Ministry of Finance Provincial Comptroller's Office

# GOVERNMENT OF SASKATCHEWAN NATURAL ACCOUNT MANUAL

Saskatchewan 📙

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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 <a href="maileo-pco@gov.sk.ca">pco@gov.sk.ca</a>. 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 Royce Bereti at (306) 787-6814 or Eryn Enns at (306) 787-9253 of the Provincial Comptroller's Office, Ministry of Finance.

# **QUICK REFERENCE LIST**

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

ACCETO	Corporation
<u>ASSETS</u>	Corporation 103015 Line of Credit – SaskEnergy Incorporated
	103017 Line of Credit – Saskatchewan Gaming
CASH AND TEMPORARY INVESTMENTS	Corporation
Cash	103018 Line of Credit – Saskatchewan Liquor and
100000 General Revenue Fund Bank Account	Gaming Authority
100050 Returned Item Clearing Account	103100 Promissory Notes Loan – Saskatchewan
100015 CFS Imprest Bank Account	Opportunities Corporation
100020 SATC Imprest Bank Account	103101 Advance – Promissory Notes – Saskatchewan
100025 Electronic Deposits Transfer Account	Opportunities Corporation
100100 Payroll Bank Account	103110 Promissory Notes Loan – SaskBuilds
100200 U.S. Dollar Bank Account	Corporation
100300 Cobbed Accounts	103111 Advance – Promissory Notes – SaskBuilds
100600 Imprest Accounts – Permanent	Corporation
100700 Petty Cash Float Permanent	Short-term Loans - Crown Corporations (GBE
100800 Petty Cash Float – Permanent 100900 Transfer Account Balances	Specific)
	103900 Promissory Notes Loan – Saskatchewan Power
100999 Due from General Revenue Fund (for Other MIDAS Entities' Use Only)	Corporation (GBE Specific)
Temporary Investments	103901 Advance – Promissory Notes – Saskatchewan
101000 Short-term Investments	Power Corporation (GBE Specific)
PORTFOLIO INVESTMENTS	103910 Promissory Notes Loan – Saskatchewan
102000 Portfolio Investments	Telecommunications (GBE Specific)
ACCOUNTS RECEIVABLE	103911 Advance – Promissory Notes – Saskatchewan
106000 Accrued Interest Receivable – Investments	Telecommunications (GBE Specific)
107000 Accounts Receivable – General	103920 Promissory Notes Loan – SaskEnergy
107020 Accounts Receivable – Valuation Allowance	Incorporated (GBE Specific)
107100 Accounts Receivable – From Accounts	103921 Advance – Promissory Notes – SaskEnergy
Receivable	Incorporated (GBE Specific)
107110 Accounts Receivable Bank Deposit Clearing	103930 Promissory Notes Loan – Saskatchewan Liquor
Account	and Gaming Authority (GBE Specific)
107111 PAD Confirmed Cash	103931 Advance – Promissory Notes – Saskatchewan
107112 PAD Remitted Cash	Liquor and Gaming Authority (GBE Specific)
107115 PAD Cleared Cash	103940 Promissory Notes Loan – Saskatchewan Water
107120 Accounts Receivable Valuation Allowance –	Corporation (GBE Specific)
From Accounts Receivable	103941 Advance – Promissory Notes – Saskatchewan
107130 Accounts Receivable Internal Revenues	Water Corporation (GBE Specific)
Clearing	103950 Promissory Notes Loan – Saskatchewan
107190 Autoinvoice Clearing	Gaming Corporation (GBE Specific)
107600 Accrued Accounts Receivable – General (Not	103951 Advance – Promissory Notes – Saskatchewan
for Use at Year End)	Gaming Corporation (GBE Specific)
LOANS TO CROWN CORPORATIONS	103960 Promissory Notes Loan – Municipal Financing
Short-term Loans – Crown Corporations	Corporation of Saskatchewan (GBE Specific)
103006 Line of Credit – Saskatchewan Housing	103961 Advance – Promissory Notes – Municipal
Corporation	Financing Corporation of Saskatchewan (GBE
103008 Line of Credit – Saskatchewan Opportunities	Specific) 103970 Promissory Notes Loan – Lotteries and Gaming
Corporation	
103009 Line of Credit – Saskatchewan Power	Saskatchewan (GBE Specific) 103971 Advance - Promissory Notes – Lotteries and
Corporation	Gaming Saskatchewan (GBE Specific)
103010 Line of Credit – Saskatchewan	Long-term Loans – Crown Corporations (GSO & GBE
Telecommunications	Recycled)
103011 Line of Credit – Saskatchewan Water	110600 Saskatchewan Housing Corporation
Corporation	110601 Advance – Saskatchewan Housing Corporation
103012 Line of Credit – Municipal Financing	110800 Saskatchewan Opportunities Corporation
	1.10000 Odokatoriowan Opporturitioo Oorporation

110801	Advance – Saskatchewan Opportunities	126500 Northern Economic Development
440000	Corporation	126501 Advance – Northern Economic Development
	Saskatchewan Telecommunications (Recycled)  Advance – Saskatchewan Telecommunications	126520 Provision for Loss – Northern Economic Development
112001	(Recycled)	DEFERRED FOREIGN EXCHANGE LOSS
112200	Municipal Financing Corporation (Recycled)	135100 Unrealized Foreign Exchange Gain/Loss –
	Advance – Municipal Financing Corporation	Sinking Fund
	(Recycled)	DEFERRED CHARGES
112500	SaskEnergy Incorporated (Recycled)	136000 Deferred Premium, Discount, Debt Issue
112501	Advance – SaskEnergy Incorporated	DERIVATIVE ASSETS
	(Recycled)	137000 Derivative Assets
	Saskatchewan Power Corporation (Recycled)	SINKING FUNDS
112901	Advance – Saskatchewan Power Corporation (Recycled)	Sinking Funds (GSO & GBE Recycled) 140000 Total Equity in Sinking Fund
Long-te	erm Loans – Crown Corporations (GBE	140000 Total Equity III Siliking Fund 140006 Instalment – Saskatchewan Housing
Specific	c)	Corporation
	Saskatchewan Power Corporation	140008 Instalment – Saskatchewan Opportunities
	Advance – Saskatchewan Power Corporation	Corporation
111000	Saskatchewan Telecommunications	140050 Instalment – Province of Saskatchewan
	Advance – Saskatchewan Telecommunications	140055 Instalment – Saskatchewan Capital Plan
	Saskatchewan Water Corporation	142001 Instalment – Saskatchewan Power Corporation
	Advance – Saskatchewan Water Corporation	(Recycled)
	Municipal Financing Corporation	142002 Instalment – Saskatchewan
	Advance – Municipal Financing Corporation SaskEnergy Incorporated	Telecommunications (Recycled) 142011 Instalment – Municipal Financing Corporation
	Advance – SaskEnergy Incorporated	(Recycled)
	Saskatchewan Gaming Corporation	142015 Instalment – SaskEnergy Incorporated
	Advance – Saskatchewan Gaming Corporation	(Recycled)
	Saskatchewan Liquor and Gaming Authority	Sinking Funds (GBE Specific)
	Advance – Saskatchewan Liquor and Gaming	140001 Instalment – Saskatchewan Power Corporation
	Authority	140002 Instalment – Saskatchewan
	<u>LOANS</u>	Telecommunications
Other L		140004 Instalment – Saskatchewan Water Corporation
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	General Advances – Permanent	140011 Instalment – Municipal Financing Corporation
123800	Relocation Advances – Permanent	140011 Instalment – Municipal Financing Corporation 140015 Instalment – SaskEnergy Incorporated
123800 123900	Relocation Advances – Permanent Temporary Advances – Not Travel	140011 Instalment – Municipal Financing Corporation 140015 Instalment – SaskEnergy Incorporated 140016 Instalment – Saskatchewan Liquor and Gaming
123800 123900 124000	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary	<ul> <li>140011 Instalment – Municipal Financing Corporation</li> <li>140015 Instalment – SaskEnergy Incorporated</li> <li>140016 Instalment – Saskatchewan Liquor and Gaming Authority</li> </ul>
123800 123900 124000 124100	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent	<ul> <li>140011 Instalment – Municipal Financing Corporation</li> <li>140015 Instalment – SaskEnergy Incorporated</li> <li>140016 Instalment – Saskatchewan Liquor and Gaming Authority</li> <li>140017 Instalment – Saskatchewan Gaming</li> </ul>
123800 123900 124000 124100 124300	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary	<ul> <li>140011 Instalment – Municipal Financing Corporation</li> <li>140015 Instalment – SaskEnergy Incorporated</li> <li>140016 Instalment – Saskatchewan Liquor and Gaming Authority</li> </ul>
123800 123900 124000 124100 124300 124920 Other L	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances oans – Advanced Education	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
123800 123900 124000 124100 124300 124920 Other L 122500	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances oans – Advanced Education Student Aid Fund	<ul> <li>140011 Instalment – Municipal Financing Corporation</li> <li>140015 Instalment – SaskEnergy Incorporated</li> <li>140016 Instalment – Saskatchewan Liquor and Gaming Authority</li> <li>140017 Instalment – Saskatchewan Gaming Corporation</li> <li>EQUITY INVESTMENT IN CROWN INVESTMENTS</li> <li>CORPORATION OF SASKATCHEWAN</li> <li>150100 Crown Investments Corporation</li> </ul>
123800 123900 124000 124100 124300 124920 Other L 122500 122501	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances oans – Advanced Education Student Aid Fund Advance – Student Aid Fund	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
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances oans – Advanced Education Student Aid Fund Advance – Student Aid Fund oans – Highways	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
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125300	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances oans – Advanced Education Student Aid Fund Advance – Student Aid Fund oans – Highways Short Line Railways	<ul> <li>140011 Instalment – Municipal Financing Corporation</li> <li>140015 Instalment – SaskEnergy Incorporated</li> <li>140016 Instalment – Saskatchewan Liquor and Gaming Authority</li> <li>140017 Instalment – Saskatchewan Gaming Corporation</li> <li>EQUITY INVESTMENT IN CROWN INVESTMENTS</li> <li>CORPORATION OF SASKATCHEWAN</li> <li>150100 Crown Investments Corporation</li> <li>ASSETS HELD FOR RESALE</li> <li>Land and Buildings Held for Resale</li> <li>172000 Land for Resale</li> </ul>
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125300 125301	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances  oans – Advanced Education Student Aid Fund Advance – Student Aid Fund oans – Highways Short Line Railways Advances – Short Line Railways	<ul> <li>140011 Instalment – Municipal Financing Corporation</li> <li>140015 Instalment – SaskEnergy Incorporated</li> <li>140016 Instalment – Saskatchewan Liquor and Gaming Authority</li> <li>140017 Instalment – Saskatchewan Gaming Corporation</li> <li>EQUITY INVESTMENT IN CROWN INVESTMENTS</li> <li>CORPORATION OF SASKATCHEWAN</li> <li>150100 Crown Investments Corporation</li> <li>ASSETS HELD FOR RESALE</li> <li>Land and Buildings Held for Resale</li> <li>172000 Land for Resale</li> <li>173000 Buildings for Resale</li> </ul>
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125300 125301	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances oans – Advanced Education Student Aid Fund Advance – Student Aid Fund oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line	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
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125300 125301 125310	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances oans – Advanced Education Student Aid Fund Advance – Student Aid Fund oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways	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
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125300 125310 125320	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances oans – Advanced Education Student Aid Fund Advance – Student Aid Fund oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways Provision for Loss – Short Line Railways	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 170000 Inventory – NOT FOR GRF USE 174000 Inventory for Resale
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125300 125310 125320 Other L	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances oans – Advanced Education Student Aid Fund Advance – Student Aid Fund oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways	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
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125300 125310 125320 Other L 125320	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances oans – Advanced Education Student Aid Fund Advance – Student Aid Fund oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways Provision for Loss – Short Line Railways oans – Integrated Justice Services	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 174000 Inventory – NOT FOR GRF USE 174000 Inventory for Resale PREPAID EXPENSES Prepaid Expenses 105000 Prepaid Expenses
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125310 125310 125320 Other L 122800 122801 Other L	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances Oans – Advanced Education Student Aid Fund Advance – Student Aid Fund Oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways Provision for Loss – Short Line Railways Oans – Integrated Justice Services Victims' Fund Oans – Trade and Export Development	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 173000 Buildings 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 Yea
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125310 125310 125320 Other L 122800 122801 Other L 125800	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances Oans – Advanced Education Student Aid Fund Advance – Student Aid Fund Oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways Provision for Loss – Short Line Railways Oans – Integrated Justice Services Victims' Fund Advance – Victims' Fund Oans – Trade and Export Development Small Business Loans Association	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 173000 Buildings 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 Yea End)
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125310 125310 125320 Other L 122800 122801 Other L 125800 125801	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances Oans – Advanced Education Student Aid Fund Advance – Student Aid Fund Oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways Provision for Loss – Short Line Railways Oans – Integrated Justice Services Victims' Fund Advance – Victims' Fund Oans – Trade and Export Development Small Business Loans Association Advance – Small Business Loans Association	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 173000 Buildings 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 Yea End) Revolving Fund Accumulated Net Expenditure
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125310 125310 125320 Other L 122800 122801 Other L 125800 125801	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances Oans – Advanced Education Student Aid Fund Advance – Student Aid Fund Oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways Provision for Loss – Short Line Railways Oans – Integrated Justice Services Victims' Fund Advance – Victims' Fund Oans – Trade and Export Development Small Business Loans Association Advance – Small Business Concessionary Allowance – Small Business	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 173000 Buildings 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 Yea End) Revolving Fund Accumulated Net Expenditure 105303 Queen's Printer Revolving Fund – Accumulated
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125310 125310 125320 Other L 122800 122801 Other L 125800 125801 125810	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances Oans – Advanced Education Student Aid Fund Advance – Student Aid Fund Oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways Provision for Loss – Short Line Railways Oans – Integrated Justice Services Victims' Fund Advance – Victims' Fund Oans – Trade and Export Development Small Business Loans Association Concessionary Allowance – Small Business Loans Association	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 174000 Inventory – NOT FOR GRF USE 174000 Inventory for Resale 174000 Inventory for Resale PREPAID EXPENSES Prepaid Expenses 105000 Prepaid Expenses 105200 Accrued Prepaid Expenses (Not for Use at Yea End) Revolving Fund Accumulated Net Expenditure 105303 Queen's Printer Revolving Fund – Accumulated Net Expenditure
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125310 125310 125320 Other L 122800 122801 Other L 125800 125801 125810	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances  oans – Advanced Education Student Aid Fund Advance – Student Aid Fund oans – Highways Short Line Railways Concessionary Allowance – Short Line Railways Provision for Loss – Short Line Railways oans – Integrated Justice Services Victims' Fund Advance – Victims' Fund oans – Trade and Export Development Small Business Loans Association Advance – Small Business Loans Association Concessionary Allowance – Small Business Loans Association Provision for Loss – Small Business Loans	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 174000 Inventory – NOT FOR GRF USE 174000 Inventory for Resale PREPAID EXPENSES Prepaid Expenses 105000 Prepaid Expenses 105200 Accrued Prepaid Expenses (Not for Use at Yea End) Revolving Fund Accumulated Net Expenditure 105303 Queen's Printer Revolving Fund – Accumulated Net Expenditure
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125300 125310 125310 125320 Other L 122800 122801 Other L 125800 125801 125810	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances Oans – Advanced Education Student Aid Fund Advance – Student Aid Fund Oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways Provision for Loss – Short Line Railways Oans – Integrated Justice Services Victims' Fund Advance – Victims' Fund Oans – Trade and Export Development Small Business Loans Association Advance – Small Business Loans Association Provision for Loss – Small Business Loans Association Provision for Loss – Small Business Loans Association	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 174000 Inventory – NOT FOR GRF USE 174000 Inventory – NOT FOR GRF USE 174000 Inventory for Resale PREPAID EXPENSES Prepaid Expenses 105000 Prepaid Expenses 105200 Accrued Prepaid Expenses (Not for Use at Yea End) Revolving Fund Accumulated Net Expenditure 105303 Queen's Printer Revolving Fund – Accumulated Net Expenditure
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125310 125310 125320 Other L 122800 122801 Other L 125800 125801 125810 125820	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances Oans – Advanced Education Student Aid Fund Advance – Student Aid Fund Oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways Provision for Loss – Short Line Railways Oans – Integrated Justice Services Victims' Fund Advance – Victims' Fund Oans – Trade and Export Development Small Business Loans Association Advance – Small Business Loans Association Concessionary Allowance – Small Business Loans Association Provision for Loss – Small Business Loans Association Grey Cup Loan	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 174000 Inventory – NOT FOR GRF USE 174000 Inventory for Resale 170000 Inventory for Resale PREPAID EXPENSES Prepaid Expenses 105000 Prepaid Expenses 105000 Prepaid Expenses 105200 Accrued Prepaid Expenses (Not for Use at Yea End) Revolving Fund Accumulated Net Expenditure 105303 Queen's Printer Revolving Fund – Accumulated Net Expenditure 105318 Public Employees Benefits Agency Revolving Fund – Accumulated Net Expenditure
123800 123900 124000 124100 124300 124920 Other L 122500 122501 Other L 125300 125310 125310 125320 Other L 122800 122801 Other L 125800 125801 125810 125820 126300 126300 126301	Relocation Advances – Permanent Temporary Advances – Not Travel Travel Advances – Temporary Travel Advances – Permanent Payroll – Holiday Advance Receivable Provision for Loss – Advances Oans – Advanced Education Student Aid Fund Advance – Student Aid Fund Oans – Highways Short Line Railways Advances – Short Line Railways Concessionary Allowance – Short Line Railways Provision for Loss – Short Line Railways Oans – Integrated Justice Services Victims' Fund Advance – Victims' Fund Oans – Trade and Export Development Small Business Loans Association Advance – Small Business Loans Association Provision for Loss – Small Business Loans Association Provision for Loss – Small Business Loans Association	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 174000 Inventory – NOT FOR GRF USE 174000 Inventory – NOT FOR GRF USE 174000 Inventory for Resale PREPAID EXPENSES Prepaid Expenses 105000 Prepaid Expenses 105200 Accrued Prepaid Expenses (Not for Use at Yea End) Revolving Fund Accumulated Net Expenditure 105303 Queen's Printer Revolving Fund – Accumulated Net Expenditure

	ORIES FOR CONSUMPTION	199261	Building Improvements – Medium Quality
	Equipment Maintenance and Airplane Parts		Construction – Current Year Additions
175100	Lab Supplies and Vaccines	192610	Accumulated Amortization – Building
	Pastures Maintenance Supplies		Improvements – Medium Quality Construction
175300	Firefighting Equipment	192700	Building Improvements – Average Quality
	Park Maintenance Supplies		Construction
	Aggregate Inventory	199270	Building Improvements – Average Quality
	Inventory for Distribution – SaskBuilds and		Construction – Current Year Additions
	Procurement	192710	Accumulated Amortization – Building
<b>INTERE</b>	ST ON PUBLIC DEBT RECEIVABLE FROM		Improvements – Average Quality Construction
	I CORPORATIONS	192200	Building Improvements – Short-term
180000	Interest Public Debt – Crown Entities		Construction
180001	Payment – Interest Public Debt – Crown	199220	Building Improvements – Short-term
	Entities		Construction – Current Year Additions
180002	Payment – Commission Public Debt – Crown	192210	Accumulated Amortization – Building
	Entities		Improvements – Short-term Construction
SINKING	G FUND CONTRIBUTION RECEIVABLE	192300	Leasehold Improvements
180100	Sinking Funds – Crown Share	199230	Leasehold Improvements – Current Year
	BLE CAPITAL ASSETS		Additions
Land, B	uildings and Improvements	192310	Accumulated Amortization – Leasehold
191000	Land		Improvements
	Land – Current Year Additions		WIP Site Acquisition
199150	Land – Current Year Additions – Contingent	199241	WIP Site Acquisition – Current Year Additions
	Liabilities	192420	WIP Construction
	Land Improvements		WIP Construction – Current Year Additions
	Land Improvements – Current Year Additions		WIP Program Equipment
	WIP Land Improvements	199243	WIP Program Equipment – Current Year
199120	WIP Land Improvements – Current Year		Additions
	Additions	192440	WIP Furnishings
191110	Accumulated Amortization – Land		WIP Furnishings – Current Year Additions
	Improvements		WIP Consultants
	Buildings – High Quality Construction		WIP Consultants - Current Year Additions
199200	Buildings – High Quality Construction – Current		WIP SaskBuilds and Procurement Delivery
	Year Additions	199246	WIP SaskBuilds and Procurement Delivery –
192010	Accumulated Amortization – Buildings – High		Current Year Additions
	Quality Construction		WIP Start Up Costs
	Buildings – Asset Retirement Obligations		WIP Start Up Costs – Current Year Additions
199205	Buildings – Current Year Additions – Asset		WIP Project Contingency
400000	Retirement Obligations	199248	WIP Project Contingency – Current Year
192060	Accumulated Amortization – Buildings – Asset	_	Additions
400000	Retirement Obligations	Iranspo	ortation and Operating Equipment
	Buildings – Medium Quality Construction		Operating Equipment
199280	Buildings – Medium Quality Construction –		Operating Equipment – Current Year Additions
102010	Current Year Additions	193010	Accumulated Amortization – Operating
192010	Accumulated Amortization – Buildings –	102100	Equipment
102000	Medium Quality Construction		Heavy Equipment Current Year Additions
	Buildings – Average Quality Construction		Heavy Equipment – Current Year Additions Accumulated Amortization – Heavy Equipment
199290	Buildings – Average Quality Construction – Current Year Additions		Vehicles
102010	Accumulated Amortization – Buildings –		Vehicles – Current Year Additions
192910	Average Quality Construction		Accumulated Amortization – Vehicles
102100	Buildings – Short-term		Ferries – Vessels and Towers
	Buildings – Short-term – Current Year Additions		Ferries – Vessels and Towers – Current Year
	Accumulated Amortization – Buildings – Short-	133410	Additions
132110	term	10/110	Accumulated Amortization – Ferries – Vessels
102500	Building Improvements – High Quality	13-110	and Towers
132300	Construction	10/200	Ferries – Upgrades
100250	Building Improvements – High Quality		Ferries – Upgrades – Current Year Additions
, 55250	Construction – Current Year Additions		Accumulated Amortization – Ferries –
192510	Accumulated Amortization – Building	10 12 10	Upgrades
.02010	Improvements – High Quality Construction	194300	
192600	Building Improvements – Medium Quality		Aircraft – Current Year Additions
	Construction		Accumulated Amortization – Aircraft

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	CVA Vehicles	199710 WIP Roads, Bridges and Water Management –
	CVA Vehicles – Current Year Additions	Current Year Additions
	Accumulated Amortization – CVA Vehicles	197200 Major Bridges – Construction
	WIP Transportation	197210 Accumulated Amortization – Major Bridges –
	WIP Transportation – Current Year Additions	Construction
	<u>Equipment and Information Technology</u>	197300 Highways – Strengthened Secondary Roads
195000	System Development	197310 Accumulated Amortization – Highways –
199500	System Development – Current Year Additions	Strengthened Secondary Roads
	Accumulated Amortization – System	197400 Highways – 70 Year Bypass Construction
	Development	197410 Accumulated Amortization – Highways – 70
195100	Computer Hardware	Year Bypass Construction
	Computer Hardware – Current Year Additions	197600 Water Management
	Accumulated Amortization – Computer	199760 Water Management – Current Year Additions
100110	Hardware	197610 Accumulated Amortization – Water
105200	Computer Software	Management Water
	Computer Software – Current Year Additions	Internal Recoveries – Capital
193210	Accumulated Amortization – Computer	199299 Internal Recoveries – Capital
405000	Software	Ossital Assats - for Fired Assat Madels
	Office Furniture and Equipment	Capital Assets – for Fixed Asset Module
199530	Office Furniture and Equipment – Current Year	198000 SBP – Capital Assets – Clearing Account
	Additions	199800 SBP – Capital Assets – Current Year Additions
195310	Accumulated Amortization – Office Furniture	198002 ENV – Capital Assets – Clearing Account
	and Equipment	199802 ENV – Capital Assets – Current Year Additions
	WIP System Development	199803 ENV – WIP – Current Year Additions
199540	WIP System Development – Current Year	199999 FWDF – Capital Assets – Clearing Account
	Additions	198004 PCS – Capital Assets – Clearing Account
195500	Major System Development	199804 PCS – Capital Assets – Current Year Additions
199550	Major System Development – Current Year	199805 PCS – WIP – Current Year Additions
	Additions	198008 SPSA - Capital Assets - Clearing Account
195510	Accumulated Amortization – Major System	199808 SPSA – Capital Assets – Current Year
	Development	
	Development	Agaitions
Roads.		Additions 199809 SPSA – WIP – Current Year Additions
	Bridges and Water Management	199809 SPSA – WIP – Current Year Additions
196100	Bridges and Water Management Highways – Construction	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions
196100	Bridges and Water Management Highways – Construction Accumulated Amortization – Highways –	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110	Bridges and Water Management Highways – Construction Accumulated Amortization – Highways – Construction	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions
196100 196110 196200	Bridges and Water Management Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200	Bridges and Water Management Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways –	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210	Bridges and Water Management Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210 196300	Bridges and Water Management Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Minor Bridges – Construction	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210 196300	Bridges and Water Management Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Minor Bridges – Construction Accumulated Amortization – Minor Bridges –	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210 196300 196310	Bridges and Water Management Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Minor Bridges – Construction Accumulated Amortization – Minor Bridges – Construction	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210 196300 196310 196400	Bridges and Water Management Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Minor Bridges – Construction Accumulated Amortization – Minor Bridges – Construction Bridges – Upgrades	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210 196300 196310 196400	Bridges and Water Management Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Minor Bridges – Construction Accumulated Amortization – Minor Bridges – Construction Bridges – Upgrades Accumulated Amortization – Bridges –	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210 196300 196310 196400 196410	Bridges and Water Management  Highways – Construction  Accumulated Amortization – Highways –  Construction  Highways – Repaving  Accumulated Amortization – Highways –  Repaving  Minor Bridges – Construction  Accumulated Amortization – Minor Bridges –  Construction  Bridges – Upgrades  Accumulated Amortization – Bridges –  Upgrades	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210 196300 196310 196400 196410 196500	Bridges and Water Management  Highways – Construction  Accumulated Amortization – Highways –  Construction  Highways – Repaving  Accumulated Amortization – Highways –  Repaving  Minor Bridges – Construction  Accumulated Amortization – Minor Bridges –  Construction  Bridges – Upgrades  Accumulated Amortization – Bridges –  Upgrades  Culverts	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210 196300 196310 196400 196410 196500 196510	Bridges and Water Management  Highways – Construction  Accumulated Amortization – Highways –  Construction  Highways – Repaving  Accumulated Amortization – Highways –  Repaving  Minor Bridges – Construction  Accumulated Amortization – Minor Bridges –  Construction  Bridges – Upgrades  Accumulated Amortization – Bridges –  Upgrades  Culverts  Accumulated Amortization – Culverts	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210 196300 196310 196400 196410 196500 196510	Bridges and Water Management  Highways – Construction  Accumulated Amortization – Highways –  Construction  Highways – Repaving  Accumulated Amortization – Highways –  Repaving  Minor Bridges – Construction  Accumulated Amortization – Minor Bridges –  Construction  Bridges – Upgrades  Accumulated Amortization – Bridges –  Upgrades  Culverts  Accumulated Amortization – Culverts  Highways – Infrastructure – Current Year	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210 196300 196310 196400 196410 196500 196510 199600	Bridges and Water Management  Highways – Construction  Accumulated Amortization – Highways –  Construction  Highways – Repaving  Accumulated Amortization – Highways –  Repaving  Minor Bridges – Construction  Accumulated Amortization – Minor Bridges –  Construction  Bridges – Upgrades  Accumulated Amortization – Bridges –  Upgrades  Culverts  Accumulated Amortization – Culverts  Highways – Infrastructure – Current Year  Additions	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
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196100 196110 196210 196210 196300 196310 196400 196500 196510 199600 196600 199660	Bridges and Water Management  Highways – Construction  Accumulated Amortization – Highways –  Construction  Highways – Repaving  Accumulated Amortization – Highways –  Repaving  Minor Bridges – Construction  Accumulated Amortization – Minor Bridges –  Construction  Bridges – Upgrades  Accumulated Amortization – Bridges –  Upgrades  Culverts  Accumulated Amortization – Culverts  Highways – Infrastructure – Current Year  Additions  Airports – Runways  Airports – Runways – Current Year Additions	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
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196100 196110 196210 196210 196310 196310 196410 196500 196510 199600 199660 196610	Bridges and Water Management  Highways – Construction  Accumulated Amortization – Highways –  Construction  Highways – Repaving  Accumulated Amortization – Highways –  Repaving  Minor Bridges – Construction  Accumulated Amortization – Minor Bridges –  Construction  Bridges – Upgrades  Accumulated Amortization – Bridges –  Upgrades  Culverts  Accumulated Amortization – Culverts  Highways – Infrastructure – Current Year  Additions  Airports – Runways  Airports – Runways – Current Year Additions  Accumulated Amortization – Airports –  Runways  Highways – Other	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
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196100 196110 196200 196210 196310 196310 196410 196500 196510 199600 199660 196610 196800 196810 196900	Bridges and Water Management  Highways – Construction  Accumulated Amortization – Highways –  Construction  Highways – Repaving  Accumulated Amortization – Highways –  Repaving  Minor Bridges – Construction  Accumulated Amortization – Minor Bridges –  Construction  Bridges – Upgrades  Accumulated Amortization – Bridges –  Upgrades  Culverts  Accumulated Amortization – Culverts  Highways – Infrastructure – Current Year  Additions  Airports – Runways  Airports – Runways – Current Year Additions  Accumulated Amortization – Airports –  Runways  Highways – Other  Accumulated Amortization – Highways – Other	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196200 196210 196310 196310 196410 196500 196510 199600 199660 196610 196800 196810 196900	Bridges and Water Management  Highways – Construction  Accumulated Amortization – Highways –  Construction  Highways – Repaving  Accumulated Amortization – Highways –  Repaving  Minor Bridges – Construction  Accumulated Amortization – Minor Bridges –  Construction  Bridges – Upgrades  Accumulated Amortization – Bridges –  Upgrades  Culverts  Accumulated Amortization – Culverts  Highways – Infrastructure – Current Year  Additions  Airports – Runways  Airports – Runways – Current Year Additions  Accumulated Amortization – Airports –  Runways  Highways – Other  Accumulated Amortization – Highways – Other  Highways – Preservation Capital	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196210 196210 196310 196310 196400 196510 196500 196500 196600 196600 196600 196810 196810 196910	Bridges and Water Management  Highways – Construction  Accumulated Amortization – Highways –  Construction  Highways – Repaving  Accumulated Amortization – Highways –  Repaving  Minor Bridges – Construction  Accumulated Amortization – Minor Bridges –  Construction  Bridges – Upgrades  Accumulated Amortization – Bridges –  Upgrades  Culverts  Accumulated Amortization – Culverts  Highways – Infrastructure – Current Year  Additions  Airports – Runways  Airports – Runways – Current Year Additions  Accumulated Amortization – Airports –  Runways  Highways – Other  Accumulated Amortization – Highways – Other  Highways – Preservation Capital  Accumulated Amortization – Highways –	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196210 196210 196310 196310 196410 196500 196510 199600 199660 196610 196800 196810 196810 196900 196910	Bridges and Water Management  Highways – Construction  Accumulated Amortization – Highways –  Construction  Highways – Repaving  Accumulated Amortization – Highways –  Repaving  Minor Bridges – Construction  Accumulated Amortization – Minor Bridges –  Construction  Bridges – Upgrades  Accumulated Amortization – Bridges –  Upgrades  Culverts  Accumulated Amortization – Culverts  Highways – Infrastructure – Current Year  Additions  Airports – Runways  Airports – Runways – Current Year Additions  Accumulated Amortization – Airports –  Runways  Highways – Other  Accumulated Amortization – Highways – Other  Highways – Preservation Capital  Accumulated Amortization – Highways –  Preservation Capital  Infrastructure – Other	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196210 196210 196300 196310 196400 196510 196500 196510 199660 196600 196600 196810 196800 196810 196900 196910	Bridges and Water Management  Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Minor Bridges – Construction Accumulated Amortization – Minor Bridges – Construction Bridges – Upgrades Accumulated Amortization – Bridges – Upgrades Culverts Accumulated Amortization – Culverts Highways – Infrastructure – Current Year Additions Airports – Runways Airports – Runways Airports – Runways – Current Year Additions Accumulated Amortization – Airports – Runways Highways – Other Accumulated Amortization – Highways – Other Highways – Preservation Capital Accumulated Amortization – Highways – Preservation Capital Infrastructure – Other Infrastructure – Other – Current Year Additions	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196210 196210 196300 196310 196400 196510 196500 196510 199660 196600 196600 196810 196800 196810 196900 196910	Bridges and Water Management  Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Minor Bridges – Construction Accumulated Amortization – Minor Bridges – Construction Bridges – Upgrades Accumulated Amortization – Bridges – Upgrades Culverts Accumulated Amortization – Culverts Highways – Infrastructure – Current Year Additions Airports – Runways Airports – Runways Airports – Runways – Current Year Additions Accumulated Amortization – Airports – Runways Highways – Other Accumulated Amortization – Highways – Other Highways – Preservation Capital Accumulated Amortization – Highways – Preservation Capital Infrastructure – Other Infrastructure – Other – Current Year Additions Accumulated Amortization – Infrastructure –	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year
196100 196110 196210 196210 196310 196310 196410 196510 196510 199600 196600 196610 196810 196810 196900 196910	Bridges and Water Management  Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Minor Bridges – Construction Accumulated Amortization – Minor Bridges – Construction Bridges – Upgrades Accumulated Amortization – Bridges – Upgrades Culverts Accumulated Amortization – Culverts Highways – Infrastructure – Current Year Additions Airports – Runways Airports – Runways Airports – Runways – Current Year Additions Accumulated Amortization – Airports – Runways Highways – Other Accumulated Amortization – Highways – Other Highways – Preservation Capital Accumulated Amortization – Highways – Preservation Capital Infrastructure – Other Infrastructure – Other – Current Year Additions	199809 SPSA – WIP – Current Year Additions  Accrued Capital Assets – Current Year Additions  199900 Accrued Capital Assets – Current Year

LIABI	<u>LITIES</u>	212001	Redemption – Saskatchewan
DEBT			Telecommunications (Recycled)
Public [	Debt - Short-term		Municipal Financing Corporation (Recycled)
200000	Promissory Notes	212201	Redemption – Municipal Financing Corporation
200001	Redemption – Promissory Notes	040500	(Recycled)
200100	Promissory Notes – Saskatchewan		SaskEnergy Incorporated (Recycled)
	Opportunities Corporation	212501	Redemption – SaskEnergy Incorporated
200101	Redemption – Promissory Notes –	0.40000	(Recycled)
	Saskatchewan Opportunities Corporation		Saskatchewan Power Corporation (Recycled)
200110	Promissory Notes – SaskBuilds Corporation	212901	Redemption – Saskatchewan Power
200111	Redemption – Promissory Notes – SaskBuilds	Dalamata	Corporation (Recycled)
	Corporation		ures - Crown Corporation (GBE Specific)
203000	Bank Line of Credit		Saskatchewan Power Corporation
203001	Redemption – Bank Line of Credit	210901	Redemption – Saskatchewan Power
	sory Notes – Crown Corporations (GBE	044000	Corporation
<b>Specific</b>	<u>e)</u>		Saskatchewan Telecommunications
200900	Promissory Notes – Saskatchewan Power	211001	Redemption – Saskatchewan
	Corporation (GBE Specific)	044400	Telecommunications
200901	Redemption – Promissory Notes –		Saskatchewan Water Corporation
	Saskatchewan Power Corporation	211101	Redemption – Saskatchewan Water
	(GBE Specific)	244200	Corporation
200910	Promissory Notes – Saskatchewan		Municipal Financing Corporation
	Telecommunications (GBE Specific)		Redemption – Municipal Financing Corporation
200911	Redemption – Promissory Notes –		SaskEnergy Incorporated
	Saskatchewan Telecommunications (GBE		Redemption – SaskEnergy Incorporated
	Specific)		Saskatchewan Gaming Corporation
200920	Promissory Notes – SaskEnergy Incorporated	211701	Redemption – Saskatchewan Gaming
	(GBE Specific)	244000	Corporation
200921	Redemption – Promissory Notes – SaskEnergy		Saskatchewan Liquor and Gaming Authority
	Incorporated (GBE Specific)	211801	Redemption – Saskatchewan Liquor and
200930	Promissory Notes – Saskatchewan Liquor and	Dobonto	Gaming Authority
	Gaming Authority (GBE Specific)		Ures - General Government Purpose
200931	Redemption – Promissory Notes –		Province of Saskatchewan  Redemption – Province of Saskatchewan
	Saskatchewan Liquor and Gaming Authority		Saskatchewan Capital Plan
	(GBE Specific)		Redemption – Saskatchewan Capital Plan
200940	Promissory Notes – Saskatchewan Water		zed FX Gain/Loss – Debt
	Corporation (GBE Specific)		Unrealized FX Gain/Loss - Debt
200941	Redemption – Promissory Notes –		I CORPORATION EQUITY IN SINKING FUND
	Saskatchewan Water Corporation (GBE		Corporation Equity in Sinking Fund (GSO &
	Specific)	GBE Re	
200950	Promissory Notes – Saskatchewan Gaming		Sinking Fund – Saskatchewan Housing
	Corporation (GBE Specific)	220000	Corporation
200951	Redemption – Promissory Notes –	220800	Sinking Fund – Saskatchewan Opportunities
	Saskatchewan Gaming Corporation (GBE	220000	Corporation
	Specific)	222000	Sinking Fund – Saskatchewan
200960	Promissory Notes – Municipal Financing	222000	Telecommunications (Recycled)
000004	Corporation of Saskatchewan (GBE Specific)	222200	Sinking Fund – Municipal Financing
200961	Redemption – Promissory Notes – Municipal	222200	Corporation (Recycled)
	Financing Corporation of Saskatchewan (GBE	222500	Sinking Fund – SaskEnergy Incorporated
	Specific)	222000	(Recycled)
200970	Promissory Notes – Lotteries and Gaming	222000	Sinking Fund – Saskatchewan Power
	Saskatchewan (GBE Specific)	222300	Corporation (Recycled)
200971	Redemption – Promissory Notes – Lotteries	Crown (	Corporation Equity in Sinking Fund (GBE
	and Gaming Saskatchewan (GBE Specific)	Specific	
	ures – Crown Corporation (GSO & GBE		Sinking Fund – Saskatchewan Power
Recycle		220300	Corporation
	Saskatchewan Housing Corporation	221000	Sinking Fund – Saskatchewan
210601	Redemption – Saskatchewan Housing	ZZ 1000	Telecommunications
	Corporation	221100	Sinking Fund – Saskatchewan Water
	Saskatchewan Opportunities Corporation	ZZ 1 100	Corporation
210801	Redemption – Saskatchewan Opportunities	221200	Sinking Fund – Municipal Financing
	Corporation	221200	Corporation
212000	Saskatchewan Telecommunications (Recycled)		Corporation

	Sinking Fund – SaskEnergy Incorporated Sinking Fund – Saskatchewan Gaming	253012	Accounts Payable – from Accounts Payable – Org 021 – DO NOT USE
	Corporation Sinking Fund – Saskatchewan Liquor and	253013	Accounts Payable – from Accounts Payable – Org 032 – DO NOT USE
	Gaming Authority		
OTHER Deposit	LIABILITIES s Held	253015	CFS Accounts Payable – Org 036 – DO NOT USE
	Apprenticeship and Trade Certification	253021	Refund to Vote – Clearing Account
	Commission		Payroll Refund to Vote – Clearing Account
231155	Innovation Saskatchewan		Accounts Receivable – Accounts Payable
231160	Financial and Consumer Affairs Authority		Clearing Account
	Criminal Property Forfeiture Fund	253024	Accounts Receivable – Accounts Payable
	Global Transportation Hub Authority		Contra Account
	Government House Foundation	253029	CFS Linkin – Clearing Account
231600	Fish and Wildlife Development Fund	253050	Interministerial Clearing – DO NOT USE
231650	FLMM Secretariat	253051	Interministerial Clearing – Agriculture
232000	Saskatchewan Electronic Resource Partnership		Interministerial Clearing – Corrections, Policing
232200	Oil and Gas Orphan Fund		and Public Safety
232220	Impacted Sites Fund	253053	Interministerial Clearing – Environment
232300	Private Vocational Schools Training	253054	Interministerial Clearing – Finance
	Completions Fund	253055	Interministerial Clearing – Government
232500	Saskatchewan Agricultural Stabilization Fund		Relations
232800	Provincial Archives of Saskatchewan	253056	Interministerial Clearing – Health
232820	Provincial Capital Commission	253057	Interministerial Clearing – Highways Capital
232900	SaskBuilds Corporation	253058	Interministerial Clearing – Energy and
233150	Saskatchewan Distance Learning Corporation		Resources
	Saskatchewan Drug Plan	253059	Interministerial Clearing – Justice and Attorney
234000	Saskatchewan Liquor and Gaming Authority		General
234300	Saskatchewan Pension Plan	253060	Interministerial Clearing - Labour Relations and
234450	Saskatchewan Public Safety Agency		Workplace Safety
234550	Saskatchewan Technology Fund	253061	Interministerial Clearing – Education
	Transportation Partnership Fund	253062	Interministerial Clearing – Public Service
	School Division Tax Loss Compensation Fund		Commission
	Victims' Fund		Interministerial Clearing – Social Services
	Cobbed Accounts		Interministerial Clearing – Legislative Assembly
	ion Under Capital Lease		Interministerial Clearing – TDM – Finance
	Obligation Under Capital Lease	253067	Interministerial Clearing – SaskBuilds and
	<u>iabilities</u>		Procurement
	Conditional Receipts	253070	Clearing – Financial and Consumer Affairs
	Funds Held – Non-GRF		Authority
	Third Party Demand Payable		Interministerial Clearing – Advanced Education
	Guaranteed Debt Payable	253072	Clearing – Apprenticeship and Trade
	NTS PAYABLE AND ACCRUED LIABILITIES		Certification Commission
	Currency Payable	253073	Interministerial Clearing – Immigration and
	Foreign Currency Payable	050074	Career Training
	Ilar Interest Payable		Clearing – Saskatchewan Public Safety Agency
	U.S. Dollar Interest Payable		Clearing – SaskBuilds Corporation
	CCT Account	253076	Interministerial Clearing – Trade and Export
	GST Account	252000	Development
	GST/HST Receivable		Payroll Interministerial Clearing
	PST Account	253095	Tax Withholding – Accounts Payable Setup
	Deferred Salary	252006	Only
	Contingent Liabilities – Litigation	253096	Inventory Accounts Payable Accrual –
	Retirement Obligations	252000	Purchase Setup Only Assourts Payable Markview and iEvpense
	Asset Retirement Obligations	255099	Accounts Payable – Markview and iExpense
	ts Payable Accounts Payable – from Accounts Payable –	255000	Setup only – DO NOT USE Accounts Payable – General
200000	DO NOT USE		Accounts Payable – General (Not for
253001	Future Dated Payment Liability – DO NOT USE	200000	Use at Year End)
	Accounts Payable – from Accounts Payable –	255010	Payables \$1,000 and Under
200010	Org 001 – DO NOT USE		Accounts Payable – Energy and Resources and
253011	Accounts Payable – from Accounts Payable –	200010	Finance Revenue Refunds
200011	Ora 005 – DO NOT USF		Timanoo Novondo Notarido

	147(1010/12/100001
255020	Change in Severance Liability and Other
	Employee Benefits
255030	
255090	
200000	Payable to Receiver General
055000	
255099	
	Accrued Employee Leave Entitlements
	Accrued Employee Sick Leave
	Holdbacks Payable
255500	Payroll Payable
255510	Hand Drawn Payroll Payable
Accrue	d Interest Payable
256000	
	ninated Sites Liabilities
	Contaminated Sites Liabilities
	Deductions
	Income Tax
260100	
260200	
261000	
261200	Public Employees Superannuation
261300	Public Employees Superannuation - Voluntary
261400	MLA Superannuation
261500	Provincial Court Judges Superannuation
261600	Municipal Employees Pension Plan
262000	
262200	
262300	•
262400	
262700	•
263000	
263100	
263300	
263500	Union Dues/Initiation – CUPE 600-5
263800	Saskatchewan Insurance Office/Professional
	Employees Union
264000	Arctic Savings and Credit Union
264100	S .
265300	
265400	United Way – Regina United Way – Saskatoon
	Accountable Advance
266000	
266200	Personal Mileage
266500	, ,
266600	
266700	•
266800	Parking Deduction
267000	Income Tax Demand
267100	Third Party Demand
267400	
268000	
268200	
269200	
269300	• • • • • • • • • • • • • • • • • • •
269500	
269600	
	Rent – Environment – Summer Housing
	NED REVENUE
	Unearned Revenue
257040	Unallocated Dayanus

257010 Unallocated Revenue

Year End)

257020 Unapplied Receipts 257200 Accrued Unearned Revenue (Not for Use at

# **OBLIGATIONS UNDER LONG-TERM FINANCING** ARRANGEMENTS

270000 Obligations Under Long-Term Financing Arrangements

# **DERIVATIVE LIABILITIES**

271000 Derivative Liabilities

**ACCUMULATED NET EXPENDITURE (LIABILITY)** 

259900 Accumulated Net Expenditure (Liability) RESERVE FOR ENCUMBRANCES

299999 Reserve for Encumbrances

EQUITY
EQUITY
300000 Equity

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

301000 Adjustments to Equity

**EQUITY APPROPRIATION** 

302000 Adjustments to Equity – Appropriation **EQUITY – REMEASUREMENTS** 

303000 Accumulated Remeasurement Gain/Loss

303100 Remeasurement Gain/Loss - FX

303200 Remeasurement Gain/Loss - Derivatives

<b>REVE</b>	NUE		Resident Angling
TAXATI		423106	Saskatchewan Resident Angling One and
	ation Income		Three Day
	Corporation Income Tax	423107	Non-Resident Angling One and Three Day
			Non-Resident Angling
	ual Income		Canadian Resident Angling Licence
	Individual Income Tax		Canadian Resident One and Three Day Angling
	ial Sales		Commercial Net Fishing
414600	Provincial Sales Tax (Restricted Use-Finance-		<u> </u>
	Revenue Division only)		Commercial Brine Shrimp
414601	Adult Incontinence Products		Domestic Net Fishing
414602	Carbon Dioxide Exemption		Commercial Bait Fishing
	Direct Agent Tax Remission	423153	Fish Peddler Licence
	Mining Exploration and Geophysics	423155	Fish Dressing/Processing
	Municipal Fire Truck Exemption	423195	Aquaculture Licence
	Municipal Water Filter Exemption	423200	Game
	Permanently Mounted Equipment	423211	Saskatchewan Resident Game Bird
		423212	Canadian Resident Game Bird
414050	PST paid on TCA Acquisitions (Revenue		Non-Resident Game Bird
	Offset)		Wildlife Habitat Certificate
498106	Accrued Revenue – Provincial Sales Tax (Not	_	Big Game Draw Allocation Fee
	for Use at Year End)		•
<u>Tobacc</u>	<u>o</u>		Antelope – Big Game Draw
414700	Tobacco Tax	_	Outfitter Allocation Licences
498107	Accrued Revenue – Tobacco Tax (Not for Use		Saskatchewan Resident Bear
	at Year End)	-	Canadian Resident Bear
Fuel	· · · - · · · · · · · · · · ·	423225	Non-Resident Bear
	Fuel Tax	423228	Saskatchewan Resident Barren Ground
	Accrued Revenue – Fuel Tax (Not for Use at		Caribou
T3010T	· · · · · · · · · · · · · · · · · · ·	423230	Saskatchewan Resident First Deer
Droport	Year End)	423232	Non-Trophy Mule Deer – Big Game Draw
Propert			Canadian Resident First Deer
	Property Tax		Second Non-Trophy Mule Deer
498111	Accrued Revenue – Property Tax (Not for Use		Non-Resident First Deer
	at Year End)		Second Caribou and Wolf
Other T			
	Corporation Capital Tax		Non-Trophy Whitetail Deer
498101	Accrued Revenue – Corporation Capital Tax		Mule Deer – Big Game Draw
	(Not for Use at Year End)		Saskatchewan Resident Elk
414300	Liquor Tax		Special Elk – Big Game Draw
414301	Miscellaneous Remissions		Mule Deer – Archery
498105	Accrued Revenue – Liquor Tax (Not for Use at		Saskatchewan Resident Moose Regular
	Year End)		Non-Resident Guided Moose
415200	Succession Duties – Interest	423265	Special Moose – Big Game Draw
	Vapour Products Tax	423266	Canadian Resident Guided Moose
	Cannabis Tax	423270	Saskatchewan Resident Youth Game
		423271	Big Game Management Licence
	Fire Prevention Tax		Miscellaneous Wildlife Licences (non-game)
	Mineral Rights Tax		Resident Dog Trainers
498110	Accrued Revenue – Mineral Rights Tax (Not for		Non-Resident Dog Trainers
	Use at Year End)		Special Mounting Permits
	Insurance Premiums Tax	423300	
498108	Accrued Revenue – Insurance Premiums Tax		
	(Not for Use at Year End)		Administration/Application/Inspection Fees
415800	Motor Vehicle Insurance Premiums Tax		Sand and Gravel Royalties
415900	All Other Taxes		Residential Cabins – Outside Subdivision
416200	Pari-Mutuals Tax		Recreational Cabins – Subdivided Lots
OTHER	OWN-SOURCE REVENUE	423312	Recreational Cabins – Outside Subdivision –
	ehicle Fees		Leases
422100	Drivers' Licences, Registrations and Permits	423313	Institutional Camp Fees
	Accrued Revenue – Drivers' Licences,		Commercial Land – Subdivided Lots
<del>-1</del> 30108		423316	Commercial Land – Outside Subdivision
	Registrations and Permits (Not for Use at Year		Miscellaneous Use Permit – Leases
400000	End)		Agricultural – Annual Billings
	Other Revenue – Motor Vehicles		Oil and Gas – Leases
	ees and Charges		Quarrying Surface – Other Than Sand and
	Resources	723321	Gravel
423100	Fisheries		Giavei

423322	Oil and Gas – Easements – Annual	423775	Cottage Leases/Fire Levy Fees
423323	Easements – Annual All Except Oil and Gas	423776	Park Entry – Historic Parks
423325	Easements – One Time All Except Oil and Gas	423777	Park Staff Housing
	Sand and Gravel – Surface Leases		Coin Operated Machines
	Petroleum/Natural Gas – Exploration Permits		Storage Compound
	Miscellaneous Use – Permits		Park Entry – Park Specific
	Agricultural – Permit		Park Entry – Voluntary Admission Fees
	Recreational Cabins – Outside Subdivision –	423800	
423341			
1000.10	Permits		Royalties on Wild Fur
	Trappers Cabins		Saskatchewan Resident Fur Dealer
	Boat Dock/House/Lift and Foreshore		North Fur Conservation Area Fur
423347	Miscellaneous Use Work Authorizing Fees and		South Saskatchewan Fur
	Other Non-Accounts Receivable	423900	All Other Revenue – Natural Resources
423349	Oil and Gas – Seismic Line	423902	Duplicate Licences
423350	Quarrying Surface – Under 500 CU Yards	423903	Miscellaneous Licences/Permits – Natural
	Temporary Work Camp Minimum Of		Resources
	Wild Rice - Permit	423983	Outfitters Licences
	Sand and Gravel – Exploration		ss Licences and Permits – Amusement
	Wild Rice – Licence		Lottery Licences
423400			ss Licences and Permits – Trade
	Mistik Management – Norsask Forest Products		Company Incorporation and Registration Fees
	Mistik Management – ML Mechanical Pulp		Unlicensed Insurance
	L and M Wood Products		Vendors and Outlet Licences
423407	Weyerhaeuser Pasquia Porcupine – HBAY		Oil Burner
	OSB	425301	Direct Seller Licences
423410	Mee Toos Forest Products Ltd. (Amisk-akik)	425302	Fundraisers for Charitable Organizations
423411	Zelensky Brothers Saw Mill		Licences
	Northwest Communities Wood Products	425400	Animal Industry Licences – General
423420	Vermette Wood Preservers		Game Farm Licences
	Lehner Wood Preservers		Fur Farm Licences
	Edgewood		Poultry Licences
	Aallcann Wood Suppliers Ltd.		Insurance Company Licences
	Carrier Forest Products		Trust and Loan Licences
423426	Tolko Industries Ltd Meadow Lake OSB		Pension Plan Registration and Annual Fees
100 100	Division		Pooled Registered Pension Plan Fees
	Forestry Dues and Permit Fees		Other Business Privilege – Trade
	Plant and Sawmill Licences/Scaling Fees		Auction Sales Company
	Park Vegetation Management Fees		Business Name Registration
	Penalties		Collection Agents
423500	Universal Reforestation Fee	425905	Motor Dealers
423700	Parks	425906	Mortgage Brokers
423711	Cottage Lots – Northern Surveyed	425907	Credit Reporting
423712	Cottage Lots – Northern Unsurveyed	425908	Cemetery Company
	Commercial Operations in Park		NH3 Anhydrous Ammonia
	Special Site Leases in Park		Electrical Supply House
	Timber/Firewood/Temporary Work Camp		Gas Supply House
.200	Permit		Gas Employer
423751	Park Entry – Annual		Electrical Employer
	Camping – All Except Self Registration		Payday Loan Lender Licence
			sional and Occupational Licences and Permits
	Park Entry - Daily		•
	Park Entry – Three Day		Teachers Certificates
	Park Entry – Weekly		Teacher Certifications
	Camping – Self Registration		Probationary Teacher Certificate
423757	Camping – Reservation, Cancellation and	426700	Commissioner for Oaths and Notary Public
	Change Fees		Fees
423758	Camping – Seasonal Fees	426900	Other Professional and Occupational Privileges
	School Program Fees		Employer Application for Registration of
	Swim/Water Skills Lessons/Badges/Manuals		Apprentice
	Swimming Pool Fees	426905	Application for Learners Certificate
	Marina – Boat Launching/Mooring		Application for Registering as a Tradesperson
	Accommodation		Application for Replacement of Lost Apprentice
	Commercial Leases – Utilities	,20000	Cards
	Commercial Leases – Otilities  Commercial Leases – Fees	126010	
	ししいいにしはは 上とるシとう 一 にせどう	72U31U	Special Permit for Intern Trade Agreement

426912 Electrical Journeyman	432300 Blueprinting, Advertising, Addressing and List
426914 Electrical Restricted Journeyman	Services
426916 Electrical Contractor	432400 Diagnostic Laboratory Services
426918 Electrical Limited Contractor	432500 Miscellaneous Medical and Institutional
426920 Gas General Contractor	Services
426922 Gas Domestic Contractor	432700 Research, Technical, Assaying and Testing
426926 Propane	Services
426928 Gas General Fitter	432900 Other Miscellaneous Services
426930 Gas Domestic Fitter	432901 High School Student Transcript
Rentals	432902 Teacher Evaluations
427100 Property and Building Rentals	432903 General Education Diploma Transcripts
427900 Other Rentals and Leases	432904 Teacher Statements
427910 Rent – House	432906 Freedom of Information
Miscellaneous Licences and Permits	432908 Small Business Loans Association –
428200 Examination Fees	Administration Fees
428201 General Education Diploma Exam Fees	432909 Request for Upgrading Evaluation
428202 Application for Journeyman – Written Exam	432910 Grazing – Cattle
428203 Application for Journeyman – Practical Exam	432911 Grazing – Calves
428204 Request for Review of Exam Results	432912 Grazing – Horses
428205 Application to Take Other Exams	432913 Grazing – Colts
428206 Late Fee for Written or Practical Exam	432914 Grazing – Ewes
Applications	432915 Grazing – Lambs
428900 Other Miscellaneous Licences and Permits	432916 Grazing – Under Delivery Charges
428901 Building Official	432917 Grazing – Miscellaneous
Agricultural Lands Revenue	432930 Wintering Fees – Bulls
430000 Sale of Land	432931 Wintering Fees – Cows
430200 Agricultural Lands – Lease Revenue	432940 PRF – Cost Recovered – Taxes
430500 Interest – Agricultural Lands – Long-term	432941 PRF – Cost Recovered – Salt and Minerals
Receivables	432942 PRF – Cost Recovered – Vet Supplies
Sales	432950 Air Ambulance – Out-of-Province and Third
431100 Real Property Sales	Party Insurers
431103 Treaty Land Entitlement (5.08) – Oil	432960 Project Delivery Revenue
431104 Treaty Land Entitlement (5.08) – Gas	433000 Highways Custom Work Surcharge Revenue
431105 Treaty Land Entitlement (5.08) – CCT	Fees
431107 Treaty Land Entitlement (5.08) – Lease Rentals	433200 Other Inspection Fees
431170 Real Property Sales – Commercial	433201 Film and Video
431171 Real Property Sales – Recreational	433300 Audit Fees
431400 Mineral and Forestry Products/Peat Moss	433500 Miscellaneous Agricultural Fees
431500 Maps, Prints, Books and Publications	433700 Other Registration Fees
431587 Sales – Trapper Education Manual	433701 Prospectus
431600 Miscellaneous Materials and Supplies	433702 Registrations
431900 Other Commodity Sales	433703 Exemptions
431910 Sales – Hay	433705 Annual Information Forms
431911 Sales – Timber	433706 Annual Financial Statements
432000 Sale of Previously Expensed Assets	433709 Engineering and Technical Report
Services	433714 Administrative Penalties
432100 Documentation, Searches and Legal Services	433715 Costs of Investigation
432102 Application Fees – Part 10 Bankruptcy and	433900 All Other Service Fees
Insolvency Act	433901 Amusement Ride Re-Inspection
432103 Small Claims Fees	Perquisites
432104 Local Registrar's Fees	434100 Miscellaneous Deductions – Staff Salaries
432105 Sheriff's Fees	434200 Charges for Personal Mileage
432106 Surrogate Court Fees	Fines, Forfeits and Penalties
432108 Farm Ownership Fee	441100 Fines and Costs – Judges
432109 Land Sales Fee	441102 7% Municipal Holdback
432110 Notice Fee	441103 Late Payment Charges – Fines
432111 Divorce Fees	443100 Escheated Bail
432112 Documentation Fees	444100 Other Fines, Costs, Penalties and Forfeits
432113 Search Fees	444101 Provincial Surcharge
432200 Management and Collection Services	444102 Federal Surcharge
432201 Public Trustee Fees	444110 Penalties – Taxes
432203 Tax Enforcement – Provincial Mediation Board	romando raxoo
Duna	

	Revenue – Other Fees and Charges		of Previous Years' Expenses
498162	Accrued Revenue – Other Fees and Charges	486100	Repayments – Public Assistance, Pensions and
	(Not for Use at Year End)		Allowance Programs
Investm	ent Income	486900	Cash Refunds of Previous Years' Expense
Interest			Changes in Previous Years' Estimates
			Salary Overpayment Refunds – Previous Years'
	Interest – Bank Deposits	400910	
	Interest – Crown Corporation Promissory Notes	_	Expenses
451250	Interest – Government Service Organizations		d Revenue – Miscellaneous
	and Government Business Enterprises	498160	Accrued Revenue – Miscellaneous (Not for Use
	(Recycled)		at Year End)
451260	Commissions – Government Service	Recove	ry of Amounts Previously Written-off
101200	Organizations and Government Business		Recovery of Loan Losses
	•		
	Enterprises (Recycled)	Transfe	
	Interest – Loans		Transfers In
451301	Interest – Northern Development Fund Loans	Other	
451303	Interest – Student Aid Loans	489000	Revolving Fund – Commissary Repayment
451400	Interest – Investments		Collection Agency and Legal Fees Withheld
	Interest – Accounts Receivable		Payroll Reimbursement – Reallocate
	Finance Charges – Accounts Receivable		Miscellaneous Revenue to be Allocated
431310			
	Module		FERS FROM THE FEDERAL GOVERNMENT
	Earnings Retained in Sinking Funds	<u>Equaliz</u>	
451800	Interest – Taxes	460100	Federal/Provincial Agreement – Equalization
451900	All Other Interest Revenue	Canada	Health Transfer
Profit o	n Foreign Exchange		Canada Health Transfer
	Profit on Foreign Exchange		Social Transfer
	Unearned Discounts		Canada Social Transfer
	d Revenue – Investment Income		<u>ederal Transfers</u>
498165	Accrued Revenue – Investment Income (Not for	460825	Softwood Lumber Agreement Transfer
	Use at Year End)	460830	Home Care and Mental Health
Miscella		Federal	-Provincial Cost Sharing Programs
	ries from Other Governments		Federal-Provincial Cost Sharing Programs
	Other Governments – Provincial		Legal Aid Commission
469101	Fire Suppression – Other		Aboriginal Courtworker Program
469200	Other Governments – Municipal	461003	Labour Market Development Agreement
469300	Other Jurisdictions	461004	French Minority Education
Confisc	ations and Forfeitures		Canada Student Loans
	Election Deposits – Forfeiture		Older Worker Pilot Program
	Environmental Deposits		
			French Second Language Instruction
	Other Confiscations and Forfeitures		National Safety Code
	utions by Employees and Others to		Airport Capital Assistance Program
Retirem	ent and Insurance Plans	461015	Office French Language Coordinator
484100	Employee Contributions – Superannuation Plan		Joint Emergency Planning Program (JEPP)
Miscella			Exchange of Service – Inmates
	Maintenance Order Revenues		Disaster Financial Assistance
	Casual Revenue		Air Weapons Range Agreement
	Recoveries of Fines Write Off	461040	Bilateral Extension-Early Learning and Child
485103	Outstanding Cheques Write Off		Care Agreement
485104	Restitution/Comp – MLA Fraud	461041	Canada-Wide-Early Learning and Child Care
	Recoveries – Fuel		Agreement
	Cash Over/Short	161050	Provincial-Territorial Base Funding – Building
		401030	
	Labour Response Tax Credit Program		Canada Fund
	Personal Phone Call Reimbursement		Infrastructure Stimulus Fund
485115	NSF Charges	461052	Gateways and Borders Program – Global
485160	Licence Revenue Account Clearing		Transportation Hub
	Licence Revenue Impost FWD	461053	Building Canada Fund – Major Infrastructure
	Accounts Receivable Holding	707000	Component
		1610E1	
	Permit Revenue – Land Taxes FWD	401054	Building Canada Fund – Provincial Territorial
	Bad Debt Recovery		Infrastructure Component (PTIC)
485199	Realized Gain or Loss	461055	PPP Canada
485300	Dormant and Unclaimed Estate Money	461056	National Trade Corridors Fund
	Proceeds Clearing		Disaster Mitigation and Adaptation Fund
	Gain on Disposal of Capital Assets		Fire Suppression – Air Weapons Range
-100000	Cam on Disposar of Capital Assets		Fire Suppression – All Weapons Range Fire Suppression – Indian Reserves
			FILE SUDDIFFERING _ IDDIAN RECEIVER

462600 Vocational Rehabilitation of Disabled Persons	
402000 Vocational Neriabilitation of Disabled Leisons	493102 Potash Crown Royalty Audit Penalty
463000 Employability Assistance	493200 Other Potash Revenue
463700 Young Offenders' Agreement	493300 Delayed Payment Charge – Potash
468500 Special Allowance – Children in Care	493400 Potash Base Payment
468600 AANDC (Aboriginal Affairs and Northern	493402 Potash Base Payment Incentives
Development Canada)	493403 Potash Base Payment Interest
Accrued Revenue – Transfers from the Federal	493404 Potash Base Payment Audit Penalty
Government	493500 Potash Profit Tax
498180 Accrued Revenue – Transfers from the Federal	493502 Potash Profit Tax Incentives
Government (Not for Use at Year End)	493503 Potash Profit Tax Interest
TRANSFERS FROM GOVERNMENT ENTITIES	493504 Potash Profit Tax Audit Penalty
Crown Investment Corporation of Saskatchewan	498123 Accrued Revenue – Potash (Not for Use at
471000 Crown Investment Corporation of	Year End)
Saskatchewan	Resource Surcharge
471001 Crown Investment Corporation of	494000 Resource Surcharge
Saskatchewan – Special Dividend	498128 Accrued Revenue – Resource Surcharge (Not
Liquor and Gaming Authority	for Use at Year End)
471100 Liquor and Gaming Authority	Other Non-Renewable Resources
498141 Accrued Revenue – Transfers from Liquor and	Uranium
Gaming Authority (Not for Use at Year End)	494100 Uranium Crown Royalty – Basic
Other Enterprises and Funds	494200 Uranium Crown Royalty – Profit
471500 Profits Transferred – Revolving Funds	494300 Delayed Payment Charge – Uranium
471900 All Other Dividends – Finance	494400 Uranium Interest
472900 Proceeds from Other Funds	494500 Uranium Audit Penalty
Accrued Revenue – Transfers from other	498124 Accrued Revenue – Uranium (Not for Use at
Government Entities	Year End)
498140 Accrued Revenue – Transfers from other	Sodium Sulphate
Government Entities (Not for Use at Year End)	495100 Sodium Sulphate Crown Royalty
NON-RENEWABLE RESOURCES	495200 Other Sodium Sulphate Revenue
Oil and Natural Gas	495300 Delayed Payment Charge – Sodium Sulphate
491100 Oil Crown Royalty	495400 Sodium Sulphate Interest
491102 1/5 Trust Certificate Payments	495500 Sodium Sulphate Audit Penalty
491103 4% Trust Certificate Payments	498125 Accrued Revenue – Sodium Sulphate (Not for
491104 Petroleum Research Incentive Credits	Use at Year End)
491105 Provisional Royalty	Coal
491106 Oil and Gas Processing Incentive Credits	496100 Coal Crown Royalty
491107 Petroleum Innovation Incentive Credits	496200 Other Coal Revenue
	AUGROO COST FRESHOLD LOV
491108 Oil Infrastructure Investment Credits 491200 Oil Freehold Production Tax	496300 Coal Freehold Tax
491200 Oil Freehold Production Tax	496400 Delayed Payment Charge – Coal
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals	496400 Delayed Payment Charge – Coal 496500 Coal Interest
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue	<ul> <li>496400 Delayed Payment Charge – Coal</li> <li>496500 Coal Interest</li> <li>496600 Coal Audit Penalty</li> <li>498126 Accused Revenue – Coal (Not for Use at Year</li> </ul>
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties	<ul> <li>496400 Delayed Payment Charge – Coal</li> <li>496500 Coal Interest</li> <li>496600 Coal Audit Penalty</li> <li>498126 Accrued Revenue – Coal (Not for Use at Year End)</li> </ul>
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	<ul> <li>496400 Delayed Payment Charge – Coal</li> <li>496500 Coal Interest</li> <li>496600 Coal Audit Penalty</li> <li>498126 Accrued Revenue – Coal (Not for Use at Year End)</li> <li>Other</li> </ul>
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	<ul> <li>496400 Delayed Payment Charge – Coal</li> <li>496500 Coal Interest</li> <li>496600 Coal Audit Penalty</li> <li>498126 Accrued Revenue – Coal (Not for Use at Year End)</li> <li>Other</li> <li>497100 Quarrying Crown Royalty</li> </ul>
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	<ul> <li>496400 Delayed Payment Charge – Coal</li> <li>496500 Coal Interest</li> <li>496600 Coal Audit Penalty</li> <li>498126 Accrued Revenue – Coal (Not for Use at Year End)</li> <li>Other</li> <li>497100 Quarrying Crown Royalty</li> <li>497200 Salt Crown Royalty</li> </ul>
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	<ul> <li>496400 Delayed Payment Charge – Coal</li> <li>496500 Coal Interest</li> <li>496600 Coal Audit Penalty</li> <li>498126 Accrued Revenue – Coal (Not for Use at Year End)</li> <li>Other</li> <li>497100 Quarrying Crown Royalty</li> <li>497200 Salt Crown Royalty</li> <li>497300 Salt Production Tax</li> </ul>
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	<ul> <li>496400 Delayed Payment Charge – Coal</li> <li>496500 Coal Interest</li> <li>496600 Coal Audit Penalty</li> <li>498126 Accrued Revenue – Coal (Not for Use at Year End)</li> <li>Other</li> <li>497100 Quarrying Crown Royalty</li> <li>497200 Salt Crown Royalty</li> <li>497300 Salt Production Tax</li> <li>497400 Metallic Crown Royalty</li> </ul>
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty	<ul> <li>496400 Delayed Payment Charge – Coal</li> <li>496500 Coal Interest</li> <li>496600 Coal Audit Penalty</li> <li>498126 Accrued Revenue – Coal (Not for Use at Year End)</li> <li>Other</li> <li>497100 Quarrying Crown Royalty</li> <li>497200 Salt Crown Royalty</li> <li>497300 Salt Production Tax</li> <li>497400 Metallic Crown Royalty</li> <li>497500 Other Metallic Revenue</li> </ul>
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty 491600 Oil Well Revenue	<ul> <li>496400 Delayed Payment Charge – Coal</li> <li>496500 Coal Interest</li> <li>496600 Coal Audit Penalty</li> <li>498126 Accrued Revenue – Coal (Not for Use at Year End)</li> <li>Other</li> <li>497100 Quarrying Crown Royalty</li> <li>497200 Salt Crown Royalty</li> <li>497300 Salt Production Tax</li> <li>497400 Metallic Crown Royalty</li> <li>497500 Other Metallic Revenue</li> <li>497600 Delayed Payment Charge – Other</li> </ul>
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty 491600 Oil Well Revenue 491700 Oil Interest	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty 498126 Accrued Revenue – Coal (Not for Use at Year End)  Other 497100 Quarrying Crown Royalty 497200 Salt Crown Royalty 497300 Salt Production Tax 497400 Metallic Crown Royalty 497500 Other Metallic Revenue 497600 Delayed Payment Charge – Other 497700 Royalties – Seismic Activity
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty 491600 Oil Well Revenue 491700 Oil Interest 491800 Oil Audit Penalty	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty 498126 Accrued Revenue – Coal (Not for Use at Year End)  Other 497100 Quarrying Crown Royalty 497200 Salt Crown Royalty 497300 Salt Production Tax 497400 Metallic Crown Royalty 497500 Other Metallic Revenue 497600 Delayed Payment Charge – Other 497700 Royalties – Seismic Activity 497800 Royalties – Easements
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty 491600 Oil Well Revenue 491700 Oil Interest 491800 Oil Audit Penalty 492100 Gas Crown Royalty	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty 498126 Accrued Revenue – Coal (Not for Use at Year End)  Other 497100 Quarrying Crown Royalty 497200 Salt Crown Royalty 497300 Salt Production Tax 497400 Metallic Crown Royalty 497500 Other Metallic Revenue 497600 Delayed Payment Charge – Other 497700 Royalties – Seismic Activity 497800 Royalties – Easements 497900 Royalties – Sand and Gravel
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty 491600 Oil Well Revenue 491700 Oil Interest 491800 Oil Audit Penalty 492100 Gas Crown Royalty 492200 Gas Freehold Production Tax	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty 498126 Accrued Revenue – Coal (Not for Use at Year End)  Other 497100 Quarrying Crown Royalty 497200 Salt Crown Royalty 497300 Salt Production Tax 497400 Metallic Crown Royalty 497500 Other Metallic Revenue 497600 Delayed Payment Charge – Other 497700 Royalties – Seismic Activity 497800 Royalties – Easements 497900 Royalties – Sand and Gravel Accrued Revenue – Non-Renewable Resources
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty 491600 Oil Well Revenue 491700 Oil Interest 491800 Oil Audit Penalty 492100 Gas Crown Royalty 492200 Gas Freehold Production Tax 498121 Accrued Revenue – Natural Gas (Not for Use at	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty 498126 Accrued Revenue – Coal (Not for Use at Year End)  Other 497100 Quarrying Crown Royalty 497200 Salt Crown Royalty 497300 Salt Production Tax 497400 Metallic Crown Royalty 497500 Other Metallic Revenue 497600 Delayed Payment Charge – Other 497700 Royalties – Seismic Activity 497800 Royalties – Easements 497900 Royalties – Sand and Gravel Accrued Revenue – Non-Renewable Resources 498120 Accrued Revenue – Non-Renewable
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 Oil Well Revenue 491700 Oil Well Revenue 491700 Oil Audit Penalty 492100 Gas Crown Royalty 492200 Gas Freehold Production Tax 498121 Accrued Revenue – Natural Gas (Not for Use at Year End)	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty 498126 Accrued Revenue – Coal (Not for Use at Year End)  Other 497100 Quarrying Crown Royalty 497200 Salt Crown Royalty 497300 Salt Production Tax 497400 Metallic Crown Royalty 497500 Other Metallic Revenue 497600 Delayed Payment Charge – Other 497700 Royalties – Seismic Activity 497800 Royalties – Easements 497900 Royalties – Sand and Gravel Accrued Revenue – Non-Renewable Resources 498120 Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)
<ul> <li>491200 Oil Freehold Production Tax</li> <li>491401 Annual PNG Lease Rentals</li> <li>491402 Compensatory Royalty</li> <li>491403 Other Oil and Gas Revenue</li> <li>491405 Delinquent Well Data Penalties</li> <li>491407 Net Royalty – Farmout</li> <li>491500 Enhanced Oil Recovery Crown Royalty</li> <li>491502 Enhanced Oil Recovery Freehold Production Tax</li> <li>491505 EOR Interest</li> <li>491506 EOR Audit Penalty</li> <li>491600 Oil Well Revenue</li> <li>491700 Oil Interest</li> <li>491800 Oil Audit Penalty</li> <li>492100 Gas Crown Royalty</li> <li>492200 Gas Freehold Production Tax</li> <li>498121 Accrued Revenue – Natural Gas (Not for Use at Year End)</li> <li>498122 Accrued Revenue – Oil (Not for Use at Year</li> </ul>	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty 498126 Accrued Revenue – Coal (Not for Use at Year End)  Other 497100 Quarrying Crown Royalty 497200 Salt Crown Royalty 497300 Salt Production Tax 497400 Metallic Crown Royalty 497500 Other Metallic Revenue 497600 Delayed Payment Charge – Other 497700 Royalties – Seismic Activity 497800 Royalties – Easements 497900 Royalties – Sand and Gravel Accrued Revenue – Non-Renewable Resources 498120 Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)  REVOLVING FUND – DEPOSITS
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty 491600 Oil Well Revenue 491700 Oil Interest 491800 Oil Audit Penalty 492100 Gas Crown Royalty 492200 Gas Freehold Production Tax 498121 Accrued Revenue – Natural Gas (Not for Use at Year End) 498122 Accrued Revenue – Oil (Not for Use at Year End)	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty 498126 Accrued Revenue – Coal (Not for Use at Year End)  Other 497100 Quarrying Crown Royalty 497200 Salt Crown Royalty 497300 Salt Production Tax 497400 Metallic Crown Royalty 497500 Other Metallic Revenue 497600 Delayed Payment Charge – Other 497700 Royalties – Seismic Activity 497800 Royalties – Easements 497900 Royalties – Sand and Gravel Accrued Revenue – Non-Renewable Resources 498120 Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)  REVOLVING FUND – DEPOSITS 489900 Revolving Fund – Deposits
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty 491600 Oil Well Revenue 491700 Oil Interest 491800 Oil Audit Penalty 492100 Gas Crown Royalty 492200 Gas Freehold Production Tax 498121 Accrued Revenue – Natural Gas (Not for Use at Year End) 498122 Accrued Revenue – Oil (Not for Use at Year End) Crown Land Sales	<ul> <li>496400 Delayed Payment Charge – Coal</li> <li>496500 Coal Interest</li> <li>496600 Coal Audit Penalty</li> <li>498126 Accrued Revenue – Coal (Not for Use at Year End)</li> <li>Other</li> <li>497100 Quarrying Crown Royalty</li> <li>497200 Salt Crown Royalty</li> <li>497300 Salt Production Tax</li> <li>497400 Metallic Crown Royalty</li> <li>497500 Other Metallic Revenue</li> <li>497600 Delayed Payment Charge – Other</li> <li>497700 Royalties – Seismic Activity</li> <li>497800 Royalties – Easements</li> <li>497900 Royalties – Sand and Gravel</li> <li>Accrued Revenue – Non-Renewable Resources</li> <li>498120 Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)</li> <li>REVOLVING FUND – DEPOSITS</li> <li>489900 Revolving Fund – Deposits</li> <li>COMMERCIAL REVENUE</li> </ul>
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty 491600 Oil Well Revenue 491700 Oil Interest 491800 Oil Audit Penalty 492100 Gas Crown Royalty 492200 Gas Freehold Production Tax 498121 Accrued Revenue – Natural Gas (Not for Use at Year End) 498122 Accrued Revenue – Oil (Not for Use at Year End) Crown Land Sales 491300 Bonus Bids (Crown Land Sales)	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty 498126 Accrued Revenue – Coal (Not for Use at Year End)  Other 497100 Quarrying Crown Royalty 497200 Salt Crown Royalty 497300 Salt Production Tax 497400 Metallic Crown Royalty 497500 Other Metallic Revenue 497600 Delayed Payment Charge – Other 497700 Royalties – Seismic Activity 497800 Royalties – Sand and Gravel Accrued Revenue – Non-Renewable Resources 498120 Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)  REVOLVING FUND – DEPOSITS 489900 Revolving Fund – Deposits COMMERCIAL REVENUE Rental and Lease Revenue
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty 491600 Oil Well Revenue 491700 Oil Interest 491800 Oil Audit Penalty 492100 Gas Crown Royalty 492200 Gas Freehold Production Tax 498121 Accrued Revenue – Natural Gas (Not for Use at Year End) 498122 Accrued Revenue – Oil (Not for Use at Year End) Crown Land Sales 491300 Bonus Bids (Crown Land Sales)	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty 498126 Accrued Revenue – Coal (Not for Use at Year End)  Other 497100 Quarrying Crown Royalty 497200 Salt Crown Royalty 497300 Salt Production Tax 497400 Metallic Crown Royalty 497500 Other Metallic Revenue 497600 Delayed Payment Charge – Other 497700 Royalties – Seismic Activity 497800 Royalties – Sand and Gravel 497900 Royalties – Sand and Gravel Accrued Revenue – Non-Renewable Resources 498120 Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)  REVOLVING FUND – DEPOSITS 489900 Revolving Fund – Deposits COMMERCIAL REVENUE Rental and Lease Revenue 900100 Rental and Lease Revenue
491200 Oil Freehold Production Tax 491400 Annual PNG Lease Rentals 491402 Compensatory Royalty 491403 Other Oil and Gas Revenue 491405 Delinquent Well Data Penalties 491407 Net Royalty – Farmout 491500 Enhanced Oil Recovery Crown Royalty 491502 Enhanced Oil Recovery Freehold Production Tax 491505 EOR Interest 491506 EOR Audit Penalty 491600 Oil Well Revenue 491700 Oil Interest 491800 Oil Audit Penalty 492100 Gas Crown Royalty 492200 Gas Freehold Production Tax 498121 Accrued Revenue – Natural Gas (Not for Use at Year End) 498122 Accrued Revenue – Oil (Not for Use at Year End) Crown Land Sales 491300 Bonus Bids (Crown Land Sales)	496400 Delayed Payment Charge – Coal 496500 Coal Interest 496600 Coal Audit Penalty 498126 Accrued Revenue – Coal (Not for Use at Year End)  Other 497100 Quarrying Crown Royalty 497200 Salt Crown Royalty 497300 Salt Production Tax 497400 Metallic Crown Royalty 497500 Other Metallic Revenue 497600 Delayed Payment Charge – Other 497700 Royalties – Seismic Activity 497800 Royalties – Sand and Gravel Accrued Revenue – Non-Renewable Resources 498120 Accrued Revenue – Non-Renewable Resources (Not for Use at Year End)  REVOLVING FUND – DEPOSITS 489900 Revolving Fund – Deposits COMMERCIAL REVENUE Rental and Lease Revenue

900151 Base Rent 900152 Inventory Base Rent 900153 Planning Base Rent 900154 Technical Support Base Rent 900155 Realty Base Rent 900156 Project Delivery Base Rent 900157 Major Maintenance Base Rent 900158 Life Cycle Maintenance Base Rent 900159 Amortization Base Rent 900160 Vacancy Allowance Base Rent Reimbursement - Operating Expense 900200 Reimbursement - Operating Expenses 900201 Reimbursement – Security 900202 Reimbursement – Repairs and Maintenance 900203 Reimbursement – Roads and Grounds 900204 Reimbursement - Cleaning 900205 Reimbursement - Heating 900206 Reimbursement - Gas Heat 900207 Reimbursement - Propane Heat 900208 Reimbursement - Fuel Oil Heat 900209 Reimbursement - Steam Heat 900210 Reimbursement - Electrical 900211 Reimbursement - Sewer and Water 900212 Reimbursement - Fixed Expenses 900213 Reimbursement - Insurance 900214 Reimbursement - Real Estate Taxes 900215 Reimbursement - GST 900216 Reimbursement - Administration **Other Accommodation Revenue** 900250 Other Accommodation Revenue 900251 Parking Revenue 900252 Tenant Services Revenue 900253 SaskBuilds and Procurement 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 **Financing Charges Revenue** 900500 Financing Charges Revenue **Casual Revenue** 900800 Casual Revenue External Recovery - Revenue 900998 External Recovery - Revenue Internal Recovery - Revenue 900999 Internal Recovery - Revenue **Highways Custom Work** 901101 Authorized Custom Work Sales 901102 Urban Maintenance Sales

901103 Rural Municipality Bridge Sales 901104 Miscellaneous Custom Work Sales

<b>EXPE</b>	NSES	518650	Vacation Leave Payouts (With No Employee
	ES AND BENEFITS		Number)
	Representatives and Ministers of the Crown		Winter Maintenance Allowance
	Cabinet and Opposition Leader Allowances	518800	Sleep Over Allowance
	Members' Annual Indemnity		Tool Allowance
	Additional Duties Allowance		Staff Housing Subsidy
510900	Per Diems		Allowance for Special Services
Electora	al Salaries	519200	Northern Employment Medical/Dental Travel
	Returning Officer		Expenses
512200	Returning Officer Admin Staff		Car Allowances
	Election Clerk		Honorariums and Retainers
	Deputy Returning Officer		Flexible Benefit Payments
	Poll Clerk	519700	Salary Payments Processed through the
	Security Officer	510750	Accounts Payable Module Contingent Liability Payouts – Salaries and
	Other Poll Officials and Stand-by	319730	Benefits
	Supervisory Deputy Returning Officer	519800	Change in Year-End Severance Liability and
	ent Positions	010000	Other Benefits
	Out-of-Scope Permanent	519900	Change in Year-End Accrued Employee Leave
	In-Scope Permanent	0.0000	Entitlements
	Heads of Ministries and Agencies	519920	Change in Year-End Accrued Employee Sick
	Provincial Court Judges	0.0020	Leave
	Positions Encumbered by Non-Permanent Staff	Change	in Contingent Liability - Salaries and
	rmanent, Permanent Part-Time, Labour Positions and Other Personal Service	Benefits	
Contrac		519895	Change in Contingent Liability – Salaries and
	Casual/Term		Benefits
	Temporary Salaries	<b>Pensior</b>	n and Benefits
	Labour Service		Pension and Benefits
	Part-Time/Permanent Part-Time		Judges' Disability Allowance
514400	Student Employee Programs		rcial Expenses - Salaries and Benefits
	Personal Service Contracts		Commercial Expenses – Salaries and Benefits
514700	Ministerial Assistant's Salary		rsement - Salaries and Benefits
514800	Seconded Services (With Employee Number)		Reimbursement – Salaries and Benefits
514850	Seconded Services (With No Employee		Salary Overpayment Reimbursements
	Number)		Union Leave Reimbursement
515700	Allocation of Labour Costs (Highways Use		Sand Benefits Payable – Year End
	Only)		Salaries and Benefits Payable – Year End <u>Expenses – Salaries and Benefits</u>
515800	Allocation of Mechanic Labour Costs (Highways		Accrued Expenses – Salaries and Benefits (Not
	Use Only)	307310	for Use at Year End)
	n Pay and Differential	CONTR	ACT SERVICES
	Overtime Change in Year-End Accrued Supplementary		ional and Technical Services
310100	Payroll		Specialized, Technical and Management
516200	Temporary Assignment of Higher Duties		Consulting
	Shift Differential	521300	Fees Paid for Professional Services
	Camp Differential	521301	Expert Witnesses
	Winter Differential	521302	Physicians and Surgeons (Expert Witnesses)
	Height Differential		Fee Bailiffs – Wages
	Other Differentials, Endorsements and		Fee Bailiffs – Travel Costs
	Premiums		Juror Fees
516900	Standby Fees		Witness Fees
Severan			Legal Fees – Miscellaneous
517100	Severance Pay		Transcript Fees
517300	Non-Taxable Career Assistance – Out of Scope		Custody Access Reports
	Non-Taxable Career Assistance – In Scope		Interpreters Fees
517500	Retirement Vacation Entitlement		Supervised Access Program
	ites, Allowances and Other Compensation		Miscellaneous Contracts – Meals Miscellaneous Contracts – Accommodation
	Educational Leave Allowance		Miscellaneous Contracts – Accommodation Miscellaneous Contracts – Kilometres
	Apprenticeship Top-up		Transportation – Ambulance
	Maternity and Adoption Leave Top-up		Transportation – Funeral Homes
	Northern District Allowance		Employee and Family Assistance Costs
	Northern Project Allowance		Criminal Record Checks
010010	Vacation Leave Payouts	32.027	

	Laboratory Fees		Artwork
521350	Fees (Inspection, Registration, Searches,	530100	Communications Production
	Copyright Fees, etc.)	530200	Strategic Communications Planning/Issues
521351	Inter-Library Loans		Primary Research/Focus Group
	Policing, Protection and Emergency Fire	530301	
321300			
	Services		Media Monitoring/Clipping Services
	Commissionaire Services		Media Placement
521370	Miscellaneous Professional Services, Religious	530501	Media Placement – Print
	Fees and Technical Services	530502	Media Placement – Radio
521372	Photographer's Services	530503	Media Placement – TV
	Sign Writing Services	530504	Media Placement – Bus Boards
	Veterinarian Services		Media Placement – Billboards
			Media Placement – Online
	Disaster Related Contract Expenses		
	Legal Services		Placement – Tender Ads
	Legal Expenses – Travel		Blue Pages Advertising
	etirement Obligation Remediation	530602	Notices
521720	Remediation of Asset Retirement Obligations	530603	Tender Ads
521730	Change in Year-End Asset Retirement	530700	Career Placement
	Obligations		Publications
Contam	inated Sites Remediation		Promotional Items
	Contaminated Sites Remediation		
	-		Audio/Visual Supplies and Processing
521710	Change in Year-End Contaminated Sites		Exhibits and Displays
	Liabilities	531200	
<u>Change</u>	in Contingent Liability – Goods &	531300	Miscellaneous Communications Contractual
<b>Service</b>	<u>s</u>		Services
521010	Change in Contingent Liability – Goods &	531800	Duplication Services
	Services		Printing Publishing Expenses
Compo	nsation Claims For Loss		Broadcasting Services
	Compensation Claims for Loss		
			rsement - Communications
	Consulting		Reimbursement – Communications
	System Consulting		<u>ınications Expenses Payable – Year End</u>
Other C	ontractual Services	532895	Communications Expenses Payable – Year
Other C		002000	Communications Expenses rayable – rear
	General Contractual Services	002000	End
529000	General Contractual Services		End
529000 529002	General Contractual Services French Language Training	SUPPLI	ES AND SERVICES
529000 529002 529003	General Contractual Services French Language Training Artwork Rentals	SUPPLI Medical	End ES AND SERVICES and Medically Related Services
529000 529002 529003 529004	General Contractual Services French Language Training Artwork Rentals Courtworker Wages	SUPPLI Medical 520000	End ES AND SERVICES Land Medically Related Services Medical and Related Services
529000 529002 529003 529004 529005	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits	SUPPLI Medical 520000 520001	End ES AND SERVICES and Medically Related Services Medical and Related Services Psychiatric Assessments
529000 529002 529003 529004 529005 529006	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel	SUPPLI Medical 520000 520001 520002	End ES AND SERVICES and Medically Related Services Medical and Related Services Psychiatric Assessments Fetal Alcohol Syndrome Assessments
529000 529002 529003 529004 529005 529006 529007	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone	SUPPLI Medical 520000 520001 520002	End  ES AND SERVICES  and Medically Related Services  Medical and Related Services  Psychiatric Assessments  Fetal Alcohol Syndrome Assessments  Dangerous Offender/Long-term Offender
529000 529002 529003 529004 529005 529006 529007 529008	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies	SUPPLI Medical 520000 520001 520002 520003	End ES AND SERVICES and Medically Related Services Medical and Related Services Psychiatric Assessments Fetal Alcohol Syndrome Assessments Dangerous Offender/Long-term Offender Assessments
529000 529002 529003 529004 529005 529006 529007 529008	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone	SUPPLI Medical 520000 520001 520002 520003	End  ES AND SERVICES  and Medically Related Services  Medical and Related Services  Psychiatric Assessments  Fetal Alcohol Syndrome Assessments  Dangerous Offender/Long-term Offender
529000 529002 529003 529004 529005 529006 529007 529008 529009	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support	SUPPLI Medical 520000 520001 520002 520003	End ES AND SERVICES and Medically Related Services Medical and Related Services Psychiatric Assessments Fetal Alcohol Syndrome Assessments Dangerous Offender/Long-term Offender Assessments Psychiatric Services
529000 529002 529003 529004 529005 529006 529007 529008 529009 529010	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other	SUPPLI Medical 520000 520001 520002 520003 520004 520005	End ES AND SERVICES and Medically Related Services Medical and Related Services Psychiatric Assessments Fetal Alcohol Syndrome Assessments Dangerous Offender/Long-term Offender Assessments Psychiatric Services Psychological Services
529000 529002 529003 529004 529005 529006 529007 529008 529009 529010 529013	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular	SUPPLI Medical 520000 520001 520002 520003 520004 520005 520006	End ES AND SERVICES and Medically Related Services Medical and Related Services Psychiatric Assessments Fetal Alcohol Syndrome Assessments Dangerous Offender/Long-term Offender Assessments Psychiatric Services Psychological Services Employee Influenza Vaccinations
529000 529002 529003 529004 529005 529006 529007 529008 529009 529010 529013	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order	SUPPLI Medical 520000 520001 520002 520003 520004 520005 520006 520020	End ES AND SERVICES and Medically Related Services 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
529000 529002 529003 529004 529005 529006 529007 529008 529009 529010 529013 529014	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular	SUPPLI Medical 520000 520001 520002 520003 520004 520005 520006 520020 520030	End ES AND SERVICES and Medically Related Services 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
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal	SUPPLI Medical 520000 520001 520002 520003 520004 520005 520006 520020 520030 520080	End ES AND SERVICES and Medically Related Services 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
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529017 529018	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts	SUPPLI Medical 520000 520001 520002 520003 520004 520005 520006 520020 520030 520080 520080	End ES AND SERVICES and Medically Related Services 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
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529017 529018 529019	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts	SUPPLI Medical 520000 520001 520002 520003 520004 520005 520006 520020 520030 520080 520080	End ES AND SERVICES and Medically Related Services 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
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529017 529018 529019	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts	SUPPLI Medical 520000 520001 520002 520003 520004 520005 520006 520020 520030 520080 520081 Rents, I	End ES AND SERVICES and Medically Related Services Medical and Related Services 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 Insurance, Utilities, Taxes and Licences
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529017 529018 529019 529020	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts	SUPPLI Medical 520000 520001 520002 520003 520004 520005 520006 520020 520080 520080 520081 Rents, I	End  ES AND SERVICES  and Medically Related Services  Medical and Related Services  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  Insurance, Utilities, Taxes and Licences  Rent of Ground, Buildings and Other Space
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529017 529018 529019 529020 529025	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520030 520080 520080 520081 Rents, I	End ES AND SERVICES and Medically Related Services Medical and Related Services 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 Insurance, Utilities, Taxes and Licences Rent of Ground, Buildings and Other Space Building and Site Lease Costs
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529017 529018 529019 529020 529025 529100	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services	SUPPLI Medical 520000 520001 520002 520003 520006 520006 520020 520080 520080 520081 Rents, I 522000 522019 522020	End  ES AND SERVICES  and Medically Related Services  Medical and Related Services  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  Insurance, Utilities, Taxes and Licences  Rent of Ground, Buildings and Other Space  Building and Site Lease Costs  Tenant Improvements Lease
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529014 529018 529019 529020 529025 529100 529200	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520080 520080 520080 520080 522000 522019 522020 522100	End  ES AND SERVICES  and Medically Related Services  Medical and Related Services  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  msurance, Utilities, Taxes and Licences  Rent of Ground, Buildings and Other Space  Building and Site Lease Costs  Tenant Improvements Lease  Rent of Office Equipment
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529014 529018 529019 529020 529025 529100 529200 529201	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development Tuition and Book Reimbursement	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520080 520080 520080 520080 522000 522019 522020 522100 522101	End  ES AND SERVICES  and Medically Related Services  Medical and Related Services  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  msurance, Utilities, Taxes and Licences  Rent of Ground, Buildings and Other Space  Building and Site Lease Costs  Tenant Improvements Lease  Rent of Office Equipment  Audio Visual Equipment
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529014 529019 529020 529020 529020 529200 529201 529600	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development Tuition and Book Reimbursement Association and Professional Membership Dues	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520030 520080 520080 520081 Rents, I 522000 522100 522100 522101 522200	End  ES AND SERVICES  and Medically Related Services  Medical and Related Services  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  msurance, Utilities, Taxes and Licences  Rent of Ground, Buildings and Other Space  Building and Site Lease Costs  Tenant Improvements Lease  Rent of Office Equipment  Audio Visual Equipment  Rent of Photocopiers
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529017 529018 529019 529020 529025 529100 529200 529201 529600 Reimbu	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development Tuition and Book Reimbursement Association and Professional Membership Dues resement – Contract Services	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520080 520080 520080 522000 522019 522000 522100 522101 522200 522201	End  ES AND SERVICES  and Medically Related Services  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  msurance, Utilities, Taxes and Licences  Rent of Ground, Buildings and Other Space  Building and Site Lease Costs  Tenant Improvements Lease  Rent of Office Equipment  Audio Visual Equipment  Rent of Photocopiers  Per Impression Duplicating
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529017 529018 529019 529020 529025 529100 529200 529201 529600 Reimbu	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development Tuition and Book Reimbursement Association and Professional Membership Dues	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520080 520080 520080 522000 522019 522000 522100 522101 522200 522201	End  ES AND SERVICES  and Medically Related Services  Medical and Related Services  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  msurance, Utilities, Taxes and Licences  Rent of Ground, Buildings and Other Space  Building and Site Lease Costs  Tenant Improvements Lease  Rent of Office Equipment  Audio Visual Equipment  Rent of Photocopiers
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529019 529020 529020 529020 529201 529600 Reimbu 521884	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development Tuition and Book Reimbursement Association and Professional Membership Dues resement – Contract Services Reimbursement – Contract Services	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520030 520080 520080 520080 522019 522020 522100 522101 522200 522201 522201 522202	End  ES AND SERVICES  and Medically Related Services  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  Coroner's Fees and Expenses  Coroner's Fees – Miscellaneous Expenses  msurance, Utilities, Taxes and Licences  Rent of Ground, Buildings and Other Space  Building and Site Lease Costs  Tenant Improvements Lease  Rent of Office Equipment  Audio Visual Equipment  Rent of Photocopiers  Per Impression Duplicating  Lease Cost of Duplicators
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529014 529019 529020 529020 529020 529201 529600 Reimbu 521884 Contrace	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development Tuition and Book Reimbursement Association and Professional Membership Dues rsement – Contract Services Reimbursement – Contract Services	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520030 520080 520080 520081 Rents, I 522000 522101 522200 522101 522200 522201 522202 522300	End  ES AND SERVICES  and Medically Related Services  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  Coroner's Fees and Expenses  Coroner's Fees – Miscellaneous Expenses  msurance, Utilities, Taxes and Licences  Rent of Ground, Buildings and Other Space  Building and Site Lease Costs  Tenant Improvements Lease  Rent of Office Equipment  Audio Visual Equipment  Rent of Photocopiers  Per Impression Duplicating  Lease Cost of Duplicators  Rent of Other Equipment and Material
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529014 529019 529020 529020 529020 529201 529600 Reimbur 521884 Contrac	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development Tuition and Book Reimbursement Association and Professional Membership Dues rsement – Contract Services Reimbursement – Contract Services Services Payable – Year End Contract Services Payable – Year End	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520030 520080 520080 520081 Rents, I 522000 522101 522200 522101 522200 522201 522202 522300 522301	End ES AND SERVICES and Medically Related Services 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 Insurance, Utilities, Taxes and Licences Rent of Ground, Buildings and Other Space Building and Site Lease Costs Tenant Improvements Lease Rent of Office Equipment Audio Visual Equipment Rent of Photocopiers Per Impression Duplicating Lease Cost of Duplicators Rent of Other Equipment and Material Truck Rental
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529014 529019 529020 529020 529020 529201 529600 Reimbu 521884 Contrac 521894	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development Tuition and Book Reimbursement Association and Professional Membership Dues rsement – Contract Services Reimbursement – Contract Services Et Services Payable – Year End Contract Services Payable – Year End INICATIONS	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520030 520080 520080 520081 Rents, I 522000 522101 522200 522101 522200 522201 522202 522300 522301 522302	End ES AND SERVICES and Medically Related Services 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 Insurance, Utilities, Taxes and Licences Rent of Ground, Buildings and Other Space Building and Site Lease Costs Tenant Improvements Lease Rent of Office Equipment Audio Visual Equipment Rent of Photocopiers Per Impression Duplicating Lease Cost of Duplicators Rent of Other Equipment and Material Truck Rental Horse Rental
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529014 529019 529020 529020 529201 529600 Reimbu 521884 Contrac 521894 Commu	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development Tuition and Book Reimbursement Association and Professional Membership Dues rement – Contract Services Reimbursement – Contract Services Et Services Payable – Year End Contract Services Payable – Year End INICATIONS Inications (Advertising) and Printing Related	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520030 520080 520080 520080 522019 522020 522100 522101 522200 522201 522202 522300 522301 522302 522400	End ES AND SERVICES and Medically Related Services 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 Insurance, Utilities, Taxes and Licences Rent of Ground, Buildings and Other Space Building and Site Lease Costs Tenant Improvements Lease Rent of Office Equipment Audio Visual Equipment Rent of Photocopiers Per Impression Duplicating Lease Cost of Duplicators Rent of Other Equipment and Material Truck Rental Horse Rental Rent of Aircraft
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529017 529018 529019 529020 529020 529201 529600 Reimbur 521884 Contrac 521894 Commu Expens	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development Tuition and Book Reimbursement Association and Professional Membership Dues rsement – Contract Services Reimbursement – Contract Services Et Services Payable – Year End Contract Services Payable – Year End UNICATIONS Inications (Advertising) and Printing Related es	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520030 520080 520080 520081 Rents, I 522000 522101 522202 522100 522201 522202 522300 522301 522302 522400 522400 522401	End ES AND SERVICES and Medically Related Services 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 Insurance, Utilities, Taxes and Licences Rent of Ground, Buildings and Other Space Building and Site Lease Costs Tenant Improvements Lease Rent of Office Equipment Audio Visual Equipment Rent of Photocopiers Per Impression Duplicating Lease Cost of Duplicators Rent of Other Equipment and Material Truck Rental Horse Rental Rent of Aircraft Long-term Fixed Wing Costs
529000 529002 529003 529004 529005 529006 529007 529008 529010 529013 529014 529017 529018 529019 529020 529020 529201 529600 Reimbur 521884 Contract 521894 Communic Expens 530000	General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Administrative Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Trash Removal Snow Removal Contracts Security Guard Contracts Security Monitoring Contracts Web Site Service Fees Linen, Laundry and Dry Cleaning Services Professional Development Tuition and Book Reimbursement Association and Professional Membership Dues rement – Contract Services Reimbursement – Contract Services Et Services Payable – Year End Contract Services Payable – Year End INICATIONS Inications (Advertising) and Printing Related	SUPPLI Medical 520000 520001 520002 520003 520006 520020 520030 520080 520080 520080 522019 522020 522100 522101 522202 522201 522202 522300 522301 522302 522400 522410 522410	End ES AND SERVICES and Medically Related Services 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 Insurance, Utilities, Taxes and Licences Rent of Ground, Buildings and Other Space Building and Site Lease Costs Tenant Improvements Lease Rent of Office Equipment Audio Visual Equipment Rent of Photocopiers Per Impression Duplicating Lease Cost of Duplicators Rent of Other Equipment and Material Truck Rental Horse Rental Rent of Aircraft

522500 Insurance Premiums	527700	Equipment Maintenance
522600 Utilities - Water and Sewer	527800	Miscellaneous Supplies
522601 Utilities – Water		IT Training
522602 Utilities – Sewer		Support Services
522700 Utilities - Electricity and Natu		Information Services Subscriptions
522701 Electricity		Web Site Development and Maintenance Costs
522702 Energy Performance Contrac		tion Expenses
522704 Gas		Relocation – New Employees
522705  Propane		Relocation – In-Service Employees
522706 Fuel Oil		ons and Business Expenses
522707 Steam		Employee Business Expenses
522900 Provincial Sales Tax		Ministry Refreshments
523000 Other Taxes and Licences		
	543100	Cabinet Ministers and Legislative Secretaries –
Repairs and Maintenance	F42404	Business Expenses
524000 Repairs		Ministers' Refreshments
524010 Repairs – Buildings and Stru	ctures 543200	Deputy Minister/Ministry Head Business
524011 Minor Maintenance	5 10001	Expenses
524012 Preventative Maintenance		Deputy Minister/Ministry Head Business
524020 Repairs – Non-Passenger Ve		Expenses – Refreshments
524030 Repairs – Passenger Vehicle		Banquet Costs
524040 Repairs – Miscellaneous Ope		Employee Recognition Expenses
524050 Repairs – Office Equipment a		Nutritional Items
524060 Aircraft Materials and Repair		Is and Supplies
524061 Aircraft Contract Repairs	550000	Stationery and Office Supplies
524062 Aircraft Commissary	550100	Printed Forms
524300 Environmental Cleanup	550101	Court Forms
524600 Maintenance Contracts	550102	Letterhead, Envelopes, Business Cards, etc.
524610 Elevator/Escalator Contracts		Books, Magazines and Reference Materials
524611 Heating/Ventilation and Air C		Magazines and Newspapers
(HVAC) – General Service C		Library Science Subscriptions
524613 Electrical Repair and Mainter		Subscriptions
524614 Structural/Roof Repair and M		Audio and/or Visual Information Material
Contracts		Library Books
524615 Plumbing/Repair and Mainte		Library Science Firm Orders
524616 Fire and Life Safety Repair a		Medical and Laboratory Supplies
Contracts		Drugs and Medicine
524617 Job Requisitions and ASAA's	551070	Hospital/Health Clinic/Surgical Supplies
524800 Allocation of Equipment Mair		Laboratory Supplies
(Highways Use Only)		Dental Supplies
Postage and Freight Related and Te		Other Medical Supplies
Communications Expenses		Veterinary Supplies
525000 Postal, Courier, Freight and I		Fuels and Lubricants
525002 Postage and Post Office Box		Vehicle and Operating Expenses
525300 Communication Expenses –		Aviation Gasoline
Representatives	553002	Jet Fuel
525400 Telephone	553003	Lease Costs
525410 Telephone Costs and Relate	d 554000	Construction and Material Costs
525420 Telephone Long Distance Ch	harges 554001	Structural/Roof Supplies, Materials and
525430 Cell Phones		Miscellaneous
525431 Fleet Net	554002	Plumbing Supplies, Materials and
Electoral Expenses		Miscellaneous
526500 Air Service	554010	Allocation of Material Costs (Highways and
526600 Messenger		SaskBuilds and Procurement Use Only)
526606 Poll Rental Costs	554020	Allocation of Inventory (Highways Use Only)
526700 Reimbursement – Candidate		Highways Inventory Purchases
Expenses		Other Materials and Supplies
526800 Reimbursement – Election A		Forage/Supplies – Animals, Fowl and Fish
526900 Reimbursement – Registered		Small Tools and Equipment
Information Technology (IT) Related		Shop Supplies
527300 Service Bureau Costs		
		Mechanical and Electronic Supplies
527400 Facilities Management		Seed, Plants and Fertilizer
527500 Equipment/Lease Rentals		Cleaning Materials and Supplies
527600 Telecommunications	555060	Recreational and Entertainment Supplies

555070 Toiletry Supplies	540201 Intra-City Travel
555080 Other Miscellaneous Materials and Supplies	540300 Accommodations and Incidentals – In Province
555090 Bedding, Table Linen, Rugs, Draperies, etc.	Employee Travel - Out of Province
556000 Provisions (Except Business Expenses)	541000 Meals – Out of Province
556001 Commissary Purchases – Fires	541100 Transportation – Out of Province
556002 Food and Provisions for Institutional Camps	541101 Other (Taxi) – Out of Province
556100 Uniforms and Clothing for Staff	541200 Mileage Allowance – Out of Province
556200 Other Clothing	541300 Accommodations and Incidentals – Out of
556300 Inventory for Resale	Province
556301 Printed Materials – Suppliers	Elected Representatives Travel
556302 Other Printing Expense – Not For Resale	541900 Elected Representatives – Travel
556500 Personal Protective Apparel	541901 Elected Rep – CVA Vehicle
559900 Purchase Card Purchases	541902 Elected Rep – Air Services – SaskBuilds and
Materials Purchased for Inventory	Procurement
588990 Materials Purchased for Inventory – DO NOT	541903 Elected Rep – Meals
USE	541904 Elected Rep – Transportation
<u>Interest</u>	541905 Elected Rep – Accommodations and Incidentals
558260 Interest – Late Supplier Payment	Other Travel Related Expenses
558270 Other Interest	542000 Travel
Bank Service Charges	542010 Air Services – SaskBuilds and Procurement
558320 Bank Service Charges	542020 CVA Vehicle
	542021 CVA Vehicle – Fixed Monthly Costs
Commission Expenses	
558400 Commission Expense	542022 CVA Vehicle – Operational Costs
Cost Allocation (For SaskBuilds and Procurement	542500 Members of Boards, Commissions and
Use Only)	Committees
542999 Cost Allocation (For SaskBuilds and	Commercial Expenses – Travel
Procurement Use Only)	587994 Commercial Expenses – Travel
Work in Progress (WIP) Expenses	Reimbursement Travel
557001 WIP Site Acquisition	541881 Reimbursement – Travel
557002 WIP Construction	Travel Expenses Payable – Year End
557003 WIP Program Equipment	541892 Travel Expenses Payable – Year End
55/00/ WID Furnishings	
557004 WIP Furnishings	Accrued Expenses – Travel
557005 WIP Consultants	587540 Accrued Expenses – Travel (Not for Use at
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557005 WIP Consultants	587540 Accrued Expenses – Travel (Not for Use at
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments  561300 Leasehold Improvements – Expensed
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supplies and Services	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments  561300 Leasehold Improvements – Expensed  562200 Vehicles – Expensed
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments  561300 Leasehold Improvements – Expensed  562200 Vehicles – Expensed  563700 Operating and Heavy Equipment – Expensed
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557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supplies and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for Use at Year End) 587522 Accrued Expenses – Utility Costs (Not for Use at Year End) 587522 Accrued Expenses – P-Cards (Not for Use at Year End)	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments  561300 Leasehold Improvements – Expensed  562200 Vehicles – Expensed  563700 Operating and Heavy Equipment – Expensed  564200 System Development – Expensed  564300 Computer Hardware – Expensed  564600 Computer Software – Expensed  565200 Office Furniture and Equipment – Expensed  56500 Infrastructure – Other – Expensed  567000 Construction of Infrastructure Related Assets  Reimbursement – Equipment and Other Assets  Reimbursement – Expensed Equipment and Other Assets  Equipment and Other Assets Expenses Payable –
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supplies and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for Use at Year End) 587521 Accrued Expenses – Utility Costs (Not for Use at Year End) 587522 Accrued Expenses – P-Cards (Not for Use at Year End) 587523 Accrued Expenses – Construction Costs (Not	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments  561300 Leasehold Improvements – Expensed  562200 Vehicles – Expensed  563700 Operating and Heavy Equipment – Expensed  564200 System Development – Expensed  564300 Computer Hardware – Expensed  564600 Computer Software – Expensed  565200 Office Furniture and Equipment – Expensed  56500 Infrastructure – Other – Expensed  567000 Construction of Infrastructure Related Assets  Reimbursement – Equipment and Other Assets  Reimbursement – Expensed Equipment and Other Assets  Equipment and Other Assets Expenses Payable – Year End
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supplies and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for Use at Year End) 587521 Accrued Expenses – Utility Costs (Not for Use at Year End) 587522 Accrued Expenses – P-Cards (Not for Use at Year End) 587523 Accrued Expenses – Construction Costs (Not for Use at Year End)	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments  561300 Leasehold Improvements – Expensed  562200 Vehicles – Expensed  563700 Operating and Heavy Equipment – Expensed  564200 System Development – Expensed  564300 Computer Hardware – Expensed  564600 Computer Software – Expensed  565200 Office Furniture and Equipment – Expensed  56500 Infrastructure – Other – Expensed  567000 Construction of Infrastructure Related Assets  Reimbursement – Equipment and Other Assets  Reimbursement – Expensed Equipment and Other Assets  Equipment and Other Assets Expenses Payable – Year End  569897 Expensed Equipment and Other Assets
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supplies and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for Use at Year End) 587521 Accrued Expenses – Utility Costs (Not for Use at Year End) 587522 Accrued Expenses – P-Cards (Not for Use at Year End) 587523 Accrued Expenses – Construction Costs (Not for Use at Year End)	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments  561300 Leasehold Improvements – Expensed  562200 Vehicles – Expensed  563700 Operating and Heavy Equipment – Expensed  564200 System Development – Expensed  564200 Computer Hardware – Expensed  564300 Computer Software – Expensed  565200 Office Furniture and Equipment – Expensed  56500 Infrastructure – Other – Expensed  567000 Construction of Infrastructure Related Assets  Reimbursement – Equipment and Other Assets  Reimbursement – Expensed Equipment and Other Assets  Equipment and Other Assets Expenses Payable – Year End  569897 Expensed Equipment and Other Assets  Expenses Payable – Year End
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supplies and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for Use at Year End) 587521 Accrued Expenses – Utility Costs (Not for Use at Year End) 587522 Accrued Expenses – P-Cards (Not for Use at Year End) 587523 Accrued Expenses – Construction Costs (Not for Use at Year End) TRAVEL Employee Travel – In Province	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments  561300 Leasehold Improvements – Expensed  562200 Vehicles – Expensed  563700 Operating and Heavy Equipment – Expensed  564200 System Development – Expensed  564200 Computer Hardware – Expensed  564300 Computer Software – Expensed  565200 Office Furniture and Equipment – Expensed  565200 Office Furniture and Equipment – Expensed  567000 Construction of Infrastructure Related Assets  Reimbursement – Equipment and Other Assets  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
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supplies and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for Use at Year End) 587521 Accrued Expenses – Utility Costs (Not for Use at Year End) 587522 Accrued Expenses – P-Cards (Not for Use at Year End) 587523 Accrued Expenses – Construction Costs (Not for Use at Year End) TRAVEL Employee Travel – In Province 540000 Meals – In Province	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS Capital Type Expenses 560200 Land Improvements – Expensed 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561202 Capital Upgrades 561203 Building Assessments 561300 Leasehold Improvements – Expensed 562200 Vehicles – Expensed 563700 Operating and Heavy Equipment – Expensed 564200 System Development – Expensed 564300 Computer Hardware – Expensed 564600 Computer Software – Expensed 565200 Office Furniture and Equipment – Expensed 56500 Infrastructure – Other – Expensed 567000 Construction of Infrastructure Related Assets Reimbursement – Equipment and Other Assets Reimbursement – Expensed Equipment and Other Assets Equipment and Other Assets Expenses Payable – Year End 569897 Expensed Equipment and Other Assets Expenses Payable – Year End TRANSFERS – OPERATING Transfers- Operating
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supplies and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for Use at Year End) 587521 Accrued Expenses – Utility Costs (Not for Use at Year End) 587522 Accrued Expenses – P-Cards (Not for Use at Year End) 587523 Accrued Expenses – Construction Costs (Not for Use at Year End) TRAVEL Employee Travel – In Province 540000 Meals – In Province	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments  561300 Leasehold Improvements – Expensed  562200 Vehicles – Expensed  563700 Operating and Heavy Equipment – Expensed  564200 System Development – Expensed  564200 Computer Hardware – Expensed  56400 Computer Software – Expensed  565200 Office Furniture and Equipment – Expensed  56500 Infrastructure – Other – Expensed  567000 Construction of Infrastructure Related Assets  Reimbursement – Equipment and Other Assets  Reimbursement – Expensed Equipment and Other Assets  Equipment and Other Assets Expenses Payable – Year End  569897 Expensed Equipment and Other Assets  Expenses Payable – Year End  TRANSFERS – OPERATING  Transfers- Operating  570000 Transfers – Operating
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supplies and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for Use at Year End) 587521 Accrued Expenses – Utility Costs (Not for Use at Year End) 587522 Accrued Expenses – P-Cards (Not for Use at Year End) 587523 Accrued Expenses – Construction Costs (Not for Use at Year End) TRAVEL Employee Travel – In Province 540100 Transportation – In Province 540101 Air Travel – In Province	S87540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments  561300 Leasehold Improvements – Expensed  562200 Vehicles – Expensed  563700 Operating and Heavy Equipment – Expensed  564200 System Development – Expensed  564200 Computer Hardware – Expensed  564300 Computer Software – Expensed  565200 Office Furniture and Equipment – Expensed  565200 Office Furniture and Equipment – Expensed  567000 Construction of Infrastructure Related Assets  Reimbursement – Equipment and Other Assets  Reimbursement – Expensed Equipment and Other Assets  Equipment and Other Assets Expenses Payable – Year End  569897 Expensed Equipment and Other Assets  Expenses Payable – Year End  TRANSFERS – OPERATING  Transfers – Operating  570000 Transfers – Operating  570001 Transfers – Allowances and Spending Money
557005 WIP Consultants 557006 WIP SaskBuilds and Procurement Delivery 557007 WIP Start UP Costs 557008 WIP Project Contingency Change in Inventory Held For Consumption 588900 Change in Inventory Held for Consumption Change in Prepaid Expenses 588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supplies and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for Use at Year End) 587521 Accrued Expenses – Utility Costs (Not for Use at Year End) 587522 Accrued Expenses – P-Cards (Not for Use at Year End) 587523 Accrued Expenses – Construction Costs (Not for Use at Year End) TRAVEL Employee Travel – In Province 540000 Meals – In Province	587540 Accrued Expenses – Travel (Not for Use at Year End)  EQUIPMENT AND OTHER ASSETS  Capital Type Expenses  560200 Land Improvements – Expensed  560202 Property Disposal Expense  561200 Buildings and Improvements – Expensed  561202 Capital Upgrades  561203 Building Assessments  561300 Leasehold Improvements – Expensed  562200 Vehicles – Expensed  563700 Operating and Heavy Equipment – Expensed  564200 System Development – Expensed  564200 Computer Hardware – Expensed  56400 Computer Software – Expensed  565200 Office Furniture and Equipment – Expensed  56500 Infrastructure – Other – Expensed  567000 Construction of Infrastructure Related Assets  Reimbursement – Equipment and Other Assets  Reimbursement – Expensed Equipment and Other Assets  Equipment and Other Assets Expenses Payable – Year End  569897 Expensed Equipment and Other Assets  Expenses Payable – Year End  TRANSFERS – OPERATING  Transfers- Operating  570000 Transfers – Operating

570013 Transfers – Other Supplies	Change in Previous Years' Expenditure - Other
570014 Transfers – Ambulance Services (Air)	Expense
570016 Transfers – Contractual Services	588980 Change in Previous Years' Expenditure - Other
570017 Transfers – Teachers' and Municipal	Expense
Employees' Pensions and Benefits	Commercial Expenses – Other Expenses
570018 Transfers – Payments in Lieu of Taxes	587998 Commercial Expenses – Other Expenses
570020 Transfers – Living Allowances	Reimbursement - Other Expenses
570030 Transfers – Tuition and Training	572889 Reimbursement – Other Expenses
570040 Transfers – Transportation	Other Expenses Payable - Year End
570050 Transfers – Medical Services	572898 Other Expenses Payable – Year End
570060 Transfers – Dental Services	Accrued Expenses - Other Expenses
570070 Transfers – Optical Services	587580 Accrued Expenses – Other Expenses (Not for
570080 Transfers – Ambulance Services (Ground)	Use at Year End)
570081 Transfers – Critical Care Capacity	FINANCING CHARGES
570090 Transfers – Other Services	Interest
570091 Transfers – Taxable Allowances and Bursaries	582100 Interest on Debentures
571330 Out of Scope Permanent – Caucus Operations	582300 Interest on Bank Overdrafts
571341 Temporary Salaries – Caucus Operations	582500 Interest on Promissory Notes
571360 Overtime – Caucus Operations	582600 Interest on Other Funds
571371 Severance Pay – Caucus Operations	582700 Sinking Fund Earnings Paid to Crown
577400 Subsidies Paid to Revolving Funds	Corporations, Government Service
Loan Guarantee Payouts	Organizations and Government Business
577000 Loan Guarantee Payouts	Enterprises (Recycled)
Change in Guaranteed Debt Payable	Foreign Exchange and Commissions Charges
577100 Change in Guaranteed Debt Payable	583000 Foreign Exchange Charges
Disaster Related Expenses	583100 Commission Charges (Vote 012 Use Only)
521050 Disaster Related Expenses	Miscellaneous Debt Services
Reimbursement – Transfers	584100 Premium/Discount/Commissions – Debt Issue
571883 Reimbursement – Transfers	Other Interest (Non Vote 012)
Transfers Payable – Year End	558261 Capital Lease Interest
571893 Transfers Payable – Year End	585600 Interest on P3 Obligations
Accrued Expenses – Operating Transfers	585700 Other Interest – Year-End
587570 Accrued Expenses – Operating Transfers (Not	INTERNAL RECOVERIES
for Use at Year End)	586100 Internal Recoveries – Goods and Services
TRANSFERS- CAPITAL	586500 Internal Recoveries – Communications
Transfers - Capital	586600 Internal Recoveries – Travel
571500 Transfers – Capital	586700 Internal Recoveries – Financing Charges
Accrued Expenses – Capital Transfers	586900 Accrued Internal Recoveries (Not for Use at
587560 Accrued Expenses – Capital Transfers (Not for	Year End)
Use at Year End)	AMORTIZATION EXPENSE
OTHER EXPENSES	Amortization Expenses – Land, Buildings and
Refunds and Remissions	
572000 Refunds and Remissions	<u>Improvements</u>
572000 Refunds and Remissions  Discounts Rate Variance Gain/Loss - AP Setup	Improvements 588000 Amortization – Land Improvements
Discounts, Rate Variance, Gain/Loss - AP Setup	Improvements 588000 Amortization – Land Improvements 588010 Amortization – Buildings – High Quality
<u>Discounts, Rate Variance, Gain/Loss – AP Setup</u> <u>Only</u>	Improvements 588000 Amortization – Land Improvements 588010 Amortization – Buildings – High Quality Construction
<u>Only</u> 572999 Discounts, Rate Variance, Gain/Loss – AP Setup	Improvements 588000 Amortization – Land Improvements 588010 Amortization – Buildings – High Quality Construction 588015 Amortization – Buildings – Asset Retirement
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Operating Equipment 588100 Amortization – Operating Equipment 588110 Amortization – Heavy Equipment 5882020 Amortization – Ferries – Vessels and Towes 5882021 Amortization – Ferries – Vessels and Towes 588220 Amortization – Aircraft 588240 Amortization – Aircraft 588240 Amortization – System Development 588310 Amortization – System Development 588310 Amortization – Occuputer Hardware 588320 Amortization – Occuputer Hardware 588330 Amortization – Occuputer Hardware 588330 Amortization – Occuputer Hardware 588330 Amortization – Major System Development Amortization Expenses – Road, Bridges and Water Management 588400 Amortization – Highways – Construction 588421 Amortization – Highways – Construction 588421 Amortization – Highways – Construction 588422 Amortization – Airports – Runways 588441 Amortization – Airports – Runways 588442 Amortization – Airports – Runways 588443 Amortization – Highways – Other 588453 Amortization – Highways – Other 588450 Amortization – Highways – Other 588460 Amortization – Highways – Other	/ tilloltic	ation Expenses – Transportation and	599515	Estimates – Transfers for Public Services –
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<u>Statutory Appropriations – Adjustments</u> 599541 Statutory Appropriations – Adjustments

599549 Statutory Appropriations - Capital -Adjustments

# **Treasury Board Branch Adjustments**

599998 TBB Adjustments

# **Temporary Appropriation for Net Budgeting/Shared**

# **Services Activity**

599550 Temporary Appropriation for Net
Budgeting/Shared Services Activity
Approved Appropriation Carry-over
599551 Approved Appropriation Carry-over

# **FOR BUDGET USE ONLY**

519999 For Budget Use Only – Salaries

529999 For Budget Use Only – Supplier and Other

Payments

579999 For Budget Use Only - Transfers

# **Savings Due To Vacancies**

519991 Savings Due to Vacancies

### **QUARTERLY FINANCIAL REPORTING**

# **Quarterly Expense Budget**

599600 Quarterly Expense Budget

# **ASSETS**

# **CASH AND TEMPORARY INVESTMENTS**

# <u>Cash</u>

100000	General Revenue Fund Bank Account	
	100050 Returned Item Clearing Account	
100015	CFS Imprest Bank Account	
100020	SATC Imprest Bank Account	
100025	Electronic Deposits Transfer Account	
100100	Payroll Bank Account	
100200	U.S. Dollar Bank Account	
100300	Cobbed Accounts	
100600	Imprest Accounts – Permanent	
100700	Petty Cash – Permanent	
100800	Petty Cash Float – Permanent	
100900	Transfer Account Balances	
100999	Due from General Revenue Fund (for Other MIDAS Entities' Use Only)	

# **Temporary Investments**

101000 Short-term Investments

Includes highly liquid investments that are acquired with maturity terms of three months

or less.

# **PORTFOLIO INVESTMENTS**

102000 Portfolio Investments

Includes investments that are acquired with maturity terms of greater than three months.

# **ACCOUNTS RECEIVABLE**

106000	Accrued Interest Receivable – Investments
107000	Accounts Receivable – General
	107020 Accounts Receivable – Valuation Allowance
107100	Accounts Receivable – from Accounts Receivable
	107110 Accounts Receivable Bank Deposit Clearing Account 107111 PAD Confirmed Cash 107112 PAD Remitted Cash

	10 (1 0 10 12 ) (0 0 0 0 1 1 1 1 1 1 1 1 0 0 1 1 1 1 1		
	107115 PAD Cleared Cash 107120 Accounts Receivable Valuation Allowance – from Accounts Receivable 107130 Accounts Receivable Internal Revenues Clearing 107190 Autoinvoice Clearing		
107600	Accrued Accounts Receivable – General (Not for Use at Year End)		
LOANS TO CI	ROWN CORPORATIONS		
Short-term Lo	pans - Crown Corporations		
103006	Line of Credit – Saskatchewan Housing Corporation		
103008	Line of Credit – Saskatchewan Opportunities Corporation		
103009	Line of Credit – Saskatchewan Power Corporation		
103010	Line of Credit – Saskatchewan Telecommunications		
103011	Line of Credit – Saskatchewan Water Corporation		
103012	Line of Credit – Municipal Financing Corporation		
103015	Line of Credit – SaskEnergy Incorporated		
103017	Line of Credit – Saskatchewan Gaming Corporation		
103018	Line of Credit – Saskatchewan Liquor and Gaming Authority		
103100	Promissory Notes Loan – Saskatchewan Opportunities Corporation		
	103101 Advance – Promissory Notes – Saskatchewan Opportunities Corporation		
103110	Promissory Notes Loan – SaskBuilds Corporation		
	103111 Advance – Promissory Notes – SaskBuilds Corporation		
Short-term Lo	pans – Crown Corporations (GBE Specific)		
103900	Promissory Notes Loan – Saskatchewan Power Corporation (GBE Specific)		
	103901 Advance – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)		
103910	Promissory Notes Loan – Saskatchewan Telecommunications (GBE Specific)		
	103911 Advance – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)		
103920	Promissory Notes Loan – SaskEnergy Incorporated (GBE Specific)		
	103921 Advance – Promissory Notes – SaskEnergy Incorporated (GBE Specific)		
103930	Promissory Notes Loan – Saskatchewan Liquor and Gaming Authority (GBE Specific)		
	103931 Advance – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)		

103940	Promissor	y Notes Loan – Saskatchewan Water Corporation (GBE Specific)
	103941	Advance – Promissory Notes Loan – Saskatchewan Water Corporation (GBE Specific)
103950	Promissor	y Notes Loan – Saskatchewan Gaming Corporation (GBE Specific)
	103951	Advance – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
103960	Promissor Specific)	y Notes Loan – Municipal Financing Corporation of Saskatchewan (GBE
	103961	Advance – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)
103970	Promissor	y Notes Loan – Lotteries and Gaming Saskatchewan (GBE Specific)
	103971	Advance – Promissory Notes – Lotteries and Gaming Saskatchewan (GBE Specific)

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

	110600	Saskatche	wan Housing Corporation
		110601	Advance – Saskatchewan Housing Corporation
	110800	Saskatche	wan Opportunities Corporation
		110801	Advance – Saskatchewan Opportunities Corporation
	112000	Saskatche	wan Telecommunications (Recycled)
		112001	Advance – Saskatchewan Telecommunications (Recycled)
	112200	Municipal F	Financing Corporation (Recycled)
		112201	Advance – Municipal Financing Corporation (Recycled)
	112500	SaskEnerg	y Incorporated (Recycled)
		112501	Advance – SaskEnergy Incorporated (Recycled)
	112900	Saskatche	wan Power Corporation (Recycled)
		112901	Advance – Saskatchewan Power Corporation (Recycled)
or	ı <u>g-term Loa</u>	ns – Crowr	n Corporations (GBE Specific)

# Lo

110900	Saskatche	ewan Power Corporation
	110901	Advance – Saskatchewan Power Corporation
111000	Saskatche	ewan Telecommunications
	111001	Advance – Saskatchewan Telecommunications

111100	Saskatche	wan Water Corporation
	111101	Advance – Saskatchewan Water Corporation
111200	Municipal	Financing Corporation
	111201	Advance – Municipal Financing Corporation
111500	SaskEner	gy Incorporated
	111501	Advance – SaskEnergy Incorporated
111700	Saskatche	wan Gaming Corporation
	111701	Advance – Saskatchewan Gaming Corporation
111800	Saskatche	ewan Liquor and Gaming Authority
	111801	Advance – Saskatchewan Liquor and Gaming Authority

# **OTHER LOANS**

# **Other Loans**

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

# **Other Loans - Advanced Education**

122500 Student Aid Fund

122501 Advance – Student Aid Fund

# Other Loans - Highways

125300 Short Line Railways

125301 Advances – Short Line Railways

125310 Concessionary Allowance – Short Line Railways

125320 Provision for Loss – Short Line Railways

# **Other Loans – Integrated Justice Services**

122800 Victims' Fund

122801 Advance – Victims' Fund

# **Other Loans – Trade and Export Development**

125800	Small Business Loans Association	
	125801 125810 125820	Advance – Small Business Loans Association Concessionary Allowance – Small Business Loans Association Provision for Loss – Small Business Loans Association
126300	Grey Cup	Loan
	126301 126310 126320	Advance – Grey Cup Loan Concessionary Allowance – Grey Cup Loan Provision for Loss – Grey Cup Loan
126500	Northern I	Economic Development
	126501 126520	Advance – Northern Economic Development Provision for Loss – Northern Economic Development

# **DEFERRED FOREIGN EXCHANGE LOSS**

135100 Unrealized Foreign Exchange Gain/Loss – Sinking Fund

# **DEFERRED CHARGES**

136000 Deferred Premium, Discount, Debt Issue

# **DERIVATIVE ASSETS**

137000 Derivative Assets

Includes derivatives (mainly interest rate swaps and currency swaps) recorded at fair value when they are in an asset position. Also includes embedded derivatives.

# **SINKING FUNDS**

# **Sinking Funds (GSO & GBE Recycled)**

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

# **Sinking Funds (GBE Specific)**

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

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

150100 Crown Investments Corporation

### **ASSETS HELD FOR RESALE**

### **Land and Buildings Held for Resale**

172000 Land for Resale

173000 Buildings for Resale

# **Inventories Held for Resale**

170000 Inventory – NOT FOR GRF USE

174000 Inventory for Resale

# **PREPAID EXPENSES**

#### **Prepaid Expenses**

105000	Prepaid Expenses	

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

### **Revolving Fund Accumulated Net Expenditure**

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 1310 of the Accounting Manual for specific accounting and reporting requirements for inventories.

Equipment Maintenance and Airplane Parts
Includes the entire inventory required to maintain equipment, airplanes and other capital
assets included in heavy equipment, operating equipment, vehicles, aircraft, bridges and
ferries – vessels and towers. This category includes items such as replacement parts,
fuel, grease, oil, bridge timbers and signs.

175100 Lab Supplies and Vaccine	175100
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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 – SaskBuilds and Procurement

Includes all inventory owned and held for distribution, or for use in production for

distribution, or to be consumed in the production of goods and services to be available for

distribution.

# INTEREST ON PUBLIC DEBT RECEIVABLE FROM CROWN CORPORATIONS

180000 Interest Public Debt – Crown Entities

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

### SINKING FUND CONTRIBUTION RECEIVABLE

180100 Sinking Funds – Crown Share

#### **TANGIBLE CAPITAL ASSETS**

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

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

of capital assets.

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

Accumulated Amortization – includes the opening accumulated amortization of capital assets held <u>plus</u> each year's current amortization expense <u>less</u> the accumulated amortization of capital assets disposed or transferred to another ministry <u>plus</u> 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 1300 of the Accounting Manual for specific accounting and reporting requirements for capital assets.

# **Land, Buildings and Improvements**

191000	Land Includes land acquired for parks and recreation, building sites, conservation purposes and other programs. It does not include land acquired by right such as Crown land or land held for resale such as agricultural land.
	<ul> <li>199100 Land – Current Year Additions</li> <li>199150 Land – Current Year Additions – Contingent Liabilities</li> </ul>
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.
191200	199110 Land Improvements – Current Year Additions WIP Land Improvements
	199120 WIP Land Improvements – Current Year Additions
191110	Accumulated Amortization – Land Improvements
192000	Buildings – High Quality Construction Includes office buildings, courthouses, equipment storage facilities, fish hatcheries, greenhouses, retardant stations and observation towers. Buildings have fireproofed structural steel frames with reinforced concrete or masonry floors and roofs. Costs are equal to or greater than \$50,000.
	199200 Buildings – High Quality Construction – Current Year Additions
192010	Accumulated Amortization – Buildings – High Quality Construction
192050	Buildings – Asset Retirement Obligations
	199205 Buildings – Current Year Additions - Asset Retirement Obligations
192060	Accumulated Amortization – Buildings – Asset Retirement Obligations
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.
	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.
	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	
1	92110	Accumulated Amortization – Buildings – Short-term		
1	92500	Building Improvements – High Quality Construction		
		199250	Building Improvements – High Quality Construction – Current Year Additions	
1	92510	Accumula	ted Amortization – Building Improvements – High Quality Construction	
1	92600	Building In	nprovements – Medium Quality Construction	
		199261	Building Improvements – Medium Quality Construction – Current Year Additions	
1	92610	Accumula	ted Amortization – Building Improvements – Medium Quality Construction	
1	92700	Building In	nprovements – Average Quality Construction	
		199270	Building Improvements – Average Quality Construction – Current Year Additions	
1	92710	Accumula	ted Amortization – Building Improvements – Average Quality Construction	
1	92200	Includes n such as st	nprovements – Short-term Construction najor repairs that increase the value or the estimated useful life of a building ructural changes, installation or upgrade of heating and cooling systems, electrical or telephone systems. Costs are equal to or greater than \$50,000.	
		199220	Building Improvements – Short-term Construction – Current Year Additions	
1	92210	Accumula	ted Amortization – Building Improvements – Short-term Construction	
1	92300	Includes ir	Improvements mprovements that increase the functionality of leased accommodations and sequal to or greater than \$50,000.	
		199230	Leasehold Improvements – Current Year Additions	
1	92310	Accumula	ted Amortization – Leasehold Improvements	
1	92410		Acquisition Il site acquisition and initial preparation costs including clearing and demolition site services, site access, site purchase and legal survey costs.	
		199241	WIP Site Acquisition – Current Year Additions	
1	92420	WIP Cons Includes a	truction Il building construction costs.	
		199242	WIP Construction – Current Year Additions	
1	92430		ram Equipment Il operating equipment costs.	
		199243	WIP Program Equipment – Current Year Additions	

192440 WIP Furnishings

Includes all standard office furniture, non-standard office furniture, shelving/storage and artwork costs.

199244 WIP Furnishings – Current Year Additions

192450 WIP Consultants

Includes all prime consultant, consultant, cost or management consultant and legal service costs.

199245 WIP Consultants – Current Year Additions

192460 WIP SaskBuilds and Procurement Delivery

Includes all salaries, travel and sustenance, tender advertisements, constructions, signage, engineering and office supplies, official opening ceremonies, insurance, building permits, SaskBuilds and Procurement delivery fees and miscellaneous costs.

199246 WIP SaskBuilds and Procurement Delivery – Current Year Additions

192470 WIP Start Up Costs

Includes all start up costs including utilities, cleaning, security, waste disposal, moving, telephones and data, warranty reserve, and miscellaneous costs

199247 WIP Start Up Costs – Current Year Additions

192480 WIP Project Contingency

Includes allowances for unanticipated expenses.

199248 WIP Project Contingency – Current Year Additions

#### **Transportation and Operating 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 defibrillators. Costs are equal to or greater than \$10,000.

199300 Operating Equipment – Current Year Additions

193010 Accumulated Amortization – Operating Equipment

193100 Heavy Equipment

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

199310 Heavy Equipment – Current Year Additions

193110 Accumulated Amortization – Heavy 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

	NATONAL ACCOUNT MANUAL - Julie 2020	
194010	Accumulated Amortization – Vehicles	
194100	Ferries – Vessels and Towers Includes all costs for construction and replacement of vessels and ferry towers.	
	199410 Ferries – Vessels and Towers – Current Year Additions	
194110	Accumulated Amortization – Ferries – Vessels and Towers	
194200	Ferries – Upgrades Includes all costs for upgrading vessels and ferries.	
	199420 Ferries – Upgrades – Current Year Additions	
194210	Accumulated Amortization – Ferries – Upgrades	
194300	Aircraft Includes airplanes, air ambulances and water bombers with costs equal to or greater than \$50,000.	
	199430 Aircraft – Current Year Additions	
194310	Accumulated Amortization – Aircraft	
194400	CVA Vehicles Includes all CVA vehicles purchased.	
	199440 CVA Vehicles – Current Year Additions	
194410	Accumulated Amortization – CVA Vehicles	
194500	WIP Transportation Includes costs related to modification or construction of transportation equipment.	
	199450 WIP Transportation – Current Year Additions	
Office Equipn	nent 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	

than \$10,000.

NATURAL ACCOUNT MANUAL – June 2023		
	199520 Computer Software – Current Year Additions	
195210	Accumulated Amortization – Computer Software	
195300	Office Furniture and Equipment Includes desks, tables, chairs, filing cabinets, fax machines, photocopiers, video conferencing stations, projectors and digital cameras. Costs are equal to or greater than \$10,000.	
	199530 Office Furniture and Equipment – Current Year Additions	
195310	Accumulated Amortization – Office Furniture and Equipment	
195400	WIP System Development	
	199540 WIP System Development – Current Year Additions	
195500	Major System Development Includes system development that is expected to cost greater than \$30 million and for which there is a detailed maintenance plan that supports a useful life of 15 years. The detailed maintenance plan must be in place and approved by Treasury Board prior to the commencement of amortization.	
	199550 Major System Development – Current Year Additions	
195510	Accumulated Amortization – Major System Development	
Roads, Bridge	es and Water Management	
196100 Highways – Construction Includes all costs for construction of provincial roads.		
196110	Accumulated Amortization – Highways – Construction	
196200 Highways – Repaving Includes all costs for major resurfacing and preservation overlays on provincial roads		
196210	Accumulated Amortization – Highways – Repaving	
196300	Minor Bridges – Construction Includes all costs for construction of minor bridges.	
196310	Accumulated Amortization – Minor Bridges – Construction	
196400	Bridges – Upgrades Includes all costs for bridge upgrades.	
196410	Accumulated Amortization – Bridges – Upgrades	

Accumulated Amortization - Culverts Highways – Infrastructure – Current Year Additions For specific use by Highways Capital to accumulate infrastructure costs for 199600 the current year.

Includes all costs for the construction of culverts.

196500

196510

Culverts

196600	Airports – Runways Includes all costs for airport runways, strips and aprons, repaving of airport runways, upgrading gravel runways to asphalt runways and upgrading gravel runways to treated gravel runways.
	199660 Airports – Runways – Current Year Additions
196610	Accumulated Amortization – Airports – Runways
196800	Highways – Other Includes all costs for light systems (traffic, outdoor, street), signals for railways, new signage initiative, rumble strips and aggregate pit acquisition costs.
196810	Accumulated Amortization – Highways – Other
196900	Highways – Preservation Capital Includes all costs relating to preservation treatments.
196910	Accumulated Amortization – Highways – Preservation Capital
197000	Infrastructure – Other Includes landfills, tanker bases, helipads and dump stations. Costs are equal to or greater than \$50,000.
	199700 Infrastructure – Other – Current Year Additions
197010	Accumulated Amortization – Infrastructure – Other
197100	WIP Roads, Bridges and Water Management Includes all roads, bridges and water management construction costs.
199710	WIP Roads, Bridges and Water Management – Current Year Additions
197200	Major Bridges – Construction Includes all costs for construction of major bridges.
197210	Accumulated Amortization – Major Bridges – Construction
197300	Highways – Strengthened Secondary Roads
197310	Accumulated Amortization – Highways – Strengthened Secondary Roads
197400	Highways – 70 Year Bypass Construction
197410	Accumulated Amortization – Highways – 70 Year Bypass Construction
197600	Water Management Includes all costs for dams, drainage facilities, docks, sewer systems, marinas, reservoirs, pumping facilities, tanks and associated infrastructure.
	199760 Water Management – Current Year Additions
197610	Accumulated Amortization – Water Management
Internal Recov	veries – Capital
199299	Internal Recoveries – Capital

# 41

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

```
SBP - Capital Assets - Clearing Account
198000
           199800
                      SBP - Capital Assets - Current Year Additions
198002
           ENV - Capital Assets - Clearing Account
           199802
                      ENV – Capital Assets – Current Year Additions
                      ENV - WIP - Current Year Additions
           199803
199999
           FWDF - Capital Assets - Clearing Account
198004
           PCS - Capital Assets - Clearing Account
                      PCS - Capital Assets - Current Year Additions
           199804
                      PCS - WIP - Current Year Additions
           199805
198008
           SPSA - Capital Assets - Clearing Account
           199808
                      SPSA – Capital Assets – Current Year Additions
           199809
                      SPSA - WIP - Current Year Additions
```

#### **Accrued Capital Assets - Current Year Additions**

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

# **LIABILITIES**

200960

### **DEBT**

### Public Debt - Short-term

200000	Promissory	y Notes
	200001	Redemption – Promissory Notes
200100	Promissory	y Notes – Saskatchewan Opportunities Corporation
	200101	Redemption – Promissory Notes – Saskatchewan Opportunities Corporation
200110	Promissory	y Notes – SaskBuilds Corporation
	200111	Redemption – Promissory Notes – SaskBuilds Corporation
203000	Bank Line	of Credit
	203001	Redemption – Bank Line of Credit
Promissory N	otes – Crov	vn Corporation (GBE Specific)
200900	Promissory	y Notes – Saskatchewan Power Corporation (GBE Specific)
	200901	Redemption – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)
200910	Promissory	y Notes – Saskatchewan Telecommunications (GBE Specific)
	200911	Redemption – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
200920	Promissory	y Notes – SaskEnergy Incorporated (GBE Specific)
	200921	Redemption – Promissory Notes – SaskEnergy Incorporated (GBE Specific)
200930	Promissory	y Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
	200931	Redemption – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
200940	Promissory	y Notes – Saskatchewan Water Corporation (GBE Specific)
	200941	Redemption – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
200950	Promissory	y Notes – Saskatchewan Gaming Corporation (GBE Specific)
	200951	Redemption – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)

Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)

		NATURAL ACCOUNT IVIANUAL – Julie 2023
	200961	Redemption – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)
200970	Promissor	y Notes – Lotteries and Gaming Saskatchewan (GBE Specific)
	200971	Redemption – Promissory Notes – Lotteries and Gaming Saskatchewan (GBE Specific)
Debentures -	Crown Cor	poration (GSO & GBE Recycled)
210600	Saskatche	ewan Housing Corporation
	210601	Redemption – Saskatchewan Housing Corporation
210800	Saskatche	ewan Opportunities Corporation
	210801	Redemption – Saskatchewan Opportunities Corporation
212000	Saskatche	ewan Telecommunications (Recycled)
	212001	Redemption – Saskatchewan Telecommunications (Recycled)
212200	Municipal	Financing Corporation (Recycled)
	212201	Redemption – Municipal Financing Corporation (Recycled)
212500	SaskEner	gy Incorporated (Recycled)
	212501	Redemption – SaskEnergy Incorporated (Recycled)
212900	Saskatche	ewan Power Corporation (Recycled)
	212901	Redemption – Saskatchewan Power Corporation (Recycled)
<u>Debentures –</u>	Crown Cor	poration (GBE Specific)
210900	Saskatche	wan Power Corporation
	210901	Redemption – Saskatchewan Power Corporation
211000	Saskatche	ewan Telecommunications
	211001	Redemption – Saskatchewan Telecommunications
211100	Saskatche	wan Water Corporation
	211101	Redemption – Saskatchewan Water Corporation
211200	Municipal	Financing Corporation
	211201	Redemption – Municipal Financing Corporation
211500	SaskEner	gy Incorporated
	211501	Redemption – SaskEnergy Incorporated
211700	Saskatche	wan Gaming Corporation

211701 Redemption – Saskatchewan Gaming Corporation

211800 Saskatchewan Liquor and Gaming Authority

211801 Redemption – Saskatchewan Liquor and Gaming Authority

#### **Debentures – General Government Purpose**

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

#### **Unrealized FX Gain/Loss - Debt**

217000 Unrealized FX Gain/Loss - Debt

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

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

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

### **Crown Corporation Equity In Sinking Fund (GBE Specific)**

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

### **OTHER LIABILITIES**

### **Deposits Held**

230500 Apprenticeship and Trade Certification Commission

231155	Innovation Saskatchewan	
231160	Financial and Consumer Affairs Authority	
231170	Criminal Property Forfeiture Fund	
231180 231200	Global Transportation Hub Authority Government House Foundation	
231600	Fish and Wildlife Development Fund	
231650	FLMM Secretariat	
232000	Saskatchewan Electronic Resource Partnership	
232200	Oil and Gas Orphan Fund	
232220	Impacted Sites Fund	
232300	Private Vocational Schools Training Completions Fund	
232500	Saskatchewan Agricultural Stabilization Fund	
232800	Provincial Archives of Saskatchewan	
232820	Provincial Capital Commission	
232900	SaskBuilds Corporation	
233150	Saskatchewan Distance Learning Corporation	
233200	Saskatchewan Drug Plan	
234000	Saskatchewan Liquor and Gaming Authority	
234300	Saskatchewan Pension Plan	
234450	Saskatchewan Public Safety Agency	
234550	Saskatchewan Technology Fund	
234600	Transportation Partnership Fund	
234700	School Division Tax Loss Compensation Fund	
235000	Victims' Fund	
239000	Cobbed Accounts	
Obligation Un	der Capital Lease	
255400	Obligation Under Capital Lease	
Other Liabilities		

240000

**Conditional Receipts** 

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240070	Funds Held – Non-GRF
240080	Third Party Demand Payable
255200	Guaranteed Debt Payable

### **ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

### **Foreign Currency Payable**

251000 Foreign Currency Payable

# **U.S. Dollar Interest Payable**

252000 U.S. Dollar Interest Payable

### **Other Accrued Liabilities**

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
255600	Contingent Liabilities – Litigation

### **Asset Retirement Obligations**

258970 Asset Retirement Obligations

## **Accounts Payable**

253000	Accounts Payable – from Accounts Payable – DO NOT USE		
	Future Dated Payment Liability – DO NOT USE Accounts Payable – from Accounts Payable – Org 001 – DO NOT USE Accounts Payable – from Accounts Payable – Org 005 – DO NOT USE Accounts Payable – from Accounts Payable – Org 021 – DO NOT USE Accounts Payable – from Accounts Payable – Org 032 – DO NOT USE CFS Accounts Payable – Org 036 – DO NOT USE		
253021	Refund to Vote – Clearing Account		
253022	Payroll Refund to Vote – Clearing Account		
253023	Accounts Receivable – Accounts Payable Clearing Account		
253024	Accounts Receivable – Accounts Payable Contra Account		
253029	CFS Linkin – Clearing Account		
253050	Interministerial Clearing – DO NOT USE		

253051	Interministerial Clearing – Agriculture
253052	Interministerial Clearing – Corrections, Policing and Public Safety
253053	Interministerial Clearing – Environment
253054	Interministerial Clearing – Finance
253055	Interministerial Clearing – Government Relations
253056	Interministerial Clearing – Health
253057	Interministerial Clearing – Highways Capital
253058	Interministerial Clearing – Energy and Resources
253059	Interministerial Clearing – Justice and Attorney General
253060	Interministerial Clearing – Labour Relations and Workplace Safety
253061	Interministerial Clearing – Education
253062	Interministerial Clearing – Public Service Commission
253063	Interministerial Clearing – Social Services
253064	Interministerial Clearing – Legislative Assembly
253066	Interministerial Clearing – TDM – Finance
253067	Interministerial Clearing – SaskBuilds and Procurement
253070	Clearing – Financial and Consumer Affairs Authority
253071	Interministerial Clearing – Advanced Education
253072	Clearing – Apprenticeship and Trade Certification Commission
253073	Interministerial Clearing – Immigration and Career Training
253074	Clearing – Saskatchewan Public Safety Agency
253075	Clearing – SaskBuilds Corporation
253076	Interministerial Clearing – Trade and Export Development
253080	Payroll Interministerial Clearing
253095	Tax Withholding – Accounts Payable Setup Only
253096	Inventory Accounts Payable Accrual – Purchase Setup Only
253099	Accounts Payable – Markview and iExpense Setup only – DO NOT USE
255000	Accounts Payable – General
255005	Accrued Accounts Payable – General (Not for Use at Year End)

255010	Payables \$1,000 and Under			
255015	Accounts Payable – Energy and Resources and Finance Revenue Refunds			
255020	Change in Severance Liability and Other Employee Benefits			
255030	Accounts Payable Rent Reduction Payable Used by SaskBuilds and Procurement to record rent reduction/inducement for lease space.			
255090 255099	Miscellaneous Cheque Writer Deductions – Payable to Receiver General Accounts Payable – Previous Years			
255100	Accrued Employee Leave Entitlements			
255120	Accrued Employee Sick Leave			
255300	Holdbacks Payable			
255500	Payroll Payable			
	255510 Hand Drawn Payroll Payable			

# **Accrued Interest Payable**

256000 Accrued Interest Payable

# **Contaminated Sites Liabilities**

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
261300	Public Employees Superannuation – Voluntary
261400	MLA Superannuation
261500	Provincial Court Judges Superannuation
261600	Municipal Employees Pension Plan
262000	Public Employees Disability Income Plan
262200	SGEU – Long-term Disability Plan
262300	Public Employees Group Life Insurance

262400	Labour Service – Group Life Insurance	
262700	Spouses Group Life Insurance	
263000	Union Dues/Initiation – SGEU	
263100	Union Dues – CUPE Human Rights	
263300	Union Dues/Initiation – CUPE 600-3	
263500 263800	Union Dues/Initiation – CUPE 600-5 Saskatchewan Insurance Office/Professional Employees Union	
264000	Arctic Savings and Credit Union	
264100	Battlefords Credit Union Ltd.	
265300	United Way – Regina	
265400	United Way – Saskatoon	
266000	Accountable Advance	
266200	Personal Mileage	
266500	City of Regina Transit Pass	
266600	Rental Deductions	
266700	Treasury Advance	
266800	Parking Deduction	
267000	Income Tax Demand	
267100	Third Party Demand	
267400	Commissary Payments	
268000	Canada Savings Bonds	
268200	Miscellaneous Deductions	
269200	Deferred Salary Deduction	
269300	Rent – Municipal Government	
269500	Rent – Agriculture – Labour Service	
269600	Rent – Environment	
269700	Rent – Environment – Summer Housing	
IEARNED REVENUE		

# <u>UNE</u>

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

### **DERIVATIVE LIABILITIES**

271000 Derivative Liabilities

Includes derivatives (mainly interest rate swaps and currency swaps) recorded at fair value when they are in a liability position.

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

259900 Accumulated Net Expenditure (Liability)

### **RESERVE FOR ENCUMBRANCES**

299999 Reserve for Encumbrances

# **EQUITY**

### **EQUITY**

300000 Equity

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

301000 Adjustments to Equity

### **EQUITY - APPROPRIATION**

302000 Adjustments to Equity – Appropriation

This account is only to be used for adjustments to equity that are subject to appropriation.

### **EQUITY - REMEASUREMENTS**

303000	Accumulated Remeasurement Gain/Loss

303100 Remeasurement Gain/Loss - FX

303200 Remeasurement Gain/Loss - Derivatives

### **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.

Individual Income Tax 412200

#### **Provincial Sales**

412300

498101

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

414600	Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)		
	414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414650 PST paid on TCA acquisitions (Revenue Offset)		
498106	Accrued Revenue – Provincial Sales Tax (Not for Use at Year End)		
<u>Tobacco</u>			
414700	Tobacco Tax		
498107	Accrued Revenue – Tobacco Tax (Not for Use at Year End)		
<u>Fuel</u>			
414800	Fuel Tax		
498104	Accrued Revenue – Fuel Tax (Not for Use at Year End)		
Property Taxe	<u>es</u>		
417000	Property Tax		
498111	Accrued Revenue – Property Tax (Not for Use at Year End)		
Other Taxes			

**Corporation Capital Tax** 

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			
415300	Vapour Products Tax			
415400	Cannabis Tax			
415500	Fire Prevention Tax			
415600	Mineral Rights Tax			
498110	Accrued Revenue – Mineral Rights Tax (Not for Use at Year End)			
415700	Insurance Premiums Tax			
498108	Accrued Revenue – Insurance Premiums Tax (Not for Use at Year End)			
415800	Motor Vehicle Insurance Premiums Tax			
415900	All Other Taxes			
416200	Pari-Mutuals Tax Revenues from a tax on all wagers placed through pari-mutuals as provided under the authority of <i>The Horse Racing Regulation Act</i> .			

#### OTHER OWN-SOURCE REVENUE

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

#### **Motor Vehicle Fees**

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

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

### **Other Fees and Charges**

#### **Natural Resources**

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

423100	Fisheries	
	423101	Resident Angling
	423106 423107	Saskatchewan Resident Angling One and Three Day Non-Resident Angling One and Three Day

	423108 423109 423110 423120 423121 423122 423123 423153 423155 423195	Non-Resident Angling Canadian Resident Angling Licence Canadian Resident One and Three Day Angling Commercial Net Fishing Commercial Brine Shrimp Domestic Net Fishing Commercial Bait Fishing Fish Peddler Licence Fish Dressing/Processing Aquaculture Licence
423200	Game	
	423211 423212 423213 423217 423218 423222 423223 423224 423225 423228 423230 423232 423233 423235 423236 423238 423239 423249 423250 423255 423257 423257 423260 423257 423261 423265 423266 423270 423271 423275 423294	Saskatchewan Resident Game Bird Canadian Resident Game Bird Non-Resident Game Bird Wildlife Habitat Certificate Big Game Draw Allocation Fee Antelope – Big Game Draw Outfitter Allocation Licences Saskatchewan Resident Bear Canadian Resident Bear Non-Resident Bear Non-Resident Bear Saskatchewan Resident Barren Ground Caribou Saskatchewan Resident First Deer Non-Trophy Mule Deer – Big Game Draw Canadian Resident First Deer Second Non-Trophy Mule Deer Non-Resident First Deer Second Caribou and Wolf Non-Trophy Whitetail Deer Mule Deer – Big Game Draw Saskatchewan Resident Elk Special Elk – Big Game Draw Mule Deer – Archery Saskatchewan Resident Moose Regular Non-Resident Guided Moose Special Moose – Big Game Draw Canadian Resident Guided Moose Saskatchewan Resident Youth Game Big Game Management Licence Miscellaneous Wildlife Licences (non-game) Resident Dog Trainers
	423295 423296	Non-Resident Dog Trainers Special Mounting Permits
423300	Lands	
	423301 423302 423310 423311 423312 423313 423315 423316 423318	Administration/Application/Inspection Fees Sand and Gravel Royalties Residential Cabins – Outside Subdivision Recreational Cabins – Subdivided Lots Recreational Cabins – Outside Subdivision – Leases Institutional Camp Fees Commercial Land – Subdivided Lots Commercial Land – Outside Subdivision Miscellaneous Use Permit – Leases

	423319 423320 423321 423322 423323 423325 423326 423328 423333 423334 423341 423342 423343 423347 423350 423351 423352 423353 423353 423384	Agricultural – Annual Billings Oil and Gas – Leases Quarrying Surface – Other Than Sand and Gravel Oil and Gas – Easements – Annual Easements – Annual All Except Oil and Gas Easements – One Time All Except Oil and Gas Sand and Gravel – Surface Leases Petroleum/Natural Gas – Exploration Permits Miscellaneous Use – Permits Agricultural – Permit Recreational Cabins – Outside Subdivision – Permits Trappers Cabins Boat Dock/House/Lift and Foreshore Miscellaneous Use Work Authorizing Fees and Other Non-Accounts Receivable Oil and Gas – Seismic Line Quarrying Surface – Under 500 CU Yards Temporary Work Camp Minimum Of Wild Rice – Permit Sand and Gravel – Exploration Wild Rice – Licence
423400	Forests	
	423402 423403 423407 423410 423411 423412 423420 423421 423422 423424 423425 423460 423460 423461 423462 423470	Mistik Management – Norsask Forest Products Mistik Management – ML Mechanical Pulp L and M Wood Products Weyerhaeuser Pasquia Porcupine – HBAY OSB Mee Toos Forest Products Ltd. (Amisk-akik) Zelensky Brothers Saw Mill Northwest Communities Wood Products Vermette Wood Preservers Lehner Wood Preservers Edgewood Aallcann Wood Suppliers Ltd. Carrier Forest Products Tolko Industries Ltd Meadow Lake OSB Division Forestry Dues and Permit Fees Plant and Sawmill Licences/Scaling Fees Park Vegetation Management Fees Penalties
423500	Universal Reforestation Fee	
423700	Parks	
	423711 423712 423713 423725 423746 423751 423752 423753 423754 423755 423756	Cottage Lots – Northern Surveyed Cottage Lots – Northern Unsurveyed Commercial Operations in Park Special Site Leases in Park Timber/Firewood/Temporary Work Camp Permit Park Entry – Annual Camping – All Except Self Registration Park Entry – Daily Park Entry – Three Day Park Entry – Weekly Camping – Self Registration

	423757 423758 423766 423767 423768 423770 423772 423773 423775 423776 423777 423781 423783 423795 423797	Camping – Reservation, Cancellation and Change Fees Camping – Seasonal Fees School Program Fees Swim/Water Skills Lessons/Badges/Manuals Swimming Pool Fees Marina – Boat Launching/Mooring Accommodation Commercial Leases – Utilities Commercial Leases – Fees Cottage Leases/Fire Levy Fees Park Entry – Historic Parks Park Staff Housing Coin Operated Machines Storage Compound Park Entry – Park Specific Park Entry – Voluntary Admission Fees
423800	Fur 423871 423875	Royalties On Wild Fur Saskatchewan Resident Fur Dealer
	423873 423884 423886	North Fur Conservation Area Fur South Saskatchewan Fur
423900	All Other F	Revenue – Natural Resources
	423902 423903 423983	Duplicate Licences Miscellaneous Licences/Permits – Natural Resources 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 ar	nd Outlet Licences
	425201	Oil Burner
425301	Direct Selle	er Licences
425302	Fundraiser	s for Charitable Organizations Licences
425400	Animal Ind	ustry Licences – General
	425401 425402 425403	Game Farm Licences Fur Farm Licences Poultry Licences

425701	Insurance	Company Licences
425702	Trust and L	oan Licences
425800	Pension Pl	an Registration and Annual Fees
425801	Pooled Re	gistered Pension Plan Fees
425900	Other Busi	ness Privilege – Trade
	425901 425902 425903 425905 425906 425907 425908 425910 425912 425914 425916 425918 425920	Auction Sales Company Business Name Registration Collection Agents Motor Dealers Mortgage Brokers Credit Reporting Cemetery Company NH3 Anhydrous Ammonia Electrical Supply House Gas Supply House Gas Employer Electrical Employer 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 426503	Teacher Certifications Probationary Teacher Certificate
426700	Commissi	oner for Oaths and Notary Public Fees
426900	Other Professional and Occupational Privileges	
	426904 426905 426906 426908 426910 426912 426914 426916 426918 426920 426922 426926 426928 426930	Electrical Contractor Electrical Limited Contractor Gas General Contractor Gas Domestic Contractor Propane

#### 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 428202 428203 428204 428205 428206	General Education Diploma Exam Fees Application for Journeyman – Written Exam Application for Journeyman – Practical Exam Request for Review of Exam Results Application to Take Other Exams Late Fee for Written or Practical Exam Applications	
428900	Other Mis	cellaneous 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 431104 431105 431107 431170 431171	Treaty Land Entitlement (5.08) – Oil Treaty Land Entitlement (5.08) – Gas Treaty Land Entitlement (5.08) – CCT Treaty Land Entitlement (5.08) – Lease Rentals Real Property Sales – Commercial Real Property Sales – Recreational	
431400	Mineral and Forestry Products/Peat Moss		
431500	Maps, Prints, Books and Publications		
	431587	Sales – Trapper Education Manual	
431600	Miscellane	eous Materials and Supplies	
431900	Other Commodity Sales		
	431910 431911	Sales – Hay 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.

overninent.				
432100	Document	Documentation, Searches and Legal Services		
	432102 432103 432104 432105 432106 432108 432109 432110 432111 432112 432113	Application Fees – Part 10 Bankruptcy and Insolvency Act Small Claims Fees Local Registrar's Fees Sheriff's Fees Surrogate Court Fees Farm Ownership Fee Land Sales Fee Notice Fee Divorce Fees Documentation Fees Search Fees		
432200	Managem	ent and Collection Services		
	432201 432203	Public Trustee Fees Tax Enforcement – Provincial Mediation Board		
432300	Blueprintin	ng, Advertising, Addressing and List Services		
432400	Diagnostic	Diagnostic Laboratory Services		
432500	Miscellaneous Medical and Institutional Services			
432700	Research, Technical, Assaying and Testing Services			
432900	Other Miscellaneous Services			
	432901 432902 432903 432904 432906 432908 432910 432911 432912 432913 432914 432915 432916 432917 432930 432931 432940 432941 432942	High School Student Transcript Teacher Evaluations General Education Diploma Transcripts Teacher Statements Freedom of Information Small Business Loans Association – Administration Fees Request for Upgrading Evaluation Grazing – Cattle Grazing – Calves Grazing – Horses Grazing – Horses Grazing – Ewes Grazing – Ewes Grazing – Lambs Grazing – Under Delivery Charges Grazing – Miscellaneous Wintering Fees – Bulls Wintering Fees – Cows PRF – Cost Recovered – Taxes PRF – Cost Recovered – Salt and Minerals PRF – Cost Recovered – Vet Supplies		

	432950 432960	Air Ambulance – Out-of-Province and Third Party Insurers Project Delivery Revenue Includes revenue received from third parties for delivery of projects.
433000	Highways	Custom Work Surcharge Revenue

#### Fees

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

433200	Other Inspection Fees	
	433201	Film and Video
433300	Audit Fees	3
433500	Miscellane	ous Agricultural Fees
433700	Other Reg	istration Fees
	433701 433702 433703 433705 433706 433709 433714 433715	Prospectus Registrations Exemptions Annual Information Forms Annual Financial Statements Engineering and Technical Report Administrative Penalties Costs of Investigation
433900	All Other S	Service Fees
	433901	Amusement Ride Re-Inspection

### **Pre-requisites**

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 441103	7% Municipal Holdback Late Payment Charges – Fines
443100	Escheated Bail forfeit	d Bail ed to the Crown.

444100	Other Fine	es, Costs, Penalties and Forfeits
	444101	Provincial Surcharge
	444102	Federal Surcharge
	444110	Penalties – Taxes

#### Accrued Revenue - Other Fees and Charges

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

#### **Investment Income**

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

#### Interest

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

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

#### **Profit on Foreign Exchange**

454100	Profit on F	Foreign Exchange
	454110	Unearned Discounts

#### **Accrued Revenue - Investment Income**

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

#### **Miscellaneous**

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

#### **Recoveries from Other Governments**

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

469100	Other Gov	vernments – Provincial
	469101	Fire Suppression – Other
469200	Other Gov	vernments – Municipal
469300	Other Juri	isdictions

#### **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	Maintenan	ce Order Revenues
485100	Casual Re	venue
	485102 485103 485104 485105 485110 485111 485112 485115 485160 485170 485175 485181 485199	Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel Cash Over/Short Labour Response Tax Credit Program Personal Phone Call Reimbursement NSF Charges Licence Revenue Account Clearing Licence Revenue Impost FWD Accounts Receivable Holding Permit Revenue – Land Taxes FWD Bad Debt Recovery Realized Gain or Loss
485300	Dormant a	nd Unclaimed Estate Money

485600 Proceeds Clearing

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

end.

485800 Gain on Disposal of Capital Assets

#### **Refund of Previous Years' Expenses**

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

486100 Repayments – Public Assistance, Pensions and Allowance Programs

486900 Cash Refunds of Previous Years' Expense

Used to record refunds of previous years' expenses where cash has been received from

a third party.

486905 Changes in Previous Years' Estimates

Used to record refunds of previous years' expenses resulting from changes in account estimates and errors. This account should only be used to record changes in estimates and errors relating to amounts that were recorded as either accounts payable or accrued

liabilities at year-end.

486910 Salary Overpayment Refunds – Previous Years' Expenses

#### Accrued Revenue - Miscellaneous

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

To ensure accurate forecasting and facilitate comparisons of budget to actual amounts,

accrue only other own-source revenue in this account.

#### **Recovery of Amounts Previously Written-off**

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

487100 Recovery of Loan Losses

#### **Transfers In**

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

488100 Transfers In

#### Other

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

### TRANSFERS FROM THE FEDERAL GOVERNMENT

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

#### **Equalization**

460100 Federal/Provincial Agreement – Equalization

### **Canada Health Transfer**

460500 Canada Health Transfer

#### **Canada Social Transfer**

460600 Canada Social Transfer

#### **Other Federal Transfers**

460825 Softwood Lumber Agreement Transfer

460830 Home Care and Mental Health

### **Federal-Provincial Cost Sharing Programs**

All revenues received from Federal-Provincial Cost Sharing Programs are coded here. With the exception of the accounts listed below, revenue received from all federal-provincial cost sharing programs and other federal contributions are coded to this account. Ministries are required to set up a separate revenue account for each agreement that is long-term and/or the expected annual revenue is greater than \$2 million. 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-P	rovincial Cost Sharing Programs
	461001	Legal Aid Commission
	461002	Aboriginal Courtworker Program
	461003	Labour Market Development Agreement
	461004	French Minority Education
	461005	Canada Student Loans
	461006	Older Worker Pilot Program
	461008	French Second Language Instruction
	461009	National Safety Code
	461011	Airport Capital Assistance Program
	461015	Office French Language Coordinator
	461016	Joint Emergency Planning Program (JEPP)
	461020	Exchange of Service – Inmates
	461021	Disaster Financial Assistance
	461030	Air Weapons Range Agreement
	461040	Bilateral Extension-Early Learning and Child Care Agreement
	461041	Canada-Wide-Early Learning and Child Care Agreement
	461050	Provincial-Territorial Base Funding – Building Canada Fund
	461051	Infrastructure Stimulus Fund
	461052	Gateways and Borders Program – Global Transportation Hub
	461053	Building Canada Fund – Major Infrastructure Component
	461054	Building Canada Fund – Provincial Territorial Infrastructure Component (PTIC)
	461055	PPP Canada
	461056	National Trade Corridors Fund
	461057	Disaster Mitigation and Adaptation Fund
	461070	Fire Suppression – Air Weapons Range
	461080	Fire Suppression – Indian Reserves

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

#### **Accrued Revenue – Transfers from the Federal Government**

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

#### TRANSFERS FROM GOVERNMENT ENTITIES

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

### **Crown Investment Corporation of Saskatchewan**

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

### **Liquor and Gaming Authority**

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

#### Other Enterprises and Funds

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

#### Accrued Revenue - Transfers from other Government Entities

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

### **NON-RENEWABLE RESOURCES**

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

### Oil and Natural Gas

491100 Oil Crown Royalty

	491102 491103 491104 491105 491106 491107 491108	1/5 Trust Certificate Payments 4% Trust Certificate Payments Petroleum Research Incentive Credits Provisional Royalty Oil and Gas Processing Incentive Credits Petroleum Innovation Incentive Credits Oil Infrastructure Investment Credits	
491200	Oil Freehold Production Tax		
491400	Annual PNG Lease Rentals		
	491402 491403 491405 491407	Compensatory Royalty Other Oil and Gas Revenue Delinquent Well Data Penalties Net Royalty – Farmout	
491500 Enhanced Oil Recovery Crown Royalty		Oil Recovery Crown Royalty	
	491502 491505 491506	Enhanced Oil Recovery Freehold Production Tax EOR Interest EOR Audit Penalty	
491600	Oil Well Revenue		
491700	Oil Interest		
491800	Oil Audit Penalty		
492100	Gas Crown Royalty		
492200	Gas Freeh	old Production Tax	
498121	Accrued R	evenue – Natural Gas (Not for Use at Year End)	
498122	498122 Accrued Revenue – Oil (Not for Use at Year End)		
Crown Land Sales			
491300	491300 Bonus Bids (Crown Land Sales)		
<u>Potash</u>			
493100	Potash Cro	own Royalty	
493101	Potash Crown Royalty Interest		
493102	Potash Crown Royalty Audit Penalty		
493200	Other Pota	sh Revenue	
493300	Delayed Pa	ayment Charge – Potash	
493400	Potash Bas	se Payment	
	493402	Potash Base Payment Incentives	

	493403 493404	Potash Base Payment Interest Potash Base Payment Audit Penalty
493500	Potash Profit Tax	
	493502 493503 493504	Potash Profit Tax Incentives Potash Profit Tax Interest Potash Profit Tax Audit Penalty
498123	Accrued Revenue – Potash (Not for Use at Year End)	

## **Resource Surcharge**

494000 Resource Surcharge

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

### **Other Non-Renewable Resources**

#### Uranium

494100	Uranium Crown Royalty – Basic
494200	Uranium Crown Royalty – Profit
494300	Delayed Payment Charge – Uranium
494400	Uranium Interest
494500	Uranium Audit Penalty
498124	Accrued Revenue – Uranium (Not for Use at Year End)

### **Sodium Sulphate**

	495100	Sodium Sulphate Crown Royalty
	495200	Other Sodium Sulphate Revenue
	495300	Delayed Payment Charge – Sodium Sulphate
	495400	Sodium Sulphate Interest
	495500	Sodium Sulphate Audit Penalty
	498125	Accrued Revenue – Sodium Sulphate (Not for Use at Year End)
Со	al	
	496100	Coal Crown Royalty

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

)t	her	
	498126	Accrued Revenue – Coal (Not for Use at Year End)
	496600	Coal Audit Penalty
	496500	Coal Interest

#### O

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

#### Accrued Revenue - Non-Renewable Resources

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

#### **REVOLVING FUND – DEPOSITS**

489900 Revolving Fund - Deposits

### **COMMERCIAL REVENUE**

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

Accounts in the range of 900100 - 900999 can only be used by SaskBuilds and Procurement.

#### **Rental and Lease Revenue**

900100 Rental and Lease Revenue

#### **Property and Building Rentals**

900150	Property a	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.

Reimbursement – Security
Reimbursement – Repairs and Maintenance
Reimbursement – Roads and Grounds
Reimbursement – Cleaning
Reimbursement – Heating
Reimbursement – Gas Heat
Reimbursement – Propane Heat
Reimbursement – Fuel Oil Heat
Reimbursement – Steam Heat
Reimbursement – Electrical
Reimbursement – Sewer and Water
Reimbursement – Fixed Expenses
Reimbursement – Insurance
Reimbursement – Real Estate Taxes
Reimbursement – GST
Reimbursement – Administration

# Other Accommodation Revenue

900251	Parking Revenue
900252	Tenant Services Revenue
900253	SaskBuilds and Procurement Revenue
900255	Project Delivery Revenue
900256	Furniture Revenue
900258	Tenant Improvement Revenue
900259	Security Revenue
	900252 900253 900255 900256 900258

Other Accommodation Revenue

### **Air Services Revenue**

900250

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

### **Financing Charges Revenue**

900500 Financing Charges Revenue

### **Casual Revenue**

900800 Casual Revenue

Miscellaneous invoicing not considered a part of everyday operations.

### **External Recovery - Revenue**

900998 External Recovery – Revenue

Used by SaskBuilds and Procurement to allocate revenue between external and internal

recoveries.

### **Internal Recovery - Revenue**

900999 Internal Recovery – Revenue

Used by SaskBuilds and Procurement 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.

#### **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.

#### **Electoral Salaries**

These accounts identify salary expenses under The Election Act.

512100	Returning Officer
512200	Returning Officer Admin Staff
512300	Election Clerk
512400	Deputy Returning Officer
512500	Poll Clerk
512600	Security Officer
512700	Other Poll Officials and Stand-by
512800	Supervisory Deputy Returning Officer

#### **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
514000	Casuai/Term

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

514100 Temporary Salaries

Includes In-Scope and Out-of-Scope salaries paid to temporary employees.

514200 Labour Service

Includes payments to employees hired under part 6 of SGEU Collective Bargaining

Agreement.

514300 Part-Time/Permanent Part-Time

Includes payments to employees hired as permanent part-time and includes those hired

as part-time.

514400 Student Employee Programs

514500 Personal Service Contracts

These are contracts where an employer-employee relationship is created. This includes payments to persons on personal services contracts where employer CPP and EI are

withheld at source.

514700 Ministerial Assistant's Salary

514800 Seconded Services (With Employee Number)

Must be used for payments where an employee is seconded to another ministry or

agency. The ministry that receives the services codes the salary expense to this account.

514850 Seconded Services (With No Employee Number)

515700 Allocation of Labour Costs (Highways Use Only)

This account is to accommodate the allocation of salary costs among four subprograms.

515800 Allocation of Mechanic Labour Costs (Highways Use Only)

This account is to accommodate the allocation of Mechanic labour costs.

#### **Premium Pay and Differential**

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

516000 Overtime

516100 Change in Year-End Accrued Supplementary Payroll

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516200	Temporary Assignment of Higher Duties		
516300	Shift Differential		
516400	Camp Differential		
516500	Winter Differential		
516600	Height Differential Includes Flying Pay, Pilot, High Scaffold and High Tower Differential.		
516800	Other Differentials, Endorsements and Premiums		
516900	Standby Fees		
Severance			
517100	Severance Pay Includes payments negotiated or required by contract upon termination of an employee. This includes court judgements and retirement gratuities.		
517300	Non-Taxable Career Assistance – Out of Scope This account is for expenses directly related to career assistance options for out-of-scope employees.		
517400	Non-Taxable Career Assistance – In Scope This account is for expenses directly related to career assistance for in-scope employees whose jobs have been abolished. (Note: Enhanced Severance is taxable and is coded to 517100.)		
517500	Retirement Vacation Entitlement This account is for expenses related to vacation leave payout to retiring employees who have worked 35 years or reached the age of 65.		
Perquisites, A	Allowances and Other Compensation		
518000	Educational Leave Allowance Includes payments where an employee is granted education leave.		
518100	Apprenticeship Top-up		
518200	Maternity and Adoption Leave Top-up		
518300	Northern District Allowance Includes payments to employees stationed in various northern regions.		
518400	Northern Project Allowance Includes additional payments for working in a northern administration district in a camp setting.		
518600	Vacation Leave Payouts Includes payouts of accrued Vacation Leave and Scheduled Days Off.		
518650	Vacation Leave Payouts (With No Employee Number) Only used in reorganizations where functions are transferred from a ministry to another Crown agency or when an employee requests to transfer their vacation/SDO entitlements to the new Crown agency they moved to.		

518700	Winter Maintenance Allowance
518800	Sleep Over Allowance
518900	Tool Allowance
519000	Staff Housing Subsidy
519100	Allowance for Special Services
519200	Northern Employment Medical/Dental Travel Expenses Includes employee travel expenses (air or mileage) incurred when travelling to a centre to receive dental or medical service. Refer to the Human Resources Manual Section PS 707-2 for eligibility information.
519300	Car Allowances
519400	Honorariums and Retainers
519600	Flexible Benefit Payments
519700	Salary Payments Processed through the Accounts Payable Module Salary expenses are paid from this natural account using a standard invoice only when an employee cannot be set up on MIDAS HR/Payroll in time to process the payment. The amounts must be cleared to zero as soon as possible through a refund to vote in the same fiscal year from HR/Payroll when the salary is processed.
519750	Contingent Liability Payouts – Salaries and Benefits This account is used to record cash payments of contingent liabilities, including amounts previously recorded as contingent liabilities payable. This account allows the recoding (through MIDAS AP) of compensation payments to employees/former employees for contingent liability payouts including payments for severance, grievance and other employment related claims.
519800	Change in Year-End Severance Liability and Other Benefits This account is to record a change in an entity's liability for severance pay. Organizations may use this account at any time, however in most cases it will be used only at year end. Note that severance payments should continue to be charged to account 517100.
519900	Change in Year-End Accrued Employee Leave Entitlements This account is to record a change in an entity's accrued employee leave entitlement. Organizations may use this account at any time, however in most cases it will be used only at year end. Note that payments for accumulated vacation time should continue to be charged to the regular Salaries and Benefits accounts (510000 – 515999).
519920	Change in Year-End Accrued Employee Sick Leave This account is to record a change in an entity's accrued employee sick leave. Organizations may use this account at any time, however in most cases it will be used only at year end. Note that payments for employee sick leave should continue to be charged to the regular Salaries and Benefits accounts (510000 – 515999).

# **Change in Contingent Liability – Salaries and Benefits**

519895

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

### **Pension and Benefits**

578200 Pension and Benefits

Includes payments for benefits costs, including CPP, EI, workers' compensation, group

life and disability, employer's pension contribution, dental plan payments and

superannuation payments.

578210 Judges' Disability Allowance

This account is used to record payment of a disability allowance to a judge through

HRPAY only.

#### **Commercial Expenses - Salaries and Benefits**

587991 Commercial Expenses – Salaries and Benefits

This account is used to record the portion of SaskBuilds and Procurement' total salaries

and benefits expenses that represent commercial expenses.

#### Reimbursement - Salaries and Benefits

519882 Reimbursement – Salaries and Benefits

This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the Accounting Manual, Appendix H, Section 10 for further details

on the use of this account.

519887 Salary Overpayment Reimbursements

519888 Union Leave Reimbursement

#### Salaries and Benefits Payable - Year End

519891 Salaries and Benefits Payable – Year End

#### **Accrued Expenses – Salaries and Benefits**

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

#### **CONTRACT SERVICES**

### **Professional and Technical Services**

521100 Specialized, Technical and Management Consulting

Includes specialized and unique ministry requirements (e.g., environmental assessments, actuarial studies) and management consultant services (e.g., policy studies, program

evaluation, market analysis and organizational improvements).

521300 Fees Paid for Professional Services

Includes policing and other protective services, veterinarian's fees and expenses, appraiser's, architect's and engineer's fees, examiners fees and expenses, laboratory fees, collection services, religious fees and technical services and fees for inspection,

registration, searches and copyrights.

521301 Expert Witnesses

521302 Physicians and Surgeons (Expert Witnesses)

521303 Fee Bailiffs – Wages

521304 Fee Bailiffs – Travel Costs

521305 Juror Fees

521306	Witness Fees
521308	Legal Fees – Miscellaneous
521312	Transcript Fees
521313	Custody Access Reports
521314	Interpreters Fees
521315	Supervised Access Program
521317	Miscellaneous Contracts – Meals
521318	Miscellaneous Contracts – Accommodation
521320	Miscellaneous Contracts – Kilometres
521321	Transportation – Ambulance
521322	Transportation – Funeral Homes
521323	Employee and Family Assistance Costs
521324	Criminal Record Checks
521340	Laboratory Fees
521350	Fees (Inspection, Registration, Searches, Copyright Fees, etc.)
521351	Inter-Library Loans
521360	Policing, Protection and Emergency Fire Services
521361	Commissionaire Services
521370	Miscellaneous Professional Services, Religious Fees and Technical Services
521372	Photographer's Services
521373	Sign Writing Services
521380	Veterinarian Services
521390	Disaster Related Contract Expenses

#### 521800 Legal Services

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

521801 Legal Expenses – Travel

### **Asset Retirement Obligation Remediation**

521720 Remediation of Asset Retirement Obligations

521730 Change in Year-End Asset Retirement Obligations

#### **Contaminated Sites Remediation**

521700 Contaminated Sites Remediation

521710 Change in Year-End Contaminated Sites Liabilities

#### **Change in Contingent Liability – Goods & Services**

521010 Change in Contingent Liability – Goods & Services

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

### **Compensation Claims for Loss**

521030 Compensation Claims for Loss

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

#### **System Consulting**

521900 System Consulting

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

#### **Other Contractual Services**

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

529000 General Contractual Services

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

529002	French Language Training	
529003	Artwork Rentals	
529004	Courtworker Wages	
529005	Courtworker Benefits	
529006	Courtworker Expenses – Travel	
529007	Courtworker Expenses – Telephone	
529008	Courtworker Expenses – Office Supplies	
529009	Courtworker Administrative Support	
529010	Courtworker Other	
529013	Adult Community Service Order Regular	
529014	Young Offenders' Community Service Order Regular	
529017	Trash Removal	
529018	Snow Removal Contracts	
529019	Security Guard Contracts	
529020	Security Monitoring Contracts	
529025	Web Site Service Fees	
Linen, Laundry and Dry Cleaning Services		

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 Association and Professional Membership Dues

Includes payments for annual dues, memberships, and 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 Accounting Manual, Appendix H, Section 10 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 <u>all</u> communications planning, development, evaluation, advertising and printing related costs.

530000 Communications Development Costs

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

530001 Production Time

530002 Artwork

530100 Communications Production

Includes materials and other costs related to the development of a media advertising

program. This includes the production of videos.

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

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 – Billboards 530506 Media Placement – Online

530600 Placement – Tender Ads

Includes the placement of legal/tender/notice ads including notices in the Saskatchewan

Gazette and Yellow and Blue Pages.

530601 Blue Pages Advertising

530602 Notices 530603 Tender Ads

530700 Career Placement

Includes media placement of recruitment advertising.

530800 Publications

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

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

#### **Reimbursement – Communications**

532885 Reimbursement – Communications

This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the Accounting Manual, Appendix H, Section 10 for further details on the use of this account.

### Communications Expenses Payable - Year End

532895 Communications Expenses Payable – Year End

#### **SUPPLIES AND SERVICES**

### **Medical and Medically Related Services**

520000 Medical and Related Services

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

520001	Psychiatric Assessments
520002	Fetal Alcohol Syndrome Assessments
	•
520003	Dangerous Offender/Long-term Offender Assessments
520004	Psychiatric Services
520005	Psychological Services
520006	Employee Influenza Vaccinations
520020	Dental Services
520030	Optical Services

520080 Coroner's Fees and Expenses

520081 Coroner's Fees – Miscellaneous Expenses

#### Rents, Insurance, Utilities, Taxes and Licences

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

522000 Rent of Ground, Buildings and Other Space

522019 Building and Site Lease Costs

Includes the monthly rent of buildings and space paid by SaskBuilds and

Procurement to lessors.

522020 Tenant Improvements Lease

Includes payments made to landlords for landlord-financed tenant

improvements.

522100 Rent of Office Equipment

Includes payments to rent fax machines and other office equipment. Excludes rent of

computers and equipment purchased under a capital lease arrangement.

522101 Audio Visual Equipment

522200 Rent of Photocopiers

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

522201 Per Impression Duplicating 522202 Lease Cost of Duplicators

522300 Rent of Other Equipment and Material

Includes livestock rental and rent of motor equipment.

522301 Truck Rental 522302 Horse Rental

522400 Rent of Aircraft

Includes chartered aircraft charges. Does not include Executive Air stand-by charges;

see account 542010.

522401 Long-term Fixed Wing Costs

522410 Helicopter

522411 Long-term Helicopter Costs

522500 Insurance Premiums

Includes payments for insurance of any kind. Insurance payments must be specifically

approved by T.B.O. and only where permitted under FAM guidelines.

522600 Utilities – Water and Sewer

522601 Utilities – Water 522602 Utilities – Sewer

522700 Utilities – Electricity and Natural Gas

	522701	Electricity
	522702	Energy Performance Contract Electrical Includes Energy Performance electrical savings.
	522704	Gas
	522705	Propane
	522706	Fuel Oil
	522707	Steam
522900	Provincial Sales Tax	
523000	Other Taxes and Licences Includes payments for special taxes or licence fees incurred in the course of government business. Excludes PST and GST payments.	

### **Repairs and Maintenance**

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

524000	Repairs
02 1000	rtopano

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.

	555000.	by provincial employees, materials used in such repairs should be charged to
	524010 524011	Repairs – Buildings and Structures Minor Maintenance
	324011	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 Operating Equipment
	524050	Repairs – Office Equipment and Furniture
	524060	Aircraft Materials and Repairs
	524061	Aircraft Contract Repairs
	524062	Aircraft Commissary
524300	Environme	ental 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 Structural/Roof Repair and Maintenance Contracts
	524614 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 Use Only)

This account is used to accommodate allocation of equipment maintenance costs.

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

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

### **Electoral Expenses**

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

526500	Air Service	
526600	Messenger	
	526606 Poll Rental Costs	
526700	Reimbursement – Candidates' Election Expenses	
526800	Reimbursement – Election Auditors' Fees	
526900	Reimbursement – Registered Political Parties	

### **Information Technology (IT) Related Expenses**

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

527300	Service Bureau Costs Includes computer shared services including processing time, storage costs, PROFS (E-Mail), etc.
527400	Facilities Management Includes contracted management, operation and support of owned or leased equipment.
527500	Equipment/Lease Rentals Includes leasing of equipment, including maintenance and repair if part of lease agreement. This excludes lease payments for computer equipment purchased under a capital lease arrangement.
527600	Telecommunications Includes communication line charges.
527700	Equipment Maintenance Includes maintenance and repair of equipment.
527800	Miscellaneous Supplies Includes purchases of miscellaneous supplies (e.g., ribbons, cartridges, diskettes, etc.).

527900 IT Training

Includes IT training courses and materials.

528000 Support Services

Includes maintenance and operation of application software and off the shelf software as

well as data entry.

528100 Information Services Subscriptions

Includes subscriptions to on-line information services (e.g., Grassroots, InfoGlobe, Utlas,

etc.).

528500 Web Site Development and Maintenance Costs

Includes the costs of consulting, design, content development, programming and production associated with the creation of new web pages and hosting, evaluating,

updating and maintaining existing web pages.

Subject to the Communications Procurement Policy and must be procured through Communications Coordination, Executive Council. Invoices submitted for payment must be accompanied by a Memo of Authorization from Communications Coordination.

#### **Relocation Expenses**

542600 Relocation - New Employees

542700 Relocation – In-Service Employees

#### **Provisions and Business Expenses**

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

543000 Employee Business Expenses

Includes business expenses for employees other than the Deputy Minister/Ministry Head.

543002 Ministry Refreshments

This is for the purchase of coffee, tea, soft drinks, juices and similar items, but not nutritional items. Nutritional items are to be coded to account 543500.

It does not include deputy ministers.

543100 Cabinet Ministers and Legislative Secretaries – Business Expenses

543101 Ministers' Refreshments

Refreshments coded to this account include coffee, tea, soft drinks, juices

and nutritional items.

543200 Deputy Minister/Ministry Head Business Expenses

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

refreshments.

543201 Deputy Minister/Ministry Head Business Expenses – Refreshments

Refreshments for Members of Legislative Assembly are also coded to this

natural account. Nutritional items are to be coded to account 543500.

543300 Banquet Costs

543400 Employee Recognition Expenses

543500 Nutritional Items

This is for the purchase of nutritional items for ministry-hosted conferences for employees; for interministerial and intraministerial training; for ministry meetings and for Deputy Ministers.

#### **Materials and Supplies**

550000 Stationery and Office Supplies

Includes any purchase of general office stationery and computer paper.

550100 Printed Forms

Printed forms include the production cost of producing general forms for stockroom use. (S-4's, vouchers, cheques, etc.)

550101 Court Forms

550102 Letterhead, Envelopes, Business Cards, etc.

550200 Books, Magazines and Reference Materials

Includes purchases of educational and scientific materials and supplies, magazines and newspapers, commercial books and technical reference books and reference materials, and commercial reference services.

550230	Magazines and Newspapers
550231	Library Science Subscriptions
550234	Subscriptions
550240	Audio and/or Visual Information Material
550250	Library Books
550252	Library Science Firm Orders

#### 551000 Medical and Laboratory Supplies

Includes expenses for medicines, drugs, chemicals, small instruments and medical and technical supplies used in connection with medical, biological, dental and veterinary purposes.

551010	Drugs and Medicine
551020	Hospital/Health Clinic/Surgical Supplies
551030	Laboratory Supplies
551040	Dental Supplies
551050	Other Medical Supplies
551060	Veterinary Supplies

#### 552000 Fuels and Lubricants

Includes purchases of fuel for the purpose of providing stationary power, heat and light; excludes the costs of electricity and utilities that are coded to account 522700.

### 553000 Vehicle and Operating Expenses

Includes the cost of products used in the operation of government vehicles and equipment such as fuel and oil. Maintenance costs are charged to 524000 or the appropriate detail account.

553001	Aviation Gasoline	
553002	Jet Fuel	
553003	Lease Costs	

Includes the cost associated with leasing CVA vehicles, Air Services aircraft

or equipment rental.

#### 554000 Construction and Material Costs

This account is for the cost of all materials and hardware used in the repair or maintenance of buildings, highways, bridges, or other improvements. This account is intended to be for operational material costs which are of a non-contractual nature. Refer to the 567000's for items which are regarded as capital assets.

554001	Structural/Roof Supplies,	Materials and Miscellaneous

Includes supplies and materials for structural and roof repairs such as

gyproc, panelling, lumber, nails, shingles, and asphalting.

554002 Plumbing Supplies, Materials and Miscellaneous

Includes supplies and materials for minor plumbing repairs and projects such

as sinks, taps, pipes and fittings.

554010 Allocation of Material Costs (Highways and SaskBuilds and Procurement

Use Only)

Used to allocate materials within a ministry.

554020 Allocation of Inventory (Highways Use Only)

Used to allocate inventory within a ministry.

554100 Highways Inventory Purchases

#### 555000 Other Materials and Supplies

Includes forage and supplies for animals, fowl and fish, small tools and equipment, mechanical and electronic supplies and parts, seed, plants and fertilizer, cleaning materials and supplies, recreational and entertainment supplies, toiletry supplies and other miscellaneous materials and supplies.

555010	Forage/Supplies	ماممنامد ۸		T: _ L
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555020 Small Tools and Equipment

555021 Shop Supplies

555030 Mechanical and Electronic Supplies

555040 Seed, Plants and Fertilizer

555050 Cleaning Materials and Supplies

555060 Recreational and Entertainment Supplies

555070 Toiletry Supplies

555080 Other Miscellaneous Materials and Supplies

555090 Bedding, Table Linen, Rugs, Draperies, etc.

#### 556000 Provisions (Except Business Expenses)

Includes food and provisions for institutions such as correctional centres, health care institutions, and community training residences.

556001 Commissary Purchases – Fires

556002 Food and Provisions for Institutional Camps

#### 556100 Uniforms and Clothing for Staff

Includes uniforms and clothing, and clothing material for staff. This includes shoes, hats, gloves, and alterations.

#### 556200 Other Clothing

This includes shoes, hats, gloves and alteration for residents of Government-run facilities and institutions.

#### 556300 Inventory for Resale

Includes any goods held for resale such as books, publications, revolving fund inventories, and hearing aids.

556301 Printed Materials – Suppliers

556302 Other Printing Expense – Not For Resale

556500 Personal Protective Apparel

For the purchase, rental, and cleaning of protective clothing such as safety boots, safety

glasses, mechanics smocks, etc.

559900 Purchase Card Purchases

This can be used for any purchase card purchase. Alternatively, these purchases can be

coded to a more specific natural account.

### **Materials Purchased for Inventory**

588990 Materials Purchased for Inventory – DO NOT USE

This account is used only when Goods and Services are purchased through the Inventory

Module. MIDAS will assign this natural account to certain transactions.

#### Interest

558260 Interest – Late Supplier Payment

558270 Other Interest

#### **Bank Service Charges**

558320 Bank Service Charges

Includes charges for operating a bank account, cheque clearing charges and other

transaction charges billed by a financial institution.

#### **Commission Expenses**

558400 Commission Expense

Includes commissions paid to retailers. Examples include commissions paid on Provincial

Sales Tax, Liquor Consumption Tax, Tobacco Tax, hunting and fishing licences.

### Cost Allocation (For SaskBuilds and Procurement Use Only)

542999 Cost Allocation (For SaskBuilds and Procurement Use Only)

Used to allocate costs between sub votes within a vote. (Must be approved by Treasury

Board Branch at Finance.)

#### Work In Progress (WIP) Expenses

All accounts in this category are only for the use of SaskBuilds and Procurement.

557001 WIP Site Acquisition

Includes all site acquisition and initial preparation costs including clearing and demolition

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

projects.

557002 WIP Construction

Includes all construction costs for non-capital projects.

557003 WIP Program Equipment

Includes all operating equipment costs for non-capital projects.

557004 WIP Furnishings

Includes all standard office furniture, non-standard office furniture, shelving/storage and

artwork costs for non-capital projects.

557005 WIP Consultants

Includes all prime consultant, consultant, cost or management consultant and legal

services costs for non-capital projects.

557006 WIP SaskBuilds and Procurement Delivery

Includes all salaries, travel and sustenance, tender advertisements, constructions signage, engineering and office supplies, official opening ceremony, insurance, building permits, SaskBuilds and Procurement delivery fee and miscellaneous costs for non-

capital projects.

557007 WIP Start Up Costs

Includes all start up costs including utilities, cleaning, security, waste disposal, moving, telephones and data, warranty reserve, and miscellaneous costs for non-capital projects.

557008 WIP Project Contingency

Includes allowances for unanticipated expenses for non-capital projects.

#### **Change in Inventory Held for Consumption**

588900 Change in Inventory Held for Consumption

This account is used to adjust inventories to the proper balance as at March 31. There is

no spending control on this account.

#### **Change in Prepaid Expenses**

588950 Change in Prepaid Expenses

This account is used to adjust prepaid expenses (Account 105000) to the proper balance

as at March 31. There is no spending control on this account.

#### **Commercial Expenses – Goods and Services**

587992 Commercial Expenses – Goods and Services

This account is used to record the portion of SaskBuilds and Procurement' 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 Accounting Manual, Appendix H, Section 10 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 SaskBuilds and Procurement Use Only).

587523 Accrued Expenses – Construction Costs (Not for Use at Year End) (For SaskBuilds and Procurement Use Only).

### **TRAVEL**

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

### **Employee Travel - In Province**

540000	Meals – In Province		
540100	Transportation – In Province		
	540101 540102	Air Travel – In Province Other (Taxi) – In Province	
540200	Mileage Al	lowance – In Province	
	540201	Intra-City Travel	
540300	Accommod	dations 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		Representatives	Twastal
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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 – SaskBuilds and Proce	urement
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 SaskBuilds and Procurement (except elected representatives) and other travel charges (e.g., interview expenses and transportation of residents of Government-run institutions and facilities).

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	542010	Air Services – SaskBuilds and Procurement Includes Executive Air stand-by charges
	542020	CVA Vehicle
	542021	CVA Vehicle – Fixed Monthly Costs
	542022	CVA Vehicle – Operational Costs
542500	Members	of Boards, Commissions and Committees

#### **Commercial Expenses – Travel**

587994 Commercial Expenses – Travel

This account is used to record the portion of SaskBuilds and Procurement 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 Accounting Manual, Appendix H, Section 10 for further details on the use of this account.

#### Travel Expenses Payable - Year End

541892 Travel Expenses Payable – Year End

#### Accrued Expenses – Travel

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

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

#### **Capital Type Expenses**

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

560200	Land Improvements – Expensed
300200	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 Upgrades561203 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, laptops, 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 Accounting Manual, Appendix H, Section 10 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.

	570001Transfers – Allowances and Spending Money570010Transfers – Drugs and Medicine570012Transfers – Medical and Surgical Supplies570013Transfers – Other Supplies570014Transfers – Ambulance Services (Air)570016Transfers – Contractual Services570017Transfers – Teachers' and Municipal Employees' Pensions and Benefits570018Transfers – Payments in Lieu of Taxes570020Transfers – Living Allowances570030Transfers – Tuition and Training570040Transfers – Transportation570050Transfers – Medical Services570070Transfers – Optical Services570080Transfers – Ambulance Services (Ground)570081Transfers – Critical Care Capacity570090Transfers – Other Services570091Transfers – Taxable Allowances and Bursaries
571330	Out of Scope Permanent – Caucus Operations
571341	Temporary Salaries – Caucus Operations
571360	Overtime – Caucus Operations
571371	Severance Pay – Caucus Operations
577400	Subsidies Paid to Revolving Funds

### **Loan Guarantee Payouts**

577000 Loan Guarantee Payouts

Includes all cash payments of guaranteed debt.

### **Change in Guaranteed Debt Payable**

577100 Change in Guaranteed Debt Payable

Includes all amounts needed to adjust guarantees payable (account 255200) to the correct year-end balance.

#### **Disaster Related Expenses**

521050 Disaster Related Expenses

Includes payments under disaster assistance.

### Reimbursement - Transfers

571883 Reimbursement – Transfers

This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the Accounting Manual, Appendix H, Section 10 for further details on the use of this account.

#### **Transfers Payable - Year End**

571893 Transfers Payable – Year End

#### **Accrued Expenses – Operating Transfers**

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

#### TRANSFERS - CAPITAL

#### **Transfers - Capital**

571500 Transfers - Capital

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

#### **Accrued Expense – Capital Transfers**

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

#### **OTHER EXPENSES**

#### **Refunds and Remissions**

572000 Refunds and Remissions

#### Discounts, Rate Variance, Gain/Loss - AP Setup Only

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

#### Change in Valuation Allowance - AR

576000 Change in Valuation Allowance

#### **Provision for Uncollectable Loans and Investments**

576200 Provision for Loss on Loans and Investments

#### **Contingent Liability Payouts**

578000 Contingent Liability Payouts – Other Expense

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

### **Change in Contingent Liabilities**

578100 Change in Contingent Liabilities – Other Expense

Includes all amounts needed to adjust contingent liabilities payable (account 255600) to the correct year-end balance. All amounts recorded to this account should be for compensation payments relating to lawsuits and other legal action. Contingent liabilities related to salaries and benefits and goods & services, including contractual services, should be adjusted using accounts 519895 and 521010 respectively.

#### Gain/Loss on Disposal of Tangible Capital Assets

588800 Loss on Disposal of Capital Assets

> Includes the difference between the net book value and net proceeds realized for any capital assets sold, destroyed, lost or abandoned. There is no spending control on this

account.

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

#### **Write Down of Capital Assets**

588850 Write Down of Capital Assets

> Includes the reduction in the cost of a capital asset as a result of a decrease in the quality or quantity of its service potential. There is no spending control on this account.

#### Change in Previous Years' Expenditure – Other Expense

588980 Change in Previous Years' Expenditure – Other Expense

This account is restricted for use by FMB only.

#### **Commercial Expenses – Other Expenses**

587998 Commercial Expenses – Other Expenses

This account is used to record the portion of SaskBuilds and Procurement' 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 Accounting Manual, Appendix H, Section 10 for further details on the use of this account.

#### Other Expenses Payable - Year End

572898 Other Expenses Payable - Year End

### <u>Accrued Expenses – Other Expenses</u>

587580 Accrued Expenses – Other Expenses (Not for Use at Year End)

To ensure accurate forecasting and facilitate comparisons of budget to actual amounts,

accrue only other expenses in this account.

#### **FINANCING CHARGES**

#### Interest

Includes payments for interest on provincial borrowing and other obligations.

582100	Interest on Debentures
582300	Interest on Bank Overdrafts
582500	Interest on Promissory Notes
582600	Interest on Other Funds

This account is to be used to pay interest due on Government COBC accounts and Other MIDAS Entities as calculated by Financial Services Branch, Corporate Services Division, Ministry of Finance.

Sinking Fund Earnings Paid to Crown Corporations, Government Service Organizations

and Government Business Enterprises (Recycled)

#### Foreign Exchange and Commission Charges

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

583000 Foreign Exchange Charges583100 Commission Charges (Vote 012 Use Only)

#### **Miscellaneous Debt Services**

Includes payments for debt services not otherwise classified.

584100 Premium/Discount/Commissions – Debt Issue

#### Other Interest (Non Vote 012)

558261	Capital Lease Interest
585600	Interest on P3 Obligations
585700	Other Interest – Year-End

### **INTERNAL RECOVERIES**

These accounts are to be used to record internal recoveries from other ministries as defined in Section 33.1 of *The Financial Administration Act* for shared services. These accounts are not to be used to record revenue from outside of the General Revenue Fund. Refer to Appendix H, Section 13 of the Accounting Manual for details on the use of these accounts.

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

#### **AMORTIZATION EXPENSE**

These accounts are not subject to appropriation control.

#### Amortization Expenses - Land, Buildings and Improvements

588000	Amortization – Land Improvements
588010	Amortization – Buildings – High Quality Construction
588015	Amortization – Buildings – Asset Retirement Obligations
588050	Amortization – Buildings – Medium Quality Construction

588060	Amortization – Buildings – Average Quality Construction
588020	Amortization – Buildings – Short-term
588030	Amortization – Building Improvements – Short-term Construction
588031	Amortization – Building Improvements – High Quality Construction
588032	Amortization – Building Improvements – Medium Quality Construction
588033	Amortization – Building Improvements – Average Quality Construction
588040	Amortization – Leasehold Improvements

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

588100	Amortization – Operating Equipment
588110	Amortization – Heavy Equipment
588200	Amortization – Vehicles
588210	Amortization – Ferries – Vessels and Towers
588220	Amortization – Ferries – Upgrades
588230	Amortization – Aircraft
588240	Amortization – CVA Vehicle

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

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

### Amortization Expenses - Road, Bridges and Water Management

588400	Amortization – Highways – Construction
588401	Amortization – Highways – Repaving
588420	Amortization – Minor Bridges – Construction
588421	Amortization – Bridges – Upgrades
588422	Amortization – Major Bridges – Construction
588430	Amortization – Culverts

588440	Amortization – Airports – Runways
588441 588450	Amortization – Airports – Navigational Aids Amortization – Highways – Other
588455	Amortization – Highways – Preservation Capital
588460	Amortization – Water Management
588470	Amortization – Infrastructure – Other
588480	Amortization – Highways – Strengthened Secondary Roads
588490	Amortization – Highways – 70 Year Bypass Construction

### **Commercial Expenses – Capital Asset Amortization**

587999 Commercial Expenses – Capital Asset Amortization

This account is used to record the portion of SaskBuilds and Procurement' 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 – Transportation and Operating Equipment
599507	Estimates – Capital Acquisitions – Office Equipment and Information Technology
599508	Estimates – Capital Acquisitions – Roads, Bridges and Water Management
599510	Estimates – Salaries
599511	Estimates – Goods and Services
599512	Estimates – Transfers to Individuals (External Entities)

599513	Estimates – Transfers for Public Services (External Entities)
599514	Estimates – Transfers for Public Services – Capital (External Entities)
599515	Estimates – Transfers for Public Services – Pensions and Benefits
599516	Estimates – Capital Acquisitions – Land, Buildings and Improvements
599517	Estimates – Pensions and Benefits
599518	Estimates – Recovery – External (Salaries)
599519	Estimates – Recovery – Internal (Goods and Services)
599521	Estimates – Recovery – Internal (Capital Asset Acquisitions)
599559	Estimates – Recovery – Internal (Financing Charges)
599528	Estimates – Recovery – External (Goods and Services)
599529	Estimates – Recovery – External (Amortization of Capital Assets)
599552	Estimates – Transfers to Individuals (Summary Entities)
599553	Estimates – Transfers for Public Services (Summary Entities)
599554	Estimates – Transfers for Public Services – Capital (Summary Entities)
599560	Estimates – Allocation of Central Management and Services
599561	Estimates – Allocated to Services Subvotes
599563	Estimates – Transfer from the General Revenue Fund
599566	Estimates – Financing Charges (External Entities)
599567	Estimates – Financing Charges (Summary Entities)
	Constant Device Watter Francisco Advisortion and

### **Approved Estimates – Remediation Expense Adjustment**

599564 Estimates – Opening Adjustments (PSAB Policy Changes)

### <u>Approved Estimates – Capital (Asset Transfers)</u>

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

### **Approved Estimates – Amortization**

589999	PSB Budget/Forecast – Amortization – Allocated
599522	Estimates – Amortization – Transportation and Operating Equipment
599523	Estimates – Amortization – Office Equipment and Information Technology
599524	Estimates – Amortization – Roads, Bridges and Water Management

599525 Estimates - Amortization - Land, Buildings and Improvements

599526 Estimates - Amortization - Allocated to Services Subvotes

#### Interim Supply

599520 Interim Supply

#### **Supplementary Estimates**

599530 Supplementary Estimates

#### **Special Warrants**

599531 **Special Warrants** 

#### **Virements**

599533

599532 Virement – Cashflow Transfer

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 <u>only</u>. It is not for coding expenses.

# **QUARTERLY FINANCIAL REPORTING**

### **Quarterly Expense Budget**

599600 Quarterly Expense Budget

This account is used to record total budget dollars at the subprogram level.

# NUMERIC ACCOUNT LISTING

# **APPENDIX A**

ASSE	TS	103931	Advance – Promissory Notes –
	General Revenue Fund Bank Account		Saskatchewan Liquor and Gaming Authority
	CFS Imprest Bank Account		(GBE Specific)
	SATC Imprest Bank Account	103940	Promissory Notes Loan – Saskatchewan
	Electronic Deposits Transfer Account	100011	Water Corporation (GBE Specific)
100050	Returned Item Clearing Account	103941	Advance – Promissory Notes –
	Payroll Bank Account		Saskatchewan Water Corporation (GBE
	U.S. Dollar Bank Account	102050	Specific) Promissory Notes Loan – Saskatchewan
	Cobbed Accounts	103930	Gaming Corporation (GBE Specific)
	Imprest Accounts – Permanent	103951	Advance – Promissory Notes –
	Petty Cash Float Permanent	100001	Saskatchewan Gaming Corporation (GBE
100800	Petty Cash Float – Permanent Transfer Account Balances		Specific)
	Due from General Revenue Fund (for Other	103960	Promissory Notes Loan – Municipal
100999	· · · · · · · · · · · · · · · · · · ·		Financing Corporation of Saskatchewan
101000	MIDAS Entities' Use Only) Short-term Investments		(GBE Specific)
	Portfolio Investments	103961	Advance – Promissory Notes – Municipal
	Line of Credit – Saskatchewan Housing		Financing Corporation of Saskatchewan
100000	Corporation	400070	(GBE Specific)
103008	Line of Credit – Saskatchewan Opportunities	103970	Promissory Notes Loan – Lotteries and
	Corporation	102071	Gaming Saskatchewan (GBE Specific)
103009	Line of Credit – Saskatchewan Power	103971	Advance - Promissory Notes – Lotteries and Gaming Saskatchewan (GBE Specific)
	Corporation	105000	Prepaid Expenses
103010	Line of Credit – Saskatchewan		Accrued Prepaid Expenses (Not for Use at
	Telecommunications	100200	Year End)
103011	Line of Credit – Saskatchewan Water	105303	Queen's Printer Revolving Fund –
102012	Corporation		Accumulated Net Expenditure
103012	Line of Credit – Municipal Financing	105318	Public Employees Benefits Agency
103015	Corporation Line of Credit – SaskEnergy Incorporated		Revolving Fund – Accumulated Net
	Line of Credit – Saskatchewan Gaming		Expenditure
100017	Corporation	105326	Commercial Revolving Fund – Accumulated
103018	Line of Credit – Saskatchewan Liquor and	405070	Net Expenditure
	Gaming Authority	105373	Correctional Facilities Industries Revolving
103100	Promissory Notes Loan – Saskatchewan	106000	Fund – Accumulated Net Expenditure Accrued Interest Receivable – Investments
	Opportunities Corporation		Accounts Receivable – General
103101	Advance – Promissory Notes –		Accounts Receivable – Valuation Allowance
	Saskatchewan Opportunities Corporation		Accounts Receivable – From Accounts
103110	Promissory Notes Loan – SaskBuilds		Receivable
100111	Corporation Control Nation Control Nation	107110	Accounts Receivable Bank Deposit Clearing
103111	Advance – Promissory Notes – SaskBuilds		Account
103000	Corporation Promissory Notes Loan – Saskatchewan		PAD Confirmed Cash
103900	Power Corporation (GBE Specific)		PAD Remitted Cash
103901	Advance – Promissory Notes –		PAD Cleared Cash
100001	Saskatchewan Power Corporation (GBE	107120	Accounts Receivable Valuation Allowance –
	Specific)	107120	From Accounts Receivable
103910	Promissory Notes Loan – Saskatchewan	10/130	Accounts Receivable Internal Revenues
	Telecommunications (GBE Specific)	107100	Clearing Autoinvoice Clearing
103911	Advance – Promissory Notes –		Accrued Accounts Receivable – General
	Saskatchewan Telecommunications (GBE	107000	(Not for Use at Year End)
	Specific)	110600	Saskatchewan Housing Corporation
103920	Promissory Notes Loan – SaskEnergy		Advance – Saskatchewan Housing
400004	Incorporated (GBE Specific)		Corporation
103921	Advance – Promissory Notes – SaskEnergy		Saskatchewan Opportunities Corporation
103030	Incorporated (GBE Specific) Promissory Notes Loan – Saskatchewan	110801	Advance – Saskatchewan Opportunities
103830	Liquor and Gaming Authority (GBE Specific)		Corporation
		110900	Saskatchewan Power Corporation

110901	Advance – Saskatchewan Power	135100	Unrealized Foreign Exchange Gain/Loss –
	Corporation		Sinking Fund
111000	Saskatchewan Telecommunications	136000	Deferred Premium, Discount, Debt Issue
111001	Advance – Saskatchewan	137000	Derivative Assets
	Telecommunications	140000	Total Equity in Sinking Fund
111100	Saskatchewan Water Corporation		Instalment – Saskatchewan Power
	Advance – Saskatchewan Water Corporation		Corporation
	Municipal Financing Corporation	140002	Instalment – Saskatchewan
	Advance – Municipal Financing Corporation		Telecommunications
	SaskEnergy Incorporated	140004	Instalment – Saskatchewan Water
	Advance – SaskEnergy Incorporated		Corporation
	Saskatchewan Gaming Corporation	140006	Instalment – Saskatchewan Housing
	Advance – Saskatchewan Gaming	1 10000	Corporation
111701	Corporation	140008	Instalment – Saskatchewan Opportunities
111800	Saskatchewan Liquor and Gaming Authority	140000	Corporation
	Advance – Saskatchewan Liquor and	1/10011	Instalment – Municipal Financing
111001	Gaming Authority	140011	Corporation
112000	Saskatchewan Telecommunications	140015	
112000			Instalment – SaskEnergy Incorporated
440004	(Recycled)	140016	Instalment – Saskatchewan Liquor and
112001	Advance – Saskatchewan	440047	Gaming Authority
440000	Telecommunications (Recycled)	140017	Instalment – Saskatchewan Gaming
	Municipal Financing Corporation (Recycled)		Corporation
112201	Advance – Municipal Financing Corporation		Instalment – Province of Saskatchewan
	(Recycled)		Instalment – Saskatchewan Capital Plan
	SaskEnergy Incorporated (Recycled)	142001	Instalment – Saskatchewan Power
112501	Advance – SaskEnergy Incorporated		Corporation (Recycled)
	(Recycled)	142002	Instalment – Saskatchewan
112900	Saskatchewan Power Corporation		Telecommunications (Recycled)
	(Recycled)	142011	Instalment – Municipal Financing
112901	Advance – Saskatchewan Power		Corporation (Recycled)
	Corporation (Recycled)	142015	Instalment – SaskEnergy Incorporated
122500	Student Aid Fund		(Recycled)
122501	Advance – Student Aid Fund	150100	Crown Investments Corporation
	Victims' Fund		Inventory – NOT FOR GRF USE
122801	Advance – Victims' Fund		Land for Resale
	General Advances – Permanent		Buildings for Resale
	Relocation Advances – Permanent		Inventory for Resale
	Temporary Advances – Not Travel		Equipment Maintenance and Airplane Parts
	Travel Advances – Temporary		Lab Supplies and Vaccines
	Travel Advances – Permanent		Pastures Maintenance Supplies
	Payroll – Holiday Advance Receivable		Firefighting Equipment
	Provision for Loss – Advances		Park Maintenance Supplies
	Short Line Railways		Aggregate Inventory
		175500	Inventory for Distribution – SaskBuilds and
	Advances – Short Line Railways Concessionary Allowance – Short Line	173000	Procurement
125510		100000	
105000	Railways		Interest Public Debt – Crown Entities
	Provision for Loss – Short Line Railways	100001	Payment – Interest Public Debt – Crown
	Small Business Loans Association	400000	Entities
125801	Advance – Small Business Loans	180002	Payment – Commission Public Debt – Crown
	Association		Entities
125810	Concessionary Allowance – Small Business		Sinking Funds – Crown Share
	Loans Association	191000	
125820	Provision for Loss – Small Business Loans	191100	Land Improvements
	Association	191110	Accumulated Amortization – Land
126300	Grey Cup Loan		Improvements
	Advance – Grey Cup Loan	191200	WIP Land Improvements
	Concessionary Allowance – Grey Cup Loan		Buildings – High Quality Construction
	Provision for Loss – Grey Cup Loan		Accumulated Amortization – Buildings – High
	Northern Economic Development		Quality Construction
	Advance – Northern Economic Development	192050	Buildings – Asset Retirement Obligations
	Provision for Loss – Northern Economic		Accumulated Amortization – Buildings –
	Development		Asset Retirement Obligations
	•	192100	Buildings – Short-term
			3

192110	Accumulated Amortization – Buildings – Short-term	195210	Accumulated Amortization – Computer Software
192200	Building Improvements – Short-term Construction		Office Furniture and Equipment Accumulated Amortization – Office Furniture
102210	Accumulated Amortization – Building	100010	and Equipment
132210	Improvements – Short-term Construction	105/100	WIP System Development
102300	Leasehold Improvements		Major System Development
	Accumulated Amortization – Leasehold		Accumulated Amortization – Major System
192310		193310	
102/10	Improvements WIP Site Acquisition	106100	Development Highways – Construction
	WIP Construction		
	WIP Program Equipment	190110	Accumulated Amortization – Highways – Construction
	WIP Furnishings	106200	
	WIP Consultants		Highways – Repaving Accumulated Amortization – Highways –
	WIP SaskBuilds and Procurement Delivery	190210	Repaving
		106200	Minor Bridges – Construction
	WIP Start Up Costs WIP Project Contingency		Accumulated Amortization – Minor Bridges –
	Building Improvements – High Quality	190310	Construction
192500	Construction	106400	Bridges – Upgrades
102510	Accumulated Amortization – Building		
192510		190410	Accumulated Amortization – Bridges –
102600	Improvements – High Quality Construction Building Improvements – Medium Quality	106500	Upgrades Culverts
192000	Construction		Accumulated Amortization – Culverts
102610			
192010	Accumulated Amortization – Building Improvements – Medium Quality		Airports – Runways
	Construction	190010	Accumulated Amortization – Airports –
102700	Building Improvements – Average Quality	106900	Runways Highways – Other
192700	Construction		Accumulated Amortization – Highways –
102710	Accumulated Amortization – Building	190010	Other
1927 10	Improvements – Average Quality	106000	Highways – Preservation Capital
	Construction		Accumulated Amortization – Highways –
102800	Buildings – Medium Quality Construction	190910	Preservation Capital
	Accumulated Amortization – Buildings –	107000	Infrastructure – Other
132010	Medium Quality Construction		Accumulated Amortization – Infrastructure –
102000	Buildings – Average Quality Construction	197010	Other
	Accumulated Amortization – Buildings –	107100	WIP Roads, Bridges and Water
102010	Average Quality Construction	137 100	Management
193000	Operating Equipment	197200	Major Bridges – Construction
	Accumulated Amortization – Operating		Accumulated Amortization – Major Bridges –
	Equipment		Construction
193100	Heavy Equipment	197300	Highways – Strengthened Secondary Roads
	Accumulated Amortization – Heavy		Accumulated Amortization – Highways –
	Equipment		Strengthened Secondary Roads
194000	Vehicles	197400	Highways – 70 Year Bypass Construction
194010	Accumulated Amortization – Vehicles		Accumulated Amortization – Highways – 70
	Ferries – Vessels and Towers		Year Bypass Construction
194110	Accumulated Amortization – Ferries –	197600	Water Management
	Vessels and Towers		Accumulated Amortization – Water
194200	Ferries – Upgrades		Management
	Accumulated Amortization – Ferries –	198000	SBP – Capital Assets – Clearing Account
	Upgrades		ENV - Capital Assets - Clearing Account
194300	Aircraft		PCS – Capital Assets – Clearing Account
	Accumulated Amortization – Aircraft		SPSA – Capital Assets – Clearing Account
194400	CVA Vehicles		Land – Current Year Additions
194410	Accumulated Amortization – CVA Vehicles		Land Improvements – Current Year
	WIP Transportation		Additions
	System Development	199120	WIP Land Improvements – Current Year
	Accumulated Amortization – System		Additions
	Development	199150	Land – Current Year Additions – Contingent
195100	Computer Hardware		Liabilities
	Accumulated Amortization – Computer	199200	Buildings – High Quality Construction –
	Hardware		Current Year Additions
195200	Computer Software		

199205	Buildings – Current Year Additions – Asset	199802	ENV – Capital Assets – Current Year
199210	Retirement Obligations Buildings – Short-term – Current Year	199803	Additions ENV – WIP – Current Year Additions
100220	Additions Building Improvements – Short-term	199804	PCS – Capital Assets – Current Year Additions
199220	Construction – Current Year Additions	199805	PCS – WIP – Current Year Additions
199230	Leasehold Improvements – Current Year		SPSA – Capital Assets – Current Year
.00_00	Additions199241 WIP Site Acquisition –		Additions
	Current Year Additions	199809	SPSA – WIP – Current Year Additions
199242	WIP Construction – Current Year Additions	199900	Accrued Capital Assets – Current Year
199243	WIP Program Equipment – Current Year		Additions (Not for Use at Year End)
	Additions	199999	FWDF – Capital Assets – Clearing Account
	WIP Furnishings – Current Year Additions		
	WIP Consultants – Current Year Additions		<u>LITIES</u>
199240	WIP SaskBuilds and Procurement Delivery – Current Year Additions	200000	Promissory Notes
199247	WIP Start Up Costs – Current Year Additions		Redemption – Promissory Notes
	WIP Project Contingency – Current Year	200100	Promissory Notes – Saskatchewan
.002.0	Additions	200101	Opportunities Corporation Redemption – Promissory Notes –
199250	Building Improvements – High Quality	200101	Saskatchewan Opportunities Corporation
	Construction – Current Year Additions	200110	Promissory Notes – SaskBuilds Corporation
199261	Building Improvements – Medium Quality		Redemption – Promissory Notes –
	Construction – Current Year Additions		SaskBuilds Corporation
199270	Building Improvements – Average Quality	200900	Promissory Notes – Saskatchewan Power
400000	Construction – Current Year Additions		Corporation (GBE Specific)
199200	Buildings – Medium Quality Construction – Current Year Additions	200901	,
199290	Buildings – Average Quality Construction –		Saskatchewan Power Corporation
100200	Current Year Additions	200040	(GBE Specific)
199299	Internal Recoveries – Capital	200910	Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
	Operating Equipment – Current Year	200911	
	Additions	200011	Saskatchewan Telecommunications (GBE
	Heavy Equipment – Current Year Additions		Specific)
	Vehicles – Current Year Additions	200920	Promissory Notes – SaskEnergy
199410	Ferries – Vessels and Towers – Current		Incorporated (GBE Specific)
100420	Year Additions Ferries – Upgrades – Current Year Additions	200921	Redemption – Promissory Notes –
	Aircraft – Current Year Additions	000000	SaskEnergy Incorporated (GBE Specific)
	CVA Vehicles – Current Year Additions	200930	Promissory Notes – Saskatchewan Liquor
	WIP Transportation – Current Year Additions	200931	and Gaming Authority (GBE Specific) Redemption – Promissory Notes –
	System Development – Current Year	200931	Saskatchewan Liquor and Gaming Authority
	Additions		(GBE Specific)
199510	Computer Hardware – Current Year	200940	Promissory Notes – Saskatchewan Water
	Additions		Corporation (GBE Specific)
	Computer Software – Current Year Additions	200941	Redemption – Promissory Notes –
199530	Office Furniture and Equipment – Current Year Additions		Saskatchewan Water Corporation
1005/10	WIP System Development – Current Year		(GBE Specific)
133040	Additions	200950	Promissory Notes – Saskatchewan Gaming
199550	Major System Development – Current Year	200051	Corporation (GBE Specific)
	Additions	200931	Redemption – Promissory Notes – Saskatchewan Gaming Corporation
199600	Highways – Infrastructure – Current Year		(GBE Specific)
	Additions	200960	Promissory Notes – Municipal Financing
	Airports – Runways – Current Year Additions		Corporation of Saskatchewan (GBE Specific)
199700	Infrastructure – Other – Current Year	200961	Redemption - Promissory Notes - Municipal
100710	Additions		Financing Corporation of Saskatchewan
199710	WIP Roads, Bridges and Water		(GBE Specific)
199760	Management – Current Year Additions Water Management – Current Year	200970	Promissory Notes – Lotteries and Gaming
100100	Additions	200274	Saskatchewan (GBE Specific)
199800	SBP – Capital Assets – Current Year	200971	
	Additions	203000	and Gaming Saskatchewan (GBE Specific) Bank Line of Credit
			Redemption – Bank Line of Credit

		Saskatchewan Housing Corporation		Telecommunications (Recycled)
2	10601	Redemption – Saskatchewan Housing	222200	Sinking Fund – Municipal Financing
		Corporation		Corporation (Recycled)
2	10800	Saskatchewan Opportunities Corporation	222500	Sinking Fund – SaskEnergy Incorporated
		Redemption – Saskatchewan Opportunities		(Recycled)
		Corporation	222900	Sinking Fund – Saskatchewan Power
2	10900	Saskatchewan Power Corporation		Corporation (Recycled)
		Redemption – Saskatchewan Power	230500	Apprenticeship and Trade Certification
_	10301		200000	Commission
2	11000	Corporation	221155	_
		Saskatchewan Telecommunications		Innovation Saskatchewan
2	11001	Redemption – Saskatchewan		Financial and Consumer Affairs Authority
_		Telecommunications		Criminal Property Forfeiture Fund
		Saskatchewan Water Corporation		Global Transportation Hub Authority
2	11101	Redemption – Saskatchewan Water		Government House Foundation
		Corporation		Fish and Wildlife Development Fund
		Municipal Financing Corporation	231650	FLMM Secretariat
2	11201	Redemption – Municipal Financing	232000	Saskatchewan Electronic Resource
		Corporation		Partnership
2	11500	SaskEnergy Incorporated	232200	Oil and Gas Orphan Fund
		Redemption – SaskEnergy Incorporated		Impacted Sites Fund
		Saskatchewan Gaming Corporation		Private Vocational Schools Training
		Redemption – Saskatchewan Gaming		Completions Fund
_		Corporation	232500	Saskatchewan Agricultural Stabilization
2	11800	Saskatchewan Liquor and Gaming Authority	202000	Fund
		Redemption – Saskatchewan Liquor and	232800	Provincial Archives of Saskatchewan
_	11001	Gaming Authority		Provincial Capital Commission
2	12000	Saskatchewan Telecommunications		SaskBuilds Corporation
	12000			•
0	40004	(Recycled)	233150	Saskatchewan Distance Learning
2	12001	Redemption – Saskatchewan	000000	Corporation
_		Telecommunications (Recycled)		Saskatchewan Drug Plan
		Municipal Financing Corporation (Recycled)		Saskatchewan Liquor and Gaming Authority
2	12201	Redemption – Municipal Financing		Saskatchewan Pension Plan
		Corporation (Recycled)		Saskatchewan Public Safety Agency
		SaskEnergy Incorporated (Recycled)		Saskatchewan Technology Fund
2	12501	Redemption – SaskEnergy Incorporated		Transportation Partnership Fund
		(Recycled)	234700	School Division Tax Loss Compensation
2	12900	Saskatchewan Power Corporation		Fund
		(Recycled)		Victims' Fund
2	12901	Redemption – Saskatchewan Power		Cobbed Accounts
		Corporation (Recycled)		Conditional Receipts
		Province of Saskatchewan	240010	GST Account
		Redemption – Province of Saskatchewan		GST/HST Receivable
2	15100	Saskatchewan Capital Plan	240020	PST Account
		Redemption – Saskatchewan Capital Plan	240030	Deferred Salary
2	17000	Unrealized FX Gain/Loss - Debt	240070	Funds Held – Non-GRF
2	20600	Sinking Fund – Saskatchewan Housing	240080	Third Party Demand Payable
		Corporation		Foreign Currency Payable
2:	20800	Sinking Fund – Saskatchewan Opportunities	252000	U.S. Dollar Interest Payable
		Corporation		Accounts Payable – from Accounts Payable
2:	20900	Sinking Fund – Saskatchewan Power		- DO NOT USE
		Corporation	253001	Future Dated Payment Liability – DO NOT
2	21000	Sinking Fund – Saskatchewan		USE
		Telecommunications	253010	Accounts Payable – from Accounts Payable
2	21100	Sinking Fund – Saskatchewan Water		- Org 001 - DO NOT USE
	_ 1 100	Corporation	253011	Accounts Payable – from Accounts Payable
2'	21200	Sinking Fund – Municipal Financing	200011	- Org 005 - DO NOT USE
~	21200		252012	
2	21500	Corporation	200012	Accounts Payable – from Accounts Payable
		Sinking Fund – SaskEnergy Incorporated	050040	- Org 021 - DO NOT USE
2	21700	Sinking Fund – Saskatchewan Gaming	253013	Accounts Payable – from Accounts Payable
_	04000	Corporation	050015	– Org 032 – DO NOT USE
2	Z1800	Sinking Fund – Saskatchewan Liquor and	253015	CFS Accounts Payable – Org 036 – DO
~		Gaming Authority	050004	NOT USE
	00000			
2.	22000	Sinking Fund – Saskatchewan	253021	Refund to Vote – Clearing Account

	Payroll Refund to Vote – Clearing Account		Accrued Employee Leave Entitlements
253023	Accounts Receivable – Accounts Payable	255120	Accrued Employee Sick Leave
	Clearing Account	255200	Guaranteed Debt Payable
253024	Accounts Receivable – Accounts Payable	255300	Holdbacks Payable
	Contra Account	255400	Obligation Under Capital Lease
253029	CFS Linkin – Clearing Account		Payroll Payable
	Interministerial Clearing – DO NOT USE		Hand Drawn Payroll Payable
	Interministerial Clearing – Agriculture		Contingent Liabilities – Litigation
	Interministerial Clearing – Corrections,		Accrued Interest Payable
200002	Policing and Public Safety		Unearned Revenue
252052	Interministerial Clearing – Environment		Unallocated Revenue
	Interministerial Clearing – Finance		Unapplied Receipts
253055	Interministerial Clearing – Government	257200	Accrued Unearned Revenue (Not for Use at
050050	Relations	050000	Year End)
	Interministerial Clearing – Health		Contaminated Sites Liabilities
	Interministerial Clearing – Highways Capital		Asset Retirement Obligations
253058	Interministerial Clearing – Energy and	259900	Accumulated Net Expenditure (Liability)
	Resources		Income Tax
253059	Interministerial Clearing – Justice and	260100	Canada Pension Plan
	Attorney General	260200	Unemployment Insurance
253060	Interministerial Clearing – Labour Relations	261000	Public Service Superannuation Plan
	and Workplace Safety		Public Employees Superannuation
253061	Interministerial Clearing – Education		Public Employees Superannuation –
	Interministerial Clearing – Public Service	20.000	Voluntary
200002	Commission	261400	MLA Superannuation
253063	Interministerial Clearing – Social Services		Provincial Court Judges Superannuation
	Interministerial Clearing – Social Services  Interministerial Clearing – Legislative		Municipal Employees Pension Plan
233004			
050000	Assembly		Public Employees Disability Income Plan
	Interministerial Clearing – TDM – Finance		SGEU – Long-term Disability Plan
253067	Interministerial Clearing – SaskBuilds and		Public Employees Group Life Insurance
	Procurement		Labour Service – Group Life Insurance
253070	Clearing – Financial and Consumer Affairs		Spouses Group Life Insurance
	Authority		Union Dues/Initiation – SGEU
253071	Interministerial Clearing – Advanced	263100	Union Dues – CUPE Human Rights
	Education	263300	Union Dues/Initiation – CUPE 600-3
253072	Clearing – Apprenticeship and Trade	263500	Union Dues/Initiation – CUPE 600-5
	Certification Commission	263800	Saskatchewan Insurance Office/Professional
253073	Interministerial Clearing – Immigration and		Employees Union
	Career Training	264000	Arctic Savings and Credit Union
253074	Clearing – Saskatchewan Public Safety		Battlefords Credit Union Ltd.
	Agency		United Way – Regina
253075	Clearing – SaskBuilds Corporation		United Way – Saskatoon
	Interministerial Clearing – Trade and Export		Accountable Advance
200010	Development		Personal Mileage
253080	Payroll Interministerial Clearing		City of Regina Transit Pass
253095	Tax Withholding – Accounts Payable Setup		Rental Deductions
050000	Only		Treasury Advance
253096	Inventory Accounts Payable Accrual –		Parking Deduction
	Purchase Setup Only		Income Tax Demand
253099	Accounts Payable – Markview and iExpense		Third Party Demand
	Setup only – DO NOT USE		Commissary Payments
255000	Accounts Payable – General	268000	Canada Savings Bonds
255005	Accrued Accounts Payable – General (Not	268200	Miscellaneous Deductions
	for Use at Year End)	269200	Deferred Salary Deduction
255010	Payables \$1,000 and Under		Rent – Municipal Government
	Accounts Payable – Energy and Resources		Rent – Agriculture – Labour Service
	and Finance Revenue Refunds		Rent – Environment
255020	Change in Severance Liability and Other		Rent – Environment – Summer Housing
_55520	Employee Benefits		Obligations Under Long-Term Financing
255030	Accounts Payable Rent Reduction Payable	210000	Arrangements
	Miscellaneous Cheque Writer Deductions –	271000	Derivative Liabilities
200090	Payable to Receiver General		Reserve for Encumbrances
255000		∠ <i>⊎⊎⊎</i> ⊎	Meserve for Enguilibrations
∠၁၁∪99	Accounts Payable – Previous Years		

FOUR	FV.	123218	Big Game Draw Allocation Fee
<u>EQUI</u>			Antelope – Big Game Draw
300000			Outfitter Allocation Licences
300099	Equity (for Revolving Funds and Other		
	MIDAS Entities' Use Only)		Saskatchewan Resident Bear
301000	Adjustments to Equity		Canadian Resident Bear
	Adjustments to Equity – Appropriation		Non-Resident Bear
	Accumulated Remeasurement Gain/Loss	423228	Saskatchewan Resident Barren Ground
	Remeasurement Gain/Loss - FX		Caribou
	Remeasurement Gain/Loss - Derivatives		Saskatchewan Resident First Deer
303200	Nemeasurement Gan/2033 - Denvatives		Non-Trophy Mule Deer – Big Game Draw
DEVE	AU IF		Canadian Resident First Deer
<u>REVE</u>		423235	Second Non-Trophy Mule Deer
	Corporation Income Tax	423236	Non-Resident First Deer
412200	Individual Income Tax	423238	Second Caribou and Wolf
	Corporation Capital Tax	423239	Non-Trophy Whitetail Deer
414300	Liquor Tax	423249	Mule Deer – Big Game Draw
414301	Miscellaneous Remissions	423250	Saskatchewan Resident Elk
414600	Provincial Sales Tax (Restricted Use-		Special Elk – Big Game Draw
	Finance-Revenue Division only)		Mule Deer – Archery
414601	Adult Incontinence Products		Saskatchewan Resident Moose Regular
414602	Carbon Dioxide Exemption		Non-Resident Guided Moose
	Direct Agent Tax Remission		Special Moose – Big Game Draw
	Mining Exploration and Geophysics		Canadian Resident Guided Moose
	Municipal Fire Truck Exemption		Saskatchewan Resident Youth Game
	Municipal Water Filter Exemption		Big Game Management Licence
	Permanently Mounted Equipment		Miscellaneous Wildlife Licences (non-game)
	PST paid on TCA acquisitions (Revenue		
414030	Offset)		Resident Dog Trainers
414700	Tobacco Tax		Non-Resident Dog Trainers
			Special Mounting Permits
	Fuel Tax	423300	
	Succession Duties – Interest		Administration/Application/Inspection Fees
	Vapour Products Tax		Sand and Gravel Royalties
	Cannabis Tax		Residential Cabins – Outside Subdivision
	Fire Prevention Tax	423311	Recreational Cabins – Subdivided Lots
	Mineral Rights Tax	423312	Recreational Cabins – Outside Subdivision –
	Insurance Premiums Tax		Leases
	Motor Vehicle Insurance Premiums Tax		Institutional Camp Fees
	All Other Taxes		Commercial Land – Subdivided Lots
	Pari-Mutuals Tax	423316	Commercial Land – Outside Subdivision
	Property Tax	423318	Miscellaneous Use Permit – Leases
	Drivers' Licences, Registrations and Permits	423319	Agricultural – Annual Billings
422900	Other Revenue – Motor Vehicles		Oil and Gas – Leases
423100	Fisheries	423321	Quarrying Surface – Other Than Sand and
423101	Resident Angling		Gravel
423106	Saskatchewan Resident Angling One and	423322	Oil and Gas – Easements – Annual
	Three Day		Easements - Annual All Except Oil and Gas
423107	Non-Resident Angling One and Three Day		Easements - One Time All Except Oil and
423108	Non-Resident Angling		Gas
	Canadian Resident Angling Licence	423326	Sand and Gravel – Surface Leases
	Canadian Resident One and Three Day		Petroleum/Natural Gas – Exploration Permits
	Angling		Miscellaneous Use – Permits
423120	Commercial Net Fishing		Agricultural – Permit
	Commercial Brine Shrimp		Recreational Cabins – Outside Subdivision –
	Domestic Net Fishing	720071	Permits
	Commercial Bait Fishing	123312	Trappers Cabins
	Fish Peddler Licence		Boat Dock/House/Lift and Foreshore
	Fish Dressing/Processing		
	Aquaculture Licence	42334/	Miscellaneous Use Work Authorizing Fees
423200		122240	and Other Non-Accounts Receivable
			Oil and Gas – Seismic Line
	Saskatchewan Resident Game Bird		Quarrying Surface – Under 500 CU Yards
	Canadian Resident Game Bird		Temporary Work Camp Minimum Of
	Non-Resident Game Bird		Wild Rice – Permit
423217	Wildlife Habitat Certificate	423353	Sand and Gravel – Exploration

	Wild Rice – Licence		Lottery Licences
423400		425100	Company Incorporation and Registration
423402	Mistik Management – Norsask Forest		Fees
	Products	425103	Unlicensed Insurance
423403	Mistik Management – ML Mechanical Pulp	425200	Vendors and Outlet Licences
	L and M Wood Products		Oil Burner
	Weyerhaeuser Pasquia Porcupine – HBAY		Direct Seller Licences
120101	OSB		Fundraisers for Charitable Organizations
122110		720002	Licences
	Mee Toos Forest Products Ltd. (Amisk-akik)	125100	
	Zelensky Brothers Saw Mill		Animal Industry Licences – General
	Northwest Communities Wood Products		Game Farm Licences
	Vermette Wood Preservers		Fur Farm Licences
	Lehner Wood Preservers		Poultry Licences
	Edgewood		Insurance Company Licences
423424	Aallcann Wood Suppliers Ltd.		Trust and Loan Licences
	Carrier Forest Products		Pension Plan Registration and Annual Fees
423426	Tolko Industries Ltd. – Meadow Lake OSB	425801	Pooled Registered Pension Plan Fees
	Division	425900	Other Business Privilege – Trade
423460	Forestry Dues and Permit Fees	425901	Auction Sales Company
423461	Plant and Sawmill Licences/Scaling Fees		Business Name Registration
	Park Vegetation Management Fees		Collection Agents
	Penalties		Motor Dealers
	Universal Reforestation Fee		Mortgage Brokers
423700			Credit Reporting
	Cottage Lots – Northern Surveyed		Cemetery Company
			NH3 Anhydrous Ammonia
	Cottage Lots – Northern Unsurveyed		
	Commercial Operations in Park		Electrical Supply House
	Special Site Leases in Park		Gas Supply House
423746	Timber/Firewood/Temporary Work Camp		Gas Employer
	Permit		Electrical Employer
	Park Entry – Annual		Payday Loan Lender Licence
	Camping – All Except Self Registration		Teachers Certificates
	Park Entry – Daily		Teacher Certifications
	Park Entry – Three Day		Probationary Teacher Certificate
423755	Park Entry – Weekly	426700	Commissioner for Oaths and Notary Public
423756	Camping – Self Registration		Fees
423757	Camping – Reservation, Cancellation and	426900	Other Professional and Occupational
	Change Fees		Privileges
423758	Camping – Seasonal Fees	426904	Employer Application for Registration of
423766	School Program Fees		Apprentice
423767	Swim/Water Skills Lessons/Badges/Manuals	426905	Application for Learners Certificate
	Swimming Pool Fees		Application for Registering as a
	Marina – Boat Launching/Mooring		Tradesperson
	Accommodation	426908	Application for Replacement of Lost
	Commercial Leases – Utilities	0000	Apprentice Cards
	Commercial Leases – Fees	426910	Special Permit for Intern Trade Agreement
	Cottage Leases/Fire Levy Fees		Electrical Journeyman
	Park Entry – Historic Parks		Electrical Restricted Journeyman
	Park Staff Housing		Electrical Contractor
	Coin Operated Machines		Electrical Limited Contractor
	Storage Compound		Gas General Contractor
	Park Entry – Park Specific		Gas Domestic Contractor
	Park Entry – Voluntary Admission Fees		Propane
423800			Gas General Fitter
	Royalties On Wild Fur		Gas Domestic Fitter
423875	Saskatchewan Resident Fur Dealer	427100	Property and Building Rentals
423884	North Fur Conservation Area Fur		Other Rentals and Leases
423886	South Saskatchewan Fur	427910	Rent – House
423900	All Other Revenue – Natural Resources	428200	Examination Fees
	Duplicate Licences		General Education Diploma Exam Fees
	Miscellaneous Licences/Permits – Natural		Application for Journeyman – Written Exam
	Resources		Application for Journeyman – Practical Exam
423983	Outfitters Licences		Request for Review of Exam Results
			•

428205	Application to Take Other Exams	432914	Grazing – Ewes
428206	Late Fee for Written or Practical Exam	432915	Grazing – Lambs
	Applications	432916	Grazing – Under Delivery Charges
428900	Other Miscellaneous Licences and Permits		Grazing – Miscellaneous
	Building Official		Wintering Fees – Bulls
	Sale of Land		Wintering Fees – Cows
	Agricultural Lands – Lease Revenue		PRF – Cost Recovered – Taxes
430500	Interest – Agricultural Lands – Long-term		PRF – Cost Recovered – Salt and Minerals
	Receivables		PRF – Cost Recovered – Vet Supplies
	Real Property Sales	432950	Air Ambulance – Out-of-Province and Third
	Treaty Land Entitlement (5.08) – Oil		Party Insurers
431104	Treaty Land Entitlement (5.08) – Gas	432960	Project Delivery Revenue
431105	Treaty Land Entitlement (5.08) – CCT	433000	Highways Custom Work Surcharge Revenue
	Treaty Land Entitlement (5.08) – Lease	433200	Other Inspection Fees
	Rentals		Film and Video
431170	Real Property Sales – Commercial		Audit Fees
	Real Property Sales – Recreational		Miscellaneous Agricultural Fees
	Mineral and Forestry Products/Peat Moss		Other Registration Fees
	Maps, Prints, Books and Publications		Prospectus
	Sales – Trapper Education Manual		Registrations
	Miscellaneous Materials and Supplies		Exemptions
	Other Commodity Sales	433705	Annual Information Forms
431910	Sales – Hay	433706	Annual Financial Statements
431911	Sales – Timber	433709	Engineering and Technical Report
432000	Sale of Previously Expensed Assets		Administrative Penalties
	Documentation, Searches and Legal	433715	Costs of Investigation
	Services		All Other Service Fees
/32102	Application Fees – Part 10 Bankruptcy and		Amusement Ride Re-Inspection
402102	Insolvency Act		Miscellaneous Deductions – Staff Salaries
122102	Small Claims Fees		
			Charges for Personal Mileage
	Local Registrar's Fees		Fines and Costs – Judges
	Sheriff's Fees		7% Municipal Holdback
	Surrogate Court Fees	441103	Late Payment Charges – Fines
	Farm Ownership Fee		Escheated Bail
432109	Land Sales Fee	444100	Other Fines, Costs, Penalties and Forfeits
432110	Notice Fee	444101	Provincial Surcharge
432111	Divorce Fees	444102	Federal Surcharge
	Documentation Fees		Penalties – Taxes
432113	Search Fees	451100	Interest – Bank Deposits
	Management and Collection Services		Interest – Crown Corporation Promissory
	Public Trustee Fees	101200	Notes
	Tax Enforcement – Provincial Mediation	451250	Interest – Government Service
432203		431230	
400000	Board		Organizations and Government Business
432300	Blueprinting, Advertising, Addressing and		Enterprises (Recycled)
	List Services	451260	Commissions – Government Service
	Diagnostic Laboratory Services		Organizations and Government Business
432500	Miscellaneous Medical and Institutional		Enterprises (Recycled)
	Services	451300	Interest – Loans
432700	Research, Technical, Assaying and Testing	451301	Interest – Northern Development Fund
	Services		Loans
432900	Other Miscellaneous Services	451303	Interest – Student Aid Loans
	High School Student Transcript		Interest – Investments
	Teacher Evaluations		Interest – Accounts Receivable
	General Education Diploma Transcripts		Finance Charges – Accounts Receivable
		431310	•
	Teacher Statements	454700	Module
	Freedom of Information		Earnings Retained in Sinking Funds
432908	Small Business Loans Association –		Interest – Taxes
	Administration Fees		All Other Interest Revenue
	Request for Upgrading Evaluation	454100	Profit on Foreign Exchange
432910	Grazing – Cattle		Unearned Discounts
	Grazing – Calves		Federal/Provincial Agreement – Equalization
	Grazing – Horses		Canada Health Transfer
	Grazing – Colts		Canada Social Transfer
	<b>U</b> -		

	Softwood Lumber Agreement Transfer		Restitution/Comp – MLA Fraud
	Home Care and Mental Health	485105	Recoveries – Fuel
461000	Federal-Provincial Cost Sharing Programs	485110	Cash Over/Short
461001	Legal Aid Commission	485111	Labour Response Tax Credit Program
461002	Aboriginal Courtworker Program	485112	Personal Phone Call Reimbursement
	Labour Market Development Agreement		NSF Charges
	French Minority Education		Licence Revenue Account Clearing
	Canada Student Loans		Licence Revenue Impost FWD
	Older Worker Pilot Program		Accounts Receivable Holding
	French Second Language Instruction		Permit Revenue – Land Taxes FWD
	National Safety Code		Bad Debt Recovery
	Airport Capital Assistance Program		Realized Gain or Loss
	Office French Language Coordinator		Dormant and Unclaimed Estate Money
	Joint Emergency Planning Program (JEPP)		Proceeds Clearing
	Exchange of Service – Inmates		Gain on Disposal of Capital Assets
	Disaster Financial Assistance	486100	Repayments – Public Assistance, Pensions
461030	Air Weapons Range Agreement		and Allowance Programs
461040	Bilateral Extension-Early Learning and Child	486900	Cash Refunds of Previous Years' Expense
	Care Agreement	486905	Changes in Previous Years' Estimates
461041	Canada-Wide-Early Learning and Child Care	486910	Salary Overpayment Refunds – Previous
	Agreement		Years' Expenses
461050	Provincial-Territorial Base Funding –	487100	Recovery of Loan Losses
	Building Canada Fund		Transfers In
461051	Infrastructure Stimulus Fund		Revolving Fund – Commissary Repayment
	Gateways and Borders Program – Global		Collection Agency and Legal Fees Withheld
401002	Transportation Hub		Payroll Reimbursement – Reallocate
461052	Building Canada Fund – Major Infrastructure		
401033			Miscellaneous Revenue to be Allocated
404054	Component		Revolving Fund – Deposits
461054	Building Canada Fund – Provincial Territorial		Oil Crown Royalty
	Infrastructure Component (PTIC)		1/5 Trust Certificate Payments
	PPP Canada		4% Trust Certificate Payments
	National Trade Corridors Fund		Petroleum Research Incentive Credits
461057	Disaster Mitigation and Adaptation Fund	491105	Provisional Royalty
461070	Fire Suppression – Air Weapons Range	491106	Oil and Gas Processing Incentive Credits
461080	Fire Suppression – Indian Reserves	491107	Petroleum Innovation Incentive Credits
462600	Vocational Rehabilitation of Disabled	491108	Oil Infrastructure Investment Credits
	Persons	491200	Oil Freehold Production Tax
463000	Employability Assistance	491300	Bonus Bids (Crown Land Sales)
	Young Offenders' Agreement	491400	Annual PNG Lease Rentals
	Special Allowance – Children in Care	491402	Compensatory Royalty
	AANDC (Aboriginal Affairs and Northern		Other Oil and Gas Revenue
.0000	Development Canada)		Delinquent Well Data Penalties
469100	Other Governments – Provincial		Net Royalty – Farmout
	Fire Suppression – Other		Enhanced Oil Recovery Crown Royalty
	Other Governments – Municipal		Enhanced Oil Recovery Freehold Production
	Other Jurisdictions	491302	
		404505	Tax
47 1000	Crown Investment Corporation of		EOR Interest
474004	Saskatchewan		EOR Audit Penalty
471001	Crown Investment Corporation of		Oil Well Revenue
	Saskatchewan – Special Dividend		Oil Interest
	Liquor and Gaming Authority		Oil Audit Penalty
	Profits Transferred – Revolving Funds		Gas Crown Royalty
	All Other Dividends – Finance		Gas Freehold Production Tax
	Proceeds from Other Funds		Potash Crown Royalty
	Election Deposits – Forfeiture		Potash Crown Royalty Interest
482200	Environmental Deposits	493102	Potash Crown Royalty Audit Penalty
482900	Other Confiscations and Forfeitures	493200	Other Potash Revenue
484100	Employee Contributions – Superannuation	493300	Delayed Payment Charge – Potash
	Plan		Potash Base Payment
485000	Maintenance Order Revenues		Potash Base Payment Incentives
485100	Casual Revenue		Potash Base Payment Interest
485102	Recoveries of Fines Write Off		Potash Base Payment Audit Penalty
485103	Outstanding Cheques Write Off		Potash Profit Tax
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	Potash Profit Tax Incentives Potash Profit Tax Interest	498128	Accrued Revenue – Resource Surcharge
		400440	(Not for Use at Year End)
	Potash Profit Tax Audit Penalty	498140	Accrued Revenue – Transfers from other
	Resource Surcharge		Government Entities (Not for Use at Year
	Uranium Crown Royalty – Basic		End)
	Uranium Crown Royalty – Profit	498141	Accrued Revenue – Transfers from Liquor
494300	Delayed Payment Charge – Uranium		and Gaming Authority (Not for Use at Year
494400	Uranium Interest		End)
494500	Uranium Audit Penalty	498160	Accrued Revenue – Miscellaneous (Not for
	Sodium Sulphate Crown Royalty		Use at Year End)
	Other Sodium Sulphate Revenue	498162	Accrued Revenue – Other Fees and
	Delayed Payment Charge – Sodium		Charges (Not for Use at Year End)
100000	Sulphate	108165	Accrued Revenue – Investment Income (Not
105100	Sodium Sulphate Interest	<del>1</del> 30103	for Use at Year End)
		100100	Accrued Revenue – Transfers from the
	Sodium Sulphate Audit Penalty	490100	
	Coal Crown Royalty		Federal Government (Not for Use at Year
	Other Coal Revenue		End)
	Coal Freehold Tax		
	Delayed Payment Charge – Coal	<b>EXPE</b>	NSES
	Coal Interest		Cabinet and Opposition Leader Allowances
496600	Coal Audit Penalty		Members' Annual Indemnity
497100	Quarrying Crown Royalty		Additional Duties Allowance
	Salt Crown Royalty		Per Diems
497300	Salt Production Tax		
	Metallic Crown Royalty		Returning Officer
	Other Metallic Revenue		Returning Officer Admin Staff
	Delayed Payment Charge – Other		Election Clerk
	Royalties – Seismic Activity		Deputy Returning Officer
	Royalties – Easements		Poll Clerk
			Security Officer
	Royalties – Sand and Gravel		Other Poll Officials and Stand-by
498 10 1	Accrued Revenue – Corporation Capital Tax	512800	Supervisory Deputy Returning Officer
100101	(Not for Use at Year End)	513000	Out-of-Scope Permanent
498104	Accrued Revenue – Fuel Tax (Not for Use at	513100	In-Scope Permanent
	Year End)		Heads of Ministries and Agencies
498105	Accrued Revenue – Liquor Tax (Not for Use		Provincial Court Judges
	at Year End)		Positions Encumbered by Non-Permanent
498106	Accrued Revenue – Provincial Sales Tax	0.0000	Staff
	(Not for Use at Year End)	514000	Casual/Term
498107	Accrued Revenue - Tobacco Tax (Not for		Temporary Salaries
	Use at Year End)		Labour Service
498108	Accrued Revenue – Insurance Premiums		Part-Time/Permanent Part-Time
	Tax (Not for Use at Year End)		
498109	Accrued Revenue – Drivers' Licences,		Student Employee Programs
	Registrations and Permits (Not for Use at		Personal Service Contracts
	Year End)		Ministerial Assistant's Salary
/0811N	Accrued Revenue – Mineral Rights Tax (Not	514800	Seconded Services (With Employee
<del>-</del> 30110	for Use at Year End)		Number)
100111		514850	Seconded Services (With No Employee
490111	Accrued Revenue – Property Tax (Not for		Number)
100100	Use at Year End)	515700	Allocation of Labour Costs (Highways Use
498120	Accrued Revenue – Non-Renewable		Only)
	Resources (Not for Use at Year End)	515800	Allocation of Mechanic Labour Costs
498121	Accrued Revenue – Natural Gas (Not for		(Highways Use Only)
	Use at Year End)	516000	Overtime
498122	Accrued Revenue – Oil (Not for Use at Year		Change in Year-End Accrued
	End)	010100	Supplementary Payroll
498123	Accrued Revenue – Potash (Not for Use at	516200	Temporary Assignment of Higher Duties
	Year End)		Shift Differential
498124	Accrued Revenue – Uranium (Not for Use at		
·	Year End)		Camp Differential
498125	Accrued Revenue – Sodium Sulphate (Not		Winter Differential
.00120	for Use at Year End)		Height Differential
408126	Accrued Revenue – Coal (Not for Use at	516800	Other Differentials, Endorsements and
100120	Year End)	_,	Premiums
	rear End)	516900	Standby Fees

517100	Severance Pay	521303	Fee Bailiffs – Wages
517300	Non-Taxable Career Assistance – Out of	521304	Fee Bailiffs – Travel Costs
	Scope	521305	Juror Fees
517400	Non-Taxable Career Assistance – In Scope	521306	Witness Fees
	Retirement Vacation Entitlement	521308	Legal Fees – Miscellaneous
	Educational Leave Allowance		Transcript Fees
	Apprenticeship Top-up		Custody Access Reports
	Maternity and Adoption Leave Top-up		Interpreters Fees
	Northern District Allowance		
			Supervised Access Program
	Northern Project Allowance		Miscellaneous Contracts – Meals
	Vacation Leave Payouts		Miscellaneous Contracts – Accommodation
518650	Vacation Leave Payouts (With No Employee		Miscellaneous Contracts – Kilometres
	Number)		Transportation – Ambulance
	Winter Maintenance Allowance		Transportation – Funeral Homes
518800	Sleep Over Allowance		Employee and Family Assistance Costs
	Tool Allowance	521324	Criminal Record Checks
519000	Staff Housing Subsidy	521340	Laboratory Fees
519100	Allowance for Special Services	521350	Fees (Inspection, Registration, Searches,
	Northern Employment Medical/Dental Travel		Copyright Fees, etc.)
	Expenses	521351	Inter-Library Loans
519300	Car Allowances		,
	Honorariums and Retainers	521360	Policing, Protection and Emergency Fire
	Flexible Benefit Payments	0000	Services
	Salary Payments Processed through the	521361	Commissionaire Services
010700	Accounts Payable Module		Miscellaneous Professional Services,
E107E0		32 1370	•
519750	Contingent Liability Payouts – Salaries and Benefits	E01070	Religious Fees and Technical Services
E40000			Photographer's Services
519800	Change in Year-End Severance Liability and		Sign Writing Services
540000	Other Benefits		Veterinarian Services
	Reimbursement – Salaries and Benefits		Disaster Related Contract Expenses
	Salary Overpayment Reimbursements		Contaminated Sites Remediation
	Union Leave Reimbursement	521/10	Change in Year-End Contaminated Sites
	Salaries and Benefits Payable – Year End		Liabilities
519895	Change in Contingent Liability – Salaries and		Remediation of Asset Retirement Obligations
	Benefits	521730	Change in Year-End Asset Retirement
519900	Change in Year-End Accrued Employee		Obligations
	Leave Entitlements		Legal Services
519920	Change in Year-End Accrued Employee Sick		Legal Expenses – Travel
	Leave		Reimbursement – Contract Services
	Savings Due to Vacancies	521894	Contract Services Payable – Year End
519999	For Budget Use Only – Salaries		System Consulting
520000	Medical and Related Services		Rent of Ground, Buildings and Other Space
520001	Psychiatric Assessments	522019	Building and Site Lease Costs
520002	Fetal Alcohol Syndrome Assessments	522020	Tenant Improvements Lease
520003	Dangerous Offender/Long-term Offender	522100	Rent of Office Equipment
	Assessments	522101	Audio Visual Equipment
520004	Psychiatric Services	522200	Rent of Photocopiers
520005	Psychological Services	522201	Per Impression Duplicating
	Employee Influenza Vaccinations		Lease Cost of Duplicators
	Dental Services		Rent of Other Equipment and Material
	Optical Services		Truck Rental
	Coroner's Fees and Expenses		Horse Rental
	Coroner's Fees – Miscellaneous Expenses		Rent of Aircraft
	Change in Contingent Liability – Goods &		Long-term Fixed Wing Costs
021010	Services		Helicopter
521030	Compensation Claims for Loss		Long-term Helicopter Costs
	Disaster Related Expenses		Insurance Premiums
	Specialized, Technical and Management		Utilities – Water and Sewer
JZ 1100			Utilities – Water and Sewer
	(`oneulting		
521200	Consulting Fees Paid for Professional Services		
	Fees Paid for Professional Services	522602	Utilities – Sewer
521301	Fees Paid for Professional Services Expert Witnesses	522602 522700	Utilities – Sewer Utilities – Electricity and Natural Gas
521301	Fees Paid for Professional Services	522602 522700 522701	Utilities – Sewer

522704	Gas	529004	Courtworker Wages
522705	Propane		Courtworker Benefits
	Fuel Oil	529006	Courtworker Expenses – Travel
522707			Courtworker Expenses – Telephone
-	Provincial Sales Tax		Courtworker Expenses – Office Supplies
	Other Taxes and Licences		Courtworker Administrative Support
	Repairs		Courtworker Other
	Repairs – Buildings and Structures		Adult Community Service Order Regular
	Minor Maintenance	520013	Young Offenders' Community Service Order
		329014	
	Preventative Maintenance	E00047	Regular
	Repairs – Non-Passenger Vehicles		Trash Removal
	Repairs – Passenger Vehicles		Snow Removal Contracts
524040	Repairs – Miscellaneous Operating		Security Guard Contracts
	Equipment		Security Monitoring Contracts
	Repairs – Office Equipment and Furniture		Web Site Service Fees
	Aircraft Materials and Repairs		Linen, Laundry and Dry Cleaning Services
524061	Aircraft Contract Repairs	529200	Professional Development
524062	Aircraft Commissary	529201	Tuition and Book Reimbursement
524300	Environmental Cleanup	529600	Association and Professional Membership
524600	Maintenance Contracts		Dues
524610	Elevator/Escalator Contracts	529999	For Budget Use Only – Supplier and Other
	Heating/Ventilation and Air Conditioning		Payments
	(HVAC) – General Service Contract	530000	Communications Development Costs
524613	Electrical Repair and Maintenance Contracts		Production Time
	Structural/Roof Repair and Maintenance		Artwork
00	Contracts		Communications Production
524615	Plumbing/Repair and Maintenance Contracts		Strategic Communications Planning/Issues
	Fire and Life Safety Repair and Maintenance		Primary Research/Focus Group
024010	Contracts	530301	
52/617	Job Requisitions and ASAA's		Media Monitoring/Clipping Services
	Allocation of Equipment Maintenance Costs		Media Placement
324000	(Highways Use Only)		Media Placement – Print
E25000			Media Placement – Radio
	Postal, Courier, Freight and Related		
	Postage and Post Office Box Rents		Media Placement – TV
525300	Communication Expenses – Elected		Media Placement – Bus Boards
505400	Representatives		Media Placement – Billboards
	Telephone		Media Placement – Online
	Telephone Costs and Related		Placement – Tender Ads
	Telephone Long Distance Charges		Blue Pages Advertising
	Cell Phones		Notices
	Fleet Net		Tender Ads
	Air Service		Career Placement
	Messenger		Publications
	Poll Rental Costs		Promotional Items
526700	Reimbursement – Candidates' Election		Audio/Visual Supplies and Processing
	Expenses	531100	Exhibits and Displays
526800	Reimbursement – Election Auditors' Fees	531200	
526900	Reimbursement – Registered Political	531300	Miscellaneous Communications Contractual
	Parties		Services
527300	Service Bureau Costs	531800	Duplication Services
527400	Facilities Management		Printing Publishing Expenses
	Equipment/Lease Rentals		Broadcasting Services
	Telecommunications		Reimbursement – Communications
	Equipment Maintenance		Communications Expenses Payable – Year
	Miscellaneous Supplies		End
	IT Training	540000	Meals – In Province
	Support Services		Transportation – In Province
	Information Services Subscriptions		Air Travel – In Province
	Web Site Development and Maintenance		Other (Taxi) – In Province
020000	Costs		Mileage Allowance – In Province
529000	General Contractual Services		Intra-City Travel
	French Language Training		Accommodations and Incidentals – In
	Artwork Rentals	3 10000	Province
023000	/ Itwork ( toritaio		110411100

	Meals – Out of Province		Aviation Gasoline
	Transportation – Out of Province	553002	Jet Fuel
541101	Other (Taxi) – Out of Province	553003	Lease Costs
541200	Mileage Allowance – Out of Province	554000	Construction and Material Costs
541300	Accommodations and Incidentals – Out of	554001	Structural/Roof Supplies, Materials and
	Province		Miscellaneous
541881	Reimbursement – Travel	554002	Plumbing Supplies, Materials and
	Travel Expenses Payable – Year End	00.002	Miscellaneous
	Elected Representatives – Travel	554010	Allocation of Material Costs (Highways and
		334010	SaskBuilds and Procurement Use Only)
	Elected Rep – CVA Vehicle	EE 4000	
54 1902	Elected Rep – Air Services – SaskBuilds and		Allocation of Inventory (Highways Use Only)
	Procurement		Highways Inventory Purchases
	Elected Rep – Meals		Other Materials and Supplies
	Elected Rep – Transportation		Forage/Supplies – Animals, Fowl and Fish
541905	Elected Rep – Accommodations and		Small Tools and Equipment
	Incidentals	555021	Shop Supplies
542000	Travel	555030	Mechanical and Electronic Supplies
542010	Air Services – SaskBuilds and Procurement	555040	Seed, Plants and Fertilizer
542020	CVA Vehicle		Cleaning Materials and Supplies
	CVA Vehicle – Fixed Monthly Costs		Recreational and Entertainment Supplies
	CVA Vehicle – Operational Costs		Toiletry Supplies
	Members of Boards, Commissions and		Other Miscellaneous Materials and Supplies
0 <del>7</del> 2000	Committees		
E 40000			Bedding, Table Linen, Rugs, Draperies, etc.
	Relocation – New Employees		Provisions (Except Business Expenses)
	Relocation – In-Service Employees		Commissary Purchases – Fires
542886	Reimbursement – Supplies and Services		Food and Provisions for Institutional Camps
			Uniforms and Clothing for Staff
542896	Supplies and Services Expenses Payable –		Other Clothing
	Year End	556300	Inventory for Resale
542999	Cost Allocation (For SaskBuilds and	556301	Printed Materials – Suppliers
	Procurement Use Only)	556302	Other Printing Expense – Not For Resale
543000	Employee Business Expenses		Personal Protective Apparel
	Ministry Refreshments		WIP Site Acquisition
	Cabinet Ministers and Legislative		WIP Construction
010100	Secretaries – Business Expenses		WIP Program Equipment
5/3101	Ministers' Refreshments		WIP Furnishings
	Deputy Minister/Ministry Head Business		WIP Consultants
343200			WIP SaskBuilds and Procurement Delivery
E 40004	Expenses		
543201	Deputy Minister/Ministry Head Business		WIP Start Up Costs
<b>5</b> 40000	Expenses – Refreshments		WIP Project Contingency
	Banquet Costs		Interest – Late Supplier Payment
	Employee Recognition Expenses		Capital Lease Interest
	Nutritional Items		Other Interest
	Stationery and Office Supplies	558320	Bank Service Charges
	Printed Forms	558400	Commission Expense
550101	Court Forms	559900	Purchase Card Purchases
550102	Letterhead, Envelopes, Business Cards, etc.	560200	Land Improvements – Expensed
	Books, Magazines and Reference Materials		Property Disposal Expense
	Magazines and Newspapers		Buildings and Improvements – Expensed
	Library Science Subscriptions		Capital Upgrades
	Subscriptions		Building Assessments
	Audio and/or Visual Information Material		Leasehold Improvements – Expensed
	Library Books		Vehicles – Expensed
	Library Science Firm Orders		Operating and Heavy Equipment –
		303700	
	Medical and Laboratory Supplies	EG 4000	Expensed
	Drugs and Medicine		System Development – Expensed
	Hospital/Health Clinic/Surgical Supplies		Computer Hardware – Expensed
	Laboratory Supplies		Computer Software – Expensed
	Dental Supplies		Office Furniture and Equipment – Expensed
	Other Medical Supplies		Infrastructure – Other – Expensed
	Veterinary Supplies		Construction of Infrastructure Related Assets
	Fuels and Lubricants	569887	Reimbursement – Expensed Equipment and
553000	Vehicle and Operating Expenses		Other Assets

569897 Expensed Equipment and Other Assets	586100 Internal Recoveries – Goods and Services
Expenses Payable – Year End	586500 Internal Recoveries – Communications
570000 Transfers – Operating	586600 Internal Recoveries – Travel
570001 Transfers – Allowances and Spending	586700 Internal Recoveries – Financing Charges
Money	586900 Accrued Internal Recoveries (Not for Use at
570010 Transfers – Drugs and Medicine	Year End)
570012 Transfers – Medical and Surgical Supplies	587510 Accrued Expenses – Salaries and Benefits
570013 Transfers – Other Supplies	(Not for Use at Year End)
570014 Transfers – Ambulance Services (Air)	587520 Accrued Expenses – Goods and Services
570014 Transfers – Ambulance Services (All) 570016 Transfers – Contractual Services	(Not for Use at Year End)
570017 Transfers – Teachers' and Municipal	587521 Accrued Expenses – Utility Costs (Not for
Employees' Pensions and Benefits	Use at Year End)
570018 Transfers – Payments in Lieu of Taxes	587522 Accrued Expenses – P-Cards (Not for Use at
570020 Transfers – Living Allowances	Year End)
570030 Transfers – Tuition and Training	587523 Accrued Expenses – Construction Costs
570040 Transfers – Transportation	(Not for Use at Year End)
570050 Transfers – Medical Services	587540 Accrued Expenses – Travel (Not for Use at
570060 Transfers – Dental Services	Year End)
570070 Transfers – Optical Services	587560 Accrued Expenses – Capital Transfers (Not
570080 Transfers – Ambulance Services (Ground)	for Use at Year End)
570081 Transfers – Critical Care Capacity	587570 Accrued Expenses – Operating Transfers
570090 Transfers – Other Services	(Not for Use at Year End)
570091 Transfers – Taxable Allowances and	587580 Accrued Expenses – Other Expenses (Not
Bursaries	for Use at Year End)
571330 Out of Scope Permanent – Caucus	587991 Commercial Expenses – Salaries and
Operations	Benefits
571341 Temporary Salaries – Caucus Operations	587992 Commercial Expenses – Goods and
571360 Overtime – Caucus Operations	Services
571371 Severance Pay – Caucus Operations	587994 Commercial Expenses – Travel
571500 Transfers – Capital	587998 Commercial Expenses – Other Expenses
571883 Reimbursement – Transfers	587999 Commercial Expenses – Capital Asset
571893 Transfers Payable – Year End	Amortization
572000 Refunds and Remissions	588000 Amortization – Land Improvements
572889 Reimbursement – Other Expenses	588010 Amortization – Buildings – High Quality
572898 Other Expenses Payable – Year End	Construction
572999 Discounts, Rate Variance, Gain/Loss – AP	588015 Amortization – Buildings – Asset Retirement
Setup Only	Obligations
576000 Change in Valuation Allowance	588020 Amortization – Buildings – Short-term
576200 Provision for Loss on Loans and Investments	588030 Amortization – Building Improvements –
577000 Loan Guarantee Payouts	Short-term Construction
577100 Change in Guaranteed Debt Payable	588031 Amortization – Building Improvements –
577400 Subsidies Paid to Revolving Funds	High Quality Construction
578000 Contingent Liability Payouts – Other	588032 Amortization – Building Improvements –
Expense	Medium Quality Construction
578100 Change in Contingent Liabilities – Other	588033 Amortization – Building Improvements –
Expense	Average Quality Construction
578200 Pension and Benefits	588040 Amortization – Leasehold Improvements
578210 Judges' Disability Allowance	588050 Amortization – Buildings – Medium Quality
579999 For Budget Use Only – Transfers	Construction
582100 Interest on Debentures	588060 Amortization – Buildings – Average Quality
582300 Interest on Bank Overdrafts	Construction
582500 Interest on Promissory Notes	588100 Amortization – Operating Equipment
582600 Interest on Other Funds	588110 Amortization – Heavy Equipment
582700 Sinking Fund Earnings Paid to Crown	588200 Amortization – Vehicles
Corporations, Government Service	588210 Amortization – Ferries – Vessels and Towers
Organizations and Government Business	588220 Amortization – Ferries – Upgrades
Enterprises (Recycled)	588230 Amortization – Aircraft
583000 Foreign Exchange Charges	588240 Amortization – CVA Vehicle
583100 Commission Charges (Vote 012 Use Only)	588300 Amortization – System Development
584100 Premium/Discount/Commissions – Debt	588310 Amortization – Computer Hardware
Issue	588320 Amortization – Computer Software
585600 Interest on P3 Obligations	588330 Amortization – Office Furniture and
585700 Other Interest – Year-End	Equipment
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	Amortization – Major System Development	599522	Estimates – Amortization – Transportation
	Amortization – Highways – Construction		and Operating Equipment
	Amortization – Highways – Repaving	599523	Estimates – Amortization – Office Equipment
	Amortization – Minor Bridges – Construction		and Information Technology
588421	Amortization – Bridges – Upgrades	599524	Estimates – Amortization – Roads, Bridges
588422	Amortization – Major Bridges – Construction		and Water Management
588430	Amortization – Culverts	599525	Estimates – Amortization – Land, Buildings
588440	Amortization – Airports – Runways		and Improvements
	Amortization – Airports – Navigational Aids	599526	Estimates – Amortization – Allocated to
	Amortization – Highways – Other	000020	Services Subvotes
	Amortization – Highways – Preservation	599528	Estimates – Recovery – External (Goods
000100	Capital	000020	and Services)
500/60	Amortization – Water Management	500520	Estimates – Recovery – External
	Amortization – Water Management  Amortization – Infrastructure – Other	399329	
		E00E20	(Amortization of Capital Assets)
300400	Amortization – Highways – Strengthened		Supplementary Estimates
500400	Secondary Roads		Special Warrants
588490	Amortization – Highways – 70 Year Bypass		Virement – Cashflow Transfer
	Construction		Virement – Subvote Transfer
	Loss on Disposal of Capital Assets		Virement – Expense Transfer
588801	Vehicle Gain/Loss (For Disposals of CVA		Virement – Sub Program Transfer
	Vehicles Only)		Statutory Appropriations – Adjustments
588850	Write Down of Capital Assets	599549	Statutory Appropriations – Capital –
588900	Change in Inventory Held for Consumption		Adjustments
588950	Change in Prepaid Expenses	599550	Temporary Appropriation for Net
588980	Change in Previous Years' Expenditure –		Budgeting/Shared Services Activity
	Other Expense	599551	Approved Appropriation Carry-over
588990	Materials Purchased for Inventory – DO NOT		Estimates – Transfers to Individuals
00000	USE	00000_	(Summary Entities)
589999	PSB Budget/Forecast – Amortization –	599553	Estimates – Transfers for Public Services
000000	Allocated	000000	(Summary Entities)
500121	Frozen Funds – General	500554	Estimates – Transfers for Public Services –
	Frozen Funds – Communications	J33JJ <del>4</del>	Capital (Summary Entities)
		500550	
	Frozen Funds – Recovery of Amortization	599559	Estimates – Recovery – Internal (Financing
599131	Accrual – Current Year Overexpense Adjustment	EOOEGO	Charges)
	Adjustifient	599560	Estimates – Allocation of Central
500122			
599132	Accrual – Prior Year Overexpense		Management and Services
	Accrual – Prior Year Overexpense Adjustment	599561	Management and Services Estimates – Allocated to Services Subvotes
	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions –	599561	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General
599506	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment	599561 599563	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund
599506	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office	599561 599563	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB
599506 599507	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology	599561 599563 599564	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes)
599506 599507	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads,	599561 599563 599564	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services –
599506 599507 599508	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management	599561 599563 599564 599565	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers)
599506 599507 599508 599510	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries	599561 599563 599564 599565	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External
599506 599507 599508 599510 599511	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services	599561 599563 599564 599565 599566	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities)
599506 599507 599508 599510 599511	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals	599561 599563 599564 599565 599566	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary
599506 599507 599508 599510 599511 599512	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities)	599561 599563 599564 599565 599566 599567	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities)
599506 599507 599508 599510 599511 599512	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services	599561 599563 599564 599565 599566 599567 599600	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget
599506 599507 599508 599510 599511 599512 599513	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities)	599561 599563 599564 599565 599566 599567 599600	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities)
599506 599507 599508 599510 599511 599512 599513	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services –	599561 599563 599564 599565 599566 599567 599600 599998	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments
599506 599507 599508 599510 599511 599512 599513 599514	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities)	599561 599563 599564 599565 599566 599567 599600 599998	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget
599506 599507 599508 599510 599511 599512 599513 599514	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services –	599561 599563 599564 599565 599566 599567 599600 599998 COMI	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments
599506 599507 599508 599510 599511 599512 599513 599514 599515	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services – Pensions and Benefits	599561 599563 599564 599565 599566 599567 599600 599998 COMN 900100	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments
599506 599507 599508 599510 599511 599512 599513 599514 599515	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services – Pensions and Benefits Estimates – Capital Acquisitions – Land,	599561 599563 599564 599565 599566 599567 599600 599998 COMN 900100 900150	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments  MERCIAL REVENUE Rental and Lease Revenue
599506 599507 599508 599510 599511 599512 599513 599514 599515 599516	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services – Pensions and Benefits Estimates – Capital Acquisitions – Land, Buildings and Improvements	599561 599563 599564 599565 599566 599567 599600 599998 COMN 900100 900150 900151	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments  MERCIAL REVENUE Rental and Lease Revenue Property and Building Rentals
599506 599507 599508 599510 599511 599512 599513 599514 599515 599516 599517	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services – Pensions and Benefits Estimates – Capital Acquisitions – Land, Buildings and Improvements Estimates – Pensions and Benefits	599561 599563 599564 599565 599566 599567 599600 599998 COMN 900100 900150 900151 900152	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments  MERCIAL REVENUE Rental and Lease Revenue Property and Building Rentals Base Rent Inventory Base Rent
599506 599507 599508 599510 599511 599512 599513 599514 599515 599516 599517 599518	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services – Pensions and Benefits Estimates – Capital Acquisitions – Land, Buildings and Improvements Estimates – Pensions and Benefits Estimates – Recovery – External (Salaries)	599561 599563 599564 599565 599566 599567 599600 599998 <b>COMN</b> 900100 900150 900151 900152 900153	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments  MERCIAL REVENUE Rental and Lease Revenue Property and Building Rentals Base Rent Inventory Base Rent Planning Base Rent
599506 599507 599508 599510 599511 599512 599513 599514 599515 599516 599517 599518	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services – Pensions and Benefits Estimates – Capital Acquisitions – Land, Buildings and Improvements Estimates – Pensions and Benefits Estimates – Recovery – External (Salaries) Estimates – Recovery – Internal (Goods and	599561 599563 599564 599565 599566 599567 599600 599998 COMN 900100 900150 900151 900152 900153 900154	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments  MERCIAL REVENUE Rental and Lease Revenue Property and Building Rentals Base Rent Inventory Base Rent Planning Base Rent Technical Support Base Rent
599506 599507 599508 599510 599511 599512 599513 599514 599515 599516 599517 599518 599519	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services – Pensions and Benefits Estimates – Capital Acquisitions – Land, Buildings and Improvements Estimates – Pensions and Benefits Estimates – Recovery – External (Salaries) Estimates – Recovery – Internal (Goods and Services)	599561 599563 599564 599565 599566 599567 599600 599998 COMN 900100 900150 900151 900152 900153 900154 900155	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments  MERCIAL REVENUE Rental and Lease Revenue Property and Building Rentals Base Rent Inventory Base Rent Planning Base Rent Technical Support Base Rent Realty Base Rent
599506 599507 599508 599510 599511 599512 599513 599514 599515 599516 599517 599518 599519	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services – Pensions and Benefits Estimates – Capital Acquisitions – Land, Buildings and Improvements Estimates – Pensions and Benefits Estimates – Recovery – External (Salaries) Estimates – Recovery – Internal (Goods and Services) Interim Supply	599561 599563 599564 599565 599566 599567 599600 599998 COMN 900100 900150 900151 900152 900153 900154 900155 900156	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments  MERCIAL REVENUE Rental and Lease Revenue Property and Building Rentals Base Rent Inventory Base Rent Planning Base Rent Technical Support Base Rent Realty Base Rent Project Delivery Base Rent
599506 599507 599508 599510 599511 599512 599513 599514 599515 599516 599517 599518 599519	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services – Pensions and Benefits Estimates – Capital Acquisitions – Land, Buildings and Improvements Estimates – Pensions and Benefits Estimates – Recovery – External (Salaries) Estimates – Recovery – Internal (Goods and Services) Interim Supply Estimates – Recovery – Internal (Capital	599561 599563 599564 599565 599566 599567 599600 599998 COMN 900100 900150 900151 900152 900153 900154 900155 900156 900157	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments  MERCIAL REVENUE Rental and Lease Revenue Property and Building Rentals Base Rent Inventory Base Rent Planning Base Rent Technical Support Base Rent Realty Base Rent Project Delivery Base Rent Major Maintenance Base Rent
599506 599507 599508 599510 599511 599512 599513 599514 599515 599516 599517 599518 599519	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services – Pensions and Benefits Estimates – Capital Acquisitions – Land, Buildings and Improvements Estimates – Pensions and Benefits Estimates – Recovery – External (Salaries) Estimates – Recovery – Internal (Goods and Services) Interim Supply	599561 599563 599564 599565 599566 599567 599600 599998 COMN 900100 900150 900151 900152 900153 900154 900155 900156 900157 900158	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments  MERCIAL REVENUE Rental and Lease Revenue Property and Building Rentals Base Rent Inventory Base Rent Planning Base Rent Technical Support Base Rent Realty Base Rent Project Delivery Base Rent Major Maintenance Base Rent Life Cycle Maintenance Base Rent
599506 599507 599508 599510 599511 599512 599513 599514 599515 599516 599517 599518 599519	Accrual – Prior Year Overexpense Adjustment Estimates – Capital Acquisitions – Transportation and Operating Equipment Estimates – Capital Acquisitions – Office Equipment and Information Technology Estimates – Capital Acquisitions – Roads, Bridges and Water Management Estimates – Salaries Estimates – Goods and Services Estimates – Transfers to Individuals (External Entities) Estimates – Transfers for Public Services (External Entities) Estimates – Transfers for Public Services – Capital (External Entities) Estimates – Transfers for Public Services – Pensions and Benefits Estimates – Capital Acquisitions – Land, Buildings and Improvements Estimates – Pensions and Benefits Estimates – Recovery – External (Salaries) Estimates – Recovery – Internal (Goods and Services) Interim Supply Estimates – Recovery – Internal (Capital	599561 599563 599564 599565 599566 599567 599600 599998 COMN 900100 900150 900151 900152 900153 900154 900155 900156 900157 900158 900159	Management and Services Estimates – Allocated to Services Subvotes Estimates – Transfer from the General Revenue Fund Estimates – Opening Adjustments (PSAB Policy Changes) Estimates – Transfers for Public Services – Capital (Asset Transfers) Estimates – Financing Charges (External Entities) Estimates – Financing Charges (Summary Entities) Quarterly Expense Budget TBB Adjustments  MERCIAL REVENUE Rental and Lease Revenue Property and Building Rentals Base Rent Inventory Base Rent Planning Base Rent Technical Support Base Rent Realty Base Rent Project Delivery Base Rent Major Maintenance Base Rent

- 900200 Reimbursement Operating Expenses
- 900201 Reimbursement Security
- 900202 Reimbursement Repairs and Maintenance
- 900203 Reimbursement Roads and Grounds
- 900204 Reimbursement Cleaning
- 900205 Reimbursement Heating
- 900206 Reimbursement Gas Heat
- 900207 Reimbursement Propane Heat
- 900208 Reimbursement Fuel Oil Heat
- 900209 Reimbursement Steam Heat
- 900210 Reimbursement Electrical
- 900211 Reimbursement Sewer and Water
- 900212 Reimbursement Fixed Expenses
- 900213 Reimbursement Insurance
- 900214 Reimbursement Real Estate Taxes
- 900215 Reimbursement GST
- 900216 Reimbursement Administration
- 900250 Other Accommodation Revenue
- 900251 Parking Revenue
- 900252 Tenant Services Revenue
- 900253 SaskBuilds and Procurement 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
- 900500 Financing Charges Revenue
- 900800 Casual Revenue
- 900998 External Recovery Revenue
- 900999 Internal Recovery Revenue
- 901101 Authorized Custom Work Sales
- 901102 Urban Maintenance Sales
- 901103 Rural Municipality Bridge Sales
- 901104 Miscellaneous Custom Work Sales