



**Saskatchewan Finance
Provincial Comptroller's Division**

**GOVERNMENT OF SASKATCHEWAN
NATURAL ACCOUNT MANUAL**

April 2007

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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 at 787-6796 or Chris Martin at 787-6832 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

CASH AND TEMPORARY INVESTMENTS

Cash

- 100000 General Revenue Fund Bank Account
- 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
- 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 Investments

- 101000 Short-term Investments
- 101500 Environmental Protection Reserve – Short-term

ACCOUNTS RECEIVABLE

- 106000 Accrued Interest Receivable – Investments
- 107000 Accounts Receivable – General
- 107020 *Accounts Receivable – Valuation Allowance*
- 107100 Accounts Receivable – From Accounts Receivable
- 107110 *Accounts Receivable Bank Deposit Clearing Account*
- 107120 *Accounts Receivable Valuation Allowance – From Accounts Receivable*
- 107130 *Accounts Receivable Internal Revenues Clearing*
- 107190 *Autoinvoice Clearing*
- 107500 Accounts Receivable – Year End
- 107600 **Accrued Accounts Receivable – General (Not for use at Year End)**
- 107900 Revolving Funds – Accounts Receivable
- 107920 *Revolving Funds – Accounts Receivable Valuations Allowance*
- 182000 Bank Receivable – Direct Deposit

LOANS TO CROWN CORPORATIONS

Short-term Loans – Crown 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 Loans – Crown Corporations

- 110000 Agriculture Credit Corporation (Loan)
- 110001 *Advance – Agricultural Credit Corporation (Loan)*
- 110100 Crown Investments Corporation (Loan)
- 110101 *Advance – Crown Investments Corporation (Loan)*
- 110200 Education Infrastructure Financing Corporation (Loan)
- 110201 *Advance – Education Infrastructure Financing Corporation (Loan)*
- 110300 Information Services Corporation (Loan)
- 110301 *Advance – Information Services Corporation (Loan)*
- 110400 Investment Saskatchewan Incorporated (Loan)
- 110401 *Advance – Investment Saskatchewan Incorporated (Loan)*
- 110500 Saskatchewan Crop Insurance Corporation (Loan)
- 110501 *Advance – Saskatchewan Crop Insurance Corporation (Loan)*
- 110600 Saskatchewan Housing Corporation (Loan)
- 110601 *Advance – Saskatchewan Housing Corporation (Loan)*
- 110800 Saskatchewan Opportunities Corporation (Loan)
- 110801 *Advance – Saskatchewan Opportunities Corporation (Loan)*
- 110900 Saskatchewan Power Corporation (Loan)
- 110901 *Advance – Saskatchewan Power Corporation (Loan)*
- 111000 Saskatchewan Telecommunications (Loan)
- 111001 *Advance – Saskatchewan Telecommunications (Loan)*
- 111100 Saskatchewan Water Corporation (Loan)
- 111101 *Advance – Saskatchewan Water Corporation (Loan)*
- 111200 Municipal Financing Corporation (Loan)
- 111201 *Advance - Municipal Financing Corporation (Loan)*
- 111500 SaskEnergy Incorporated (Loan)
- 111501 *Advance – SaskEnergy Incorporated (Loan)*
- 111600 Saskatchewan 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 Agriculture 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 – Learning

- 122500 Student Aid Fund

122501 *Advance – Student Aid Fund*

Other Loans – Finance

123600 Revolving Funds – Accountable Advances
 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 – Highways

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

Other Loans – Industry and Resources

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

127000 Agricultural Service Centre Agreements – Shareable
 127500 Municipal Development Loans (SK) Act
 129300 Municipalities – Health District Act

Other Loans – Northern Affairs

126000 Economic Development Loans
 126001 *Advance – Economic Development Loans*
 126020 Provision for Loss – Economic Development Loans
 126500 Northern Economic Development
 126501 *Advance – Northern Economic Development*
 126520 *Provision for Loss – Northern Economic Development*

DEFERRED FOREIGN EXCHANGE LOSS

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

DEFERRED CHARGES

136000 Deferred Premium, Discount, Debt Issue

SINKING FUNDS

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

INVENTORIES FOR CONSUMPTION OR USE

175000 Equipment Maintenance, Airplane Parts and Other Supplies
 175100 Lab Supplies and Vaccines
 175200 Pastures Maintenance Supplies
 175300 Firefighting Equipment
 175400 Park Maintenance Supplies
 175500 Aggregate Inventory
 175600 Inventory for Distribution - SPM

INTEREST ON PUBLIC DEBT RECEIVABLE FROM CROWN CORPORATIONS

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

SINKING FUND CONTRIBUTION RECEIVABLE

180100 Sinking Funds – Crown Share

TANGIBLE CAPITAL ASSETS

Land and Land Improvements

191000 Land
 199100 *Land – Current Year Additions*
 191100 Land Improvements
 199110 *Land Improvements – Current Year Additions*
 191110 Accumulated Amortization – Land Improvements

Building and Building Improvements

192000 Buildings – High Quality Construction
 199200 *Buildings – High Quality Construction – Current Year Additions*
 192010 Accumulated Amortization – Buildings – High Quality Construction
 192800 Buildings – Medium Quality Construction
 199280 *Buildings – Medium Quality Construction – Current Year Additions*
 192810 Accumulated Amortization – Buildings – Medium Quality Construction
 192900 Buildings – Average Quality Construction
 199290 *Buildings – Average Quality Construction – Current Year Additions*
 192910 Accumulated Amortization – Buildings – Average Quality Construction
 192100 Buildings – Short-term
 199210 *Buildings – Short-term – Current Year Additions*
 192110 Accumulated Amortization – Buildings – Short-term

192500 Building Improvements – High Quality Construction
 199250 *Building Improvements – High Quality Construction - Current Year Additions*
 192510 Accumulated Amortization – 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
 199220 *Building Improvements – Short-term Construction - Current Year Additions*
 192210 Accumulated Amortization – Short-term Construction– Building Improvements
 192300 Leasehold Improvements
 199230 *Leasehold Improvements – Current Year Additions*
 192310 Accumulated Amortization – Leasehold Improvements
 192410 CWIP Site Acquisition
 199241 *CWIP Site Acquisition – Current Year Additions*
 192420 CWIP Construction
 199242 *CWIP Construction – Current Year Additions*
 192430 CWIP Program Equipment
 199243 *CWIP Program Equipment – Current Year Additions*
 192440 CWIP Furnishings
 199244 *CWIP Furnishings – Current Year Additions*
 192450 CWIP Consultants
 199245 *CWIP Consultants – Current Year Additions*
 192460 CWIP SPM Delivery
 199246 *CWIP SPM Delivery – Current Year Additions*
 192470 CWIP Start Up Costs
 199247 *CWIP Start Up Costs – Current Year Additions*
 192480 CWIP Project Contingency
 199248 *CWIP Project Contingency – Current Year Additions*
Machinery and Equipment
 193000 Operating Equipment
 199300 *Operating Equipment – Current Year Additions*
 193010 Accumulated Amortization – Operating Equipment
 193100 Heavy Equipment
 199310 *Heavy Equipment – Current Year Additions*
 193110 Accumulated Amortization – Heavy Equipment
Transportation Equipment
 194000 Vehicles
 199400 *Vehicles – Current Year Additions*
 194010 Accumulated Amortization – Vehicles
 194100 Ferries – Vessels and Towers
 199410 *Ferries – Vessels and Towers – Current Year Additions*
 194110 Accumulated Amortization – Ferries – Vessels and Towers
 194200 Ferries – Upgrades
 199420 *Ferries – Upgrades – Current Year Additions*
 194210 Accumulated Amortization – Ferries – Upgrades
 194300 Aircraft
 199430 *Aircraft – Current Year Additions*
 194310 Accumulated Amortization – Aircraft
 194400 CVA Vehicles
 199440 *CVA Vehicles – Current Year Additions*
 194410 Accumulated Amortization – CVA Vehicles
 194500 **CWIP Transportation**

199450 CWIP Transportation – Current Year Additions
Office and Information Technology
 195000 System Development
 199500 *System Development – Current Year Additions*
 195010 Accumulated Amortization – System Development
 195100 Computer Hardware
 199510 *Computer Hardware – Current Year Additions*
 195110 Accumulated Amortization – Computer Hardware
 195200 Computer Software
 199520 *Computer Software – Current Year Additions*
 195210 Accumulated Amortization – Computer Software
 195300 Office Furniture and Equipment
 199530 *Office Furniture and Equipment – Current Year Additions*
 195310 Accumulated Amortization – Office Furniture and Equipment
 195400 WIP System Development
 199540 *WIP System Development – Current Year Additions*
Infrastructure
 196000 Highways – Right of Way
 199600 *Highways – Infrastructure – Current Year Additions*
 196100 Highways – Construction
 196110 Accumulated Amortization – Highways – Construction
 196200 Highways – Repaving
 196210 Accumulated Amortization – Highways – Repaving
 196300 Bridges – Construction
 196310 Accumulated Amortization – Bridges – Construction
 196400 Bridges – Upgrades
 196410 Accumulated Amortization – Bridges – Upgrades
 196500 Culverts
 196510 Accumulated Amortization – Culverts
 196600 Airports – Runways
199660 Airports – Runways – Current Year Additions
 196610 Accumulated Amortization – Airports – Runways
 196700 Airports – Navigational Aids
 196710 Accumulated Amortization – Airports – Navigational Aids
 196800 Highways – Other
 196810 Accumulated Amortization – Highways – Other
 197000 Infrastructure – Other
 199700 *Infrastructure – Other – Current Year Additions*
 197010 Accumulated Amortization – Infrastructure – Other
 197600 Water 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
 199800 *SPM Capital Assets – Current Year Additions*
Accrued Capital Assets - Current Year Additions
 199900 *Accrued Capital Assets - Current Year Additions (Not for use at Year End)*

LIABILITIES

DEBT

Public Debt – Short-term

200000 Promissory Notes
 200001 *Redemption – Promissory Notes*
 200002 *Promissory Notes – Education Infrastructure Financing Corporation*
 200003 *Promissory Notes – Information Services Corporation*
 200004 *Promissory Notes – Investment Saskatchewan Incorporated*
 200005 *Promissory Notes – Saskatchewan Crop Insurance Corporation*
 200006 *Promissory Notes – Saskatchewan Housing Corporation*
 200008 *Promissory Notes – Saskatchewan Opportunities Corporation*
 200009 *Promissory Notes – Saskatchewan Power Corporation*
 200010 *Promissory Notes – Saskatchewan Telecommunications*
 200011 *Promissory Notes – Saskatchewan Water Corporation*
 200012 *Promissory Notes – Municipal Financing Corporation*
 200015 *Promissory Notes – SaskEnergy Incorporated*
 200016 *Promissory Notes – Saskatchewan Watershed Authority*
 200021 *Promissory Notes – Crown Investments Corporation*
 200050 *Promissory Notes – General Government Purposes*
 203000 Bank Line of Credit
 203001 *Redemption – Bank Line of Credit*
 209000 Treasury Bills – Province of Saskatchewan
 209001 *Redemption – Treasury Bills – Province of Saskatchewan*

Debentures – Crown Corporation Purpose

210000 Agricultural Credit Corporation
 210001 *Redemption – Agricultural Credit Corporation*
 210100 Crown Investments 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 Saskatchewan Incorporated (Debt)
 210401 *Redemption – Investment Saskatchewan Incorporated*
 210500 Saskatchewan Crop Insurance (Debt)
 210501 *Redemption – Saskatchewan Crop Insurance (Debt)*
 210600 Saskatchewan Housing Corporation
 210601 *Redemption – Saskatchewan Housing Corporation*
 210800 Saskatchewan Opportunities Corporation
 210801 *Redemption – Saskatchewan Opportunities Corporation*
 210900 Saskatchewan Power Corporation
 210901 *Redemption – Saskatchewan Power Corporation*
 211000 Saskatchewan Telecommunications
 211001 *Redemption – Saskatchewan Telecommunications*
 211100 Saskatchewan Water Corporation (Debt)
 211101 *Redemption – Saskatchewan Water Corporation (Debt)*
 211200 Municipal Financing Corporation
 211201 *Redemption – Municipal Financing Corporation*
 211500 SaskEnergy Incorporated (Debt)
 211501 *Redemption – SaskEnergy Incorporated (Debt)*
 211600 Saskatchewan Watershed Authority (Debt)
 211601 *Redemption – Saskatchewan Watershed Authority (Debt)*

Debentures – For Others

214800 University of Saskatchewan Debentures
 214801 *Redemption – University of Saskatchewan Debentures*

Debentures – General Government Purpose

215000 Province of Saskatchewan
 215001 *Redemption – Province of Saskatchewan*

CROWN CORPORATION EQUITY IN SINKING FUND

220000 Sinking Fund – Agriculture Credit Corporation
 220100 Sinking Fund – Crown Investment 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
 240020 PST Account
 240030 Deferred Salary
 240050 Accounts Payable Excise Taxes
 240080 Third Party Demand Payable
 240090 Revolving Funds Conditional Receipts

UNEARNED REVENUE

257000 Unearned Revenue
 257010 Unallocated Revenue
 257020 Unapplied Receipts
 257200 **Accrued Unearned Revenue (Not for use at Year End)**
 259020 Revolving Funds – Unearned Revenue

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
 255005 **Accrued Accounts Payable – General (Not for use at Year End)**
 255010 Payables \$1,000 and Under
 255020 Change in Severance Liability and Other Employee Benefits
 255030 Accounts Payable Rent Reduction Payable
 255050 **Accounts Payable – Fiscal Stabilization Fund**
 255051 **Accounts Payable – Saskatchewan Infrastructure Fund**
 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
 259001 Revolving Funds – General Accounts Payable
 259002 Revolving Funds – Accrued Employee Leave Entitlements
 259003 Revolving Funds – Holdbacks

259004 Revolving Funds – Payroll Payable

Accrued Interest Payable

256000 Accrued Interest Payable

Payroll Deductions

260000 Income Tax
 260100 Canada Pension Plan
 260200 Unemployment Insurance
 261000 Public Service Superannuation Plan
 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
 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
 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 – 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 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

REVENUE

TAXATION

Corporation Income

412100 Corporation Income Tax
 498102 **Accrued Revenue – Corp Income Tax (Not for use at Year End)**

Individual Income

412200 Individual Income Tax
 498103 **Accrued Revenue – Individual Income Tax (Not for use at Year End)**

Corporation Capital

412300 Corporation Capital Tax
 498101 **Accrued Revenue – Corp Capital Tax (Not for use at Year End)**

Sales Tax

414300 Liquor Tax
 414301 *Miscellaneous Remissions*
 498105 **Accrued Revenue – Liquor Tax (Not for use at Year End)**
 414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)
 498106 **Accrued Revenue – Provincial Sales Tax (Not for use at Year End)**

414601 *Adult Incontinence Products*
 414602 *Carbon Dioxide Exemption*
 414603 *Direct Agent Tax Remission*
 414604 *Livestock/Horticult OC571/98*
 414605 *Lloydminster Exemption*
 414606 *Mining Exploration and Geophysics*
 414607 *Municipal Fire Truck Exemption*
 414608 *Municipal Water Filter Exemption*
 414609 *Permanently Mounted Equipment*
 414610 *Miscellaneous Remissions*

Tobacco

414700 Tobacco Tax
 498107 **Accrued Revenue – Tobacco Tax (Not for use at Year End)**

Fuel

414800 Fuel Tax
 414801 *Miscellaneous Remissions*
 498104 **Accrued Revenue – Fuel Tax (Not for use at Year End)**

Other Taxes

415100 Succession Duties
 415200 Succession Duties - Interest
 415500 Fire Prevention Tax
 415600 Mineral Rights Tax
 498110 **Accrued Revenue - Mineral Rights Tax (Not for use at Year End)**
 415700 Insurance Premiums Tax
 498108 **Accrued Revenue - Insurance Premium Taxes (Not for use at Year End)**
 415800 Motor Vehicle Insurance Premium Tax
 415900 All Other Taxes
 498100 **Accrued Revenue - Taxation (Not for use at Year End)**
 416200 Pari-Mutuals Tax

OTHER OWN-SOURCE REVENUE

Motor Vehicle Fees

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

Other Licences and Permits

Natural Resources

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 *Sturgeon Royalties*
 423195 *Aquaculture Licence*
 423200 Game
 423211 *Saskatchewan Resident Game Bird*
 423212 *Canadian Resident Game Bird*
 423213 *Non-Resident Game Bird*
 423217 *Wildlife Habitat Certificate*
 423218 *Big Game Draw Allocation Fee*
 423221 *Antelope (Big Game Draw)*
 423222 *Outfitter Allocation Licences*
 423223 *Saskatchewan Resident Bear*
 423224 *Canadian Resident Bear*
 423225 *Non-Resident Bear*
 423228 *Saskatchewan Resident Barren Ground Caribou*
 423230 *Saskatchewan Resident First Deer*
 423231 *Saskatchewan Resident Second Whitetail*
 423232 *Non-Trophy Mule Deer Big Game Draw*
 423233 *Canadian Resident First Deer*
 423236 *Non-Resident First Deer*
 423238 *Saskatchewan Resident Barren Ground Caribou – Second*
 423239 *Non-Trophy Whitetail Deer – First*
 423242 *Traditional Barren Ground Caribou - Licence*
 423243 *Non-Trophy Whitetail Deer – Second*
 423249 *Mule Deer – Big Game Draw*
 423250 *Saskatchewan Resident Elk*
 423255 *Special Elk Big Game Draw*
 423257 *Mule Deer – Archery*
 423259 *Traditional Barren Ground Caribou – Tag*
 423260 *Saskatchewan Resident Moose Regular*
 423261 *Non-Resident Guided Moose*
 423265 *Special Moose Big Game Draw*
 423266 *Canadian Resident Guided Moose*
 423267 *Canadian and Non-Resident Coyote Licence*
 423270 *Saskatchewan Resident Youth Game*
 423271 *Big Game Management Licence*
 423275 *Taxidermy Licence*
 423294 *Resident Dog Trainers*
 423295 *Non-Resident Dog Trainers*
 423296 *Special Mounting Permits*
 423300 Lands
 423301 *Administration/Application/Inspection Fees*
 423302 *Sand and Gravel Royalties*

423310 Residential Cabins – Outside Subdivision	423742 Campfire Permit – 3 Day
423311 Recreational Cabins – Subdivided Lots	423743 Campfire Permit – Weekly
423312 Recreational Cabins – Outside Subdivision – Leases	423744 Campfire Permit – Annual
423313 Institutional Camp Fees	423746 Timber/Firewood/Temporary Work Camp Permit
423315 Commercial Land – Subdivided Lots	423751 Park Entry – Annual
423316 Commercial Land – Outside Subdivision	423752 Camping – All Except Self Registration
423318 Miscellaneous Use Permit – Leases	423753 Park Entry – Daily
423319 Agricultural – Annual Billings	423754 Park Entry – Three Day
423320 Oil and Gas – Leases	423755 Park Entry – Weekly
423321 Quarrying Surface – Other Than Sand and Gravel	423756 Camping – Self Registration
423322 Oil and Gas – Easements – Annual	423766 School Program Fees
423323 Easements – Annual All Except Oil and Gas	423767 Swim/Water Skills Lessons/Badges/Manuals
423324 Oil and Gas – Easements – One Time	423768 Swimming Pool Fees
423325 Easements – One Time All Except Oil and Gas	423770 Marina – Boat Launching/Mooring
423326 Sand and Gravel – Surface Leases	423772 Accommodation
423327 Petroleum/Natural Gas – Surface Leases	423773 Commercial Leases – Utilities
423328 Petroleum/Natural Gas – Exploration Permits	423774 Commercial leases – Fees
423333 Miscellaneous Use – Permits	423775 Cottage Leases/Fire Levy Fees
423334 Agricultural – Permit	423776 Park Entry – Historic Parks
423341 Recreational Cabins – Outside Subdivision – Permits	423777 Park Staff Housing
423342 Trappers Cabins	423781 Coin Operated Machines
423343 Boat Dock/House/Lift and Foreshore	423783 Storage Compound
423347 Miscellaneous Use Work Authorizing Fees and Other Non-A/R	423795 Park Entry – Park Specific
423348 Mineral Exploration Permits	423797 Park Entry – Voluntary Admission Fees
423349 Oil and Gas – Seismic Line	423800 Fur
423350 Quarrying Surface – Under 500 CU Yards	423871 Royalties On Wild Fur
423351 Temporary Work Camp Minimum Of	423872 Saskatchewan Resident Youth Fur
423352 Wild Rice – Permit	423875 Saskatchewan Resident Fur Dealer
423353 Sand and Gravel – Exploration	423876 Non-Resident Fur Dealer
423365 Development Costs	423884 North Fur Conservation Area Fur
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	Business Licences and Permits – Amusement
423406 Weyerhaeuser Pasquia Porcupine – Hbay Plywood	424600 Lottery Licences
423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB	424900 All Other - Amusement
423410 Mee Toos Forest Products Ltd. (Amisk-akik)	Business Licences and Permits – Trade
423411 Zelensky Brothers Saw Mill	425100 Company Incorporation and Registration Fees
423412 Northwest Communities Wood Products	425101 Annual Return
423420 Vermette Wood Preservers	425102 Incorporation
423421 Lehner Wood Preservers	425103 Unlicensed Insurance
423423 Green Lake Sawmill	425200 Vendors and Outlet Licences
423424 Aallcann Wood Suppliers Ltd.	425201 Oil Burner Licence One Year
423425 Carrier Forest Products	425202 Oil Burner Licence Five Year
423426 Meadow Lake OSB	425300 Hawkers, Pedlars and Transient Traders Licences
423427 Weyerhaeuser Prince Albert – Big River	425301 Direct Seller
423428 Weyerhaeuser Prince Albert – Wapawekka	425302 Fundraisers for Charitable Organizations
423429 Weyerhaeuser Prince Albert – Pulp Mill	425400 Animal Industry Licences - General
423460 Forestry Dues and Permit Fees	425401 Game Farm Licences
423461 Plant and Sawmill Licences/Scaling Fees	425402 Fur Farm Licences
423462 Park Vegetation Management Fees	425403 Poultry Licences
423470 Penalties	425404 Export Certificates
423500 Universal Reforestation Fee	425700 Insurance Company and Agents Licences
423700 Parks	425701 Insurance Company
423711 Cottage Lots – Northern Surveyed	425702 Trust and Loan
423712 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
423741 Campfire Permit – Daily	425902 Business Name Registration

425903 *Collection Agents*
 425904 *Business Name Renewals*
 425905 *Motor Dealers*
 425906 *Mortgage Brokers*
 425907 *Credit Reporting*
 425908 *Cemetery Company*
 425909 *Sale of Training Courses*
 425910 *NH3 Anhydrous Ammonia Licence One Year*
 425911 *NH3 Anhydrous Ammonia Licence Five Year*
 425912 *Electrical Supply House One Year*
 425913 *Electrical Supply House Five Year*
 425914 *Gas Supply House One Year*
 425915 *Gas Supply House Five Year*
 425916 *Gas Employers Licence One Year*
 425917 *Gas Employers Licence Five Year*
 425918 *Electrical Employers Licence One year*
 425919 *Electrical Employers Licence Five Year*
Professional and Occupational Licences and Permits
 426300 *Auctioneers Licences*
 426500 *Teachers Certificates*
 426501 *Duplicate Teacher Certificate*
 426502 *Teacher Certifications*
 426503 *Probationary Teacher Certificate*
 426600 *Engineers and Firemen's Certificates*
 426601 *Engineers Annual Certificate*
 426602 *Fireman's Certificate*
 426603 *Engineer's Special Certificate*
 426604 *30 Day Permit to Operate*
 426605 *90 Day Permit to Operate*
 426606 *Refrigeration Operator's Certificate*
 426700 *Commissioner for Oaths and Notary Public Fees*
 426900 *Other Professional and Occupational Privileges*
 426901 *Urban Subdivision Fees*
 426902 *Rural Subdivision Fees*
 426903 *Northern Subdivision Fees*
 426904 *Employer Application for Registration of Apprentice*
 426905 *Application for Learners Certificate*
 426906 *Application for Registering as a Tradesperson*
 426907 *Application for Journeyman Certificate*
 426908 *Application for Replacement of Lost Apprentice Cards*
 426909 *Application for Certificate of Registration*
 426910 *Special Permit for Intern Trade Agreement*
 426911 *Special Permit for Individual Ex from Apprentice*
 426912 *Full Journeyman's One Year*
 426913 *Full Journeyman's Five Year*
 426914 *Restricted Journeyman's One Year*
 426915 *Restricted Journeyman's Five Year*
 426916 *Full Electrical Contractor One Year*
 426917 *Full Electrical Contractor Five Year*
 426918 *Limited Electrical Contractor One Year*
 426919 *Limited Electrical Contractor Five Year*
 426920 *General Gas Contractor One Year*
 426921 *General Gas Contractor Five Year*
 426922 *Domestic Gas Contractor One Year*
 426923 *Domestic Gas Contractor Five Year*
 426924 *Limited Gas Contractor One Year*
 426925 *Limited Gas Contractor Five Year*
 426926 *Bulk Propane Storage One Year*
 426927 *Bulk Propane Storage Five Year*
 426928 *General Gas Fitter One Year*
 426929 *General Gas Fitter Five Year*
 426930 *Domestic Gas Fitter One Year*
 426931 *Domestic Gas Fitter Five Year*

Rentals

427100 *Property and Building Rentals*
 427900 *Other Rentals and Leases*
 427910 *Rent – House*
 427920 *Rent – Crop Share*
 427930 *Rent - Land*

Miscellaneous Licences and Permits

428100 *Non-Profit Organizations*
 428101 *Non-Profit Annual Returns*
 428102 *Non-Profit Incorporations*
 428200 *Examination Fees*
 428201 *General Education Diploma Exam Fees*
 428202 *Application for Journeyman – Written Exam*
 428203 *Application for Journeyman – Practical Exam*
 428204 *Request for Review of Exam Results*
 428205 *Application to Take Other Exams*
 428206 *Late Fee for Written or Practical Exam Applications*
 428207 *Breakdown of Exam Results*
 428208 *Appeal of Commission Decision – ATC*
 428500 *Change of Name Certificates*
 428600 *Elevators and Hoists Licences*
 428700 *Steam Boiler, Pressure Vessel Inspection and Regulation*
 428701 *Pressure Vessel Inspection*
 428702 *Pressure Vessel Licensing*
 428703 *Boiler Equipment Licensing*
 428704 *Refrigeration Plant Equipment Licensing*
 428900 *Other Miscellaneous Licences and Permits*
 428901 *Building Official Licence One Year*
 428902 *Building Official Licence Five Year*
 498162 *Accrued Revenue – Other Licences and Permits (Not for use at Year End)*

Sales, Services and Service Fees

498163 *Accrued Revenue – Sales, Services and Service Fees (Not for use at Year End)*

Agricultural Lands Revenue

430000 *Sale of Land*
 430200 *Agricultural Lands - Lease Revenue*
 430500 *Interest - Agricultural Lands - Long-Term Receivables*

Sales

431100 *Real Property Sales*
 431170 *Real Property Sales – Commercial*
 431171 *Real Property Sales – Recreational*
 431173 *Real Property Sales - Aboriginal*
 431400 *Mineral and Forestry Products/Peat Moss*
 431500 *Maps, Prints, Books and Publications*
 431501 *Maps*
 431502 *Labels and Disks*
 431582 *Sales – Wildlife Gardening FWD*
 431583 *Sales – Atlas FWD*
 431584 *Sales – Where to Fish Booklet*
 431586 *Sales – Saskatchewan Fisheries Poster*
 431587 *Sales – Trapper Education Manual*
 431600 *Miscellaneous Materials and Supplies*
 431700 *Medicines, Serums and Vaccines*
 431900 *Other Commodity Sales*
 431910 *Sales – Hay*
 431911 *Sales - Timber*
 431985 *Sales – Fish Eggs/Fingerlings FWD*
 432000 *Sale of Previously Expensed Assets*

Services

432100 *Documentation, Searches and Legal Services*

432102	<i>Application Fees – Part 10 Bankruptcy Act</i>	433706	<i>Annual Financial Statements</i>
432103	<i>Small Claims Fees</i>	433707	<i>Private Placement Filings</i>
432104	<i>Local Registrar's Fees</i>	433708	<i>Sundry Filing Fees</i>
432105	<i>Sheriff's Fees</i>	433709	<i>Engineering and Technical Report</i>
432106	<i>Surrogate Court Fees</i>	433710	<i>Certificate of Non-Default</i>
432107	<i>Corporate Application Fees</i>	433711	<i>Deposit Agent Filing Fee</i>
432108	<i>Farm Ownership Fee</i>	433712	<i>Sub-Agent Filing Fee</i>
432109	<i>Land Sales Fee</i>	433713	<i>Financial Institution Fee</i>
432110	<i>Notice Fee</i>	433714	<i>Administrative Penalties</i>
432111	<i>Divorce Fees</i>	433715	<i>Costs of Investigation</i>
432112	<i>Documentation Fees</i>	433800	<i>Reservation of Names</i>
432113	<i>Search Fees</i>	433900	<i>All Other Service Fees</i>
432114	<i>Web Inquiries Fees</i>	433901	<i>Amusement Ride Re-Inspection</i>
432200	<i>Management and Collection Services</i>	433902	<i>Amusement Ride Miscellaneous Inspection</i>
432201	<i>Public Trustee Fees</i>		Perquisites
432202	<i>Consumer Proposal Management Fees</i>	434100	<i>Miscellaneous Deductions - Staff Salaries</i>
432203	<i>Tax Enforcement – Provincial Mediation Board</i>	434200	<i>Charges for Personal Mileage</i>
432300	<i>Blueprinting, Advertising, Addressing and List Services</i>		<u>Fines, Forfeits and Penalties</u>
432400	<i>Diagnostic Laboratory Services</i>		Fines and Costs and Bail
432500	<i>Miscellaneous Medical and Institutional Services</i>	441100	<i>Fines and Costs – Judges</i>
432700	<i>Research, Technical, Assaying and Testing Services</i>	441101	<i>Security Holdback</i>
432701	<i>Boiler Registration of Design</i>	441102	<i>7% Municipal Holdback</i>
432702	<i>Test/Registration of Pressure Welders</i>	441103	<i>Late Payment Charges - Fines</i>
432900	<i>Other Miscellaneous Services</i>	443100	<i>Escheated Bail</i>
432901	<i>High School Student Transcript</i>	444100	<i>All Other Fines, Costs, Penalties and Forfeits</i>
432902	<i>Teacher Evaluations</i>	444101	<i>Provincial Surcharge</i>
432903	<i>General Education Diploma Transcripts</i>	444102	<i>Federal Surcharge</i>
432904	<i>Teacher Statements</i>	498161	<i>Accrued Revenue – Fines, Forfeits and Penalties (Not for use at Year End)</i>
432905	<i>Teacher Exchange Application Fee</i>		<u>Interest, Premium, Discount and Exchange</u>
432906	<i>Freedom of Information</i>		Interest
432907	<i>Evaluation of Out of Province Transcripts</i>	451100	<i>Interest - Bank Deposits</i>
432908	<i>Small Business Loans Association – Administration Fees</i>	451101	<i>Bank Interest</i>
432909	<i>Request for Upgrading Evaluation</i>	451200	<i>Interest - Crown Corporation Promissory Notes</i>
432910	<i>Grazing – Cattle</i>	451300	<i>Interest – Loans</i>
432911	<i>Grazing – Calves</i>	451301	<i>Interest – Northern Development Fund Loans</i>
432912	<i>Grazing – Horses</i>	451302	<i>Interest – Northern Revolving Fund Loans</i>
432913	<i>Grazing – Colts</i>	451400	<i>Interest - Investments</i>
432914	<i>Grazing – Ewes</i>	451401	<i>Heritage Environmental Protection Fund</i>
432915	<i>Grazing – Lambs</i>	451500	<i>Interest - Accounts Receivable</i>
432916	<i>Grazing – Under Delivery Charges</i>	451510	<i>Finance Charges – Accounts Receivable Module</i>
432917	<i>Grazing – Miscellaneous</i>	451600	<i>Interest Offset - Short-Term Advances</i>
432930	<i>Wintering Fees – Bulls</i>	451700	<i>Sinking Fund Earnings Retained</i>
432931	<i>Wintering Fees – Cows</i>	451900	<i>All Other Interest Revenue</i>
432940	<i>PRF – Cost Recovered – Taxes</i>		Premium/Discount on Investments Sold
432941	<i>PRF – Cost Recovered – Salt and Minerals</i>	452100	<i>Premium/Discount - Investments Sold</i>
432942	<i>PRF – Cost Recovered – Vet Supplies</i>		Profit on Foreign Exchange
432960	<i>Project Delivery Revenue</i>	454100	<i>Profit on Foreign Exchange</i>
433000	<i>Highways Custom Work Surcharge Revenue</i>	454110	<i>Unearned Discounts</i>
	Fees		<u>Transfers From Other Governments</u>
433100	<i>Steam Boilers and Pressure Vessels Certificates</i>	469100	<i>Other Governments - Provincial</i>
433200	<i>Other Inspection Fees</i>	469101	<i>Fire Suppression – M.A.R.S. Agreement</i>
433201	<i>Film and Video</i>	469104	<i>Fire Suppression – Fuel Tax Refund</i>
433202	<i>Refrigeration Plant Inspection Certificate</i>	469105	<i>Fire Suppression – Fuel Drums Return</i>
433203	<i>Design/Construction Certificate</i>	469200	<i>Other Government - Municipal</i>
433300	<i>Audit Fees</i>	469300	<i>Other Jurisdictions</i>
433500	<i>Miscellaneous Agricultural Fees</i>	498164	<i>Accrued Revenue – Transfers from Other Governments (Not for use at Year End)</i>
433600	<i>Marriage and Vital Statistics Fees</i>		<u>Other Revenue</u>
433700	<i>Other Registration Fees</i>		Confiscations and Forfeitures
433701	<i>Prospectus</i>	482100	<i>Election Deposits - Forfeiture</i>
433702	<i>Registrations</i>	482200	<i>Environmental Deposits</i>
433703	<i>Exemptions</i>	482900	<i>Other Confiscations and Forfeitures</i>
433704	<i>Offering Memorandums</i>		
433705	<i>Annual Information Forms</i>		

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
 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
 498160 **Accrued Revenue – Other Own-Source Revenue (Not for use at Year End)**

Refund of Previous Years' Expenses

486100 Repayments - Public Assistance, Pensions and Allowance Programs
 486900 Refunds - Previous Years' Expenses
 486901 Venture Capital Program

Recovery of Amounts Previously Written-off

487100 Recovery of Loan Losses

Transfers In

488100 Transfers In

Other

489000 Revolving Fund - Commissary Repayment
 489200 Collection Agency and Legal Fees Withheld
 489500 Payroll Reimbursement - Reallocate
 489600 Miscellaneous Revenue to be Allocated
 489601 Bond Forfeiture

TRANSFERS FROM THE FEDERAL GOVERNMENT

Equalization

460100 Federal/Provincial Agreement - Equalization

Canada Health Transfer

460500 Canada Health Transfer

Canada Social Transfer

460600 Canada Social Transfer

Other Federal Transfers

460800 Diagnostic/Medical Equipment Transfer
 460850 **Funding for Transit, Housing and Education**

Federal-Provincial Cost Sharing Programs

461000 Federal-Provincial Cost Sharing Programs
 461001 Legal Aid Commission
 461002 Aboriginal Courtworker Program
 461003 Labour Market Development Agreement
 461004 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)
 498180 **Accrued Revenue – Transfers from the Federal Government (Not for use at Year End)**

TRANSFERS FROM GOVERNMENT ENTITIES

Crown Investment Corporation of Saskatchewan

471000 Crown Investment Corporation of Saskatchewan

Liquor and Gaming Authority

471100 Liquor and Gaming Authority

Other Enterprises and Funds

471500 Profits Transferred - Revolving Funds
 471900 All Other Dividends - Finance
 472900 Proceeds from Other Funds
 498140 **Accrued Revenue – Transfers from Government Entities (Not for use at Year End)**

TRANSFER FROM THE FISCAL STABILIZATION FUND

473000 Transfer from the Fiscal Stabilization Fund

TRANSFER FROM THE SASKATCHEWAN

INFRASTRUCTURE FUND

473100 **Transfer from Saskatchewan Infrastructure Fund**

NON-RENEWABLE RESOURCES

Oil

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

Natural Gas

- 492100 Gas Royalties
- 492200 Freehold Gas Production Tax
- 498121 **Accrued Revenue – Natural Gas (Not for use at Year End)**

Potash

- 493100 Potash Royalties
- 493200 Other Potash Revenue
- 493300 Delayed Payment Charge - Potash
- 493400 Base Payment - Potash
- 493500 Potash Graduated Payment
- 498123 **Accrued Revenue – Potash (Not for use at Year End)**

Other Non-Renewable Resources

Uranium

- 494100 Uranium Royalties - Basic
- 494200 Uranium Royalties - Graduated
- 494300 Delayed Payment Charge – Uranium
- 498124 **Accrued Revenue – Uranium (Not for use at Year End)**

Sodium Sulphate

- 495100 Sodium Sulphate Royalties
- 495200 Other Sodium Sulphate Revenue
- 495300 Delayed Payment Charge - Sodium Sulphate
- 498125 **Accrued Revenue – Sodium Sulphate (Not for use at Year End)**

Coal

- 496100 Coal Royalties
- 496200 Other Coal Revenue
- 496300 Freehold Coal Tax
- 496400 Delayed Payment Charge – Coal
- 498126 **Accrued Revenue – Coal (Not for use at Year End)**

Other

- 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
- 498120 **Accrued Revenue – Non-Renewable Resources (Not for use at Year End)**
- 498127 **Accrued Revenue – Other Non-Renewable Resources (Not for use at Year End)**

REVOLVING FUND - DEPOSITS

- 489900 Revolving Fund – Deposits
- 489918 *Other Revenues*

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

External Recovery – Revenue

- 900998 **External Recovery - Revenue**

Internal Recovery – Revenue

- 900999 Internal Recovery - Revenue

Highways Custom Work

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

EXPENSES

PERSONAL SERVICES

Elected Representatives and Ministers of the Crown

510000 Cabinet and Opposition Leader Allowances
 510100 Members' Annual Indemnity
 510200 Additional Duties Allowance
 510600 Members' Annual Expense Allowance
 510900 Per Diems

Permanent Positions

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

Non-Permanent, Permanent Part Time, Labour Service

Positions and Other Personal Service Contracts

514000 Casual/Term
 514100 Temporary Salaries
 514200 Labour Service
 514300 Part-Time/Permanent Part-Time
 514400 Student Employee Programs
 514500 Personal Service Contracts
 514700 Ministerial Assistant's Salary
 514800 Seconded Services (With Employee Number)
 514850 *Seconded Services (With No Employee Number)*
 514900 Centennial Summer Student Program
 515700 Allocation of Labour Costs
 515800 Allocation of Mechanic Labour Costs

Premium Pay and Differential

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

Severance

517100 Severance Pay
 517200 Court Judgement Severance Pay
 517300 Non-Taxable Career Assistance-Out of Scope
 517400 Non-Taxable Career Assistance-In Scope

Perquisites, Allowances and Other Compensation

518000 Educational Leave Allowance
 518100 Apprenticeship Top-up
 518200 Maternity and Adoption Leave Top-up
 518300 Northern District Allowance
 518400 Northern Project Allowance
 518600 Vacation Leave Payouts
 518700 Winter Maintenance Allowance
 518800 Sleep Over Allowance
 518900 Tool Allowance
 519000 Staff Housing Subsidy
 519100 Allowance for Special Services
 519200 Northern Employment Medical/Dental Travel Expenses
 519300 Car Allowances
 519400 Honorariums and Retainers
 519500 CWTP Settlement Payout
 519800 Change in Year End Severance Liability and Other Benefits
 519900 Change in Year-End Accrued Employee Leave Entitlement

Commercial Expenses – Personal Services

587991 Commercial Expenses – Personal Services

Reimbursement – Personal Services

519882 Reimbursement - Personal Services
 519888 Union Leave Reimbursement

Personal Services Payable – Year End

519891 Personal Services Payable – Year End

Accrued Expense – Personal Services

587510 *Accrued Expenses – Personal Services (Not for use at Year End)*

CONTRACT SERVICES

Professional and Technical Services

521100 Specialized, Technical and Management Consulting
 521300 General Code - Fees Paid for Professional Services

521301 *Expert Witnesses*

521302 *Physicians and Surgeons (Expert Witnesses)*

521303 *Fee Bailiffs – Wages*

521304 *Fee Bailiffs – Travel Costs*

521305 *Juror Fees*

521306 *Witness Fees*

521307 *Legal Fees – Court Appointed – Young Offenders Appointments*

521308 *Legal Fees – Miscellaneous*

521309 *Legal Fees – Court Appointed Adult Offenders 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*

521801 *Legal Expenses - Travel*

Compensation Claims For Loss

521030 Compensation Claims for Loss

System Consulting

521900 System Consulting

Other Contractual Services

529000 General Contractual Services

529002 *French Language Training*

529003 *Artwork Rentals*

529004 *Courtworker Wages*

529005 *Courtworker Benefits*

529006 *Courtworker Expenses – Travel*

529007 Courtworker Expenses – Telephone
 529008 Courtworker Expenses – Office Supplies
 529009 Courtworker Admin Support
 529010 Courtworker Other
 529011 Child Support Guidelines
 529012 Taxable Income
 529013 Adult Community Service Order Regular
 529014 Young Offenders' Community Service Order Regular
 529015 Adult Community Service Order Alternatives
 529016 Young Offenders' Community Service Order Mediation
 529017 Trash Removal
 529018 Snow Removal Contracts
 529019 Security Guard Contracts
 529020 Security Monitoring Contracts
 529100 Linen, Laundry and Dry Cleaning Service
 529200 Professional Development
 529201 Tuition and Book Reimbursement
 529600 Non-Taxable Association and Professional Membership Dues

Reimbursement – Contract Services

521884 Reimbursement - Contract Services

Contract Services Payable – Year End

521894 Contract Services Payable – Year End

COMMUNICATIONS

Communications (Advertising) and Printing Related Expenses

530000 Communications Development Costs
 530001 Production Time
 530002 Artwork
 530100 Communications Production
 530200 Strategic Communications Planning/Issues
 530300 Primary Research/Focus Group
 530301 Polling
 530400 Media Monitoring/Clipping Services
 530500 Media Placement
 530501 Media Placement – Print
 530502 Media Placement – Radio
 530503 Media Placement – TV
 530504 Media Placement – Bus Boards
 530505 Media Placement – Bill Boards
 530600 Placement - Tender Ads
 530601 Blue Pages Advertising
 530602 Notices
 530603 Tender Ads
 530700 Career Placement
 530800 Publications
 530900 Promotional Items
 531000 Audio/Visual Supplies and Processing
 531100 Exhibits and Displays
 531200 Events
 531300 Miscellaneous Communications Contractual Services
 531800 Duplication Services
 531900 Printing Publishing Expenses
 532000 Broadcasting Services

Reimbursement - Communications

532885 Reimbursement – Communications

Communications Expenses Payable – Year End

532895 Communications Expenses Payable – Year End

SUPPLIES AND SERVICES

Medical and Medically Related Services

520000 General Code - Medical and Related Services
 520001 Psychiatric Assessments
 520002 Fetal Alcohol Syndrome Assessments
 520003 Dangerous Offender/Long-term Offender Assessments

520004 Psychiatric Services
 520005 Psychological Services
 520006 Employee Influenza Vaccinations
 520020 Dental Services
 520030 Optical Services
 520040 Nursing Services
 520080 Coroners' Fees and Expenses
 520081 Coroner's Fees – Miscellaneous Expenses

Rents, Insurance, Utilities, Taxes and Licenses

522000 Rent of Ground, Buildings and Other Space
 522017 Brokers Fees and Commissions
 522018 Lease Buyouts
 522019 Building and Site Lease Costs
 522020 Tenant Improvements Lease
 522021 Capital Lease Contra Account
 522100 Rent of Office Equipment - General
 522101 Audio Visual Equipment
 522200 Rent of Photocopiers
 522201 Per Impression Duplicating
 522202 Lease Cost of Duplicators
 522300 Rent of Other Equipment and Material
 522301 Truck Rental
 522302 Horse Rental
 522400 Rent of Aircraft
 522401 Long Term Fixed Wing Costs
 522410 Helicopter
 522411 Long Term Helicopter Costs
 522500 Insurance Premiums
 522600 Utilities - Water and Sewer
 522601 Utilities – Water
 522602 Utilities - Sewer
 522700 Utilities - Electricity and Natural Gas
 522701 Electricity
 522702 Energy Performance Contract Electrical
 522703 Energy Performance Contract Gas
 522704 Gas
 522705 Propane
 522706 Fuel Oil
 522707 Steam
 522900 Provincial Sales Tax
 523000 Other Taxes and Licenses

Repairs and Maintenance

524000 Repairs - General
 524010 Repairs - Buildings and Structures
 524011 Minor Maintenance
 524012 Preventative Maintenance
 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
 524300 Environmental Cleanup
 524600 Maintenance Contracts
 524610 Elevator/Escalator Contracts
 524611 Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract
 524612 Energy Management Contract
 524613 Electrical Repair and Maintenance Contracts
 524614 Structural/Roof Repair and Maintenance Contracts
 524615 Plumbing Repair Maintenance Contracts

524616	Fire and Life Safety Repair Maintenance Contracts	550233	Multi-Lingual Subscriptions
524617	Job Requisitions and ASAA's	550234	Subscriptions
524800	Allocation of Equipment Maintenance Costs	550240	Audio and/or Visual Information Material
<u>Postage and Freight Related and Tele-Communications Expenses</u>		550241	Library Science Audio
525000	Postal, Courier, Freight and Related	550242	Library Science Video
525002	Postage and Post Office Box Rents	550243	Library Science Micro-Fiche/Film
525300	Communication Expenses - Elected Representatives	550244	Library Science CD
525400	General - Telephone	550245	Tools Audio Visual
525410	Telephone Costs and Related	550250	Library Books
525420	Telephone Long Distance Charges	550251	Library Science Standing Orders
525430	Cell Phones	550252	Library Science Firm Orders
525431	Fleet Net	550253	Tools Print Materials
<u>Electoral Expenses</u>		550254	Tools Government Documents
526100	Returning Officer	550255	Arabic Books
526200	Election Clerk	550256	Persian Books
526300	Enumerators	550257	Chinese Books
526400	Special Constables	550258	Hungarian Books
526500	Air Service	550259	Polish Books
526600	Polls (Includes Rental and Staffing)	550261	Russian Books
526601	Deputy Returning Officer	550262	Ukrainian Books
526602	Poll Clerk	550263	Vietnamese Books
526603	Constable	550264	Japanese Books
526604	Interpreter	550265	Swedish Books
526605	Supervisory Deputy Returning Officer	551000	General - Medical and Laboratory Supplies
526606	Rental of Space	551010	Drugs and Medicine
526700	Reimbursement - Candidates' Election Expense	551020	Hospital/Health Clinic/Surgical Supplies
526800	Reimbursement - Election Auditors' Fees	551030	Laboratory Supplies
526900	Reimbursement - Registered Political Parties	551040	Dental Supplies
<u>Information Technology (IT) Related Expenses</u>		551050	Other Medical Supplies
527300	Service Bureau Costs	551060	Veterinary Supplies
527400	Facilities Management	552000	Fuels and Lubricants
527500	Equipment/Lease Rentals	553000	Vehicle and Operating Expenses
527600	Telecommunications	553001	Aviation Gasoline
527700	Equipment Maintenance	553002	Jet Fuel
527800	Miscellaneous Supplies	553003	Lease Costs
527900	IT Training	554000	Construction and Material Costs
528000	Support Services	554001	Structural/Roof Supplies, Materials and Miscellaneous
528100	Information Services Subscriptions	554002	Plumbing Supplies, Materials and Miscellaneous
528500	Web Site Development and Maintenance Costs	554010	Allocation of Material Costs – Highways and SPM Use Only
<u>Relocation Expenses</u>		554020	Allocation of Inventory – Highways Use Only
542600	Relocation - New Employees	554100	Highways Inventory Purchases
542700	Relocation - In-Service Employees	555000	General - Other Materials and Supplies
<u>Provisions and Business Expenses</u>		555010	Forage/Supplies - Animals, Fowl and Fish
543000	Employee Business Expenses	555020	Small Tools and Equipment
543100	Cabinet Ministers and Leg. Secretaries – Business Expenses	555021	Shop Supplies
543101	Ministers' Courtesy Supplies	555030	Mechanical and Electronic Supplies
543200	Deputy Minister/Department Head Business Expenses – General	555040	Seed, Plants and Fertilizer
543201	Deputy Minister/Department Head Business Expenses – Courtesy Supplies	555050	Cleaning Materials and Supplies
543300	Banquet Costs	555060	Recreational and Entertainment Supplies
543400	Employee Recognition Expenses	555070	Toiletry Supplies
<u>Materials and Supplies</u>		555080	Other Miscellaneous Materials and Supplies
550000	Stationery and Office Supplies	555090	Bedding, Table Linen, Rugs, Draperies, etc.
550100	Printed Forms	556000	Provisions (Except Business Expenses)
550101	Court Forms	556001	Commissary Purchases – Fires
550102	Letterhead, Envelopes, Business Cards, etc.	556002	Food and Provisions for Institutions/Camps
550200	General - Books, Magazines and Reference Materials	556100	Uniforms and Clothing for Staff
550230	Magazines and Newspapers	556200	Other Clothing
550231	Library Science Subscriptions	556300	Inventory for Resale
550232	Tools Subscriptions	556301	Printed Materials – Suppliers
		556302	Other Printing Expense – Not For Resale
		556400	Cost of Goods Sold (Not for GRF Use)

556500 Personal Protective Apparel
 556600 Personal Tool Expense
 559900 Purchase Card Purchases

Interest

558260 Interest - Late Supplier Payments
 558261 Capital Lease Interest
 558270 Other Interest

Bank Service Charges

558320 Bank Service Charges

Cost Allocation – For Property Management and Information

Technology Office Use Only

542999 Cost Allocation – For Property Management and Information Technology Office Use Only

Construction Work in Progress (CWIP) Expenses

557001 CWIP Site Acquisition
 557002 CWIP Construction
 557003 CWIP Program Equipment
 557004 CWIP Furnishings
 557005 CWIP Consultants
 557006 CWIP SPM Delivery
 557007 CWIP Start UP Costs
 557008 CWIP Project Contingency

Change In Inventory Held For Consumption Or Use

588900 Change in Inventory Held for Consumption or Use

Change In Prepaid Expenses

588950 Change in Prepaid Expenses

Commercial Expenses – Goods and Services

587992 Commercial Expenses – Goods and Services

Reimbursement – Supply and Services

542886 Reimbursement - Supplies and Services

Supplies and Services Expenses Payable – Year End

542896 Supplies and Services Expenses Payable –Year End

Accrued Expenses – Goods and Services

587520 Accrued Expenses – Goods and Services (Not for use at Year End)

587521 Accrued Expenses – Utility Costs (Not for use at Year End)

587522 Accrued Expenses – P-Cards (Not for use at Year End)

587523 Accrued Expenses – Construction Costs (Not for use at Year End)

TRAVEL

Employee Travel – In Province

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

Highways – Allocation of Travel Costs

540900 Highways Allocation of Travel Costs

Employee Travel – Out of Province

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

Elected Representatives Travel

541900 Elected Representatives Travel
 541901 Elected Rep – CVA Vehicle
 541902 Elected Rep – Air Services - SPM
 541903 Elected Rep – Meals
 541904 Elected Rep – Transportation

541905 Elected Rep - Accommodations

Other Travel Related Expenses

542000 General Travel Code
 542010 Air Services - SPM
 542020 CVA Vehicle
 542021 CVA Vehicle Fixed Monthly Costs
 542022 CVA Vehicle – Operational Costs
 542500 Members of Boards, Commissions and Committees

Accrued Expenses – Travel

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

Commercial Expenses – Travel

587994 Commercial Expenses - Travel

Reimbursement Travel

541881 Reimbursement – Travel

Travel Expenses Payable – Year End

541892 Travel Expenses Payable – Year End

EQUIPMENT AND OTHER ASSETS

Capital Type Expenses

560200 Land Improvements – Expensed
 560201 Space Plan
 560202 Property Disposal Expense
 561200 Buildings and Improvements – Expensed
 561201 Facility Planning Studies
 561202 Capital Upgrades
 561203 Building Assessments
 561300 Leasehold Improvements – Expensed
 562200 Vehicles – Expensed
 563700 Operating and Heavy Equipment – Expensed
 564200 System Development – Expensed
 564300 Computer Hardware – Expensed
 564600 Computer Software – Expensed
 565200 Office Furniture and Equipment – Expensed
 565600 Infrastructure – Other – Expensed
 567000 Construction of Infrastructure Related Assets
 568000 Allocation of Infrastructure Related Assets

Reimbursement – Equipment and Other Assets

569887 Reimbursement – Expensed Equipment and Other Assets

Equipment and Other Assets Expenses Payable – Year End

569897 Expensed Equipment and Other Assets Expenses Payable – Year End

TRANSFERS

Transfers and Contributions

570000 Transfers - General
 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 Employee Pensions and Benefits
 570018 Transfers – Payments in Lieu of Taxes
 570020 Transfers - Living Allowances
 570030 Transfers - Tuition and Training
 570040 Transfers - Transportation
 570050 Transfers - Medical Services
 570060 Transfers - Dental Services
 570070 Transfers - Optical Services
 570080 Transfers - Ambulance Services (Ground)

570081 *Transfers – Critical Care Capacity*
 570090 *Transfers - Other Services*
 570091 *Transfers – Taxable Allowances and Bursaries*
 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*
Reimbursement - Transfers
 571883 *Transfers – Reimbursement*
Transfers – Year End Payables
 571893 *Transfers – Year End Payables*
Change In Prepaid Transfers – Year End
 571890 *Change in Prepaid Transfers – Year End*
Accrued Expenses – Transfers
 587570 *Accrued Expenses – Transfers (Not for use at Year End)*
OTHER EXPENSES
 572000 *Refunds and Remissions*
 572999 *AP Setup Only – Discounts, Rate Variance Gain/Loss*
 576000 *Change In Valuation Allowance*
 576200 *Provisions for Loss on Loans and Investments*
 576401 *Loss on Disposal of Agricultural Land*
 577000 *Loan Guarantee Payouts*
 577100 *Change in Guaranteed Debt Payable*
 577400 *Subsidies Paid to Revolving Funds*
 578000 *Contingent Liability Payouts*
 578100 *Change in Year-End Contingent Liabilities*
 578200 *Pension and Benefits*
 588800 *Gain/Loss on Disposal of Capital Assets*
 588801 *Vehicle Gain/Loss (For disposals of CVA vehicles only)*
 588850 *Write Down of Capital Assets*
 577401 *Pastures Revolving Fund*
 577402 *Livestock Services Revolving Fund*
 577403 *Queen’s Printer Revolving Fund*
 577406 *Technology Supported Learning 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*
Reimbursement – Other Expenses
 572889 *Reimbursement - Other Expenses*
Other Expenses Payable – Year End
 572898 *Other Expenses Payable – Year End*
Accrued Expenses – Other Expenses
 587580 *Accrued Expenses – Other Expenses (Not for use at Year End)*
FINANCE – SERVICING THE DEBT
Interest
 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 Commissions Charges
 583000 *Foreign Exchange Charges*
 583100 *Commission Charges*
 583103 *Saskatchewan Savings Bonds*
 583107 *Saskatchewan Savings Bonds – Series XV*
 583108 *Saskatchewan Savings Bonds – Series XVI*

Miscellaneous Debt Services
 584000 *Underwriting Commission*
 584100 *Premium/Discount on Debt Issue*
INTERNAL RECOVERIES
 586100 *Internal Recoveries – Goods and Services*
 586500 *Internal Recoveries – Communications*
 586600 *Internal Recoveries – Travel*
 586900 *Accrued Internal Recoveries (Not for use at Year End)*
SALARY ACCOUNTABLE ADVANCES
 587400 *Salary Accountable Advances*
TRANSFER TO FISCAL STABILIZATION FUND
 579000 *Transfer To Fiscal Stabilization Fund*
TRANSFER TO SASKATCHEWAN INFRASTRUCTURE FUND
 579100 *Transfer To Saskatchewan Infrastructure Fund*
AMORTIZATION EXPENSE
Amortization Expenses – Land and Buildings
 588000 *Amortization – Land Improvements*
 588010 *Amortization – Buildings – High Quality Construction*
 588050 *Amortization – Buildings – Medium Quality Construction*
 588060 *Amortization – Buildings – Average Quality Construction*
 588020 *Amortization – Buildings – Short-term*
 588030 *Amortization – Building Improvements – Short-term Construction*
 588031 *Amortization – Building Improvements – High Quality Construction*
 588032 *Amortization – Building Improvements – Medium Quality Construction*
 588033 *Amortization – Building Improvements – Average Quality Construction*
 588040 *Amortization – Leasehold Improvements*
Amortization Expenses – Machinery and Equipment
 588100 *Amortization – Operating Equipment*
 588110 *Amortization – Heavy Equipment*
Amortization Expenses – Transportation Equipment
 588200 *Amortization – Vehicles*
 588210 *Amortization – Ferries – Vessels and Upgrades*
 588220 *Amortization – Ferries – Upgrades*
 588230 *Amortization – Aircraft*
 588240 *Amortization – CVA Vehicle*
Amortization Expenses – Office and Information Technology
 588300 *Amortization – System Development*
 588310 *Amortization – Computer Hardware*
 588320 *Amortization – Computer Software*
 588330 *Amortization – Office Furniture and Equipment*
Amortization Expenses – Infrastructure
 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*
Commercial Expenses – Capital Asset Amortization
 587999 *Commercial Expenses – Capital Asset Amortization*

BUDGET JOURNALS

Frozen Funds

599121 Frozen Funds – General

599122 Frozen Funds – Communications

Frozen Funds – Recovery of Amortization

599123 Frozen Funds – Recovery of Amortization

Current Year Overexpense Adjustment

599131 Accrual – Current Year Overexpense Adjustment

Prior Year Overexpense Adjustment

599132 Accrual – Prior Year Overexpense Adjustment

Approved Estimates

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

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 and Other Payments

579999 For Budget Use Only - Transfers

Savings Due To Vacancies

519991 Savings Due to Vacancies

ASSETS

CASH AND TEMPORARY INVESTMENTS

Cash

100000	General Revenue Fund Bank Account
	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 Investments

101000	Short-term Investments
101500	Environmental Protection Reserve – Short-term

ACCOUNTS RECEIVABLE

106000	Accrued Interest Receivable – Investments
107000	Accounts Receivable – General
	107020 Accounts Receivable – Valuation Allowance
107100	Accounts Receivable – from Accounts Receivable
	107110 Accounts Receivable Bank Deposit Clearing Account
	107120 Accounts Receivable Valuation Allowance – from Accounts Receivable

107130	Accounts Receivable Internal Revenues Clearing
107190	Autoinvoice Clearing
107500	Accounts Receivable – Year End
107600	Accrued Accounts Receivable – General (Not for use at 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 Receivable – Direct Deposit

LOANS TO CROWN CORPORATIONS

Short-term Loans – Crown 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 Loans – Crown Corporations

110000	Agricultural Credit Corporation (Loan)
110001	Advance – Agriculture Credit Corporation (Loan)
110100	Crown Investments Corporation (Loan)
110101	Advance – Crown Investments Corporation (Loan)

- 110200 Education Infrastructure Financing Corporation (Loan)
 - 110201 Advance – Education Infrastructure Financing Corporation (Loan)
- 110300 Information Services Corporation (Loan)
 - 110301 Advance – Information Services Corporation (Loan)
- 110400 Investment Saskatchewan Incorporated (Loan)
 - 110401 Advance – Investment Saskatchewan Incorporated (Loan)
- 110500 Saskatchewan Crop Insurance Corporation (Loan)
 - 110501 Advance – Saskatchewan Crop Insurance Corporation (Loan)
- 110600 Saskatchewan Housing Corporation (Loan)
 - 110601 Advance – Saskatchewan Housing Corporation (Loan)
- 110800 Saskatchewan Opportunities Corporation (Loan)
 - 110801 Advance – Saskatchewan Opportunities Corporation (Loan)
- 110900 Saskatchewan Power Corporation (Loan)
 - 110901 Advance – Saskatchewan Power Corporation (Loan)
- 111000 Saskatchewan Telecommunications (Loan)
 - 111001 Advance – Saskatchewan Telecommunications (Loan)
- 111100 Saskatchewan Water Corporation (Loan)
 - 111101 Advance – Saskatchewan Water Corporation (Loan)
- 111200 Municipal Financing Corporation (Loan)
 - 111201 Advance – Municipal Financing Corporation (Loan)
- 111500 SaskEnergy Incorporated (Loan)
 - 111501 Advance – SaskEnergy Incorporated (Loan)
- 111600 Saskatchewan 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 – Learning

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 – Highways

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

Other Loans – Industry and Resources

- 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

- 127000 Agricultural Service Centre Agreements – Shareable
- 127500 Municipal Development Loans (SK) Act
- 129300 Municipalities – Health District Act

Other Loans – Northern Affairs

- 126000 Economic Development Loans
 - 126001 Advance – Economic Development Loans
- 126020 Provision for Loss – Economic Development Loans
- 126500 Northern Economic Development
 - 126501 Advance – Northern Economic Development
- 126520 Provision for Loss – Northern Economic Development

DEFERRED FOREIGN EXCHANGE LOSS

- 135000 Unrealized Foreign Exchange Gain/Loss – Debt

135100 Unrealized Foreign Exchange Gain/Loss – Sinking Fund

DEFERRED CHARGES

136000 Deferred Premium, Discount, Debt Issue

SINKING FUNDS

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

105200 Accrued Prepaid Expenses (Not for use at Year End)

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 plus the cost of additional capital assets purchased (transferred from 19XX01 by Finance – see below) plus the cost of capital assets transferred from another department less the cost of capital assets transferred to another department less the cost of capital assets disposed less any required write-downs of capital assets.

- 199XX0 Current Year Additions – includes the cost of all capital assets purchased by 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 plus each year's current amortization expense less the accumulated amortization of capital assets disposed or transferred to another department plus 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 a building such as structural changes, installation or upgrade of heating and cooling systems, plumbing, electrical or telephone systems. Costs are equal to or greater than \$50,000.
 - 199220 Buildings Improvements – Short-term Construction – Current Year Additions
- 192210 Accumulated Amortization – 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 defibrillators. Costs are equal to or greater than \$10,000.

199300 Operating Equipment – Current Year Additions

193010 Accumulated Amortization – Operating Equipment

193100 Heavy Equipment
Includes power and construction equipment such as graders, tractors, cranes, drill rigs, caterpillars and trucks 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
- 194500 CWIP Transportation
Includes costs related to modification or construction of transportation equipment.
- 199450 CWIP Transportation – Current Year Additions

Office and Information Technology

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

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.
- 199660 Airports – Runways – Current Year Additions
- 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

Accrued Capital Assets – Current Year Additions

- 199900 Accrued Capital Assets – Current Year Additions (No for use at Year End)

LIABILITIES

DEBT

Public Debt – Short-term

200000	Promissory Notes
200001	Redemption – Promissory Notes
200002	Promissory Notes – Education Infrastructure Financing Corporation
200003	Promissory Notes – Information Services Corporation
200004	Promissory Notes – Investment Saskatchewan Incorporated
200005	Promissory Notes – Saskatchewan Crop Insurance Corporation
200006	Promissory Notes – Saskatchewan Housing Corporation
200008	Promissory Notes – Saskatchewan Opportunities Corporation
200009	Promissory Notes – Saskatchewan Power Corporation
200010	Promissory Notes – Saskatchewan Telecommunications
200011	Promissory Notes – Saskatchewan Water Corporation
200012	Promissory Notes – Municipal Financing Corporation
200015	Promissory Notes – SaskEnergy Incorporated
200016	Promissory Notes – Saskatchewan Watershed Authority
200021	Promissory Notes – Crown Investments Corporation
200050	Promissory Notes – General Government Purposes
203000	Bank Line of Credit
203001	Redemption – Bank Line of Credit
209000	Treasury Bills – Province of Saskatchewan
209001	Redemption – Treasury Bills – Province of Saskatchewan

Debentures – Crown Corporation Purpose

210000	Agricultural Credit Corporation
210001	Redemption – Agricultural Credit Corporation
210100	Crown Investments 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 Saskatchewan Incorporated (Debt)
210401	Redemption – Investment Saskatchewan Incorporated
210500	Saskatchewan Crop Insurance (Debt)

210501	Redemption – Saskatchewan Crop Insurance (Debt)
210600	Saskatchewan Housing Corporation
210601	Redemption – Saskatchewan Housing Corporation
210800	Saskatchewan Opportunities Corporation
210801	Redemption – Saskatchewan Opportunities Corporation
210900	Saskatchewan Power Corporation
210901	Redemption – Saskatchewan Power Corporation
211000	Saskatchewan Telecommunications
211001	Redemption – Saskatchewan Telecommunications
211100	Saskatchewan Water Corporation (Debt)
211101	Redemption – Saskatchewan Water Corporation (Debt)
211200	Municipal Financing Corporation
211201	Redemption – Municipal Financing Corporation
211500	SaskEnergy Incorporated (Debt)
211501	Redemption – SaskEnergy Incorporated (Debt)
211600	Saskatchewan Watershed Authority (Debt)
211601	Redemption – Saskatchewan Watershed Authority (Debt)

Debentures – For Others

214800	University of Saskatchewan Debentures
214801	Redemption – University of Saskatchewan Debentures

Debentures – General Government Purpose

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
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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
257200	Accrued Unearned Revenue (Not for use at Year End)
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
255005	Accrued Accounts Payable – General (Not for use at Year End)
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.
255050	Accounts Payable – Fiscal Stabilization Fund
255051	Accounts Payable – Saskatchewan Infrastructure Fund
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
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
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 – 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	Environmental Protection Reserve
301000	Adjustments 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
- 498102 Accrued Revenue – Corporation Income Tax (Not for use at Year End)

Individual Income

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

- 412200 Individual Income Tax
- 498103 Accrued Revenue – Individual Income Tax (Not for use at Year End)

Corporation Capital

- 412300 Corporate Capital Tax
- 498101 Accrued Revenue – Corporate Capital Tax (Not for use at Year End)

Sales Tax

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

- 414300 Liquor Tax
 - 414301 Miscellaneous Remissions
- 498105 Accrued Revenue – Liquor Tax (Not for use at Year End)
- 414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)
 - 414601 Adult Incontinence Products
 - 414602 Carbon Dioxide Exemption
 - 414603 Direct Agent Tax Remission
 - 414604 Livestock/Horticul OC571/98
 - 414605 Lloydminister Exemption
 - 414606 Mining Exploration and Geophysics
 - 414607 Municipal Fire Truck Exemption
 - 414608 Municipal Water Filter Exemption
 - 414609 Permanently Mounted Equipment
 - 414610 Miscellaneous Remissions
- 498106 Accrued Revenue – PST (Not for use at Year End)

Tobacco

- 414700 Tobacco Tax

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

Fuel

414800 Fuel Tax

414801 Miscellaneous Remissions

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

Other Taxes

415100 Succession Duties

415200 Succession Duties – Interest

415500 Fire Prevention Tax

415600 Mineral Rights Tax

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

415700 Insurance Premiums Tax

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

415800 Motor Vehicle Insurance Premiums Tax

415900 All Other Taxes

498100 Accrued Revenue – Taxation (Not for use at Year End)

416200 Pari-Mutuals Tax
Revenues from a tax on all wagers placed through pari-mutuels as provided under the authority of *The Horse Racing Regulation Act*.

OTHER OWN-SOURCE REVENUE

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

Motor Vehicle Fees

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

422100 Drivers' Licences, Registrations and Permits

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

422900 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 Sturgeon Royalties
- 423195 Aquaculture Licence

423200 Game

- 423211 Saskatchewan Resident Game Bird
- 423212 Canadian Resident Game Bird
- 423213 Non-Resident Game Bird
- 423217 Wildlife Habitat Certificate
- 423218 Big Game Draw Allocation Fee
- 423221 Antelope (Big Game Draw)
- 423222 Outfitter Allocation Licences
- 423223 Saskatchewan Resident Bear
- 423224 Canadian Resident Bear
- 423225 Non-Resident Bear
- 423228 Saskatchewan Resident Barren Ground Caribou
- 423230 Saskatchewan Resident First Deer
- 423231 Saskatchewan Resident Second Whitetail
- 423232 Non-Trophy Mule Deer Big Game Draw
- 423233 Canadian Resident First Deer
- 423236 Non-Resident First Deer
- 423238 Saskatchewan Resident Barren Ground Caribou – Second
- 423239 Non-Trophy Whitetail Deer – First
- 423242 Traditional Barren Ground Caribou – Licence
- 423243 Non-Trophy Whitetail Deer – Second
- 423249 Mule Deer – Big Game Draw
- 423250 Saskatchewan Resident Elk
- 423255 Special Elk Big Game Draw
- 423257 Mule Deer – Archery
- 423259 Traditional Barren Ground Caribou – Tag
- 423260 Saskatchewan Resident Moose Regular
- 423261 Non-Resident Guided Moose
- 423265 Special Moose Big Game Draw

	423266	Canadian Resident Guided Moose
	423267	Canadian and Non-Resident Coyote Licence
	423270	Saskatchewan Resident Youth Game
	423271	Big Game Management Licence
	423275	Taxidermy Licence
	423294	Resident Dog Trainers
	423295	Non-Resident Dog Trainers
	423296	Special Mounting Permits
423300		Lands
	423301	Administration/Application/Inspection Fees
	423302	Sand and Gravel – Royalties
	423310	Residential Cabins – Outside Subdivision
	423311	Recreational Cabins – Subdivided Lots
	423312	Recreational Cabins – Outside Subdivision – Leases
	423313	Institutional Camp Fees
	423315	Commercial Land – Subdivided Lots
	423316	Commercial Land – Outside Subdivision
	423318	Miscellaneous Use Permit – Leases
	423319	Agricultural – Annual Billings
	423320	Oil and Gas – Leases
	423321	Quarrying Surface – Other Than Sand and Gravel
	423322	Oil and Gas – Easements – Annual
	423323	Easements – Annual All Except Oil and Gas
	423324	Oil and Gas – Easements – One Time
	423325	Easements – One Time All Except Oil and Gas
	423326	Sand and Gravel – Surface Leases
	423327	Petroleum/Natural Gas – Surface Leases
	423328	Petroleum/Natural Gas – Exploration Permits
	423333	Miscellaneous Use – Permits
	423334	Agricultural – Permit
	423341	Recreational Cabins – Outside Subdivision – Permits
	423342	Trappers Cabins
	423343	Boat Dock/House/Lift and Foreshore
	423347	Miscellaneous Use Work Authorizing Fees and Other Non-A/R
	423348	Mineral Exploration Permits
	423349	Oil and Gas – Seismic Line
	423350	Quarrying Surface – Under 500 CU. Yards
	423351	Temporary Work Camp Minimum Of
	423352	Wild Rice – Permit
	423353	Sand and Gravel – Exploration
	423365	Development Costs
	423384	Wild Rice – Licence
	423390	Northern Revenue Sharing Trust Account Withheld
423400		Forests
	423402	Mistik Management – Norsask Forest Products
	423403	Mistik Management – Millar Western
	423404	L and M Wood Products
	423405	Weyerhaeuser Pasquia Porcupine – Carrot River Saw
	423406	Weyerhaeuser Pasquia Porcupine – Hbay Plywood
	423407	Weyerhaeuser Pasquia Porcupine – Hbay OSB
	423410	Mee Toos Forest Products Ltd. (Amisk-akik)
	423411	Zelensky Brothers Saw Mill

423412	Northwest Communities Wood Products
423420	Vermette Wood Preservers
423421	Lehner Wood Preservers
423423	Green Lake Sawmill
423424	Aallcann Wood Suppliers Ltd.
423425	Carrier Forest Products
423426	Meadow Lake OSB
423427	Weyerhaeuser Prince Albert – Big River
423428	Weyerhaeuser Prince Albert – Wapawekka
423429	Weyerhaeuser Prince Albert – Pulp Mill
423460	Forestry Dues and Permit Fees
423461	Plant and Sawmill Licences/Scaling Fees
423462	Park Vegetation Management Fees
423470	Penalties
423500	Universal Reforestation Fee
423700	Parks
423711	Cottage Lots – Northern Surveyed
423712	Cottage Lots – Northern Unsurveyed
423713	Commercial Operations in Park
423725	Special Site Leases in Park
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
423871	Royalties On Wild Fur
423872	Saskatchewan Resident Youth Fur
423875	Saskatchewan Resident Fur Dealer
423876	Non-Resident Fur Dealer
423884	North Fur Conservation Area Fur

- 423886 South Saskatchewan Fur
- 423900 All Other Revenue (Natural Resources)
 - 423902 Duplicate Licences
 - 423903 Miscellaneous Licences/Permits – Natural Resources
 - 423983 Outfitters Licences
 - 423993 Hunting and Fishing Guide Licences

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 Incorporation
 - 425103 Unlicensed Insurance
- 425200 Vendors and Outlet Licences
 - 425201 Oil Burner Licence One Year
 - 425202 Oil Burner Licence Five Year
- 425300 Hawkers, Pedlars and Transient Traders Licences
 - 425301 Direct Seller
 - 425302 Fundraisers for Charitable Organizations
- 425400 Animal Industry Licences – General
 - 425401 Game Farm Licences
 - 425402 Fur Farm Licences
 - 425403 Poultry Licences
 - 425404 Export Certificates
- 425700 Insurance Company and Agents Licences
 - 425701 Insurance Company
 - 425702 Trust and Loan
- 425800 Pension Plan Registration and Annual Fees
- 425900 Other Business Privilege - Trade
 - 425901 Auction Sales Company
 - 425902 Business Name Registration
 - 425903 Collection Agents
 - 425904 Business Name Renewals

425905	Motor Dealers
425906	Mortgage Brokers
425907	Credit Reporting
425908	Cemetery Company
425909	Sale of Training Courses
425910	NH3 Anhydrous Ammonia Licence One Year
425911	NH3 Anhydrous Ammonia Licence Five Year
425912	Electrical Supply House One Year
425913	Electrical Supply House Five Year
425914	Gas Supply House One Year
425915	Gas Supply House Five Year
425916	Gas Employers Licence One Year
425917	Gas Employers Licence Five Year
425918	Electrical Employers Licence One Year
425919	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	Duplicate Teacher Certificate
426502	Teacher Certifications
426503	Probationary Teacher Certificate
426600	Engineers and Firemen's Certificates
426601	Engineer's Annual Certificate
426602	Fireman's Certificate
426603	Engineer's Special Certificate
426604	30 Day Permit to Operate
426605	90 Day Permit to Operate
426606	Refrigeration Operator's Certificate
426700	Commissioner for Oaths and Notary Public Fees
426900	Other Professional and Occupational Privileges
426901	Urban Subdivision Fees
426902	Rural Subdivision Fees
426903	Northern Subdivision Fees
426904	Employer Application for Registration of Apprentice
426905	Application for Learners Certificate
426906	Application for Registering as a Tradesperson
426907	Application for Journeyman Certificate
426908	Application for Replacement of Lost Apprentice Cards
426909	Application for Certificate of Registration
426910	Special Permit for Intern Trade Agreement
426911	Special Permit for Individual Ex from Apprentice
426912	Full Journeyman's One Year
426913	Full Journeyman's Five Year
426914	Restricted Journeyman's One Year

426915	Restricted Journeyman's Five Year
426916	Full Electrical Contractor One Year
426917	Full Electrical Contractor Five Year
426918	Limited Electrical Contractor One Year
426919	Limited Electrical Contractor Five Year
426920	General Gas Contractor One Year
426921	General Gas Contractor Five Year
426922	Domestic Gas Contractor One Year
426923	Domestic Gas Contractor Five Year
426924	Limited Gas Contractor One Year
426925	Limited Gas Contractor Five Year
426926	Bulk Propane Storage One Year
426927	Bulk Propane Storage Five Year
426928	General Gas Fitter One Year
426929	General Gas Fitter Five Year
426930	Domestic Gas Fitter One Year
426931	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 and Building Rentals
427900	Other Rentals and Leases
427910	Rent – House
427920	Rent – Crop Share
427930	Rent – Land

Miscellaneous Licences and Permits

All other revenue from licences and permits not otherwise classified.

428100	Non-Profit Organizations
428101	Non-Profit Annual Returns
428102	Non-Profit Incorporations
428200	Examination Fees
428201	General Education Diploma Exam Fees
428202	Application for Journeyman – Written Exam
428203	Application for Journeyman – Practical Exam
428204	Request for Review of Exam Results
428205	Application to Take Other Exams
428206	Late Fee for Written or Practical Exam Applications
428207	Breakdown of Exam Results
428208	Appeal of Commission Decision – ATC
428500	Change of Name Certificates
428600	Elevators and Hoists Licences
428700	Steam Boiler, Pressure Vessel Inspection and Regulation

- 428701 Pressure Vessel Inspection
- 428702 Pressure Vessel Licensing
- 428703 Boiler Equipment Licensing
- 428704 Refrigeration Plant Equipment Licensing

- 428900 Other Miscellaneous Licences and Permits
 - 428901 Building Official Licence One Year
 - 428902 Building Official Licence Five Year

- 498162 Accrued Revenue – Other Licences and Permits (Not for use at Year End)

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.

- 498163 Accrued Revenue – Sales, Services and Service Fees (Not for use at Year End)

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 Real Property Sales – Commercial
 - 431171 Real Property Sales – Recreational
 - 431173 Real Property Sales - Aboriginal

- 431400 Mineral and Forestry Products/Peat Moss

- 431500 Maps, Prints, Books and Publications
 - 431501 Maps
 - 431502 Labels and Disks
 - 431582 Sales – Wildlife Gardening FWD
 - 431583 Sales – Atlas FWD
 - 431584 Sales – Where To Fish Booklet
 - 431586 Sales – Saskatchewan Fisheries Poster
 - 431587 Sales – Trapper Education Manual

- 431600 Miscellaneous Materials and Supplies

- 431700 Medicines, Serums and Vaccines

- 431900 Other Commodity Sales

- 431910 Sales – Hay
- 431911 Sales - Timber
- 431985 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 Application Fees – Part 10 Bankruptcy Act
 - 432103 Small Claims Fees
 - 432104 Local Registrar's Fees
 - 432105 Sheriff's Fees
 - 432106 Surrogate Court Fees
 - 432107 Corporate Application Fees
 - 432108 Farm Ownership Fee
 - 432109 Land Sales Fee
 - 432110 Notice Fee
 - 432111 Divorce Fees
 - 432112 Documentation Fees
 - 432113 Search Fees
 - 432114 Web Inquiries Fees
- 432200 Management and Collection Services
 - 432201 Public Trustee Fees
 - 432202 Consumer Proposal Management Fees
 - 432203 Tax Enforcement – Provincial Mediation Board
- 432300 Blueprinting, Advertising, Addressing and List Services
- 432400 Diagnostic Laboratory Services
- 432500 Miscellaneous Medical and Institutional Services
- 432700 Research, Technical, Assaying and Testing Services
 - 432701 Boiler Registration of Design
 - 432702 Test/Registration of Pressure Welders
- 432900 Other Miscellaneous Services
 - 432901 High School Student Transcript
 - 432902 Teacher Evaluations
 - 432903 General Education Diploma Transcripts
 - 432904 Teacher Statements
 - 432905 Teacher Exchange Application Fee
 - 432906 Freedom of Information
 - 432907 Evaluation of Out of Province Transcripts
 - 432908 SBLA – Administration Fees
 - 432909 Request for Upgrading Evaluation

- 432910 Grazing – Cattle
- 432911 Grazing – Calves
- 432912 Grazing – Horses
- 432913 Grazing – Colts
- 432914 Grazing – Ewes
- 432915 Grazing – Lambs
- 432916 Grazing – Under Delivery Charges
- 432917 Grazing – Miscellaneous
- 432930 Wintering Fees – Bulls
- 432931 Wintering Fees – Cows
- 432940 PRF – Cost Recovered – Taxes
- 432941 PRF – Cost Recovered – Salt and Minerals
- 432942 PRF – Cost Recovered – Vet Supplies
- 432960 Project Delivery Revenue
Includes revenue received from third parties for delivery of projects.

433000 Highways Custom Work Surcharge Revenue

Fees

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

- 433100 Steam Boilers and Pressure Vessels Certificates
- 433200 Other Inspection Fees
 - 433201 Film and Video
 - 433202 Refrigeration Plant Inspection Certificate
 - 433203 Design/Construction Certificate
- 433300 Audit Fees
- 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

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 Fines and Costs - Judges
 - Fines, costs and penalties imposed by Judges or Justices of the Peace.
 - 441101 Security Holdback
 - 441102 7% Municipal Holdback
 - 441103 Late Payment Charges - Fines
- 443100 Escheated Bail
 - Bail forfeited to the Crown.
- 444100 All Other Fines, Costs, Penalties and Forfeits
 - 444101 Provincial Surcharge
 - 444102 Federal Surcharge
- 498161 Accrued Revenue – Fines, Forfeits and Penalties (Not for use at Year End)

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 - Crown Corporation Promissory Notes
- 451300 Interest – Loans

451301	Interest – Northern Development Fund Loans
451302	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 Offset - Short-Term Advances
451700	Sinking Fund Earnings Retained
451900	All Other Interest Revenue

Premium/Discount on Investments Sold

452100	Premium/Discount - Investments Sold
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Profit on Foreign Exchange

454100	Profit on Foreign Exchange
454110	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	Fire Suppression – M.A.R.S. Agreement
469104	Fire Suppression – Fuel Tax Refund
469105	Fire Suppression – Fuel Drums Return
469200	Other Governments – Municipal
469300	Other Jurisdictions
498164	Accrued Revenue – Transfers from Other Governments (Not for use at Year End)

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 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
- 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

498160 Accrued Revenue – Other Own-Source Revenue (Not for use at Year End)

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

460850 Funding for Transit, Housing and Education

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

TRANSFERS FROM GOVERNMENT ENTITIES

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

Crown Investment Corporation of Saskatchewan

471000 Crown Investment Corporation of Saskatchewan

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

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

TRANSFER FROM THE FISCAL STABILIZATION FUND

473000 Transfer from the Fiscal Stabilization Fund

TRANSFER FROM THE SASKATCHEWAN INFRASTRUCTURE FUND

473100 Transfer from Saskatchewan Infrastructure 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 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

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

Natural Gas

- 492100 Gas Royalties
- 492200 Freehold Gas Production Tax
- 498121 Accrued Revenue – Natural Gas (Not for use at Year End)

Potash

- 493100 Potash Royalties
- 493200 Other Potash Revenue
- 493300 Delayed Payment Charge – Potash
- 493400 Base Payment – Potash
- 493500 Potash Graduated Payment
- 498123 Accrued Revenue – Potash (Not for use at Year End)

Other Non-Renewable Resources

Uranium

- 494100 Uranium Royalties – Basic
- 494200 Uranium Royalties – Graduated
- 494300 Delayed Payment Charge – Uranium
- 498124 Accrued Revenue – Uranium (Not for use at Year End)

Sodium Sulphate

- 495100 Sodium Sulphate Royalties
- 495200 Other Sodium Sulphate Revenue
- 495300 Delayed Payment Charge - Sodium Sulphate
- 498125 Accrued Revenue – Sodium Sulphate (Not for use at Year End)

Coal

- 496100 Coal Royalties
- 496200 Other Coal Revenue
- 496300 Freehold Coal Tax
- 496400 Delayed Payment Charge – Coal

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

Other

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

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

498127 Accrued Revenue – Other Non-Renewable Resources (Not for use at Year End)

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	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 Used to remove charges for SPM occupied accommodation.

Air Services Revenue

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

Goods and Services Revenue

900400	Goods and Services Revenue
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Casual Revenue

900800 Casual Revenue
Miscellaneous invoicing not considered a part of every day operations

External Recovery - Revenue

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

Internal Recovery – Revenue

900999 Internal Recovery – Revenue
Used by SPM 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.

Premium Pay and Differential

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

Severance

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.)

Perquisites, Allowances and Other Compensation

518000 Educational Leave Allowance
Includes payments where an employee is granted education leave.

518100 Apprenticeship Top-up

518200 Maternity and Adoption Leave Top-up

518300 Northern District Allowance
Includes payments to employees stationed in various northern regions.

518400 Northern Project Allowance
Includes additional payments for working in a northern administration district in a camp setting.

518600 Vacation Leave Payouts
Includes payouts of accrued Vacation Leave and Scheduled Days Off.

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

Accrued Expenses – Personal Services

- 587510 Accrued Expenses – Personal Services (Not for use at 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
- 521304 Fee Bailiffs – 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
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
 - 529003 Artwork Rentals
 - 529004 Courtworker Wages
 - 529005 Courtworker Benefits
 - 529006 Courtworker Expenses – Travel
 - 529007 Courtworker Expenses – Telephone
 - 529008 Courtworker Expenses – Office Supplies
 - 529009 Courtworker Administrative Support
 - 529010 Courtworker Other
 - 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, Laundry and Dry Cleaning Services

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

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

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

Reimbursement – Contract Services

- 521884 Reimbursement - Contract Services

Contract Services Payable – Year End

- 521894 Contract Services Payable – Year End

COMMUNICATIONS

Communications (Advertising) and Printing Related Expenses

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

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

530001 Production Time
530002 Artwork

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

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

530200 Strategic Communications Planning/Issues

530300 Primary Research/Focus Group

530301 Polling

530400 Media Monitoring/Clipping Services

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

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

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

530601 Blue 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 Repairs - Buildings and Structures
 - 524011 Minor Maintenance
Includes costs for repairs and minor renovations such as changing locks, painting, and moving doors.
 - 524012 Preventative Maintenance
Includes costs for preventative maintenance to building equipment, components and systems.
 - 524020 Repairs - Non-Passenger Vehicles
 - 524030 Repairs - Passenger Vehicles
 - 524040 Repairs - Miscellaneous Machinery and Equipment
 - 524050 Repairs - Office Equipment and Furniture
 - 524051 Court Recording Equipment
 - 524060 Aircraft Materials and Repairs
 - 524061 Aircraft Contract Repairs
 - 524062 Aircraft Commissary

- 524300 Environmental Cleanup

- 524600 Maintenance Contracts
Includes roads, bridges, ferries, agreements with other jurisdictions, buildings and

grounds, and office and other equipment - excluding computers and word processors.

- 524610 Elevator/Escalator Contracts
- 524611 Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract
- 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 Fire and Life Safety Repair Maintenance Contracts
- 524617 Job Requisitions and ASAA's

524800 Allocation of Equipment Maintenance Costs (Highways and Transportation only) This code is used to accommodate allocation of equipment maintenance costs.

Postage and Freight Related and Tele-Communications Expenses

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

Electoral Expenses

These 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 IT Training
Includes IT training courses and materials.
- 528000 Support Services
Includes maintenance and operation of application software and off the shelf software as well as data entry
- 528100 Information Services Subscriptions
Includes subscriptions to on-line information services (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
Courtesy supplies for Members of Legislative Assembly are also coded to this natural account.
- 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, Business Cards, 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

- 552000 Fuels and Lubricants
Includes purchases of fuel for the purpose of providing stationary power, heat and light; excludes the costs of electricity and utilities that are coded to 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.
 - 553001 Aviation Gasoline
 - 553002 Jet Fuel
 - 553003 Lease Costs
Includes the cost associated with leasing CVA vehicles, Air Services aircraft or equipment rental.

- 554000 Construction and Material Costs
This 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.

- 554001 Structural/Roof Supplies, Materials and Miscellaneous
Includes supplies and materials for structural and roof repairs such as gyproc, panelling, lumber, nails, shingles, and asphaltting.
- 554002 Plumbing Supplies, Materials and Miscellaneous
Includes supplies and materials for minor plumbing repairs and projects such as sinks, taps, pipes and fittings.
- 554010 Allocation of Material Costs – Highways and Transportation and SPM Use Only
Used to allocate materials within a department.
- 554020 Allocation of Inventory – Highways and Transportation Use Only
Used to allocate inventory within a department.
- 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

Supplies and Services Expenses Payable – Year End

- 542896 Supplies and Services Expenses Payable – Year End

Accrued Expenses – Goods and Services

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

Accrued Expenses – Travel

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

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.
- 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

Transfers – Year End Payables

571893 Transfers – Year End Payable

Change In Prepaid Transfers – Year End

571890 Change in Prepaid Transfers – Year End

Accrued Expenses – Transfers

587570 Accrued Expenses – Transfers (Not for use at 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.

588801 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
- 577406 Technology Supported Learning 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

Accrued Expenses – Other Expenses

- 587580 Accrued Expenses – Other Expenses (Not for use at 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 Exchange Charges
- 583100 Commission Charges
 - 583103 Saskatchewan Saving Bonds
 - 583107 Saskatchewan Saving Bonds – Series XV
 - 583108 Saskatchewan Savings Bonds – Series XVI

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

SALARY ACCOUNTABLE ADVANCES

- 587400 Salary Accountable Advances

TRANSFER TO FISCAL STABILIZATION FUND

- 579000 Transfer To Fiscal Stabilization Fund

TRANSFER TO SASKATCHEWAN INFRASTRUCTURE FUND

- 579100 Transfer To Saskatchewan Infrastructure Fund

AMORTIZATION EXPENSE

These accounts are not subject to appropriation control.

Amortization Expenses – Land and Buildings

- 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

Amortization Expenses – Transportation Equipment

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

Amortization Expenses – Office and Information Technology

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

Amortization Expenses - Infrastructure

- 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

Commercial Expenses – Capital Asset Amortization

- 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

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
This code is for forecasting use only. It is not for coding expenses.

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

APPENDIX A

NUMERIC ACCOUNT LISTING

ASSETS

100000	General Revenue Fund Bank Account	110101	Advance – Crown Investments Corporation (Loan)
100011	General Revenue Fund Bank Account – Org 005	110200	Education Infrastructure Financing Corporation (Loan)
100012	General Revenue Fund Bank Account – Org 021	110201	Advance – Education Infrastructure Financing Corporation (Loan)
100013	General Revenue Fund Bank Account – Org 032	110300	Information Services Corporation (Loan)
100050	Returned Item Clearing Account	110301	Advance – Information Services Corporation (Loan)
100100	Payroll Bank Account	110400	Investment Saskatchewan Incorporated (Loan)
100200	U.S. Dollar Bank Account	110401	Advance – Investment Saskatchewan Incorporated (Loan)
100210	U.S. Dollar Bank Account – Org 021	110500	Saskatchewan Crop Insurance Corporation (Loan)
100300	Cobbed Accounts	110501	Advance – Saskatchewan Crop Insurance Corporation (Loan)
100400	Revolving Funds – Petty Cash/Imprest	110600	Saskatchewan Housing Corporation (Loan)
100500	Environmental Protection Reserve – Bank	110601	Advance – Saskatchewan Housing Corporation (Loan)
100600	Imprest Accounts – Permanent	110800	Saskatchewan Opportunities Corporation (Loan)
100700	Petty Cash – Permanent	110801	Advance – Saskatchewan Opportunities Corporation (Loan)
100800	Petty Cash Float – Permanent	110900	Saskatchewan Power Corporation (Loan)
100900	Transfer Account Balances	110901	Advance – Saskatchewan Power Corporation (Loan)
100999	Due from General Revenue Fund (for Special Purpose Funds Use Only)	111000	Saskatchewan Telecommunications (Loan)
101000	Short-term Investments	111001	Advance – Saskatchewan Telecommunications (Loan)
101500	Environmental Protection Reserve – Short-term	111100	Saskatchewan Water Corporation (Loan)
103000	Short-term – Agricultural Credit Corporation	111101	Advance – Saskatchewan Water Corporation (Loan)
103001	Short-term – Crown Investments Corporation	111200	Municipal Financing Corporation (Loan)
103002	Short-term – Education Infrastructure Financing Corporation	111201	Advance – Municipal Financing Corporation (Loan)
103003	Short-term – Information Services Corporation	111500	SaskEnergy Incorporated (Loan)
103004	Short-term – Investment Saskatchewan Incorporated	111501	Advance – SaskEnergy Incorporated (Loan)
103005	Short-term – Saskatchewan Crop Insurance Corporation	111600	Saskatchewan Watershed Authority (Loan)
103006	Short-term – Saskatchewan Housing Corporation	111601	Advance – Saskatchewan Watershed Authority (Loan)
103008	Short-term – Saskatchewan Opportunities Corporation	120100	Saskatchewan Crop Insurance Corporation
103009	Short-term – Saskatchewan Power Corporation	120120	Provision for Loss – Saskatchewan Crop Insurance Corporation
103010	Short-term – Saskatchewan Telecommunications	120600	PAWBED Loan
103011	Short-term – Saskatchewan Water Corporation	120620	Provision for Loss – PAWBED
103012	Short-term – Municipal Financing Corporation	121000	Agriculture Credit Corporation of Saskatchewan
103015	Short-term – SaskEnergy Incorporated	121200	Program for Hog Industry
103016	Short-term – Saskatchewan Watershed Authority	121220	Provision for Loss – Hog Industry
105000	Prepaid Expenses	121400	2002 Short-term Hog Loan Program
105100	Revolving Funds – Prepaid Expenses	121401	Advance – 2002 Short-term Hog Loan Program
105200	Accrued Prepaid Expenses (Not for use at Year End)	121420	Provision for Loss – Short-term Hog Loan Program
106000	Accrued Interest Receivable – Investments	122500	Student Aid Fund
107000	Accounts Receivable – General	122501	Advance – Student Aid Fund
107020	Accounts Receivable – Valuation Allowance	123600	Revolving Funds – Accountable Advances
107100	Accounts Receivable – From Accounts Receivable	123700	General Advances – Permanent
107110	Accounts Receivable Bank Deposit Clearing Account	123800	Relocation Advances – Permanent
107120	Accounts Receivable Valuation Allowance – From Accounts Receivable	123900	Temporary Advances – Not Travel
107130	Accounts Receivable Internal Revenues Clearing	124000	Travel Advances – Temporary
107190	Autoinvoice Clearing	124100	Travel Advances – Permanent
107500	Accounts Receivable – Year End	124200	University of Saskatchewan
107600	Accrued Accounts Receivable – General (Not for use at Year End)	124300	Payroll – Holiday Advance Receivable
107900	Revolving Funds – Accounts Receivable	124400	Advances – SGEU Biweekly Payroll
107920	Revolving Funds – Accounts Receivable Valuations Allowance	124600	Saskatchewan Savings Bonds
110000	Agriculture Credit Corporation (Loan)	125300	Short Line Railways
110001	Advance – Agricultural Credit Corporation (Loan)	125301	Advances – Short Line Railways
110100	Crown Investments Corporation (Loan)	125310	Concessionary Allowance – Short Line Railways
		125320	Provision for Loss – Short Line Railways
		125800	Small Business Loans Association
		125801	Advance – Small Business Loans Association

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125810	Concessionary Allowance – Small Business Loans Association	191110	Accumulated Amortization – Land Improvements
125820	Provision for Loss – Small Business Loans Association	192000	Buildings – High Quality Construction
126000	Economic Development Loans	192010	Accumulated Amortization – Buildings – High Quality Construction
126001	Advance – Economic Development Loans	192100	Buildings – Short-term
126020	Provision for Loss – Economic Development Loans	192110	Accumulated Amortization – Buildings – Short-term
126200	Hudson Bay Mining and Smelting Corporation	192200	Building Improvements – Short-term Construction
126210	Concessionary Allowance – Hudson Bay Mining and Smelting Corporation	192210	Accumulated Amortization – Building Improvements – Short-term Construction
126300	Grey Cup Loan	192300	Leasehold Improvements
126301	Advance – Grey Cup Loan	192310	Accumulated Amortization – Leasehold Improvements
126310	Concessionary Allowance – Grey Cup Loan	192410	CWIP Site Acquisition
126320	Provision for Loss – Grey Cup Loan	192420	CWIP Construction
126400	Saskatchewan Roughrider Football Club (Loan)	192430	CWIP Program Equipment
126401	Advance – Saskatchewan Roughrider Football Club (Loan)	192440	CWIP Furnishings
126410	Concessionary Allowance – Saskatchewan Roughrider Football Club (Loan)	192450	CWIP Consultants
126420	Provision for Loss – Saskatchewan Roughrider Football Club (Loan)	192460	CWIP SPM Delivery
126500	Northern Economic Development	192470	CWIP Start Up Costs
126501	Advance – Northern Economic Development	192480	CWIP Project Contingency
126520	Provision for Loss – Northern Economic Development	192500	Building Improvements – High Quality Construction
127000	Agricultural Service Centre Agreements – Shareable	192510	Accumulated Amortization – Building Improvements – High Quality Construction
127500	Municipal Development Loans (SK) Act	192600	Building Improvements – Medium Quality Construction
129300	Municipalities – Health District Act	192610	Accumulated Amortization – Building Improvements – Medium Quality Construction
135000	Unrealized Foreign Exchange Gain/Loss – Debt	192700	Building Improvements – Average Quality Construction
135100	Unrealized Foreign Exchange Gain/Loss – Sinking Fund	192710	Accumulated Amortization – Building Improvements – Average Quality Construction
136000	Deferred Premium, Discount, Debt Issue	192800	Buildings – Medium Quality Construction
140000	Total Equity in Sinking Fund	192810	Accumulated Amortization – Buildings – Medium Quality Construction
140001	Installment – Saskatchewan Power Corporation	192900	Buildings – Average Quality Construction
140002	Installment – Saskatchewan Telecommunications	192910	Accumulated Amortization – Buildings – Average Quality Construction
140004	Installment – Saskatchewan Water Corporation	193000	Operating Equipment
140005	Installment – Investment Saskatchewan Incorporated	193010	Accumulated Amortization – Operating Equipment
140006	Installment – Saskatchewan Housing Corporation	193100	Heavy Equipment
140007	Installment – Crown Investments Corporation	193110	Accumulated Amortization – Heavy Equipment
140008	Installment – Saskatchewan Opportunities Corporation	194000	Vehicles
140011	Installment – Municipal Financing Corporation	194010	Accumulated Amortization – Vehicles
140012	Installment – Education Infrastructure Financing Corporation	194100	Ferries – Vessels and Towers
140015	Installment – SaskEnergy Incorporated	194110	Accumulated Amortization – Ferries – Vessels and Towers
140050	Installment – Province of Saskatchewan	194200	Ferries – Upgrades
150100	Crown Investments Corporation	194210	Accumulated Amortization – Ferries – Upgrades
170000	Inventory – NOT FOR GRF USE	194300	Aircraft
171000	Invest in Agricultural Land (Resale)	194310	Accumulated Amortization – Aircraft
171001	Advance – Investment in Agricultural Land (Resale)	194400	CVA Vehicles
172000	Land for Resale	194410	Accumulated Amortization – CVA Vehicles
173000	Buildings for Resale	194500	CWIP Transportation
175000	Equipment Maintenance, Airplane Parts and Other Supplies	195000	System Development
175100	Lab Supplies and Vaccines	195010	Accumulated Amortization – System Development
175200	Pastures Maintenance Supplies	195100	Computer Hardware
175300	Firefighting Equipment	195110	Accumulated Amortization – Computer Hardware
175400	Park Maintenance Supplies	195200	Computer Software
175500	Aggregate Inventory	195210	Accumulated Amortization – Computer Software
175600	Inventory for Distribution – SPM	195300	Office Furniture and Equipment
180000	Interest Public Debt – Crown Entities	195310	Accumulated Amortization – Office Furniture and Equipment
180001	Payment – Interest Public Debt – Crown Entities	195400	WIP System Development
180002	Payment – Commission Public Debt – Crown Entities	196000	Highways – Right of Way
180100	Sinking Funds – Crown Share	196100	Highways – Construction
182000	Bank Receivable – Direct Deposit	196110	Accumulated Amortization – Highways – Construction
191000	Land	196200	Highways – Repaving
191100	Land Improvements		

196210 Accumulated Amortization – Highways – Repaving
 196300 Bridges – Construction
 196310 Accumulated Amortization – Bridges – Construction
 196400 Bridges – Upgrades
 196410 Accumulated Amortization – Bridges – Upgrades
 196500 Culverts
 196510 Accumulated Amortization – Culverts
 196600 Airports – Runways
 196610 Accumulated Amortization – Airports – Runways
 196700 Airports – Navigational Aids
 196710 Accumulated Amortization – Airports – Navigational Aids
 196800 Highways – Other
 196810 Accumulated Amortization – Highways – Other
 197000 Infrastructure – Other
 197010 Accumulated Amortization – Infrastructure – Other
 197600 Water Infrastructure
 197610 Accumulated Amortization – Water Infrastructure
 198000 SPM Capital Assets
 199100 Land – Current Year Additions
 199110 Land Improvements – Current Year Additions
 199199 Internal Recoveries – Land and Land Improvements
 199200 Buildings – High Quality Construction – Current Year Additions
 199210 Buildings – Short-term – Current Year Additions
 199220 Building Improvements – Short-term Construction – Current Year Additions
 199230 Leasehold Improvements – Current Year Additions
 199241 CWIP Site Acquisition – Current Year Additions
 199242 CWIP Construction – Current Year Additions
 199243 CWIP Program Equipment – Current Year Additions
 199244 CWIP Furnishings – Current Year Additions
 199245 CWIP Consultants – Current Year Additions
 199246 CWIP SPM Delivery – Current Year Additions
 199247 CWIP Start Up Costs – Current Year Additions
 199248 CWIP Project Contingency – Current Year Additions
 199250 Building Improvements – High Quality Construction – Current Year Additions
 199261 Building Improvements – Medium Quality Construction – Current Year Additions
 199270 Building Improvements – Average Quality Construction – Current Year Additions
 199280 Buildings – Medium Quality Construction – Current Year Additions
 199290 Buildings – Average Quality Construction – Current Year Additions
 199299 Internal Recoveries – Buildings and Building Improvements
 199300 Operating Equipment – Current Year Additions
 199310 Heavy Equipment – Current Year Additions
 199399 Internal Recoveries – Machinery and Equipment
 199400 Vehicles – Current Year Additions
 199410 Ferries – Vessels and Towers – Current Year Additions
 199420 Ferries – Upgrades – Current Year Additions
 199430 Aircraft – Current Year Additions
 199440 CVA Vehicles – Current Year Additions
 199450 CWIP Transportation – Current Year Additions
 199499 Internal Recoveries – Transportation Equipment
 199500 System Development – Current Year Additions
 199510 Computer Hardware – Current Year Additions
 199520 Computer Software – Current Year Additions
 199530 Office Furniture and Equipment – Current Year Additions

199540 WIP System Development – Current Year Additions
 199599 Internal Recoveries – Office and Information Technology
 199600 Highways – Infrastructure – Current Year Additions
 199660 Airports – Runways – Current Year Additions
 199700 Infrastructure – Other – Current Year Additions
 199760 Water Infrastructure – Current Year Additions
 199799 Internal Recoveries - Infrastructure
 199800 SPM Capital Asset – Current Year Additions
 199900 Accrued Capital Assets – Current Year Additions (Not for use at Year End)

LIABILITIES

200000 Promissory Notes
 200001 Redemption – Promissory Notes
 200002 Promissory Notes – Education Infrastructure Financing Corporation
 200003 Promissory Notes – Information Services Corporation
 200004 Promissory Notes – Investment Saskatchewan Incorporated
 200005 Promissory Notes – Saskatchewan Crop Insurance Corporation
 200006 Promissory Notes – Saskatchewan Housing Corporation
 200008 Promissory Notes – Saskatchewan Opportunities Corporation
 200009 Promissory Notes – Saskatchewan Power Corporation
 200010 Promissory Notes – Saskatchewan Telecommunications
 200011 Promissory Notes – Saskatchewan Water Corporation
 200012 Promissory Notes – Municipal Financing Corporation
 200015 Promissory Notes – SaskEnergy Incorporated
 200016 Promissory Notes – Saskatchewan Watershed Authority
 200021 Promissory Notes – Crown Investments Corporation
 200050 Promissory Notes – General Government Purposes
 203000 Bank Line of Credit
 203001 Redemption – Bank Line of Credit
 209000 Treasury Bills – Province of Saskatchewan
 209001 Redemption – Treasury Bills – Province of Saskatchewan
 210000 Agricultural Credit Corporation
 210001 Redemption – Agricultural Credit Corporation
 210100 Crown Investments 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 Saskatchewan Incorporated (Debt)
 210401 Redemption – Investment Saskatchewan Incorporated
 210500 Saskatchewan Crop Insurance (Debt)
 210501 Redemption – Saskatchewan Crop Insurance (Debt)
 210600 Saskatchewan Housing Corporation
 210601 Redemption – Saskatchewan Housing Corporation
 210800 Saskatchewan Opportunities Corporation
 210801 Redemption – Saskatchewan Opportunities Corporation
 210900 Saskatchewan Power Corporation
 210901 Redemption – Saskatchewan Power Corporation
 211000 Saskatchewan Telecommunications
 211001 Redemption – Saskatchewan Telecommunications

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211100 Saskatchewan Water Corporation (Debt)	252000 U.S. Dollar Interest Payable
211101 Redemption – Saskatchewan Water Corporation (Debt)	253000 Accounts Payable – from Accounts Payable – DO NOT USE
211200 Municipal Financing Corporation	253001 Future Dated Payment Liability – DO NOT USE
211201 Redemption – Municipal Financing Corporation	253010 Accounts Payable – from Accounts Payable – Org 001
211500 SaskEnergy Incorporated (Debt)	253011 Accounts Payable – from Accounts Payable – Org 005
211501 Redemption – SaskEnergy Incorporated (Debt)	253012 Accounts Payable – from Accounts Payable – Org 021
211600 Saskatchewan Watershed Authority (Debt)	253013 Accounts Payable – from Accounts Payable – Org 032
211601 Redemption – Saskatchewan Watershed Authority (Debt)	253021 Refund to Vote – Clearing Account
214800 University of Saskatchewan Debentures	253022 Payroll Refund to Vote – Clearing Account
214801 Redemption – University of Saskatchewan Debentures	253023 Accounts Receivable – Accounts Payable Clearing Account
215000 Province of Saskatchewan	253024 Accounts Receivable – Accounts Payable Contra Account
215001 Redemption – Province of Saskatchewan	253050 Interdepartmental Clearing – DO NOT USE
220000 Sinking Fund – Agriculture Credit Corporation	253051 Interdepartmental Clearing – Agriculture
220100 Sinking Fund – Crown Investment Corporation	253052 Interdepartmental Clearing – Corrections
220200 Sinking Fund – Education Infrastructure Financing Corporation	253053 Interdepartmental Clearing – Environment
220400 Sinking Fund – Investment Saskatchewan Incorporated	253054 Interdepartmental Clearing – Finance
220600 Sinking Fund – Saskatchewan Housing Corporation	253055 Interdepartmental Clearing – Government Relations
220800 Sinking Fund – Saskatchewan Opportunities Corporation	253056 Interdepartmental Clearing – Health
220900 Sinking Fund – Saskatchewan Power Corporation	253057 Interdepartmental Clearing – Highways
221000 Sinking Fund – Saskatchewan Telecommunications	253058 Interdepartmental Clearing – Industry and Resources
221100 Sinking Fund – Saskatchewan Water Corporation	253059 Interdepartmental Clearing – Justice
221200 Sinking Fund – Municipal Financing Corporation	253060 Interdepartmental Clearing – Labour
221500 Sinking Fund – SaskEnergy Incorporated	253061 Interdepartmental Clearing – Learning
230500 Apprenticeship and Trade Certification Commission	253062 Interdepartmental Clearing – Public Service Commission
230600 Agri-Food Innovation Fund	253063 Interdepartmental Clearing – Community Resources
230800 Cattle Marketing Deductions Fund	253064 Interdepartmental Clearing – Legislative Assembly
231100 Education Infrastructure Financing Corporation	253065 Interdepartmental Clearing – ITO
231200 Government House Foundation	253066 Interdepartmental Clearing – TDM – Finance
231400 Forest Fire Contingency Fund	253067 Interdepartmental Clearing – SPM
231500 Fiscal Stabilization Fund	253080 Payroll Interdepartmental Clearing
231600 Fish and Wildlife Development Fund	253095 Tax Withholding – Accounts Payable Setup Only
231800 Horned Cattle Fund	253096 Inventory Accounts Payable Accrual – Purchase Setup Only
232000 Multi-Type Database Licence Program	255000 Accounts Payable – General
232100 Saskatchewan Municipal Board Trust	255005 Accrued Accounts Payable – General (Not for use at Year End)
232200 Oil and Gas Environmental Fund	255010 Payables \$1,000 and Under
232300 Private Vocational Schools Training Completions Fund	255020 Change in Severance Liability and Other Employee Benefits
232400 Prince of Wales Trust Fund	255030 Accounts Payable Rent Reduction Payable
232450 Individual Cattle Feeder Loan Guarantee Provincial Assurance Fund	255050 Accounts Payable – Fiscal Stabilization Fund
232500 Saskatchewan Agricultural Returns Stabilization Fund	255051 Accounts Payable – Saskatchewan Infrastructure Fund
232600 Saskatchewan Beef Development Authority	255090 Miscellaneous Cheque Writer Deductions – Payable to Receiver General
232700 Saskatchewan Communications Network	255099 Accounts Payable – Previous Years
232800 Saskatchewan Archives Board	255100 Accrued Employee Leave Entitlements
233200 Saskatchewan Drug Plan	255200 Guaranteed Debt Payable
234000 Saskatchewan Liquor and Gaming Authority	255300 Hold Backs Payable
234300 Saskatchewan Pension Plan	255400 Obligation Under Capital Lease
234600 Transportation Partnership Fund	255500 Payroll Payable
234700 School Division Tax Loss Compensation Fund	255510 Hand Drawn Payroll Payable
235000 Victims' Fund	255600 Contingent Liability – Litigation
239000 Cobbed Accounts	256000 Accrued Interest Payable
240000 Conditional Receipts	257000 Unearned Revenue
240010 GST Account	257010 Unallocated Revenue
240011 GST Receivable	257020 Unapplied Receipts
240020 PST Account	257200 Accrued Unearned Revenue (Not for use at Year End)
240030 Deferred Salary	259000 Revolving Funds – Accounts Payable – from Accounts Payable
240050 Accounts Payable Excise Taxes	259001 Revolving Funds – General Accounts Payable
240080 Third Party Demand Payable	
240090 Revolving Funds Conditional Receipts	
251000 Foreign Currency Payable	

REVENUE

412100 Corporation Income Tax	423225 Non-Resident Bear
412200 Individual Income Tax Account	423228 Saskatchewan Resident Barren Ground Caribou
412300 Corporation Capital Tax	423230 Saskatchewan Resident First Deer
414300 Liquor Tax	423231 Saskatchewan Resident Second Whitetail
414301 Miscellaneous Remissions	423232 Non-Trophy Mule Deer Big Game Draw
414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)	423233 Canadian Resident First Deer
414601 Adult Incontinence Products	423236 Non-Resident First Deer
414602 Carbon Dioxide Exemption	423238 Saskatchewan Resident Barren Ground Caribou – Second
414603 Direct Agent Tax Remission	423239 Non-Trophy Whitetail Deer – First
414604 Livestock/Horticult OC571/98	423242 Traditional Barren Ground Caribou – Licence
414605 Lloydminister Exemption	423243 Non-Trophy Whitetail Deer – Second
414606 Mining Exploration and Geophysics	423249 Mule Deer – Big Game Draw
414607 Municipal Fire Truck Exemption	423250 Saskatchewan Resident Elk
414608 Municipal Water Filter Exemption	423255 Special Elk Big Game Draw
414609 Permanently Mounted Equipment	423257 Mule Deer – Archery
414610 Miscellaneous Remissions	423259 Traditional Barren Ground Caribou – Tag
414700 Tobacco Tax	423260 Saskatchewan Resident Moose Regular
414800 Fuel Tax	423261 Non-Resident Guided Moose
414801 Miscellaneous Remissions	423265 Special Moose Big Game Draw
415100 Succession Duties	423266 Canadian Resident Guided Moose
415200 Succession Duties – Interest	423267 Canadian and Non-Resident Coyote Licence
415500 Fire Prevention Tax	423270 Saskatchewan Resident Youth Game
415600 Mineral Rights Tax	423271 Big Game Management Licence
415700 Insurance Premiums Tax	423275 Taxidermy Licence
415800 Motor Vehicle Insurance Premium Tax	423294 Resident Dog Trainers
415900 All Other Taxes	423295 Non-Resident Dog Trainers
416200 Pari-Mutuals Tax	423296 Special Mounting Permits
422100 Drivers' Licences, Registrations and Permits	423300 Lands
422900 Other Revenue – Motor Vehicles	423301 Administration/Application/Inspection Fees
423100 Fisheries	423302 Sand and Gravel Royalties
423101 Resident Angling	423310 Residential Cabins – Outside Subdivision
423102 Seniors Angling	423311 Recreational Cabins – Subdivided Lots
423103 Sturgeon Licence	423312 Recreational Cabins – Outside Subdivision – Leases
423106 Saskatchewan and Canadian Resident Angling Three Day	423313 Institutional Camp Fees
423107 Non-Resident Angling Three Day	423315 Commercial Land – Subdivided Lots
423108 Non-Resident Angling	423316 Commercial Land – Outside Subdivision
423109 Canadian Resident Angling Licence	423318 Miscellaneous Use Permit – Leases
423110 Canadian Resident Three Day Angling	423319 Agricultural – Annual Billings
423120 Commercial Net Fishing	423320 Oil and Gas – Leases
423121 Commercial Brine Shrimp	423321 Quarrying Surface – Other Than Sand and Gravel
423122 Domestic Net Fishing	423322 Oil and Gas – Easements – Annual
423123 Commercial Bait Fishing	423323 Easements – Annual All Except Oil and Gas
423153 Fish Peddler Licence	423324 Oil and Gas – Easements – One Time
423155 Fish Dressing/Processing	423325 Easements – One Time All Except Oil and Gas
423171 Walleye Royalties	423326 Sand and Gravel – Surface Leases
423173 Northern Pike Royalties	423327 Petroleum/Natural Gas – Surface Leases
423177 Trout Royalties	423328 Petroleum/Natural Gas – Exploration Permits
423178 White Fish Royalties	423333 Miscellaneous Use – Permits
423179 Sturgeon Royalties	423334 Agricultural – Permit
423195 Aquaculture Licence	423341 Recreational Cabins – Outside Subdivision – Permits
423200 Game	423342 Trappers Cabins
423211 Saskatchewan Resident Game Bird	423343 Boat Dock/House/Lift and Foreshore
423212 Canadian Resident Game Bird	423347 Miscellaneous Use Work Authorizing Fees and Other Non-A/R
423213 Non-Resident Game Bird	423348 Mineral Exploration Permits
423217 Wildlife Habitat Certificate	423349 Oil and Gas – Seismic Line
423218 Big Game Draw Allocation Fee	423350 Quarrying Surface – Under 500 CU Yards
423221 Antelope (Big Game Draw)	423351 Temporary Work Camp Minimum Of
423222 Outfitter Allocation Licences	423352 Wild Rice – Permit
423223 Saskatchewan Resident Bear	423353 Sand and Gravel – Exploration
423224 Canadian Resident Bear	423365 Development Costs
	423384 Wild Rice – Licence
	423390 Northern Revenue Sharing Trust Account Withheld

423400 Forests	423902 Duplicate Licences
423401 Weyerhaeuser	423903 Miscellaneous Licences/Permits – Natural Resources
423402 Mistik Management – Norsask Forest Products	423983 Outfitters Licences
423403 Mistik Management – Millar Western	423993 Hunting and Fishing Guide Licences
423404 L and M Wood Products	424600 Lottery Licences
423405 Weyerhaeuser Pasquia Porcupine – Carrot River Saw	424900 All Other - Amusement
423406 Weyerhaeuser Pasquia Porcupine – Hbay Plywood	425100 Company Incorporation and Registration Fees
423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB	425101 Annual Return
423410 Mee Toos Forest Products Ltd. (Amisk-akik)	425102 Incorporation
423411 Zelensky Brothers Saw Mill	425103 Unlicensed Insurance
423412 Northwest Communities Wood Products	425200 Vendors and Outlet Licences
423420 Vermette Wood Preservers	425201 Oil Burner Licence One Year
423421 Lehner Wood Preservers	425202 Oil Burner Licence Five Year
423423 Green Lake Sawmill	425300 Hawkers, Pedlars and Transient Traders Licences
423424 Aallicann Wood Suppliers Ltd.	425301 Direct Seller
423425 Carrier Forest Products	425302 Fundraisers for Charitable Organizations
423426 Meadow Lake OSB	425400 Animal Industry Licences – General
423427 Weyerhaeuser Prince Albert – Big River	425401 Game Farm Licences
423428 Weyerhaeuser Prince Albert – Wapawekka	425402 Fur Farm Licences
423429 Weyerhaeuser Prince Albert – Pulp Mill	425403 Poultry Licences
423460 Forestry Dues and Permit Fees	425404 Export Certificates
423461 Plant and Sawmill Licences/Scaling Fees	425700 Insurance Company and Agents Licences
423462 Park Vegetation Management Fees	425701 Insurance Company
423470 Penalties	425702 Trust and Loan
423500 Universal Reforestation Fee	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	425903 Collection Agents
423725 Special Site Leases in Park	425904 Business Name Renewals
423741 Campfire Permit – Daily	425905 Motor Dealers
423742 Campfire Permit – 3 Day	425906 Mortgage Brokers
423743 Campfire Permit – Weekly	425907 Credit Reporting
423744 Campfire Permit – Annual	425908 Cemetery Company
423746 Timber/Firewood/Temporary Work Camp Permit	425909 Sale of Training Courses
423751 Park Entry – Annual	425910 NH3 Anhydrous Ammonia Licence One Year
423752 Camping – All Except Self Registration	425911 NH3 Anhydrous Ammonia Licence Five Year
423753 Park Entry – Daily	425912 Electrical Supply House One Year
423754 Park Entry – Three Day	425913 Electrical Supply House Five Year
423755 Park Entry – Weekly	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	425919 Electrical Employers Licence Five Year
423772 Accommodation	426300 Auctioneers Licences
423773 Commercial Leases – Utilities	426500 Teachers Certificates
423774 Commercial leases – Fees	426501 Duplicate Teacher Certificate
423775 Cottage Leases/Fire Levy Fees	426502 Teacher Certifications
423776 Park Entry – Historic Parks	426503 Probationary Teacher Certificate
423777 Park Staff Housing	426600 Engineers and Firemen's Certificates
423781 Coin Operated Machines	426601 Engineers Annual Certificate
423783 Storage Compound	426602 Fireman's Certificate
423795 Park Entry – Park Specific	426603 Engineer's Special Certificate
423797 Park Entry – Voluntary Admission Fees	426604 30 Day Permit to Operate
423800 Fur	426605 90 Day Permit to Operate
423871 Royalties On Wild Fur	426606 Refrigeration Operator's Certificate
423872 Saskatchewan Resident Youth Fur	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
423886 South Saskatchewan Fur	426903 Northern Subdivision Fees
423900 All Other Revenue (Natural Resources)	426904 Employer Application for Registration of Apprentice
	426905 Application for Learners Certificate

426906	Application for Registering as a Tradesperson	431502	Labels and Disks
426907	Application for Journeyman Certificate	431582	Sales – Wildlife Gardening FWD
426908	Application for Replacement of Lost Apprentice Cards	431583	Sales – Atlas FWD
426909	Application for Certificate of Registration	431584	Sales – Where to Fish Booklet
426910	Special Permit for Intern Trade Agreement	431586	Sales – Saskatchewan Fisheries Poster
426911	Special Permit for Individual Ex from Apprentice	431587	Sales – Trapper Education Manual
426912	Full Journeyman's One Year	431600	Miscellaneous Materials and Supplies
426913	Full Journeyman's Five Year	431700	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
426918	Limited Electrical Contractor One Year	432000	Sale of Previously Expensed Assets
426919	Limited Electrical Contractor Five Year	432100	Documentation, Searches and Legal Services
426920	General Gas Contractor One Year	432102	Application Fees – Part 10 Bankruptcy Act
426921	General Gas Contractor Five Year	432103	Small Claims Fees
426922	Domestic Gas Contractor One Year	432104	Local Registrar's Fees
426923	Domestic Gas Contractor Five Year	432105	Sheriff's Fees
426924	Limited Gas Contractor One Year	432106	Surrogate Court Fees
426925	Limited Gas Contractor Five Year	432107	Corporate Application Fees
426926	Bulk Propane Storage One Year	432108	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
427100	Property and Building Rentals	432114	Web Inquiries Fees
427900	Other Rentals and Leases	432200	Management and Collection Services
427910	Rent – House	432201	Public Trustee Fees
427920	Rent – Crop Share	432202	Consumer Proposal Management Fees
427930	Rent – Land	432203	Tax Enforcement – Provincial Mediation Board
428100	Non-Profit Organizations	432300	Blueprinting, Advertising, Addressing and List Services
428101	Non-Profit Annual Returns	432400	Diagnostic Laboratory Services
428102	Non-Profit Incorporations	432500	Miscellaneous Medical and Institutional Services
428200	Examination Fees	432700	Research, Technical, Assaying and Testing Services
428201	General Education Diploma Exam Fees	432701	Boiler Registration of Design
428202	Application for Journeyman – Written Exam	432702	Test/Registration of Pressure Welders
428203	Application for Journeyman – Practical Exam	432900	Other Miscellaneous Services
428204	Request for Review of Exam Results	432901	High School Student Transcript
428205	Application to Take Other Exams	432902	Teacher Evaluations
428206	Late Fee for Written or Practical Exam Applications	432903	General Education Diploma Transcripts
428207	Breakdown of Exam Results	432904	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 and Regulation	432908	Small Business Loans Association – Administration Fees
428701	Pressure Vessel Inspection	432909	Request for Upgrading Evaluation
428702	Pressure Vessel Licensing	432910	Grazing – Cattle
428703	Boiler Equipment Licensing	432911	Grazing – Calves
428704	Refrigeration Plant Equipment Licensing	432912	Grazing – Horses
428900	Other Miscellaneous Licences and Permits	432913	Grazing – Colts
428901	Building Official Licence One Year	432914	Grazing – Ewes
428902	Building Official Licence Five Year	432915	Grazing – Lambs
430000	Sale of Land	432916	Grazing – Under Delivery Charges
430200	Agricultural Lands – Lease Revenue	432917	Grazing – Miscellaneous
430500	Interest – Agricultural Lands – Long-Term Receivables	432930	Wintering Fees – Bulls
431100	Real Property Sales	432931	Wintering Fees – Cows
431170	Real Property Sales – Commercial	432940	PRF – Cost Recovery – Taxes
431171	Real Property Sales – Recreational	432941	PRF – Cost Recovery – Salt and Minerals
431173	Real Property Sales – Aboriginal	432942	PRF – Cost Recovery – Vet Supplies
431400	Mineral and Forestry Products/Peat Moss	432960	Project Delivery Revenue
431500	Maps, Prints, Books and Publications	433000	Highways Custom Work Surcharge Revenue
431501	Maps	433100	Steam Boilers and Pressure Vessels Certificates

433200 Other Inspection Fees	461006 Older Worker Pilot Program
433201 Film and Video	461007 Provincial Library
433202 Refrigeration Plant Inspection Certificate	461008 Promote Bilingualism in Education
433203 Design/Construction Certificate	461009 National Safety Code
433300 Audit Fees	461010 Canada Agri-Infrastructure
433500 Miscellaneous Agricultural Fees	461011 Airport Capital Assistance Program
433600 Marriage and Vital Statistics Fees	461012 Federal Contribution – Grain Roads
433700 Other Registration Fees	461013 Strategic Highway Infrastructure Program (SHIP)
433701 Prospectus	461014 Canada-Saskatchewan Infrastructure
433702 Registrations	461015 Office French Language Coordinator
433703 Exemptions	461016 Joint Emergency Planning Program (JEPP)
433704 Offering Memorandums	461017 Federal Pressure Equipment Licensing
433705 Annual Information Forms	461018 Federal Elevators
433706 Annual Financial Statements	461019 National Initiative Fund
433707 Private Placement Filings	461020 Exchange of Service – Inmates
433708 Sundry Filing Fees	461021 Disaster Financial Assistance
433709 Engineering and Technical Report	461022 Historical Places Initiatives
433710 Certificate of Non-Default	461023 Border Infrastructure Fund
433711 Deposit Agent Filing Fee	461025 Waterfowl Crop Damage Program
433712 Sub-Agent Filing Fee	461026 Early Learning Child Care
433713 Financial Institution Fee	461030 Air Weapons Range Agreement
433714 Administrative Penalties	461060 Fire Suppression – PA National Park
433715 Costs of Investigation	461063 Fire Suppression – Recoverable Federal
433800 Reservation of Names	461065 Fire Suppression – CN Fires
433900 All Other Service Fees	461070 Fire Suppression – Air Weapons Range
433901 Amusement Ride Re-Inspection	461080 Fire Suppression – Indian Reserves
433902 Amusement Ride Miscellaneous Inspection	462400 Alcohol and Drug Treatment Rehabilitation Agreement
434100 Miscellaneous Deductions – Staff Salaries	462600 Vocational Rehabilitation of Disabled Persons
434200 Charges for Personal Mileage	463000 Employability Assistance
441100 Fines and Costs – Judges	463700 Young Offenders' Agreement
441101 Security Holdback	468500 Special Allowance – Children in Care
441102 7% Municipal Holdback	468600 D.I.A.N.A. (Department of Indian and Northern Affairs)
441103 Late Payment Charges – Fines	469100 Other Governments – Provincial
443100 Escheated Bail	469101 Fire Suppression – M.A.R.S. Agreement
444100 All Other Fines, Costs, Penalties and Forfeits	469104 Fire Suppression – Fuel Tax Refund
444101 Provincial Surcharge	469105 Fire Suppression – Fuel Drums Return
444102 Federal Surcharge	469200 Other Government – Municipal
451100 Interest – Bank Deposits	469300 Other Jurisdictions
451101 Bank Interest	471000 Crown Investment Corporation of Saskatchewan
451200 Interest – Crown Corporation Promissory Notes	471100 Liquor and Gaming Authority
451300 Interest – Loans	471500 Profits Transferred – Revolving Funds
451301 Interest – Northern Development Fund Loans	471900 All Other Dividends – Finance
451302 Interest – Northern Revolving Fund Loans	472900 Proceeds from Other Funds
451400 Interest – Investments	473000 Transfer from the Fiscal Stabilization Fund
451401 Heritage Environmental Protection Fund	473100 Transfer from Saskatchewan Infrastructure Fund
451500 Interest – Accounts Receivable	482100 Election Deposits – Forfeiture
451510 Finance Charges – Accounts Receivable Module	482200 Environmental Deposits
451600 Interest Offset – Short-term Advances	482900 Other Confiscations and Forfeitures
451700 Sinking Fund Earnings Retained	484100 Employee Contributions – Superannuation Plan
451900 All Other Interest Revenue	485000 Maintenance Order Revenues
452100 Premium/Discount – Investments Sold	485100 Casual Revenue
454100 Profit on Foreign Exchange	485102 Recoveries of Fines Write Off
454110 Unearned Discounts	485103 Outstanding Cheques Write Off
460100 Federal/Provincial Agreement – Equalization	485104 Restitution/Comp – MLA Fraud
460500 Canada Health Transfer	485105 Recoveries – Fuel
460600 Canada Social Transfer	485106 Lost Library Books
460800 Diagnostic/Medical Equipment Transfer	485107 Clearing Account
460850 Funding for Transit, Housing and Education	485108 Working Ventures
461000 Federal-Provincial Cost Sharing Programs	485110 Cash Over/Short
461001 Legal Aid Commission	485111 Labour Response Tax Credit Program
461002 Aboriginal Courtworker Program	485112 Personal Phone Call Reimbursement
461003 Labour Market Development Agreement	485113 Awards Recovery
461004 Official Minority Language	485115 NSF Charges
461005 Canada Student Loans	485120 Safety Boot Program

485130	Freight	498104	Accrued Revenue – Fuel Tax (Not for use at Year End)
485160	Licence Revenue Account Clearing	498105	Accrued Revenue – Liquor Tax (Not for use at Year End)
485170	Licence Revenue Impost FWD	498106	Accrued Revenue – Provincial Sales Tax (Not for use at Year End)
485175	Accounts Receivable Holding	498107	Accrued Revenue – Tobacco Tax (Not for use at Year End)
485181	Permit Revenue – Land Taxes FWD	498108	Accrued Revenue – Insurance Premiums Tax (not for use at Year End)
485195	Bad Debt Recovery	498109	Accrued Revenue – Drivers' Licences, Registrations and Permits (Not for use at Year End)
485199	Realized Gain or Loss	498110	Accrued Revenue – Mineral Rights Tax (Not for use at Year End)
485200	Crown Costs – Appeal Recovered	498120	Accrued Revenue – Non-Renewable Resources (Not for use at Year End)
485300	Dormant and Unclaimed Estate Money	498121	Accrued Revenue – Natural Gas (Not for use at Year End)
485600	Proceeds Clearing	498122	Accrued Revenue – Oil (Not for use at Year End)
485700	Assignment Revenues	498123	Accrued Revenue – Potash (Not for use at Year End)
486100	Repayments – Public Assistance, Pensions and Allowance Programs	498124	Accrued Revenue – Uranium (Not for use at Year End)
486900	Refunds – Previous Years' Expenses	498125	Accrued Revenue – Sodium Sulphate (Not for use at Year End)
486901	Venture Capital Program	498126	Accrued Revenue – Coal (Not for use at Year End)
487100	Recovery of Loan Losses	498127	Accrued Revenue – Other Non-Renewable Resources (Not for use at Year End)
488100	Transfers In	498140	Accrued Revenue – Transfers from Government Entities (Not for use at Year End)
489000	Revolving Fund – Commissary Repayment	498160	Accrued Revenue – Other Own-Source Revenue (Not for use at Year End)
489200	Collection Agency and Legal Fees Withheld	498161	Accrued Revenue – Fines, Forfeits and Penalties (Not for use at Year End)
489500	Payroll Reimbursement – Reallocate	498162	Accrued Revenue – Other Licences and Permits (Not for use at Year End)
489600	Miscellaneous Revenue to be Allocated	498163	Accrued Revenue – Sales, Services and Service Fees (Not for use at Year End)
489601	Bond Forfeiture	498164	Accrued Revenue – Transfers from Other Governments (Not for use at Year End)
489900	Revolving Fund – Deposits	498180	Accrued Revenue – Transfers from the Federal Government (Not for use at Year End)
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		
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		
498100	Accrued Revenue – Taxation (Not for use at Year End)		
498101	Accrued Revenue – Corporation Capital Tax (Not for use at Year End)		
498102	Accrued Revenue – Corporate Income Tax (Not for use at Year End)		
498103	Accrued Revenue – Individual Income Tax (Not for use at Year End)		

EXPENSES

510000 Cabinet and Opposition Leader Allowances	520003 Dangerous Offender/Long-term Offender Assessments
510100 Members' Annual Indemnity	520004 Psychiatric Services
510200 Additional Duties Allowance	520005 Psychological Services
510600 Members' Annual Expense Allowance	520006 Employee Influenza Vaccinations
510900 Per Diems	520020 Dental Services
513000 Out-of-Scope Permanent	520030 Optical Services
513100 In-Scope Permanent	520040 Nursing Services
513200 Heads of Departments and Agencies	520080 Coroners' Fees and Expenses
513300 Provincial Court Judges	520081 Coroner's Fees – Miscellaneous Expenses
513500 Positions Encumbered by Non-Permanent Staff	521030 Compensation Claims for Loss
514000 Casual/Term	521050 Disaster Related Expenses
514100 Temporary Salaries	521100 Specialized, Technical and Management Consulting
514200 Labour Service	521300 General Code – Fees Paid for Professional Services
514300 Part-Time/Permanent Part-Time	521301 Expert Witnesses
514400 Student Employee Programs	521302 Physicians and Surgeons (Expert Witnesses)
514500 Personal Service Contracts	521303 Fee Bailiffs – Wages
514700 Ministerial Assistant's Salary	521304 Fee Bailiffs – Travel Costs
514800 Seconded Services (With Employee Number)	521305 Juror Fees
514850 Seconded Services (With No Employee Number)	521306 Witness Fees
514900 Centennial Summer Student Program	521307 Legal Fees – Court Appointed – Young Offenders Appointments
515700 Allocation of Labour Costs	521308 Legal Fees – Miscellaneous
515800 Allocation of Mechanic Labour Costs	521309 Legal Fees – Court Appointed Adult Offenders Appointments
516000 Overtime	521312 Transcript Fees
516100 Change in Year-end Accrued Supplementary Payroll	521313 Custody Access Reports
516200 Temporary Assignment of Higher Duties	521314 Interpreters Fees
516300 Shift Differential	521315 Supervised Access Program
516400 Camp Differential	521316 Miscellaneous Contracts – Long Distance
516500 Winter Differential	521317 Miscellaneous Contracts – Meals
516600 Height Differential	521318 Miscellaneous Contracts – Accommodation
516800 Other Differentials, Endorsements and Premiums	521319 Miscellaneous Contracts – Postage
516900 Standby Fees	521320 Miscellaneous Contracts – Kilometers
517100 Severance Pay	521321 Transportation – Ambulance
517200 Court Judgement Severance Pay	521322 Transportation – Funeral Homes
517300 Non-Taxable Career Assistance – Out of Scope	521323 Employee and Family Assistance Costs
517400 Non-Taxable Career Assistance – In Scope	521324 Criminal Record Checks
518000 Educational Leave Allowance	521340 Laboratory Fees
518100 Apprenticeship Top-up	521350 Fees (Inspection, Registration, Searches, Copyright Fees, etc.)
518200 Maternity and Adoption Leave Top-up	521351 Inter-Library Loans
518300 Northern District Allowance	521360 Policing, Protection and Emergency Fire Services
518400 Northern Project Allowance	521361 Commissionaire Services
518600 Vacation Leave Payouts	521370 Miscellaneous Professional Services, Religious Fees and Technical Services
518700 Winter Maintenance Allowance	521371 Auctioneer Services
518800 Sleep Over Allowance	521372 Photographer's Services
518900 Tool Allowance	521373 Sign Writing Services
519000 Staff Housing Subsidy	521380 Veterinarian Services
519100 Allowance for Special Services	521800 Legal Services
519200 Northern Employment Medical/Dental Travel Expenses	521801 Legal Expenses – Travel
519300 Car Allowances	521884 Reimbursement – Contract Services
519400 Honorariums and Retainers	521894 Contract Services Payable – Year End
519500 CWTP Settlement Payout	521900 System Consulting
519800 Change in Year End Severance Liability and Other Benefits	522000 Rent of Ground, Buildings and Other Space
519882 Reimbursement – Personal Services	522017 Brokers Fees and Commissions
519888 Union Leave Reimbursement	522018 Lease Buyouts
519891 Personal Services Payable – Year End	522019 Building and Site Lease Costs
519900 Change in Year-End Accrued Employee Leave Entitlement	522020 Tenant Improvements Lease
519991 Savings Due to Vacancies	522021 Capital Lease Contra Account
519999 For Budget Use Only – Salaries	522100 Rent of Office Equipment - General
520000 General Code – Medical and Related Services	522101 Audio Visual Equipment
520001 Psychiatric Assessments	522200 Rent of Photocopiers
520002 Fetal Alcohol Syndrome Assessments	522201 Per Impression Duplicating

522202	Lease Cost of Duplicators	526606	Rental of Space
522300	Rent of Other Equipment and Material	526700	Reimbursement – Candidates' Election Expense
522301	Truck Rental	526800	Reimbursement – Election Auditors' Fees
522302	Horse Rental	526900	Reimbursement – Registered Political Parties
522400	Rent of Aircraft	527300	Service Bureau Costs
522401	Long Term Fixed Wing Costs	527400	Facilities Management
522410	Helicopter	527500	Equipment/Lease Rentals
522411	Long Term Helicopter Costs	527600	Telecommunications
522500	Insurance Premiums	527700	Equipment Maintenance
522600	Utilities – Water and Sewer	527800	Miscellaneous Supplies
522601	Utilities – Water	527900	IT Training
522602	Utilities – Sewer	528000	Support Services
522700	Utilities – Electricity and Natural Gas	528100	Information Services Subscriptions
522701	Electricity	528500	Web Site Development and Maintenance Costs
522702	Energy Performance Contract Electrical	529000	General Contractual Services
522703	Energy Performance Contract Gas	529002	French Language Training
522704	Gas	529003	Artwork Rentals
522705	Propane	529004	Courtworker Wages
522706	Fuel Oil	529005	Courtworker Benefits
522707	Steam	529006	Courtworker Expenses – Travel
522900	Provincial Sales Tax	529007	Courtworker Expenses – Telephone
523000	Other Taxes and Licenses	529008	Courtworker Expenses – Office Supplies
524000	Repairs – General	529009	Courtworker Admin Support
524010	Repairs – Buildings and Structures	529010	Courtworker Other
524011	Minor Maintenance	529011	Child Support Guidelines
524012	Preventive Maintenance	529012	Taxable Income
524020	Repairs – Non-Passenger Vehicles	529013	Adult Community Service Order Regular
524030	Repairs – Passenger Vehicles	529014	Young Offenders' Community Service Order Regular
524040	Repairs – Miscellaneous Machinery and Equipment	529015	Adult Community Service Order Alternatives
524050	Repairs – Office Equipment and Furniture	529016	Young Offenders' Community Service Order Mediation
524051	Court Recording Equipment	529017	Trash Removal
524060	Aircraft Materials and Repairs	529018	Snow Removal Contracts
524061	Aircraft Contract Repairs	529019	Security Guard Contracts
524062	Aircraft Commissary	529020	Security Monitoring Contracts
524300	Environmental Clean-Up	529100	Linen, Laundry and Dry Cleaning Service
524600	Maintenance Contracts	529200	Professional Development
524610	Elevator/Escalator Contracts	529201	Tuition and Book Reimbursement
524611	HVAC – General Service Contract	529600	Non-Taxable Association and Professional Membership Dues
524612	Energy Management Contract	529999	For Budget Use Only – Supplier and Other Payments
524613	Electrical Repair and Maintenance Contracts	530000	Communications Development Costs
524614	Structural/Roof Repair and Maintenance Contracts	530001	Production Time
524615	Plumbing/Repair and Maintenance Contracts	530002	Artwork
524616	Fire and Life Safety Repair and Maintenance Contracts	530100	Communications Production
524617	Job Requisitions and ASAA's	530200	Strategic Communications Planning/Issues
524800	Allocation of Equipment Maintenance Costs	530300	Primary Research/Focus Group
525000	Postal, Courier, Freight and Related	530301	Polling
525002	Postage and Post Office Box Rents	530400	Media Monitoring/Clipping Services
525300	Communication Expenses – Elected Representatives	530500	Media Placement
525400	General – Telephone	530501	Media Placement – Print
525410	Telephone Costs and Related	530502	Media Placement – Radio
525420	Telephone Long Distance Charges	530503	Media Placement – TV
525430	Cell Phones	530504	Media Placement – Bus Boards
525431	Fleet Net	530505	Media Placement – Bill Boards
526100	Returning Officer	530600	Placement – Tender Ads
526200	Election Clerk	530601	Blue Pages Advertising
526300	Enumerators	530602	Notices
526400	Special Constables	530603	Tender Ads
526500	Air Service	530700	Career Placement
526600	Polls (Includes Rental and Staffing)	530800	Publications
526601	Deputy Returning Officer	530900	Promotional Items
526602	Poll Clerk	531000	Audio/Visual Supplies and Processing
526603	Constable	531100	Exhibits and Displays
526604	Interpreter	531200	Events
526605	Supervisory Deputy Returning Officer		

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531300	Miscellaneous Communications Contractual Services	550245	Tools Audio Visual
531800	Duplication Services	550250	Library Books
531900	Printing Publishing Expenses	550251	Library Science Standing Orders
532000	Broadcasting Services	550252	Library Science Firm Orders
532885	Reimbursement – Communications	550253	Tools Print Materials
532895	Communications Expenses Payable – Year End	550254	Tools Government Documents
540000	Meals – In Province	550255	Arabic Books
540100	Transportation – In Province	550256	Persian Books
540101	Air Travel – In Province	550257	Chinese Books
540102	Other (Taxi) – In Province	550258	Hungarian Books
540200	Mileage Allowance – In Province	550259	Polish Books
540201	Intra-City Travel	550261	Russian Books
540300	Accommodations and Incidentals – In Province	550262	Ukrainian Books
540900	Highways Allocation of Travel Costs	550263	Vietnamese Books
541000	Meals – Out of Province	550264	Japanese Books
541100	Transportation – Out of Province	550265	Swedish Books
541101	Other (Taxi) – Out of Province	551000	General – Medical and Laboratory Supplies
541200	Mileage Allowance – Out of Province	551010	Drugs and Medicine
541300	Accommodations and Incidentals – Out of Province	551020	Hospital/Health Clinic/Surgical Supplies
541881	Reimbursement - Travel	551030	Laboratory Supplies
541892	Travel Expenses Payable – Year End	551040	Dental Supplies
541900	Elected Representatives Travel	551050	Other Medical Supplies
541901	Elected Rep – CVA Vehicle	551060	Veterinary Supplies
541902	Elected Rep – Air Services - SPM	552000	Fuels and Lubricants
541903	Elected Rep – Meals	553000	Vehicle and Operating Expenses
541904	Elected Rep – Transportation	553001	Aviation Gasoline
541905	Elected Rep – Accommodations	553002	Jet Fuel
542000	General Travel Code	553003	Lease Costs
542010	Air Services – SPM	554000	Construction and Material Costs
542020	CVA Vehicle	554001	Structural/Roof Supplies, Material and Miscellaneous
542021	CVA Vehicle Fixed Monthly Costs	554002	Plumbing Supplies, Materials and Miscellaneous
542022	CVA Vehicle – Operational Costs	554010	Allocation of Material Costs – Highways and Transportation and SPM Only
542500	Members of Boards, Commissions and Committees	554020	Allocation of Inventory – Highways and Transportation Use Only
542600	Relocation – New Employees	554100	Highways and Transportation Inventory Purchases
542700	Relocation – In-Service Employees	555000	General – Other Materials and Supplies
542886	Reimbursement – Supplies and Services	555010	Forage/Supplies – Animals, Fowl and Fish
542896	Supplies and Services Expenses Payable – Year End	555020	Small Tools and Equipment
542999	Cost Allocation – For Property Management and Information Technology Office Use Only	555021	Shop Supplies
543000	Employee Business Expenses	555030	Mechanical and Electronic Supplies
543100	Cabinet Ministers and Leg. Secretaries – Business Expenses	555040	Seed, Plants and Fertilizer
543101	Ministers' Courtesy Supplies	555050	Cleaning Materials and Supplies
543200	Deputy Minister/Department Head Business Expenses – General	555060	Recreational and Entertainment Supplies
543201	Deputy Minister/Department Head Business Expenses – Courtesy Supplies	555070	Toiletry Supplies
543300	Banquet Costs	555080	Other Miscellaneous Materials and Supplies
543400	Employee Recognition Expenses	555090	Bedding, Table Linen, Rugs, Draperies, etc.
550000	Stationery and Office Supplies	556000	Provisions (Except Business Expenses)
550100	Printed Forms	556001	Commissary Purchases – Fires
550101	Court Forms	556002	Food and Provisions for Institutions/Camps
550102	Letterhead, Envelopes, Business Cards , etc.	556100	Uniforms and Clothing for Staff
550200	General – Books, Magazines and Reference Materials	556200	Other Clothing
550230	Magazines and Newspapers	556300	Inventory for Resale
550231	Library Science Subscriptions	556301	Printed Materials – Suppliers
550232	Tools Subscriptions	556302	Other Printing Expense – Not For Resale
550233	Multi-Lingual Subscriptions	556400	Cost of Goods Sold (Not for GRF Use)
550234	Subscriptions	556500	Personal Protective Apparel
550240	Audio and/or Visual Information Material	556600	Personal Tool Expense
550241	Library Science Audio	557001	CWIP Site Acquisition
550242	Library Science Video	557002	CWIP Construction
550243	Library Science Micro-Fiche/Film	557003	CWIP Program Equipment
550244	Library Science CD	557004	CWIP Furnishings
		557005	CWIP Consultants
		557006	CWIP SPM Delivery

557007	CWIP Start Up Costs	577000	Loan Guarantee Payouts
557008	CWIP Project Contingency	577100	Change in Guaranteed Debt Payable
558260	Interest – Late Supplier Payments	577400	Subsidies Paid to Revolving Funds
558261	Capital Lease Interest	577401	Pastures Revolving Fund
558270	Other Interest	577402	Livestock Services Revolving Fund
558320	Bank Service Charges	577403	Queen's Printer Revolving Fund
559900	Purchase Card Purchases	577405	Learning Resource Distribution Centre Revolving Fund
560200	Land Improvements – Expensed	577406	Technology Supported Learning Revolving Fund
560201	Space Plan	577416	Highways Revolving Fund
560202	Property Disposal Expense	577418	Public Employees Benefits Agency Revolving Fund
561200	Buildings and Improvements – Expensed	577426	Commercial Revolving Fund
561201	Facility Planning Studies	577427	Resource Protection and Development Revolving Fund
561202	Capital Upgrades	577473	Correctional Facilities Industries Revolving Fund
561203	Building Assessments	578000	Contingent Liability Payouts
561300	Leasehold Improvements – Expensed	578100	Change in Year-End Contingent Liabilities
562200	Vehicles – Expensed	578200	Pension and Benefits
563700	Operating and Heavy Equipment – Expensed	579000	Transfer To Fiscal Stabilization Fund
564200	System Development – Expensed	579100	Transfer To Saskatchewan Infrastructure Fund
564300	Computer Hardware – Expensed	579999	For Budget Use Only – Transfers
564600	Computer Software – Expensed	582100	Interest on Debentures
565200	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	582500	Interest on Promissory Notes
569887	Reimbursement – Expensed Equipment and Other Assets	583000	Foreign Exchange Charges
569897	Expensed Equipment and Other Assets Expenses Payable – Year End	583100	Commission Charges
570000	Transfers – General	583103	Saskatchewan Savings Bonds
570001	Transfers – Allowances and Spending Money	583107	Saskatchewan Saving Bonds – Series XV
570010	Transfers – Drugs and Medicine	583108	Saskatchewan Savings Bonds – Series XVI
570011	Transfers – Educational Material	584000	Underwriting Commission
570012	Transfers – Medical and Surgical Supplies	584100	Premium/Discount on Debt Issue
570013	Transfers – Other Supplies	586100	Internal Recoveries – Goods and Services
570014	Transfers – Ambulance Services (Air)	586500	Internal Recoveries – Communications
570016	Transfers – Contractual Services	586600	Internal Recoveries – Travel
570017	Transfers – Teachers' and Municipal Employee Pensions and Benefits	586900	Accrued Internal Recoveries (Not for use at Year End)
570018	Transfers – Payments in Lieu of Taxes	587400	Salary Accountable Advances
570020	Transfers – Living Allowances	587510	Accrued Expenses – Personal Services (Not for use at Year End)
570030	Transfers – Tuition and Training	587520	Accrued Expenses – Goods and Services (Not for use at Year End)
570040	Transfers – Transportation	587521	Accrued Expenses – Utility Costs (Not for use at Year End)
570050	Transfers – Medical Services	587522	Accrued Expenses – P-Cards (Not for use at Year End)
570060	Transfers – Dental Services	587523	Accrued Expenses – Construction Costs (Not for use at Year End)
570070	Transfers – Optical Services	587540	Accrued Expenses – Travel (Not for use at Year End)
570080	Transfers – Ambulance Services (Ground)	587570	Accrued Expenses – Transfers (Not for use at Year End)
570081	Transfers – Critical Care Capacity	587580	Accrued Expenses – Other Expenses (Not for use at Year End)
570090	Transfers – Other Services	587991	Commercial Expenses – Personal Services
570091	Transfers – Taxable Allowances and Bursaries	587992	Commercial Expenses – Goods and Services
571302	Additional Duties Allowance – Caucus Operations	587994	Commercial Expenses – Travel
571330	Out of Scope Permanent – Caucus Operations	587998	Commercial Expenses – Other Expenses
571341	Temporary Salaries – Caucus Operations	587999	Commercial Expenses – Capital Asset Amortization
571360	Overtime – Caucus Operations	588000	Amortization – Land Improvements
571371	Severance Pay – Caucus Operations	588010	Amortization – Buildings – High Quality Construction
571883	Transfers – Reimbursement	588020	Amortization – Buildings – Short-term
571890	Change in Prepaid Transfers – Year End	588030	Amortization – Building Improvements – Short-term Construction
571893	Transfers – Year End Payables	588031	Amortization – Building Improvements – High Quality Construction
572000	Refunds and Remissions		
572889	Reimbursement – Other Expenses		
572898	Other Expenses Payable – Year End		
572999	AP Setup Only – Discounts, Rate Variance Gain/Loss		
576000	Change In Valuation Allowance		
576200	Provisions for Loss on Loans and Investments		
576401	Loss on Disposal of Agricultural Land		

588032	Amortization – Building Improvements – Medium Quality Construction	599550	Temporary Appropriation for Net Budgeting/Shared Services Activity
588033	Amortization – Building Improvements – Average Quality Construction	599551	Approved Appropriation Carry-over
588040	Amortization – Leasehold Improvements	599560	Approved Estimates – Allocation of Central Management and Services
588050	Amortization – Buildings – Medium Quality Construction	599998	TBB Adjustments
588060	Amortization – Buildings – Average Quality Construction		
588100	Amortization – Operating Equipment		
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		

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
900998 External Recovery - Revenue
900999 Internal Recovery – Revenue
901101 Authorized Custom Work Sales
901102 Urban Maintenance Sales
901103 Rural Municipality Bridge Sales
901104 Miscellaneous Custom Work Sale

