

### Saskatchewan Finance Provincial Comptroller's Division

# GOVERNMENT OF SASKATCHEWAN NATURAL ACCOUNT MANUAL

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### **INTRODUCTION**

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

Any questions with regard to natural accounts and their use can be directed to Jeannene Demencuik @ 787-6796 or Bev Hungle @ 787-6813 of the Provincial Comptroller's Division at Saskatchewan Finance.

### QUICK REFERENCE LIST

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

#### **ASSETS** 103015 Short-term - SaskEnergy Incorporated CASH AND TEMPORARY INVESTMENTS 103016 Short-term - Saskatchewan Watershed Authority Long Term Loans - Crown Corporations 100000 General Revenue Fund Bank Account 110000 Agriculture Credit Corporation (Loan) 100010 General Revenue Fund Bank Account - Org 001 110001 Advance - Agricultural Credit Corporation (Loan) 100011 General Revenue Fund Bank Account - Org 005 110100 Crown Investments Corporation (Loan) 100012 General Revenue Fund Bank Account - Org 021 110101 Advance - Crown Investments Corporation (Loan) 100013 General Revenue Fund Bank Account - Org 032 110200 Education Infrastructure Financing Corporation 100050 Returned Item Clearing Account (Loan) 100100 Payroll Bank Account 110201 Advance – Education Infrastructure Financing 100200 U.S. Dollar Bank Account Corporation (Loan) 100210 U.S. Dollar Bank Account - Org 021 110300 Information Services Corporation (Loan) 100300 Cobbed Accounts 110301 Advance - Information Services Corporation (Loan) 100400 Revolving Funds - Petty Cash/Imprest 110400 Investment Saskatchewan Incorporated (Loan) 100500 Environmental Protection Reserve - Bank 110401 Advance - Investment Saskatchewan Incorporated 100600 Imprest Accounts - Permanent (Loan) 100700 Petty Cash - Permanent 110500 Saskatchewan Crop Insurance Corporation (Loan) 100800 Petty Cash Float - Permanent 110501 Advance - Saskatchewan Crop Insurance 100900 Transfer Account Balances Corporation (Loan) 100999 Due from General Revenue Fund (for Special Purpose 110600 Saskatchewan Housing Corporation (Loan) Funds Use Only) 110601 Advance - Saskatchewan Housing Corporation **Temporary Investments** 101000 Short-term Investments 110800 Saskatchewan Opportunities Corporation (Loan) 101500 Environmental Protection Reserve - Short-term 110801 Advance - Saskatchewan Opportunities Corporation **ACCOUNTS RECEIVABLE** (Loan) 106000 Accrued Interest Receivable - Investments 110900 Saskatchewan Power Corporation (Loan) 107000 Accounts Receivable - General 110901 Advance - Saskatchewan Power Corporation (Loan) 107020 Accounts Receivable - Valuation Allowance 111000 Saskatchewan Telecommunications (Loan) 107100 Accounts Receivable - From Accounts Receivable 111001 Advance - Saskatchewan Telecommunications 107110 Accounts Receivable Bank Deposit Clearing Account 107120 Accounts Receivable Valuation Allowance - From 111100 Saskatchewan Water Corporation (Loan) Accounts Receivable 111101 Advance - Saskatchewan Water Corporation (Loan) 107130 Accounts Receivable Internal Revenues Clearing 111200 Municipal Financing Corporation (Loan) 107190 Autoinvoice Clearing 111201 Advance - Municipal Financing Corporation (Loan) 107500 Accounts Receivable - Year End 111500 SaskEnergy Incorporated (Loan) 107900 Revolving Funds - Accounts Receivable 111501 Advance – SaskEnergy Incorporated (Loan) 107920 Revolving Funds – Accounts Receivable Valuations 111600 Saskatchewan Watershed Authority (Loan) Allowance 111601 Advance - Saskatchewan Watershed Authority 182000 Bank Receivable - Direct Deposit (Loan) **LOANS TO CROWN CORPORATIONS OTHER LOANS** Short-term Loans - Crown Corporations Other Loans - Agriculture and Food 103000 Short-term – Agricultural Credit Corporation 120100 Saskatchewan Crop Insurance Corporation 103001 Short-term - Crown Investments Corporation 120120 Provision for Loss - Saskatchewan Crop Insurance 103002 Short-term - Education Infrastructure Financing Corporation Corporation 120600 PAWBED Loan 103003 Short-term - Information Services Corporation 120620 Provision for Loss - PAWBED 103004 Short-term - Investment Saskatchewan Incorporated 121000 Agriculture Credit Corporation of Saskatchewan 103005 Short-term - Saskatchewan Crop Insurance Corporation 121200 Program for Hog Industry 103006 Short-term - Saskatchewan Housing Corporation 121220 Provision for Loss - Hog Industry 103008 Short-term - Saskatchewan Opportunities Corporation

103009 Short-term - Saskatchewan Power Corporation

103012 Short-term – Municipal Financing Corporation

103010 Short-term – Saskatchewan Telecommunications 103011 Short-term – Saskatchewan Water Corporation

121400 2002 Short-term Hog Loan Program

Other Loans – Learning

122500 Student Aid Fund

121401 Advance - 2002 Short-term Hog Loan Program

121420 Provision for Loss - Short-term Hog Loan Program

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126300 Grey Cup Loan 175500 Aggregate Inventory	
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126401 Advance – Saskatchewan Roughrider Football Club (Loan) 126410 Concessionary Allowance – Saskatchewan Roughrider Football Club (Loan) 126420 Provision for Loss – Saskatchewan Roughrider Football Club (Loan) 126420 Provision for Loss – Saskatchewan Roughrider Football Club (Loan)  Other Loans – Government Relations 127000 Agricultural Service Centre Agreements – Shareable 127500 Municipal Development Loans (SK) Act 129300 Municipalities – Health District Act 129300 Economic Development Loans 126001 Advance – Economic Development Loans 126500 Provision for Loss – Economic Development 126501 Advance – Northern Economic Development 126502 Concessionary Allowance – Northern Economic Development 126501 Ourrealized Foreign Exchange Gain/Loss – Debt 135100 Unrealized Foreign Exchange Gain/Loss – Debt 135100 Unrealized Foreign Exchange Gain/Loss – Sinking Fund 140000 Total Equity in Sinking Fund 140000 Installment – Saskatchewan Power Corporation 140000 Installment – Saskatchewan Power Corporation 140000 Installment – Saskatchewan Water Corporation 140000 Installment – Saskatchewan Housing	ons ements  urrent Year igh Quality  - Current ledium  - Current verage
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199250	Building Improvements – High Quality Construction -		System Development – Current Year Additions
400540	Current Year Additions		Accumulated Amortization – System Development
192510	Accumulated Amortization – High Quality Construction–		Computer Hardware
102600	Building Improvements  Ruilding Improvements  Medium Quality Construction		Computer Hardware – Current Year Additions
	Building Improvements – Medium Quality Construction  Building Improvements – Medium Quality Construction -		Accumulated Amortization – Computer Hardware Computer Software
199201	Current Year Additions		Computer Software – Current Year Additions
102610	Accumulated Amortization – Medium Quality Construction–		Accumulated Amortization – Computer Software
192010	Building Improvements		Office Furniture and Equipment
192700	Building Improvements – Average Quality Construction		Office Furniture and Equipment – Current Year
	Building Improvements – Average Quality Construction -	100000	Additions
155216	Current Year Additions	195310	Accumulated Amortization – Office Furniture and
192710	Accumulated Amortization – Average Quality	100010	Equipment
	Construction— Building Improvements	195400	WIP System Development
192200	Building Improvements – Short-term Construction		WIP System Development – Current Year Additions
	Building Improvements – Short-term Construction - Current	Infrastr	
	Year Additions		Highways – Right of Way
192210	Accumulated Amortization – Short-term Construction–		Highways – Infrastructure – Current Year Additions
	Building Improvements		Highways – Construction
192300	Leasehold Improvements		Accumulated Amortization – Highways –
199230	Leasehold Improvements – Current Year Additions		Construction
192310	Accumulated Amortization – Leasehold Improvements	196200	Highways – Repaving
	CWIP Site Acquisition		Accumulated Amortization – Highways – Repaving
199241	CWIP Site Acquisition – Current Year Additions	196300	Bridges – Construction
	CWIP Construction		Accumulated Amortization – Bridges – Construction
	CWIP Construction – Current Year Additions		Bridges – Upgrades
	CWIP Program Equipment	196410	Accumulated Amortization – Bridges – Upgrades
	CWIP Program Equipment – Current Year Additions		Culverts
	CWIP Furnishings		Accumulated Amortization – Culverts
	CWIP Furnishings – Current Year Additions		Airports – Runways
	CWIP Consultants		Accumulated Amortization – Airports – Runways
	CWIP Consultants – Current Year Additions		Airports – Navigational Aids
	CWIP SPM Delivery	196710	Accumulated Amortization – Airports – Navigational
	CWIP SPM Delivery – Current Year Additions	400000	Aids
	CWIP Start Up Costs		Highways – Other
	CWIP Start Up Costs – Current Year Additions		Accumulated Amortization – Highways – Other
	CWIP Project Contingency  CWIP Project Contingency – Current Year Additions		Infrastructure – Other
	ery and Equipment		Infrastructure – Other – Current Year Additions Accumulated Amortization – Infrastructure – Other
	Operating Equipment		Water Infrastructure
	Operating Equipment – Current Year Additions		Water Infrastructure – Current Year Additions
	Accumulated Amortization – Operating Equipment		Accumulated Amortization – Water Infrastructure
	Heavy Equipment		Recoveries - Capital
	Heavy Equipment – Current Year Additions		Internal Recoveries – Land and Land Improvements
	Accumulated Amortization – Heavy Equipment		Internal Recoveries – Buildings and Building
	ortation Equipment	100200	Improvements
	Vehicles	199399	Internal Recoveries – Machinery and Equipment
199400	Vehicles – Current Year Additions		Internal Recoveries – Transportation Equipment
194010	Accumulated Amortization – Vehicles		Internal Recoveries – Office and Information
194100	Ferries – Vessels and Towers		Technology
199410	Ferries – Vessels and Towers – Current Year Additions	199799	Internal Recoveries - Infrastructure
194110	Accumulated Amortization – Ferries – Vessels and Towers	SPM Ca	pital Assets – for Fixed Asset Module
194200	Ferries – Upgrades		SPM Capital Assets
	Ferries – Upgrades – Current Year Additions		SPM Capital Assets – Current Year Additions
	Accumulated Amortization – Ferries – Upgrades		•
194300			
	Aircraft – Current Year Additions		
	Accumulated Amortization – Aircraft		
	CVA Vehicles		
	CVA Vehicles – Current Year Additions		
	Accumulated Amortization – CVA Vehicles		
	nd Information Technology		
195000	System Development		

LIA	<u>BILITIES</u>		Redemption – Province of Saskatchewan
DEB	<u></u>		N CORPORATION EQUITY IN SINKING FUND
_	ic Debt – Short-term	220000	Sinking Fund – Agriculture Credit Corporation
	00 Promissory Notes	220100	Sinking Fund – Crown Investment Corporation
		220200	Sinking Fund – Education Infrastructure Financing
	001 Redemption – Promissory Notes		Corporation
2000	002 Promissory Notes – Education Infrastructure Financing	220400	Sinking Fund - Investment Saskatchewan
	Corporation	220400	Incorporated
2000	1003 Promissory Notes – Information Services Corporation	000000	•
2000	004 Promissory Notes – Investment Saskatchewan		Sinking Fund – Saskatchewan Housing Corporation
	Incorporated	220800	Sinking Fund – Saskatchewan Opportunities
2000	005 Promissory Notes – Saskatchewan Crop Insurance		Corporation
	Corporation	220900	Sinking Fund – Saskatchewan Power Corporation
2000			Sinking Fund – Saskatchewan Telecommunications
	2006 Promissory Notes – Saskatchewan Housing Corporation		Sinking Fund – Saskatchewan Water Corporation
2000	008 Promissory Notes – Saskatchewan Opportunities		Sinking Fund – Municipal Financing Corporation
	Corporation		
	1009 Promissory Notes – Saskatchewan Power Corporation		Sinking Fund – SaskEnergy Incorporated
2000	110 Promissory Notes – Saskatchewan Telecommunications		ITS HELD
2000	111 Promissory Notes – Saskatchewan Water Corporation		s Held General
	112 Promissory Notes – Municipal Financing Corporation	230500	Apprenticeship and Trade Certification Commission
	115 Promissory Notes – SaskEnergy Incorporated	230600	Agri-Food Innovation Fund
	116 Promissory Notes – Saskatchewan Watershed Authority		Cattle Marketing Deductions Fund
			Education Infrastructure Financing Corporation
	221 Promissory Notes – Crown Investments Corporation		Government House Foundation
	950 Promissory Notes – General Government Purposes		
	00 Bank Line of Credit		Forest Fire Contingency Fund
2030	101 Redemption – Bank Line of Credit		Fiscal Stabilization Fund
2090	00 Treasury Bills – Province of Saskatchewan	231600	Fish and Wildlife Development Fund
	001 Redemption – Treasury Bills – Province of Saskatchewan	231800	Horned Cattle Fund
	entures – Crown Corporation Purpose	232000	Multi-Type Database Licence Program
	00 Agricultural Credit Corporation		Saskatchewan Municipal Board Trust
			Oil and Gas Environmental Fund
	001 Redemption – Agricultural Credit Corporation		Private Vocational Schools Training Completions
	00 Crown Investments Corporation	232300	
	01 Redemption – Crown Investments Corporation	000400	Fund
2102	00 Education Infrastructure Financing Corporation		Prince of Wales Trust Fund
2102	201 Redemption – Education Infrastructure Financing	232450	Individual Cattle Feeder Loan Guarantee Provincial
	Corporation		Assurance Fund
2103	00 Information Services Corporation (Debt)	232500	Saskatchewan Agricultural Returns Stabilization
	801 Redemption – Information Services Corporation (Debt)		Fund
	00 Investment Saskatchewan Incorporated (Debt)	232600	Saskatchewan Beef Development Authority
			Saskatchewan Communications Network
	101 Redemption – Investment Saskatchewan Incorporated		Saskatchewan Archives Board
	00 Saskatchewan Crop Insurance (Debt)		
	501 Redemption – Saskatchewan Crop Insurance (Debt)		Saskatchewan Drug Plan
	00 Saskatchewan Housing Corporation		Saskatchewan Liquor and Gaming Authority
2106	801 Redemption – Saskatchewan Housing Corporation		Saskatchewan Pension Plan
2108	00 Saskatchewan Opportunities Corporation		Transportation Partnership Fund
	801 Redemption – Saskatchewan Opportunities Corporation	234700	School Division Tax Loss Compensation Fund
	00 Saskatchewan Power Corporation	235000	Victims' Fund
	001 Redemption – Saskatchewan Power Corporation	Cobbed	I Accounts
			Cobbed Accounts
	OO Saskatchewan Telecommunications		
	201 Redemption – Saskatchewan Telecommunications		onal Receipts
	00 Saskatchewan Water Corporation (Debt)		Conditional Receipts
	01 Redemption – Saskatchewan Water Corporation (Debt)		GST Account
2112	00 Municipal Financing Corporation	240011	GST Receivable
2112	201 Redemption – Municipal Financing Corporation	240020	PST Account
	00 SaskEnergy Incorporated (Debt)	240030	Deferred Salary
	501 Redemption – SaskEnergy Incorporated (Debt)		Accounts Payable Excise Taxes
			Third Party Demand Payable
	Saskatchewan Watershed Authority (Debt)		
	801 Redemption – Saskatchewan Watershed Authority (Debt)		Revolving Funds Conditional Receipts
	entures – For Others		NED REVENUE
	00 University of Saskatchewan Debentures		Unearned Revenue
2148	801 Redemption – University of Saskatchewan Debentures		Unallocated Revenue
	entures – General Government Purpose	257020	Unapplied Receipts
	00 Province of Saskatchewan		Revolving Funds – Unearned Revenue
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<b>ACCOUNTS PAYABLE AND ACCRUED LIABILITIE</b>	256000 Accrued Interest Payable
Foreign Currency Payable	Payroll Deductions
251000 Foreign Currency Payable	260000 Income Tax
U.S. Dollar Interest Payable	260100 Canada Pension Plan
252000 U.S. Dollar Interest Payable	260200 Unemployment Insurance
Accounts Payable	261000 Public Service Superannuation Plan
253000 Accounts Payable – from Accounts Payable	
USE	261200 Public Employees Superannuation
253001 Future Dated Payment Liability – DO NOT U	261300 Public Employees Superannuation – Voluntary
253010 Accounts Payable – from Accounts Payable	
253011 Accounts Payable – from Accounts Payable	
253012 Accounts Payable – from Accounts Payable	
253013 Accounts Payable – from Accounts Payable	
253021 Refund to Vote – Clearing Account	262200 SGEU – Longterm Disability Plan
253022 Payroll Refund to Vote – Clearing Account	262300 Public Employees Group Life Insurance 262400 Labour Service – Group Life Insurance
253023 Accounts Receivable-Accounts Payable Clea	
253024 Accounts Receivable-Accounts Payable Cor	262600 Provincial Court Judges – RRSP
253050 Interdepartmental Clearing – DO NOT USE 253051 Interdepartmental Clearing – Agriculture	262700 Spouses Group Life Insurance
	262800 Extended Health Care Plan Fund
253052 Interdepartmental Clearing – Corrections 253053 Interdepartmental Clearing – Environment	262900 Computer Purchase Program
253053 Interdepartmental Clearing – Environment 253054 Interdepartmental Clearing – Finance	263000 Union Dues/Initiation – SGEU
253055 Interdepartmental Clearing – Finance 253055 Interdepartmental Clearing – Government Ro	
253056 Interdepartmental Clearing – Health	263200 Union Dues/Initiation – CUPE Local 600-1
253057 Interdepartmental Clearing – Highways	263300 Union Dues/Initiation – CUPE Local 600-3
253058 Interdepartmental Clearing – Industry and Ro	
253059 Interdepartmental Clearing – Justice	263500 Union Dues/Initiation – CUPE Local 600-5
253060 Interdepartmental Clearing – Labour	263600 Union Dues/Initiation – CUPE Local 600-7
253061 Interdepartmental Clearing – Learning	263700 Union Dues/Initiation – CUPE Local 600-8
253062 Interdepartmental Clearing – Public Service	
253063 Interdepartmental Clearing – Community Re	
253064 Interdepartmental Clearing - Legisl	263900 Health Boards – Union Dues
Assembly	264000 Arctic Savings and Credit Union
253065 Interdepartmental Clearing - ITO	264100 Battlefords Credit Union Ltd.
253066 Interdepartmental Clearing - TDM - Finance	264200 Moose Jaw Coop Savings and Credit Union
253067 Interdepartmental Clearing – SPM	264300 Affinity Credit Union Ltd.
253080 Payroll Interdepartmental Clearing	264400 Riverview Savings and Credit Union
253095 Tax Withholding - Accounts Payable Setup	264500 Saskatoon Credit Union
253096 Inventory Accounts Payable Accrual - Purch	
Only	264700 Weyburn Savings and Credit Union
255000 Accounts Payable – General	264800 Yorkton Credit Union Ltd.
255010 Payables \$1,000 and Under	264900 LaRonge Credit Union
255020 Change in Severance Liability and Other Em	
Benefits	265100 United Way – Moose Jaw
255030 Accounts Payable Rent Reduction Payable	265200 United Way – Prince Albert
255090 Miscellaneous Cheque Writer Deductions –	
Receiver General	265400 United Way – Saskatoon
255099 Accounts Payable – Previous Years	265500 United Way – Swift Current
255100 Accrued Employee Leave Entitlements	265600 United Way – Weyburn and District
255200 Guaranteed Debt Payable	265700 United Way – Yorkton and District
255300 Hold Backs Payable	265800 United Way – Estevan
255400 Obligation Under Capital Lease	266000 Accountable Advance
255500 Payroll Payable	266100 Mortgage Payments
255510 Hand Drawn Payroll Payable	266200 Personal Mileage 266300 Sustenance
255600 Contingent Liability – Litigation	
259000 Revolving Funds – Accounts Payable – from	266500 City of Regina Transit Pass
Payable 259001 Revolving Funds – General Accounts Payab	266600 Rental Deductions
	ements 266/UU Freasury Advance
259002 Revolving Funds - Accrued Employee Leave	
259002 Revolving Funds – Accrued Employee Leave 259003 Revolving Funds – Holdbacks	266800 Parking Deduction – Public Service Commission
259002 Revolving Funds - Accrued Employee Leave	

- 267200 Saskatchewan District Health Boards
- 267400 Commissary Payments
- 267500 Environment Imprest Account
- 267600 Parking Deduction Health
- 267700 Safety Equipment
- 268000 Canada Savings Bonds
- 268100 Saskatchewan Roughrider Football
- 268200 Miscellaneous Deductions
- 268300 Saskatchewan Oil Share Payroll Deductions
- 268500 CUPE Assessment
- 268600 Battleford Advance Account
- 268700 Regina Health Advance Account
- 268900 North Park Advance Account
- 269000 Valley View Centre Advance Account
- 269200 Deferred Salary Deduction
- 269300 Rent Municipal Government
- 269400 Rent Agriculture 269500 Rent Agriculture Labour Service
- 269600 Rent Environment
- 269700 Rent Environment Summer Housing
- 269800 Invalid Element Deduction
- 269900 Other Funds Payroll Deductions

### **ACCUMULATED NET EXPENDITURE (LIABILITY)**

259900 Accumulated Net Expenditure (Liability)

### RESERVE FOR ENCUMBRANCES

299999 Reserve for Encumbrance

### **EQUITY**

300000 Equity

- 300099 Equity (for Special Purpose Funds Use Only)
- 300500 Environmental Protection Reserve
- 301000 Adjustments to Equity

DEVENUE	122170 Sturggon Povalties
REVENUE	423179 Sturgeon Royalties 423195 Aquaculture Licence
TAXATION	423200 Game
Corporation Income	423211 Saskatchewan Resident Game Bird
412100 Corporation Income Tax	423212 Canadian Resident Game Bird
Individual Income	423213 Non-Resident Game Bird
412200 Individual Income Tax	423217 Wildlife Habitat Certificate
Corporation Capital	423218 Big Game Draw Allocation Fee
412300 Corporation Capital Tax	423221 Antelope (Big Game Draw)
<u>Sales Tax</u> 414300 Liquor Tax	423222 Outfitter Allocation Licences
414301 Liquoi Tax 414301 Miscellaneous Remissions	423223 Saskatchewan Resident Bear
414600 Provincial Sales Tax (Restricted Use-Finance-Revenue	423224 Canadian Resident Bear
Division only)	423225 Non-Resident Bear
414601 Adult Incontinence Products	423228 Saskatchewan Resident Barren Ground Caribou
414602 Carbon Dioxide Exemption	423230 Saskatchewan Resident First Deer
414603 Direct Agent Tax Remission	423231 Saskatchewan Resident Second Whitetail
414604 Livestock/Horticul OC571/98	423232 Non-Trophy Mule Deer Big Game Draw
414605 Lloydminister Exemption	423233 Canadian Resident First Deer 423236 Non-Resident First Deer
414606 Mining Exploration and Geophysics	423238 Saskatchewan Resident Barren Ground Caribou –
414607 Municipal Fire Truck Exemption	Second
414608 Municipal Water Filter Exemption	423239 Non-Trophy Whitetail Deer – Second
414609 Permanently Mounted Equipment	423242 Traditional Barren Ground Caribou - Licence
414610 Miscellaneous Remissions	423243 Non-Trophy Whitetail Deer – Second
<u>Tobacco</u>	423249 Mule Deer – Big Game Draw
414700 Tobacco Tax	423250 Saskatchewan Resident Elk
<u>Fuel</u>	423255 Special Elk Big Game Draw
414800 Fuel Tax	423257 Mule Deer – Archery
414801 Miscellaneous Remissions	423259 Traditional Barren Ground Caribou – Tag
Other Taxes	423260 Saskatchewan Resident Moose Regular
415100 Succession Duties 415200 Succession Duties - Interest	423261 Non-Resident Guided Moose
415500 Fire Prevention Tax	423265 Special Moose Big Game Draw
415600 Mineral Rights Tax	423266 Canadian Resident Guided Moose
415700 Insurance Premiums Tax	423267 Canadian and Non-Resident Coyote Licence
415800 Motor Vehicle Insurance Premium Tax	423270 Saskatchewan Resident Youth Game
415900 All Other Taxes	423271 Big Game Management Licence
416200 Pari-Mutuals Tax	423275 Taxidermy Licence 423294 Resident Dog Trainers
OTHER OWN-SOURCE REVENUE	423295 Non-Resident Dog Trainers
Motor Vehicle Fees	423296 Special Mounting Permits
422100 Drivers' Licences, Registrations and Permits	423300 Lands
422900 Other Revenue - Motor Vehicles	423301 Administration/Application/Inspection Fees
Other Licences and Permits	423302 Sand and Gravel Royalties
Natural Resources	423310 Residential Cabins – Outside Subdivision
423100 Fisheries	423311 Recreational Cabins – Subdivided Lots
423101 Resident Angling	423312 Recreational Cabins – Outside Subdivision – Leases
423102 Seniors Angling	423313 Institutional Camp Fees
423103 Sturgeon Licence	423315 Commercial Land – Subdivided Lots
423106 Saskatchewan & Canadian Resident Angling Three Day	423316 Commercial Land – Outside Subdivision
423107 Non-Resident Angling Three Day	423318 Miscellaneous Use Permit – Leases
423108 Non-Resident Angling 423109 Canadian Resident Angling Licence	423319 Agricultural – Annual Billings
423110 Canadian Resident Three Day Angling	423320 Oil and Gas – Leases
423120 Commercial Net Fishing	423321 Quarrying Surface – Other Than Sand and Gravel 423322 Oil and Gas – Easements – Annual
423121 Commercial Brine Shrimp	423323 Easements – Annual All Except Oil and Gas
423122 Domestic Net Fishing	423324 Oil and Gas – Easements – One Time
423123 Commercial Bait Fishing	423325 Easements – One Time All Except Oil and Gas
423153 Fish Peddler Licence	423326 Sand and Gravel – Surface Leases
423155 Fish Dressing/Processing	423327 Petroleum/Natural Gas – Surface Leases
423171 Walleye Royalties	423328 Petroleum/Natural Gas – Exploration Permits
423173 Northern Pike Royalties	423333 Miscellaneous Use – Permits
423177 Trout Royalties	423334 Agricultural – Permit
423178 White Fish Royalties	423341 Recreational Cabins – Outside Subdivision – Permits

	Trappers Cabins	423781 Coin Operated Machines
	Boat Dock/House/Lift and Foreshore	423783 Storage Compound
423347	Miscellaneous Use Work Authorizing Fees and Other Non-	423795 Park Entry – Park Specific
100010	A/R Mineral Evaleration Permits	423797 Park Entry – Voluntary Admission Fees
423348	Mineral Exploration Permits Oil and Gas – Seismic Line	423800 Fur
	Quarrying Surface – Under 500 CU Yards	423871 Royalties On Wild Fur 423872 Saskatchewan Resident Youth Fur
	Temporary Work Camp Minimum Of	423875 Saskatchewan Resident Fur Dealer
	Wild Rice – Permit	423876 Non-Resident Fur Dealer
	Sand and Gravel – Exploration	423884 North Fur Conservation Area Fur
	Development Costs	423886 South Saskatchewan Fur
	Wild Rice – Licence	423900 All Other Revenue (Natural Resources)
423390	Northern Revenue Sharing Trust Account Withheld	423902 Duplicate Licences
423400	Forests	423903 Miscellaneous Licences/Permits – Natural
	Mistik Management – Norsask Forest Products	Resources
	Mistik Management – Millar Western	423983 Outfitters Licences
	L and M Wood Products	423993 Hunting and Fishing Guide Licences
	Weyerhaeuser Pasquia Porcupine – Carrot River Saw	Business Licences & Permits – Amusement
	Weyerhaeuser Pasquia Porcupine – Hbay Plywood	424600 Lottery Licences
	Weyerhaeuser Pasquia Porcupine – Hbay OSB	424900 All Other - Amusement
	Mee Toos Forest Products Ltd. (Amisk-akik)	Business Licences & Permits – Trade
	Zelensky Brothers Saw Mill	425100 Company Incorporation and Registration Fees
_	Northwest Communities Wood Products	425101 Annual Return
	Vermette Wood Preservers	425102 Incorporation
_	Lehner Wood Preservers	425103 Unlicensed Insurance
	Green Lake Sawmill	425200 Vendors and Outlet Licences
	Aallcann Wood Suppliers Ltd. Carrier Forest Products	425201 Oil Burner Licence One Year
	Meadow Lake OSB	425202 Oil Burner Licence Five Year
	Weyerhaeuser Prince Albert – Big River	425300 Hawkers, Pedlars and Transient Traders Licences
	Weyerhaeuser Prince Albert – Big Niver Weyerhaeuser Prince Albert – Wapawekka	425301 Direct Seller
	Weyerhaeuser Prince Albert – Pulp Mill	425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences - General
	Forestry Dues and Permit Fees	425400 Animal industry Licences - General
	Plant and Sawmill Licences/Scaling Fees	425401 Game Fami Licences 425402 Fur Farm Licences
	Park Vegetation Management Fees	425403 Poultry Licences
	Penalties	425404 Export Certificates
	Universal Reforestation Fee	425700 Insurance Company and Agents Licences
423700		425701 Insurance Company
423711	Cottage Lots – Northern Surveyed	425702 Trust and Loan
	Cottage Lots – Northern Unsurveyed	425800 Pension Plan Registration and Annual Fees
423713	Commercial Operations in Park	425900 Other Business Privilege – Trade
423725	Special Site Leases in Park	425901 Auction Sales Company
	Campfire Permit – Daily	425902 Business Name Registration
	Campfire Permit – 3 Day	425903 Collection Agents
	Campfire Permit – Weekly	425904 Business Name Renewals
	Campfire Permit – Annual	425905 Motor Dealers
	Timber/Firewood/Temporary Work Camp Permit	425906 Mortgage Brokers
	Park Entry – Annual	425907 Credit Reporting
	Camping – All Except Self Registration	425908 Cemetery Company
423753	Park Entry – Daily	425909 Sale of Training Courses
	Park Entry – Three Day	425910 NH3 Anhydrous Ammonia Licence One Year
	Park Entry – Weekly	425911 NH3 Anhydrous Ammonia Licence Five Year
	Camping – Self Registration	425912 Electrical Supply House One Year
	School Program Fees	425913 Electrical Supply House Five Year
	Swim/Water Skills Lessons/Badges/Manuals	425914 Gas Supply House One Year
	Swimming Pool Fees Marina - Roat Laurching/Mooring	425915 Gas Supply House Five Year
	Marina – Boat Launching/Mooring Accommodation	425916 Gas Employers Licence One Year
	Commercial Leases – Utilities	425917 Gas Employers Licence Five Year
	Commercial leases – Outlines Commercial leases – Fees	425918 Electrical Employers Licence One year
	Cottage Leases/Fire Levy Fees	425919 Electrical Employers Licence Five Year  Professional and Occupational Licences and Permits
	Park Entry – Historic Parks	Professional and Occupational Licences and Permits 426300 Auctioneers Licences
	Park Staff Housing	426500 Teachers Certificates
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	Duplicate Teacher Certificate		Elevators and Hoists Licences
	Teacher Certifications	428700	Steam Boiler, Pressure Vessel Inspection &
	Probationary Teacher Certificate		Regulation
	Engineers and Firemen's Certificates		Pressure Vessel Inspection
	Engineers Annual Certificate		Pressure Vessel Licensing
	Fireman's Certificate		Boiler Equipment Licensing
	Engineer's Special Certificate	428704	Refrigeration Plant Equipment Licensing
426604	30 Day Permit to Operate	428900	Other Miscellaneous Licences and Permits
	90 Day Permit to Operate	428901	Building Official Licence One Year
426606	Refrigeration Operator's Certificate	428902	Building Official Licence Five Year
426700	Commissioner for Oaths and Notary Public Fees	Sales, S	Services and Service Fees
426900	Other Professional and Occupational Privileges	Agricult	tural Lands Revenue
426901	Urban Subdivision Fees	430000	Sale of Land
426902	Rural Subdivision Fees	430200	Agricultural Lands - Lease Revenue
426903	Northern Subdivision Fees		Interest - Agricultural Lands - Long-Term
426904	Employer Application for Registration of Apprentice		Receivables
	Application for Learners Certificate	Sales	
426906	Application for Registering as a Tradesperson		Real Property Sales
	Application for Journeyman Certificate		Real Property Sales – Commercial
	Application for Replacement of Lost Apprentice Cards		Real Property Sales – Recreational
	Application for Certificate of Registration		Real Property Sales - Aboriginal
	Special Permit for Intern Trade Agreement		Mineral and Forestry Products/Peat Moss
	Special Permit for Individual Ex from Apprentice		Maps, Prints, Books and Publications
	Full Journeyman's One Year	431501	
	Full Journeyman's Five Year		Labels and Disks
	Restricted Journeyman's One Year		Sales – Wildlife Gardening FWD
	Restricted Journeyman's Five Year		Sales – Atlas FWD
	Full Electrical Contractor One Year		Sales – Where to Fish Booklet
	Full Electrical Contractor Five Year		Sales – Saskatchewan Fisheries Poster
	Limited Electrical Contractor One Year		Sales – Trapper Education Manual
	Limited Electrical Contractor Five Year		Miscellaneous Materials and Supplies
	General Gas Contractor One Year		Medicines, Serums and Vaccines
	General Gas Contractor Five Year		Other Commodity Sales
	Domestic Gas Contractor One Year		Sales – Hay
	Domestic Gas Contractor Five Year		Sales - Tray Sales - Timber
	Limited Gas Contractor One Year		Sales - Fish Eggs/Fingerlings FWD
	Limited Gas Contractor Five Year		Sale of Previously Expensed Assets
	Bulk Propane Storage One Year	Service	
	Bulk Propane Storage Five Year		
	General Gas Fitter One Year		Documentation, Searches and Legal Services Application Fees – Part 10 Bankruptcy Act
	General Gas Fitter Five Year		Small Claims Fees
	Domestic Gas Fitter One Year		
	Domestic Gas Fitter Five Year		Local Registrar's Fees
Rentals			Sheriff's Fees
	Property and Building Rentals		Surrogate Court Fees
	Other Rentals and Leases		Corporate Application Fees
	Rent – House		Farm Ownership Fee
	Rent – Crop Share		Land Sales Fee
	Rent - Land		Notice Fee
	aneous Licences and Permits		Divorce Fees
	Non-Profit Organizations		Documentation Fees
	Non-Profit Annual Returns		Search Fees
	Non-Profit Incorporations		Web Inquiries Fees
	Examination Fees		Management and Collection Services
			Public Trustee Fees
	General Education Diploma Exam Fees Application for Journeyman – Written Exam		Consumer Proposal Management Fees
			Tax Enforcement – Provincial Mediation Board
	Application for Journeyman – Practical Exam	432300	Blueprinting, Advertising, Addressing and List
	Request for Review of Exam Results	400 400	Services
	Application to Take Other Exams		Diagnostic Laboratory Services
	Late Fee for Written or Practical Exam Applications		Miscellaneous Medical and Institutional Services
	Breakdown of Exam Results		Research, Technical, Assaying and Testing Services
	Appeal of Commission Decision – ATC		Boiler Registration of Design
420000	Change of Name Certificates	432702	Test/Registration of Pressure Welders

432900 Other Miscellaneous Services	443100 Escheated Bail
432901 High School Student Transcript	444100 All Other Fines, Costs, Penalties and Forfeits
432902 Teacher Evaluations	444101 Provincial Surcharge
432903 General Education Diploma Transcripts	444102 Federal Surcharge
432904 Teacher Statements	Interest, Premium, Discount and Exchange
432905 Teacher Exchange Application Fee	Interest
432906 Freedom of Information	451100 Interest - Bank Deposits
432907 Evaluation of Out of Province Transcripts	451101 Bank Interest
432908 Small Business Loans Association – Administration Fees	451200 Interest - Crown Corporation Promissory Notes
432909 Request for Upgrading Evaluation	451300 Interest – Loans
432910 Grazing – Cattle	451301 Interest – Northern Development Fund Loans
432911 Grazing – Calves	451302 Interest – Northern Revolving Fund Loans
432912 Grazing – Horses	451400 Interest - Investments
432913 Grazing – Colts	451401 Heritage Environmental Protection Fund
432914 Grazing – Ewes	451500 Interest - Accounts Receivable
432915 Grazing – Lambs	451510 Finance Charges – Accounts Receivable Module
432916 Grazing – Under Delivery Charges	451600 Interest Offset - Short-Term Advances
432917 Grazing – Miscellaneous	
432930 Wintering Fees – Bulls	451700 Sinking Fund Earnings Retained 451900 All Other Interest Revenue
432931 Wintering Fees – Cows	
432940 PRF – Cost Recovered – Taxes	Premium/Discount on Investments Sold
432941 PRF – Cost Recovered – Taxes	452100 Premium/Discount - Investments Sold
	Profit on Foreign Exchange
432942 PRF – Cost Recovered – Vet Supplies	454100 Profit on Foreign Exchange
432960 Project Delivery Revenue	454110 Unearned Discounts
433000 Highways Custom Work Surcharge Revenue	Transfers From Other Governments
Fees	469100 Other Governments - Provincial
433100 Steam Boilers and Pressure Vessels Certificates	469101 Fire Suppression – M.A.R.S. Agreement
433200 Other Inspection Fees	469104 Fire Suppression – Fuel Tax Refund
433201 Film and Video	469105 Fire Suppression – Fuel Drums Return
433202 Refrigeration Plant Inspection Certificate	469200 Other Government - Municipal
433203 Design/Construction Certificate	469300 Other Jurisdictions
433300 Audit Fees	Other Revenue
433500 Miscellaneous Agricultural Fees	Confiscations and Forfeitures
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees	Confiscations and Forfeitures 482100 Election Deposits - Forfeiture
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees	Confiscations and Forfeitures
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus	Confiscations and Forfeitures 482100 Election Deposits - Forfeiture
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations	Confiscations and Forfeitures  482100 Election Deposits - Forfeiture  482200 Environmental Deposits
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions	Confiscations and Forfeitures  482100 Election Deposits - Forfeiture  482200 Environmental Deposits  482900 Other Confiscations and Forfeitures
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums	Confiscations and Forfeitures 482100 Election Deposits - Forfeiture 482200 Environmental Deposits 482900 Other Confiscations and Forfeitures Contributions by Employees and Others to Retirement
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms	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
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements	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
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings	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
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees	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
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report	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
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default	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
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433701 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default 433711 Deposit Agent Filing Fee	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
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default 433711 Deposit Agent Filing Fee 433712 Sub-Agent Filing Fee	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
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433701 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default 433711 Deposit Agent Filing Fee 433712 Sub-Agent Filing Fee 433713 Financial Institution Fee	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  485106 Lost Library Books
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433701 Other Registration Fees 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default 433711 Deposit Agent Filing Fee 433712 Sub-Agent Filing Fee 433713 Financial Institution Fee 433714 Administrative Penalties	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  485106 Lost Library Books  485107 Clearing Account
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433701 Other Registration Fees 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default 433711 Deposit Agent Filing Fee 433712 Sub-Agent Filing Fee 433713 Financial Institution Fee 433714 Administrative Penalties 433715 Costs of Investigation	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  485106 Lost Library Books  485107 Clearing Account  485108 Working Ventures
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default 433711 Deposit Agent Filing Fee 433712 Sub-Agent Filing Fee 433713 Financial Institution Fee 433714 Administrative Penalties 433715 Costs of Investigation 433800 Reservation of Names	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  485106 Lost Library Books  485107 Clearing Account  485108 Working Ventures  485110 Cash Over/Short
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433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default 433711 Deposit Agent Filing Fee 433712 Sub-Agent Filing Fee 433713 Financial Institution Fee 433714 Administrative Penalties 433715 Costs of Investigation 433800 Reservation of Names 433900 All Other Service Fees 433901 Amusement Ride Re-Inspection 433902 Amusement Ride Miscellaneous Inspection Perquisites 434100 Miscellaneous Deductions - Staff Salaries 434200 Charges for Personal Mileage	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  485106 Lost Library Books  485107 Clearing Account  485108 Working Ventures  485110 Cash Over/Short  485111 Labour Response Tax Credit Program  485112 Personal Phone Call Reimbursement  485113 Awards Recovery  485115 NSF Charges  485120 Safety Boot Program  485130 Freight  485160 Licence Revenue Account Clearing  485170 Licence Revenue Impost FWD
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433700 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default 433711 Deposit Agent Filing Fee 433712 Sub-Agent Filing Fee 433713 Financial Institution Fee 433714 Administrative Penalties 433715 Costs of Investigation 433800 Reservation of Names 433900 All Other Service Fees 433901 Amusement Ride Re-Inspection 433902 Amusement Ride Miscellaneous Inspection Perquisites 434100 Miscellaneous Deductions - Staff Salaries 434200 Charges for Personal Mileage Fines, Forfeits and Penalties	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  485106 Lost Library Books  485107 Clearing Account  485108 Working Ventures  485110 Cash Over/Short  485111 Labour Response Tax Credit Program  485112 Personal Phone Call Reimbursement  485113 Awards Recovery  485115 NSF Charges  485120 Safety Boot Program  485130 Freight  485160 Licence Revenue Account Clearing  485170 Licence Revenue Impost FWD  485175 Accounts Receivable Holding
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433701 Other Registration Fees 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default 433711 Deposit Agent Filing Fee 433712 Sub-Agent Filing Fee 433713 Financial Institution Fee 433714 Administrative Penalties 433715 Costs of Investigation 433800 Reservation of Names 433900 All Other Service Fees 433901 Amusement Ride Re-Inspection 433902 Amusement Ride Miscellaneous Inspection Perquisites 434100 Miscellaneous Deductions - Staff Salaries 434200 Charges for Personal Mileage Fines, Forfeits and Penalties Fines and Costs and Bail	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  485106 Lost Library Books  485107 Clearing Account  485108 Working Ventures  485110 Cash Over/Short  485111 Labour Response Tax Credit Program  485112 Personal Phone Call Reimbursement  485113 Awards Recovery  485115 NSF Charges  485120 Safety Boot Program  485130 Freight  485160 Licence Revenue Account Clearing  485175 Accounts Receivable Holding  485181 Permit Revenue – Land Taxes FWD
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433701 Other Registration Fees 433701 Prospectus 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default 433711 Deposit Agent Filing Fee 433712 Sub-Agent Filing Fee 433713 Financial Institution Fee 433714 Administrative Penalties 433715 Costs of Investigation 433800 Reservation of Names 433900 All Other Service Fees 433901 Amusement Ride Re-Inspection 433902 Amusement Ride Miscellaneous Inspection Perquisites 434100 Miscellaneous Deductions - Staff Salaries 434200 Charges for Personal Mileage Fines, Forfeits and Penalties Fines and Costs and Bail 441100 Fines and Costs – Judges	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  485106 Lost Library Books  485107 Clearing Account  485108 Working Ventures  485110 Cash Over/Short  485111 Labour Response Tax Credit Program  485112 Personal Phone Call Reimbursement  485113 Awards Recovery  485115 NSF Charges  485120 Safety Boot Program  485130 Freight  485160 Licence Revenue Account Clearing  485175 Accounts Receivable Holding  485181 Permit Revenue – Land Taxes FWD  485195 Bad Debt Recovery
433500 Miscellaneous Agricultural Fees 433600 Marriage and Vital Statistics Fees 433701 Other Registration Fees 433702 Registrations 433703 Exemptions 433704 Offering Memorandums 433705 Annual Information Forms 433706 Annual Financial Statements 433707 Private Placement Filings 433708 Sundry Filing Fees 433709 Engineering and Technical Report 433710 Certificate of Non-Default 433711 Deposit Agent Filing Fee 433712 Sub-Agent Filing Fee 433713 Financial Institution Fee 433714 Administrative Penalties 433715 Costs of Investigation 433800 Reservation of Names 433900 All Other Service Fees 433901 Amusement Ride Re-Inspection 433902 Amusement Ride Miscellaneous Inspection Perquisites 434100 Miscellaneous Deductions - Staff Salaries 434200 Charges for Personal Mileage Fines, Forfeits and Penalties Fines and Costs and Bail 441100 Fines and Costs – Judges 441101 Security Holdback	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  485106 Lost Library Books  485107 Clearing Account  485108 Working Ventures  485110 Cash Over/Short  485111 Labour Response Tax Credit Program  485112 Personal Phone Call Reimbursement  485113 Awards Recovery  485115 NSF Charges  485120 Safety Boot Program  485130 Freight  485160 Licence Revenue Account Clearing  485175 Accounts Receivable Holding  485181 Permit Revenue – Land Taxes FWD

485200 Crown Costs - Appeal Recovered	462600 Vocational Rehabilitation of Disabled Persons
485300 Dormant and Unclaimed Estate Money	463000 Employability Assistance
485600 Proceeds Clearing	463700 Young Offenders' Agreement
485700 Assignment Revenues	468500 Special Allowance - Children in Care
Refund of Previous Years' Expenses	468600 D.I.A.N.A. (Department of Indian & Northern Affairs)
486100 Repayments - Public Assistance, Pensions and Allowance	TRANSFERS FROM GOVERNMENT ENTITIES
Programs	Crown Investment Corporation of Saskatchewan
486900 Refunds - Previous Years' Expenses	471000 Crown Investment Corporation of Saskatchewan
486901 Venture Capital Program	Liquor and Gaming Authority
Recovery of Amounts Previously Written-off	471100 Liquor and Gaming Authority
487100 Recovery of Loan Losses	Other Enterprises and Funds
Transfers In	471500 Profits Transferred - Revolving Funds
488100 Transfers In	471900 All Other Dividends - Finance
Other	472900 Proceeds from Other Funds
489000 Revolving Fund - Commissary Repayment	TRANSFER FROM THE FISCAL STABILIZATION FUND
489200 Collection Agency and Legal Fees Withheld	473000 Transfer from the Fiscal Stabilization Fund
489500 Payroll Reimbursement - Reallocate	
489600 Miscellaneous Revenue to be Allocated	NON-RENEWABLE RESOURCES
489601 Bond Forfeiture	Oil
	491100 Oil Royalties
TRANSFERS FROM THE FEDERAL GOVERNMENT	491200 Freehold Oil Production Tax
Equalization 1/D 1/1 I I I I I I I I I I I I I I I I I I	491300 Bonus Bids and Related Revenue (Oil)
460100 Federal/Provincial Agreement - Equalization	491400 Other Oil and Gas Revenue
Canada Health Transfer	491500 Enhanced Oil Recovery Revenue
460500 Canada Health Transfer	491600 Oil Well Revenue
Canada Social Transfer	491700 Delayed Payment Charge – Oil
460600 Canada Social Transfer	Natural Gas
Other Federal Transfers	492100 Gas Royalties
460800 Diagnostic/Medical Equipment Transfer	492200 Freehold Gas Production Tax
460900 Health Reform Transfer	<u>Potash</u>
Federal-Provincial Cost Sharing Programs	493100 Potash Royalties
461000 Federal-Provincial Cost Sharing Programs	493200 Other Potash Revenue
461001 Legal Aid Commission	493300 Delayed Payment Charge - Potash
461002 Aboriginal Courtworker Program	493400 Base Payment - Potash
461003 Labour Market Development Agreement	493500 Potash Graduated Payment
461004 Official Minority Language	Other Non-Renewable Resources
461005 Canada Student Loans	Uranium
461006 Older Worker Pilot Program	494100 Uranium Royalties - Basic
461007 Provincial Library	494200 Uranium Royalties - Graduated
461008 Promote Bilingualism in Education	494300 Delayed Payment Charge - Uranium
461009 National Safety Code	Sodium Sulphate
461010 Canada Agri-Infrastructure	495100 Sodium Sulphate Royalties
461011 Airport Capital Assistance Program	495200 Other Sodium Sulphate Revenue
461012 Federal Contribution – Grain Roads	495300 Delayed Payment Charge - Sodium Sulphate
461013 Strategic Highway Infrastructure Program (SHIP)	Coal
461014 Canada-Saskatchewan Infrastructure	496100 Coal Royalties
461015 Office French Language Coordinator	496200 Other Coal Revenue
461016 Joint Emergency Planning Program (JEPP)	496300 Freehold Coal Tax
461017 Federal Pressure Equipment Licensing	
461018 Federal Elevators	496400 Delayed Payment Charge – Coal
461019 National Initiative Fund	Other
461020 Exchange of Service – Inmates	497100 Quarrying
461021 Disaster Financial Assistance	497200 Salt
461022 Historical Places Initiatives	497300 Salt Production Tax
461023 Border Infrastructure Fund	497400 Metallic Royalties
	497500 Other Metallic Revenue
461025 Waterfowl Crop Damage Program	497600 Delayed Payment Charge – Other
461026 Early Learning Child Care	497700 Royalties – Seismic Activity
461030 Air Weapons Range Agreement	497800 Royalties – Easements
461060 Fire Suppression – PA National Park	497900 Royalties – Sand and Gravel
461063 Fire Suppression – Recoverable Federal	REVOLVING FUND - DEPOSITS
461065 Fire Suppression – CN Fires	489900 Revolving Fund – Deposits
461070 Fire Suppression – Air Weapons Range	
	489918 Other Revenues
461080 Fire Suppression – Indian Reserves 462400 Alcohol & Drug Treatment Rehabilitation Agreement	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 Tennant Services Revenue
- 900253 Central Services Revenue
- 900254 Planning Revenue
- 900255 Project Delivery Revenue
- 900256 Furniture Revenue
- 900257 Construction Services Revenue
- 900258 Tenant Improvement Revenue
- 900259 Security Revenue
- 900260 Contra Accommodation 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

### 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	Commercial Expenses – Personal Services
PERSONAL SERVICES	587991 Commercial Expenses – Personal Services
Elected Representatives and Ministers of the Crown	Reimbursement – Personal Services
510000 Cabinet and Opposition Leader Allowances	519882 Reimbursement - Personal Services
510100 Members' Annual Indemnity	519888 Union Leave Reimbursement
510200 Additional Duties Allowance	Personal Services Payable - Year End
	519891 Personal Services Payable – Year End
510600 Members' Annual Expense Allowance	CONTRACT SERVICES
510900 Per Diems	Professional and Technical Services
Permanent Positions	521100 Specialized, Technical and Management Consulting
513000 Out-of-Scope Permanent	521300 General Code - Fees Paid for Professional Services
513100 In-Scope Permanent	
513200 Heads of Departments and Agencies	521301 Expert Witnesses
513300 Provincial Court Judges	521302 Physicians & Surgeons (Expert Witnesses)
513500 Positions Encumbered by Non-Permanent Staff	521303 Fee Bailiffs – Wages
Non-Permanent, Permanent Part Time, Labour Service	521304 Fee Bailiffs – Travel Costs
Positions and Other Personal Service Contracts	521305 Juror Fees
514000 Casual/Term	521306 Witness Fees
514100 Temporary Salaries	521307 Legal Fees – Court Appointed – Young Offenders
514200 Labour Service	Appointments
514300 Part-Time/Permanent Part-Time	521308 Legal Fees – Miscellaneous
514400 Student Employee Programs	521309 Legal Fees – Court Appointed Adult Offenders
514500 Personal Service Contracts	Appointments
514700 Ministerial Assistant's Salary	521312 Transcript Fees
514800 Seconded Services (With Employee Number)	521313 Custody Access Reports
514850 Seconded Services (With No Employee Number)	521314 Interpreters Fees
	521315 Supervised Access Program
514900 Centennial Summer Student Program	521316 Miscellaneous Contracts – Long Distance
515700 Allocation of Labour Costs	521317 Miscellaneous Contracts – Meals
515800 Allocation of Mechanic Labour Costs	521318 Miscellaneous Contracts – Accommodation
Premium Pay and Differential	521319 Miscellaneous Contracts – Postage
516000 Overtime	521320 Miscellaneous Contracts – Kilometers
516100 Change in Year-end Accrued Supplementary Payroll	521321 Transportation – Ambulance
516200 Temporary Assignment of Higher Duties	521322 Transportation – Funeral Homes
516300 Shift Differential	521323 Employee & Family Assistance Costs
516400 Camp Differential	521324 Criminal Record Checks
516500 Winter Differential	521340 Laboratory Fees
516600 Height Differential	521350 Fees (Inspection, Registration, Searches, Copyright
516800 Other Differentials, Endorsements and Premiums	Fees, etc.)
516900 Standby Fees	521351 Inter-Library Loans
Severance	521360 Policing, Protection and Emergency Fire Services
517100 Severance Pay	521361 Commissionaire Services
517200 Court Judgement Severance Pay	
517300 Non-Taxable Career Assistance-Out of Scope	521370 Miscellaneous Professional Services, Religious Fees
517400 Non-Taxable Career Assistance-In Scope	and Technical Services
Perquisites, Allowances and Other Compensation	521371 Auctioneer Services
518000 Educational Leave Allowance	521372 Photographer's Services
518100 Apprenticeship Top-up	521373 Sign Writing Services
518200 Maternity and Adoption Leave Top-up	521380 Veterinarian Services
518300 Northern District Allowance	521800 Legal Services
518400 Northern Project Allowance	521801 Legal Expenses - Travel
518600 Vacation Leave Payouts	Compensation Claims For Loss
518700 Winter Maintenance Allowance	521030 Compensation Claims for Loss
518800 Sleep Over Allowance	System Consulting
518900 Tool Allowance	521900 System Consulting
	Other Contractual Services
519000 Staff Housing Subsidy	529000 General Contractual Services
519100 Allowance for Special Services	529002 French Language Training
519200 Northern Employment Medical/Dental Travel Expenses	529003 Artwork Rentals
519300 Car Allowances	529004 Courtworker Wages
519400 Honorariums and Retainers	529005 Courtworker Benefits
519500 CWTP Settlement Payout	529006 Courtworker Expenses – Travel
519800 Change in Year End Severance Liability and Other	529007 Courtworker Expenses – Telephone
Benefits	529008 Courtworker Expenses – Office Supplies
519900 Change in Year-End Accrued Employee Leave Entitlement	529009 Courtworker Admin Support

529010 Courtworker Other	520030 Optical Services
529011 Child Support Guidelines	520040 Nursing Services
529012 Taxable Income	520080 Coroners' Fees and Expenses
529013 Adult Community Service Order Regular	520081 Coroner's Fees – Miscellaneous Expenses
529014 Young Offenders' Community Service Order Regular	Rents, Insurance, Utilities, Taxes and Licenses
529015 Adult Community Service Order Alternatives 530016 Young Offenders' Community Service Order Mediation	522000 Rent of Ground, Buildings and Other Space
529016 Young Offenders' Community Service Order Mediation 529017 Trash Removal	522017 Brokers Fees and Commissions 522018 Lease Buyouts
529017 Trasif Nemoval 529018 Snow Removal Contracts	522019 Building and Site Lease Costs
529019 Security Guard Contracts	522020 Tenant Improvements Lease
529020 Security Monitoring Contracts	522021 Capital Lease Contra Account
529100 Linen, Laundry and Dry Cleaning Service	522100 Rent of Office Equipment - General
529200 Training Programs - General	522101 Audio Visual Equipment
529600 Non-Taxable Association and Professional Membership	522200 Rent of Photocopiers
Dues	522201 Per Impression Duplicating
Reimbursement – Contract Services	522202 Lease Cost of Duplicators
521884 Reimbursement - Contract Services	522300 Rent of Other Equipment and Material
Contract Services Payable - Year End	522301 Truck Rental
521894 Contract Services Payable – Year End	522302 Horse Rental
COMMUNICATIONS	522400 Rent of Aircraft
Communications (Advertising) and Printing Related Expenses	522401 Long Term Fixed Wing Costs
530000 Communications Development Costs	522410 Helicopter
530001 Production Time	522411 Long Term Helicopter Costs
530002 Artwork	522500 Insurance Premiums
530100 Communications Production	522600 Utilities - Water and Sewer
530200 Strategic Communications Planning/Issues	522601 Utilities – Water 522602 Utilities - Sewer
530300 Primary Research/Focus Group	
530301 Polling	522700 Utilities - Electricity and Natural Gas 522701 Electricity
530400 Media Monitoring/Clipping Services 530500 Media Placement	522707 Electricity 522702 Energy Performance Contract Electrical
530500 Media Placement – Print	522703 Energy Performance Contract Clectrical  522703 Energy Performance Contract Clas
530507 Media Placement – Print 530502 Media Placement – Radio	522704 Gas
530503 Media Placement – TV	522705  Propane
530504 Media Placement – Bus Boards	522706 Fuel Oil
530505 Media Placement – Bill Boards	522707 Steam
530600 Placement - Tender Ads	522900 Provincial Sales Tax
530601 Blue Pages Advertising	523000 Other Taxes and Licenses
530602 Notices	Repairs and Maintenance
530603 Tender Ads	524000 Repairs - General
530700 Career Placement	524010 Repairs - Buildings and Structures
530800 Publications	524011 Minor Maintenance
530900 Promotional Items	524012 Preventative Maintenance
531000 Audio/Visual Supplies and Processing	524020 Repairs - Non-Passenger Vehicles
531100 Exhibits and Displays	524030 Repairs - Passenger Vehicles
531200 Events	524040 Repairs - Miscellaneous Machinery and Equipmen
531300 Miscellaneous Communications Contractual Services	524050 Repairs - Office Equipment and Furniture
531800 Duplication Services	524051 Court Recording Equipment
531900 Printing Publishing Expenses	524060 Aircraft Materials and Repairs
532000 Broadcasting Services	524061 Aircraft Contract Repairs
Reimbursement - Communications	524062 Aircraft Commissary 524300 Environmental Cleanup
532885 Reimbursement – Communications	524600 Maintenance Contracts
Communications Expenses Payable – Year End	524610 Elevator/Escalator Contracts
532895 Communications Expenses Payable – Year End	524611 Heating/Ventilation and Air Conditioning (HVAC) –
SUPPLIES AND SERVICES  Madical and Madically Balated Saminas	General Service Contract
Medical and Medically Related Services  520000 Conoral Code Medical and Related Services	524612 Energy Management Contract
520000 General Code - Medical and Related Services	524613 Electrical Repair and Maintenance Contracts
520001 Psychiatric Assessments 520002 Fetal Alcohol Syndrome Assessments	524614 Structural/Roof Repair and Maintenance Contracts
520003 Dangerous Offender/Long Term Offender Assessments	524615 Plumbing Repair Maintenance Contracts
520004 Psychiatric Services	524616 Fire and Life Safety Repair Maintenance Contracts
520004 Psychological Services	524617 Job Requisitions and ASAA's
520006 Employee Influenza Vaccinations	524800 Allocation of Equipment Maintenance Costs
520020 Dental Services	Postage and Freight Related and Tele-Communications

Expenses   550243   Library Science Micro-Freight & Related   550240   Library Science CD   525000   Postal, Courier, Freight & Related   550240   Tolora Gax Rants   550240   Tolora Gax Rants   550240   Tolora Gax Rants   550240   Tolora Micro Gax Gax Garden   550240   Tolora Micro Garden   550240   Tolora Micro Garden   550240   Tolora Garde	_		=======================================	
625002         Postage and Post Office Box Renis         555230         Communication Expenses - Elected Representatives         550251         Library Science Standing Orders           525410         Gelephone Costs & Related         550252         1 Library Science Firm Orders           525420         Telephone Costs & Related         550253         Tools Pint Materials           525430         Cell Phones         550253         Tools Pint Materials           526100         Returning Officer         550254         Tools Openment Documents           526100         Returning Officer         550255         Arabic Books           526200         Electoral Expenses         550225         Arabic Books           526200         Electoral Expenses         550225         Tonics Books           526200         Electoral Expenses         550225         Tonics Books           526200         Felicial Control         550225         Tonics Books           526200         Folicial Residence Firm Drivers         550227         Polish Books           526200         Folish Books         550227         Polish Books           526200         Folish Control Residence Firm Drivers         550227         Polish Books           526200         Folish Control Residence Firm Drivers         551020				
525300         Communication Expenses - Elected Representatives         550026         Library Books           525400         General - Telephone         550251         Library Science Standing Orders           525410         Telephone Long Distance Charges         550252         Library Science Firm Orders           525431         Pieth Plotes         550253         700s Point Materials           526431         Pieth Plote         550255         750s 70s Point Materials           526100         Returning Officer         550255         750s 70s Point Materials           526200         Electron Clerk         550255         750s 70s Point Materials           526300         Prometations         550255         750s 70s Point Materials           526300         Prometations         550255         750s 70s Point Materials           526300         Prometations         550255         750s 70s 70s 70s 70s 70s 70s 70s 70s 70s 7				
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525410         Tolephone Coasts & Related         550242         Zolephone Long Distance Charges         550253         Tolos Firm Materials           525420         Cell Phones         550254         Tolos Government Documents           525431         Fleet Net         550256         Farish Books           526100         Returning Officer         550256         Parisha Books           526300         Electron Clerk         550258         Hungarian Books           526500         All Service         550269         Polish Books           526500         All Service         550269         Polish Books           526600         Polish Constable         550261         Rustain Books           526601         Patery Returning Officer         550262         Valenamese Books           526601         Polish Constable         550263         Stream Books           526603         Polish Constable         550264         Valenamese Books           526605         Polish Constable         550265         Swedish Books           526605         Surprison Vegulive         551020         Herbital Clinic Surprison Vegulive           526605         Supervison Vegulive         551020         Dress and Medicine         551020         Dress and Medicine         551020	52530	O Communication Expenses - Elected Representatives		
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			550254	Tools Government Documents
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526210         Returning Officer         550267         Chinese Books           526200         Election Clerk         550258         Pullish Books           526300         Election Clerk         550258         Pullish Books           526400         Special Constables         550262         Ukrainian Books           526500         Ar Service         550262         Ukrainian Books           526602         Poll Clerk         550262         Ukrainian Books           526602         Poll Clerk         550263         Section Books           526602         Poll Clerk         550262         General - Medical & Laboratory Supplies           526602         Poll Clerk         55100         Programment - Lection Auditors Fees         55100         Drives and Medicinal & Laboratory Supplies           527800         Reinbursement - Election Auditors Fees         551000         Drives Bureau Costs         551000         Veles & Luboricants           52770				
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Relocation Expenses 542700 Relocation - New Employees 542700 Relocation - In-Service Employees Provisions and Business Expenses 543000 Employee Business Expenses 543100 Cabinet Ministers & Leg. Secretaries – Business Expenses 543101 Ministers Courtesy Supplies 543200 Deputy Minister/Department Head Business Expenses 543201 Deputy Minister/Department Head Business Expenses – General 543201 Deputy Minister/Department Head Business Expenses – Courtesy Supplies 543300 Banquet Costs 543400 Employee Recognition Expenses 543400 Employee Recognition Expenses 543400 Employee Recognition Expenses 543400 Printed Forms 550100 Stationery and Office Supplies 550000 Stationery and Office Supplies 550000 General - Books, Magazines & Reference Materials 550101 Court Forms 550102 Letterhead, Envelopes, etc. 550203 Magazines and Newspapers 550203 Magazines and Newspapers 550203 Magazines and Newspapers 550203 Magazines and Newspapers 550203 Tools Subscriptions 550203 Multi-Lingual Subscriptions 550204 Audio and/or Visual Information Material 550204 Library Science Audio	52850	Web Site Development & Maintenance Costs		
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542700 Relocation - In-Service Employees Provisions and Business Expenses 543000 Employee Business Expenses 543101 Cabinet Ministers & Leg. Secretaries – Business Expenses 543101 Ministers' Courtesy Supplies 543200 Deputy Minister/Department Head Business Expenses General 543201 Deputy Minister/Department Head Business Expenses – Courtesy Supplies 543201 Deputy Minister/Department Head Business Expenses – Courtesy Supplies 543300 Banquet Costs 543400 Employee Recognition Expenses 543400 Employee Recognition Expenses 550000 Stationery and Office Supplies 550000 Stationery and Office Supplies 550101 Court Forms 550102 Letterhead, Envelopes, etc. 550203 Magazines and Newspapers 550203 Magazines and Newspapers 550232 Tools Subscriptions 550233 Multi-Lingual Subscriptions 550234 Subscriptions 550241 Library Science Audio				
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550241 Library Science Audio  Interest  550200 Interest				
550000 Interest Late Ownellian Development			_	
550242 Library Science Video				
	<i>55024</i>	z Library Science vide0	555200	

Travel Expenses Payable - Year End

558261 Capital Lease Interest

558270 Other Interest 541892 Travel Expenses Payable - Year End **Bank Service Charges EQUIPMENT AND OTHER ASSETS** 558320 Bank Service Charges **Capital Type Expenses Cost Allocation – For Property Management and Information** 560200 Land Improvements - Expensed **Technology Office Use Only** 560201 Space Plan 542999 Cost Allocation - For Property Management and 560202 Property Disposal Expense 561200 Buildings and Improvements - Expensed Information Technology Office Use Only 561201 Facility Planning Studies **Construction Work in Progress (CWIP) Expenses** 561202 Capital Upgrades 557001 CWIP Site Acquisition 561203 Building Assessments 557002 CWIP Construction 557003 CWIP Program Equipment 561300 Leasehold Improvements - Expensed 557004 CWIP Furnishings 562200 Vehicles - Expensed 557005 CWIP Consultants 563700 Operating and Heavy Equipment - Expensed 557006 CWIP SPM Delivery 564200 System Development - Expensed 557007 CWIP Start UP Costs 564300 Computer Hardware - Expensed 557008 CWIP Project Contingency 564600 Computer Software - Expensed 565200 Office Furniture and Equipment - Expensed Change In Inventory Held For Consumption Or Use 565600 Infrastructure - Other - Expensed 588900 Change in Inventory Held for Consumption or Use 567000 Construction of Infrastructure Related Assets **Change In Prepaid Expenses** 568000 Allocation of Infrastructure Related Assets 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services Reimbursement - Equipment and Other Assets 569887 Reimbursement - Expensed Equipment and Other 587992 Commercial Expenses – Goods and Services Reimbursement - Supply and Services Assets **Equipment and Other Assets Expenses Payable – Year** 542886 Reimbursement - Supplies and Services Supplies & Services Expenses Payable - Year End End 569897 Expensed Equipment and Other Assets Expenses 542896 Supplies & Services Expenses Payable -Year End Payable - Year End TRAVEL **TRANSFERS Employee Travel - In Province Transfers and Contributions** 540000 Meals - In Province 570000 Transfers - General 540100 Transportation - In Province 540101 Air Travel – In Province 570001 Transfers - Allowances and Spending Money 540102 Other (Taxi) - In Province 570010 Transfers - Drugs and Medicine 570011 Transfers - Educational Material 540200 Mileage Allowance - In Province 570012 Transfers - Medical and Surgical Supplies 540201 Intra-City Travel 540300 Accommodations and Incidentals - In Province 570013 Transfers - Other Supplies 570014 Transfers - Ambulance Services (Air) **Highways - Allocation of Travel Costs** 570016 Transfers - Contractual Services 540900 Highways Allocation of Travel Costs 570017 Transfers - Teachers' & Municipal Employee **Employee Travel - Out of Province** Pensions and Benefits 541000 Meals - Out of Province 570018 Transfers - Payments in Lieu of Taxes 541100 Transportation - Out of Province 570020 Transfers - Living Allowances 541101 Other (Taxi) - Out of Province 570030 Transfers - Tuition and Training 541200 Mileage Allowance - Out of Province 570040 Transfers - Transportation 541300 Accommodations and Incidentals - Out of Province 570050 Transfers - Medical Services **Elected Representatives Travel** 570060 Transfers - Dental Services 541900 Elected Representatives Travel 570070 Transfers - Optical Services 541901 Elected Rep - CVA Vehicle 570080 Transfers - Ambulance Services (Ground) 541902 Elected Rep - Air Services - SPM 570081 Transfers - Critical Care Capacity 541903 Elected Rep - Meals 570090 Transfers - Other Services 541904 Elected Rep - Transportation 570091 Transfers - Taxable Allowances and Bursaries 541905 Elected Rep - Accommodations 571302 Additional Duties Allowance - Caucus Operations **Other Travel Related Expenses** 571330 Out of Scope Permanent – Caucus Operations 542000 General Travel Code 571341 Temporary Salaries - Caucus Operations 542010 Air Services - SPM 571360 Overtime - Caucus Operations 542020 CVA Vehicle 571371 Severance Pay - Caucus Operations 542021 CVA Vehicle Fixed Monthly Costs **Disaster Related Expenses** 542022 CVA Vehicle - Operational Costs 521050 Disaster Related Expenses 542500 Members of Boards, Commissions and Committees **Reimbursement - Transfers** Commercial Expenses - Travel 571883 Transfers - Reimbursement 587994 Commercial Expenses - Travel **Transfers - Year End Payables Reimbursement Travel** 571893 Transfers - Year End Payables 541881 Reimbursement – Travel

Change In Prepaid Transfers – Year End	588060 Amortization - Buildings - Average Quality
571890 Change in Prepaid Transfers – Year End	Construction
OTHER EXPENSES	588020 Amortization – Buildings – Short-term
572000 Refunds and Remissions	588030 Amortization – Building Improvements – Short-term
572999 AP Setup Only - Discounts, Rate Variance Gain/Loss	Construction
576000 Change In Valuation Allowance	588031 Amortization - Building Improvements - High Quality
576200 Provisions for Loss on Loans & Investments	Construction
576401 Loss on Disposal of Agricultural Land	588032 Amortization – Building Improvements – Medium
577000 Loan Guarantee Payouts	Quality Construction
577100 Change in Guaranteed Debt Payable	588033 Amortization – Building Improvements – Average
577400 Subsidies Paid to Revolving Funds	Quality Construction
578000 Contingent Liability Payouts	588040 Amortization – Leasehold Improvements
578100 Change in Year-End Contingent Liabilities	Amortization Expenses – Machinery and Equipment
578200 Pension and Benefits	588100 Amortization – Operating Equipment
588800 Gain/Loss on Disposal of Capital Assets	588110 Amortization – Heavy Equipment
588801 Vehicle Gain/Loss (For disposals of CVA vehicles only)	Amortization Expenses – Transportation Equipment
588850 Write Down of Capital Assets	588200 Amortization – Vehicles
577401 Pastures Revolving Fund	588210 Amortization – Ferries – Vessels and Upgrades
577402 Livestock Services Revolving Fund	588220 Amortization – Ferries - Upgrades
577403 Queen's Printer Revolving Fund	588230 Amortization – Aircraft
577405 Learning Resource Distribution Centre Revolving Fund	588240 Amortization – CVA Vehicle
577406 Correspondence School Revolving Fund	Amortization Expenses – Office and Information
577416 Highways Revolving Fund	Technology
577418 Public Employees Benefits Agency Revolving Fund	588300 Amortization – System Development
577426 Commercial Revolving Fund	588310 Amortization – Computer Hardware
577427 Resource Protection and Development Revolving Fund	588320 Amortization – Computer Software
577473 Correctional Facilities Industries Revolving Fund	588330 Amortization – Office Furniture and Equipment
Commercial Expenses – Other Expenses	Amortization Expenses – Infrastructure
587998 Commercial Expenses – Other Expenses	588400 Amortization – Highways – Construction
Reimbursement – Other Expenses	588401 Amortization – Highways – Repaying
572889 Reimbursement - Other Expenses	588420 Amortization – Bridges – Construction
Other Expenses Payable – Year End	588421 Amortization – Bridges – Upgrades
572898 Other Expenses Payable – Year End	588430 Amortization – Culverts
FINANCE – SERVICING THE DEBT	588440 Amortization – Airports – Runways
Interest	588441 Amortization – Airports – Navigational Aids
582100 Interest on Debentures	588450 Amortization – Highways – Other
582200 Interest on Treasury Bills	588460 Amortization – Water Infrastructure
582300 Interest on Bank Overdrafts	588470 Amortization – Infrastructure – Other
582400 Interest on Temporary Loans	Commercial Expenses – Capital Asset Amortization
582500 Interest on Promissory Notes	587999 Commercial Expenses – Capital Asset Amortization
Foreign Exchange and Commissions Charges	BUDGET JOURNALS
583000 Foreign Exchange Charges	Frozen Funds
583100 Commission Charges	599121 Frozen Funds – General
583103 Saskatchewan Savings Bonds	599122 Frozen Funds – Communications
583106 Saskatchewan Savings Bonds – Series XIV	Frozen Funds – Recovery of Amortization
583107 Saskatchewan Savings Bonds – Series XV	599123 Frozen Funds – Recovery of Amortization
Miscellaneous Debt Services	<del>-</del>
584000 Underwriting Commission	Current Year Overexpense Adjustment
584100 Premium/Discount on Debt Issue	599131 Accrual – Current Year Overexpense Adjustment
	Prior Year Overexpense Adjustment
INTERNAL RECOVERIES	599132 Accrual – Prior Year Overexpense Adjustment
586100 Internal Recoveries – Goods and Services	Approved Estimates
586500 Internal Recoveries – Communications	599510 Approved Estimates – Salaries
586600 Internal Recoveries – Travel	599511 Approved Estimates – Supplier and Other Payments
SALARY ACCOUNTABLE ADVANCES	599512 Approved Estimates – Transfers to Individuals
587400 Salary Accountable Advances	599513 Approved Estimates – Transfers for Public Services
TRANSFER TO FISCAL STABILIZATION FUND	599514 Approved Estimates – Transfers for Public Services
579000 Transfer To Fiscal Stabilization Fund	- Capital
AMORTIZATION EXPENSE	599515 Approved Estimates – Transfers for Public Services
Amortization Expenses – Land and Buildings	Pensions and Benefits
588000 Amortization – Land Improvements	599516 Approved Estimates – Capital
588010 Amortization – Buildings – High Quality Construction	599517 Approved Estimates – Pensions and Benefits
588050 Amortization – Buildings – Medium Quality Construction	599518 Approved Estimates – External Recovery

599519 Approved Estimates - Internal Recovery

599560 Approved Estimates - Allocation of Central Management

and Services

### **Interim Supply**

599520 Interim Supply

### **Approved Estimates - Amortization**

599525 Approved Estimates – Amortization

599526 Approved Estimates – Allocation of Amortization

### **Supplementary Estimates**

599530 Supplementary Estimates

### **Special Warrants**

599531 Special Warrants

### **Virement**

599532 Virement – Cashflow Transfer

599533 Virement - Subvote Transfer

599534 Virement – Expense Transfer

599535 Virement - Sub Program Transfer

### **Statutory Appropriations**

599540 Statutory Appropriations

### **Statutory Appropriations - Adjustments**

599541 Statutory Appropriations – 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 & Other Payments

579999 For Budget Use Only - Transfers

### **Savings Due To Vacancies**

519991 Savings Due to Vacancies

## **ASSETS**

### **CASH AND TEMPORARY INVESTMENTS**

107110 107120

### <u>Cash</u>

100000	General Revenue Fund Bank Account		
	100010 General Revenue Fund Bank Account – Org 001 100011 General Revenue Fund Bank Account – Org 005 100012 General Revenue Fund Bank Account – Org 021 100013 General Revenue Fund Bank Account – Org 032 100050 Returned Item Clearing Account		
100100	Payroll Bank Account		
100200	U.S. Dollar Bank Account		
	100210 U.S. Dollar Bank Account – Org 021		
100300	Cobbed Accounts		
100400	Revolving Funds – Petty Cash/Imprest Used for Revolving Funds only		
100500	Environmental Protection Reserve – Bank		
100600	Imprest Accounts – Permanent		
100700	Petty Cash – Permanent		
100800	Petty Cash Float – Permanent		
100900	Transfer Account Balances		
100999	Due from General Revenue Fund (for Special Purpose Funds Use Only)		
Temporary Inv	<u>vestments</u>		
101000	Short-term Investments		
101500	Environmental Protection Reserve – Short-term		
ACCOUNTS R	<u>ECEIVABLE</u>		
106000	Accrued Interest Receivable – Investments		
107000	Accounts Receivable – General		
	107020 Accounts Receivable – Valuation Allowance		
107100	Accounts Receivable – from Accounts Receivable		

Accounts Receivable Bank Deposit Clearing Account Accounts Receivable Valuation Allowance – from Accounts

	107130 107190	Receivable Accounts Receivable Internal Revenues Clearing Autoinvoice Clearing
107500	Accounts	Receivable – Year End
107900	Revolving Funds – Accounts Receivable Used for Revolving Funds only	
	107920	Revolving Funds – Accounts Receivable Valuations Allowance Used for Revolving Funds only
182000	Bank Rec	eivable – Direct Deposit

## **LOANS TO CROWN CORPORATIONS**

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

Short-term Lo	alis – Clowii	Corporations
103000	Short-term -	- Agricultural Credit Corporation
103001	Short-term -	- Crown Investments Corporation
103002	Short-term -	- Education Infrastructure Financing Corporation
103003	Short-term -	- Information Services Corporation
103004	Short-term -	- Investment Saskatchewan Incorporated
103005	Short-term -	- Saskatchewan Crop Insurance Corporation
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
103016	Short-term -	- Saskatchewan Watershed Authority
Long Term Lo	ans – Crown	Corporations
110000	Agricultural	Credit Corporation (Loan)
	110001	Advance – Agriculture Credit Corporation (Loan)
110100	Crown Inves	stments Corporation (Loan)
	110101	Advance - Crown Investments Corporation (Loan)

110200	Education	Infrastructure Financing Corporation (Loan)
	110201	Advance – Education Infrastructure Financing Corporation (Loan)
110300	Information	n Services Corporation (Loan)
	110301	Advance – Information Services Corporation (Loan)
110400	Investmen	t Saskatchewan Incorporated (Loan)
	110401	Advance – Investment Saskatchewan Incorporated (Loan)
110500	Saskatche	wan Crop Insurance Corporation (Loan)
	110501	Advance – Saskatchewan Crop Insurance Corporation (Loan)
110600	Saskatche	wan Housing Corporation (Loan)
	110601	Advance – Saskatchewan Housing Corporation (Loan)
110800	Saskatche	wan Opportunities Corporation (Loan)
	110801	Advance – Saskatchewan Opportunities Corporation (Loan)
110900	Saskatche	wan Power Corporation (Loan)
	110901	Advance – Saskatchewan Power Corporation (Loan)
111000	Saskatche	wan Telecommunications (Loan)
	111001	Advance – Saskatchewan Telecommunications (Loan)
111100	Saskatche	wan Water Corporation (Loan)
	111101	Advance – Saskatchewan Water Corporation (Loan)
111200	Municipal I	Financing Corporation (Loan)
	111201	Advance – Municipal Financing Corporation (Loan)
111500	SaskEnerg	gy Incorporated (Loan)
	111501	Advance – SaskEnergy Incorporated (Loan)
111600	Saskatche	wan Watershed Authority (Loan)
	111601	Advance - Saskatchewan Watershed Authority (Loan)

### **OTHER LOANS**

### Other Loans - Agriculture and Food

120100	Saskatchewan Crop Insurance Corporation
120120	Provision for Loss – Saskatchewan Crop Insurance Corporation

120600	PAWBED Loan		
120620	Provision for Loss – PAWBED		
121000	Agricultural Credit Corporation of Saskatchewan		
121200	Program for Hog Industry		
121220	Provision for Loss – Hog Industry		
121400	2002 Short-term Hog Loan Program		
121401	Advance – 2002 Short-term Hog Loan Program		
121420	Provision for Loss – Short-term Hog Loan Program		
Other Loans -	<u>Learning</u>		
122500	Student Aid Fund		
	122501 Advance – Student Aid Fund		
Other Loans – Finance			
123600	Revolving Funds – Accountable Advances Used for Revolving Funds only		
123700	General Advances – Permanent		
123800	Relocation Advances – Permanent		
123900	Temporary Advances – Not Travel		
124000	Travel Advances – Temporary		
124100	Travel Advances – Permanent		
124200	University of Saskatchewan		
124300	Payroll – Holiday Advance Receivable		
124400	Advances – SGEU Biweekly Payroll		
124600	Saskatchewan Savings Bonds		
Other Loans -	<u>Highways</u>		
125300	Short Line Railways		
	125301 Advances – Short Line Railways		
125310	Concessionary Allowance – Short Line Railways		
. =			

Provisions for Loss – Short Line Railways

### Other Loans - Industry and Resources

125320

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			
126200	Hudson Bay Mining and Smelting Corporation			
126210	Concessionary Allowance – Hudson Bay Mining and Smelting Corporation			
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)			
Other Loans – Government Relations				
Other Loans -	Government Relations			
Other Loans -	Government Relations  Agricultural Service Centre Agreements – Shareable			
127000	Agricultural Service Centre Agreements – Shareable			
127000 127500 129300	Agricultural Service Centre Agreements – Shareable  Municipal Development Loans (SK) Act			
127000 127500 129300 Other Loans -	Agricultural Service Centre Agreements – Shareable  Municipal Development Loans (SK) Act  Municipalities – Health District Act			
127000 127500 129300 Other Loans -	Agricultural Service Centre Agreements – Shareable  Municipal Development Loans (SK) Act  Municipalities – Health District Act  Northern Affairs			
127000 127500 129300 Other Loans -	Agricultural Service Centre Agreements – Shareable  Municipal Development Loans (SK) Act  Municipalities – Health District Act  Northern Affairs  Economic Development Loans			
127000 127500 129300 Other Loans - 126000	Agricultural Service Centre Agreements – Shareable  Municipal Development Loans (SK) Act  Municipalities – Health District Act  Northern Affairs  Economic Development Loans  126001 Advance – Economic Development Loans			
127000 127500 129300 Other Loans - 126000	Agricultural Service Centre Agreements – Shareable  Municipal Development Loans (SK) Act  Municipalities – Health District Act  Northern Affairs  Economic Development Loans  126001 Advance – Economic Development Loans  Provision for Loss – Economic Development Loans			
127000 127500 129300 Other Loans - 126000	Agricultural Service Centre Agreements – Shareable  Municipal Development Loans (SK) Act  Municipalities – Health District Act  Northern Affairs  Economic Development Loans  126001 Advance – Economic Development Loans  Provision for Loss – Economic Development Loans  Northern Economic Development			
127000 127500 129300 Other Loans - 126000 126020 126500	Agricultural Service Centre Agreements – Shareable  Municipal Development Loans (SK) Act  Municipalities – Health District Act  Northern Affairs  Economic Development Loans  126001 Advance – Economic Development Loans  Provision for Loss – Economic Development Loans  Northern Economic Development  126501 Advance – Northern Economic Development			
127000 127500 129300 Other Loans - 126000 126020 126500	Agricultural Service Centre Agreements – Shareable  Municipal Development Loans (SK) Act  Municipalities – Health District Act  Northern Affairs  Economic Development Loans  126001 Advance – Economic Development Loans  Provision for Loss – Economic Development Loans  Northern Economic Development  126501 Advance – Northern Economic Development  Concessionary Allowance – Northern Economic Development			

### **DEFERRED CHARGES**

136000 Deferred Premium, Discount, Debt Issue

### **SINKING FUNDS**

140000	Total Equity in Sinking Fund		
	140001	Installment – Saskatchewan Power Corporation	
	140002	Installment – Saskatchewan Telecommunications	
	140004	Installment – Saskatchewan Water Corporation	
	140005	Installment – Investment Saskatchewan Incorporated	
	140006	Installment – Saskatchewan Housing Corporation	
	140007	Installment – Crown Investments Corporation	
	140008	Installment – Saskatchewan Opportunities Corporation	
	140011	Installment – Municipal Financing Corporation	
	140012	Installment – Education Infrastructure Financing Corporation	
	140015	Installment – SaskEnergy Incorporated	
	140050	Installment – Province of Saskatchewan	

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

150100 Crown Investments Corporation

### **ASSETS HELD FOR RESALE**

170000 Inventory - NOT FOR GRF USE

### **Agricultural Land Held for Resale**

171000 Invest in Agricultural Land (Resale)

171001 Advance – Investment in Agricultural Land (Resale)

### Land and Buildings Held for Resale

172000 Land for Resale

173000 Buildings for Resale

### **PREPAID EXPENSES**

105000 Prepaid Expenses

105100 Revolving Funds – Prepaid Expenses

Used for Revolving Funds only

### **INVENTORIES FOR CONSUMPTION OR USE**

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. Departments should consult Section 2160 of the Financial Administration Manual for specific accounting and reporting requirement for inventories.

175000 Equipment Maintenance, Airplane Parts and Other Supplies

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 – SPM

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 <u>plus</u> the cost of additional

capital assets purchased (transferred from 19XX01 by Finance – see below) <u>plus</u> the cost of capital assets transferred from another department <u>less</u> the cost of capital assets transferred to another department <u>less</u> the cost of capital assets

disposed <u>less</u> any required write-downs of capital assets.

199XX0 Current Year Additions – includes the cost of all capital assets purchased by

departments 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 <u>plus</u> each year's current amortization expense <u>less</u> the accumulated amortization of capital assets disposed or transferred to another department <u>plus</u> the accumulated amortization of capital assets transferred from another department.

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.

Departments 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

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

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 – High Quality Construction – Building Improvements		
192600	Building Improvements – Medium Quality Construction		
	199261	Building Improvements – Medium Quality Construction – Current Year Additions	
192610	Accumulated Amortization – Medium Quality Construction – Building Improvements		
192700	Building Improvements – Average Quality Construction		
	199270	Building Improvements – Average Quality Construction – Current Year Additions	
192710	Accumulated Amortization – Average Quality Construction – Building Improvements		
192200	Building Improvements – Short-term Construction Includes major repairs that increase the value or the estimated useful life of building such as structural changes, installation or upgrade of heating and c systems, plumbing, electrical or telephone systems. Costs are equal to or g than \$50,000.		
	199220	Buildings Improvements – Short-term Construction – Current Year Additions	
192210	Accumulated Amortization – Short-term Construction – Building Improvements		
192300	Leasehold Improvements Includes improvements that increase the functionality of leased accommodations and have costs equal to greater than \$50,000.		

199230 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 SPM project delivery and major capital asset sub votes only.

199241 CWIP Site Acquisition – Current Year Additions

#### 192420 CWIP Construction

Includes all construction costs. Can be used by SPM project delivery and major capital asset sub votes only.

199242 CWIP Construction – Current Year Additions

### 192430 CWIP Program Equipment

Includes all operating equipment costs. Can be used by SPM project delivery and major capital asset sub votes only.

199243 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 SPM project delivery and major capital asset sub votes only.

199244 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 SPM project delivery and major capital asset sub votes only.

199245 CWIP Consultants - Current Year Additions

### 192460 CWIP SPM Delivery

Includes all salaries, travel and sustenance, tender advertisements, constructions, signage, engineering and office supplies, official opening ceremonies, insurance, building permits, SPM delivery fees and miscellaneous costs. Can be used by SPM project delivery and major capital asset sub votes only.

199246 CWIP SPM 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 SPM project delivery and major capital asset sub votes only.

199247 CWIP Start Up Costs – Current Year Additions

192480 CWIP Project Contingency

Includes allowances for unanticipated expenses. Can be used by SPM 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, snow plows, radios, freezers, washers, refrigerators, meters and defibulators. 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 1 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 1 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

### 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

### **Infrastructure**

196000 Highways – Right of Way

Includes all costs for land purchased for construction of road surface, drainage

areas and allowances or future expansions.

199600	Highways – Infrastructure – Current Year Additions For specific use by the Department of Highways and Transportation to accumulate infrastructure costs for the current year.	
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	Bridges – Construction Includes all costs for the construction of bridges.	
196310	Accumulated Amortization – 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	
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.	
196610	Accumulated Amortization – Airport – Runways	
196700	Airport – Navigational Aids Includes all costs for runway lighting, non-directional beacons and for replacing the entire lighting or wiring systems.	
196710	Accumulated Amortization – Airport – Navigational Aids	
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	
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	
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**

199199	Internal Recoveries – Land and Land Improvements
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

# **SPM Capital Assets – for Fixed Asset Module**

198000 SPM Capital Assets

Fixed asset clearing account for the Fixed Asset module.

199800 SPM Capital Assets – Current Year Additions

# **LIABILITIES**

## **DEBT**

# Public Debt – Short-term

200000	Promissory Notes	
	200001 200002 200003 200004 200005 200006 200008 200010 200011 200012 200015 200016 200021 200050	Redemption – Promissory Notes Promissory Notes – Education Infrastructure Financing Corporation Promissory Notes – Information Services Corporation Promissory Notes – Investment Saskatchewan Incorporated Promissory Notes – Saskatchewan Crop Insurance Corporation Promissory Notes – Saskatchewan Housing Corporation Promissory Notes – Saskatchewan Opportunities Corporation Promissory Notes – Saskatchewan Power Corporation Promissory Notes – Saskatchewan Telecommunications Promissory Notes – Saskatchewan Water Corporation Promissory Notes – Municipal Financing Corporation Promissory Notes – SaskEnergy Incorporated Promissory Notes – Saskatchewan Watershed Authority Promissory Notes – Crown Investments Corporation Promissory Notes – General Government Purposes
203000	Bank Line	e of Credit
	203001	Redemption – Bank Line of Credit

209000 Treasury Bills – Province of Saskatchewan

209001 Redemption – Treasury Bills – Province of Saskatchewan

# <u>Debentures – Crown Corporation Purpose</u>

210000	Agricultura	I Credit Corporation
	210001	Redemption – Agricultural Credit Corporation
210100	Crown Inve	estments Corporation
	210101	Redemption – Crown Investments Corporation
210200	Education	Infrastructure Financing Corporation
	210201	Redemption – Education Infrastructure Financing Corporation
210300	Information	Services Corporation (Debt)
	210301	Redemption – Information Services Corporation (Debt)
210400	Investment	t Saskatchewan Incorporated (Debt)
	210401	Redemption – Investment Saskatchewan Incorporated
210500	Saskatche	wan Crop Insurance (Debt)
	210501	Redemption – Saskatchewan Crop Insurance (Debt)
210600	Saskatche	wan Housing Corporation
	210601	Redemption – Saskatchewan Housing Corporation
210800	Saskatche	wan Opportunities Corporation
	210801	Redemption – Saskatchewan Opportunities Corporation
210900	Saskatche	wan Power Corporation
	210901	Redemption – Saskatchewan Power Corporation
211000	Saskatche	wan Telecommunications
	211001	Redemption – Saskatchewan Telecommunications
211100	Saskatche	wan Water Corporation (Debt)
	211101	Redemption – Saskatchewan Water Corporation (Debt)
211200	Municipal F	Financing Corporation
	211201	Redemption – Municipal Financing Corporation
211500	SaskEnerg	y Incorporated (Debt)

211501 Redemption – SaskEnergy Incorporated (Debt)

211600 Saskatchewan Watershed Authority (Debt)

211601 Redemption – Saskatchewan Watershed Authority (Debt)

### <u>Debentures – For Others</u>

214800 University of Saskatchewan Debentures

214801 Redemption – University of Saskatchewan Debentures

### <u> Debentures – General Government Purpose</u>

215000 Province of Saskatchewan

215001 Redemption – Province of Saskatchewan

### **CROWN CORPORATION EQUITY IN SINKING FUND**

220000	Sinking Fund – Agricultural Credit Corporation
220100	Sinking Fund – Crown Investments Corporation
220200	Sinking Fund – Education Infrastructure Financing Corporation
220400	Sinking Fund – Investment Saskatchewan Incorporated
220600	Sinking Fund – Saskatchewan Housing Corporation
220800	Sinking Fund – Saskatchewan Opportunities Corporation
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

### **DEPOSITS HELD**

### **Deposits Held - General**

230500	Apprenticeship and Trade Certification Commission
230600	Agri-Food Innovation Fund
230800	Cattle Marketing Deductions Fund
231100	Education Infrastructure Financing Corporation
231200	Government House Foundation

231400	Forest Fire Contingency Fund
231500	Fiscal Stabilization Fund
231600	Fish and Wildlife Development Fund
231800	Horned Cattle Fund
232000	Multi-Type Database Licence Program
232100	Saskatchewan Municipal Board Trust
232200	Oil and Gas Environmental Fund
232300	Private Vocational Schools Training Completions Fund
232400	Prince of Wales Trust Fund
232450	Individual Cattle Feeder Loan Guarantee Provincial Assurance Fund
232500	Saskatchewan Agricultural Returns Stabilization Fund
232600	Saskatchewan Beef Development Authority
232700	Saskatchewan Communications Network
232800	Saskatchewan Archives Board
233200	Saskatchewan Drug Plan
234000	Saskatchewan Liquor and Gaming Authority
234300	Saskatchewan Pension Plan
234600	Transportation Partnership Fund
234700	School Division Tax Loss Compensation Fund
235000	Victims' Fund

# **Cobbed Accounts**

239000 Cobbed Accounts

# **Conditional Receipts**

240000	Conditional Receipts
240010	GST Account
240011	GST 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
240050	Accounts Payable Excise Taxes Used by SPM CVA and Air Services for fuel excise taxes.
240080	Third Party Demand Payable
240090	Revolving Funds Conditional Receipts  To be used by Financial Management Branch for Revolving Funds only. Regular revolving funds conditional receipts should be coded to 240000.

### **UNEARNED REVENUE**

257000	Unearned Revenue
257010	Unallocated Revenue
257020	Unapplied Receipts
259020	Revolving Funds – Unearned Revenue Used for Revolving Funds only

### **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 253011 Accounts Payable – from Accounts Payable—Org 005 253012 Accounts Payable – from Accounts Payable—Org 021 253013 Accounts Payable – from Accounts Payable—Org 032
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
253050	Interdepartmental Clearing – DO NOT USE
253051	Interdepartmental Clearing – Agriculture

253052	Interdepartmental Clearing – Corrections
253053	Interdepartmental Clearing – Environment
253054	Interdepartmental Clearing – Finance
253055	Interdepartmental Clearing – Government Relations
253056	Interdepartmental Clearing – Health
253057	Interdepartmental Clearing – Highways
253058	Interdepartmental Clearing – Industry and Resources
253059	Interdepartmental Clearing – Justice
253060	Interdepartmental Clearing – Labour
253061	Interdepartmental Clearing – Learning
253062	Interdepartmental Clearing – Public Service Commission
253063	Interdepartmental Clearing – Community Resources
253064	Interdepartmental Clearing – Legislative Assembly
253065	Interdepartmental Clearing – ITO
253066	Interdepartmental Clearing – TDM - Finance
253067	Interdepartmental Clearing – SPM
253080	Payroll Interdepartmental Clearing
253095	Tax Withholding – Accounts Payable Setup Only
253096	Inventory Accounts Payable Accrual – Purchase Setup Only
255000	Accounts Payable – General
255010	Payables \$1,000 and Under
255020	Change in Severance Liability and Other Employee Benefits
255030	Accounts Payable Rent Reduction Payable Used by SPM 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
255200	Guaranteed Debt Payable
255300	Hold Backs Payable

255400	Obligation Under Capital Lease		
255500	Payroll Payable		
	255510 Hand Drawn Payroll Payable		
255600	Contingent Liability – Litigation		
259000	Revolving Funds – Accounts Payable – from Accounts Payable Used for Revolving Funds only		
259001	Revolving Funds – General Accounts Payable Used for Revolving Funds only		
259002	Revolving Funds – Accrued Employee Leave Entitlements Used for Revolving Funds only		
259003	Revolving Funds – Holdbacks Used for Revolving Funds only		
259004	Revolving Funds – Payroll Payable Used for Revolving Funds only		

# **Accrued Interest Payable**

256000 Accrued Interest Payable

### **Payroll Deductions**

260000	Income Tax
260100	Canada Pension Plan
260200	Unemployment Insurance
261000	Public Service Superannuation Plan
261100	Employee Savings Account
261200	Public Employees Superannuation
261300	Public Employees Superannuation – Voluntary
261400	MLA Superannuation
261500	Provincial Court Judges Superannuation
262000	Public Employees Disability Income Plan
262100	Disability Income – Human Rights
262200	SGEU – Longterm Disability Plan
262300	Public Employees Group Life Insurance

262400	Labour Service – Group Life Insurance
262500	Group Life – Legislation – Basic
262600	Provincial Court Judges – RRSP
262700	Spouses Group Life Insurance
262800	Extended Health Care Plan Fund
262900	Computer Purchase Program
263000	Union Dues/Initiation – SGEU
263100	Union Dues – CUPE Human Rights
263200	Union Dues/Initiation – CUPE Local 600-1
263300	Union Dues/Initiation – CUPE Local 600-3
263400	Union Dues/Initiation – CUPE Local 600-4
263500	Union Dues/Initiation – CUPE Local 600-5
263600	Union Dues/Initiation – CUPE Local 600-7
263700	Union Dues/Initiation – CUPE Local 600-8
263800	Saskatchewan Insurance Office/Professional Employees Union
263800 263900	Saskatchewan Insurance Office/Professional Employees Union Health Boards – Union Dues
263900	Health Boards – Union Dues
263900 264000	Health Boards – Union Dues  Arctic Savings and Credit Union
263900 264000 264100	Health Boards – Union Dues  Arctic Savings and Credit Union  Battlefords Credit Union Ltd.
263900 264000 264100 264200	Health Boards – Union Dues  Arctic Savings and Credit Union  Battlefords Credit Union Ltd.  Moose Jaw Coop Savings and Credit Union
263900 264000 264100 264200 264300	Health Boards – Union Dues  Arctic Savings and Credit Union  Battlefords Credit Union Ltd.  Moose Jaw Coop Savings and Credit Union  Affinity Credit Union Ltd.
263900 264000 264100 264200 264300 264400	Health Boards – Union Dues  Arctic Savings and Credit Union  Battlefords Credit Union Ltd.  Moose Jaw Coop Savings and Credit Union  Affinity Credit Union Ltd.  Riverview Savings and Credit Union
263900 264000 264100 264200 264300 264400 264500	Health Boards – Union Dues  Arctic Savings and Credit Union  Battlefords Credit Union Ltd.  Moose Jaw Coop Savings and Credit Union  Affinity Credit Union Ltd.  Riverview Savings and Credit Union  Saskatoon Credit Union
263900 264000 264100 264200 264300 264400 264500 264600	Health Boards – Union Dues  Arctic Savings and Credit Union  Battlefords Credit Union Ltd.  Moose Jaw Coop Savings and Credit Union  Affinity Credit Union Ltd.  Riverview Savings and Credit Union  Saskatoon Credit Union  STS Credit Union
263900 264000 264100 264200 264300 264400 264500 264600 264700	Health Boards – Union Dues  Arctic Savings and Credit Union  Battlefords Credit Union Ltd.  Moose Jaw Coop Savings and Credit Union  Affinity Credit Union Ltd.  Riverview Savings and Credit Union  Saskatoon Credit Union  STS Credit Union  Weyburn Savings and Credit Union
263900 264000 264100 264200 264300 264400 264500 264600 264700 264800	Health Boards – Union Dues  Arctic Savings and Credit Union  Battlefords Credit Union Ltd.  Moose Jaw Coop Savings and Credit Union  Affinity Credit Union Ltd.  Riverview Savings and Credit Union  Saskatoon Credit Union  STS Credit Union  Weyburn Savings and Credit Union  Yorkton Credit Union Ltd.

265200	United Way – Prince Albert
265300	United Way – Regina
265400	United Way – Saskatoon
265500	United Way – Swift Current
265600	United Way – Weyburn and District
265700	United Way – Yorkton and District
265800	United Way – Estevan
266000	Accountable Advance
266100	Mortgage Payments
266200	Personal Mileage
266300	Sustenance
266400	Plug-Ins – Health
266500	City of Regina Transit Pass
266600	Rental Deductions
266700	Treasury Advance
266800	Parking Deduction – Public Service Commission
266900	Rent (Melfort Housing) – Environment
267000	Income Tax Demand
267100	Third Party Demand
267200	Saskatchewan District Health Boards
267400	Commissary Payments
267500	Environment Imprest Account
267600	Parking Deduction – Health
267700	Safety Equipment
268000	Canada Savings Bond
268100	Saskatchewan Roughrider Football
268200	Miscellaneous Deductions
268300	Saskatchewan Oil Shares – Payroll Deduction

268500	CUPE – Assessment
268600	Battleford Advance Account
268700	Regina Health Advance Account
268900	North Park Advance Account
269000	Valley View Centre Advance Account
269200	Deferred Salary Deduction
269300	Rent – Municipal Government
269400	Rent – Agriculture
269500	Rent – Agriculture – Labour Service
269600	Rent – Environment
269700	Rent – Environment – Summer Housing
269800	Invalid Element Deduction
269900	Other Funds – Payroll Deductions

### **ACCUMULATED NET EXPENDITURE (LIABILITY)**

259900 Accumulated Net Expenditure (Liability)

# **RESERVE FOR ENCUMBRANCES**

299999 Reserve for Encumbrance

# **EQUITY**

300000	Equity		
	300099	Equity (for Special Purpose Funds Use Only)	
300500	Environm	ental Protection Reserve	
301000	Adjustmei	nts to Equity	

### **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

### **Corporation Capital**

412300 Corporate Capital Tax

### Sales Tax

Includes revenue from various Tax Acts administered by the Revenue Division at Saskatchewan Finance.

414300		Liquor Tax		
		414301	Miscellaneous Remissions	
	414600	Provincial S	Sales Tax (Restricted Use-Finance-Revenue Division only)	
		414601 414602 414603 414604 414605 414606 414607 414608 414609 414610	Adult Incontinence Products Carbon Dioxide Exemption Direct Agent Tax Remission Livestock/Horticul OC571/98 Lloydminister Exemption Mining Exploration and Geophysics Municipal Fire Truck Exemption Municipal Water Filter Exemption Permanently Mounted Equipment Miscellaneous Remissions	

### **Tobacco**

414700 Tobacco Tax

**Fuel** 

414800 Fuel Tax

414801 Miscellaneous Remissions

**Other Taxes** 

415100 Succession Duties

415500 Fire Prev	vention Tax
415600 Mineral I	Rights Tax
415700 Insuranc	e Premiums Tax
415800 Motor Ve	phicle Insurance Premiums Tax
415900 All Other	Taxes
	uals Tax es from a tax on all wagers placed through pari-mutuels as provided e 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
422900	All Other Revenue - Motor Vehicles

### **Other Licences and Permits**

### **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 Code 432700.

423100	Fisheries	
	423101	Resident Angling
	423102	Seniors Angling
	423103	Sturgeon Licence
	423106	Saskatchewan and Canadian Resident Angling Three Day
	423107	Non-Resident Angling Three Day
	423108	Non-Resident Angling
	423109	Canadian Resident Angling Licence
	423110	Canadian Resident 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
	423171	Walleye Royalties
	423173	Northern Pike Royalties
	423177	Trout Royalties
	423178	White Fish Royalties

	423179 423195	Sturgeon Royalties Aquaculture Licence
423200	Game	
	423211 423212 423213 423217 423218 423221 423222 423223 423224 423225 423230 423231 423232 423233 423236 423238 423239 423239 423242 423243 423250 423257 423257 423259 423260 423261 423265 423266 423267 423270 423271 423275 423294 423296	Saskatchewan Resident Game Bird Canadian Resident Game Bird Non-Resident Game Bird Wildlife Habitat Certificate Big Game Draw Allocation Fee Antelope (Big Game Draw) Outfitter Allocation Licences Saskatchewan Resident Bear Canadian Resident Bear Non-Resident Bear Saskatchewan Resident Barren Ground Caribou Saskatchewan Resident First Deer Saskatchewan Resident Second Whitetail Non-Trophy Mule Deer Big Game Draw Canadian Resident First Deer Non-Resident First Deer Saskatchewan Resident Barren Ground Caribou – Second Non-Trophy Whitetail Deer – Second Traditional Barren Ground Caribou – Licence Non-Trophy Whitetail Deer – Second Mule Deer – Big Game Draw Saskatchewan Resident Elk Special Elk Big Game Draw Mule Deer – Archery Traditional Barren Ground Caribou – Tag Saskatchewan Resident Moose Regular Non-Resident Guided Moose Special Moose Big Game Draw Canadian Resident Guided Moose Canadian and Non-Resident Coyote Licence Saskatchewan Resident Youth Game Big Game Management Licence Taxidermy Licence Resident Dog Trainers Non-Resident Dog Trainers Special Mounting Permits
423300	Lands	
	423301 423302 423310 423311 423312 423313 423315 423316 423318 423319 423320 423321	Administration/Application/Inspection Fees Sand and Gravel – Royalties Residential Cabins – Outside Subdivision Recreational Cabins – Subdivided Lots Recreational Cabins – Outside Subdivision – Leases Institutional Camp Fees Commercial Land – Subdivided Lots Commercial Land – Outside Subdivision Miscellaneous Use Permit – Leases Agricultural – Annual Billings Oil and Gas – Leases Quarrying Surface – Other Than Sand and Gravel

	423322 423323 423324 423325 423326 423327 423328 423333 423334 423341 423342 423343 423347 423348 423349 423350 423351 423352 423353 423365 423365 423384	Oil and Gas – Easements – Annual Easements – Annual All Except Oil and Gas Oil and Gas – Easements – One Time Easements – One Time All Except Oil and Gas Sand and Gravel – Surface Leases Petroleum/Natural Gas – Surface Leases Petroleum/Natural Gas – Exploration Permits Miscellaneous Use – Permits Agricultural – Permit Recreational Cabins – Outside Subdivision – Permits Trappers Cabins Boat Dock/House/Lift and Foreshore Miscellaneous Use Work Authorizing Fees and Other Non-A/R Mineral Exploration Permits Oil and Gas – Seismic Line Quarrying Surface – Under 500 CU. Yards Temporary Work Camp Minimum Of Wild Rice – Permit Sand and Gravel – Exploration Development Costs Wild Rice – Licence
	423390	Northern Revenue Sharing Trust Account Withheld
423400	Forests	
	423402 423403 423404 423405 423406 423407 423410 423411 423420 423421 423423 423424 423425 423426 423427 423428 423429 423460 423461 423462 423470	Mistik Management – Norsask Forest Products Mistik Management – Millar Western L & M Wood Products Weyerhaeuser Pasquia Porcupine – Carrot River Saw Weyerhaeuser Pasquia Porcupine – Hbay Plywood Weyerhaeuser Pasquia Porcupine – Hbay OSB Mee Toos Forest Products Ltd. (Amisk-akik) Zelensky Brothers Saw Mill Northwest Communities Wood Products Vermette Wood Preservers Lehner Wood Preservers Green Lake Sawmill Aallcann Wood Suppliers Ltd. Carrier Forest Products Meadow Lake OSB Weyerhaeuser Prince Albert – Big River Weyerhaeuser Prince Albert – Pulp Mill Forestry Dues and Permit Fees Plant and Sawmill Licences/Scaling Fees Park Vegetation Management Fees Penalties
423500	Universal I	Reforestation Fee
423700	Parks	
	423711 423712 423713 423725	Cottage Lots – Northern Surveyed Cottage Lots – Northern Unsurveyed Commercial Operations in Park Special Site Leases in Park

	423741	Campfire Permit – Daily
	423742	Campfire Permit – 3 Day
	423743	Campfire Permit – Weekly
	423744	Campfire Permit – Annual
	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
	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	
	400074	De alfae O. Will E.
	423871	Royalties On Wild Fur
	423872	Saskatchewan Resident Youth Fur
	423875	Saskatchewan Resident Fur Dealer Non-Resident Fur Dealer
	423876	
	423884	North Fur Conservation Area Fur South Saskatchewan Fur
	423886	South Saskatchewan Ful
423900	All Other F	Revenue (Natural Resources)
	423902	Duplicate Licences
	423903	Miscellaneous Licences/Permits – Natural Resources
	423983	Outfitters Licences
	423993	Hunting and Fishing Guide Licences
		3 3

### **Business Licences and Permits - Amusement**

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

424600 Lottery Licences

424900 All Other - Amusement

### **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

425101 Annual Return

	425102 425103	Incorporation Unlicensed Insurance	
425200	Vendors and Outlet Licences		
	425201 425202	Oil Burner Licence One Year Oil Burner Licence Five Year	
425300	Hawkers, P	edlars and Transient Traders Licences	
	425301 425302	Direct Seller Fundraisers for Charitable Organizations	
425400	Animal Indu	ustry Licences – General	
	425401 425402 425403 425404	Game Farm Licences Fur Farm Licences Poultry Licences Export Certificates	
425700	Insurance (	Company and Agents Licences	
	425701 425702	Insurance Company Trust and Loan	
425800	Pension Pla	an Registration and Annual Fees	
425900	Other Busin	ness Privilege - Trade	
	425901 425902 425903 425904 425905 425906 425907 425908 425909 425910 425911 425912 425913 425914 425915 425916 425917 425918 425919	Auction Sales Company Business Name Registration Collection Agents Business Name Renewals Motor Dealers Mortgage Brokers Credit Reporting Cemetery Company Sale of Training Courses NH3 Anhydrous Ammonia Licence One Year NH3 Anhydrous Ammonia Licence Five Year Electrical Supply House One Year Electrical Supply House Five Year Gas Supply House Five Year Gas Supply House Five Year Gas Employers Licence One Year Electrical Employers Licence One Year Electrical Employers Licence Five Year	

### **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).

426300 Auctioneers Licences

426500	Teachers Certificates	
	426501 426502 426503	Duplicate Teacher Certificate Teacher Certifications Probationary Teacher Certificate
426600	Engineers	and Firemen's Certificates
	426601 426602 426603 426604 426605 426606	Engineer's Annual Certificate Fireman's Certificate Engineer's Special Certificate 30 Day Permit to Operate 90 Day Permit to Operate Refrigeration Operator's Certificate
426700	Commissi	oner for Oaths and Notary Public Fees
426900	Other Prof	fessional and Occupational Privileges
	426901 426902 426903 426904 426905 426906 426907 426908 426910 426911 426912 426913 426914 426915 426916 426917 426918 426919 426920 426921 426922 426923 426924 426925 426926 426927 426928 426929	Urban Subdivision Fees Rural Subdivision Fees Northern Subdivision Fees Employer Application for Registration of Apprentice Application for Learners Certificate Application for Registering as a Tradesperson Application for Registering as a Tradesperson Application for Replacement of Lost Apprentice Cards Application for Certificate of Registration Special Permit for Intern Trade Agreement Special Permit for Individual Ex from Apprentice Full Journeyman's One Year Full Journeyman's Five Year Restricted Journeyman's Five Year Restricted Journeyman's Five Year Full Electrical Contractor One Year Limited Electrical Contractor Five Year Limited Electrical Contractor Five Year General Gas Contractor One Year Domestic Gas Contractor Five Year Limited Gas Contractor Five Year Limited Gas Contractor Five Year Bulk Propane Storage One Year Bulk Propane Storage Five Year General Gas Fitter One Year
	426930 426931	Domestic Gas Fitter One Year Domestic Gas Fitter Five Year

### 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 a	and Building Rentals
427900	Other Rer	ntals and Leases
	427910 427920 427930	Rent – House Rent – Crop Share Rent – Land

### **Miscellaneous Licences and Permits**

All other revenue from licences and permits not otherwise classified.

428100	Non-Profit Organizations		
	428101 428102	Non-Profit Annual Returns Non-Profit Incorporations	
428200	Examination	on Fees	
	428201 428202 428203 428204 428205 428206 428207 428208	General Education Diploma Exam Fees Application for Journeyman – Written Exam Application for Journeyman – Practical Exam Request for Review of Exam Results Application to Take Other Exams Late Fee for Written or Practical Exam Applications Breakdown of Exam Results Appeal of Commission Decision – ATC	
428500	Change of	Name Certificates	
428600	Elevators a	and Hoists Licences	
428700	Steam Boiler, Pressure Vessel Inspection and Regulation		
	428701 428702 428703 428704	Pressure Vessel Inspection Pressure Vessel Licensing Boiler Equipment Licensing Refrigeration Plant Equipment Licensing	
428900	Other Misc	ellaneous Licences and Permits	
	428901 428902	Building Official Licence One Year Building Official Licence Five Year	

### Sales, Services and Service Fees

This main classification includes sales of property, equipment, materials and supplies, etc., and covers revenue from services rendered by departments or agencies of the government; also revenue from service fees and perquisites.

### **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	
	431170 431171 431173	Real Property Sales – Commercial Real Property Sales – Recreational Real Property Sales - Aboriginal
431400	Mineral an	d Forestry Products/Peat Moss
431500	Maps, Prints, Books and Publications	
	431501 431502 431582 431583 431584 431586 431587	Maps Labels and Disks Sales – Wildlife Gardening FWD Sales – Atlas FWD Sales – Where To Fish Booklet Sales – Saskatchewan Fisheries Poster Sales – Trapper Education Manual
431600	Miscellaneous Materials and Supplies	
431700	Medicines, Serums and Vaccines	
431900	Other Commodity Sales	
	431910 431911 431985	Sales – Hay Sales - Timber Sales – Fish Eggs/Fingerlings FWD
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 department, commission or other agency of the government.

432100	Documentation, Searches and Legal Services		
	432102 432103 432104 432105 432106 432107 432108 432109 432110 432111 432112 432113	Application Fees – Part 10 Bankruptcy Act Small Claims Fees Local Registrar's Fees Sheriff's Fees Surrogate Court Fees Corporate Application Fees Farm Ownership Fee Land Sales Fee Notice Fee Divorce Fees Documentation Fees Search Fees	

	432114	Web Inquiries Fees
432200	Management and Collection Services	
	432201 432202 432203	Public Trustee Fees Consumer Proposal Management Fees Tax Enforcement – Provincial Mediation Board
432300	Blueprintir	ng, Advertising, Addressing and List Services
432400	Diagnostic	c Laboratory Services
432500	Miscellane	eous Medical and Institutional Services
432700	Research	, Technical, Assaying and Testing Services
	432701 432702	Boiler Registration of Design Test/Registration of Pressure Welders
432900	Other Mis	cellaneous Services
	432901 432902 432903 432904 432905 432906 432907 432908 432910 432911 432912 432913 432914 432915 432916 432917 432930 432931 432940 432941 432942 432960	High School Student Transcript Teacher Evaluations General Education Diploma Transcripts Teacher Statements Teacher Exchange Application Fee Freedom of Information Evaluation of Out of Province Transcripts SBLA – Administration Fees Request for Upgrading Evaluation Grazing – Cattle Grazing – Calves Grazing – Horses Grazing – Horses Grazing – Ewes Grazing – Lambs Grazing – Under Delivery Charges Grazing – Miscellaneous Wintering Fees – Bulls Wintering Fees – Cows PRF – Cost Recovered – Taxes PRF – Cost Recovered – Salt and Minerals PRF – Cost Recovered – Vet Supplies 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).

433100	Steam Boilers and Pressure Vessels Certificates
433200	Other Inspection Fees

	433201 433202 433203	Film and Video Refrigeration Plant Inspection Certificate Design/Construction Certificate	
433300	Audit Fees		
433500	Miscellane	ous Agricultural Fees	
433600	Marriage a	nd Vital Statistics Fees	
433700	Other Registration Fees		
	433701 433702 433703 433704 433705 433706 433707 433708 433710 433711 433712 433713 433714 433715	Prospectus Registrations Exemptions Offering Memorandums Annual Information Forms Annual Financial Statements Private Placement Filings Sundry Filing Fees Engineering and Technical Report Certificate of Non-Default Deposit Agent Filing Fee Sub-Agent Filing Fee Financial Institution Fee Administrative Penalties Costs of Investigation	
433800	Reservation of Names		
433900	All Other S	Service Fees	
	433901 433902	Amusement Ride Re-Inspection Amusement Ride Miscellaneous 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. Excluded are penalties for delinquent payment of taxes which become a part of tax revenue and forfeitures of deposits which are classified in Other Confiscations and Forfeitures (482900).

### Fines and Costs and Bail

441100		Costs - Judges its and penalties imposed by Judges or Justices of the Peace.
	441101	Security Holdback

	441102 441103	7% Municipal Holdback Late Payment Charges - Fines
443100	Escheated Bail forfeit	d Bail ted to the Crown.
444100	All Other	Fines, Costs, Penalties and Forfeits
	444101 444102	Provincial Surcharge Federal Surcharge

### Interest, Premium, Discount and Exchange

This main classification includes interest received on bank deposits, interest on advances, investments 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 received on bank deposits, advances, investments and on other accounts receivable.

451100	Interest - Bank Deposits		
	451101	Bank Interest	
451200	Interest - C	Crown Corporation Promissory Notes	
451300	Interest – Loans		
	451301 451302	Interest – Northern Development Fund Loans Interest – Northern Revolving Fund Loans	
451400	Interest – Investments		
	451401	Heritage Environmental Protection Fund	
451500	Interest - Accounts Receivable		
	451510	Finance Charges – Accounts Receivable Module	
451600	Interest Of	fset - Short-Term Advances	
451700	Sinking Fu	Sinking Fund Earnings Retained	
451900	All Other Interest Revenue		

### **Premium/Discount on Investments Sold**

452100 Premium/Discount - Investments Sold

### **Profit on Foreign Exchange**

454100 Profit on Foreign Exchange454110 Unearned Discounts

### **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 469104 469105	Fire Suppression – M.A.R.S. Agreement Fire Suppression – Fuel Tax Refund Fire Suppression – Fuel Drums Return
469200	Other Gov	vernments – Municipal
469300	Other Juri	sdictions

### Other Revenue

The "Other Revenue" group includes all other recurring operational revenues not otherwise classified

### **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	Maintenar	nce Order Revenues
485100	Casual Re	evenue
	485102 485103 485104 485105 485106 485107 485110 485111 485112 485113 485115 485120 485130 485160	Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries - Fuel Lost Library Books Clearing Account Working Ventures Cash Over/Short Labour Response Tax Credit Program Personal Phone Call Reimbursement Awards Recovery NSF Charges Safety Boot Program Freight 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	
485200	Crown Costs - Appeal Recovered	
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.	
485700	Assignment Revenues	

### **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	Refunds - Previous Years Expenses
	486901 Venture Capital Program

### **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**

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 Reallocated
	489601 Bond Forfeiture

### TRANSFERS FROM THE FEDERAL GOVERNMENT

This main classification includes transfers from the Federal Government, other provincial governments, municipal corporations and other jurisdictions including entitlements, grants and shared costs

### **Equalization**

460100 Federal/Provincial Agreement – Equalization

### Canada Health Transfer

460500 Canada Health Transfer

### **Canada Social Transfer**

460600 Canada Social Transfer

### **Other Federal Transfers**

460800 Diagnostic/Medical Equipment Transfer

460900 Health Reform Transfer

### Federal-Provincial Cost Sharing Programs

All revenues received from Federal-Provincial Cost Sharing Programs are coded here. With the exception of the codes listed below, revenue received from all federal-provincial cost sharing programs and other federal contributions are coded to this account. Departments are required to set up a separate revenue code for each agreement that is long term and/or the expected annual revenue is greater than \$500,000. Note Where a department has coded a significant amount of revenue to code 461000 without using a separate revenue code 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
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461001	Legal Aid Commission
461002	Aboriginal Courtworker Program
461003	Labour Market Development Agreement
461004	Official Minority Language
461005	Canada Student Loans
461006	Older Worker Pilot Program
461007	Provincial Library
461008	Promote Bilingualism in Education
461009	National Safety Code
461010	Canada Agri-Infrastructure
461011	Airport Capital Assistance Program
461012	Federal Contribution – Grain Roads
461013	Strategic Highway Infrastructure Program (SHIP)
461014	Canada-Saskatchewan Infrastructure
461015	Office French Language Coordinator
461016	Joint Emergency Planning Program (JEPP)
461017	Federal Pressure Equipment Licensing
461018	Federal Elevators
461019	National Initiative Fund
461020	Exchange of Service – Inmates
461021	Disaster Financial Assistance
461022	Historical Places Initiatives
461023	Border Infrastructure Fund
461025	Waterfowl Crop Damage Program
461026	Early Learning Child Care

	461030 Air Weapons Range Agreement 461060 Fire Suppression – PA National Park 461063 Fire Suppression – Recoverable Federal 461065 Fire Suppression – CN Fires 461070 Fire Suppression – Air Weapons Range 461080 Fire Suppression – Indian Reserves		
462400	Alcohol and Drug Treatment Rehabilitation Agreement		
462600	Vocational Rehabilitation of Disabled Persons		
463000	Employability Assistance		
463700	Young Offenders' Agreement		
468500	Special Allowance - Children in Care		
468600	D.I.A.N.A. (Department of Indian and Northern Affairs)		

### 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

### **Liquor and Gaming Authority**

471100 Liquor and Gaming Authority

### **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 <i>contributions</i> . Does not include contributions from operating profits and revenue from trust funds, as they are coded to 485100 – Casual Revenue.

### TRANSFER FROM THE FISCAL STABILIZATION FUND

473000 Transfer from the Fiscal Stabilization Fund

### **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	491100 Oil Royalties		
491200	91200 Freehold Oil Production Tax		
491300	Bonus Bids and Related Revenue (Oil)		
491400	Other Oil and Gas Revenue		
491500	Enhanced Oil Recovery Revenue		
491600	Oil Well Revenue		
491700	Delayed Payment Charge - Oil		
Natural Gas			
492100	Gas Royalties		
492200	Freehold Gas Production Tax		
<u>Potash</u>			
493100 Potash Royalties			
493200 Other Potash Revenue			
493300	Delayed Payment Charge – Potash		
493400	Base Payment – Potash		
493500	Potash Graduated Payment		
Other Non-Rei	newable Resources		
Uranium			
494100 Uranium Royalties – Basic			
494200	Uranium Royalties – Graduated		
494300	Delayed Payment Charge - Uranium		
Sodium Sulph	ate		
495100 Sodium Sulphate Royalties			

Other Sodium Sulphate Revenue

Coal Royalties

Other Coal Revenue

Delayed Payment Charge - Sodium Sulphate

495200

495300

496100

496200

Coal

# 65

496300	Freehold Coal	Tax	
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496400 Delayed Payment Charge - Coal

### Oth

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

### **REVOLVING FUND – DEPOSITS**

489900 Revolving Fund - Deposits

> 489918 Other Revenues

### 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 (i.e. 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 Saskatchewan Property Management (SPM).

### 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 900252 900253 900254 900255 900256 900257 900258 900259	Parking Revenue Tennant Services Revenue Central Services Revenue Planning Revenue Project Delivery Revenue Furniture Revenue Construction Services Revenue Tenant Improvement Revenue Security Revenue	
900260	00	commodation Revenue move charges for SPM occupied accommodation.	

### Air Services Revenue

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

### **Goods and Services Revenue**

900400 Goods and Services Revenue

### Casual Revenue

900800 Casual Revenue

Miscellaneous invoicing not considered a part of every day operations.

### Internal Recovery - Revenue

900999 Internal Recovery – Revenue

Used to record the transfer of internal recoveries that were originally recorded as

external revenue.

Accounts in the range of 90100 – 901199 can only be used by the Department of Highways and Transportation.

### **Highways Custom Work**

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

### **EXPENSES**

### PERSONAL SERVICES

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

These codes 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.
510600	Members' Annual Expense Allowance
510900	Per Diems Includes Members' Sessional per diem, Speaker and Members of Legislative Committees, and per diem Caucus Expense.

### **Permanent Positions**

These codes 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 code is for In-Scope Permanent only; excludes Labour Service, Temporary, Casual and Part-Time.
513200	Heads of Departments 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 codes 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 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 Salaries
514800	Seconded Services (With Employee Number) Must be used for payments where an employee is seconded to another department or agency. The department that receives the services codes the salary expense to this code.
	514850 Seconded Services (With No Employee Number)
514900	Centennial Summer Student Program
515700	Allocation of Labour Costs (Highways and Transportation only) This code is to accommodate the allocation of salary costs among four subprograms.
515800	Allocation of Mechanic Labour Costs (Highways and Transportation only) This code is to accommodate the allocation of Mechanic labour costs.

<u>Premium Pay and Differential</u>
These codes identify payments that the Government is required to pay as stated in the S.G.E.U. and C.U.P.E. collective 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	
<u>Severance</u>		
517100	Severance Pay Includes payments negotiated or required by contract upon termination of an employee. (Those that are a court judgement are coded to 517200.)	
517200	Court Judgement Severance Pay Includes payments that were decided through a court judgement upon termination of an employee. (Those that are negotiated or required by contract are coded to 517100.)	
517300	Non-Taxable Career Assistance - Out-of-Scope This code is for expenses directly related to career assistance options for out-of-scope employees.	
517400	Non-Taxable Career Assistance - In-Scope This code 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.)	
Prerequisites, Allowances and Other Compensation		
518000	Educational Leave Allowance Includes payments where an employee is granted education leave.	

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.
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

519500 CWTP Settlement Payout

519800 Change in Year-end Severance Liability and Other Benefits

This code is to record a change in an entity's liability for severance pay.

Organizations may use this code at any time, however in most cases it will be used only at the year-end. Please note that severance payments should continue

to be charged to code 517100.

519900 Change in Year-end Accrued Employee Leave Entitlement

This code is to record a change in an entity's accrued employee leave entitlement. Organizations may use this code at any time, however in most cases it will be used only at the year-end. Please note that payments for accumulated vacation time should continue to be charged to the regular Personal Service accounts (510000 – 515999).

#### Commercial Expenses – Personal Services

587991 Commercial Expenses – Personal Services

This code is used to record the portion of SPM's total personal services expenses

that represent commercial expenses.

#### Reimbursement – Personal Service

519882	Reimbursement - Personal Services
519888	Union Leave Reimbursement

#### Personal Services Payable - Year-End

519891 Personal Services Payable – Year End

#### **CONTRACT SERVICES**

#### **Professional and Technical Services**

521100 Specialized, Technical and Management Consulting

Includes specialized and unique departmental requirements (ie. environmental assessments, actuarial studies) and management consultant services (ie. policy studies, program evaluation, market analysis and organizational improvements).

521300 General Code - Fees Paid for Professional Services

Includes policing and other protective services, veterinary fees and expenses, appraisers, architects and engineers 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

Fee Bailiffs - Travel Costs

321304	ree Ballilis – Travel Costs
521305	Juror Fees
521306	Witness Fees
521307	Legal Fees – Court Appointed – Young Offenders Appointments
521308	Legal Fees – Miscellaneous
521309	Legal Fees – Court Appointed Adult Offender Appointments
521312	Transcript Fees
521313	Custody Access Reports
521314	Interpreters Fees
521315	Supervised Access Program
521316	Miscellaneous Contracts – Long Distance
521317	Miscellaneous Contracts – Meals
521318	Miscellaneous Contracts – Accommodation
521319	Miscellaneous Contracts – Postage
521320	Miscellaneous Contracts – Kilometers
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
521371	Auctioneer Services
521372	Photographer's Services
521373	Sign Writing Services
521380	Veterinarian Services

#### 521800 Legal Services

521304

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

521801 Legal Expenses – Travel

# **Compensation Claims for Loss**

521030 Compensation Claims for Loss

Includes loss incurred by programs that are occasionally established.

# **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 codes capture all payments for expenses not specifically classified under any contractual services codes. Code 529000 must not be used where a more appropriate code already exists.

#### 529000 **General Contractual Services**

Includes any contractual services where a specifically identified code does not apply. Excludes advertising and communication expenses.

	529002	French Language Training
	529002	Artwork Rentals
	529003	
		Courtworker Wages Courtworker Benefits
	529005	
	529006	Courtworker Expenses – Travel
	529007	Courtworker Expenses – Telephone
	529008	Courtworker Expenses – Office Supplies
	529009	Courtworker Administrative Support
	529010	Courtworker Other
	529011	Child Support Guidelines
	529012	Taxable Income
	529013	Adult CSO Regular
	529014	Young Offenders' CSO Regular
	529015	Adult CSO Alternatives
	529016	Young Offenders' CSO Mediation
	529017	Trash Removal
	529018	Snow Removal Contracts
	529019	Security Guard Contracts
	529020	Security Monitoring Contracts
529100	Linen, Lau	ndry and Dry Cleaning Services
529200	Training P	rograms - General
	This includ	les contracts with provincial training institutions to purchase training
	programs.	The services provided by the training institutions include: instructor
		ent of facilities, materials, supplies, equipment rented, related
		al administrative expenses and program support.

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 enroll.

# Reimbursement - Contract Services

521884 Reimbursement - Contract Services

## Contract Services Payable - Year End

521894 Contract Services Payable - Year End

## COMMUNICATIONS

<u>Communications (Advertising) and Printing Related Expenses</u>
This account covers <u>all</u> 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.

'	7400.	
	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 Page 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 under code 522100. If photocopiers are owned, general photocopying supplies such as paper and toner, should be considered as code 550000 items.

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 under 550100.

532000 Broadcasting Services

Includes non advertising use of broadcasting media. eg. Legislative Assembly

proceedings.

## **Reimbursement - Communications**

532885 Reimbursement – Communications

## Communications Expenses Payable - Year End

532895 Communications Expenses Payable – Year End

#### **SUPPLIES AND SERVICES**

# **Medical and Medically Related Services**

520000 General Code - 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 code 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
520040	Nursing Services
520080	Coroner's Fees and Expenses
520081	Coroner's Fees – Miscellaneous Expenses

#### Rents, Insurance, Utilities, Taxes and Licenses

These codes 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 codes.

522000 Rent of Ground, Buildings and Other Space

522017 Brokers Fees and Commissions

Includes broker fees and commissions related to leasing activities.

522018 Lease Buyouts

Includes the costs related to cancelling a lease.

522019 Building and Site Lease Costs

Includes the monthly rent of buildings and space paid by SPM to

lessors.

522020 Tenant Improvements Lease

Includes payments made to landlords for landlord-financed tenant

improvements.

522021 Capital Lease Contra Account

Includes capital leases not yet recorded in the Fixed Asset module.

## 522100 Rent of Office Equipment - General

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 code is used only if the department wishes to know this expense. Otherwise, include rent of photocopier in code 522100. The expenses like 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. Please see 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.

522703 Energy Performance Contract Gas

Includes Energy Performance gas savings.

522704	Gas
522705	Propane
522706	Fuel Oil
522707	Steam

522900 **Provincial Sales Tax** 

523000 Other Taxes and Licenses

> Includes payments for special taxes or license fees incurred in the course of government business. Excludes provincial sales tax and G.S.T. payments.

# Repairs and Maintenance

These codes 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 "Personal Services".

#### 524000 Repairs - General

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 C.V.A.). If repairs are made in the usual course of operations by provincial employees, materials used in such repairs should be charged to 555000.

524010 524011	Repairs - Buildings and Structures 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	
524051	Court Recording Equipment	
524060	Aircraft Materials and Repairs	
524061	Aircraft Contract Repairs	
524062	Aircraft Commissary	
Environmental Cleanup		

#### 524300

#### 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
524612	Energy Management Contract
	Includes investments in Energy Performance building upgrades.
524613	Electrical Repair and Maintenance Contracts
524614	Structural/Roof Repair and Maintenance Contracts
524615	Plumbing Repair Maintenance Contracts

	524616 524617	Job Requisitions and ASAA's
524800	(Highways	of Equipment Maintenance Costs and Transportation only) This code is used to accommodate 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	Communic	ation Expenses - Elected Representatives
525400	General – Telephone	
	525410	Telephone Costs & Related Includes regular billing, FAX charges (except rental) and other phone charges.
	525420	Telephone - Long Distance Charges
	525430 525431	This includes "WATS" and "Tie Line" charges Cell Phones Fleet Net

# **Electoral Expenses**

These codes identify expenses under the Saskatchewan Election Act and Expense of Referendums.

526100	Returning Officer	
526200	Election Clerk	
526300	Enumerators	
526400	Special Constables	
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 Expense	
526800	Reimbursement - Election Auditors' Fees	
526900	Reimbursement - Registered Political Party	

# 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 (ie. ribbons, cartridges, diskettes, etc.).

#### 527900 Training Course - In Province

Includes 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 (ie. 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 group 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/Department Head.

543100 Cabinet Ministers and Legislative Secretaries Business Expenses

543101 Ministers' Courtesy Supplies

All invoices coded to this account must have the appropriate Minister coded as the Public Accounts Payee. Amounts coded to this account will be included in the quarterly Ministers' Courtesy Supplies report

submitted to Executive Council.

543200 Deputy Minister/Department Head Business Expenses – General

Includes business expenses of the Deputy Minister/Department Head other than

courtesy supplies.

543201 Deputy Minister/Department Head Business Expenses – Courtesy

Supplies

543300 Banquet Costs

543400 Employee Recognition Expenses

#### **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, etc.

550200 General - 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
550232	Tools Subscriptions
550233	Multi-Lingual Subscriptions

550234 Subscriptions

550240 Audio and/or Visual Information Material

550241 Library Science Audio 550242 Library Science Video

550243 Library Science Micro-Fiche/Film

550244 Library Science CD 550245 Tools Audio Visual 550250 Library Books

550251 Library Science Standing Orders 550252 Library Science Firm Orders

550253 Tools Print Materials

550254 Tools Government Documents

550255	Arabic Books
550256	Persian Books
550257	Chinese Books
550258	Hungarian Books
550259	Polish Books
550261	Russian Books
550262	Ukrainian Books
550263	Vietnamese Books
550264	Japanese Books
550265	Swedish Books

#### 551000 General - 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

**Aviation Gasoline** 

#### 552000 Fuels & Lubricants

553001

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 code 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 code.

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 code is for the cost of all materials and hardware used in the repair or maintenance of buildings, highways, bridges, or other improvements. This code 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.

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9

554100 Highways and Transportation Inventory Purchases

#### 555000 General - 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 and Supplies for 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	Good and Provisions for Institutions/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

#### 556400 Cost of Goods Sold (Not for GRF Use)

# 556500 Personal Protective Apparel

For the purchase, rental, and cleaning of protective clothing such as safety boots, safety glasses, mechanics smocks, etc.

#### 556600 Personal Tool Expense

For the purchase of tools by eligible employees using government Local Purchase Orders. Suppliers will invoice the department, and the department will pay the supplier directly.

#### 559900 Purchase Card Purchases

This can be used for any purchase card purchase. Alternatively, these purchases can be coded to a more specific object code.

## **Interest**

558260 Interest - Late Supplier Payment

558261 Capital Lease Interest

Includes interest costs related to capital leases.

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.

#### Cost Allocation – For Property Management and Information Technology Office Use Only

542999 Cost Allocation – For Property Management and Information Technology Office

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 SPM Accommodation and 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 SPM Delivery

Includes all salaries, travel and sustenance, tender advertisements, constructions signage, engineering and office supplies, official opening ceremony, insurance,

building permits, SPM 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 Or Use**

588900 Change in Inventory Held for Consumption or Use

This is a year-end adjustment code which adjusts 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 is a year-end adjustment code which adjusts 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 code is used to record the portion of SPM's total goods and services

expenses that represent commercial expenses.

## Reimbursement - Supplies and Services

542886 Reimbursement - Supplies and Services

## <u>Supplies and Services Expenses Payable – Year End</u>

542896 Supplies and Services Expenses Payable – Year End

## **TRAVEL**

These codes 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 codes do not include travel expenses related to the provision of contractual services, i.e., for consultants. Relocation expenses are included here. Note: Incidentals include gratuities, parking expenses, dry cleaning and laundry, and other costs as described in FAM.

#### **Employees 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

#### **Highways – Allocation of Travel Costs**

540900 Highways - Allocation of Travel Costs

# **Employees 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 - SPM
	Does not include Executive Air stand-by charges. Please see
	542010.
541903	Elected Representatives – Meals
541904	Elected Representatives – Transportation
541905	Elected Representatives – Accommodations

# **Other Travel Related Expenses**

542000 General Travel Code

This includes C.V.A. vehicle and aircraft rental charges paid to SPM (except elected representatives) and other travel charges (e.g., interview expenses and transportation of residents of Government-run institutions and facilities).

542010	Air Services - SPM
	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 code is used to record the portion of SPM's total travel expenses that represent commercial expenses.

#### **Reimbursement - Travel**

541881 Reimbursement - Travel

#### Travel Expenses Payable - Year End

541892 Travel Expenses Payable – Year End

#### **EQUIPMENT AND OTHER ASSETS**

## **Capital Type Expenses**

Accounts 560000 – 566999 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.

560201 Space Plan

560202 Property Disposal Expense

561200 Buildings and Improvements – Expensed

Includes buildings and building improvements that have costs less than the set threshold for capitalization.

561201 Facility Planning Studies
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 1 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.

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.

568000 Allocation of Infrastructure Related Assets

For specific use by the Department of Highways and Transportation to transfer

accumulated infrastructure costs.

# Reimbursement - Equipment and Other Assets

569887 Reimbursement – Expensed Equipment and Other Assets

## **Equipment and Other Assets Expenses Payable - Year End**

569897 Expensed Equipment and Other Assets Expenses Payable – Year End

## **TRANSFERS**

### **Transfers and Contributions**

570000 Transfers - General

Transfers are payments where the Government does not receive goods and/or services directly in return; expect to be repaid as in a loan; or expect a financial return as in an investment. Recipients are individuals, organizations and other governments. This includes school boards, district health boards, municipalities and Crown Corporations. Payments are made directly to recipients or on behalf of recipients. Entitlements, grants, and transfers under shared cost agreements are types of transfers. Also included are payments for the provision of goods and/or services to individuals (except in Government-run facilities and institutions) and the provision of public services.

570001	Transfers - Allowances and Spending Money
570010	Transfers - Drugs and Medicine
570011	Transfers - Educational Material
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 Service
570070	Transfers - Optical Services
570080	Transfers - Ambulance Services (Ground)
570081	Transfers – Critical Care Capacity
570090	Transfers - Other Services
570091	Transfers – Taxable Allowances and Bursaries

571302	Additional Duties Allowance – Caucus Operations
571330	Out of Scope Permanent – Caucus Operations
571341	Temporary Salaries – Caucus Operations
571360	Overtime – Caucus Operations
571371	Severance Pay – Caucus Operations

# **Disaster Related Expenses**

521050 Disaster Related Expenses

Includes payments under disaster assistance.

# **Reimbursement - Transfers**

571883 Transfers – Reimbursement

# <u>Transfers – Year End Payables</u>

571893 Transfers – Year End Payable

# Change In Prepaid Transfers - Year End

571890 Change in Prepaid Transfers – Year End

# **OTHER EXPENSES**

572000	Refunds and Remissions
572999	AP Setup Only – Discounts, Rate Variance Gain/Loss
576000	Change in Valuation Allowance
576200	Provision for Loss on Loans and Investments
576401	Loss on Disposal of Agricultural Land
577000	Loan Guarantee Payouts Includes all cash payments of guaranteed debt.
577100	Change in Guaranteed Debt Payable Includes all amounts needed to adjust guarantees payable (account 255200) to the correct year end balance.
577400	Subsidies Paid to Revolving Funds
578000	Contingent Liability Payouts Includes all cash payments of contingent liabilities, including amounts previously recorded as contingent liabilities payable.
578100	Change in Year-End Contingent Liabilities Includes all amounts needed to adjust contingent liabilities payable (account 255600) to the correct year-end balance.

578200 Pension and Benefits

Includes payments for benefits costs, including CPP, UI, workers compensation, group life and disability, employers pension contribution, dental plan payments and superannuation payments.

588800 Gain/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.

Vehicle Gain/Loss (For disposals of CVA vehicles only)

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.

# Accounts 577401 - 577473 are used for Revolving Funds only

577401	Pastures Revolving Fund
577402	Livestock Revolving Fund
577403	Queen's Printer Revolving Fund
577405	Learning Resource Distribution Centre Revolving Fund
577406	Correspondence School Revolving Fund
577416	Highways Revolving Fund
577418	Public Employees Benefits Agency Revolving Fund
577426	Commercial Revolving Fund
577427	Resource Protection and Development Revolving Fund
577473	Correctional Facilities Industries Revolving Fund

### Commercial Expenses - Other Expenses

587998 Commercial Expenses – Other Expenses

This code is used to record the portion of SPM's total other expenses that

represent commercial expenses.

# Reimbursement - Other Expenses

572889 Reimbursement - Other Expenses

#### Other Expenses Payable - Year End

572898 Other Expenses Payable – Year End

## FINANCE - SERVICING THE DEBT

#### **Interest**

Includes payments for interest or provincial borrowing and other obligations.

582100	Interest on Debentures
582200	Interest on Treasury Bills
582300	Interest on Bank Overdrafts
582400	Interest on Temporary Loans
582500	Interest on Promissory Notes

#### 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 E	xchange Charges
583100	Commissi	on Charges
	583103 583106 583107	Saskatchewan Saving Bonds Saskatchewan Saving Bonds – Series XIV Saskatchewan Saving Bonds – Series XV

## **Miscellaneous Debt Services**

Includes payments relative to Debt Services not otherwise classified.

584000	Underwriting Commission
584100	Premium/Discount - Debt Issue

#### **INTERNAL RECOVERIES**

These accounts are to be used to record internal recoveries from other departments 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. Please refer to Appendix H of the Financial Administration Manual for details on the use of these codes.

586100	Internal Recoveries – Goods and Services
586500	Internal Recoveries – Communications
586600	Internal Recoveries – Travel

## **SALARY ACCOUNTABLE ADVANCES**

587400 Salary Accountable Advances

## TRANSFER TO FISCAL STABILIZATION FUND

579000 Transfer To Fiscal Stabilization Fund

# **AMORTIZATION EXPENSE**

These accounts are not subject to appropriation control.

# <u>Amortization Expenses – Land and Buildings</u>

588000	Amortization – Land Improvements
588010	Amortization – Buildings – High Quality Construction
558050	Amortization – Buildings – Medium Quality Construction
558060	Amortization – Buildings – Average Quality Construction
588020	Amortization – Buildings – Short-term
588030	Amortization – Building Improvements – Short-term Construction
588031	Amortization – Building Improvements – High Quality Construction
588032	Amortization – Buildings Improvements – Medium Quality Construction
588033	Amortization – Buildings Improvements – Average Quality Construction
588040	Amortization – Leasehold Improvements

# **Amortization Expenses – Machinery and Equipment**

588100	Amortization – Operating Equipment
588110	Amortization – Heavy Equipment

# <u>Amortization Expenses – Transportation Equipment</u>

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

## <u>Amortization Expenses – Office and Information Technology</u>

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

# <u>Amortization Expenses - Infrastructure</u>

588400	Amortization – Highways – Construction
588401	Amortization – Highways – Repaving

588420	Amortization – Bridges – Construction
588421	Amortization – Bridges – Upgrades
588430	Amortization – Culverts
588440	Amortization – Airports – Runways
588441	Amortization – Airports – Navigational Aids
588450	Amortization – Highways – Other
588460	Amortization – Water Infrastructure
588470	Amortization – Infrastructure – Other

## <u>Commercial Expenses – Capital Asset Amortization</u>

587999 Commercial Expenses – Capital Asset Amortization

This code is used to record the portion of SPM's total capital asset amortization

that represents commercial expenses.

# **BUDGET JOURNALS**

These codes 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**

599510	Approved Estimates – Salaries
599511	Approved Estimates – Supplier and Other Payments
599512	Approved Estimates – Transfers to Individuals
599513	Approved Estimates – Transfers for Public Services
599514	Approved Estimates – Transfers for Public Services – Capital

599515	Approved Estimates – Transfers for Public Services – Pensions and Benefits
599516	Approved Estimates – Capital
599517	Approved Estimates – Pensions and Benefits
599518	Approved Estimates – External Recovery
599519	Approved Estimates – Internal Recovery
599560	Approved Estimates – Allocation of Central Management and Services

#### **Interim Supply**

599520 Interim Supply

## **Approved Estimates – Amortization**

599525 Approved Estimates – Amortization
 599526 Approved Estimates – Allocation of Amortization

# **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**

599540 Statutory Appropriations

#### <u>Statutory Appropriations – Adjustments</u>

599541 Statutory Appropriations - 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 This code is for forecasting use <u>only</u> . It is not for coding expenses.
529999	For Budget Use Only – Supplier and Other Payments This code is for forecasting use <u>only</u> . It is not for coding expenses.
579999	For Budget Use Only – Transfers This code is for forecasting use only. It is not for coding expenses.

# **Savings Due to Vacancies**

519991

Savings Due to Vacancies
This code is for Budget use <u>only</u>. It is not for coding expenses.

# APPENDIX A NUMERIC ACCOUNT LISTING

100010 General Revenue Fund Bank Account — Org 001   100011 General Revenue Fund Bank Account — Org 005   100012 General Revenue Fund Bank Account — Org 031   100013 General Revenue Fund Bank Account — Org 032   100013 General Revenue Fund Bank Account — Org 032   100005 Returned Item Clearing Account   100000 U.S. Dollar Bank V.S. Dollar Bank Account   100000 U.S. Dollar Bank V.S. Dollar Ban	ASSE	TS	110200	Education Infrastructure Financing Corporation (Loan)
Corporation (Loan)				
100011 General Revenue Fund Bank Account — Org 005 100012 General Revenue Fund Bank Account — Org 021 100013 General Revenue Fund Bank Account — Org 032 100010 Deproit Bank Account 100100 Payroll Bank Account 100100 Deproil Bank Account 100100 Deproil Bank Account 100100 U.S. Dollar Bank Account 100100 U.S. Dollar Bank Account 100100 U.S. Dollar Bank Account 100100 Deproil Bank Account 10010				Corporation (Loan)
100013 General Revenue Fund Bank Account - Org 021 100050 Returned Item Clearing Account - Org 032 100050 U.S. Dollar Bank Account - Org 021 100070 U.S. Dollar Bank Account - Org 021 100070 Oxford Development - Org 052 100050 Cobbed Accounts - Permanent - Oxford Clearing Account Receivable - Year End Oxford Coxford Clearing Account - Oxford Clearing Account Receivable - Oxford Clearing A			110300	Information Services Corporation (Loan)
100005 Returned Item Clearing Account 100100 Payroll Bank Account 100200 U.S. Dollar Bank Account 100200 U.S. Dollar Bank Account 100200 U.S. Dollar Bank Account 100300 Obboth Accounts 100400 Revolving Funds – Petty Cash/Imprest 100400 Revolving Funds – Petty Cash/Imprest 100400 Imprest Accounts – Permanent 100600 Imprest Accounts – Permanent 100800 Drove Cash – Permanent 100800 The Cash – Permanent 108000 The Cash – P			110301	Advance – Information Services Corporation (Loan)
100100 Payroll Bank Account 100200 U.S. Dollar Bank Account 1100210 Environmental Protection Reserve – Bank 110020 Environmental Protection Reserve – Bank 110020 U.S. Dollar Bank Account Balances 1100200 Tarsfer Tarsfer Account Balances 1100200 Tarsfer Tarsfer Account Balances 1100200 Tarsfer			110400	Investment Saskatchewan Incorporated (Loan)
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(Loan) 192430 CWIP Program Equipment	
126410 Concessionary Allowance – Saskatchewan Roughrider 192440 CWIP Furnishings	
Football Club (Loan) 192450 CWIP Consultants	
126420 Provision for Loss – Saskatchewan Roughrider Football 192460 CWIP SPM Delivery	
Club (Loan) 192470 CWIP Start Up Costs	
126500 Northern Economic Development 192480 CWIP Project Contingency	
126501 Advance – Northern Economic Development 192500 Building Improvements – High Quality	v Construction
126520 Concessionary Allowance – Northern Economic 192510 Accumulated Amortization – Building	
Development High Quality Construction	
127000 Agricultural Service Centre Agreements – Shareable 192600 Building Improvements – Medium Qu	ality Construction
127500 Municipal Development Loans (SK) Act 192610 Accumulated Amortization – Building	
	improvements –
129300 Municipalities – Health District Act Medium Quality Construction	
135000 Unrealized Foreign Exchange Gain/Loss – Debt 192700 Building Improvements – Average Qu	
135100 Unrealized Foreign Exchange Gain/Loss – Sinking 192710 Accumulated Amortization – Building	, improvements –
Fund Average Quality Construction	
136000 Deferred Premium, Discount, Debt Issue 192800 Buildings – Medium Quality Construc	
140000 Total Equity in Sinking Fund 192810 Accumulated Amortization – Building	s – Medium
140001 Installment – Saskatchewan Power Corporation Quality Construction	
140002 Installment – Saskatchewan Telecommunications 192900 Buildings – Average Quality Constructions	ction
140004 Installment – Saskatchewan Water Corporation 192910 Accumulated Amortization – Building	s – Average
140005 Installment – Investment Saskatchewan Incorporated Quality Construction	
140006 Installment – Saskatchewan Housing Corporation 193000 Operating Equipment	
140007 Installment – Crown Investments Corporation 193010 Accumulated Amortization – Operating	ng Equipment
140008 Installment – Saskatchewan Opportunities Corporation 193100 Heavy Equipment	•
140011 Installment – Municipal Financing Corporation 193110 Accumulated Amortization – Heavy E	Equipment
140012 Installment – Education Infrastructure Financing 194000 Vehicles	
Corporation 194010 Accumulated Amortization – Vehicles	3
140015 Installment – SaskEnergy Incorporated 194100 Ferries – Vessels and Towers	
140050 Installment – Province of Saskatchewan 194110 Accumulated Amortization – Ferries -	– Vessels and
150100 Crown Investments Corporation Towers	v coodio aria
170000 Inventory – NOT FOR GRF USE 194200 Ferries – Upgrades	
	Ungrados
171000 Invest in Agricultural Land (Resale) 194210 Accumulated Amortization – Ferries -	- opgrades
171001 Advance – Investment in Agricultural Land (Resale) 194300 Aircraft	
172000 Land for Resale 194310 Accumulated Amortization – Aircraft	
173000 Buildings for Resale 194400 CVA Vehicles	
	hicles
175000 Equipment Maintenance, Airplane Parts and Other 194410 Accumulated Amortization – CVA Ve	
Supplies 195000 System Development	
	Development
Supplies 195000 System Development	Development
Supplies 195000 System Development 175100 Lab Supplies and Vaccines 195010 Accumulated Amortization – System 175200 Pastures Maintenance Supplies 195100 Computer Hardware	•
Supplies 195000 System Development 175100 Lab Supplies and Vaccines 195010 Accumulated Amortization – System 175200 Pastures Maintenance Supplies 195100 Computer Hardware 175300 Firefighting Equipment 195110 Accumulated Amortization – Compute	•
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	Accumulated Amortization – Highways – Construction		Additions
	Highways – Repaving		WIP System Development – Current Year Additions
196210	Accumulated Amortization – Highways – Repaving	199599	Internal Recoveries – Office and Information
196300	Bridges – Construction		Technology
	Accumulated Amortization – Bridges – Construction	199600	Highways – Infrastructure – Current Year Additions
	Bridges – Upgrades		Infrastructure – Other – Current Year Additions
	Accumulated Amortization – Bridges – Upgrades		Water Infrastructure – Current Year Additions
	Culverts		Internal Recoveries - Infrastructure
	Accumulated Amortization – Culverts		SPM Capital Asset – Current Year Additions
		199000	or w Capital Asset – Current Teal Additions
	Airports – Runways		
	Accumulated Amortization – Airports – Runways	LIABI	LITIES
	Airports – Navigational Aids		Promissory Notes
196710	Accumulated Amortization – Airports – Navigational		Redemption – Promissory Notes
	Aids		
	Highways – Other	200002	Promissory Notes – Education Infrastructure Financing
196810	Accumulated Amortization – Highways – Other	000000	Corporation
197000	Infrastructure – Other		Promissory Notes – Information Services Corporation
197010	Accumulated Amortization – Infrastructure – Other	200004	Promissory Notes – Investment Saskatchewan
197600	Water Infrastructure		Incorporated
197610	Accumulated Amortization – Water Infrastructure	200005	Promissory Notes – Saskatchewan Crop Insurance
	SPM Capital Assets		Corporation
	Land – Current Year Additions	200006	Promissory Notes – Saskatchewan Housing
	Land Improvements – Current Year Additions		Corporation
	Internal Recoveries – Land and Land Improvements	200008	Promissory Notes – Saskatchewan Opportunities
	•		Corporation
199200	Buildings – High Quality Construction – Current Year Additions	200009	Promissory Notes – Saskatchewan Power Corporation
400040			Promissory Notes – Saskatchewan
	Buildings – Short-term – Current Year Additions	2000.0	Telecommunications
199220	Building Improvements – Short-term Construction –	200011	Promissory Notes – Saskatchewan Water Corporation
	Current Year Additions		Promissory Notes – Gaskatonewan Water Corporation  Promissory Notes – Municipal Financing Corporation
	Leasehold Improvements – Current Year Additions		Promissory Notes – SaskEnergy Incorporated
	CWIP Site Acquisition – Current Year Additions		
	CWIP Construction – Current Year Additions	200016	Promissory Notes – Saskatchewan Watershed
	CWIP Program Equipment – Current Year Additions	200024	Authority
	CWIP Furnishings – Current Year Additions		Promissory Notes – Crown Investments Corporation
	CWIP Consultants – Current Year Additions		Promissory Notes – General Government Purposes
199246	CWIP SPM Delivery – Current Year Additions		Bank Line of Credit
	CWIP Start Up Costs – Current Year Additions		Redemption – Bank Line of Credit
199248	CWIP Project Contingency – Current Year Additions		Treasury Bills – Province of Saskatchewan
199250	Building Improvements – High Quality Construction –	209001	Redemption – Treasury Bills – Province of
	Current Year Additions		Saskatchewan
199261	Building Improvements – Medium Quality Construction		Agricultural Credit Corporation
	<ul> <li>Current Year Additions</li> </ul>		Redemption – Agricultural Credit Corporation
199270	Building Improvements – Average Quality Construction		Crown Investments Corporation
	- Current Year Additions	210101	Redemption – Crown Investments Corporation
199280	Buildings – Medium Quality Construction – Current	210200	Education Infrastructure Financing Corporation
.00200	Year Additions	210201	Redemption – Education Infrastructure Financing
100200	Buildings – Average Quality Construction – Current		Corporation
100200	Year Additions	210300	Information Services Corporation (Debt)
100200	Internal Recoveries – Buildings and Building		Redemption – Information Services Corporation (Debt)
199299			Investment Saskatchewan Incorporated (Debt)
100200	Improvements		Redemption – Investment Saskatchewan Incorporated
	Operating Equipment – Current Year Additions		Saskatchewan Crop Insurance (Debt)
	Heavy Equipment – Current Year Additions		Redemption – Saskatchewan Crop Insurance (Debt)
	Internal Recoveries – Machinery and Equipment		Saskatchewan Housing Corporation
	Vehicles – Current Year Additions		
	Ferries – Vessels and Towers – Current Year Additions		Redemption – Saskatchewan Housing Corporation
	Ferries – Upgrades – Current Year Additions		Saskatchewan Opportunities Corporation
199430	Aircraft – Current Year Additions	210801	Redemption – Saskatchewan Opportunities
199440	CVA Vehicles – Current Year Additions	_	Corporation
	Internal Recoveries – Transportation Equipment		Saskatchewan Power Corporation
	System Development – Current Year Additions		Redemption – Saskatchewan Power Corporation
	Computer Hardware – Current Year Additions	211000	Saskatchewan Telecommunications
199510			
		211001	Redemption – Saskatchewan Telecommunications
199520	Computer Software – Current Year Additions Office Furniture and Equipment – Current Year		Redemption – Saskatchewan Telecommunications Saskatchewan Water Corporation (Debt)

044404	Dedenotion Contactabassa Water Commention (Dabt)		HOE
	Redemption – Saskatchewan Water Corporation (Debt)	050004	USE
	Municipal Financing Corporation		Future Dated Payment Liability – DO NOT USE
	Redemption – Municipal Financing Corporation		Accounts Payable – from Accounts Payable – Org 001
	SaskEnergy Incorporated (Debt)		Accounts Payable – from Accounts Payable – Org 005
	Redemption – SaskEnergy Incorporated (Debt)		Accounts Payable – from Accounts Payable – Org 021
	Saskatchewan Watershed Authority (Debt)		Accounts Payable – from Accounts Payable – Org 032
211601	Redemption – Saskatchewan Watershed Authority		Refund to Vote – Clearing Account
044000	(Debt)		Payroll Refund to Vote – Clearing Account
	University of Saskatchewan Debentures	253023	Accounts Receivable – Accounts Payable Clearing
	Redemption – University of Saskatchewan Debentures	0=0004	Account
	Province of Saskatchewan	253024	Accounts Receivable – Accounts Payable Contra
	Redemption – Province of Saskatchewan	0=00=0	Account
	Sinking Fund – Agriculture Credit Corporation		Interdepartmental Clearing – DO NOT USE
	Sinking Fund – Crown Investment Corporation		Interdepartmental Clearing – Agriculture
220200	Sinking Fund – Education Infrastructure Financing		Interdepartmental Clearing – Corrections
	Corporation		Interdepartmental Clearing – Environment
	Sinking Fund – Investment Saskatchewan Incorporated		Interdepartmental Clearing – Finance
	Sinking Fund – Saskatchewan Housing Corporation		Interdepartmental Clearing – Government Relations
220800	Sinking Fund – Saskatchewan Opportunities		Interdepartmental Clearing – Health
	Corporation		Interdepartmental Clearing – Highways
	Sinking Fund – Saskatchewan Power Corporation		Interdepartmental Clearing – Industry and Resources
	Sinking Fund – Saskatchewan Telecommunications		Interdepartmental Clearing – Justice
	Sinking Fund – Saskatchewan Water Corporation		Interdepartmental Clearing – Labour
	Sinking Fund – Municipal Financing Corporation		Interdepartmental Clearing – Learning
	Sinking Fund – SaskEnergy Incorporated	253062	Interdepartmental Clearing – Public Service
	Apprenticeship and Trade Certification Commission		Commission
	Agri-Food Innovation Fund	253063	Interdepartmental Clearing – Community Resources
	Cattle Marketing Deductions Fund		253064 Interdepartmental Clearing – Legislative
231100	Education Infrastructure Financing Corporation		Assembly
	Government House Foundation		Interdepartmental Clearing – ITO
231400	Forest Fire Contingency Fund		Interdepartmental Clearing – TDM – Finance
231500	Fiscal Stabilization Fund		Interdepartmental Clearing – SPM
231600	Fish and Wildlife Development Fund		Payroll Interdepartmental Clearing
231800	Horned Cattle Fund	253095	Tax Withholding – Accounts Payable Setup Only
232000	Multi-Type Database Licence Program	253096	Inventory Accounts Payable Accrual – Purchase Setup
232100	Saskatchewan Municipal Board Trust		Only
	Oil and Gas Environmental Fund		Accounts Payable – General
232300	Private Vocational Schools Training Completions Fund		Payables \$1,000 and Under
232400	Prince of Wales Trust Fund	255020	Change in Severance Liability and Other Employee
232450	Individual Cattle Feeder Loan Guarantee Provincial		Benefits
	Assurance Fund		Accounts Payable Rent Reduction Payable
	Saskatchewan Agricultural Returns Stabilization Fund	255090	Miscellaneous Cheque Writer Deductions – Payable to
232600	Saskatchewan Beef Development Authority		Receiver General
232700	Saskatchewan Communications Network		Accounts Payable – Previous Years
232800	Saskatchewan Archives Board	255100	Accrued Employee Leave Entitlements
	Saskatchewan Drug Plan		Guaranteed Debt Payable
234000	Saskatchewan Liquor and Gaming Authority		Hold Backs Payable
	Saskatchewan Pension Plan		Obligation Under Capital Lease
	Transportation Partnership Fund		Payroll Payable
234700	School Division Tax Loss Compensation Fund		Hand Drawn Payroll Payable
	Victims' Fund		Contingent Liability – Litigation
	Cobbed Accounts		Accrued Interest Payable
	Conditional Receipts		Unearned Revenue
	GST Account		Unallocated Revenue
	GST Receivable		Unapplied Receipts
	PST Account	259000	Revolving Funds – Accounts Payable – from Accounts
	Deferred Salary		Payable
	Accounts Payable Excise Taxes		Revolving Funds – General Accounts Payable
	Third Party Demand Payable	259002	Revolving Funds – Accrued Employee Leave
	Revolving Funds Conditional Receipts		Entitlements
	Foreign Currency Payable		Revolving Funds – Holdbacks
	U.S. Dollar Interest Payable		Revolving Funds – Payroll Payable
253000	Accounts Payable – from Accounts Payable – DO NOT	259020	Revolving Funds – Unearned Revenue

050000	A 1
259900	Accumulated Net Expenditure (Liability)
260000	Income Tax
260100	Canada Pension Plan
260200	Unemployment Insurance
261000	Public Service Superannuation Plan
261100	Employee Savings Account
261200	Public Employees Superannuation
261300	Public Employees Superannuation – Voluntary
261400	MLA Superannuation
261500	Provincial Court Judges Superannuation
262000	Public Employees Disability Income Plan
262100	Disability Income – Human Rights
262200	SGEU – Longterm Disability Plan
262300	Public Employees Group Life Insurance
262400	Labour Service – Group Life Insurance
262500	Group Life – Legislation – Basic
262600	Provincial Court Judges – RRSP
262700	Spouses Group Life Insurance
262800	Extended Health Care Plan Fund
262900	Computer Purchase Program
263000	Union Dues/Initiation – SGEU
263100	Union Dues – CUPE Human Rights
263200	Union Dues/Initiation – CUPE Local 600-1
263300	Union Dues/Initiation – CUPE Local 600-3
263400	Union Dues/Initiation – CUPE Local 600-4
263500	Union Dues/Initiation – CUPE Local 600-5
263600	Union Dues/Initiation – CUPE Local 600-7
263700	Union Dues/Initiation – CUPE Local 600-8
263800	Saskatchewan Insurance Office/Professional
203000	
	Employees Union
263900	Health Boards – Union Dues
264000	Arctic Savings and Credit Union
264100	Battlefords Credit Union Ltd.
264200	Moose Jaw Coop Savings and Credit Union
264300	Affinity Credit Union Ltd.
264400	Riverview Savings and Credit Union
264500	Saskatoon Credit Union
264600	STS Credit Union
264700	Weyburn Savings and Credit Union
264800	Yorkton Credit Union Ltd.
264900	LaRonge Credit Union
265000	United Way – Battlefords
	Officed Way - Battlefolds
265100	United Way – Moose Jaw
265200	United Way – Prince Albert
265300	United Way – Regina
265400	United Way – Saskatoon
265500	United Way - Swift Current
265600	United Way – Swift Current United Way – Weyburn and District
	United Way – Yorkton and District
265700	
265800	United Way – Estevan
266000	Accountable Advance
266100	Mortgage Payments
266200	Personal Mileage
266300	Sustenance
266400	Plug-Ins – Health
266500	City of Regina Transit Pass
266600	Rental Deductions
266700	Treasury Advance
266800	Parking Deduction – Public Service Commission
266900	Rent (Melfort Housing) – Environment
267000	Income Tax Demand
	Third Party Demand
267200	
201200	Gaskatoriewari District i realtri Dualus

267400 Commissary Payments 267500 Environment Imprest Account 267600 Parking Deduction - Health 267700 Safety Equipment 268000 Canada Savings Bonds 268100 Saskatchewan Roughrider Football 268200 Miscellaneous Deductions 268300 Saskatchewan Oil Share - Payroll Deductions 268500 CUPE - Assessment 268600 Battleford Advance Account 268700 Regina Health Advance Account 268900 North Park Advance Account 269000 Valley View Centre Advance Account 269200 Deferred Salary Deduction 269300 Rent – Municipal Government 269400 Rent – Agriculture 269500 Rent – Agriculture – Labour Service 269600 Rent – Environment 269700 Rent - Environment - Summer Housing 269800 Invalid Element Deduction 269900 Other Funds - Payroll Deductions 299999 Reserve for Encumbrance

# **Equity**

300000 Equity 300099 Equity (for Special Purpose Funds Use Only) 300500 Environmental Protection Reserve 301000 Adjustments to Equity

DEVE	ALLIE	102001	Canadian Resident Bear
<u>REVE</u>			Non-Resident Bear
	Corporation Income Tax		Saskatchewan Resident Barren Ground Caribou
	Individual Income Tax Account		Saskatchewan Resident First Deer
	Corporation Capital Tax		Saskatchewan Resident Second Whitetail
	Liquor Tax		
414301	Miscellaneous Remissions		Non-Trophy Mule Deer Big Game Draw
414600	Provincial Sales Tax (Restricted Use-Finance-Revenue		Canadian Resident First Deer Non-Resident First Deer
	Division only)		
	Adult Incontinence Products	423238	Saskatchewan Resident Barren Ground Caribou –
	Carbon Dioxide Exemption	400000	Second
414603	Direct Agent Tax Remission		Non-Trophy Whitetail Deer – Second
414604	Livestock/Horticul OC571/98		Traditional Barren Ground Caribou – Licence
	Lloydminister Exemption		Non-Trophy Whitetail Deer – Second
	Mining Exploration and Geophysics		Mule Deer – Big Game Draw
	Municipal Fire Truck Exemption		Saskatchewan Resident Elk
	Municipal Water Filter Exemption		Special Elk Big Game Draw
	Permanently Mounted Equipment		Mule Deer – Archery
	Miscellaneous Remissions		Traditional Barren Ground Caribou – Tag
	Tobacco Tax		Saskatchewan Resident Moose Regular
414800	Fuel Tax		Non-Resident Guided Moose
414801	Miscellaneous Remissions		Special Moose Big Game Draw Canadian Resident Guided Moose
415100	Succession Duties		
415200	Succession Duties – Interest		Canadian and Non-Resident Coyote Licence Saskatchewan Resident Youth Game
	Fire Prevention Tax		
	Mineral Rights Tax		Big Game Management Licence
	Insurance Premiums Tax		Taxidermy Licence
415800	Motor Vehicle Insurance Premium Tax		Resident Dog Trainers Non-Resident Dog Trainers
	All Other Taxes		Special Mounting Permits
	Pari-Mutuals Tax	423290	
	Drivers' Licences, Registrations and Permits		Administration/Application/Inspection Fees
	Other Revenue – Motor Vehicles		Sand and Gravel Royalties
	Fisheries		Residential Cabins – Outside Subdivision
	Resident Angling		Recreational Cabins – Subdivided Lots
	Seniors Angling		Recreational Cabins – Outside Subdivision – Leases
	Sturgeon Licence		Institutional Camp Fees
423106	Saskatchewan & Canadian Resident Angling Three		Commercial Land – Subdivided Lots
	Day		Commercial Land – Outside Subdivision
	Non-Resident Angling Three Day		Miscellaneous Use Permit – Leases
	Non-Resident Angling		Agricultural – Annual Billings
	Canadian Resident Angling Licence		Oil and Gas – Leases
	Canadian Resident Three Day Angling		Quarrying Surface – Other Than Sand and Gravel
	Commercial Net Fishing		Oil and Gas – Easements – Annual
	Commercial Brine Shrimp		Easements – Annual All Except Oil and Gas
	Domestic Net Fishing		Oil and Gas – Easements – One Time
	Commercial Bait Fishing		Easements – One Time All Except Oil and Gas
	Fish Peddler Licence		Sand and Gravel – Surface Leases
	Fish Dressing/Processing		Petroleum/Natural Gas – Surface Leases
	Walleye Royalties		Petroleum/Natural Gas – Exploration Permits
	Northern Pike Royalties		Miscellaneous Use – Permits
	Trout Royalties		Agricultural – Permit
	White Fish Royalties		Recreational Cabins – Outside Subdivision – Permits
	Sturgeon Royalties		Trappers Cabins
	Aquaculture Licence		Boat Dock/House/Lift and Foreshore
423200			Miscellaneous Use Work Authorizing Fees and Other
_	Saskatchewan Resident Game Bird		Non-A/R
	Canadian Resident Game Bird	423348	Mineral Exploration Permits
	Non-Resident Game Bird		Oil and Gas – Seismic Line
	Wildlife Habitat Certificate		Quarrying Surface – Under 500 CU Yards
	Big Game Draw Allocation Fee		Temporary Work Camp Minimum Of
	Antelope (Big Game Draw)		Wild Rice – Permit
	Outfitter Allocation Licences		Sand and Gravel – Exploration
423223	Saskatchewan Resident Bear		Development Costs
			•

423384 Wild Rice – Licence	423886 South Saskatchewan Fur
423390 Northern Revenue Sharing Trust Account Withheld	423900 All Other Revenue (Natural Resources)
423400 Forests	423902 Duplicate Licences
423402 Mistik Management – Norsask Forest Products	423903 Miscellaneous Licences/Permits – Natural Resources
423403 Mistik Management – Millar Western	423983 Outfitters Licences
423404 L and M Wood Products	423993 Hunting and Fishing Guide Licences
423405 Weyerhaeuser Pasquia Porcupine – Carrot River Saw	424600 Lottery Licences
423406 Weyerhaeuser Pasquia Porcupine – Hbay Plywood	424900 All Other - Amusement
423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB	425100 Company Incorporation and Registration Fees
423410 Mee Toos Forest Products Ltd. (Amisk-akik)	425101 Annual Return
423411 Zelensky Brothers Saw Mill	425102 Incorporation
423412 Northwest Communities Wood Products	425103 Unlicensed Insurance
423420 Vermette Wood Preservers	425200 Vendors and Outlet Licences
423421 Lehner Wood Preservers	425201 Oil Burner Licence One Year
423423 Green Lake Sawmill	425202 Oil Burner Licence Five Year
423424 Aallcann Wood Suppliers Ltd.	425300 Hawkers, Pedlars and Transient Traders Licences
423425 Carrier Forest Products	425301 Direct Seller
423426 Meadow Lake OSB	425302 Fundraisers for Charitable Organizations
423427 Weyerhaeuser Prince Albert – Big River	425400 Animal Industry Licences – General
423428 Weyerhaeuser Prince Albert – Wapawekka	425401 Game Farm Licences
423429 Weyerhaeuser Prince Albert – Pulp Mill	425402 Fur Farm Licences
423460 Forestry Dues and Permit Fees	425403 Poultry Licences
423461 Plant and Sawmill Licences/Scaling Fees	425404 Export Certificates
423462 Park Vegetation Management Fees	425700 Insurance Company and Agents Licences
423470 Penalties	425701 Insurance Company
423500 Universal Reforestation Fee	425702 Trust and Loan
	425800 Pension Plan Registration and Annual Fees
423700 Parks	425900 Other Business Privilege – Trade
423711 Cottage Lots – Northern Surveyed	425901 Auction Sales Company
423712 Cottage Lots – Northern Unsurveyed	425902 Business Name Registration
423713 Commercial Operations in Park	
423725 Special Site Leases in Park	425903 Collection Agents
423741 Campfire Permit – Daily	425904 Business Name Renewals
423742 Campfire Permit – 3 Day	425905 Motor Dealers
423743 Campfire Permit – Weekly	425906 Mortgage Brokers
423744 Campfire Permit – Annual	425907 Credit Reporting
423746 Timber/Firewood/Temporary Work Camp Permit	425908 Cemetery Company
423751 Park Entry – Annual	425909 Sale of Training Courses
423752 Camping – All Except Self Registration	425910 NH3 Anhydrous Ammonia Licence One Year
423753 Park Entry – Daily	425911 NH3 Anhydrous Ammonia Licence Five Year
423754 Park Entry – Three Day	425912 Electrical Supply House One Year
423755 Park Entry – Weekly	425913 Electrical Supply House Five Year
	425914 Gas Supply House One Year
423756 Camping – Self Registration	425915 Gas Supply House Five Year
423766 School Program Fees	425916 Gas Employers Licence One Year
423767 Swim/Water Skills Lessons/Badges/Manuals	425917 Gas Employers Licence Five Year
423768 Swimming Pool Fees	425918 Electrical Employers Licence One year
423770 Marina – Boat Launching/Mooring	
423772 Accommodation	425919 Electrical Employers Licence Five Year 426300 Auctioneers Licences
423773 Commercial Leases – Utilities	426500 Teachers Certificates
423774 Commercial leases – Fees	
423775 Cottage Leases/Fire Levy Fees	426501 Duplicate Teacher Certificate
423776 Park Entry – Historic Parks	426502 Teacher Certifications
423777 Park Staff Housing	426503 Probationary Teacher Certificate
423781 Coin Operated Machines	426600 Engineers and Firemen's Certificates
423783 Storage Compound	426601 Engineers Annual Certificate
423795 Park Entry – Park Specific	426602 Fireman's Certificate
423797 Park Entry – Voluntary Admission Fees	426603 Engineer's Special Certificate
423800 Fur	426604 30 Day Permit to Operate
423871 Royalties On Wild Fur	426605 90 Day Permit to Operate
423872 Saskatchewan Resident Youth Fur	426606 Refrigeration Operator's Certificate
	426700 Commissioner for Oaths and Notary Public Fees
423875 Saskatchewan Resident Fur Dealer	426900 Other Professional and Occupational Privileges
423876 Non-Resident Fur Dealer	426901 Urban Subdivision Fees
423884 North Fur Conservation Area Fur	426902 Rural Subdivision Fees
	120002 Italiai Gabaiyioloff 1 000

426903	Northern Subdivision Fees	431400	Mineral and Forestry Products/Peat Moss
426904	Employer Application for Registration of Apprentice	431500	Maps, Prints, Books and Publications
	Application for Learners Certificate	431501	
	Application for Registering as a Tradesperson		Labels and Disks
	Application for Journeyman Certificate		Sales – Wildlife Gardening FWD
	Application for Replacement of Lost Apprentice Cards		Sales – Atlas FWD
	Application for Certificate of Registration		Sales – Where to Fish Booklet
	Special Permit for Intern Trade Agreement		Sales – Saskatchewan Fisheries Poster
	Special Permit for Individual Ex from Apprentice		Sales – Trapper Education Manual
	Full Journeyman's One Year		Miscellaneous Materials and Supplies
426913	Full Journeyman's Five Year		Medicines, Serums and Vaccines
426914	Restricted Journeyman's One Year	431900	Other Commodity Sales
426915	Restricted Journeyman's Five Year	431910	Sales – Hay
426916	Full Electrical Contractor One Year	431911	Sales – Timber
426917	Full Electrical Contractor Five Year	431985	Sales – Fish Eggs/Fingerlings FWD
	Limited Electrical Contractor One Year		Sale of Previously Expensed Assets
	Limited Electrical Contractor Five Year		Documentation, Searches and Legal Services
	General Gas Contractor One Year		Application Fees – Part 10 Bankruptcy Act
	General Gas Contractor Five Year		Small Claims Fees
	Domestic Gas Contractor One Year		Local Registrar's Fees
	Domestic Gas Contractor Five Year		Sheriff's Fees
	Limited Gas Contractor One Year		Surrogate Court Fees
	Limited Gas Contractor Five Year		Corporate Application Fees
	Bulk Propane Storage One Year		Farm Ownership Fee
426927	Bulk Propane Storage Five Year	432109	Land Sales Fee
426928	General Gas Fitter One Year	432110	Notice Fee
426929	General Gas Fitter Five Year	432111	Divorce Fees
426930	Domestic Gas Fitter One Year	432112	Documentation Fees
426931	Domestic Gas Fitter Five Year	432113	Search Fees
	Property and Building Rentals	432114	Web Inquiries Fees
	Other Rentals and Leases		Management and Collection Services
	Rent – House		Public Trustee Fees
	Rent – Crop Share		Consumer Proposal Management Fees
	Rent – Land		Tax Enforcement – Provincial Mediation Board
	Non-Profit Organizations		Blueprinting, Advertising, Addressing and List Services
	Non-Profit Annual Returns		Diagnostic Laboratory Services
	Non-Profit Incorporations		Miscellaneous Medical and Institutional Services
	Examination Fees		Research, Technical, Assaying and Testing Services
	General Education Diploma Exam Fees		Boiler Registration of Design
	Application for Journeyman – Written Exam		Test/Registration of Pressure Welders
	Application for Journeyman – Practical Exam		Other Miscellaneous Services
	Request for Review of Exam Results		High School Student Transcript
	Application to Take Other Exams		Teacher Evaluations
	Late Fee for Written or Practical Exam Applications		General Education Diploma Transcripts
	Breakdown of Exam Results		Teacher Statements
428208	Appeal of Commission Decision – ATC	432905	Teacher Exchange Application Fee
428500	Change of Name Certificates	432906	Freedom of Information
428600	Elevators and Hoists Licences	432907	Evaluation of Out of Province Transcripts
428700	Steam Boiler, Pressure Vessel Inspection & Regulation		Small Business Loans Association – Administration
	Pressure Vessel Inspection		Fees
	Pressure Vessel Licensing	432909	Request for Upgrading Evaluation
	Boiler Equipment Licensing		Grazing – Cattle
	Refrigeration Plant Equipment Licensing		Grazing – Calves
	Other Miscellaneous Licences and Permits		Grazing – Horses
	Building Official Licence One Year		Grazing – Colts
	Building Official Licence Five Year		Grazing – Ewes
	Sale of Land		Grazing – Lambs
	Agricultural Lands – Lease Revenue		Grazing – Under Delivery Charges
	Interest – Agricultural Lands – Long-Term Receivables		Grazing – Miscellaneous
	Real Property Sales		Wintering Fees – Bulls
	Real Property Sales – Commercial		Wintering Fees – Cows
	Real Property Sales – Recreational		PRF – Cost Recovery – Taxes
431173	Real Property Sales – Aboriginal	432941	PRF – Cost Recovery – Salt and Minerals

432942	PRF – Cost Recovery – Vet Supplies	460900	Health Reform Transfer
432960	Project Delivery Revenue	461000	Federal-Provincial Cost Sharing Programs
	Highways Custom Work Surcharge Revenue	461001	Legal Aid Commission
	Steam Boilers and Pressure Vessels Certificates	461002	Aboriginal Courtworker Program
	Other Inspection Fees		Labour Market Development Agreement
	Film and Video		Official Minority Language
	Refrigeration Plant Inspection Certificate		Canada Student Loans
	Design/Construction Certificate		Older Worker Pilot Program
	Audit Fees		Provincial Library
	Miscellaneous Agricultural Fees		Promote Bilingualism in Education
	Marriage and Vital Statistics Fees		National Safety Code
	Other Registration Fees		Canada Agri-Infrastructure
	Prospectus		Airport Capital Assistance Program
			Federal Contribution – Grain Roads
	Registrations		
	Exemptions		Strategic Highway Infrastructure Program (SHIP)
	Offering Memorandums		Canada-Saskatchewan Infrastructure
	Annual Information Forms		Office French Language Coordinator
	Annual Financial Statements		Joint Emergency Planning Program (JEPP)
	Private Placement Filings		Federal Pressure Equipment Licensing
	Sundry Filing Fees		Federal Elevators
	Engineering and Technical Report		National Initiative Fund
	Certificate of Non-Default		Exchange of Service – Inmates
	Deposit Agent Filing Fee		Disaster Financial Assistance
	Sub-Agent Filing Fee		Historical Places Initiatives
	Financial Institution Fee		Border Infrastructure Fund
	Administrative Penalties		Waterfowl Crop Damage Program
433715	Costs of Investigation		Early Learning Child Care
433800	Reservation of Names		Air Weapons Range Agreement
433900	All Other Service Fees	461060	Fire Suppression – PA National Park
433901	Amusement Ride Re-Inspection	461063	Fire Suppression – Recoverable Federal
433902	Amusement Ride Miscellaneous Inspection	461065	Fire Suppression – CN Fires
434100	Miscellaneous Deductions – Staff Salaries	461070	Fire Suppression – Air Weapons Range
434200	Charges for Personal Mileage	461080	Fire Suppression – Indian Reserves
441100	Fines and Costs – Judges	462400	Alcohol & Drug Treatment Rehabilitation Agreement
441101	Security Holdback	462600	Vocational Rehabilitation of Disabled Persons
	7% Municipal Holdback	463000	Employability Assistance
	Late Payment Charges – Fines		Young Offenders' Agreement
	Escheated Bail		Special Allowance – Children in Care
444100	All Other Fines, Costs, Penalties and Forfeits		D.I.A.N.A. (Department of Indian & Northern Affairs)
	Provincial Surcharge		Other Governments – Provincial
	Federal Surcharge		Fire Suppression – M.A.R.S. Agreement
	Interest – Bank Deposits		Fire Suppression – Fuel Tax Refund
	Bank Interest		Fire Suppression – Fuel Drums Return
	Interest – Crown Corporation Promissory Notes		Other Government – Municipal
	Interest – Loans		Other Jurisdictions
	Interest – Northern Development Fund Loans		Crown Investment Corporation of Saskatchewan
	Interest – Northern Revolving Fund Loans		Liquor and Gaming Authority
	Interest – Investments		Profits Transferred – Revolving Funds
	Heritage Environmental Protection Fund		All Other Dividends – Finance
	Interest – Accounts Receivable		Proceeds from Other Funds
	Finance Charges – Accounts Receivable Module		Transfer from the Fiscal Stabilization Fund
	Interest Offset – Short-Term Advances		Election Deposits – Forfeiture
	Sinking Fund Earnings Retained		Environmental Deposits
	All Other Interest Revenue Premium/Discount – Investments Sold		Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan
			Maintenance Order Revenues
	Profit on Foreign Exchange		
	Unearned Discounts		Casual Revenue
	Federal/Provincial Agreement – Equalization		Recoveries of Fines Write Off
	Canada Health Transfer		Outstanding Cheques Write Off
	Canada Social Transfer		Restitution/Comp – MLA Fraud
460700	Canada Health and Social Transfer – Prior Year		Recoveries – Fuel
460000	Adjustment  Diagnostic/Medical Equipment Transfer		Lost Library Books
400800	Diagnostic/Medical Equipment Transfer	400107	Clearing Account

485108 Working Ventures 485110 Cash Over/Short 485111 Labour Response Tax Credit Program 485112 Personal Phone Call Reimbursement 485113 Awards Recovery 485115 NSF Charges 485120 Safety Boot Program 485130 Freight 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 485200 Crown Costs - Appeal Recovered 485300 Dormant and Unclaimed Estate Money 485600 Proceeds Clearing 485700 Assignment Revenues 486100 Repayments - Public Assistance, Pensions and Allowance Programs 486900 Refunds - Previous Years' Expenses 486901 Venture Capital Program 487100 Recovery of Loan Losses 488100 Transfers In 489000 Revolving Fund - Commissary Repayment 489200 Collection Agency and Legal Fees Withheld 489500 Payroll Reimbursement - Reallocate 489600 Miscellaneous Revenue to be Allocated 489601 Bond Forfeiture 489900 Revolving Fund - Deposits 489918 Other Revenues 491100 Oil Royalties 491200 Freehold Oil Production Tax 491300 Bonus Bids and Related Revenue (Oil) 491400 Other Oil and Gas Revenue 491500 Enhanced Oil Recovery Revenue 491600 Oil Well Revenue 491700 Delayed Payment Charge - Oil 492100 Gas Royalties 492200 Freehold Gas Production Tax 493100 Potash Royalties 493200 Other Potash Revenue 493300 Delayed Payment Charge - Potash 493400 Base Payment - Potash 493500 Potash Graduated Payment 494100 Uranium Royalties - Basic 494200 Uranium Royalties - Graduated 494300 Delayed Payment Charge - Uranium 495100 Sodium Sulphate Royalties 495200 Other Sodium Sulphate Revenue 495300 Delayed Payment Charge - Sodium Sulphate 496100 Coal Royalties 496200 Other Coal Revenue 496300 Freehold Coal Tax

496400 Delayed Payment Charge - Coal

497600 Delayed Payment Charge - Other 497700 Royalties - Seismic Activity 497800 Royalties - Easements

497100 Quarrying 497200 Salt

497300 Salt Production Tax 497400 Metallic Royalties 497500 Other Metallic Revenue 497900 Royalties - Sand and Gravel

EVDE	NCEC	520001	Psychiatric Assessments
	<u>NSES</u>		Fetal Alcohol Syndrome Assessments
	Cabinet and Opposition Leader Allowances		Dangerous Offender/Long Term Offender Assessments
	Members' Annual Indemnity		Psychiatric Services
	Additional Duties Allowance		Psychological Services
	Members' Annual Expense Allowance		Employee Influenza Vaccinations
	Per Diems		Dental Services
	Out-of-Scope Permanent		
513100	In-Scope Permanent		Optical Services
513200	Heads of Departments and Agencies		Nursing Services
513300	Provincial Court Judges		Coroners' Fees and Expenses
513500	Positions Encumbered by Non-Permanent Staff		Coroner's Fees – Miscellaneous Expenses
514000	Casual/Term		Compensation Claims for Loss
514100	Temporary Salaries		Disaster Related Expenses
	Labour Service		Specialized, Technical and Management Consulting
514300	Part-Time/Permanent Part-Time		General Code – Fees Paid for Professional Services
514400	Student Employee Programs		Expert Witnesses
	Personal Service Contracts		Physicians & Surgeons (Expert Witnesses)
514700	Ministerial Assistant's Salary		Fee Bailiffs – Wages
	Seconded Services (With Employee Number)		Fee Bailiffs – Travel Costs
	Seconded Services (With No Employee Number)		Juror Fees
	Centennial Summer Student Program		Witness Fees
	Allocation of Labour Costs	521307	Legal Fees – Court Appointed – Young Offenders
	Allocation of Mechanic Labour Costs		Appointments
	Overtime		Legal Fees – Miscellaneous
	Change in Year-end Accrued Supplementary Payroll	521309	Legal Fees – Court Appointed Adult Offenders
	Temporary Assignment of Higher Duties		Appointments
	Shift Differential	521312	Transcript Fees
	Camp Differential	521313	Custody Access Reports
	Winter Differential	521314	Interpreters Fees
	Height Differential	521315	Supervised Access Program
	Other Differentials, Endorsements and Premiums	521316	Miscellaneous Contracts – Long Distance
	Standby Fees	521317	Miscellaneous Contracts – Meals
	Severance Pay	521318	Miscellaneous Contracts – Accommodation
	Court Judgement Severance Pay	521319	Miscellaneous Contracts – Postage
	Non-Taxable Career Assistance – Out of Scope	521320	Miscellaneous Contracts – Kilometers
	Non-Taxable Career Assistance – Out of Scope  Non-Taxable Career Assistance – In Scope	521321	Transportation – Ambulance
	Educational Leave Allowance	521322	Transportation – Funeral Homes
	Apprenticeship Top-up	521323	Employee & Family Assistance Costs
	Maternity and Adoption Leave Top-up	521324	Criminal Record Checks
	Northern District Allowance	521340	Laboratory Fees
	Northern Project Allowance	521350	Fees (Inspection, Registration, Searches, Copyright
	Vacation Leave Payouts		Fees, etc.)
		521351	Inter-Library Loans
	Winter Maintenance Allowance Sleep Over Allowance		Policing, Protection and Emergency Fire Services
	Tool Allowance		Commissionaire Services
	Staff Housing Subsidy	521370	Miscellaneous Professional Services, Religious Fees
	Allowance for Special Services		and Technical Services
	Northern Employment Medical/Dental Travel Expenses	521371	Auctioneer Services
	Car Allowances	521372	Photographer's Services
	Honorariums and Retainers		Sign Writing Services
			Veterinarian Services
	CWTP Settlement Payout		Legal Services
519600	Change in Year End Severance Liability and Other		Legal Expenses – Travel
E40000	Benefits  Peimburgament Bereand Services		Reimbursement – Contract Services
	Reimbursement – Personal Services		Contract Services Payable – Year End
	Union Leave Reimbursement		System Consulting
	Personal Services Payable – Year End		Rent of Ground, Buildings and Other Space
519900	Change in Year-End Accrued Employee Leave		Brokers Fees and Commissions
E40001	Entitlement		Lease Buyouts
	Savings Due to Vacancies		Building and Site Lease Costs
519999	For Budget Use Only – Salaries		Tenant Improvements Lease
E20000	Conoral Code Medical and Balated Comitaes		Capital Lease Contra Account
520000	General Code – Medical and Related Services		Rent of Office Equipment - General

522101         Audio Visual Equipment         \$26600         Pol Clerk           522202         Rear of Photocopiers         \$26600         Pol Impression Duplicating         \$26600         Pol Creatable           522202         Lease Cost of Duplicating         \$26600         Pol Presentation         \$26000         Poly Presentation           52220         Lease Cost of Duplicating         \$26800         Supervisory Opput Returning Officer           52230         Hors of Aircraft         \$26800         Rental of Space           522401         Long Tam Fixed Wing Costs         \$27900         Rent of Aircraft           522401         Long Tam Fixed Wing Costs         \$27900         Rent of Aircraft         \$26800         Rent of Aircraft           522401         Long Tam Fixed Wing Costs         \$27900         Rent of Aircraft         \$27900         Rent of Aircraft         \$28900         Rent of Aircraft         \$28900         Rent of Aircraft         \$28900         Rent place of Aircraft         \$28900         Rent place of Aircraft         \$27900         Rent place of Aircraft         \$28900         Rent place of Aircraft         \$289000         Palment place of Aircraft         \$28900         Pa				
522201         Por Impression Duplicating         526604 Interpreter           522202         Rent of Other Equipment and Material         526605 Supervisory Deputy Returning Officer           522303         Truck Rental         526606 Rental of Space           522304         Carrick Rental         526800 Reimbursement – Election Auditors' Fees           522401         Carrick Officer         526800 Reimbursement – Registered Political Parties           522401         Long Term Fixed Wing Costs         527800 Reimbursement – Registered Political Parties           522401         Long Term Fixed Wing Costs         527800 Reimbursement – Registered Political Parties           522601         Lillines – Wester and Sewer         527800 Equipment Maintenance           522601         Utilities – Sewer         527800 Miscellaneous Supplies           522701         Electricity and Natural Gas         528000 Support Services Subscriptions           522702         Energy Performance Contract Electrical         528000 Support Services Subscriptions           522703         Early Performance Contract Gas         528000 Support Services Subscriptions           522704         Face Inching Service Subscriptions         528000 Support Services Subscriptions           522705         Fropane         528000 Support Services Subscriptions           522706         Fuel Oil         529000 S			526602	Poll Clerk
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000000	Promotional Items	550240	Audio and/or Visual Information Material
531000	Audio/Visual Supplies and Processing	550241	Library Science Audio
	Exhibits and Displays		Library Science Video
531200			Library Science Micro-Fiche/Film
	Miscellaneous Communications Contractual Services		
			Library Science CD
	Duplication Services		Tools Audio Visual
	Printing Publishing Expenses		Library Books
532000	Broadcasting Services		Library Science Standing Orders
532885	Reimbursement – Communications	550252	Library Science Firm Orders
532895	Communications Expenses Payable – Year End	550253	Tools Print Materials
	Meals – In Province	550254	Tools Government Documents
540100	Transportation – In Province	550255	Arabic Books
	Air Travel – In Province		Persian Books
	Other (Taxi) – In Province		Chinese Books
	Mileage Allowance – In Province		Hungarian Books
	Intra-City Travel		Polish Books
	Accommodations and Incidentals – In Province		Russian Books
	Highways Allocation of Travel Costs	550262	Ukrainian Books
541000	Meals – Out of Province		Vietnamese Books
541100	Transportation – Out of Province	550264	Japanese Books
541101	Other (Taxi) – Out of Province	550265	Swedish Books
	Mileage Allowance – Out of Province	551000	General – Medical & Laboratory Supplies
	Accommodations and Incidentals – Out of Province		Drugs and Medicine
	Reimbursement - Travel		Hospital/Health Clinic/Surgical Supplies
	Travel Expenses Payable – Year End		Laboratory Supplies
	Elected Representatives Travel		Dental Supplies Other Medical Supplies
	Elected Rep – CVA Vehicle		Other Medical Supplies
	Elected Rep – Air Services - SPM		Veterinary Supplies
	Elected Rep – Meals		Fuels & Lubricants
541904	Elected Rep – Transportation		Vehicle and Operating Expenses
541905	Elected Rep – Accommodations	553001	Aviation Gasoline
542000	General Travel Code	553002	Jet Fuel
542010	Air Services – SPM	553003	Lease Costs
542020	CVA Vehicle	554000	Construction and Material Costs
	CVA Vehicle Fixed Monthly Costs		Structural/Roof Supplies, Material and Miscellaneous
	CVA Vehicle – Operational Costs		Plumbing Supplies, Materials and Miscellaneous
	Members of Boards, Commissions and Committees		Allocation of Material Costs – Highways and
	Relocation – New Employees	00 10 10	Transportation and SPM Only
	Relocation – In-Service Employees		Transportation and Strivi Only
342700		<b>EE1020</b>	Allocation of Inventory Highways and Transportation
F 40000		554020	Allocation of Inventory – Highways and Transportation
	Reimbursement – Supplies and Services		Use Only
542896	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End	554100	Use Only Highways and Transportation Inventory Purchases
542896 542999	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and	554100 555000	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies
542896 542999	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only	554100 555000 555010	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish
542896 542999 543000	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses	554100 555000 555010	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies
542896 542999 543000	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only	554100 555000 555010 555020	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish
542896 542999 543000	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses	554100 555000 555010 555020 555021	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment
542896 542999 543000 543100	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses	554100 555000 555010 555020 555021 555030	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies
542896 542999 543000 543100 543101	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies	554100 555000 555010 555020 555021 555030 555040	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer
542896 542999 543000 543100 543101	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses	554100 555000 555010 555020 555021 555030 555040 555050	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies
542896 542999 543000 543100 543101 543200	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General	554100 555000 555010 555020 555021 555030 555040 555050 555060	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies
542896 542999 543000 543100 543101 543200	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies
542896 542999 543000 543100 543101 543200 543201	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies
542896 542999 543000 543100 543101 543200 543201 543300	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 555090	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc.
542896 542999 543000 543100 543101 543200 543201 543300 543400	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs Employee Recognition Expenses	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 555090 556000	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc. Provisions (Except Business Expenses)
542896 542999 543000 543100 543101 543200 543201 543300 543400 550000	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs Employee Recognition Expenses Stationery and Office Supplies	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 555090 556000 556001	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc. Provisions (Except Business Expenses) Commissary Purchases – Fires
542896 542999 543000 543100 543101 543200 543201 543300 543400 550000 550100	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs Employee Recognition Expenses Stationery and Office Supplies Printed Forms	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 555090 556000 556001 556002	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc. Provisions (Except Business Expenses) Commissary Purchases – Fires Food and Provisions for Institutions/Camps
542896 542999 543000 543100 543101 543200 543201 543300 543400 550000 550100 550101	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs Employee Recognition Expenses Stationery and Office Supplies Printed Forms Court Forms	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 555090 556000 556001 556002 556100	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc. Provisions (Except Business Expenses) Commissary Purchases – Fires Food and Provisions for Institutions/Camps Uniforms and Clothing for Staff
542896 542999 543000 543100 543101 543200 543201 543300 543400 550000 550100 550101	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs Employee Recognition Expenses Stationery and Office Supplies Printed Forms	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 555090 556000 556001 556002 556100	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc. Provisions (Except Business Expenses) Commissary Purchases – Fires Food and Provisions for Institutions/Camps
542896 542999 543000 543100 543101 543200 543201 543300 543400 550000 550100 550101 550102	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs Employee Recognition Expenses Stationery and Office Supplies Printed Forms Court Forms	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 555090 556000 556001 556002 556100 556200	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc. Provisions (Except Business Expenses) Commissary Purchases – Fires Food and Provisions for Institutions/Camps Uniforms and Clothing for Staff
542896 542999 543000 543100 543101 543200 543201 543300 543400 550000 550100 550101 550102 550200	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs Employee Recognition Expenses Stationery and Office Supplies Printed Forms Court Forms Letterhead, Envelopes, etc. General – Books, Magazines & Reference Materials	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 555090 556000 556001 556002 556100 556200 556300	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc. Provisions (Except Business Expenses) Commissary Purchases – Fires Food and Provisions for Institutions/Camps Uniforms and Clothing for Staff Other Clothing
542896 542999 543000 543100 543101 543200 543201 543300 550000 550100 550101 550102 550200 550230	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs Employee Recognition Expenses Stationery and Office Supplies Printed Forms Court Forms Letterhead, Envelopes, etc. General – Books, Magazines & Reference Materials Magazines and Newspapers	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 556000 556001 556002 556100 556200 556300 556301	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc. Provisions (Except Business Expenses) Commissary Purchases – Fires Food and Provisions for Institutions/Camps Uniforms and Clothing for Staff Other Clothing Inventory for Resale Printed Materials – Suppliers
542896 542999 543000 543100 543101 543200 543201 543300 550000 550100 550101 550102 550200 550230 550231	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs Employee Recognition Expenses Stationery and Office Supplies Printed Forms Court Forms Letterhead, Envelopes, etc. General – Books, Magazines & Reference Materials Magazines and Newspapers Library Science Subscriptions	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 556000 556001 556002 556100 556200 556300 556301 556302	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc. Provisions (Except Business Expenses) Commissary Purchases – Fires Food and Provisions for Institutions/Camps Uniforms and Clothing for Staff Other Clothing Inventory for Resale Printed Materials – Suppliers Other Printing Expense – Not For Resale
542896 542999 543000 543100 543101 543200 543201 543300 550000 550100 550101 550102 550200 550230 550231 550232	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs Employee Recognition Expenses Stationery and Office Supplies Printed Forms Court Forms Letterhead, Envelopes, etc. General – Books, Magazines & Reference Materials Magazines and Newspapers Library Science Subscriptions Tools Subscriptions	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 556000 556001 556002 556100 556200 556300 556301 556302 556400	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc. Provisions (Except Business Expenses) Commissary Purchases – Fires Food and Provisions for Institutions/Camps Uniforms and Clothing for Staff Other Clothing Inventory for Resale Printed Materials – Suppliers Other Printing Expense – Not For Resale Cost of Goods Sold (Not for GRF Use)
542896 542999 543000 543100 543101 543200 543201 543300 550100 550100 550101 550102 550200 550230 550231 550232 550233	Reimbursement – Supplies and Services Supplies & Services Expenses Payable – Year End Cost Allocation – For Property Management and Information Technology Office Use Only Employee Business Expenses Cabinet Ministers & Leg. Secretaries – Business Expenses Ministers' Courtesy Supplies Deputy Minister/Department Head Business Expenses – General Deputy Minister/Department Head Business Expenses – Courtesy Supplies Banquet Costs Employee Recognition Expenses Stationery and Office Supplies Printed Forms Court Forms Letterhead, Envelopes, etc. General – Books, Magazines & Reference Materials Magazines and Newspapers Library Science Subscriptions	554100 555000 555010 555020 555021 555030 555040 555050 555060 555070 555080 556000 556001 556200 556300 556301 556302 556400 556500	Use Only Highways and Transportation Inventory Purchases General – Other Materials and Supplies Forage/Supplies – Animals, Fowl and Fish Small Tools and Equipment Shop Supplies Mechanical and Electronic Supplies Seed, Plants and Fertilizer Cleaning Materials and Supplies Recreational and Entertainment Supplies Toiletry Supplies Other Miscellaneous Materials and Supplies Bedding, Table Linen, Rugs, Draperies, etc. Provisions (Except Business Expenses) Commissary Purchases – Fires Food and Provisions for Institutions/Camps Uniforms and Clothing for Staff Other Clothing Inventory for Resale Printed Materials – Suppliers Other Printing Expense – Not For Resale

557001	CWIP Site Acquisition	572000	Refunds and Remissions
	CWIP Construction	572889	Reimbursement – Other Expenses
557003	CWIP Program Equipment	572898	Other Expenses Payable - Year End
	CWIP Furnishings		AP Setup Only – Discounts, Rate Variance Gain/Loss
	CWIP Consultants		Change In Valuation Allowance
557006	CWIP SPM Delivery	576200	Provisions for Loss on Loans & Investments
557007	CWIP Start Up Costs	576401	Loss on Disposal of Agricultural Land
	CWIP Project Contingency		Loan Guarantee Payouts
	Interest – Late Supplier Payments		Change in Guaranteed Debt Payable
	Capital Lease Interest		Subsidies Paid to Revolving Funds
	Other Interest		Pastures Revolving Fund
	Bank Service Charges		Livestock Services Revolving Fund
	Purchase Card Purchases		Queen's Printer Revolving Fund
560200	Land Improvements – Expensed		Learning Resource Distribution Centre Revolving Fund
	Space Plan		Correspondence School Revolving Fund
	Property Disposal Expense	577416	Highways Revolving Fund
	Buildings and Improvements – Expensed	577418	Public Employees Benefits Agency Revolving Fund
	Facility Planning Studies		Commercial Revolving Fund
	Capital Upgrades		Resource Protection and Development Revolving Fund
	Building Assessments		Correctional Facilities Industries Revolving Fund
561300	Leasehold Improvements – Expensed	578000	Contingent Liability Payouts
562200	Vehicles – Expensed	578100	Change in Year-End Contingent Liabilities
563700	Operating and Heavy Equipment – Expensed	578200	Pension and Benefits
564200	System Development – Expensed	579000	Transfer To Fiscal Stabilization Fund
564300	Computer Hardware – Expensed	579999	For Budget Use Only – Transfers
564600	Computer Software – Expensed	582100	Interest on Debentures
	Office Furniture and Equipment – Expensed	582200	Interest on Treasury Bills
565600	Infrastructure – Other – Expensed	582300	Interest on Bank Overdrafts
567000	Construction of Infrastructure Related Assets	582400	Interest on Temporary Loans
568000	Allocation of Infrastructure Related Assets		Interest on Promissory Notes
569887	Reimbursement – Expensed Equipment and Other		Foreign Exchange Charges
	Assets		Commission Charges
569897	Expensed Equipment and Other Assets Expenses		Saskatchewan Savings Bonds
	Payable – Year End		Saskatchewan Savings Bonds – Series XIV
	Transfers – General		Saskatchewan Saving Bonds – Series XV
	Transfers – Allowances and Spending Money		Underwriting Commission
	Transfers – Drugs and Medicine		Premium/Discount on Debt Issue
	Transfers – Educational Material		Internal Recoveries – Goods and Services
	Transfers – Medical and Surgical Supplies		Internal Recoveries – Communications
	Transfers – Other Supplies		Internal Recoveries – Travel
	Transfers – Ambulance Services (Air)		Salary Accountable Advances
	Transfers – Contractual Services		Commercial Expenses – Personal Services
570017	Transfers – Teachers' & Municipal Employee Pensions		Commercial Expenses – Goods and Services
	and Benefits		Commercial Expenses – Travel
	Transfers – Payments in Lieu of Taxes		Commercial Expenses – Other Expenses
	Transfers – Living Allowances		Commercial Expenses – Capital Asset Amortization
	Transfers – Tuition and Training		Amortization – Land Improvements
	Transfers – Transportation		Amortization – Buildings – High Quality Construction
	Transfers – Medical Services		Amortization – Buildings – Short-term
	Transfers – Dental Services	588030	Amortization – Building Improvements – Short-term
	Transfers – Optical Services	E00004	Construction
	Transfers – Ambulance Services (Ground)	588031	Amortization – Building Improvements – High Quality
	Transfers – Critical Care Capacity	E00000	Construction
	Transfers – Other Services	200032	Amortization – Building Improvements – Medium
	Transfers – Taxable Allowances and Bursaries	500000	Quality Construction
	Additional Duties Allowance – Caucus Operations	000033	Amortization – Building Improvements – Average
	Out of Scope Permanent – Caucus Operations	588010	Quality Construction Amortization – Leasehold Improvements
	Temporary Salaries – Caucus Operations Overtime – Caucus Operations		Amortization – Leasenoid improvements  Amortization – Buildings – Medium Quality
	Severance Pay – Caucus Operations	300030	Construction
	Transfers – Reimbursement	588060	Amortization – Buildings – Average Quality
	Change in Prepaid Transfers – Year End	300000	Construction
	Transfers – Year End Payables	588100	Amortization – Operating Equipment
01 1000	Transfero Tour End Layubios	550100	A STATE OF TAKING EQUIPMONT

588110 Amortization - Heavy Equipment 588200 Amortization - Vehicles 588210 Amortization - Ferries - Vessels and Upgrades 588220 Amortization - Ferries - Upgrades 588230 Amortization - Aircraft 588240 Amortization - CVA Vehicle 588300 Amortization - System Development 588310 Amortization - Computer Hardware 588320 Amortization - Computer Software 588330 Amortization - Office Furniture and Equipment 588400 Amortization - Highways - Construction 588401 Amortization - Highways - Repaving 588420 Amortization - Bridges - Construction 588421 Amortization - Bridges - Upgrades 588430 Amortization - Culverts 588440 Amortization - Airports - Runways 588441 Amortization - Airports - Navigational Aids 588450 Amortization - Highways - Other 588460 Amortization - Water Infrastructure 588470 Amortization - Infrastructure - Other 588800 Gain/Loss on Disposal of Capital Assets 588801 Vehicle Gain/Loss (For Disposal of CVA Vehicles Only) 588850 Write Down of Capital Assets 588900 Change in Inventory Held for Consumption or Use 588950 Change in Prepaid Expenses 599121 Frozen Funds - General 599122 Frozen Funds - Communications 599123 Frozen Funds – Recovery of Amortization 599131 Accrual - Current Year Overexpense Adjustment 599132 Accrual - Prior Year Overexpense Adjustment 599510 Approved Estimates - Salaries 599511 Approved Estimates - Supplier and Other Payments 599512 Approved Estimates - Transfers to Individuals 599513 Approved Estimates - Transfers for Public Services 599514 Approved Estimates - Transfers for Public Services -Capital 599515 Approved Estimates - Transfers for Public Services -Pensions and Benefits 599516 Approved Estimates - Capital 599517 Approved Estimates - Pensions and Benefits 599518 Approved Estimates - External Recovery 599519 Approved Estimates - Internal Recovery 599520 Interim Supply 599525 Approved Estimates - Amortization 599526 Approved Estimates - Allocation of Amortization 599530 Supplementary Estimates 599531 Special Warrants 599532 Virement - Cashflow Transfer 599533 Virement - Subvote Transfer 599534 Virement - Expense Transfer 599535 Virement - Sub Program Transfer 599540 Statutory Appropriations 599541 Statutory Appropriations - Adjustments 599550 Temporary Appropriation for Net Budgeting/Shared Services Activity 599551 Approved Appropriation Carry-over 599560 Approved Estimates – Allocation of Central Management and Services 599998 TBB Adjustments

# **COMMERCIAL REVENUE**

- 900100 Rental and Lease Revenue
- 900150 Property and Building Rentals
- 900151 Base Rent
- 900152 Inventory Base Rent
- 900153 Planning Base Rent
- 900154 Technical Support Base Rent
- 900155 Realty Base Rent
- 900156 Project Delivery Base Rent
- 900157 Major Maintenance Base Rent
- 900158 Life Cycle Maintenance Base Rent
- 900159 Amortization Base Rent
- 900160 Vacancy Allowance Base Rent
- 900200 Reimbursement Operating Expenses
- 900201 Reimbursement Security
- 900202 Reimbursement Repairs and Maintenance
- 900203 Reimbursement Roads and Grounds
- 900204 Reimbursement Cleaning
- 900205 Reimbursement Heating
- 900206 Reimbursement Gas Heat
- 900207 Reimbursement Propane Heat
- 900208 Reimbursement Fuel Oil Heat
- 900209 Reimbursement Steam Heat
- 900210 Reimbursement Electrical
- 900211 Reimbursement Sewer and Water
- 900212 Reimbursement Fixed Expenses
- 900213 Reimbursement Insurance
- 900214 Reimbursement Real Estate Taxes
- 900215 Reimbursement GST
- 900216 Reimbursement Administration
- 900250 Other Accommodation Revenue
- 900251 Parking Revenue
- 900252 Tenant Services Revenue
- 900253 Central Services Revenue
- 900254 Planning Revenue
- 900255 Project Delivery Revenue
- 900256 Furniture Revenue
- 900257 Construction Services Revenue
- 900258 Tenant Improvement Revenue
- 900259 Security Revenue
- 900260 Contra Accommodation Revenue
- 900300 Air Services Revenue
- 900301 Air Standby Revenue
- 900302 Air Charter Revenue
- 900303 Air Per Mile Revenue
- 900400 Goods and Services Revenue
- 900800 Casual Revenue
- 900999 Internal Recovery Revenue
- 901101 Authorized Custom Work Sales
- 901102 Urban Maintenance Sales
- 901103 Rural Municipality Bridge Sales
- 901104 Miscellaneous Custom Work Sales

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