599522	Estimates – Amortization – Machinery and Equipment
588401	Amortization – Highways – Repaving	599523	Estimates – Amortization – Office and Information Technology
588420	Amortization – Minor Bridges – Construction	599524	Estimates – Amortization – Infrastructure
588421	Amortization – Bridges – Upgrades	599525	Estimates – Amortization – Land, Buildings and Improvements
588422	Amortization – Major Bridges – Construction		

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