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INTRODUCTION

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

Any requests for changes to natural accounts should be e-mailed to pco@gov.sk.ca. If you are requesting a new account, the request should include an explanation of why the new account is required, including what the new account will be used for and the approximate annual dollar value of the transactions which will be coded to the new account.

For public account reporting purposes it is important that the correct category of accounts are used to record transactions, however, ministries have discretion to decide which specific revenue or expense natural accounts are used. Any questions on the use of specific revenue or expense natural accounts should be directed to others within your ministry. Any general questions with regard to natural accounts and their use can be directed to Donica Smart at 787-6838 or Jenn Clark at 787-7040 of the Provincial Comptroller’s Office at Saskatchewan Finance.
### QUICK REFERENCE LIST

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

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<td>General Revenue Fund Bank Account</td>
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<tr>
<td>100050</td>
<td>Returned Item Clearing Account</td>
</tr>
<tr>
<td>100100</td>
<td>Payroll Bank Account</td>
</tr>
<tr>
<td>100200</td>
<td>U.S. Dollar Bank Account</td>
</tr>
<tr>
<td>100300</td>
<td>Cobbed Accounts</td>
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<tr>
<td>100600</td>
<td>Imprest Accounts – Permanent</td>
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<td>100700</td>
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<td>100999</td>
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<td>107110</td>
<td>Accounts Receivable Bank Deposit Clearing Account</td>
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**Short-term Loans – Crown Corporations**

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<td>103009</td>
<td>Short-term – Saskatchewan Power Corporation</td>
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<td>Short-term – Saskatchewan Water Corporation</td>
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<td>103012</td>
<td>Short-term – Municipal Financing Corporation</td>
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<tr>
<td>103015</td>
<td>Short-term – SaskEnergy Incorporated</td>
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<tr>
<td>103017</td>
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**Long-term Loans – Crown Corporations (GBE Specific)**

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#### Promissory Notes – Crown Corporations (GBE Specific)

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#### Debentures – Crown Corporation (GBE Specific)

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<td>Saskatchewan Water Corporation (Debt)</td>
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#### Debentures – General Government Purpose

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#### CROWN CORPORATION EQUITY IN SINKING FUND

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#### Crown Corporation Equity in Sinking Fund (GBE Specific)

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#### DEPOSITS HELD

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<td>230500</td>
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<td>eHealth Saskatchewan</td>
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<td>Innovation Saskatchewan</td>
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231160 Financial and Consumer Affairs Authority
231170 Criminal Property Forfeiture Fund
231180 Global Transportation Hub Authority
231200 Government House Foundation
231600 Fish and Wildlife Development Fund
231800 Horned Cattle Fund
231950 Livestock Services Saskatchewan
231950 Livestock Services Saskatchewan
232000 Multi-Type Database Licence Program
232200 Oil and Gas Orphan Fund
232250 Physician Recruitment Agency of Saskatchewan
232400 Prince of Wales Trust Fund
232450 Individual Cattle Feeder Loan Guarantee Provincial Assurance Fund
232500 Saskatchewan Agricultural Returns Stabilization Fund
232600 Saskatchewan Archives Board
232900 SaskBuilds Corporation
234000 Saskatchewan Liquor and Gaming Authority
234300 Saskatchewan Pension Plan
234500 Saskatchewan Wildlife Assets Management Inc.
234600 Transportation Partnership Fund
234700 School Division Tax Loss Compensation Fund
235000 Victims’ Fund

**Cobbed Accounts**
239000 Cobbed Accounts
239000 Cobbed Accounts

**Conditional Receipts**
240000 Conditional Receipts
240010 GST Account
240011 GST/HST Receivable
240020 PST Account
240030 Deferred Salary
240080 Third Party Demand Payable

**ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**
251000 Foreign Currency Payable
252000 U.S. Dollar Interest Payable

**Accounts Payable**
253000 Accounts Payable – from Accounts Payable – DO NOT USE
253001 Future Dated Payment Liability – DO NOT USE
253010 Accounts Payable – from Accounts Payable – Org 001 – DO NOT USE
253011 Accounts Payable – from Accounts Payable – Org 005 – DO NOT USE
253012 Accounts Payable – from Accounts Payable – Org 021 – DO NOT USE
253013 Accounts Payable – from Accounts Payable – Org 032 – DO NOT USE
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 Interministerial Clearing – DO NOT USE
253051 Interministerial Clearing – Agriculture
253053 Interministerial Clearing – Environment
253054 Interministerial Clearing – Finance
253055 Interministerial Clearing – Government
253056 Interministerial Clearing – Health
253057 Interministerial Clearing – Highways and Infrastructure Capital
253058 Interministerial Clearing – Economy
253059 Interministerial Clearing – Finance
253060 Interministerial Clearing - Labour Relations and Workplace Safety
253061 Interministerial Clearing – Education
253062 Interministerial Clearing – Public Service Commission
253063 Interministerial Clearing – Social Services
253064 Interministerial Clearing – Legislative Assembly
253066 Interministerial Clearing – TDM – Finance
253067 Interministerial Clearing – Central Services
253068 Interministerial Clearing – Authority
253069 Interministerial Clearing – Advanced Education
253070 Interministerial Clearing - Apprenticeship and Trade Certification Commission
253071 Payroll Interministerial Clearing
253072 Payroll Interministerial Clearing
253073 Payroll Interministerial Clearing
253095 Payroll Interministerial Clearing
253095 Payroll Interministerial Clearing
253096 Payroll Interministerial Clearing
253099 Payroll Interministerial Clearing
253099 Payroll Interministerial Clearing
255000 Accounts Payable – General
255005 Accrued Accounts Payable – General (Not for use at Year End)
255010 Payables $1,000 and Under
255015 Accounts Payable – Tobacco and Fuel Tax Refunds
255020 Change in Severance Liability and Other Employee Benefits
255030 Accounts Payable Rent Reduction Payable
255050 Accounts Payable – Growth and Financial Security Fund
255090 Miscellaneous Cheque Writer Deductions – Payable to Receiver General
255099 Accounts Payable – Previous Years
255100 Accrued Employee Leave Entitlements
255110 Accrued Employee Sick Leave
255120 Guaranteed Debt Payable
255200 Hold Backs Payable
255400 Obligation Under Capital Lease
255500 Payroll Payable
255510 Hand Drawn Payroll Payable
255560 Contingent Liabilities
255600 Accrued Interest Payable
255600 Accrued Interest Payable

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

**Payroll Deductions**
260000 Income Tax
260100 Canada Pension Plan
260200 Unemployment Insurance
261000 Public Service Superannuation Plan
261200 Public Employees Superannuation
261300 Public Employees Superannuation – Voluntary
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<td>MLA Superannuation</td>
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<td>Provincial Court Judges Superannuation</td>
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<td>Municipal Employees Pension Plan</td>
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<td>262000</td>
<td>Public Employees Disability Income Plan</td>
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<td>262200</td>
<td>SGEU – Long-term Disability Plan</td>
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<td>262300</td>
<td>Public Employees Group Life Insurance</td>
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<td>Labour Service – Group Life Insurance</td>
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<td>262700</td>
<td>Spouses Group Life Insurance</td>
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<td>263000</td>
<td>Union Dues/Initiation – SGEU</td>
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<td>Union Dues – CUPE Human Rights</td>
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<td>263300</td>
<td>Union Dues/Initiation – CUPE Local 600-3</td>
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<td>263500</td>
<td>Union Dues/Initiation – CUPE Local 600-5</td>
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<td>Saskatchewan Insurance Office/Professional Employees Union</td>
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<td>Arctic Savings and Credit Union</td>
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<td>Riverview Savings and Credit Union</td>
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<td>269200</td>
<td>Deferred Salary Deduction</td>
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<td>269300</td>
<td>Rent – Municipal Government</td>
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<td>Rent – Agriculture</td>
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<td>Rent – Agriculture – Labour Service</td>
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<td>Rent – Environment</td>
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<td>269700</td>
<td>Rent – Environment – Summer Housing</td>
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<td>Unearned Revenue</td>
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<td>Unallocated Revenue</td>
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<td>Unapplied Receipts</td>
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<td>Accrued Unearned Revenue (Not for use at Year End)</td>
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<td>Accumulated Net Expenditure (Liability)</td>
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EQUITY

300000  Equity
300099  Equity (for Other MIDAS Entities’ Use Only)
301000  Adjustments to Equity
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<td>Adult Incontinence Products</td>
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<td>Carbon Dioxide Exemption</td>
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<td>Mining Exploration and Geophysics</td>
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<td>414607</td>
<td>Municipal Fire Truck Exemption</td>
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<td>414608</td>
<td>Municipal Water Filter Exemption</td>
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<td>Permanently Mounted Equipment</td>
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<td>Saskatchewan and Canadian Resident Angling Three Day</td>
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<td>Non-Resident Angling Three Day</td>
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<td>Non-Resident Game Bird</td>
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<td>Canadian Resident Bear</td>
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<td>Non-Resident Bear</td>
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<td>Saskatchewan Resident Barren Ground Caribou</td>
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<td>Canadian Resident Guided Moose</td>
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<td>Recreational Cabins – Subdivided Lots</td>
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<td>Recreational Cabins – Outside Subdivision – Leases</td>
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900800  Casual Revenue

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510200 Additional Duties Allowance
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513000 Out-of-Scope Permanent
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513200 Heads of Ministries and Agencies
513300 Provincial Court Judges
513500 Positions Encumbered by Non-Permanent Staff
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514000 Casual/Term
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514800 Seconded Services (With Employee Number)
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515700 Allocation of Labour Costs
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516000 Overtime
516100 Change in Year-end Accrued Supplementary Payroll
516200 Temporary Assignment of Higher Duties
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517100 Severance Pay
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517500 Retirement Vacation Entitlement
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518000 Educational Leave Allowance
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518300 Northern District Allowance
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518600 Vacation Leave Payouts
518650 Vacation Leave Payouts (with no employee number)
518700 Winter Maintenance Allowance
518800 Sleep Over Allowance
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519000 Staff Housing Subsidy
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519200 Northern Employment Medical/Dental Travel Expenses
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519400 Honorariums and Retainers
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519800 Change in Year End Severance Liability and Other Benefits
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578210 Judges’ Disability Allowance
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521301 Expert Witnesses
521302 Physicians and Surgeons (Expert Witnesses)
521303 Fee Bailiffs – Wages
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521308 Legal Fees – Miscellaneous
521312 Transcript Fees
521313 Custody Access Reports
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521317 Miscellaneous Contracts – Meals
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521321 Transportation – Ambulance
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521340 Laboratory Fees
521350 Fees (Inspection, Registration, Searches, Copyright Fees, etc.)
521351 Inter-Library Loans
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521361 Commissioner Services
521370 Miscellaneous Professional Services, Religious Fees and Technical Services
521372 Photographer’s Services
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521390 Disaster Related Contract Expenses
521800 Legal Services
521801 Legal Expenses – Travel
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521700 Contaminated Sites Remediation
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**Provisions and Business Expenses**

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**Materials and Supplies**

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556300  Inventory for Resale
556301  Printed Materials – Suppliers
556302  Other Printing Expense – Not For Resale
556500  Personal Protective Apparel
559900  Purchase Card Purchases
588990  Material Purchased for Inventory -DO NOT USE

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

Bank Service Charges
558320  Bank Service Charges

Commissions Expense
558400  Commission Expense

Cost Allocation – For Central Services Use Only
542999  Cost Allocation – For Central Services 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 Central Services Delivery
557007  CWIP Start UP Costs
557008  CWIP Project Contingency

Change in Inventory Held For Consumption
588900  Change in Inventory Held for Consumption

Change in Prepaid Expenses
588950  Change in Prepaid Expenses

Commercial Expenses – Goods and Services
587992  Commercial Expenses – Goods and Services

Reimbursement – 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 Incidental – In Province

Employee Travel – Out of Province
541000  Meals – Out of Province
541100  Transportation – Out of Province
541101  Other (Taxi) – Out of Province
541200  Mileage Allowance – Out of Province

541300  Accommodations and Incidental – Out of Province

Elected Representatives Travel
541900  Elected Representatives Travel
541901  Elected Rep – CVA Vehicle
541902  Elected Rep – Air Services – Central Services
541903  Elected Rep – Meals
541904  Elected Rep – Transportation
541905  Elected Rep – Accommodations and Incidents

Other Travel Related Expenses
542000  Travel
542010  Air Services – Central Services
542020  CVA Vehicle
542021  CVA Vehicle – Fixed Monthly Costs
542022  CVA Vehicle – Operational Costs
542500  Members of Boards, Commissions and Committees

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
560202  Property Disposal Expense
561200  Buildings and Improvements – Expensed
561202  Capital Upgrades
561203  Building Assessments
561300  Leasehold Improvements – Expensed
562200  Vehicles – Expensed
563700  Operating and Heavy Equipment – Expensed
564200  System Development – Expensed
564300  Computer Hardware – Expensed
564600  Computer Software – Expensed
565200  Office Furniture and Equipment – Expensed
565600  Infrastructure – Other – Expensed
567000  Construction of Infrastructure Related Assets

Reimbursement – Equipment and Other Assets
569887  Reimbursement – Expensed Equipment and Other Assets

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

Transfers – Operating
570000  Transfers – Operating
570001  Transfers – Allowances and Spending Money
570010  Transfers – Drugs and Medicine
570012  Transfers – Medical and Surgical Supplies
570013  Transfers – Other Supplies
570014  Transfers – Ambulance Services (Air)
570016  Transfers – Contractual Services
570017  Transfers – Teachers’ and Municipal Employee Pensions and Benefits
570018  Transfers – Payments in Lieu of Taxes
570020  Transfers – Living Allowances
570030  Transfers – Tuition and Training
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<td>Transfers – Ambulance Services (Ground)</td>
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<td>Transfers – Critical Care Capacity</td>
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### BUDGET JOURNALS

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<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599121</td>
<td>Frozen Funds – General</td>
</tr>
<tr>
<td>599122</td>
<td>Frozen Funds – Communications</td>
</tr>
<tr>
<td><strong>Frozen Funds – Recovery of Amortization</strong></td>
<td></td>
</tr>
<tr>
<td>599123</td>
<td>Frozen Funds – Recovery of Amortization</td>
</tr>
<tr>
<td><strong>Current Year Overexpence Adjustment</strong></td>
<td></td>
</tr>
<tr>
<td>599131</td>
<td>Accrual – Current Year Overexpence Adjustment</td>
</tr>
<tr>
<td><strong>Prior Year Overexpence Adjustment</strong></td>
<td></td>
</tr>
<tr>
<td>599132</td>
<td>Accrual – Prior Year Overexpence Adjustment</td>
</tr>
<tr>
<td><strong>Approved Estimates</strong></td>
<td></td>
</tr>
<tr>
<td>599506</td>
<td>Estimates – Capital Acquisitions – Machinery and Equipment</td>
</tr>
<tr>
<td>599507</td>
<td>Estimates – Capital Acquisitions – Office and Information Technology</td>
</tr>
<tr>
<td>599508</td>
<td>Estimates – Capital Acquisitions – Infrastructure</td>
</tr>
<tr>
<td>599509</td>
<td>Estimates – Capital Acquisitions – Transportation Equipment</td>
</tr>
<tr>
<td>599510</td>
<td>Estimates – Salaries</td>
</tr>
<tr>
<td>599511</td>
<td>Estimates – Supplier and Other Payments</td>
</tr>
<tr>
<td>599512</td>
<td>Estimates – Transfers to Individuals</td>
</tr>
<tr>
<td>599513</td>
<td>Estimates – Transfers for Public Services</td>
</tr>
<tr>
<td>599514</td>
<td>Estimates – Transfers for Public Services – Capital</td>
</tr>
<tr>
<td>599515</td>
<td>Estimates – Transfers for Public Services – Pensions and Benefits</td>
</tr>
<tr>
<td>599516</td>
<td>Estimates – Capital Acquisitions – Land Buildings and Improvements</td>
</tr>
<tr>
<td>599517</td>
<td>Estimates – Pensions and Benefits</td>
</tr>
<tr>
<td>599518</td>
<td>Estimates – Recovery – External (Salaries)</td>
</tr>
<tr>
<td>599519</td>
<td>Estimates – Recovery – Internal (Goods and Services)</td>
</tr>
<tr>
<td>599521</td>
<td>Estimates – Recovery – Internal (Capital Asset Acquisitions)</td>
</tr>
<tr>
<td>599522</td>
<td>Estimates – Recovery – External (Goods and Services)</td>
</tr>
<tr>
<td>599523</td>
<td>Estimates – Recovery – Amortization of Capital Assets</td>
</tr>
<tr>
<td>599524</td>
<td>Estimates – Allocation of Central Management and Services</td>
</tr>
<tr>
<td>599525</td>
<td>Estimates – Allocated to Services Subvotes</td>
</tr>
<tr>
<td>599526</td>
<td>Estimates – Debit Servicing</td>
</tr>
<tr>
<td>599527</td>
<td>Estimates – Transfer from the General Revenue Fund</td>
</tr>
<tr>
<td><strong>Interim Supply</strong></td>
<td></td>
</tr>
<tr>
<td>599520</td>
<td>Interim Supply</td>
</tr>
<tr>
<td><strong>Approved Estimates – Amortization</strong></td>
<td></td>
</tr>
<tr>
<td>589999</td>
<td>PSB Budget/Forecast – Amortization – Allocated</td>
</tr>
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</table>

### Remediation Expense Adjustment
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599564</td>
<td>Remediation Expense Adjustment</td>
</tr>
</tbody>
</table>

### Supplementary Estimates
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599530</td>
<td>Supplementary Estimates</td>
</tr>
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</table>

### Special Warrants
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599531</td>
<td>Special Warrants</td>
</tr>
</tbody>
</table>

### Virements
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599532</td>
<td>Virement – Cashflow Transfer</td>
</tr>
<tr>
<td>599533</td>
<td>Virement – Subvote Transfer</td>
</tr>
<tr>
<td>599534</td>
<td>Virement – Expense Transfer</td>
</tr>
<tr>
<td>599535</td>
<td>Virement – Sub Program Transfer</td>
</tr>
</tbody>
</table>

### Statutory Appropriations – Adjustments
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599541</td>
<td>Statutory Appropriations – Adjustments</td>
</tr>
<tr>
<td>599549</td>
<td>Statutory Appropriations – Capital – Adjustments</td>
</tr>
</tbody>
</table>

### Treasury Board Branch Adjustments
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599998</td>
<td>TBB Adjustments</td>
</tr>
</tbody>
</table>

### Temporary Appropriation for Net Budgeting/Shared Services Activity
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599550</td>
<td>Temporary Appropriation for Net Budgeting/Shared Services Activity</td>
</tr>
</tbody>
</table>

### Approved Appropriation Carry-over
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599551</td>
<td>Approved Appropriation Carry-over</td>
</tr>
</tbody>
</table>

### FOR BUDGET USE ONLY
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>519999</td>
<td>For Budget Use Only – Salaries</td>
</tr>
<tr>
<td>529999</td>
<td>For Budget Use Only – Supplier and Other Payments</td>
</tr>
<tr>
<td>579999</td>
<td>For Budget Use Only – Transfers</td>
</tr>
</tbody>
</table>

### Savings Due To Vacancies
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>519991</td>
<td>Savings Due to Vacancies</td>
</tr>
</tbody>
</table>

### QUARTERLY FINANCIAL REPORTING

#### Quarterly Expense Budget
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>599600</td>
<td>Quarterly Expense Budget</td>
</tr>
</tbody>
</table>
### ASSETS

#### CASH AND TEMPORARY INVESTMENTS

**Cash**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100000</td>
<td>General Revenue Fund Bank Account</td>
</tr>
<tr>
<td>100050</td>
<td>Returned Item Clearing Account</td>
</tr>
<tr>
<td>100100</td>
<td>Payroll Bank Account</td>
</tr>
<tr>
<td>100200</td>
<td>U.S. Dollar Bank Account</td>
</tr>
<tr>
<td>100300</td>
<td>Cobbed Accounts</td>
</tr>
<tr>
<td>100600</td>
<td>Imprest Accounts – Permanent</td>
</tr>
<tr>
<td>100700</td>
<td>Petty Cash – Permanent</td>
</tr>
<tr>
<td>100800</td>
<td>Petty Cash Float – Permanent</td>
</tr>
<tr>
<td>100900</td>
<td>Transfer Account Balances</td>
</tr>
<tr>
<td>100999</td>
<td>Due from General Revenue Fund (for Other MIDAS Entities’ Use Only)</td>
</tr>
</tbody>
</table>

**Temporary Investments**

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101000</td>
<td>Short-term Investments</td>
</tr>
</tbody>
</table>

#### ACCOUNTS RECEIVABLE

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>106000</td>
<td>Accrued Interest Receivable – Investments</td>
</tr>
<tr>
<td>107000</td>
<td>Accounts Receivable – General</td>
</tr>
<tr>
<td>107020</td>
<td>Accounts Receivable – Valuation Allowance</td>
</tr>
<tr>
<td>107100</td>
<td>Accounts Receivable – from Accounts Receivable</td>
</tr>
<tr>
<td>107110</td>
<td>Accounts Receivable Bank Deposit Clearing Account</td>
</tr>
<tr>
<td>107111</td>
<td>PAD Confirmed Cash</td>
</tr>
<tr>
<td>107112</td>
<td>PAD Remitted Cash</td>
</tr>
<tr>
<td>107115</td>
<td>PAD Cleared Cash</td>
</tr>
<tr>
<td>107120</td>
<td>Accounts Receivable Valuation Allowance – from Accounts Receivable</td>
</tr>
<tr>
<td>107130</td>
<td>Accounts Receivable Internal Revenues Clearing</td>
</tr>
<tr>
<td>107190</td>
<td>Autoinvoice Clearing</td>
</tr>
<tr>
<td>107500</td>
<td>Accounts Receivable – Year End</td>
</tr>
<tr>
<td>107600</td>
<td>Accrued Accounts Receivable – General (Not for use at Year End)</td>
</tr>
</tbody>
</table>
LOANS TO CROWN CORPORATIONS

Short-term Loans – Crown Corporations

103006  Short-term – Saskatchewan Housing Corporation
103008  Short-term – Saskatchewan Opportunities Corporation
103009  Short-term – Saskatchewan Power Corporation
103010  Short-term – Saskatchewan Telecommunications
103011  Short-term – Saskatchewan Water Corporation
103012  Short-term – Municipal Financing Corporation
103015  Short-term – SaskEnergy Incorporated
103017  Short-term – Saskatchewan Gaming Corporation
103018  Short-term – Saskatchewan Liquor and Gaming Authority

Short-term Loans – Crown Corporations (GBE Specific)

103900  Short-term Loan – Sask. Power (GBE Specific)
103901  Advance – Short-term Loan Sask. Power (GBE Specific)
103910  Short-term Loan – Saskatchewan Telecommunications (GBE Specific)
103911  Advance – Short-term Loan – Saskatchewan Telecommunications (GBE Specific)
103920  Short-term Loan – SaskEnergy Incorporated (GBE Specific)
103921  Advance – Short-term Loan – SaskEnergy Incorporated (GBE Specific)
103930  Short-term Loan – Saskatchewan Liquor and Gaming Authority (GBE Specific)
103931  Advance – Short-term Loan – Saskatchewan Liquor and Gaming Authority (GBE Specific)

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

110600  Saskatchewan Housing Corporation (Loan)
110601  Advance – Saskatchewan Housing Corporation (Loan)
110800  Saskatchewan Opportunities Corporation (Loan)
110801  Advance – Saskatchewan Opportunities Corporation (Loan)
112000  Saskatchewan Telecommunications (Loan – Recycled)
112001  Advance – Saskatchewan Telecommunications (Recycled)
112200  Municipal Financing Corporation (Loan – Recycled)
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>112201</td>
<td>Advance – Municipal Financing Corporation (Recycled)</td>
</tr>
<tr>
<td>112500</td>
<td>SaskEnergy Incorporated (Loan – Recycled)</td>
</tr>
<tr>
<td>112501</td>
<td>Advance – SaskEnergy Incorporated (Recycled)</td>
</tr>
<tr>
<td>112900</td>
<td>Saskatchewan Power Corporation (Loan – Recycled)</td>
</tr>
<tr>
<td>112901</td>
<td>Advance – Saskatchewan Power Corporation (Recycled)</td>
</tr>
<tr>
<td><strong>Long-term Loans – Crown Corporations (GBE Specific)</strong></td>
<td></td>
</tr>
<tr>
<td>110900</td>
<td>Saskatchewan Power Corporation (Loan)</td>
</tr>
<tr>
<td>110901</td>
<td>Advance – Saskatchewan Power Corporation (Loan)</td>
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<tr>
<td>111000</td>
<td>Saskatchewan Telecommunications (Loan)</td>
</tr>
<tr>
<td>111001</td>
<td>Advance – Saskatchewan Telecommunications (Loan)</td>
</tr>
<tr>
<td>111100</td>
<td>Saskatchewan Water Corporation (Loan)</td>
</tr>
<tr>
<td>111101</td>
<td>Advance – Saskatchewan Water Corporation (Loan)</td>
</tr>
<tr>
<td>111200</td>
<td>Municipal Financing Corporation (Loan)</td>
</tr>
<tr>
<td>111201</td>
<td>Advance – Municipal Financing Corporation (Loan)</td>
</tr>
<tr>
<td>111500</td>
<td>SaskEnergy Incorporated (Loan)</td>
</tr>
<tr>
<td>111501</td>
<td>Advance – SaskEnergy Incorporated (Loan)</td>
</tr>
<tr>
<td>111700</td>
<td>Saskatchewan Gaming Corporation (Loan)</td>
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<tr>
<td>111701</td>
<td>Advance – Saskatchewan Gaming Corporation (Loan)</td>
</tr>
<tr>
<td>111800</td>
<td>Saskatchewan Liquor and Gaming Authority (Loan)</td>
</tr>
<tr>
<td>111801</td>
<td>Advance – Saskatchewan Liquor and Gaming Authority (Loan)</td>
</tr>
<tr>
<td><strong>OTHER LOANS</strong></td>
<td></td>
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<tr>
<td><strong>Other Loans – Advanced Education</strong></td>
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</tr>
<tr>
<td>122500</td>
<td>Student Aid Fund</td>
</tr>
<tr>
<td>122501</td>
<td>Advance – Student Aid Fund</td>
</tr>
<tr>
<td><strong>Other Loans – Agriculture</strong></td>
<td></td>
</tr>
<tr>
<td>121500</td>
<td>2008 Short-term Hog Loan Program</td>
</tr>
<tr>
<td>121501</td>
<td>Advance – 2008 Short-term Hog Loan Program</td>
</tr>
<tr>
<td>121520</td>
<td>Provision for Loss – 2008 Short-term Hog Loan Program</td>
</tr>
</tbody>
</table>
Other Loans – Economy

125800  Small Business Loans Association
   125801  Advance – Small Business Loans Association
125810  Concessionary Allowance – Small Business Loans Association
125820  Provision for Loss – Small Business Loans Association
126000  Economic Development Loans
   126001  Advance – Economic Development Loans
126020  Provision for Loss – Economic Development Loans
126300  Grey Cup Loan
   126301  Advance – Grey Cup Loan
126310  Concessionary Allowance – Grey Cup Loan
126320  Provision for Loss – Grey Cup Loan
126400  Saskatchewan Roughrider Football Club (Loan)
   126401  Advance – Saskatchewan Roughrider Football Club (Loan)
126410  Concessionary Allowance – Saskatchewan Roughrider Football Club (Loan)
126420  Provision for Loss – Saskatchewan Roughrider Football Club (Loan)
126500  Northern Economic Development
   126501  Advance – Northern Economic Development
126520  Provision for Loss – Northern Economic Development

Other Loans – Finance

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
124920  Provision for Loss - Advances
Other Loans – Government Relations

127000 Agricultural Service Centre Agreements – Shareable

Other Loans – Highways and Infrastructure

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

Deferred Foreign Exchange Loss

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

Deferred Charges

136000 Deferred Premium, Discount, Debt Issue

Sinking Funds

Sinking Funds (GSO & GBE Recycled)

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

Sinking Funds (GBE Specific)

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

Equity Investment in Crown Investments Corporation of Saskatchewan

150100 Crown Investments Corporation

Assets Held for Resale

Land and Buildings Held for Resale

172000 Land for Resale
173000 Buildings for Resale

**Inventories Held for Resale**

170000 Inventory – NOT FOR GRF USE
174000 Inventory for Resale

**PREPAID EXPENSES**

**Prepaid Expenses**

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

**Revolving Fund Accumulated Net Expenditure**

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

**INVENTORIES FOR CONSUMPTION**

Inventories that meet or exceed a threshold of $100,000 are recorded on the statement of financial position. The change in the value of inventory over the year is charged to operations each year. Purchases of inventory should continue to be expensed when acquired. Ministries should consult Section 2160 of the Financial Administration Manual for specific accounting and reporting 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 – Central Services
Includes all inventory owned and held for distribution, or for use in production for distribution, or to be consumed in the production of goods and services to be available for distribution.

INTEREST ON PUBLIC DEBT RECEIVABLE FROM CROWN CORPORATIONS

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

SINKING FUND CONTRIBUTION RECEIVABLE

180100 Sinking Funds – Crown Share

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

19XX00 Cost – includes the opening cost of capital assets held plus the cost of additional capital assets purchased (transferred from 199XX0 by Finance – see below) plus the cost of capital assets transferred from another ministry less the cost of capital assets transferred to another ministry less the cost of capital assets disposed less any required write-downs of capital assets.

199XX0 Current Year Additions – includes the cost of all capital assets purchased by ministries during the current year. The balance in this account is closed out once a year by Finance to the 19XX00 account.

19XX10 Accumulated Amortization – includes the opening accumulated amortization of capital assets held plus each year’s current amortization expense less the accumulated amortization of capital assets disposed or transferred to another ministry plus the accumulated amortization of capital assets transferred from another ministry.

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

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

Land and Land Improvements

191000 Land
Includes land acquired for parks and recreation, building sites, conservation purposes and other programs. It does not include land acquired by right such as crown land or land held for resale such as agricultural land.

199100 Land – Current Year Additions
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 – Building Improvements – High Quality Construction

192600 Building Improvements – Medium Quality Construction

199261 Building Improvements – Medium Quality Construction – Current Year Additions
<table>
<thead>
<tr>
<th>Account Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>192610</td>
<td>Accumulated Amortization – Building Improvements – Medium Quality Construction</td>
</tr>
<tr>
<td>192700</td>
<td>Building Improvements – Average Quality Construction</td>
</tr>
<tr>
<td>199270</td>
<td>Building Improvements – Average Quality Construction – Current Year Additions</td>
</tr>
<tr>
<td>192710</td>
<td>Accumulated Amortization – Building Improvements – Average Quality Construction</td>
</tr>
<tr>
<td>192200</td>
<td>Building Improvements – Short-term Construction</td>
</tr>
<tr>
<td></td>
<td>Includes major repairs that increase the value or the estimated useful life of a building such as</td>
</tr>
<tr>
<td></td>
<td>structural changes, installation or upgrade of heating and cooling systems, plumbing, electrical</td>
</tr>
<tr>
<td></td>
<td>or telephone systems. Costs are equal to or greater than $50,000.</td>
</tr>
<tr>
<td>199220</td>
<td>Buildings Improvements – Short-term Construction – Current Year Additions</td>
</tr>
<tr>
<td>192210</td>
<td>Accumulated Amortization – Building Improvements – Short-term Construction</td>
</tr>
<tr>
<td>192300</td>
<td>Leasehold Improvements</td>
</tr>
<tr>
<td></td>
<td>Includes improvements that increase the functionality of leased accommodations and have costs</td>
</tr>
<tr>
<td></td>
<td>equal to greater than $50,000.</td>
</tr>
<tr>
<td>199230</td>
<td>Leasehold Improvements – Current Year Additions</td>
</tr>
<tr>
<td>192310</td>
<td>Accumulated Amortization – Leasehold Improvements</td>
</tr>
<tr>
<td>192410</td>
<td>CWIP Site Acquisition</td>
</tr>
<tr>
<td></td>
<td>Includes all site acquisition and initial preparation costs including clearing and demolition</td>
</tr>
<tr>
<td></td>
<td>costs, off-site services, site access, site purchase and legal survey costs. Can be used by Central</td>
</tr>
<tr>
<td></td>
<td>Services project delivery and major capital asset sub votes only.</td>
</tr>
<tr>
<td>199241</td>
<td>CWIP Site Acquisition – Current Year Additions</td>
</tr>
<tr>
<td>192420</td>
<td>CWIP Construction</td>
</tr>
<tr>
<td></td>
<td>Includes all building construction costs.</td>
</tr>
<tr>
<td>199242</td>
<td>CWIP Construction – Current Year Additions</td>
</tr>
<tr>
<td>192430</td>
<td>CWIP Program Equipment</td>
</tr>
<tr>
<td></td>
<td>Includes all operating equipment costs. Can be used by Central Services project delivery and major</td>
</tr>
<tr>
<td></td>
<td>capital asset sub votes only.</td>
</tr>
<tr>
<td>199243</td>
<td>CWIP Program Equipment – Current Year Additions</td>
</tr>
<tr>
<td>192440</td>
<td>CWIP Furnishings</td>
</tr>
<tr>
<td></td>
<td>Includes all standard office furniture, non-standard office furniture, shelving/storage and artwork</td>
</tr>
<tr>
<td></td>
<td>costs. Can be used by Central Services project delivery and major capital asset sub votes only.</td>
</tr>
<tr>
<td>199244</td>
<td>CWIP Furnishings – Current Year Additions</td>
</tr>
<tr>
<td>192450</td>
<td>CWIP Consultants</td>
</tr>
<tr>
<td></td>
<td>Includes all prime consultant, consultant, cost or management consultant and legal service costs.</td>
</tr>
<tr>
<td></td>
<td>Can be used by Central Services project delivery and major capital asset sub votes only.</td>
</tr>
<tr>
<td>199245</td>
<td>CWIP Consultants – Current Year Additions</td>
</tr>
</tbody>
</table>
192460 CWIP Central Services Delivery
Includes all salaries, travel and sustenance, tender advertisements, constructions, signage, engineering and office supplies, official opening ceremonies, insurance, building permits, Central Services delivery fees and miscellaneous costs. Can be used by Central Services project delivery and major capital asset sub votes only.

199246 CWIP Central Services Delivery – Current Year Additions

192470 CWIP Start Up Costs
Includes all start up costs including utilities, cleaning, security, waste disposal, moving, telephones and data, warranty reserve, and miscellaneous costs. Can be used by Central Services project delivery and major capital asset sub votes only.

199247 CWIP Start Up Costs – Current Year Additions

192480 CWIP Project Contingency
Includes allowances for unanticipated expenses. Can be used by Central Services project delivery and major capital asset sub votes only.

199248 CWIP Project Contingency – Current Year Additions

**Machinery and Equipment**

193000 Operating Equipment
Includes equipment specific to maintenance, shop and sanitation, laboratories, medical, dental, safety, scientific research, hospitals, education and communications such as appliances, forklifts, welding machines, utility trailers, security systems, snowploughs, radios, freezers, washers, refrigerators, meters and defibrulators. Costs are equal to or greater than $10,000.

199300 Operating Equipment – Current Year Additions

193010 Accumulated Amortization – Operating Equipment

193100 Heavy Equipment
Includes power and construction equipment such as graders, tractors, cranes, drill rigs, caterpillars and trucks one ton and over with costs equal to or greater than $30,000.

199310 Heavy Equipment – Current Year Additions

193110 Accumulated Amortization – Heavy Equipment

**Transportation Equipment**

194000 Vehicles
Includes vehicles used primarily for transportation purposes such as automobiles, trucks less than one ton, vans, boats, all terrain vehicles, snowmobiles, motorcycles and ambulances. Costs are equal to or greater than $10,000.

199400 Vehicles – Current Year Additions

194010 Accumulated Amortization – Vehicles

194100 Ferries – Vessels and Towers
Includes all costs for construction and replacement of vessels and ferry towers.

199410 Ferries – Vessels and Towers – Current Year Additions
194110 Accumulated Amortization – Ferries – Vessels and Towers

194200 Ferries – Upgrades
Includes all costs for upgrading vessels and ferries.

199420 Ferries – Upgrades – Current Year Additions

194210 Accumulated Amortization – Ferries – Upgrades

194300 Aircraft
Includes airplanes, air ambulances and water bombers with costs equal to or greater than $50,000.

199430 Aircraft – Current Year Additions

194310 Accumulated Amortization – Aircraft

194400 CVA Vehicles
Includes all CVA vehicles purchased.

199440 CVA Vehicles – Current Year Additions

194410 Accumulated Amortization – CVA Vehicles

194500 CWIP Transportation
Includes costs related to modification or construction of transportation equipment.

199450 CWIP Transportation – Current Year Additions

Office and Information Technology

195000 System Development
Includes costs for consultant fees, web site development and custom developed software. Costs are equal to or greater than $250,000.

199500 System Development – Current Year Additions

195010 Accumulated Amortization – System Development

195100 Computer Hardware
Includes servers, voice logging equipment, scanners, printers, hard drives, modems, tape drives and plotters. Costs are equal to or greater than $10,000.

199510 Computer Hardware – Current Year Additions

195110 Accumulated Amortization – Computer Hardware

195200 Computer Software
Includes costs for off the shelf software and related upgrades that are equal to or greater than $10,000.

199520 Computer Software – Current Year Additions

195210 Accumulated Amortization – Computer Software
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>195300</td>
<td>Office Furniture and Equipment</td>
<td>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.</td>
</tr>
<tr>
<td>199530</td>
<td>Office Furniture and Equipment – Current Year Additions</td>
<td></td>
</tr>
<tr>
<td>195310</td>
<td>Accumulated Amortization – Office Furniture and Equipment</td>
<td></td>
</tr>
<tr>
<td>195400</td>
<td>WIP System Development</td>
<td></td>
</tr>
<tr>
<td>199540</td>
<td>WIP System Development – Current Year Additions</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Infrastructure</strong></td>
<td></td>
</tr>
<tr>
<td>196100</td>
<td>Highways – Construction</td>
<td>Includes all costs for construction of provincial roads.</td>
</tr>
<tr>
<td>196110</td>
<td>Accumulated Amortization – Highways – Construction</td>
<td></td>
</tr>
<tr>
<td>196200</td>
<td>Highways – Repaving</td>
<td>Includes all costs for major resurfacing and preservation overlays on provincial roads.</td>
</tr>
<tr>
<td>196210</td>
<td>Accumulated Amortization – Highways – Repaving</td>
<td></td>
</tr>
<tr>
<td>196300</td>
<td>Bridges – Construction</td>
<td>Includes all costs for the construction of bridges.</td>
</tr>
<tr>
<td>196310</td>
<td>Accumulated Amortization – Bridges – Construction</td>
<td></td>
</tr>
<tr>
<td>196400</td>
<td>Bridges – Upgrades</td>
<td>Includes all costs for bridge upgrades.</td>
</tr>
<tr>
<td>196410</td>
<td>Accumulated Amortization – Bridges – Upgrades</td>
<td></td>
</tr>
<tr>
<td>196500</td>
<td>Culverts</td>
<td>Includes all costs for the construction of culverts.</td>
</tr>
<tr>
<td>196510</td>
<td>Accumulated Amortization – Culverts</td>
<td></td>
</tr>
<tr>
<td>199600</td>
<td>Highways – Infrastructure – Current Year Additions</td>
<td>For specific use by Highways and Infrastructure Capital to accumulate infrastructure costs for the current year.</td>
</tr>
<tr>
<td>196600</td>
<td>Airport – Runways</td>
<td>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.</td>
</tr>
<tr>
<td>199660</td>
<td>Airports – Runways – Current Year Additions</td>
<td></td>
</tr>
<tr>
<td>196610</td>
<td>Accumulated Amortization – Airport – Runways</td>
<td></td>
</tr>
<tr>
<td>196800</td>
<td>Highways – Other</td>
<td>Includes all costs for light systems (traffic, outdoor, street), signals for railways, new signage initiative, rumble strips and aggregate pit acquisition costs.</td>
</tr>
</tbody>
</table>
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

197100  CWIP Infrastructure
Includes all infrastructure construction costs.

199710  CWIP Infrastructure – Current Year Additions

197600  Water Infrastructure
Includes all costs for dams, drainage facilities, docks, sewer systems, marinas, reservoirs, pumping facilities, tanks and associated infrastructure.

199760  Water Infrastructure – Current Year Additions

197610  Accumulated Amortization – Water Infrastructure

Internal Recoveries – Capital

199299  Internal Recoveries – Buildings and Building Improvements

199399  Internal Recoveries – Machinery and Equipment

199499  Internal Recoveries – Transportation Equipment

199599  Internal Recoveries – Office and Information Technology

199799  Internal Recoveries – Infrastructure

Capital Assets – for Fixed Asset Module

198000  CS – Capital Assets – Clearing Account

199800  CS – Capital Assets – Current Year Additions

198002  ENV – Capital Assets – Clearing Account

199802  ENV – Capital Assets – Current Year Additions

199803  ENV – CWIP – Current Year Additions

199999  FWDF – Capital Assets – Clearing Account

198004  PCS – Capital Assets – Clearing Account

199804  PCS – Capital Assets – Current Year Additions

199805  PCS – CWIP – Current Year Additions

Accrued Capital Assets – Current Year Additions

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

DEBT
Public Debt – Short-term

200000 Promissory Notes
   200001 Redemption – Promissory Notes
   200006 Promissory Notes – Saskatchewan Housing Corporation
   200008 Promissory Notes – Saskatchewan Opportunities Corporation
   200009 Promissory Notes – Saskatchewan Power Corporation
   200010 Promissory Notes – Saskatchewan Telecommunications
   200011 Promissory Notes – Saskatchewan Water Corporation
   200012 Promissory Notes – Municipal Financing Corporation
   200015 Promissory Notes – SaskEnergy Incorporated
   200017 Promissory Notes – Saskatchewan Gaming Corporation
   200018 Promissory Notes – Saskatchewan Liquor and Gaming Authority
   200050 Promissory Notes – General Government Purposes

203000 Bank Line of Credit
   203001 Redemption – Bank Line of Credit

Promissory Notes – Crown Corporation (GBE Specific)

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

Debentures – Crown Corporation (GSO & GBE Recycled)

210600 Saskatchewan Housing Corporation
   210601 Redemption – Saskatchewan Housing Corporation

210800 Saskatchewan Opportunities Corporation
   210801 Redemption – Saskatchewan Opportunities Corporation

212000 Saskatchewan Telecommunications (Recycled)
   212001 Redemption – Saskatchewan Telecommunications (Recycled)
212200 Municipal Financing Corporation (Recycled)
  212201 Redemption – Municipal Financing Corporation (Recycled)
212500 SaskEnergy Incorporated (Recycled)
  212501 Redemption – SaskEnergy Incorporated (Recycled)
212900 Saskatchewan Power Corporation (Recycled)
  212901 Redemption – Saskatchewan Power Corporation (Recycled)

**Debentures – Crown Corporation (GBE Specific)**

210900 Saskatchewan Power Corporation
  210901 Redemption – Saskatchewan Power Corporation
211000 Saskatchewan Telecommunications
  211001 Redemption – Saskatchewan Telecommunications
211100 Saskatchewan Water Corporation (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)
211700 Saskatchewan Gaming Corporation (Debt)
  211701 Redemption – Saskatchewan Gaming Corporation (Debt)
211800 Saskatchewan Liquor and Gaming Authority (Debt)
  211801 Redemption – Saskatchewan Liquor and Gaming Authority (Debt)

**Debentures – General Government Purpose**

215000 Province of Saskatchewan
  215001 Redemption – Province of Saskatchewan

**CROWN CORPORATION EQUITY IN SINKING FUND**

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

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

Crown Corporation Equity In Sinking Fund (GBE Specific)
220900  Sinking Fund – Saskatchewan Power Corporation
221000  Sinking Fund – Saskatchewan Telecommunications
221100  Sinking Fund – Saskatchewan Water Corporation
221200  Sinking Fund – Municipal Financing Corporation
221500  Sinking Fund – SaskEnergy Incorporated
221700  Sinking Fund – Saskatchewan Gaming Corporation
221800  Sinking Fund – Saskatchewan Liquor and Gaming Authority

DEPOSITS HELD

Deposits Held – General
230500  Apprenticeship and Trade Certification Commission
231130  eHealth Saskatchewan
231155  Innovation Saskatchewan
231160  Financial and Consumer Affairs
231170  Criminal Property Forfeiture Fund
231180  Global Transportation Hub Authority
231200  Government House Foundation
231600  Fish and Wildlife Development Fund
231800  Horned Cattle Fund
231950  Livestock Services Saskatchewan
232000  Multi-Type Database Licence Program
232200  Oil and Gas Orphan Fund
232250  Physician Recruitment Agency of Saskatchewan
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
232800 Saskatchewan Archives Board
232900 SaskBuilds Corporation
233200 Saskatchewan Drug Plan
234000 Saskatchewan Liquor and Gaming Authority
234300 Saskatchewan Pension Plan
234500 Saskatchewan Wildlife Assets Management Inc.
234600 Transportation Partnership Fund
234700 School Division Tax Loss Compensation Fund
235000 Victims’ Fund

Cobbled Accounts

239000 Cobbed Accounts

Conditional Receipts

240000 Conditional Receipts
240010 GST Account
240011 GST/HST Receivable
Includes GST paid in error such as on purchases made by purchase cards and on-line bookings for air travel.
240020 PST Account
240030 Deferred Salary
240080 Third Party Demand Payable

Accounts Payable and Accrued Liabilities

Foreign Currency Payable

251000 Foreign Currency Payable

U.S. Dollar Interest Payable

252000 U.S. Dollar Interest Payable

Accounts Payable

253000 Accounts Payable – from Accounts Payable – DO NOT USE
253001 Future Dated Payment Liability – DO NOT USE
253010 Accounts Payable – from Accounts Payable–Org 001 – DO NOT USE
253011  Accounts Payable – from Accounts Payable–Org 005 – DO NOT USE
253012  Accounts Payable – from Accounts Payable–Org 021 – DO NOT USE
253013  Accounts Payable – from Accounts Payable–Org 032 – DO NOT USE

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  Interministerial Clearing – DO NOT USE
253051  Interministerial Clearing – Agriculture
253053  Interministerial Clearing – Environment
253054  Interministerial Clearing – Finance
253055  Interministerial Clearing – Government Relations
253056  Interministerial Clearing – Health
253057  Interministerial Clearing – Highways and Infrastructure Capital
253058  Interministerial Clearing – Economy
253059  Interministerial Clearing – Justice
253060  Interministerial Clearing - Labour Relations and Workplace Safety
253061  Interministerial Clearing – Education
253062  Interministerial Clearing – Public Service Commission
253063  Interministerial Clearing – Social Services
253064  Interministerial Clearing – Legislative Assembly
253066  Interministerial Clearing – TDM – Finance
253067  Interministerial Clearing – Central Services
253070  Clearing – Financial and Consumer Affairs Authority
253071  Interministerial Clearing - Advanced Education
253072  Clearing - Apprenticeship and Trade Certification Commission
253080  Payroll Interministerial Clearing
253095  Tax Withholding – Accounts Payable Setup Only
253096  Inventory Accounts Payable Accrual – Purchase Setup Only
253099  Accounts Payable – Markview and iExpense Setup only
255000  Accounts Payable – General
255005  Accrued Accounts Payable – General (Not for use at Year End)
255010  Payables $1,000 and Under
255015  Accounts Payable – Tobacco and Fuel Tax Refunds
255020  Change in Severance Liability and Other Employee Benefits
255030  Accounts Payable Rent Reduction Payable
Used by Central Services to record rent reduction/inducement for lease space.
255050  Accounts Payable – Growth and Financial Security Fund
255090  Miscellaneous Cheque Writer Deductions – Payable to Receiver General
255099  Accounts Payable – Previous Years
255100  Accrued Employee Leave Entitlements
255120  Accrued Employee Sick Leave
255200  Guaranteed Debt Payable
255300  Hold Backs Payable
255400  Obligation Under Capital Lease
255500  Payroll Payable
   255510  Hand Drawn Payroll Payable
255600  Contingent Liabilities

**Accrued Interest Payable**

256000  Accrued Interest Payable

**Contaminated Sites Liabilities**

258710  Contaminated Site Liability – Lorado
258960  Contaminated Sites Liabilities

**Payroll Deductions**

260000  Income Tax
260100  Canada Pension Plan
260200  Unemployment Insurance
261000  Public Service Superannuation Plan
261200  Public Employees Superannuation
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>261300</td>
<td>Public Employees Superannuation – Voluntary</td>
</tr>
<tr>
<td>261400</td>
<td>MLA Superannuation</td>
</tr>
<tr>
<td>261500</td>
<td>Provincial Court Judges Superannuation</td>
</tr>
<tr>
<td>261600</td>
<td>Municipal Employees Pension Plan</td>
</tr>
<tr>
<td>262000</td>
<td>Public Employees Disability Income Plan</td>
</tr>
<tr>
<td>262200</td>
<td>SGEU – Long-term Disability Plan</td>
</tr>
<tr>
<td>262300</td>
<td>Public Employees Group Life Insurance</td>
</tr>
<tr>
<td>262400</td>
<td>Labour Service – Group Life Insurance</td>
</tr>
<tr>
<td>262700</td>
<td>Spouses Group Life Insurance</td>
</tr>
<tr>
<td>263000</td>
<td>Union Dues/Initiation – SGEU</td>
</tr>
<tr>
<td>263100</td>
<td>Union Dues – CUPE Human Rights</td>
</tr>
<tr>
<td>263300</td>
<td>Union Dues/Initiation – CUPE Local 600-3</td>
</tr>
<tr>
<td>263500</td>
<td>Union Dues/Initiation – CUPE Local 600-5</td>
</tr>
<tr>
<td>263800</td>
<td>Saskatchewan Insurance Office/Professional Employees Union</td>
</tr>
<tr>
<td>264000</td>
<td>Arctic Savings and Credit Union</td>
</tr>
<tr>
<td>264100</td>
<td>Battlefords Credit Union Ltd.</td>
</tr>
<tr>
<td>264400</td>
<td>Riverview Savings and Credit Union</td>
</tr>
<tr>
<td>265300</td>
<td>United Way – Regina</td>
</tr>
<tr>
<td>265400</td>
<td>United Way – Saskatoon</td>
</tr>
<tr>
<td>266000</td>
<td>Accountable Advance</td>
</tr>
<tr>
<td>266200</td>
<td>Personal Mileage</td>
</tr>
<tr>
<td>266500</td>
<td>City of Regina Transit Pass</td>
</tr>
<tr>
<td>266600</td>
<td>Rental Deductions</td>
</tr>
<tr>
<td>266700</td>
<td>Treasury Advance</td>
</tr>
<tr>
<td>266800</td>
<td>Parking Deduction</td>
</tr>
<tr>
<td>267000</td>
<td>Income Tax Demand</td>
</tr>
<tr>
<td>267100</td>
<td>Third Party Demand</td>
</tr>
<tr>
<td>267400</td>
<td>Commissary Payments</td>
</tr>
<tr>
<td>268000</td>
<td>Canada Savings Bond</td>
</tr>
</tbody>
</table>
268200 Miscellaneous Deductions
269200 Deferred Salary Deduction
269300 Rent – Municipal Government
269400 Rent – Agriculture
269500 Rent – Agriculture – Labour Service
269600 Rent – Environment
269700 Rent – Environment – Summer Housing

**UNEARNED REVENUE**

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

**OBLIGATIONS UNDER LONG-TERM FINANCING ARRANGEMENTS**

270000 Obligations Under Long-Term Financing Arrangements

**ACCUMULATED NET EXPENDITURE (LIABILITY)**

259900 Accumulated Net Expenditure (Liability)

**RESERVE FOR ENCUMBRANCES**

299999 Reserve for Encumbrance
EQUITY

300000  Equity

300099  Equity (For Other MIDAS Entities’ Use Only)

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

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

412200 Individual Income Tax

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

414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)
  414601 Adult Incontinence Products
  414602 Carbon Dioxide Exemption
  414603 Direct Agent Tax Remission
  414606 Mining Exploration and Geophysics
  414607 Municipal Fire Truck Exemption
  414608 Municipal Water Filter Exemption
  414609 Permanently Mounted Equipment

498106 Accrued Revenue – 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

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

Other Taxes

412300 Corporation Capital Tax

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

414300 Liquor Tax
  414301 Miscellaneous Remissions

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

415200 Succession Duties – Interest
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>415500</td>
<td>Fire Prevention Tax</td>
</tr>
<tr>
<td>415600</td>
<td>Mineral Rights Tax</td>
</tr>
<tr>
<td>498110</td>
<td>Accrued Revenue – Mineral Rights Tax (Not for use at Year End)</td>
</tr>
<tr>
<td>415700</td>
<td>Insurance Premiums Tax</td>
</tr>
<tr>
<td>498108</td>
<td>Accrued Revenue – Insurance Premiums Tax (Not for use at Year End)</td>
</tr>
<tr>
<td>415800</td>
<td>Motor Vehicle Insurance Premiums Tax</td>
</tr>
<tr>
<td>416200</td>
<td>Pari-Mutuals Tax</td>
</tr>
<tr>
<td></td>
<td>Revenues from a tax on all wagers placed through pari-mutuals as provided</td>
</tr>
<tr>
<td></td>
<td>under the authority of The Horse Racing Regulation Act.</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>422100</td>
<td>Drivers’ Licences, Registrations and Permits</td>
</tr>
<tr>
<td>498109</td>
<td>Accrued Revenue – Drivers’ Licences, Registrations and Permits (Not for use</td>
</tr>
<tr>
<td></td>
<td>at Year End)</td>
</tr>
<tr>
<td>422900</td>
<td>All Other Revenue – Motor Vehicles</td>
</tr>
</tbody>
</table>

**Other Fees and Charges**

**Natural Resources**

Includes revenues from licences, permits, fees and royalties as provided under the authority of the various acts administering the natural resources of the Province. Excluded are Assaying Services which are classified in account 432700.

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>423100</td>
<td>Fisheries</td>
</tr>
<tr>
<td>423101</td>
<td>Resident Angling</td>
</tr>
<tr>
<td>423106</td>
<td>Saskatchewan and Canadian Resident Angling Three Day</td>
</tr>
<tr>
<td>423107</td>
<td>Non-Resident Angling Three Day</td>
</tr>
<tr>
<td>423108</td>
<td>Non-Resident Angling</td>
</tr>
<tr>
<td>423109</td>
<td>Canadian Resident Angling Licence</td>
</tr>
<tr>
<td>423110</td>
<td>Canadian Resident Three Day Angling</td>
</tr>
<tr>
<td>423120</td>
<td>Commercial Net Fishing</td>
</tr>
<tr>
<td>423121</td>
<td>Commercial Brine Shrimp</td>
</tr>
<tr>
<td>423122</td>
<td>Domestic Net Fishing</td>
</tr>
<tr>
<td>423123</td>
<td>Commercial Bait Fishing</td>
</tr>
<tr>
<td>423153</td>
<td>Fish Peddler Licence</td>
</tr>
<tr>
<td>423155</td>
<td>Fish Dressing/Processing</td>
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<tr>
<td>423195</td>
<td>Aquaculture Licence</td>
</tr>
<tr>
<td>423200</td>
<td>Game</td>
</tr>
<tr>
<td>423211</td>
<td>Saskatchewan Resident Game Bird</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>423212</td>
<td>Canadian Resident Game Bird</td>
</tr>
<tr>
<td>423213</td>
<td>Non-Resident Game Bird</td>
</tr>
<tr>
<td>423217</td>
<td>Wildlife Habitat Certificate</td>
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<tr>
<td>423218</td>
<td>Big Game Draw Allocation Fee</td>
</tr>
<tr>
<td>423221</td>
<td>Antelope (Big Game Draw)</td>
</tr>
<tr>
<td>423222</td>
<td>Outfitter Allocation Licences</td>
</tr>
<tr>
<td>423223</td>
<td>Saskatchewan Resident Bear</td>
</tr>
<tr>
<td>423224</td>
<td>Canadian Resident Bear</td>
</tr>
<tr>
<td>423225</td>
<td>Non-Resident Bear</td>
</tr>
<tr>
<td>423228</td>
<td>Saskatchewan Resident Barren Ground Caribou</td>
</tr>
<tr>
<td>423230</td>
<td>Saskatchewan Resident First Deer</td>
</tr>
<tr>
<td>423232</td>
<td>Non-Trophy Mule Deer Big Game Draw</td>
</tr>
<tr>
<td>423233</td>
<td>Canadian Resident First Deer</td>
</tr>
<tr>
<td>423235</td>
<td>Second Non-Trophy Mule Deer</td>
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<tr>
<td>423236</td>
<td>Non-Resident First Deer</td>
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<tr>
<td>423238</td>
<td>Saskatchewan Resident Barren Ground Caribou – Second</td>
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<tr>
<td>423239</td>
<td>Non-Trophy Whitetail Deer – First</td>
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<td>423249</td>
<td>Mule Deer – Big Game Draw</td>
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<tr>
<td>423250</td>
<td>Saskatchewan Resident Elk</td>
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<td>423255</td>
<td>Special Elk Big Game Draw</td>
</tr>
<tr>
<td>423257</td>
<td>Mule Deer – Archery</td>
</tr>
<tr>
<td>423260</td>
<td>Saskatchewan Resident Moose Regular</td>
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<tr>
<td>423261</td>
<td>Non-Resident Guided Moose</td>
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<tr>
<td>423265</td>
<td>Special Moose Big Game Draw</td>
</tr>
<tr>
<td>423266</td>
<td>Canadian Resident Guided Moose</td>
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<tr>
<td>423270</td>
<td>Saskatchewan Resident Youth Game</td>
</tr>
<tr>
<td>423271</td>
<td>Big Game Management Licence</td>
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<tr>
<td>423275</td>
<td>Taxidermy Licence</td>
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<tr>
<td>423294</td>
<td>Resident Dog Trainers</td>
</tr>
<tr>
<td>423295</td>
<td>Non-Resident Dog Trainers</td>
</tr>
<tr>
<td>423296</td>
<td>Special Mounting Permits</td>
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</table>

423300 Lands

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>423301</td>
<td>Administration/Application/Inspection Fees</td>
</tr>
<tr>
<td>423302</td>
<td>Sand and Gravel – Royalties</td>
</tr>
<tr>
<td>423310</td>
<td>Residential Cabins – Outside Subdivision</td>
</tr>
<tr>
<td>423311</td>
<td>Recreational Cabins – Subdivided Lots</td>
</tr>
<tr>
<td>423312</td>
<td>Recreational Cabins – Outside Subdivision – Leases</td>
</tr>
<tr>
<td>423313</td>
<td>Institutional Camp Fees</td>
</tr>
<tr>
<td>423315</td>
<td>Commercial Land – Subdivided Lots</td>
</tr>
<tr>
<td>423316</td>
<td>Commercial Land – Outside Subdivision</td>
</tr>
<tr>
<td>423318</td>
<td>Miscellaneous Use Permit – Leases</td>
</tr>
<tr>
<td>423319</td>
<td>Agricultural – Annual Billings</td>
</tr>
<tr>
<td>423320</td>
<td>Oil and Gas – Leases</td>
</tr>
<tr>
<td>423321</td>
<td>Quarrying Surface – Other Than Sand and Gravel</td>
</tr>
<tr>
<td>423322</td>
<td>Oil and Gas – Easements – Annual</td>
</tr>
<tr>
<td>423323</td>
<td>Easements – Annual All Except Oil and Gas</td>
</tr>
<tr>
<td>423325</td>
<td>Easements – One Time All Except Oil and Gas</td>
</tr>
<tr>
<td>423326</td>
<td>Sand and Gravel – Surface Leases</td>
</tr>
<tr>
<td>423328</td>
<td>Petroleum/Natural Gas – Exploration Permits</td>
</tr>
<tr>
<td>423333</td>
<td>Miscellaneous Use – Permits</td>
</tr>
<tr>
<td>423341</td>
<td>Agricultural – Permit</td>
</tr>
<tr>
<td>423342</td>
<td>Recreational Cabins – Outside Subdivision – Permits</td>
</tr>
<tr>
<td>423343</td>
<td>Trappers Cabins</td>
</tr>
<tr>
<td>423347</td>
<td>Miscellaneous Use Work Authorizing Fees and Other Non-A/R</td>
</tr>
</tbody>
</table>
423349  Oil and Gas – Seismic Line
423350  Quarrying Surface – Under 500 CU. Yards
423351  Temporary Work Camp Minimum Of
423352  Wild Rice – Permit
423353  Sand and Gravel – Exploration
423384  Wild Rice – Licence

423350  Quarrying Surface – Under 500 CU. Yards
423351  Temporary Work Camp Minimum Of
423352  Wild Rice – Permit
423353  Sand and Gravel – Exploration
423384  Wild Rice – Licence

423400  Forests
423402  Mistik Management – Norsask Forest Products
423403  Mistik Management – ML Mechanical Pulp
423404  L and M Wood Products
423407  Weyerhaeuser Pasquia Porcupine – Hbay OSB
423410  Mee Toos Forest Products Ltd. (Amisk-akik)
423411  Zelensky Brothers Saw Mill
423412  Northwest Communities Wood Products
423420  Vermette Wood Preservers
423421  Lehner Wood Preservers
423422  Edgewood
423424  Aallcann Wood Suppliers Ltd.
423425  Carrier Forest Products
423426  Meadow Lake OSB
423460  Forestry Dues and Permit Fees
423461  Plant and Sawmill Licences/Scaling Fees
423462  Park Vegetation Management Fees
423470  Penalties

423500  Universal Reforestation Fee

423700  Parks
423711  Cottage Lots – Northern Surveyed
423712  Cottage Lots – Northern Unsurveyed
423713  Commercial Operations in Park
423725  Special Site Leases in Park
423746  Timber/Firewood/Temporary Work Camp Permit
423751  Park Entry – Annual
423752  Camping – All Except Self Registration
423753  Park Entry – Daily
423754  Park Entry – Three Day
423755  Park Entry – Weekly
423756  Camping – Self Registration
423757  Camping – Reservation, Cancellation and Change Fees
423758  Camping – Seasonal Fees
423766  School Program Fees
423767  Swim/Water Skills Lessons/Badges-Manuals
423768  Swimming Pool Fees
423770  Marina – Boat Launching/Mooring
423772  Accommodation
423773  Commercial Leases – Utilities
423774  Commercial Leases – Fees
423775  Cottage Leases/Fire Levy Fees
423776  Park Entry – Historic Parks
423777  Park Staff Housing
423781  Coin Operated Machines
423783  Storage Compound
423795  Park Entry – Park Specific
423797  Park Entry – Voluntary Admission Fees

423800  Fur

423871  Royalties On Wild Fur
423875  Saskatchewan Resident Fur Dealer
423884  North Fur Conservation Area Fur
423886  South Saskatchewan Fur

423900  All Other Revenue (Natural Resources)

423902  Duplicate Licences
423903  Miscellaneous Licences/Permits – Natural Resources
423983  Outfitters Licences

**Business Licences and Permits – Amusement**
Revenues derived from licences for operation in the amusement and recreational field.

424600  Lottery Licences

**Business Licences and Permits – Trade**
Includes revenues from the issuance of licences and fees collected from corporations and vendors engaged in trade and commercial enterprises.

425100  Company Incorporation and Registration Fees

425103  Unlicensed Insurance

425200  Vendors and Outlet Licences

425201  Oil Burner

425301  Direct Seller Licences

425302  Fundraisers for Charitable Organizations Licences

425400  Animal Industry Licences – General

425401  Game Farm Licences
425402  Fur Farm Licences
425403  Poultry Licences

425701  Insurance Company Licences

425702  Trust and Loan Licences

425800  Pension Plan Registration and Annual Fees

425801  Pooled Registered Pension Plan Fees

425900  Other Business Privilege – Trade

425901  Auction Sales Company
425902  Business Name Registration
425903  Collection Agents
425905  Motor Dealers
425906 Mortgage Brokers
425907 Credit Reporting
425908 Cemetery Company
425910 NH3 Anhydrous Ammonia
425912 Electrical Supply House
425914 Gas Supply House
425916 Gas Employer
425918 Electrical Employer
425920 Payday Loan Lender Licence

Professional and Occupational Licences and Permits
Includes revenue from licences and fees received from those engaged in professional or occupational categories, excluding those classified in Business Licences and Permits – Trade (425000 – 425999).

426500 Teachers Certificates
426502 Teacher Certifications
426503 Probationary Teacher Certificate

426700 Commissioner for Oaths and Notary Public Fees

426900 Other Professional and Occupational Privileges

426904 Employer Application for Registration of Apprentice
426905 Application for Learners Certificate
426906 Application for Registering as a Tradesperson
426908 Application for Replacement of Lost Apprentice Cards
426910 Special Permit for Intern Trade Agreement
426912 Electrical Journeyman
426914 Electrical Restricted Journeyman
426916 Electrical Contractor
426918 Electrical Limited Contractor
426920 Gas General Contractor
426922 Gas Domestic Contractor
426926 Propane
426928 Gas General Fitter
426930 Gas Domestic Fitter

Rentals
Revenue from rentals of government owned property and buildings, and rentals for use of government owned equipment, etc. Excluded from this account are rentals and leases provided under the authority of the various acts and statutes administering the natural resources of the Province to be classified as Natural Resources (423000 – 423999).

427100 Property and Building Rentals

427900 Other Rentals and Leases
427910 Rent – House

Miscellaneous Licences and Permits
All other revenue from licences and permits not otherwise classified.

428200 Examination Fees
428201 General Education Diploma Exam Fees
428202 Application for Journeyman – Written Exam
428203 Application for Journeyman – Practical Exam
428204 Request for Review of Exam Results
428205 Application to Take Other Exams
428206 Late Fee for Written or Practical Exam Applications

428900 Other Miscellaneous Licences and Permits
428901 Building Official

**Agricultural Lands Revenue**
This classification includes revenue from agricultural land – land sales, leases, interest and miscellaneous revenue.

430000 Sale of Land
430200 Agricultural Lands – Lease Revenue
430500 Interest – Agricultural Lands – Long-term Receivables

**Sales**
This classification records gross revenue from sales.

431100 Real Property Sales
431103 Treaty Land Entitlement (5.08) – Oil
431104 Treaty Land Entitlement (5.08) – Gas
431105 Treaty Land Entitlement (5.08) – CCT
431107 Treaty Land Entitlement (5.08) – Lease Rentals
431170 Real Property Sales – Commercial
431171 Real Property Sales – Recreational

431400 Mineral and Forestry Products/Peat Moss
431500 Maps, Prints, Books and Publications
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
431900 Other Commodity Sales
431910 Sales – Hay
431911 Sales – Timber

432000 Sale of Previously Expensed Assets
Includes net proceeds from the sale of assets that were expensed when they were purchased (not capitalized).

**Services**
Revenue resulting from the performance of a service by a ministry, commission or other agency of the government.

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

432200 Management and Collection Services
432201 Public Trustee Fees
432203 Tax Enforcement – Provincial Mediation Board

432300 Blueprinting, Advertising, Addressing and List Services

432400 Diagnostic Laboratory Services

432500 Miscellaneous Medical and Institutional Services

432700 Research, Technical, Assaying and Testing Services

432900 Other Miscellaneous Services
432901 High School Student Transcript
432902 Teacher Evaluations
432903 General Education Diploma Transcripts
432904 Teacher Statements
432906 Freedom of Information
432908 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

433300  Audit Fees

433500  Miscellaneous Agricultural Fees

433700  Other Registration Fees
  433701  Prospectus
  433702  Registrations
  433703  Exemptions
  433705  Annual Information Forms
  433706  Annual Financial Statements
  433709  Engineering and Technical Report
  433711  Deposit Agent Filing Fee
  433714  Administrative Penalties
  433715  Costs of Investigation

433900  All Other Service Fees
  433901  Amusement Ride Re-Inspection

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

434100  Miscellaneous Deductions – Staff Salaries

434200  Charges for Personal Mileage

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

441100  Fines and Costs – Judges
Fines, costs and penalties imposed by Judges or Justices of the Peace.
  441102  7% Municipal Holdback
  441103  Late Payment Charges – Fines

443100  Escheated Bail
Bail forfeited to the Crown.

444100  All Other Fines, Costs, Penalties and Forfeits
  444101  Provincial Surcharge
  444102  Federal Surcharge
  444110  Penalties - Taxes

Accrued Revenue – Other Fees and Charges

498162  Accrued Revenue – Other fees and charges (Not for use at Year End)
Investment Income
This main classification includes interest on bank deposits, advances, investments, taxes receivable and accounts receivable. Also included are revenues received on amortization of premiums on bonds sold and amortization of discount on securities purchased when this method of amortization is in practice.

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

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

Profit on Foreign Exchange

- 454100 Profit on Foreign Exchange
- 454110 Unearned Discounts

Accrued Revenue – Investment Income

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

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

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

- 469100 Other Governments – Provincial
- 469101 Fire Suppression – M.A.R.S. Agreement
469200 Other Governments – Municipal

469300 Other Jurisdictions

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

482100 Election Deposits – Forfeiture

482200 Environmental Deposits

482900 Other Confiscations and Forfeitures

**Contributions by Employees and Others to Retirement and Insurance Plans**
Contributions by employees, teachers and members to Superannuation Plan, Savings Account and other employee benefit plans.

484100 Employee Contributions – Superannuation Plan

**Miscellaneous**
All other revenues not otherwise classified.

485000 Maintenance Order Revenues

485100 Casual Revenue

485102 Recoveries of Fines Write Off

485103 Outstanding Cheques Write Off

485104 Restitution/Comp – MLA Fraud

485105 Recoveries – Fuel

485110 Cash Over/Short

485111 Labour Response Tax Credit Program

485112 Personal Phone Call Reimbursement

485115 NSF Charges

485160 Licence Revenue Account Clearing

485170 Licence Revenue Impost FWD

485175 Accounts Receivable Holding

485181 Permit Revenue – Land Taxes FWD

485195 Bad Debt Recovery

485199 Realized Gain or Loss

485300 Dormant and Unclaimed Estate Money

485600 Proceeds Clearing
Proceeds from sale of capitalized assets. This account must be cleared to zero at year end.

485800 Gain on Disposal of Capital Assets

**Refund of Previous Years’ Expenses**
Receipts representing repayment of expenses of previous years, except refunds received from other jurisdictions which are classified in Receipts from Other Governments.

486100 Repayments – Public Assistance, Pensions and Allowance Programs
Cash Refunds of Previous Years’ Expense
Used to record refunds of previous years’ expenses where cash has been received from a third party.

Changes in Previous Years’ Estimates
Used to record refunds of previous years’ expenses resulting from changes in account estimates and errors.

Salary Overpayment Refunds – Previous Years’ Expenses

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

Recovery of Amounts Previously Written-off
Repayment of accounts or agreements receivable and miscellaneous loans and advances. Interest on above is excluded and is classified in Interest.

Recovery of Loan Losses

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

Transfers In

Revolving Fund – Commissary Repayment
Collection Agency and Legal Fees Withheld
Payroll Reimbursement – Reallocate
Miscellaneous Revenue to be Reallocated

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

Equalization
Federal/Provincial Agreement – Equalization

Canada Health Transfer

Canada Health Transfer

Canada Social Transfer

Canada Social Transfer

Other Federal Transfers

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

461000 Federal-Provincial Cost Sharing Programs
461001 Legal Aid Commission
461002 Aboriginal Courtworker Program
461003 Labour Market Development Agreement
461004 Official Minority Language
461005 Canada Student Loans
461006 Older Worker Pilot Program
461008 Promote Bilingualism in Education
461009 National Safety Code
461015 Office French Language Coordinator
461016 Joint Emergency Planning Program (JEPP)
461020 Exchange of Service – Inmates
461021 Disaster Financial Assistance
461030 Air Weapons Range Agreement
461050 Provincial-Territorial Base Funding – Building Canada Fund
461051 Infrastructure Stimulus Fund
461052 Gateways and Borders Program – Global Transportation Hub
461053 Building Canada Fund – Major Infrastructure Component
461060 Fire Suppression – PA National Park
461063 Fire Suppression – Recoverable Federal
461070 Fire Suppression – Air Weapons Range
461080 Fire Suppression – Indian Reserves

462600 Vocational Rehabilitation of Disabled Persons
463000 Employability Assistance
463700 Young Offenders’ Agreement
468500 Special Allowance – Children in Care
468600 AANDC (Aboriginal Affairs and Northern Development Canada)

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

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

Crown Investment Corporation of Saskatchewan
471000 Crown Investment Corporation of Saskatchewan
471001 Crown Investment Corporation of Saskatchewan – Special Dividend
Liquor and Gaming Authority

471100  Liquor and Gaming Authority

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

Other Enterprises and Funds

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

471900  All Other Dividends – Finance

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

Accrued Revenue – Transfers from other Government Entities

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

TRANSFER FROM THE GROWTH AND FINANCIAL SECURITY FUND

473000  Transfer from Growth and Financial Security 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 Crown Royalty

491102  1/5 Trust Certificate Payments
491103  4% Trust Certificate Payments
491104  Petroleum Research Incentive Credits
491105  Provisional Royalty

491200  Oil Freehold Production Tax

491400  Annual PNG Lease Rentals

491402  Compensatory Royalty
491403  Other Oil and Gas Revenue
491405  Delinquent Well Data Penalties
491407  Net Royalty - Farmout

491500  Enhanced Oil Recovery Crown Royalty

491502  Enhanced Oil Recovery Freehold Production Tax
491505  EOR Interest

491600  Oil Well Revenue
491700  Delayed Payment Charge – Oil
498122  Accrued Revenue – Oil (Not for use at Year End)

**Crown Land Sales**

491300  Bonus Bids (Crown Land Sales)

**Natural Gas**

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

**Potash**

493100  Potash Crown Royalty
493200  Other Potash Revenue
493300  Delayed Payment Charge – Potash
493400  Potash Base Payment
   493402  Potash Base Payment Incentives
   493403  Potash Base Payment Interest
493500  Potash Profit Tax
   493502  Potash Profit Tax Incentives
   493503  Potash Profit Tax Interest
498123  Accrued Revenue – Potash (Not for use at Year End)

**Resource Surcharge**

494000  Resource Surcharge
498128  Accrued Revenue – Resource Surcharge (Not for use at Year End)

**Other Non-Renewable Resources**

**Uranium**

494100  Uranium Crown Royalty – Basic
494200  Uranium Crown Royalty – Tiered
494300  Delayed Payment Charge – Uranium
498124  Accrued Revenue – Uranium (Not for use at Year End)
Sodium Sulphate

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

Coal

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

Other

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

Accrued Revenue – Non-Renewable Resources

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

REVOLVING FUND – DEPOSITS

489900 Revolving Fund – Deposits

COMMERCIAL REVENUE
This main classification includes revenue from a commercial-type activity that has been approved for net budgeting under section 13.1 of The Financial Administration Act, 1993 (Act). Under section 13.1 of the Act, the Lieutenant Governor in Council may authorize the payment of costs directly related to the provisions or use of property, goods or services (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 Central Services, with the exception of account 900800 - Casual Revenue, which can also be used by Government Relations.

**Rental and Lease Revenue**

900100 Rental and Lease Revenue

**Property and Building Rentals**

900150 Property and Building Rentals

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

**Reimbursement – Operating Expense**

900200 Reimbursement – Operating Expenses

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

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

**Other Accommodation Revenue**

900250 Other Accommodation Revenue

900251 Parking Revenue  
900252 Tennant Services Revenue  
900253 Central Services Revenue  
900255 Project Delivery Revenue  
900256 Furniture Revenue  
900258 Tenant Improvement Revenue  
900259 Security Revenue
**Air Services Revenue**

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

**Goods and Services Revenue**

900400  Goods and Services Revenue  

**Casual Revenue**

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

**External Recovery – Revenue**

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

**Internal Recovery – Revenue**

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

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

**Highways Custom Work**

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

SALARIES AND BENEFITS

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

510000 Cabinet and Opposition Leader Allowances
Includes Leader of the Third Party, Cabinet Ministers' Salaries, Leader of the Opposition, Premier's Salary and Legislative Secretaries' Salaries.

510100 Members' Annual Indemnity

510200 Additional Duties Allowance
Includes Speaker of the House, Deputy Speaker, Opposition House Leader, Whips', Deputy Whips', Deputy Chairman of Committees and Chairman of Standing Committees.

510900 Per Diems
Includes Members' Sessional per diem, Speaker and Members of Legislative Committees, and per diem Caucus Expense.

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

513000 Out-of-Scope Permanent
This includes Branch Heads – Tied and Out-of-Scope Non-Tied.

513100 In-Scope Permanent
This account is for In-Scope Permanent only; excludes Labour Service, Temporary, Casual and Part-Time.

513200 Heads of Ministries and Agencies
Includes Deputy Ministers, Chief Executive Officers and other permanent heads.

513300 Provincial Court Judges
Includes the salaries of the Chief Judge and the Provincial Court Judges.

513500 Positions Encumbered by Non-Permanent Staff

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

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

514100 Temporary Salaries
Includes In-Scope and Out-of-Scope salaries paid to temporary employees.
<table>
<thead>
<tr>
<th>ACCOUNT CODE</th>
<th>ACCOUNT DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>514200</td>
<td>Labour Service</td>
</tr>
<tr>
<td></td>
<td>Includes payments to employees hired under part 6 of SGEU Collective Agreement.</td>
</tr>
<tr>
<td>514300</td>
<td>Part-Time/ Permanent Part-Time</td>
</tr>
<tr>
<td></td>
<td>Includes payments to employees hired as permanent part-time and includes those hired as part-time.</td>
</tr>
<tr>
<td>514400</td>
<td>Student Employee Programs</td>
</tr>
<tr>
<td>514500</td>
<td>Personal Service Contracts</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>514700</td>
<td>Ministerial Assistant's Salaries</td>
</tr>
<tr>
<td>514800</td>
<td>Seconded Services (With Employee Number)</td>
</tr>
<tr>
<td></td>
<td>Must be used for payments where an employee is seconded to another ministry or agency. The ministry that receives the services codes the salary expense to this account.</td>
</tr>
<tr>
<td>514850</td>
<td>Seconded Services (With No Employee Number)</td>
</tr>
<tr>
<td>515700</td>
<td>Allocation of Labour Costs</td>
</tr>
<tr>
<td></td>
<td>(Highways and Infrastructure Capital only) This account is to accommodate the allocation of salary costs among four subprograms.</td>
</tr>
<tr>
<td>515800</td>
<td>Allocation of Mechanic Labour Costs</td>
</tr>
<tr>
<td></td>
<td>(Highways and Infrastructure only) This account is to accommodate the allocation of Mechanic labour costs.</td>
</tr>
</tbody>
</table>

**Premium Pay and Differential**

These accounts identify payments that the Government is required to pay as stated in the S.G.E.U. and C.U.P.E. collective agreements.

<table>
<thead>
<tr>
<th>ACCOUNT CODE</th>
<th>ACCOUNT DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>516000</td>
<td>Overtime</td>
</tr>
<tr>
<td>516100</td>
<td>Change in Year-end Accrued Supplementary Payroll</td>
</tr>
<tr>
<td>516200</td>
<td>Temporary Assignment of Higher Duties</td>
</tr>
<tr>
<td>516300</td>
<td>Shift Differential</td>
</tr>
<tr>
<td>516400</td>
<td>Camp Differential</td>
</tr>
<tr>
<td>516500</td>
<td>Winter Differential</td>
</tr>
<tr>
<td>516600</td>
<td>Height Differential</td>
</tr>
<tr>
<td></td>
<td>Includes Flying Pay, Pilot, High Scaffold and High Tower Differential.</td>
</tr>
<tr>
<td>516800</td>
<td>Other Differentials, Endorsements and Premiums</td>
</tr>
<tr>
<td>516900</td>
<td>Standby Fees</td>
</tr>
</tbody>
</table>
Severance

517100 Severance Pay
Includes payments negotiated or required by contract upon termination of an employee. This includes court judgements and retirement gratuities.

517300 Non-Taxable Career Assistance – Out-of-Scope
This account is for expenses directly related to career assistance options for out-of-scope employees.

517400 Non-Taxable Career Assistance – In-Scope
This account is for expenses directly related to career assistance for in-scope employees whose jobs have been abolished. (Note: Enhanced Severance is taxable and is coded to 517100.)

517500 Retirement Vacation Entitlement
This account is for expenses related to vacation leave payout to retiring employees who have worked 35 years or reached the age of 65.

Perquisites, Allowances and Other Compensation

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

518100 Apprenticeship Top-up

518200 Maternity and Adoption Leave Top-up

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

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

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

518650 Vacation Leave Payouts (with no employee number)
Only used in reorganizations where functions are transferred from a ministry to another Crown agency or when an employee requests to transfer their vacation/SDO entitlements to the new Crown agency they moved to.

518700 Winter Maintenance Allowance

518800 Sleep Over Allowance

518900 Tool Allowance

519000 Staff Housing Subsidy

519100 Allowance for Special Services

519200 Northern Employment Medical/Dental Travel Expenses
Includes employee travel expenses (air or mileage) incurred when travelling to a centre to receive dental or medical service. Refer to the Human Resources Manual Section PS 707-2 for eligibility information.
<table>
<thead>
<tr>
<th>Natural Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>519300</td>
<td>Car Allowances</td>
</tr>
<tr>
<td>519400</td>
<td>Honorariums and Retainers</td>
</tr>
<tr>
<td>519600</td>
<td>Flexible Benefit Payments</td>
</tr>
<tr>
<td>519700</td>
<td>Salary Payments Processed through the Accounts Payable Module</td>
</tr>
<tr>
<td>519800</td>
<td>Change in Year-end Severance Liability and Other Benefits</td>
</tr>
<tr>
<td>519900</td>
<td>Change in Year-end Accrued Employee Leave Entitlement</td>
</tr>
<tr>
<td>519920</td>
<td>Change in Year-End Accrued Employee Sick Leave</td>
</tr>
<tr>
<td>578200</td>
<td>Pension and Benefits</td>
</tr>
<tr>
<td>578210</td>
<td>Judges’ Disability Allowance</td>
</tr>
<tr>
<td>587991</td>
<td>Commercial Expenses – Salaries and Benefits</td>
</tr>
<tr>
<td>519882</td>
<td>Reimbursement – Salaries and Benefits</td>
</tr>
<tr>
<td>519887</td>
<td>Salary Overpayment Reimbursements</td>
</tr>
</tbody>
</table>

**Pension and Benefits**

<table>
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<td>578200</td>
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**Commercial Expenses – Salaries and Benefits**

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<th>Natural Account</th>
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</tr>
</thead>
<tbody>
<tr>
<td>587991</td>
<td>Commercial Expenses – Salaries and Benefits</td>
</tr>
</tbody>
</table>

**Reimbursement – Salaries and Benefits**

<table>
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<tr>
<th>Natural Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>519882</td>
<td>Reimbursement – Salaries and Benefits</td>
</tr>
<tr>
<td>519887</td>
<td>Salary Overpayment Reimbursements</td>
</tr>
</tbody>
</table>
519888  Union Leave Reimbursement

**Salaries and Benefits Payable – Year-End**

519891  Salaries and Benefits Payable – Year End

**Accrued Expenses – Salaries and Benefits**

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

**CONTRACT SERVICES**

**Professional and Technical Services**

521100  Specialized, Technical and Management Consulting
Includes specialized and unique ministry requirements (e.g. environmental assessments, actuarial studies) and management consultant services (e.g. policy studies, program evaluation, market analysis and organizational improvements).

521300  Fees Paid for Professional Services
Includes policing and other protective services, veterinarian’s fees and expenses, appraiser’s, architect’s and engineer’s fees, examiners fees and expenses, laboratory fees, collection services, religious fees and technical services and fees for inspection, registration, searches and copyrights.

521301  Expert Witnesses
521302  Physicians and Surgeons (Expert Witnesses)
521303  Fee Bailiffs – Wages
521304  Fee Bailiffs – Travel Costs
521305  Juror Fees
521306  Witness Fees
521308  Legal Fees – Miscellaneous
521312  Transcript Fees
521313  Custody Access Reports
521314  Interpreters Fees
521315  Supervised Access Program
521317  Miscellaneous Contracts – Meals
521318  Miscellaneous Contracts – Accommodation
521320  Miscellaneous Contracts – Kilometres
521321  Transportation – Ambulance
521322  Transportation – Funeral Homes
521323  Employee and Family Assistance Costs
521324  Criminal Record Checks
521340  Laboratory Fees
521350  Fees (Inspection, Registration, Searches, Copyright Fees, etc.)
521351  Inter-Library Loans
521360  Policing, Protection and Emergency Fire Services
521361  Commissionaire Services
521370  Miscellaneous Professional Services, Religious Fees and Technical Services
521372  Photographer’s Services
521373  Sign Writing Services
521380  Veterinarian Services
521390  Disaster Related Contract Expenses
521800  Legal Services  
Payments to lawyers for legal services. Excludes witness fees and other costs incidental to operation of justice system.

521801  Legal Expenses – Travel

**Contaminated Sites Remediation**

521700  Contaminated Sites Remediation

521710  Change in Year-End Contaminated Site Liability – Lorado

**Change in Year-End Contaminated Sites Liabilities**

588960  Change in Year-End Contaminated Sites Liabilities

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

529000  General Contractual Services  
Includes any contractual services where a specifically identified account does not apply. Excludes advertising and communication expenses.

529002  French Language Training
529003  Artwork Rentals
529004  Courtworker Wages
529005  Courtworker Benefits
529006  Courtworker Expenses – Travel
529007  Courtworker Expenses – Telephone
529008  Courtworker Expenses – Office Supplies
529009  Courtworker Administrative Support
529010  Courtworker Other
529013  Adult 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
529025  Web Site Service Fees
529100 Linen, Laundry and Dry Cleaning Services

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

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

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

Reimbursement – Contract Services

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

Contract Services Payable – Year End

521894 Contract Services Payable – Year End

COMMUNICATIONS

Communications (Advertising) and Printing Related Expenses
This category covers all communications planning, development, evaluation, advertising and printing related costs.

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

530001 Production Time
530002 Artwork

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

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

530200 Strategic Communications Planning/Issues

530300 Primary Research/Focus Group

530301 Polling

530400 Media Monitoring/Clipping Services

530500 Media Placement
Includes the purchase of time or space from all forms of advertising media such as print, radio, tv, bus boards and billboards, relating to a communications program.
530501  Media Placement – Print
530502  Media Placement – Radio
530503  Media Placement – TV
530504  Media Placement – Bus Boards
530505  Media Placement – Bill Boards

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

530601  Blue 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 to account 522100. If photocopiers are owned, general photocopying supplies such as paper and toner should be coded to account 550000.

531900  Printing Publishing Expenses
Includes printing of annual reports, technical publications, circulars, and pamphlets not considered promotional, including reprints of the same. Bound printed forms not considered promotional should be coded to account 550100.

532000  Broadcasting Services
Includes non advertising use of broadcasting media. i.e. Legislative Assembly proceedings.

Reimbursement – Communications

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

532895 Communications Expenses Payable – Year End

**SUPPLIES AND SERVICES**

**Medical and Medically Related Services**

520000 Medical and Related Services
This includes payments to physicians, dentists, opticians, nurses, and coroners for services rendered to the Province, not as provincial employees. This account is used for medically related services that are provided directly to the Government or provided in Government-run facilities and institutions.

- 520001 Psychiatric Assessments
- 520002 Fetal Alcohol Syndrome Assessments
- 520003 Dangerous Offender/Long-term Offender Assessments
- 520004 Psychiatric Services
- 520005 Psychological Services
- 520006 Employee Influenza Vaccinations
- 520020 Dental Services
- 520030 Optical Services
- 520080 Coroner’s Fees and Expenses
- 520081 Coroner’s Fees – Miscellaneous Expenses

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

522000 Rent of Ground, Buildings and Other Space

- 522019 Building and Site Lease Costs
  Includes the monthly rent of buildings and space paid by Central Services to lessors.

- 522020 Tenant Improvements Lease
  Includes payments made to landlords for landlord-financed tenant improvements.

522100 Rent of Office Equipment
Includes payments to rent fax machines and other office equipment. Excludes rent of computers and equipment purchased under a capital lease arrangement.

- 522101 Audio Visual Equipment

522200 Rent of Photocopiers
This account is used only if the ministry wishes to know this expense. Otherwise, include rent of photocopier in account 522100. Costs for paper and toner for the photocopier are coded to 550000 Stationary and Office Supplies. This excludes photocopiers purchased under a capital lease arrangement.

- 522201 Per Impression Duplicating
- 522202 Lease Cost of Duplicators

522300 Rent of Other Equipment and Material
Includes livestock rental and rent of motor equipment.
### Rent of Aircraft
Includes chartered aircraft charges. Does not include Executive Air stand-by charges; see account 542010.

- 522401 Long-term Fixed Wing Costs
- 522410 Helicopter
- 522411 Long-term Helicopter Costs

### 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.

### Utilities – Water and Sewer

- 522500 Insurance Premiums
- 522600 Utilities – Water and Sewer
- 522601 Utilities – Water
- 522602 Utilities – Sewer

### Utilities – Electricity and Natural Gas

- 522700 Utilities – Electricity and Natural Gas
- 522701 Electricity
- 522702 Energy Performance Contract Electrical
  - Includes Energy Performance electrical savings.
- 522704 Gas
- 522705 Propane
- 522706 Fuel Oil
- 522707 Steam

### Provincial Sales Tax

- 522900 Provincial Sales Tax

### Other Taxes and Licenses
Includes payments for special taxes or license fees incurred in the course of government business. Excludes PST and GST payments.

### Repairs and Maintenance
These accounts cover payments for repairs and maintenance to provincial property under a contractual agreement. Costs for materials and parts are considered to be part of the total cost of repair. Labour by employees should be charged to the proper classification of “Salaries and Benefits”.

- 524000 Repairs
  - Includes repairs to buildings and structures, non-passenger vehicles, miscellaneous machinery, equipment and furnishings, office equipment and office furniture, and passenger vehicles (not paid by CVA). If repairs are made in the usual course of operations by provincial employees, materials used in such repairs should be charged to 555000.

### Repairs – Buildings and Structures

- 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
524613 Electrical Repair and Maintenance Contracts
524614 Structural/Roof Repair and Maintenance Contracts
524615 Plumbing/Repair and Maintenance Contracts
524616 Fire and Life Safety Repair and Maintenance Contracts
524617 Job Requisitions and ASAA’s

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

**Postage and Freight Related and Tele-Communications Expenses**

525000 Postal, Courier, Freight and Related

525002 Postage and Post Office Box Rents

525300 Communication Expenses – Elected Representatives

525400 Telephone

525410 Telephone Costs and Related
Includes regular billing, fax charges (except rental) and other phone charges.

525420 Telephone – Long Distance Charges
This includes "WATS" and "Tie Line" charges

525430 Cell Phones
525431 Fleet Net

**Electoral Expenses**
These accounts identify expenses under the Saskatchewan Election Act and Expense of Referendums.

526100 Returning Officer
526150 Automation Coordinator
526200 Election Clerk
526300 Enumerators
526500 Air Service
### 526600 Polls (Includes Rental and Staffing)
- **526601** Deputy Returning Officer
- **526602** Poll Clerk
- **526603** Constable
- **526604** Interpreter
- **526605** Supervisory Deputy Returning Officer
- **526606** Rental of Space

### 526700 Reimbursement – Candidates’ Election 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 (e.g. ribbons, cartridges, diskettes, etc.).
- **527900** IT Training
  - Includes IT training courses and materials.
- **528000** Support Services
  - Includes maintenance and operation of application software and off the shelf software as well as data entry.
- **528100** Information Services Subscriptions
  - Includes subscriptions to on-line information services (e.g. Grassroots, InfoGlobe, Utlas, etc.).
528500  Web Site Development and Maintenance Costs  
Includes the costs of consulting, design, content development, programming and production associated with the creation of new web pages and hosting, evaluating, updating and maintaining existing web pages.  
Subject to the Communications Procurement Policy and must be procured through Communications Coordination, Executive Council. Invoices submitted for payment must be accompanied by a Memo of Authorization from Communications Coordination.

Relocation Expenses

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

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

543000  Employee Business Expenses  
Includes business expenses for employees other than the Deputy Minister/Ministry Head.
543002  Ministry Courtesy Refreshment Supplies  
This is for the purchase of coffee, tea, soft drinks, juices and similar items but not snack foods and other edible items. It does not include deputy ministers.

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/Ministry Head Business Expenses  
Includes business expenses of the Deputy Minister/Ministry Head other than courtesy supplies.
543201  Deputy Minister/Ministry 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.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>550200</td>
<td>Books, Magazines and Reference Materials</td>
</tr>
<tr>
<td></td>
<td>Includes purchases of educational and scientific materials and supplies,</td>
</tr>
<tr>
<td></td>
<td>magazines and newspapers, commercial books and technical reference books and</td>
</tr>
<tr>
<td></td>
<td>reference materials, and commercial reference services.</td>
</tr>
<tr>
<td>550230</td>
<td>Magazines and Newspapers</td>
</tr>
<tr>
<td>550231</td>
<td>Library Science Subscriptions</td>
</tr>
<tr>
<td>550234</td>
<td>Subscriptions</td>
</tr>
<tr>
<td>550240</td>
<td>Audio and/or Visual Information Material</td>
</tr>
<tr>
<td>550250</td>
<td>Library Books</td>
</tr>
<tr>
<td>550252</td>
<td>Library Science Firm Orders</td>
</tr>
<tr>
<td>551000</td>
<td>Medical and Laboratory Supplies</td>
</tr>
<tr>
<td></td>
<td>Includes expenses for medicines, drugs, chemicals, small instruments and</td>
</tr>
<tr>
<td></td>
<td>medical and technical supplies used in connection with medical, biological,</td>
</tr>
<tr>
<td></td>
<td>dental and veterinary purposes.</td>
</tr>
<tr>
<td>551010</td>
<td>Drugs and Medicine</td>
</tr>
<tr>
<td>551020</td>
<td>Hospital/Health Clinic/Surgical Supplies</td>
</tr>
<tr>
<td>551030</td>
<td>Laboratory Supplies</td>
</tr>
<tr>
<td>551040</td>
<td>Dental Supplies</td>
</tr>
<tr>
<td>551050</td>
<td>Other Medical Supplies</td>
</tr>
<tr>
<td>551060</td>
<td>Veterinary Supplies</td>
</tr>
<tr>
<td>552000</td>
<td>Fuels and Lubricants</td>
</tr>
<tr>
<td></td>
<td>Includes purchases of fuel for the purpose of providing stationary power,</td>
</tr>
<tr>
<td></td>
<td>heat and light; excludes the costs of electricity and utilities that are</td>
</tr>
<tr>
<td></td>
<td>coded to account 522700.</td>
</tr>
<tr>
<td>553000</td>
<td>Vehicle and Operating Expenses</td>
</tr>
<tr>
<td></td>
<td>Includes the cost of products used in the operation of government vehicles</td>
</tr>
<tr>
<td></td>
<td>and equipment such as fuel and oil. Maintenance costs are charged to 524000</td>
</tr>
<tr>
<td></td>
<td>or the appropriate detail account.</td>
</tr>
<tr>
<td>553001</td>
<td>Aviation Gasoline</td>
</tr>
<tr>
<td>553002</td>
<td>Jet Fuel</td>
</tr>
<tr>
<td>553003</td>
<td>Lease Costs</td>
</tr>
<tr>
<td></td>
<td>Includes the cost associated with leasing CVA vehicles, Air Services aircraft</td>
</tr>
<tr>
<td></td>
<td>or equipment rental.</td>
</tr>
<tr>
<td>554000</td>
<td>Construction and Material Costs</td>
</tr>
<tr>
<td></td>
<td>This account is for the cost of all materials and hardware used in the</td>
</tr>
<tr>
<td></td>
<td>repair or maintenance of buildings, highways, bridges, or other improvements</td>
</tr>
<tr>
<td></td>
<td>This account is intended to be for operational material costs which are of</td>
</tr>
<tr>
<td></td>
<td>a non-contractual nature. Refer to the 567000’s for items which are</td>
</tr>
<tr>
<td></td>
<td>regarded as fixed assets.</td>
</tr>
<tr>
<td>554001</td>
<td>Structural/Roof Supplies, Materials and Miscellaneous</td>
</tr>
<tr>
<td></td>
<td>Includes supplies and materials for structural and roof repairs such as</td>
</tr>
<tr>
<td></td>
<td>gyproc, panelling, lumber, nails, shingles, and asphaltling.</td>
</tr>
<tr>
<td>554002</td>
<td>Plumbing Supplies, Materials and Miscellaneous</td>
</tr>
<tr>
<td></td>
<td>Includes supplies and materials for minor plumbing repairs and projects</td>
</tr>
<tr>
<td></td>
<td>such as sinks, taps, pipes and fittings.</td>
</tr>
<tr>
<td>554010</td>
<td>Allocation of Material Costs – Highways and Infrastructure and Central</td>
</tr>
<tr>
<td></td>
<td>Services Use Only</td>
</tr>
<tr>
<td></td>
<td>Used to allocate materials within a ministry.</td>
</tr>
<tr>
<td>554020</td>
<td>Allocation of Inventory – Highways and Infrastructure Use Only</td>
</tr>
<tr>
<td></td>
<td>Used to allocate inventory within a ministry.</td>
</tr>
<tr>
<td>554100</td>
<td>Highways and Infrastructure Inventory Purchases</td>
</tr>
</tbody>
</table>
555000 Other Materials and Supplies
Includes forage and supplies for animals, fowl and fish, small tools and equipment, mechanical and electronic supplies and parts, seed, plants and fertilizer, cleaning materials and supplies, recreational and entertainment supplies, toiletry supplies and other miscellaneous materials and supplies.

555010 Forage 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 Food 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

556500 Personal Protective Apparel
For the purchase, rental, and cleaning of protective clothing such as safety boots, safety glasses, mechanics smocks, etc.

559900 Purchase Card Purchases
This can be used for any purchase card purchase. Alternatively, these purchases can be coded to a more specific natural account.

Materials Purchased for Inventory

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

558260 Interest – Late Supplier Payment

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.

Commissions

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

Cost Allocation – For Central Services Use Only

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

Construction Work In Progress (CWIP) Expenses

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

557001 CWIP Site Acquisition
Includes all site acquisition and initial preparation costs including clearing and demolition costs, off-site services, site access, site purchase and legal survey costs for non-capital projects.

557002 CWIP Construction
Includes all construction costs for non-capital projects.

557003 CWIP Program Equipment
Includes all operating equipment costs for non-capital projects.

557004 CWIP Furnishings
Includes all standard office furniture, non-standard office furniture, shelving/storage and artwork costs for non-capital projects.

557005 CWIP Consultants
Includes all prime consultant, consultant, cost or management consultant and legal services costs for non-capital projects.

557006 CWIP Central Services Delivery
Includes all salaries, travel and sustenance, tender advertisements, constructions signage, engineering and office supplies, official opening ceremony, insurance, building permits, Central Services delivery fee and miscellaneous costs for non-capital projects.
557007  CWIP Start Up Costs
Includes all start up costs including utilities, cleaning, security, waste disposal, moving, telephones and data, warranty reserve, and miscellaneous costs for non-capital projects.

557008  CWIP Project Contingency
Includes allowances for unanticipated expenses for non-capital projects.

Change in Inventory Held for Consumption

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

Change in Prepaid Expenses

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

Commercial Expenses – Goods and Services

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

Reimbursement – Supplies and Services

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

Supplies and Services Expenses Payable – Year End

542896  Supplies and Services Expenses Payable – Year End

Accrued Expenses – Goods and Services

587520  Accrued Expenses – Goods and Services (Not for use at Year End)
587521  Accrued Expenses – Utility Costs (Not for use at Year End)
587522  Accrued Expenses – P-Cards (Not for use at Year End)
For Central Services use only.
587523  Accrued Expenses – Construction Costs (Not for use at Year End)
For Central Services use only.
TRAVEL
These accounts identify travel expenses of provincial employees, elected representatives, members of commissions and for other government services. (e.g., includes the transportation of inmates or wards of the state, interview expenses and travel for Justice of the Peace training.) The accounts do not include travel expenses related to the provision of contractual services, i.e., for consultants. Note: Incidents include gratuities, parking expenses, dry cleaning and laundry, and other costs as described in FAM.

Employee Travel – In Province

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

Employee Travel – Out of Province

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

Elected Representatives Travel

541900 Elected Representatives Travel
All invoices coded to these accounts must have the Minister or the elected representative travelling on behalf of the Minister recorded as the Supplier or the Public Accounts Payee.

  541901 Elected Representatives – CVA Vehicle
  541902 Elected Representatives – Air Services – Central Services
  Does not include Executive Air stand-by charges; see account 542010.
  541903 Elected Representatives – Meals
  541904 Elected Representatives – Transportation
  541905 Elected Representatives – Accommodations and Incidentals

Other Travel Related Expenses

542000 Travel
This includes CVA vehicle and aircraft rental charges paid to Central Services (except elected representatives) and other travel charges (e.g., interview expenses and transportation of residents of Government-run institutions and facilities).
Accrued Expenses – Travel

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

Commercial Expenses – Travel

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

Reimbursement – Travel

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

Travel Expenses Payable – Year End

541892 Travel Expenses Payable – Year End

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.

560202 Property Disposal Expense

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

561202 Capital Upgrades
561203 Building Assessments

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

562200 Vehicles – Expensed
Includes vehicles used primarily for transportation purposes such as automobiles, trucks less than one ton, vans, boats, all terrain vehicles, snowmobiles, motorcycles and ambulances that have a cost less than $10,000.
563700 Operating and Heavy Equipment – Expensed
Includes operating and heavy equipment that have costs less than the set threshold for capitalization.

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

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

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

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

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

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

Reimbursement – Equipment and Other Assets

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

Equipment and Other Assets Expenses Payable – Year End

569897 Expensed Equipment and Other Assets Expenses Payable – Year End

TRANSFERS – OPERATING

Transfers – Operating

570000 Transfers – Operating
Government transfers are transfers of money from the Government to an individual, an organization or another government (e.g. school boards, regional health authorities, universities, municipalities) for which the Government does not:
• receive any goods or services directly in return, as would occur in a purchase/sale or other exchange transaction;
• expect to be repaid in the future, as would be expected in a loan; or
• expect a direct financial return, as would be expected in an investment.
Government transfers include grants, entitlements and shared cost arrangements.

570001 Transfers – Allowances and Spending Money
570010 Transfers – Drugs and Medicine
570012 Transfers – Medical and Surgical Supplies
570013 Transfers – Other Supplies
570014 Transfers – Ambulance Services (Air)
570016 Transfers – Contractual Services
570017 Transfers – Teachers and Municipal Employees’ Pensions and Benefits
570018 Transfers – Payments in Lieu of Taxes
570020 Transfers – Living Allowances
570030 Transfers – Tuition and Training
570040 Transfers – Transportation
570050 Transfers – Medical Services
570060 Transfers – Dental 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

571330 Out of Scope Permanent – Caucus Operations
571341 Temporary Salaries – Caucus Operations
571360 Overtime – Caucus Operations
571371 Severance Pay – Caucus Operations
577400 Subsidies Paid to Revolving Funds

Disaster Related Expenses

521050 Disaster Related Expenses
Includes payments under disaster assistance.

Reimbursement – Transfers

571883 Reimbursement – Transfers
This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the Financial Administration Manual, Appendix H, Section 10.03 for further details on the use of this account.

Transfers – Year End Payables

571893 Transfers – Year End Payable

Accrued Expenses – Operating Transfers

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

TRANSFERS – CAPITAL

Transfers – Capital

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

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

OTHER EXPENSES

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

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 yearend balance.

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.

588800 Loss on Disposal of Capital Assets
Includes the difference between the net book value and net proceeds realized for any capital assets sold, destroyed, lost or abandoned. There is no spending control on this account.

588801 Vehicle Gain/Loss (For disposals of CVA vehicles only)

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.

Commercial Expenses – Other Expenses

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

Reimbursement – Other Expenses

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

Other Expenses Payable – Year End

572898 Other Expenses Payable – Year End
Accrued Expenses – Other Expenses

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

FINANCE – DEBT SERVICING

Interest
Includes payments for interest or provincial borrowing and other obligations.

582100  Interest on Debentures
582300  Interest on Bank Overdrafts
582500  Interest on Promissory Notes
582600  Interest on Other Funds
This account is to be used to pay interest due on Government COBC accounts and Other MIDAS Entities as calculated by Treasury & Debt Management Division.

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

Miscellaneous Debt Services
Includes payments for debt services not otherwise classified.

584100  Premium/Discount/Commissions – Debt Issue

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

586100  Internal Recoveries – Goods and Services
586500  Internal Recoveries – Communications
586600  Internal Recoveries – Travel
586900  Accrued Internal Recoveries (Not for use at Year End)

TRANSFER TO GROWTH AND FINANCIAL SECURITY FUND

579000  Transfer to Growth and Financial Security Fund
AMORTIZATION EXPENSE
These accounts are not subject to appropriation control.

Amortization Expenses – Land

588000 Amortization – Land Improvements

Amortization Expenses – Buildings

588010 Amortization – Buildings – High Quality Construction
558050 Amortization – Buildings – Medium Quality Construction
558060 Amortization – Buildings – Average Quality Construction
588020 Amortization – Buildings – Short-term
588030 Amortization – Building Improvements – Short-term Construction
588031 Amortization – Building Improvements – High Quality Construction
588032 Amortization – 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 account is used to record the portion of Central Services’ total capital asset amortization that represents commercial expenses.

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

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

Frozen Funds – Recovery of Amortization
599123 Frozen Funds – Recovery of Amortization

Current Year Overexpense Adjustment
599131 Accrual – Current Year Overexpense Adjustment

Prior Year Overexpense Adjustment
599132 Accrual – Prior Year Overexpense Adjustment

Approved Estimates
599506 Estimates – Capital Acquisitions – Machinery and Equipment
599507 Estimates – Capital Acquisitions – Office and Information Technology
599508 Estimates – Capital Acquisitions – Infrastructure
599509  Estimates – Capital Acquisitions – Transportation Equipment
599510  Estimates – Salaries
599511  Estimates – Supplier and Other Payments
599512  Estimates – Transfers to Individuals
599513  Estimates – Transfers for Public Services
599514  Estimates – Transfers for Public Services – Capital
599515  Estimates – Transfers for Public Services – Pensions and Benefits
599516  Estimates – Capital Acquisitions – Land Buildings and Improvements
599517  Estimates – Pensions and Benefits
599518  Estimates – Recovery – External (Salaries)
599519  Estimates – Recovery – Internal (Goods and Services)
599521  Estimates – Recovery – Internal (Capital Asset Acquisitions)
599528  Estimates – Recovery – External (Goods and Services)
599560  Estimates – Allocation of Central Management and Services
599561  Estimates – Allocated to Services Subvotes
599562  Estimates – Debt Servicing
599563  Estimates – Transfer from the General Revenue Fund

**Interim Supply**
599520  Interim Supply

**Approved Estimates – Amortization**
589999  PSB Budget/Forecast – Amortization – Allocated
599522  Estimates – Amortization – Machinery and Equipment
599523  Estimates – Amortization – Office and Information Technology
599524  Estimates – Amortization – Infrastructure
599525  Estimates – Amortization – Land, Buildings and Improvements
599526  Estimates – Amortization – Allocated to Services Subvotes
599527  Estimates – Amortization – Transportation Equipment
Remediation Expense Adjustment

599564 Remediation Adjustment

Supplementary Estimates

599530 Supplementary Estimates

Special Warrants

599531 Special Warrants

Virements

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

Statutory Appropriations – Adjustments

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

Treasury Board Branch Adjustments

599998 TBB Adjustments

Temporary Appropriation for Net Budgeting/Shared Services Activity

599550 Temporary Appropriation for Net Budgeting/Shared Services Activity

Approved Appropriation Carry-over

599551 Approved Appropriation Carry-over

FOR BUDGET USE ONLY

For Budget use only

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

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

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

Savings Due to Vacancies

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

Quarterly Expense Budget

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

#### ASSETS

<table>
<thead>
<tr>
<th>Account No.</th>
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121501  Advance – 2008 Short-term Hog Loan Program  140008  Instalment – Saskatchewan Opportunities Corporation
121520  Provision for Loss – 2008 Short-term Hog Loan Program  140011  Instalment – Municipal Financing Corporation
122500  Student Aid Fund  140015  Instalment – SaskEnergy Incorporated
122501  Advance – Student Aid Fund  140016  Instalment – Saskatchewan Liquor and Gaming Authority
123700  General Advances – Permanent  140017  Instalment – Saskatchewan Gaming Corporation
123800  Relocation Advances – Permanent  140050  Instalment – Province of Saskatchewan
123900  Temporary Advances – Not Travel  142001  Instalment – Saskatchewan Power Corporation (Recycled)
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124001  Advance – Student Aid Fund  142011  Instalment – Municipal Financing Corporation (Recycled)
124002  Travel Advances – Permanent  142015  Instalment – SaskEnergy Incorporated (Recycled)
124003  University of Saskatchewan  142016  Instalment – Saskatchewan Liquor and Gaming Authority
124300  Payroll – Holiday Advance Receivable  142017  Instalment – Saskatchewan Gaming Corporation
124400  Advances – SGEU Biweekly Payroll  142050  Instalment – Province of Saskatchewan
124920  Provision for Loss – Advances  143000  Unrealized Foreign Exchange Gain/Loss – Debt
125300  Short Line Railways  143100  Unrealized Foreign Exchange Gain/Loss – Sinking Fund
125301  Advances – Short Line Railways  145000  Deferred Premium, Discount, Debt Issue
125310  Concessionary Allowance – Short Line Railways  146000  Total Equity in Sinking Fund
125320  Provision for Loss – Short Line Railways  146001  Instalment – Saskatchewan Power Corporation
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125830  Economic Development Loans  146011  Instalment – Municipal Financing Corporation
126000  Advance – Economic Development Loans  150100  Crown Investments Corporation
126001  Provision for Loss – Economic Development Loans  170000  Inventory – NOT FOR GRF USE
126020  Economic Development Loans  172000  Land for Resale
126300  Grey Cup Loan  173000  Buildings for Resale
126301  Advance – Grey Cup Loan  174000  Inventory for Resale
126310  Provision for Loss – Grey Cup Loan  175000  Equipment Maintenance, Airplane Parts and Other Supplies
126320  Concessionary Allowance – Grey Cup Loan  175100  Lab Supplies and Vaccines
126400  Saskatchewan Roughrider Football Club (Loan)  175200  Pastures Maintenance Supplies
126401  Advance – Saskatchewan Roughrider Football Club (Loan)  175300  Firefighting Equipment
126410  Concessionary Allowance – Saskatchewan Roughrider Football Club (Loan)  175400  Park Maintenance Supplies
126420  Provision for Loss – Saskatchewan Roughrider Football Club (Loan)  175500  Aggregate Inventory
126500  Northern Economic Development  175600  Inventory for Distribution – Central Services
126501  Provision for Loss – Northern Economic Development  180000  Interest Public Debt – Crown Entities
126520  Advanced – Northern Economic Development  180001  Payment – Interest Public Debt – Crown Entities
127000  Agricultural Service Centre Agreements – Shareable  180002  Payment – Commission Public Debt – Crown Entities
135000  Unrealized Foreign Exchange Gain/Loss – Debt  180100  Sinking Funds – Crown Share
135100  Unrealized Foreign Exchange Gain/Loss – Sinking Fund  191000  Land
136000  Deferred Premium, Discount, Debt Issue  191100  Land Improvements
140000  Total Equity in Sinking Fund  191110  Accumulated Amortization – Land Improvements
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192010  Accumulated Amortization – Buildings – High Quality Construction
192100  Buildings – Short-term  192110  Accumulated Amortization – Buildings – Short-term
192200  Building Improvements – Short-term Construction  192210  Accumulated Amortization – Building Improvements – Short-term Construction
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### EQUITY
- 300000: Equity
- 300099: Equity (for Other MIDAS Entities’ Use Only)
- 301000: Adjustments to Equity

### REVENUE
- 412100: Corporation Income Tax
- 412200: Individual Income Tax Account
- 412300: Corporation Capital Tax
- 414300: Liquor Tax
- 414301: Miscellaneous Remissions
- 414600: Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)
- 414601: Adult Incontinence Products
- 414602: Carbon Dioxide Exemption
- 414603: Direct Agent Tax Remission
- 414606: Mining Exploration and Geophysics
- 414607: Municipal Fire Truck Exemption
- 414608: Municipal Water Filter Exemption
- 414609: Permanently Mounted Equipment
- 414700: Tobacco Tax
- 414800: Fuel Tax
- 415200: Succession Duties – Interest
- 415500: Fire Prevention Tax
- 415600: Mineral Rights Tax
- 415700: Insurance Premiums Tax
- 415800: Motor Vehicle Insurance Premium Tax
- 416200: Pari-Mutuals Tax
- 422100: Drivers’ Licences, Registrations and Permits
- 422900: Other Revenue – Motor Vehicles
- 423100: Fisheries
- 423101: Resident Angling
- 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
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Accrued Revenue – Investment Income (Not for use at Year End)
Accrued Revenue – Transfers from the Federal Government (Not for use at Year End)

EXPENSES
Cabinet and Opposition Leader Allowances
Members' Annual Indemnity
Additional Duties Allowance
Per Diems
Out-of-Scope Permanent
In-Scope Permanent
Heads of Ministries and Agencies
Provincial Court Judges
Positions Encumbered by Non-Permanent Staff
Casual/Term
Temporary Salaries
Labour Service
Part-Time/Permanent Part-Time
Student Employee Programs
Personal Service Contracts
Ministerial Assistant's Salary
Seconded Services (With Employee Number)
Seconded Services (With No Employee Number)
Allocation of Labour Costs
Allocation of Mechanic Labour Costs
Overtime
Change in Year-end Accrued Supplementary Payroll
Temporary Assignment of Higher Duties
Shift Differential
Camp Differential
Winter Differential
Height Differential
Other Differentials, Endorsements and Premiums
Standby Fees
Severance Pay
Non-Taxable Career Assistance – Out of Scope
Psychiatric Assessments
Fetal Alcohol Syndrome Assessments
Car Allowances
Honorariums and Retainers
Flexible Benefit Payments
Salary Payments Processed through the Accounts Payable Module
Change in Year End Severance Liability and Other Benefits
Reimbursement – Salaries and Benefits
Salary Overpayment Reimbursements
Union Leave Reimbursement
Salaries and Benefits Payable – Year End
Change in Year-End Accrued Employee Leave Entitlement
Change in Year-End Accrued Employee Sick Leave
Savings Due to Vacancies
For Budget Use Only – Salaries
Medical and Related Services
Psychiatric Assessments
Fetal Alcohol Syndrome Assessments
Dangerous Offender/Long-term Offender Assessments
Psychiatric Services
Psychological Services
Employee Influenza Vaccinations
Dental Services
Optical Services
Coroner’s Fees and Expenses
Coroner’s Fees – Miscellaneous Expenses
Compensation Claims for Loss
Disaster Related Expenses
Specialized, Technical and Management Consulting
Fees Paid for Professional Services
Expert Witnesses
Physicians and Surgeons (Expert Witnesses)
Fees Paid for Professional Services
Expert Witnesses
Physicians and Surgeons (Expert Witnesses)
Fee Bailiffs – Wages
Fee Bailiffs – Travel Costs
Juror Fees
Witness Fees
Legal Fees – Miscellaneous
Transcript Fees
Custody Access Reports
Interpreters Fees
Supervised Access Program
Miscellaneous Contracts – Meals
Miscellaneous Contracts – Accommodation
Miscellaneous Contracts – Kilometres
Transportation – Ambulance
Transportation – Funeral Homes
Employee and Family Assistance Costs
Criminal Record Checks
Laboratory Fees
Fees (Inspection, Registration, Searches, Copyright Fees, etc.)
Inter-Library Loans
Policing, Protection and Emergency Fire Services
Commissionaire Services
Miscellaneous Professional Services, Religious Fees and Technical Services
Photographer's Services
Sign Writing Services
Veterinarian Services
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<td>Reimbursement – Contract Services</td>
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<td>Non-Taxable Association and Professional Membership Dues</td>
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529999  For Budget Use Only – Supplier and Other Payments
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
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530603  Tender Ads
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531000  Audio/Visual Supplies and Processing
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531300  Miscellaneous Communications Contractual Services
531800  Duplication Services
531900  Printing Publishing Expenses
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532885  Reimbursement – Communications
532896  Supplies and Services Expenses Payable – Year End
532999  Cost Allocation – For Central Services Use Only
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
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
541881  Reimbursement – Travel
541892  Travel Expenses Payable – Year End
541900  Elected Representatives Travel
541901  Elected Rep – CVA Vehicle
541902  Elected Rep – Air Services – Central Services
541903  Elected Rep – Meals
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541905  Elected Rep – Accommodations and Incidentals
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542010  Air Services – Central Services
542020  CVA Vehicle
542021  CVA Vehicle – Fixed Monthly Costs
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542500  Members of Boards, Commissions and Committees
542600  Relocation – New Employees
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542886  Reimbursement – Supplies and Services
542896  Supplies and Services Expenses Payable – Year End
542999  Cost Allocation – For Central Services Use Only
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543002  Ministry Courtesy Refreshment Supplies
543100  Cabinet Ministers and Leg. Secretaries – Business Expenses
543101  Ministers’ Courtesy Supplies
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550200  Books, Magazines and Reference Materials
550230  Magazines and Newspapers
550231  Library Science Subscriptions
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551000  Medical and Laboratory Supplies
551010  Drugs and Medicine
551020  Hospital/Health Clinic/Surgical Supplies
551030  Laboratory Supplies
551040  Dental Supplies
551050  Other Medical Supplies
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552000  Fuels and Lubricants
553000  Vehicle and Operating Expenses
553001  Aviation Gasoline
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554001  Structural/Roof Supplies, Material and Miscellaneous
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554010  Allocation of Material Costs – Highways and Infrastructure and Central Services Only
554020  Allocation of Inventory – Highways and Infrastructure Use Only
554100  Highways and Infrastructure Inventory Purchases
555000  Other Materials and Supplies
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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
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<td>PSB Budget/Forecast – Amortization – Allocated</td>
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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
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900250  Other Accommodation Revenue
900251  Parking Revenue
900252  Tenant Services Revenue
900253  Central Services Revenue
900255  Project Delivery Revenue
900256  Furniture Revenue
900258  Tenant Improvement Revenue
900259  Security Revenue
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
900988  External Recovery – Revenue
900999  Internal Recovery – Revenue
901101  Authorized Custom Work Sales
901102  Urban Maintenance Sales
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901104  Miscellaneous Custom Work Sale