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**Ministry of Finance  
Provincial Comptroller's Office**

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**GOVERNMENT OF SASKATCHEWAN  
NATURAL ACCOUNT MANUAL**

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**November 2025**

*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 GEM.

Any requests for changes to natural accounts should be **submitted through My Support in GEM**. 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.**

**ASSETS**

**CASH AND TEMPORARY INVESTMENTS**

**Cash**

- 100000 General Revenue Fund Bank Account
- 100050 Returned Item Clearing Account*
- 100015 Child and Family Services (CFS) Imprest Bank Account
- 100020 Saskatchewan Affordability Tax Credit (SATC) Imprest Bank Account
- 100021 Small Modular Reactor Investment Fund (SMRIF) Bank Account
- 100025 Electronic Deposits Transfer Account
- 100030 Energy and Resources Bank Account*
- 100035 Accounts Receivable Processing Bank 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 Entities' Use Only)

**Temporary Investments**

- 101000 Short-term Investments

**PORTFOLIO INVESTMENTS**

- 102000 Portfolio Investments

**ACCOUNTS RECEIVABLE**

- 106000 Accrued Interest Receivable – Investments
- 107000 Accounts Receivable – General
- 107020 Accounts Receivable – Valuation Allowance*
- 107100 Accounts Receivable – From Accounts Receivable
- 107110 Accounts Receivable Bank Deposit Clearing Account*
- 107111 PAD Confirmed Cash*
- 107112 PAD Remitted Cash*
- 107115 PAD Cleared Cash*
- 107120 Accounts Receivable Valuation Allowance – From Accounts Receivable*
- 107130 Accounts Receivable Internal Revenues Clearing*
- 107190 Autoinvoice Clearing*
- 107200 Unbilled Receivables – DO NOT USE*
- 107300 Accounts Receivable – Salary Overpayments*
- 107600 Accrued Accounts Receivable – General (Not for Use at Year End)

**LOANS TO CROWN CORPORATIONS**

**Short-term Loans – Crown Corporations**

- 103006 Line of Credit – Saskatchewan Housing Corporation
- 103008 Line of Credit – Innovation Saskatchewan
- 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
- 103019 Line of Credit – Lotteries and Gaming Saskatchewan Corporation
- 103100 Promissory Notes Loan – Innovation Saskatchewan
- 103101 Advance – Promissory Notes – Innovation Saskatchewan*
- 103110 Promissory Notes Loan – SaskBuilds Corporation
- 103111 Advance – Promissory Notes – SaskBuilds Corporation*

**Short-term Loans – 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 Promissory Notes Loan – Saskatchewan Water Corporation (GBE Specific)
- 103941 Advance – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)*
- 103950 Promissory Notes Loan – Saskatchewan Gaming Corporation (GBE Specific)
- 103951 Advance – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)*
- 103960 Promissory Notes Loan – Municipal Financing Corporation of Saskatchewan (GBE Specific)
- 103961 Advance – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)*
- 103970 Promissory Notes Loan – Lotteries and Gaming

Saskatchewan Corporation (GBE Specific)  
 103971 *Advance - Promissory Notes – Lotteries and Gaming Saskatchewan Corporation (GBE Specific)*

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

110600 Saskatchewan Housing Corporation  
 110601 *Advance – Saskatchewan Housing Corporation*  
 110800 Innovation Saskatchewan  
 110801 *Advance – Innovation Saskatchewan*  
 112000 Saskatchewan Telecommunications (Recycled)  
 112001 *Advance – Saskatchewan Telecommunications (Recycled)*  
 112200 Municipal Financing Corporation (Recycled)  
 112201 *Advance – Municipal Financing Corporation (Recycled)*  
 112500 SaskEnergy Incorporated (Recycled)  
 112501 *Advance – SaskEnergy Incorporated (Recycled)*  
 112900 Saskatchewan Power Corporation (Recycled)  
 112901 *Advance – Saskatchewan Power Corporation (Recycled)*

**Long-term Loans – Crown Corporations (GBE Specific)**

110900 Saskatchewan Power Corporation  
 110901 *Advance – Saskatchewan Power Corporation*  
 111000 Saskatchewan Telecommunications  
 111001 *Advance – Saskatchewan Telecommunications*  
 111100 Saskatchewan Water Corporation  
 111101 *Advance – Saskatchewan Water Corporation*  
 111200 Municipal Financing Corporation  
 111201 *Advance – Municipal Financing Corporation*  
 111500 SaskEnergy Incorporated  
 111501 *Advance – SaskEnergy Incorporated*  
 111700 Saskatchewan Gaming Corporation  
 111701 *Advance – Saskatchewan Gaming Corporation*  
 111800 Saskatchewan Liquor and Gaming Authority  
 111801 *Advance – Saskatchewan Liquor and Gaming Authority*

**OTHER LOANS**

**Other Loans**

123700 General Advances – Permanent  
 123800 Relocation Advances – Permanent  
 123900 Temporary Advances – Not Travel  
 124000 Travel Advances – Temporary  
 124100 Travel Advances – Permanent  
 124300 Payroll – Holiday Advance Receivable  
 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 – Justice and Attorney General**

122800 Victims' Fund  
 122801 *Advance – Victims' Fund*

**Other Loans – Trade and Export Development**

125800 Small Business Loans Association  
 125801 *Advance – Small Business Loans Association*

125810 Concessionary Allowance – Small Business Loans Association

125820 Provision for Loss – Small Business Loans Association

126300 Grey Cup Loan

126301 *Advance – Grey Cup Loan*

126310 Concessionary Allowance – Grey Cup Loan

126320 Provision for Loss – Grey Cup Loan

126500 Northern Economic Development

126501 *Advance – Northern Economic Development*

126520 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

**SINKING FUNDS**

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

140000 Total Equity in Sinking Fund

140006 *Instalment – Saskatchewan Housing Corporation*

140008 *Instalment – Innovation Saskatchewan*

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

175950 *Inventory Receiving Clearing Account – Highways Use Only*

**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  
 105326 Commercial Revolving Fund – Accumulated Net Expenditure  
 105373 Correctional Facilities Industries Revolving Fund – Accumulated Net Expenditure

**INVENTORIES FOR CONSUMPTION**

175000 Equipment Maintenance and Airplane Parts  
 175100 Lab Supplies and Vaccines  
 175200 Pastures Maintenance Supplies  
 175300 Firefighting Equipment  
 175400 Park Maintenance Supplies  
 175500 Aggregate Inventory  
 175600 Inventory for Distribution – SaskBuilds and Procurement

**INTEREST ON PUBLIC DEBT RECEIVABLE FROM CROWN CORPORATIONS**

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

**SINKING FUND CONTRIBUTION RECEIVABLE**

180100 Sinking Funds – Crown Share

**TANGIBLE CAPITAL ASSETS**

**Land, Buildings and Improvements**

190910 *Land, Building and Improvements – Impairment Reserve*  
 191000 Land  
 198100 *Land – Asset Clearing Account*  
 199100 *Land – Current Year Additions*  
 199150 *Land – Current Year Additions – Contingent Liabilities*  
 191100 Land Improvements  
 198110 *Land Improvements – Asset Clearing Account*  
 199110 *Land Improvements – Current Year Additions*  
 191110 *Accumulated Amortization – Land Improvements*  
 191200 WIP Land Improvements  
 198125 *WIP Land Improvements – Clearing Account*  
 199120 *WIP Land Improvements – Current Year Additions*  
 192000 Buildings – High Quality Construction  
 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  
 199280 *Buildings – Medium Quality Construction – Current Year Additions*  
 192810 *Accumulated Amortization – Buildings – Medium Quality Construction*  
 192900 Buildings – Average Quality Construction  
 199290 *Buildings – Average Quality Construction – Current Year Additions*  
 192910 *Accumulated Amortization – Buildings – Average Quality Construction*

192100 Buildings – Short-term  
 199210 *Buildings – Short-term – Current Year Additions*  
 192110 *Accumulated Amortization – Buildings – Short-term*  
 198290 *Buildings – Asset Clearing Account*  
 192905 *WIP Buildings*  
 198295 *WIP Buildings - Clearing Account*  
 199295 *WIP Buildings – Current Year Additions*  
 192500 Building Improvements – High Quality Construction 199250 *Building Improvements – High Quality Construction – Current Year Additions*  
 192510 *Accumulated Amortization – Building Improvements – High Quality Construction*  
 192600 Building Improvements – Medium Quality Construction  
 199261 *Building Improvements – Medium Quality Construction – Current Year Additions*  
 192610 *Accumulated Amortization – Building Improvements – Medium Quality Construction*  
 192700 Building Improvements – Average Quality Construction  
 199270 *Building Improvements – Average Quality Construction – Current Year Additions*  
 192710 *Accumulated Amortization – Building Improvements – Average Quality Construction*  
 192200 Building Improvements – Short-term Construction  
 199220 *Building Improvements – Short-term Construction – Current Year Additions*  
 192210 *Accumulated Amortization – Building Improvements – Short-term Construction*  
 198270 *Building Improvements – Asset Clearing Account*  
 192705 *WIP Building Improvements*  
 198275 *WIP Building Improvements – Clearing Account*  
 199275 *WIP Building Improvements - Current Year Additions*  
 192300 Leasehold Improvements  
 198230 *Leasehold and Occupancy Improvements – Asset Clearing Account*  
 199230 *Leasehold Improvements – Current Year Additions*  
 192310 *Accumulated Amortization – Leasehold Improvements*  
 192305 *WIP Leasehold and Occupancy Improvements*  
 198235 *WIP Leasehold and Occupancy Improvements – Clearing Account*  
 199235 *WIP Leasehold and Occupancy Improvements - Current Year Additions*  
**Transportation and Operating Equipment**  
 190930 *Transportation and Operating Equipment – Impairment Reserve*  
 193000 Operating Equipment  
 198300 *Operating Equipment – Asset Clearing Account*  
 199300 *Operating Equipment – Current Year Additions*  
 193010 *Accumulated Amortization – Operating Equipment*  
 193005 *WIP Operating Equipment*  
 198305 *WIP Operating Equipment – Clearing Account*  
 199305 *WIP Operating Equipment – Current Year Additions*  
 193100 Heavy Equipment

198310 Heavy Equipment – Asset Clearing Account	198530 Office Furniture and Equipment – Asset Clearing Account
199310 Heavy Equipment – Current Year Additions	199530 Office Furniture and Equipment – Current Year Additions
193110 Accumulated Amortization – Heavy Equipment	195310 Accumulated Amortization – Office Furniture and Equipment
193105 WIP Heavy Equipment	195305 WIP Office Furniture and Equipment
198315 WIP Heavy Equipment – Clearing Account	198535 WIP Office Furniture and Equipment – Clearing Account
199315 WIP Heavy Equipment – Current Year Additions	199535 WIP Office Furniture and Equipment – Current Year Additions
194000 Vehicles	195000 System Development
198400 Vehicles – Asset Clearing Account	198500 System Development – Asset Clearing Account
199400 Vehicles – Current Year Additions	199500 System Development – Current Year Additions
194010 Accumulated Amortization – Vehicles	195010 Accumulated Amortization – System Development
194005 WIP Vehicles	195400 WIP System Development
198405 WIP Vehicles – Clearing Account	198545 WIP System Development – Clearing Account
199405 WIP Vehicles – Current Year Additions	199540 WIP System Development – Current Year Additions
194100 Ferries – Vessels and Towers	195500 Major System Development
199410 Ferries – Vessels and Towers – Current Year Additions	198550 Major System Development – Asset Clearing Account
194110 Accumulated Amortization – Ferries – Vessels and Towers	199550 Major System Development – Current Year Additions
194200 Ferries – Upgrades	195510 Accumulated Amortization – Major System Development
199420 Ferries – Upgrades – Current Year Additions	195505 WIP Major System Development
194210 Accumulated Amortization – Ferries – Upgrades	198555 WIP Major System Development – Clearing Account
198420 Ferries – Asset Clearing Account	199555 WIP Major System Development – Current Year Additions
194205 WIP Ferries	<b><u>Roads, Bridges and Water Management</u></b>
198425 WIP Ferries – Clearing Account	190960 Roads, Bridges and Water Management – Impairment Reserve
199425 WIP Ferries – Current Year Additions	198600 Raw Cost Clearing Account
194300 Aircraft	196100 Highways – Construction
198430 Aircraft – Asset Clearing Account	199610 Highways – Construction – Current Year Additions
199430 Aircraft – Current Year Additions	196110 Accumulated Amortization – Highways – Construction
194310 Accumulated Amortization – Aircraft	199600 Highways – Infrastructure – Current Year Additions
194305 WIP Aircraft	196200 Highways – Repaving
198435 WIP Aircraft – Clearing Account	199620 Highways – Repaving – Current Year Additions
199435 WIP Aircraft – Current Year Additions	196210 Accumulated Amortization – Highways – Repaving
194400 CVA Vehicles	196800 Highways – Other
198440 CVA Vehicles – Asset Clearing Account	199680 Highways – Other – Current Year Additions
199440 CVA Vehicles – Current Year Additions	196810 Accumulated Amortization – Highways – Other
194410 Accumulated Amortization – CVA Vehicles	196900 Highways – Preservation Capital
194405 WIP CVA Vehicles	199690 Highways – Preservation Capital – Current Year Additions
198445 WIP CVA Vehicles – Clearing Account	196910 Accumulated Amortization – Highways – Preservation Capital
199445 WIP CVA Vehicles - Current Year Additions	197300 Highways – Strengthened Secondary Roads
<b><u>Office Equipment and Information Technology</u></b>	199730 Highways – Strengthened Secondary Roads – Current Year Additions
190950 Office Equipment and Information Technology – Impairment Reserve	197310 Accumulated Amortization – Highways – Strengthened Secondary Roads
195100 Computer Hardware	197400 Highways – 70 Year Bypass Construction
198510 Computer Hardware – Asset Clearing Account	199740 Highways – 70 Year Bypass Construction – Current Year Additions
199510 Computer Hardware – Current Year Additions	
195110 Accumulated Amortization – Computer Hardware	
195105 WIP Computer Hardware	
198515 WIP Computer Hardware – Clearing Account	
199515 WIP Computer Hardware – Current Year Additions	
195200 Computer Software	
198520 Computer Software – Asset Clearing Account	
199520 Computer Software – Current Year Additions	
195210 Accumulated Amortization – Computer Software	
195205 WIP Computer Software	
198525 WIP Computer Software – Clearing Account	
199525 WIP Computer Software – Current Year Additions	
195300 Office Furniture and Equipment	

197410 *Accumulated Amortization – Highways – 70  
Year Bypass Construction*

198610 *Highways – Asset Clearing Account*

196105 *WIP Highways*

198615 *WIP Highways – Clearing Account*

199615 *WIP Highways - Current Year Additions*

197200 *Major Bridges – Construction*

199720 *Major Bridges – Construction – Current Year  
Additions*

197210 *Accumulated Amortization – Major Bridges –  
Construction*

196300 *Minor Bridges – Construction*

199630 *Minor Bridges – Construction – Current Year  
Additions*

196310 *Accumulated Amortization – Minor Bridges –  
Construction*

196400 *Bridges – Upgrades*

199640 *Bridges – Upgrades – Current Year Additions*

196410 *Accumulated Amortization – Bridges –  
Upgrades*

198720 *Bridges – Asset Clearing Account*

197205 *WIP Bridges*

198725 *WIP Bridges – Clearing Account*

199725 *WIP Bridges - Current Year Additions*

196500 *Culverts*

198650 *Culverts – Asset Clearing Account*

199650 *Culverts – Current Year Additions*

196510 *Accumulated Amortization – Culverts*

196505 *WIP Culverts*

198655 *WIP Culverts - Clearing Account*

199655 *WIP Culverts – Current Year Additions*

196600 *Airports – Runways*

198660 *Airports – Asset Clearing Account*

199660 *Airports – Runways – Current Year Additions*

196610 *Accumulated Amortization – Airports –  
Runways*

196605 *WIP Airports*

198665 *WIP Airports – Clearing Account*

199665 *WIP Airports - Current Year Additions*

197000 *Infrastructure – Other*

199700 *Infrastructure – Other – Current Year Additions*

197010 *Accumulated Amortization – Infrastructure –  
Other*

198700 *Infrastructure – Asset Clearing Account*

197005 *WIP Infrastructure*

198705 *WIP Infrastructure – Clearing Account*

199705 *WIP Infrastructure – Current Year Additions*

197600 *Water Management*

199760 *Water Management – Current Year Additions*

197610 *Accumulated Amortization – Water  
Management*

198760 *Water Infrastructure – Asset Clearing Account*

197605 *WIP Water Infrastructure*

198765 *WIP Water Infrastructure – Clearing Account*

199765 *WIP Water Infrastructure – Current Year  
Additions*

**Capital Assets – Clearing Accounts**

198996 *Capitalized Salaries Clearing*

198997 *Capitalized Salaries Clearing Offset*

198998 *Capitalized Inventory Clearing*

198999 *Capitalized Inventory Clearing Offset*

**Internal Recoveries – Capital**

199299 *Internal Recoveries – Capital*

**Accrued Capital Assets – Current Year Additions**

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

**LIABILITIES**

**DEBT**

**Public Debt – Short-term**

- 200000 Promissory Notes
- 200001 *Redemption – Promissory Notes*
- 200100 Promissory Notes – Innovation Saskatchewan
- 200101 *Redemption – Promissory Notes – Innovation Saskatchewan*
- 200110 Promissory Notes – SaskBuilds Corporation
- 200111 *Redemption – Promissory Notes – SaskBuilds Corporation*
- 203000 Bank Line of Credit
- 203001 *Redemption – Bank Line of Credit*

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

- 200900 Promissory Notes – Saskatchewan Power Corporation (GBE Specific)
- 200901 *Redemption – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)*
- 200910 Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
- 200911 *Redemption – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)*
- 200920 Promissory Notes – SaskEnergy Incorporated (GBE Specific)
- 200921 *Redemption – Promissory Notes – SaskEnergy Incorporated (GBE Specific)*
- 200930 Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
- 200931 *Redemption – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)*
- 200940 Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
- 200941 *Redemption – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)*
- 200950 Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
- 200951 *Redemption – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)*
- 200960 Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)
- 200961 *Redemption – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)*
- 200970 Promissory Notes – Lotteries and Gaming Saskatchewan Corporation (GBE Specific)
- 200971 *Redemption – Promissory Notes – Lotteries and Gaming Saskatchewan Corporation (GBE Specific)*

**Debentures – Crown Corporation (GSO & GBE Recycled)**

- 210600 Saskatchewan Housing Corporation
- 210601 *Redemption – Saskatchewan Housing Corporation*
- 210800 Innovation Saskatchewan
- 210801 *Redemption – Innovation Saskatchewan*
- 212000 Saskatchewan Telecommunications (Recycled)

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

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

- 210900 Saskatchewan Power Corporation
- 210901 *Redemption – Saskatchewan Power Corporation*
- 211000 Saskatchewan Telecommunications
- 211001 *Redemption – Saskatchewan Telecommunications*
- 211100 Saskatchewan Water Corporation
- 211101 *Redemption – Saskatchewan Water Corporation*
- 211200 Municipal Financing Corporation
- 211201 *Redemption – Municipal Financing Corporation*
- 211500 SaskEnergy Incorporated
- 211501 *Redemption – SaskEnergy Incorporated*
- 211700 Saskatchewan Gaming Corporation
- 211701 *Redemption – Saskatchewan Gaming Corporation*
- 211800 Saskatchewan Liquor and Gaming Authority
- 211801 *Redemption – Saskatchewan Liquor and Gaming Authority*

**Debentures – General Government Purpose**

- 215000 Province of Saskatchewan
- 215001 *Redemption – Province of Saskatchewan*
- 215100 Saskatchewan 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 – Innovation Saskatchewan
- 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	253011	Accounts Payable – from Accounts Payable – Org 005 – DO NOT USE
221800	Sinking Fund – Saskatchewan Liquor and Gaming Authority	253012	Accounts Payable – from Accounts Payable – Org 021, 055, 056, 057, 076 – DO NOT USE
<b><u>OTHER LIABILITIES</u></b>		253013	Accounts Payable – from Accounts Payable – Org 032 – DO NOT USE
<b><u>Deposits Held</u></b>		253015	CFS Accounts Payable – Org 036 – DO NOT USE
230500	Apprenticeship and Trade Certification Commission	253021	Refund to Vote – Clearing Account
231160	Financial and Consumer Affairs Authority	253022	Payroll Refund to Vote – Clearing Account
231170	Criminal Property Forfeiture Fund	253023	Accounts Receivable – Accounts Payable Clearing Account
231180	Global Transportation Hub Authority	253024	Accounts Receivable – Accounts Payable Contra Account
231600	Fish and Wildlife Development Fund	253029	CFS Linkin – Clearing Account
231650	FLMM Secretariat	253050	Interministerial Clearing – DO NOT USE
232000	Saskatchewan Electronic Resource Partnership	253051	Interministerial Clearing – Agriculture
232200	Oil and Gas Orphan Fund	253052	Interministerial Clearing – Corrections, Policing and Public Safety
232220	Impacted Sites Fund	253053	Interministerial Clearing – Environment
232300	Private Vocational Schools Training Completions Fund	253054	Interministerial Clearing – Finance
232500	Saskatchewan Agricultural Stabilization Fund	253055	Interministerial Clearing – Government 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 Resources
233150	Saskatchewan Distance Learning Corporation	253059	Interministerial Clearing – Justice and Attorney General
233250	Saskatchewan Indigenous Investment Finance Corporation	253060	Interministerial Clearing – Labour Relations and Workplace Safety
234000	Saskatchewan Liquor and Gaming Authority	253061	Interministerial Clearing – Education
234300	Saskatchewan Pension Plan	253062	Interministerial Clearing – Public Service Commission
234450	Saskatchewan Public Safety Agency	253063	Interministerial Clearing – Social Services
234550	Saskatchewan Technology Fund	253064	Interministerial Clearing – Legislative Assembly
234600	Transportation Partnership Fund	253066	Interministerial Clearing – TDM – Finance
234700	School Division Tax Loss Compensation Fund	253067	Interministerial Clearing – SaskBuilds and Procurement
235000	Victims' Fund	253070	Clearing – Financial and Consumer Affairs Authority
239000	Cobbed Accounts	253071	Interministerial Clearing – Advanced Education
<b><u>Obligation Under Capital Lease</u></b>		253072	Clearing – Apprenticeship and Trade Certification Commission
255400	Obligation Under Capital Lease	253073	Interministerial Clearing – Immigration and Career Training
<b><u>Other Liabilities</u></b>		253074	Clearing – Saskatchewan Public Safety Agency
240000	Conditional Receipts	253075	Clearing – SaskBuilds Corporation
240070	Funds Held – Non-GRF	253076	Interministerial Clearing – Trade and Export Development
240080	Third Party Demand Payable	253080	Payroll Interministerial Clearing
255200	Guaranteed Debt Payable	253090	Provincial Sales Tax on Capital Assets – Clearing Account
<b><u>ACCOUNTS PAYABLE AND ACCRUED LIABILITIES</u></b>		253095	Tax Withholding – Accounts Payable Setup Only
<b><u>Foreign Currency Payable</u></b>		253096	Purchase Order Year-end Accounts Payable Accrual
251000	Foreign Currency Payable	253097	Inventory Purchase Order Accrual – Highways Use Only
<b><u>U.S. Dollar Interest Payable</u></b>		253099	Accounts Payable – Markview and iExpense Setup only – DO NOT USE
252000	U.S. Dollar Interest Payable	255000	Accounts Payable – General
<b><u>Other Accrued Liabilities</u></b>			
240010	GST Account		
240011	GST/HST Receivable		
240012	GST – Natural Gas Fuel Charge		
240020	Provincial Sales Tax Account		
240025	Provincial Sales Tax – Self-Assessed		
240030	Deferred Salary		
240040	Natural Gas Fuel Charge – Commercial		
255600	Contingent Liabilities – Litigation		
<b><u>Asset Retirement Obligations</u></b>			
258970	Asset Retirement Obligations		
<b><u>Accounts Payable</u></b>			
253000	Accounts Payable – from Accounts Payable – DO NOT USE		
253001	Future Dated Payment Liability – DO NOT USE		
253010	Accounts Payable – from Accounts Payable – Org 003 – DO NOT USE		

255005	Accrued Accounts Payable – General (Not for Use at Year End)	257020	Unapplied Receipts
255010	Payables \$1,000 and Under	257200	Accrued Unearned Revenue (Not for Use at Year End)
255015	Accounts Payable – Energy and Resources and Finance Revenue Refunds		<b><u>OBLIGATIONS UNDER LONG-TERM FINANCING ARRANGEMENTS</u></b>
255016	Accounts Payable – Trade and Export Development – Global Affairs Canada	270000	Obligations Under Long-Term Financing Arrangements
255020	Change in Severance Liability and Other Employee Benefits		<b><u>DERIVATIVE LIABILITIES</u></b>
255030	Accounts Payable Rent Reduction Payable	271000	Derivative Liabilities
255090	Miscellaneous Cheque Writer Deductions – Payable to Receiver General		<b><u>ACCUMULATED NET EXPENDITURE (LIABILITY)</u></b>
255099	Accounts Payable – Previous Years	259900	Accumulated Net Expenditure (Liability)
255100	Accrued Employee Leave Entitlements		<b><u>RESERVE FOR ENCUMBRANCES</u></b>
255120	Accrued Employee Sick Leave	299999	Reserve for Encumbrances
255300	Holdbacks Payable		
255500	Payroll Payable		
255510	<i>Hand Drawn Payroll Payable</i>		
	<b><u>Accrued Interest Payable</u></b>		
256000	Accrued Interest Payable		
	<b><u>Contaminated Sites Liabilities</u></b>		
258960	Contaminated Sites Liabilities		
	<b><u>Payroll Deductions</u></b>		
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	Union Dues/Initiation – CUPE 600-5		
263800	Saskatchewan Insurance Office/Professional Employees Union		
264000	Arctic Savings and Credit Union		
264100	Battlefords Credit Union Ltd.		
265300	United Way – Regina		
265400	United Way – Saskatoon		
266000	Accountable Advance		
266200	Personal Mileage		
266600	Rental Deductions		
266700	Treasury Advance		
266800	Parking Deduction		
266900	<b>Ministry Remittance</b>		
267000	Income Tax Demand		
267100	Third Party Demand		
267400	Commissary Payments		
268200	Miscellaneous Deductions		
269200	Deferred Salary Deduction		
269300	Rent – Municipal Government		
269500	Rent – Agriculture – Labour Service		
269700	Rent – Environment – Summer Housing		
	<b><u>UNEARNED REVENUE</u></b>		
257000	Unearned Revenue		

**EQUITY**

**EQUITY**

300000 Equity

300099 *Equity (for Revolving Funds and Other 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

**REVENUE**

**TAXATION**

**Corporation Income**

412100 Corporation Income Tax

**Individual Income**

412200 Individual Income Tax

**Provincial Sales**

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

414601 Adult Incontinence Products

414602 Carbon Dioxide Exemption

414603 Direct Agent Tax Remission

414606 Mining Exploration and Geophysics

414607 Municipal Fire Truck Exemption

414608 Municipal Water Filter Exemption

414609 Permanently Mounted Equipment

414650 Provincial Sales Tax paid on TCA Acquisitions (Revenue Offset)

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

**Tobacco**

414700 Tobacco Tax

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

**Fuel**

414800 Fuel Tax

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

**Property Taxes**

417000 Property Tax

498111 Accrued Revenue – Property Tax (Not for Use at Year End)

**Other Taxes**

412300 Corporation Capital Tax

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

414300 Liquor Tax

414301 Miscellaneous Remissions

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

415200 Succession Duties – Interest

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

**OTHER OWN-SOURCE REVENUE**

**Motor Vehicle Fees**

422100 Drivers' Licences, Registrations and Permits

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

422900 Other Revenue – Motor Vehicles

**Other Fees and Charges**

**Natural Resources**

423100 Fisheries

423200 Game

423218 Big Game Draw Allocation Fee

423275 Miscellaneous Wildlife Licences (non-game)

423294 Dog Trainer

423296 Special Mounting Permits

423300 Lands

423301 Administration/Application/Inspection Fees

423312 Recreational Cabins – Outside Subdivision – Leases

423313 Institutional Camp Fees

423319 Agricultural – Annual Billings

423320 Oil and Gas – Leases

423321 Quarrying Surface – Other Than Sand and Gravel

423322 Oil and Gas – Easements – Annual

423323 Easements – Annual All Except Oil and Gas

423333 Miscellaneous Use – Permits

423334 Agricultural – Permit

423343 Boat Dock/House/Lift and Foreshore

423350 Quarrying Surface – Under 500 CU Yards

423352 Wild Rice – Permit

423384 Wild Rice – Licence

423400 Forests

423462 Park Vegetation Management Fees

423470 Penalties

423500 Universal Reforestation Fee

423700 Parks

423711 Cottage Lots – Northern Surveyed

423712 Cottage Lots – Northern Unsurveyed

423713 Commercial Operations in Park

423725 Special Site Leases in Park

423746 Timber/Firewood/Temporary Work Camp Permit

423751 Park Entry – Annual

423752 Camping – All Except Self Registration

423753 Park Entry – Daily

423754 Park Entry – Three Day

423755 Park Entry – Weekly

423756 Camping – Self Registration

423757 Camping – Reservation, Cancellation and Change Fees

423758 Camping – Seasonal Fees

423766 School Program Fees

423767 Swim/Water Skills Lessons/Badges/Manuals

423768 Swimming Pool Fees

423770 Marina – Boat Launching/Mooring

423772 Accommodation

423773 Commercial Leases – Utilities

423774 Commercial Leases – Fees

423775 Cottage Leases/Fire Levy Fees

423776 Park Entry – Historic Parks

423777 Park Staff Housing

423781 Coin Operated Machines

423783 Storage Compound

423795 Park Entry – Park Specific

423797 Park Entry – Voluntary Admission Fees

423800 Fur

423900 All Other Revenue – Natural Resources

423902 Duplicate Licences

423983 Outfitters Licences

**Business Licences and Permits – Amusement**

424600 Lottery Licences

**Business Licences and Permits – Trade**

- 425100 Company Incorporation and Registration Fees
- 425103 *Unlicensed Insurance*
- 425200 Vendors and Outlet Licences
- 425201 *Oil Burner*
- 425301 Direct Seller Licences
- 425302 Fundraisers for Charitable Organizations Licences
- 425400 Animal Industry Licences – General
- 425401 *Game Farm Licences*
- 425402 *Fur Farm Licences*
- 425403 *Poultry Licences*
- 425701 Insurance Company Licences
- 425702 Trust and Loan Licences
- 425800 Pension Plan Registration and Annual Fees
- 425801 Pooled Registered Pension Plan Fees
- 425900 Other Business Privilege – Trade
- 425901 *Auction Sales Company*
- 425902 *Business Name Registration*
- 425903 *Collection Agents*
- 425905 *Motor Dealers*
- 425906 *Mortgage Brokers*
- 425907 *Credit Reporting*
- 425908 *Cemetery Company*
- 425910 *NH3 Anhydrous Ammonia*
- 425912 *Electrical Supply House*
- 425914 *Gas Supply House*
- 425916 *Gas Employer*
- 425918 *Electrical Employer*
- 425920 *Payday Loan Lender Licence*

**Professional and Occupational Licences and Permits**

- 426500 Teachers Certificates
- 426502 *Teacher Certifications*
- 426503 *Probationary Teacher Certificate*
- 426700 Commissioner for Oaths and Notary Public Fees
- 426900 Other Professional and Occupational Privileges
- 426904 *Employer Application for Registration of Apprentice*
- 426905 *Application for Learners Certificate*
- 426906 *Application for Registering as a Tradesperson*
- 426908 *Application for Replacement of Lost Apprentice Cards*
- 426910 *Special Permit for Intern Trade Agreement*
- 426912 *Electrical Journeyman*
- 426914 *Electrical Restricted Journeyman*
- 426916 *Electrical Contractor*
- 426918 *Electrical Limited Contractor*
- 426920 *Gas General Contractor*
- 426922 *Gas Domestic Contractor*
- 426926 *Propane*
- 426928 *Gas General Fitter*
- 426930 *Gas Domestic Fitter*

**Rentals**

- 427100 Property and Building Rentals
- 427900 Other Rentals and Leases
- 427910 *Rent – House*

**Miscellaneous Licences and Permits**

- 428200 Examination Fees
- 428201 *General Education Diploma Exam Fees*
- 428202 *Application for Journeyman – Written Exam*
- 428203 *Application for Journeyman – Practical Exam*
- 428204 *Request for Review of Exam Results*

- 428205 *Application to Take Other Exams*
- 428206 *Late Fee for Written or Practical Exam Applications*
- 428900 Other Miscellaneous Licences and Permits
- 428901 *Building Official*

**Agricultural Lands Revenue**

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

**Sales**

- 431100 Real Property Sales
- 431103 *Treaty Land Entitlement (5.08) – Oil*
- 431104 *Treaty Land Entitlement (5.08) – Gas*
- 431105 *Treaty Land Entitlement (5.08) – CCT*
- 431107 *Treaty Land Entitlement (5.08) – Lease Rentals*
- 431170 *Real Property Sales – Commercial*
- 431171 *Real Property Sales – Recreational*
- 431400 Mineral and Forestry Products/Peat Moss
- 431500 Maps, Prints, Books and Publications
- 431587 *Sales – Trapper Education Manual*
- 431600 Miscellaneous Materials and Supplies
- 431900 Other Commodity Sales
- 431910 *Sales – Hay*
- 431911 *Sales – Timber*
- 432000 Sale of Previously Expensed Assets

**Services**

- 432100 Documentation, Searches and Legal Services
- 432102 *Application Fees – Part 10 Bankruptcy and Insolvency Act*
- 432103 *Small Claims Fees*
- 432104 *Local Registrar's Fees*
- 432105 *Sheriff's Fees*
- 432106 *Surrogate Court Fees*
- 432108 *Farm Ownership Fee*
- 432109 *Land Sales Fee*
- 432110 *Notice Fee*
- 432111 *Divorce Fees*
- 432112 *Documentation Fees*
- 432113 *Search Fees*
- 432200 Management and Collection Services
- 432201 *Public Trustee Fees*
- 432203 *Tax Enforcement – Provincial Mediation Board*
- 432300 Blueprinting, Advertising, Addressing and List Services
- 432400 Diagnostic Laboratory Services
- 432500 Miscellaneous Medical and Institutional Services
- 432700 Research, Technical, Assaying and Testing Services
- 432900 Other Miscellaneous Services
- 432901 *High School Student Transcript*
- 432902 *Teacher Evaluations*
- 432903 *General Education Diploma Transcripts*
- 432904 *Teacher Statements*
- 432906 *Freedom of Information*
- 432908 *Small Business Loans Association – Administration Fees*
- 432909 *Request for Upgrading Evaluation*
- 432910 *Grazing – Cattle*
- 432911 *Grazing – Calves*
- 432912 *Grazing – Horses*
- 432913 *Grazing – Colts*

432914	Grazing – Ewes	451900	All Other Interest Revenue
432915	Grazing – Lambs	<b>Profit on Foreign Exchange</b>	
432916	Grazing – Under Delivery Charges	454100	Profit on Foreign Exchange
432917	Grazing – Miscellaneous	454110	Unearned Discounts
432930	Wintering Fees – Bulls	<b>Accrued Revenue – Investment Income</b>	
432931	Wintering Fees – Cows	498165	Accrued Revenue – Investment Income (Not for Use at Year End)
432940	PRF – Cost Recovered – Taxes	<b>Output-Based Performance Standards</b>	
432941	PRF – Cost Recovered – Salt and Minerals	481000	Output-Based Performance Standards
432942	PRF – Cost Recovered – Vet Supplies	<b>Miscellaneous</b>	
432950	Air Ambulance – Out-of-Province and Third Party Insurers	<b>Recoveries from Other Governments</b>	
432960	Project Delivery Revenue	469100	Other Governments – Provincial
433000	Highways Custom Work Surcharge Revenue	469101	Fire Suppression – Other
<b>Fees</b>		469200	Other Governments – Municipal
433200	Other Inspection Fees	469300	Other Jurisdictions
433201	Film and Video	<b>Confiscations and Forfeitures</b>	
433300	Audit Fees	482100	Election Deposits – Forfeiture
433500	Miscellaneous Agricultural Fees	482200	Environmental Deposits
433700	Other Registration Fees	482900	Other Confiscations and Forfeitures
433701	Prospectus	<b>Contributions by Employees and Others to Retirement and Insurance Plans</b>	
433702	Registrations	484100	Employee Contributions – Superannuation Plan
433703	Exemptions	<b>Miscellaneous</b>	
433705	Annual Information Forms	485000	Maintenance Order Revenues
433706	Annual Financial Statements	485100	Casual Revenue
433709	Engineering and Technical Report	485102	Recoveries of Fines Write Off
433714	Administrative Penalties	485103	Outstanding Cheques Write Off
433715	Costs of Investigation	485104	Restitution/Comp – MLA Fraud
433900	All Other Service Fees	485105	Recoveries – Fuel
433901	Amusement Ride Re-Inspection	485110	Cash Over/Short
<b>Perquisites</b>		485111	Labour Response Tax Credit Program
434100	Miscellaneous Deductions – Staff Salaries	485112	Personal Phone Call Reimbursement
434200	Charges for Personal Mileage	485115	NSF Charges
<b>Fines, Forfeits and Penalties</b>		485170	Licence Revenue Impost FWD
441100	Fines and Costs – Judges	485175	Accounts Receivable Holding
441102	7% Municipal Holdback	485181	Permit Revenue – Land Taxes FWD
441103	Late Payment Charges – Fines	485195	Bad Debt Recovery
443100	Escheated Bail	485199	Realized Gain or Loss
444100	Other Fines, Costs, Penalties and Forfeits	485300	Dormant and Unclaimed Estate Money
444101	Provincial Surcharge	485600	Proceeds Clearing
444102	Federal Surcharge	485800	Gain on Disposal of Capital Assets
444110	Penalties – Taxes	<b>Refund of Previous Years' Expenses</b>	
<b>Accrued Revenue – Other Fees and Charges</b>		486100	Repayments – Public Assistance, Pensions and Allowance Programs
498162	Accrued Revenue – Other Fees and Charges (Not for Use at Year End)	486900	Cash Refunds of Previous Years' Expense
<b>Investment Income</b>		486905	Changes in Previous Years' Estimates
<b>Interest</b>		486910	Salary Overpayment Refunds – Previous Years' Expenses
451100	Interest – Bank Deposits	<b>Accrued Revenue – Miscellaneous</b>	
451200	Interest – Crown Corporation Promissory Notes	498160	Accrued Revenue – Miscellaneous (Not for Use at Year End)
451250	Interest – Government Service Organizations and Government Business Enterprises (Recycled)	<b>Recovery of Amounts Previously Written-off</b>	
451260	Commissions – Government Service Organizations and Government Business Enterprises (Recycled)	487100	Recovery of Loan Losses
451300	Interest – Loans	<b>Transfers In</b>	
451301	Interest – Northern Development Fund Loans	488100	Transfers In
451303	Interest – Student Aid Loans	<b>Other</b>	
451400	Interest – Investments	489000	Revolving Fund – Commissary Repayment
451500	Interest – Accounts Receivable	489200	Collection Agency and Legal Fees Withheld
451510	Finance Charges – Accounts Receivable Module	489500	Payroll Reimbursement – Reallocate
451700	Earnings Retained in Sinking Funds	489600	Miscellaneous Revenue to be Allocated
451800	Interest – Taxes	<b>TRANSFERS FROM THE FEDERAL GOVERNMENT</b>	
		<b>Equalization</b>	
		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**

461000 Federal-Provincial Cost Sharing Programs

461001 *Legal Aid Commission*

461002 *Aboriginal Courtworker Program*

461003 *Labour Market Development Agreement*

461004 *French Minority Education*

461005 *Canada Student Loans*

461006 *Older Worker Pilot Program*

461008 *French Second Language Instruction*

461009 *National Safety Code*

461011 *Airport Capital Assistance Program*

461015 *Office French Language Coordinator*

461016 *Joint Emergency Planning Program (JEPP)*

461020 *Exchange of Service – Inmates*

461021 *Disaster Financial Assistance*

461030 *Air Weapons Range Agreement*

461040 *Bilateral Extension-Early Learning and Child Care Agreement*

461041 *Canada-Wide-Early Learning and Child Care Agreement*

461045 *National School Food Program*

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 *Indigenous Services Canada*

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

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

**TRANSFERS FROM GOVERNMENT ENTITIES**

**Crown Investment Corporation of Saskatchewan**

471000 *Crown Investment Corporation of Saskatchewan*

471001 *Crown Investment Corporation of Saskatchewan – Special Dividend*

**Liquor and Gaming Authority**

471100 *Liquor and Gaming Authority*

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

**Other Enterprises and Funds**

471500 *Profits Transferred – Revolving Funds*

471900 *All Other Dividends – Finance*

472900 *Proceeds from Other Funds*

**Accrued Revenue – Transfers from other Government Entities**

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

**NON-RENEWABLE RESOURCES**

**Oil and Natural Gas**

491100 *Oil Crown Royalty*

491102 *1/5 Trust Certificate Payments*

491103 *4% Trust Certificate Payments*

491104 *Petroleum Research Incentive Credits*

491105 *Provisional Royalty*

491106 *Oil and Gas Processing Incentive Credits*

491107 *Petroleum Innovation Incentive Credits*

491108 *Oil Infrastructure Investment Credits*

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*

492300 *Critical Minerals Royalty*

492310 *Critical Minerals Processing Investment Incentive Credits*

492311 *Critical Minerals Innovation Incentive Credits*

498121 *Accrued Revenue – Natural Gas (Not for Use at Year End)*

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

**Mineral Disposition Public Offerings**

491300 *Mineral Disposition Public Offerings*

**Potash**

493100 *Potash Crown Royalty*

493101 *Potash Crown Royalty Interest*

493102 *Potash Crown Royalty Audit Penalty*

493200 *Other Potash Revenue*

493300 *Delayed Payment Charge – Potash*

493400 *Potash Base Payment*

493402 *Potash Base Payment Incentives*

493403 *Potash Base Payment Interest*

493404 *Potash Base Payment Audit Penalty*

493500 *Potash Profit Tax*

493502 *Potash Profit Tax Incentives*

493503 *Potash Profit Tax Interest*

493504 *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)

**Coal**

- 496100 Coal Crown Royalty
- 496200 Other Coal Revenue
- 496300 Coal Freehold 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**

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

**REVOLVING FUND – DEPOSITS**

- 489900 Revolving Fund – Deposits

**F90001 COMMERCIAL REVENUE**

**Rental and Lease Revenue**

- 900100 Rental and Lease Revenue

**Property and Building Rentals**

- 900150 Property and Building Rentals
- 900151 *Base Rent*
- 900152 *Inventory Base Rent*
- 900153 *Planning Base Rent*
- 900154 *Technical Support Base Rent*
- 900155 *Realty Base Rent*
- 900156 *Project Delivery Base Rent*
- 900157 *Major Maintenance Base Rent*
- 900158 *Life Cycle Maintenance Base Rent*
- 900159 *Amortization Base Rent*
- 900160 *Vacancy Allowance Base Rent*

**Reimbursement – Operating Expense**

- 900200 Reimbursement – Operating Expenses
- 900201 *Reimbursement – Security*
- 900202 *Reimbursement – Repairs and Maintenance*
- 900205 *Reimbursement – Heating*
- 900209 *Reimbursement – Steam Heat*
- 900213 *Reimbursement – Insurance*

- 900214 *Reimbursement – Real Estate Taxes*

- 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

**EXPENSES**

**SALARIES AND BENEFITS**

**Elected Representatives and Ministers of the Crown**

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

**Electoral Salaries**

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**

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

**Non-Permanent, Permanent Part-Time, Labour**

**Service Positions and Other Personal Service Contracts**

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

**Premium Pay and Differential**

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

**Severance**

517100 Severance Pay  
 517300 Non-Taxable Career Assistance – Out of Scope  
 517400 Non-Taxable Career Assistance – In Scope  
 517500 Retirement Vacation Entitlement

**Perquisites, Allowances and Other Compensation**

518000 Educational Leave Allowance  
 518100 Apprenticeship Top-up  
 518200 Maternity and Adoption Leave Top-up  
 518300 Northern District Allowance  
 518400 Northern Project Allowance  
 518600 Vacation Leave Payouts

518650 Vacation Leave Payouts (With No Employee Number)

518690 Designated Holiday Pay Regular  
 518691 Vacation Pay Regular  
 518692 Vacation Pay  
 518693 Vacation Pay Supplementary  
 518694 Vacation Pay Supplementary – Non-Pensionable

518700 Winter Maintenance Allowance  
 518800 Sleep Over Allowance  
 518900 Tool Allowance  
 519000 Staff Housing Subsidy  
 519100 Allowance for Special Services  
 519200 Northern Employment Medical/Dental Travel Expenses

519300 Car Allowances  
 519400 Honorariums and Retainers  
 519600 Flexible Benefit Payments  
 519700 Salary Payments Processed through the Accounts Payable Module

519750 Contingent Liability Payouts – Salaries and Benefits

519800 Change in Year-End Severance Liability and Other Benefits

519900 Change in Year-End Accrued Employee Leave Entitlements

519920 Change in Year-End Accrued Employee Sick Leave

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

519895 Change in Contingent Liability – Salaries and Benefits

**Pension and Benefits**

578200 Pension and Benefits  
 578210 Judges' Disability Allowance

**Commercial Expenses – Salaries and Benefits**

587991 Commercial Expenses – Salaries and Benefits

**Reimbursement – Salaries and Benefits**

519882 Reimbursement – Salaries and Benefits  
 519887 Salary Overpayment Reimbursements  
 519888 Union Leave Reimbursement

**Salaries and Benefits Payable – Year End**

519891 Salaries and Benefits Payable – Year End

**Accrued Expenses – Salaries and Benefits**

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

**CONTRACT SERVICES**

**Professional and Technical Services**

521100 Specialized, Technical and Management Consulting  
 521300 Fees Paid for Professional Services  
 521301 *Expert Witnesses*  
 521302 *Physicians and Surgeons (Expert Witnesses)*  
 521303 *Fee Bailiffs – Wages*  
 521304 *Fee Bailiffs – Travel Costs*  
 521305 *Juror Fees*  
 521306 *Witness Fees*  
 521308 *Legal Fees – Miscellaneous*  
 521312 *Transcript Fees*  
 521313 *Custody Access Reports*  
 521314 *Interpreters Fees*  
 521315 *Supervised Access Program*  
 521317 *Miscellaneous Contracts – Meals*

521318 *Miscellaneous Contracts – Accommodation*  
 521320 *Miscellaneous Contracts – Kilometres*  
 521321 *Transportation – Ambulance*  
 521322 *Transportation – Funeral Homes*  
 521323 *Employee and Family Assistance Costs*  
 521324 *Criminal Record Checks*  
 521340 *Laboratory Fees*  
 521350 *Fees (Inspection, Registration, Searches, Copyright Fees, etc.)*  
 521351 *Inter-Library Loans*  
 521360 *Policing, Protection and Emergency Fire Services*  
 521361 *Commissionaire Services*  
 521370 *Miscellaneous Professional Services, Religious Fees and Technical Services*  
 521372 *Photographer's Services*  
 521373 *Sign Writing Services*  
 521380 *Veterinarian Services*  
 521390 *Disaster Related Contract Expenses*  
 521800 *Legal Services*  
 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*  
**Compensation Claims For Loss**  
 521030 *Compensation Claims for Loss*  
**System Consulting**  
 521900 *System Consulting*  
**Other Contractual Services**  
 529000 *General Contractual Services*  
 529002 *French Language Training*  
 529003 *Artwork Rentals*  
 529004 *Courtworker Wages*  
 529005 *Courtworker Benefits*  
 529006 *Courtworker Expenses – Travel*  
 529007 *Courtworker Expenses – Telephone*  
 529008 *Courtworker Expenses – Office Supplies*  
 529009 *Courtworker Administrative Support*  
 529010 *Courtworker Other*  
 529013 *Adult Community Service Order Regular*  
 529014 *Young Offenders' Community Service Order Regular*  
 529017 *Trash Removal*  
 529018 *Snow Removal Contracts*  
 529019 *Security Guard Contracts*  
 529020 *Security Monitoring Contracts*  
 529025 *Web Site Service Fees*  
 529100 *Linen, Laundry and Dry Cleaning Services*  
 529200 *Professional Development*  
 529201 *Tuition and Book Reimbursement*  
 529600 *Association and Professional Membership Dues*  
**Reimbursement – Contract Services**  
 521884 *Reimbursement – Contract Services*

**Contract Services Payable – Year End**  
 521894 *Contract Services Payable – Year End*  
**COMMUNICATIONS**  
**Communications (Advertising) and Printing Related Expenses**  
 530000 *Communications Development Costs*  
 530001 *Production Time*  
 530002 *Artwork*  
 530100 *Communications Production*  
 530200 *Strategic Communications Planning/Issues*  
 530300 *Primary Research/Focus Group*  
 530301 *Polling*  
 530400 *Media Monitoring/Clipping Services*  
 530500 *Media Placement*  
 530501 *Media Placement – Print*  
 530502 *Media Placement – Radio*  
 530503 *Media Placement – TV*  
 530504 *Media Placement – Bus Boards*  
 530505 *Media Placement – Billboards*  
 530506 *Media Placement – Online*  
 530600 *Placement – Tender Ads*  
 530601 *Blue Pages Advertising*  
 530602 *Notices*  
 530603 *Tender Ads*  
 530700 *Career Placement*  
 530800 *Publications*  
 530900 *Promotional Items*  
 531000 *Audio/Visual Supplies and Processing*  
 531100 *Exhibits and Displays*  
 531200 *Events*  
 531300 *Miscellaneous Communications Contractual Services*  
 531800 *Duplication Services*  
 531900 *Printing Publishing Expenses*  
 532000 *Broadcasting Services*  
**Reimbursement – Communications**  
 532885 *Reimbursement – Communications*  
**Communications Expenses Payable – Year End**  
 532895 *Communications Expenses Payable – Year End*  
**SUPPLIES AND SERVICES**  
**Medical and Medically Related Services**  
 520000 *Medical and Related Services*  
 520001 *Psychiatric Assessments*  
 520002 *Fetal Alcohol Syndrome Assessments*  
 520003 *Dangerous Offender/Long-term Offender Assessments*  
 520004 *Psychiatric Services*  
 520005 *Psychological Services*  
 520006 *Employee Influenza Vaccinations*  
 520020 *Dental Services*  
 520030 *Optical Services*  
 520080 *Coroner's Fees and Expenses*  
 520081 *Coroner's Fees – Miscellaneous Expenses*  
**Rents, Insurance, Utilities, Taxes and Licences**  
 522000 *Rent of Ground, Buildings and Other Space*  
 522019 *Building and Site Lease Costs*  
 522020 *Tenant Improvements Lease*  
 522100 *Rent of Office Equipment*  
 522101 *Audio Visual Equipment*  
 522200 *Rent of Photocopiers*  
 522201 *Per Impression Duplicating*  
 522202 *Lease Cost of Duplicators*

522300 Rent of Other Equipment and Material	526800 Reimbursement – Election Auditors' Fees
522301 <i>Truck Rental</i>	526900 Reimbursement – Registered Political Parties
522302 <i>Horse Rental</i>	<b><u>Information Technology (IT) Related Expenses</u></b>
522400 Rent of Aircraft	527300 Service Bureau Costs
522401 <i>Long-term Fixed Wing Costs</i>	527400 Facilities Management
522410 <i>Helicopter</i>	527500 Equipment/Lease Rentals
522411 <i>Long-term Helicopter Costs</i>	527600 Telecommunications
522500 Insurance Premiums	527700 Equipment Maintenance
522600 Utilities – Water and Sewer	527800 Miscellaneous Supplies
522601 <i>Utilities – Water</i>	527900 IT Training
522602 <i>Utilities – Sewer</i>	528000 Support Services
522700 Utilities – Electricity and Natural Gas	528100 Information Services Subscriptions
522701 <i>Electricity</i>	528500 Web Site Development and Maintenance Costs
522702 <i>Energy Performance Contract Electrical</i>	<b><u>Relocation Expenses</u></b>
522704 <i>Gas</i>	542600 Relocation – New Employees
522705 <i>Propane</i>	542700 Relocation – In-Service Employees
522706 <i>Fuel Oil</i>	<b><u>Provisions and Business Expenses</u></b>
522707 <i>Steam</i>	543000 Employee Business Expenses
522900 Provincial Sales Tax	543002 <i>Ministry Refreshments</i>
523000 Other Taxes and Licences	543100 Cabinet Ministers and Legislative Secretaries – Business Expenses
<b><u>Repairs and Maintenance</u></b>	543101 <i>Ministers' Refreshments</i>
524000 Repairs	543200 Deputy Minister/Ministry Head Business Expenses
524010 <i>Repairs – Buildings and Structures</i>	543201 <i>Deputy Minister/Ministry Head Business Expenses – Refreshments</i>
524011 <i>Minor Maintenance</i>	543300 Banquet Costs
524012 <i>Preventative Maintenance</i>	543400 Employee Recognition Expenses
524020 <i>Repairs – Non-Passenger Vehicles</i>	543500 Nutritional Items
524030 <i>Repairs – Passenger Vehicles</i>	<b><u>Materials and Supplies</u></b>
524040 <i>Repairs – Miscellaneous Operating Equipment</i>	550000 Stationery and Office Supplies
524050 <i>Repairs – Office Equipment and Furniture</i>	550100 Printed Forms
524060 <i>Aircraft Materials and Repairs</i>	550101 <i>Court Forms</i>
524061 <i>Aircraft Contract Repairs</i>	550102 <i>Letterhead, Envelopes, Business Cards, etc.</i>
524062 <i>Aircraft Commissary</i>	550200 Books, Magazines and Reference Materials
524300 Environmental Cleanup	550230 <i>Magazines and Newspapers</i>
524600 Maintenance Contracts	550231 <i>Library Science Subscriptions</i>
524610 <i>Elevator/Escalator Contracts</i>	550234 <i>Subscriptions</i>
524611 <i>Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract</i>	550240 <i>Audio and/or Visual Information Material</i>
524613 <i>Electrical Repair and Maintenance Contracts</i>	550250 <i>Library Books</i>
524614 <i>Structural/Roof Repair and Maintenance Contracts</i>	550252 <i>Library Science Firm Orders</i>
524615 <i>Plumbing/Repair and Maintenance Contracts</i>	551000 Medical and Laboratory Supplies
524616 <i>Fire and Life Safety Repair and Maintenance Contracts</i>	551010 <i>Drugs and Medicine</i>
524617 <i>Job Requisitions and ASAA's</i>	551020 <i>Hospital/Health Clinic/Surgical Supplies</i>
524800 Allocation of Equipment Maintenance Costs (Highways Use Only)	551030 <i>Laboratory Supplies</i>
<b><u>Postage and Freight Related and Tele-Communications Expenses</u></b>	551040 <i>Dental Supplies</i>
525000 Postal, Courier, Freight and Related	551050 <i>Other Medical Supplies</i>
525002 <i>Postage and Post Office Box Rents</i>	551060 <i>Veterinary Supplies</i>
525300 Communication Expenses – Elected Representatives	552000 Fuels and Lubricants
525400 Telephone	553000 Vehicle and Operating Expenses
525410 <i>Telephone Costs and Related</i>	553001 <i>Aviation Gasoline</i>
525420 <i>Telephone Long Distance Charges</i>	553002 <i>Jet Fuel</i>
525430 <i>Cell Phones</i>	553003 <i>Lease Costs</i>
525431 <i>Fleet Net</i>	554000 Construction and Material Costs
<b><u>Electoral Expenses</u></b>	554001 <i>Structural/Roof Supplies, Materials and Miscellaneous</i>
526500 Air Service	554002 <i>Plumbing Supplies, Materials and Miscellaneous</i>
526600 Messenger	554010 <i>Allocation of Material Costs (Highways and SaskBuilds and Procurement Use Only)</i>
526606 <i>Poll Rental Costs</i>	554020 <i>Allocation of Inventory (Highways Use Only)</i>
526700 Reimbursement – Candidates' Election Expenses	554100 <i>Highways Inventory Purchases</i>
	555000 Other Materials and Supplies

555010 *Forage/Supplies – Animals, Fowl and Fish*  
 555020 *Small Tools and Equipment*  
 555021 *Shop Supplies*  
 555030 *Mechanical and Electronic Supplies*  
 555040 *Seed, Plants and Fertilizer*  
 555050 *Cleaning Materials and Supplies*  
 555060 *Recreational and Entertainment Supplies*  
 555070 *Toiletry Supplies*  
 555080 *Other Miscellaneous Materials and Supplies*  
 555090 *Bedding, Table Linen, Rugs, Draperies, etc.*  
 556000 *Provisions (Except Business Expenses)*  
 556001 *Commissary Purchases – Fires*  
 556002 *Food and Provisions for Institutional Camps*  
 556100 *Uniforms and Clothing for Staff*  
 556200 *Other Clothing*  
 556300 *Inventory for Resale*  
 556301 *Printed Materials – Suppliers*  
 556302 *Other Printing Expense – Not For Resale*  
 556500 *Personal Protective Apparel*  
 556700 **Firearms and Ammunition**  
 559900 *Purchase Card Purchases*  
**Interest**  
 558260 *Interest – Late Supplier Payment*  
 558270 *Other Interest*  
**Bank Service Charges**  
 558320 *Bank Service Charges*  
**Commission Expenses**  
 558400 *Commission Expense*  
**Cost Allocation (For SaskBuilds and Procurement Use Only)**  
 542999 *Cost Allocation (For SaskBuilds and Procurement Use Only)*  
**Work in Progress (WIP) Expenses**  
 557001 *WIP Site Acquisition*  
 557002 *WIP Construction*  
 557003 *WIP Program Equipment*  
 557004 *WIP Furnishings*  
 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*  
 588905 *Inventory Receipt for Purchase Card*  
 588906 *Purchase Card Inventory Accrual*  
**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*  
 540100 *Transportation – In Province*  
 540101 *Air Travel – In Province*  
 540102 *Other (Taxi) – In Province*  
 540200 *Mileage Allowance – In Province*  
 540201 *Intra-City Travel*  
 540300 *Accommodations and Incidentals – In Province*

**Employee Travel – Out of Province**

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

**Elected Representatives Travel**

541900 *Elected Representatives – Travel*  
 541901 *Elected Representatives – CVA Vehicle*  
 541902 *Elected Representatives – Air Services – SaskBuilds and Procurement*  
 541903 *Elected Representatives – Meals*  
 541904 *Elected Representatives – Transportation*  
 541905 *Elected Representatives – Accommodations and Incidentals*

**Other Travel Related Expenses**

542000 *Travel*  
 542010 *Air Services – SaskBuilds and Procurement*  
 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*

**Reimbursement Travel**

541881 *Reimbursement – Travel*

**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**

560200 *Land Improvements – Expensed*  
 560202 *Property Disposal Expense*  
 561200 *Buildings and Improvements – Expensed*  
 561202 *Capital Upgrades*  
 561203 *Building Assessments*  
 561300 *Leasehold Improvements – Expensed*  
 562200 *Vehicles – Expensed*  
 563700 *Operating and Heavy Equipment – Expensed*  
 564200 *System Development – Expensed*  
 564300 *Computer Hardware – Expensed*  
 564600 *Computer Software – Expensed*  
 565200 *Office Furniture and Equipment – Expensed*  
 565600 *Infrastructure – Other – Expensed*  
 567000 *Construction of Infrastructure Related Assets*  
**Reimbursement – Equipment and Other Assets**  
 569887 *Reimbursement – Expensed Equipment and Other Assets*

**Equipment and Other Assets Expenses Payable – Year End**

569897 Expensed Equipment and Other Assets Expenses Payable – Year End

**TRANSFERS – OPERATING**

**Transfers- Operating**

570000 Transfers – Operating  
 570001 *Transfers – Allowances and Spending Money*  
 570010 *Transfers – Drugs and Medicine*  
 570012 *Transfers – Medical and Surgical Supplies*  
 570013 *Transfers – Other Supplies*  
 570014 *Transfers – Ambulance Services (Air)*  
 570016 *Transfers – Contractual Services*  
 570017 *Transfers – Teachers’ and Municipal Employees’ Pensions and Benefits*  
 570018 *Transfers – Payments in Lieu of Taxes*  
 570020 *Transfers – Living Allowances*  
 570030 *Transfers – Tuition and Training*  
 570040 *Transfers – Transportation*  
 570050 *Transfers – Medical Services*  
 570060 *Transfers – Dental Services*  
 570070 *Transfers – Optical Services*  
 570080 *Transfers – Ambulance Services (Ground)*  
 570081 *Transfers – Critical Care Capacity*  
 570090 *Transfers – Other Services*  
 570091 *Transfers – Taxable Allowances and Bursaries*  
 571330 Out of Scope Permanent – Caucus Operations  
 571341 Temporary Salaries – Caucus Operations  
 571360 Overtime – Caucus Operations  
 571371 Severance Pay – Caucus Operations  
 577400 Subsidies Paid to Revolving Funds

**Loan Guarantee Payouts**

577000 Loan Guarantee Payouts

**Change in Guaranteed Debt Payable**

577100 Change in Guaranteed Debt Payable

**Disaster Related Expenses**

521050 Disaster Related Expenses

**Reimbursement – Transfers**

571883 Reimbursement – Transfers

**Transfers Payable – Year End**

571893 Transfers Payable – Year End

**Accrued Expenses – Operating Transfers**

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

**TRANSFERS- CAPITAL**

**Transfers – Capital**

571500 Transfers – Capital

**Accrued Expenses – Capital Transfers**

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

**OTHER EXPENSES**

**Refunds and Remissions**

572000 Refunds and Remissions

**Discounts, Rate Variance, Gain/Loss – Accounts Payable Setup Only**

572999 Discounts, Rate Variance, Gain/Loss – Accounts Payable Setup Only

**Change in Valuation Allowance – Accounts Receivable**

576000 Change in Valuation Allowance

**Provision for Uncollectible Loans and Investments**

576200 Provision for Loss on Loans and Investments

**Contingent Liability Payouts**

578000 Contingent Liability Payouts – Other Expense

**Change in Contingent Liabilities**

578100 Change in Contingent Liabilities – Other Expense

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

588800 Loss on Disposal of Capital Assets

588801 *Vehicle Gain/Loss (For disposals of CVA Vehicles Only)*

**Write Down of Capital Assets**

588850 Write Down of Capital Assets

**Change in Previous Years’ Expenditure – Other Expense**

588980 Change in Previous Years’ Expenditure – Other Expense

**Commercial Expenses – Other Expenses**

587998 Commercial Expenses – Other Expenses

**Reimbursement – Other Expenses**

572889 Reimbursement – Other Expenses

**Other Expenses Payable – Year End**

572898 Other Expenses Payable – Year End

**Accrued Expenses – Other Expenses**

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

**FINANCING CHARGES**

**Interest**

582100 Interest on Debentures

582300 Interest on Bank Overdrafts

582500 Interest on Promissory Notes

582600 Interest on Other Funds

582700 Sinking Fund Earnings Paid to Crown Corporations, Government Service Organizations and Government Business Enterprises (Recycled)

**Foreign Exchange and Commissions Charges**

583000 Foreign Exchange Charges

583100 Commission Charges (Vote 012 Use Only)

**Miscellaneous Debt Services**

584100 Premium/Discount/Commissions – Debt Issue

**Other Interest (Non Vote 012)**

558261 Capital Lease Interest

585600 Interest on P3 Obligations

585700 Other Interest – Year-End

**INTERNAL RECOVERIES**

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**

**Amortization Expenses – Land, Buildings and Improvements**

588000 Amortization – Land Improvements

588010 Amortization – Buildings – High Quality Construction

588015 Amortization – Buildings – Asset Retirement Obligations

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
- 588050 Amortization – Buildings – Medium Quality Construction
- 588060 Amortization – Buildings – Average Quality Construction

**Amortization Expenses – Transportation and Operating Equipment**

- 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

**Amortization Expenses – Office Equipment and Information Technology**

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

**Amortization Expenses – 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 Amortization – Airports – Navigational Aids
- 588450 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

**BUDGET JOURNALS**

**Frozen Funds**

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

**Frozen Funds – Recovery of Amortization**

- 599123 Frozen Funds – Recovery of Amortization

**Current Year Overexpense Adjustment**

- 599131 Accrual – Current Year Overexpense Adjustment

**Prior Year Overexpense Adjustment**

- 599132 Accrual – Prior Year Overexpense Adjustment

**Revolving Funds and Other Entities Spending Control**

- 599150 Revolving Funds and Other Entities Spending Control (Prior Year Closing Balance)
- 599151 Revolving Funds and Other Entities Spending Control (Accumulated Net Expenditure)

**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)

**Approved Estimates – Non-Appropriated Adjustments**

- 599564 Estimates – Opening Adjustments (PSAB Policy Changes)
- 599650 Estimates – Remediation of Contaminated Sites Expense Adjustment
- 599651 Estimates – Asset Retirement Obligations – Opening Adjustments
- 599652 Estimates – P3 Financing Charges – Opening Adjustments

**Approved Estimates – Capital (Asset Transfers)**

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

**Approved Estimates – Amortization**

- 589999 PSB Budget/Forecast – Amortization – Allocated

- 599522 Estimates – Amortization – 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
- 599568 Estimates – Change in Inventory

**Interim Supply**

- 599520 Interim Supply

**Supplementary Estimates**

- 599530 Supplementary Estimates

**Special Warrants**

- 599531 Special Warrants

**Virements**

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

**Statutory Appropriations – Adjustments**

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

**Treasury Board Branch Adjustments**

- 599998 TBB Adjustments

**Temporary Appropriation for Net Budgeting/Shared Services Activity**

- 599550 Temporary Appropriation for Net Budgeting/Shared Services Activity

**FOR BUDGET USE ONLY**

- 519999 For Budget Use Only – Salaries
- 529999 For Budget Use Only – Supplier and Other Payments
- 579999 For Budget Use Only – Transfers

**Savings Due To Vacancies**

- 519991 Savings Due to Vacancies

**QUARTERLY FINANCIAL REPORTING**

**Quarterly Expense Budget**

- 599600 Quarterly Expense Budget

## ASSETS

### CASH AND TEMPORARY INVESTMENTS

#### Cash

100000	General Revenue Fund Bank Account
100050	Returned Item Clearing Account
100015	Child and Family Services (CFS) Imprest Bank Account
100020	Saskatchewan Affordability Tax Credit (SATC) Imprest Bank Account
100021	Small Modular Reactor Investment Fund (SMRIF) Bank Account
100025	Electronic Deposits Transfer Account
100030	Energy and Resources Bank Account
100035	Accounts Receivable Processing Bank 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 Entities' Use Only)

#### Temporary Investments

101000	Short-term Investments Includes highly liquid investments that are acquired with maturity terms of three months or less.
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### PORTFOLIO INVESTMENTS

102000	Portfolio Investments Includes investments that are acquired with maturity terms of greater than three months.
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### ACCOUNTS RECEIVABLE

106000	Accrued Interest Receivable – Investments
107000	Accounts Receivable – General
107020	Accounts Receivable – Valuation Allowance

- 107100    Accounts Receivable – From Accounts Receivable
  - 107110    Accounts Receivable Bank Deposit Clearing Account
  - 107111    PAD Confirmed Cash
  - 107112    PAD Remitted Cash
  - 107115    PAD Cleared Cash
  - 107120    Accounts Receivable Valuation Allowance – From Accounts Receivable
  - 107130    Accounts Receivable Internal Revenues Clearing
  - 107190    Autoinvoice Clearing
- 107200    **Unbilled Receivables – DO NOT USE**
- 107300    **Accounts Receivable – Salary Overpayments**
- 107600    Accrued Accounts Receivable – General (Not for Use at Year End)

**LOANS TO CROWN CORPORATIONS**

**Short-term Loans – Crown Corporations**

- 103006    Line of Credit – Saskatchewan Housing Corporation
- 103008    Line of Credit – Innovation Saskatchewan
- 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
- 103019    Line of Credit – Lotteries and Gaming Saskatchewan Corporation
- 103100    Promissory Notes Loan – Innovation Saskatchewan
  - 103101    Advance – Promissory Notes – Innovation Saskatchewan
- 103110    Promissory Notes Loan – SaskBuilds Corporation
  - 103111    Advance – Promissory Notes – SaskBuilds Corporation

**Short-term Loans – 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	Promissory Notes Loan – Saskatchewan Water Corporation (GBE Specific)
103941	Advance – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
103950	Promissory Notes Loan – Saskatchewan Gaming Corporation (GBE Specific)
103951	Advance – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
103960	Promissory Notes Loan – Municipal Financing Corporation of Saskatchewan (GBE Specific)
103961	Advance – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)
103970	Promissory Notes Loan – Lotteries and Gaming Saskatchewan Corporation (GBE Specific)
103971	Advance – Promissory Notes – Lotteries and Gaming Saskatchewan Corporation (GBE Specific)

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

110600	Saskatchewan Housing Corporation
110601	Advance – Saskatchewan Housing Corporation
110800	Innovation Saskatchewan
110801	Advance – Innovation Saskatchewan
112000	Saskatchewan Telecommunications (Recycled)
112001	Advance – Saskatchewan Telecommunications (Recycled)
112200	Municipal Financing Corporation (Recycled)
112201	Advance – Municipal Financing Corporation (Recycled)
112500	SaskEnergy Incorporated (Recycled)
112501	Advance – SaskEnergy Incorporated (Recycled)

- 112900 Saskatchewan Power Corporation (Recycled)
  - 112901 Advance – Saskatchewan Power Corporation (Recycled)

**Long-term Loans – Crown Corporations (GBE Specific)**

- 110900 Saskatchewan Power Corporation
  - 110901 Advance – Saskatchewan Power Corporation
- 111000 Saskatchewan Telecommunications
  - 111001 Advance – Saskatchewan Telecommunications
- 111100 Saskatchewan Water Corporation
  - 111101 Advance – Saskatchewan Water Corporation
- 111200 Municipal Financing Corporation
  - 111201 Advance – Municipal Financing Corporation
- 111500 SaskEnergy Incorporated
  - 111501 Advance – SaskEnergy Incorporated
- 111700 Saskatchewan Gaming Corporation
  - 111701 Advance – Saskatchewan Gaming Corporation
- 111800 Saskatchewan Liquor and Gaming Authority
  - 111801 Advance – Saskatchewan Liquor and Gaming Authority

**OTHER LOANS**

**Other Loans**

- 123700 General Advances – Permanent
- 123800 Relocation Advances – Permanent
- 123900 Temporary Advances – Not Travel
- 124000 Travel Advances – Temporary
- 124100 Travel Advances – Permanent
- 124300 Payroll – Holiday Advance Receivable
- 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 – Justice and Attorney General**

122800	Victims' Fund
122801	Advance – Victims' Fund

**Other Loans – Trade and Export Development**

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

**DEFERRED FOREIGN EXCHANGE LOSS**

135100	Unrealized Foreign Exchange Gain/Loss – Sinking Fund
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**DEFERRED CHARGES**

136000	Deferred Premium, Discount, Debt Issue
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**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.
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**SINKING FUNDS**

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

140000	Total Equity in Sinking Fund
140006	Instalment – Saskatchewan Housing Corporation
140008	Instalment – Innovation Saskatchewan
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
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#### 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
175950	Inventory Receiving Clearing Account – Highways Use Only

#### 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
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.

- 175000     **Equipment Maintenance and Airplane Parts**  
Includes the entire inventory required to maintain equipment, airplanes and other capital assets included in heavy equipment, operating equipment, vehicles, aircraft, bridges and ferries – vessels and towers. This category includes items such as replacement parts, fuel, grease, oil, bridge timbers and signs.
  
- 175100     **Lab Supplies and Vaccines**  
Includes water bottles, gases, chemicals, reagents, general lab supplies and vaccines.
  
- 175200     **Pastures Maintenance Supplies**  
Includes fence posts, wire, feed, lubricants and other items used to maintain the pastures.
  
- 175300     **Firefighting Equipment**  
Includes all of the general equipment used to fight forest fires, including such items as stoves, tents, hoses, shovels, water bladders and fuel.
  
- 175400     **Park Maintenance Supplies**  
Includes firewood and park equipment maintenance supplies held in the government-managed parks.
  
- 175500     **Aggregate Inventory**  
Includes gravel, seal and base aggregate and asphalt mix used for highway maintenance.
  
- 175600     **Inventory for Distribution – 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 plus the cost of additional capital assets purchased (transferred from 199XX0 by Finance – see below) plus the cost of capital assets transferred from another ministry less the cost of capital assets transferred to another ministry less the cost of capital assets disposed less any required write-downs of capital assets.
  
- 198XXX     **Asset Clearing Account** – includes all capital assets purchases. If a Purchase Order (PO) is used, the coding will be done on the PO. If there is no PO used for the purchase, the coding would be done on the invoice prior to submission to Central Accounts Payable.

- 199XX0 Current Year Additions – includes the cost of all capital assets purchased by ministries during the current year **after the transaction clears the 198XXX Asset Clearing Account**. The balance in this account is closed out once a year by Finance to the 19XX00 account.
- 19XX10 Accumulated Amortization – includes the opening accumulated amortization of capital assets held plus each year's current amortization expense less the accumulated amortization of capital assets disposed or transferred to another ministry plus the accumulated amortization of capital assets transferred from another ministry.
- 1909X0 Impairment Reserve – includes write downs of TCAs when there is a permanent reduction in the value of the asset's service potential. Entries to this account will be tagged to the specific asset.**

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**

- 190910 Land, Building and Improvements – Impairment Reserve**
- 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.
- 198100 Land – Asset Clearing Account**  
**For current year purchases relating to Land.**
- 199100 Land – Current Year Additions  
199150 Land – Current Year Additions – Contingent Liabilities
- 191100 Land Improvements  
Includes fencing and gates, parking lots, paths and trails, landscaping, swimming pools and playgrounds with costs equal to or greater than \$10,000.
- 198110 Land Improvements – Asset Clearing Account**  
**For current year purchases relating to Land Improvements.**
- 199110 Land Improvements – Current Year Additions  
191110 Accumulated Amortization – Land Improvements
- 191200 WIP Land Improvements
- 198125 WIP Land Improvements – Clearing Account**  
**For current year purchases relating to WIP Land Improvements.**
- 199120 WIP Land Improvements – Current Year Additions

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
	192110 Accumulated Amortization – Buildings – Short-term
198290	<b>Buildings – Asset Clearing Account</b> For current year purchases relating to Buildings – High Quality Construction, Buildings – Asset Retirement Obligations, Buildings – Medium Quality Construction, Buildings – Average Quality Construction, and Buildings – Short-term.
192905	<b>WIP Buildings</b>
	198295 <b>WIP Buildings – Clearing Account</b> For current year purchases relating to WIP Buildings
	199295 <b>WIP Buildings – Current Year Additions</b>
192500	Building Improvements – High Quality Construction
	199250 Building Improvements – High Quality Construction – Current Year Additions
	192510 Accumulated Amortization – Building Improvements – High Quality Construction
192600	Building Improvements – Medium Quality Construction
	199261 Building Improvements – Medium Quality Construction – Current Year Additions

- 192610      Accumulated Amortization – Building Improvements – Medium Quality Construction
  
- 192700      Building Improvements – Average Quality Construction
  - 199270      Building Improvements – Average Quality Construction – Current Year Additions
  - 192710      Accumulated Amortization – Building Improvements – Average Quality Construction
  
- 192200      Building Improvements – Short-term Construction  
 Includes major repairs that increase the value or the estimated useful life of a building such as structural changes, installation or upgrade of heating and cooling systems, plumbing, electrical or telephone systems. Costs are equal to or greater than \$50,000.
  - 199220      Building Improvements – Short-term Construction – Current Year Additions
  - 192210      Accumulated Amortization – Building Improvements – Short-term Construction
  
- 198270      Building Improvements – Asset Clearing Account  
 For current year purchases relating to Building Improvements – High Quality Construction, Building Improvements – Medium Quality Construction, Building Improvements – Average Quality Construction, and Building Improvements – Short-term Construction.
  
- 192705      WIP Building Improvements
  - 198275      WIP Building Improvements – Clearing Account  
 For current year purchases relating to WIP Building Improvements.
  - 199275      WIP Building Improvements – Current Year Additions
  
- 192300      Leasehold Improvements  
 Includes improvements that increase the functionality of leased accommodations and have costs equal to or greater than \$50,000.
  - 198230      Leasehold and Occupancy Improvements – Asset Clearing Account  
 For current year purchases relating to Leasehold Improvements.
  - 199230      Leasehold Improvements – Current Year Additions
  - 192310      Accumulated Amortization – Leasehold Improvements
  
- 192305      WIP Leasehold and Occupancy Improvements
  - 198235      WIP Leasehold and Occupancy Improvements – Clearing Account  
 For current year purchases relating to Leasehold and Occupancy Improvements.
  - 199235      WIP Leasehold and Occupancy Improvements – Current Year Additions

**Transportation and Operating Equipment**

- 190930      Transportation and Operating Equipment – Impairment Reserve
  
- 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.

- 198300 Operating Equipment – Asset Clearing Account  
For current year purchases relating to Operating Equipment.
- 199300 Operating Equipment – Current Year Additions
- 193010 Accumulated Amortization – Operating Equipment

193005 WIP Operating Equipment

- 198305 WIP Operating Equipment – Clearing Account  
For current year purchases relating to WIP Operating Equipment.
- 199305 WIP Operating Equipment – Current Year Additions

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.

- 198310 Heavy Equipment – Asset Clearing Account  
For current year purchases relating to Heavy Equipment.
- 199310 Heavy Equipment – Current Year Additions
- 193110 Accumulated Amortization – Heavy Equipment

193105 WIP Heavy Equipment

- 198315 WIP Heavy Equipment – Clearing Account  
For current year purchases relating to WIP Heavy Equipment.
- 199315 WIP Heavy Equipment – Current Year Additions

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.

- 198400 Vehicles – Asset Clearing Account  
For current year purchases relating to Vehicles.
- 199400 Vehicles – Current Year Additions
- 194010 Accumulated Amortization – Vehicles

194005 WIP Vehicles

- 198405 WIP Vehicles – Clearing Account  
For current year purchases relating to WIP Vehicles.
- 199405 WIP Vehicles – Current Year Additions

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

- 198420     Ferries – Asset Clearing Account  
For current year purchases relating to Ferries – Vessels and Towers and Ferries – Upgrades.
  
- 194205     WIP Ferries
  - 198425     WIP Ferries – Clearing Account  
For current year purchases relating to WIP Ferries.
  - 199425     WIP Ferries – Current Year Additions
  
- 194300     Aircraft  
Includes airplanes, air ambulances and water bombers with costs equal to or greater than \$50,000.
  - 198430     Aircraft – Asset Clearing Account  
For current year purchases relating to Aircraft.
  - 199430     Aircraft – Current Year Additions
  - 194310     Accumulated Amortization – Aircraft
  
- 194305     WIP Aircraft
  - 198435     WIP Aircraft – Clearing Account  
For current year purchases relating to WIP Aircraft.
  - 199435     WIP Aircraft – Current Year Additions
  
- 194400     CVA Vehicles  
Includes all CVA vehicles purchased.
  - 198440     CVA Vehicles – Asset Clearing Account  
For current year purchases relating to CVA Vehicles.
  - 199440     CVA Vehicles – Current Year Additions
  - 194410     Accumulated Amortization – CVA Vehicles
  
- 194405     WIP CVA Vehicles
  - 198445     WIP CVA Vehicles – Clearing Account  
For current year purchases relating to WIP CVA Vehicles.
  - 199445     WIP CVA Vehicles – Current Year Additions

**Office Equipment and Information Technology**

- 190950     Office Equipment and Information Technology – Impairment Reserve
  
- 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.
  - 198510     Computer Hardware – Asset Clearing Account  
For current year purchases relating to Computer Hardware.
  - 199510     Computer Hardware – Current Year Additions
  - 195110     Accumulated Amortization – Computer Hardware
  
- 195105     WIP Computer Hardware
  - 198515     WIP Computer Hardware – Clearing Account  
For current year purchases relating to WIP Computer Hardware.
  - 199515     WIP Computer Hardware – Current Year Additions

- 195200 Computer Software  
Includes costs for off the shelf software and related upgrades that are equal to or greater than \$10,000.
- 198520 Computer Software – Asset Clearing Account  
For current year purchases relating to Computer Software.
- 199520 Computer Software – Current Year Additions
- 195210 Accumulated Amortization – Computer Software
- 195205 WIP Computer Software
- 198525 WIP Computer Software – Clearing Account  
For current year purchases relating to WIP Computer Software.
- 199525 WIP Computer Software – Current Year Additions
- 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.
- 198530 Office Furniture and Equipment – Asset Clearing Account  
For current year purchases relating to Office Furniture and Equipment.
- 199530 Office Furniture and Equipment – Current Year Additions
- 195310 Accumulated Amortization – Office Furniture and Equipment
- 195305 WIP Office Furniture and Equipment
- 198535 WIP Office Furniture and Equipment – Clearing Account  
For current year purchases relating to WIP Office Furniture and Equipment.
- 199535 WIP Office Furniture and Equipment – Current Year Additions
- 195000 System Development  
Includes costs for consultant fees, web site development and custom developed software. Costs are equal to or greater than \$250,000.
- 198500 System Development – Asset Clearing Account  
For current year purchases relating to System Development.
- 199500 System Development – Current Year Additions
- 195010 Accumulated Amortization – System Development
- 195400 WIP System Development
- 198545 WIP System Development – Clearing Account  
For current year purchases relating to 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.
- 198550 Major System Development – Asset Clearing Account  
For current year purchases relating to Major System Development.
- 199550 Major System Development – Current Year Additions
- 195510 Accumulated Amortization – Major System Development

- 195505 WIP Major System Development
  - 198555 WIP Major System Development – Clearing Account  
For current year purchases relating to WIP Major System Development.
  - 199555 WIP Major System Development – Current Year Additions

### Roads, Bridges and Water Management

- 190960 Roads, Bridges and Water Management – Impairment Reserve
- 198600 Raw Cost Clearing Account  
This account is used by the Ministry of Highways for burdened costing and inventory capitalized in the Projects module.
- 196100 Highways – Construction  
Includes all costs for construction of provincial roads.
  - 199610 Highways – Construction – Current Year Additions
  - 196110 Accumulated Amortization – Highways – Construction
  - 199600 Highways – Infrastructure – Current Year Additions  
For specific use by Highways Capital to accumulate infrastructure costs for the current year.
- 196200 Highways – Repaving  
Includes all costs for major resurfacing and preservation overlays on provincial roads.
  - 199620 Highways – Repaving – Current Year Additions
  - 196210 Accumulated Amortization – Highways – Repaving
- 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.
  - 199680 Highways – Other – Current Year Additions
  - 196810 Accumulated Amortization – Highways – Other
- 196900 Highways – Preservation Capital  
Includes all costs relating to preservation treatments.
  - 199690 Highways – Preservation Capital – Current Year Additions
  - 196910 Accumulated Amortization – Highways – Preservation Capital
- 197300 Highways – Strengthened Secondary Roads
  - 199730 Highways – Strengthened Secondary Roads – Current Year Additions
  - 197310 Accumulated Amortization – Highways – Strengthened Secondary Roads
- 197400 Highways – 70 Year Bypass Construction
  - 199740 Highways – 70 Year Bypass Construction – Current Year Additions
  - 197410 Accumulated Amortization – Highways – 70 Year Bypass Construction
- 198610 Highways – Asset Clearing Account  
For current year purchases relating to Highways – Construction, Highways – Infrastructure, Highways – Repaving, Highways – Other, Highways – Preservation Capital, Highways – Strengthened Secondary Roads, and Highways – 70 Year Bypass Construction.

196105	WIP Highways
198615	WIP Highways – Clearing Account For current year purchases relating to WIP Highways.
199615	WIP Highways – Current Year Additions
197200	Major Bridges – Construction Includes all costs for construction of major bridges.
199720	Major Bridges – Construction – Current Year Additions
197210	Accumulated Amortization – Major Bridges – Construction
196300	Minor Bridges – Construction Includes all costs for construction of minor bridges.
199630	Minor Bridges – Construction – Current Year Additions
196310	Accumulated Amortization – Minor Bridges – Construction
196400	Bridges – Upgrades Includes all costs for bridge upgrades.
199640	Bridges – Upgrades – Current Year Additions
196410	Accumulated Amortization – Bridges – Upgrades
198720	Bridges – Asset Clearing Account For current year purchases relating to Major Bridges – Construction, Minor Bridges – Construction, and Bridges – Upgrades.
197205	WIP Bridges
198725	WIP Bridges – Clearing Account For current year purchases relating to WIP Bridges.
199725	WIP Bridges - Current Year Additions
196500	Culverts Includes all costs for the construction of culverts.
198650	Culverts – Asset Clearing Account For current year purchases relating to Culverts.
199650	Culverts – Current Year Additions
196510	Accumulated Amortization – Culverts
196505	WIP Culverts
198655	WIP Culverts – Clearing Account For current year purchases relating to WIP Culverts.
199655	WIP Culverts – Current Year Additions
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.
198660	Airports – Asset Clearing Account For current year purchases relating to Airports - Runways.
199660	Airports – Runways – Current Year Additions
196610	Accumulated Amortization – Airports – Runways

- 196605    WIP Airports
  - 198665    WIP Airports – Clearing Account  
For current year purchases relating to WIP Airports.
  - 199665    WIP Airports - Current Year Additions
  
- 197000    Infrastructure – Other  
Includes landfills, tanker bases, helipads and dump stations. Costs are equal to or greater than \$50,000.
  - 198700    Infrastructure – Asset Clearing Account  
For current year purchases relating to Infrastructure – Other.
  - 199700    Infrastructure – Other – Current Year Additions
  - 197010    Accumulated Amortization – Infrastructure – Other
  
- 197005    WIP Infrastructure
  - 198705    WIP Infrastructure – Clearing Account  
For current year purchases relating to WIP Infrastructure.
  - 199705    WIP Infrastructure - Current Year Additions
  
- 197600    Water Management  
Includes all costs for dams, drainage facilities, docks, sewer systems, marinas, reservoirs, pumping facilities, tanks and associated infrastructure.
  - 198760    Water Infrastructure – Asset Clearing Account  
For current year purchases relating to Water Management.
  - 199760    Water Management – Current Year Additions
  - 197610    Accumulated Amortization – Water Management
  
- 197605    WIP Water Infrastructure
  - 198765    WIP Water Infrastructure – Clearing Account  
For current year purchases relating to WIP Water Infrastructure.
  - 199765    WIP Water Infrastructure – Current Year Additions

**Capital Assets – Clearing Accounts**

These accounts are used by the Ministry of Highways for capturing payee details for capitalized salaries and capitalized inventory from the CODES system.

- 198996    Capitalized Salaries Clearing
- 198997    Capitalized Salaries Clearing Offset
- 198998    Capitalized Inventory Clearing
- 198999    Capitalized Inventory Clearing Offset

**Internal Recoveries – Capital**

- 199299    Internal Recoveries – Capital

**Accrued Capital Assets – Current Year Additions**

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

## LIABILITIES

### DEBT

#### Public Debt – Short-term

200000	Promissory Notes
200001	Redemption – Promissory Notes
200100	Promissory Notes – Innovation Saskatchewan
200101	Redemption – Promissory Notes – Innovation Saskatchewan
200110	Promissory Notes – SaskBuilds Corporation
200111	Redemption – Promissory Notes – SaskBuilds Corporation
203000	Bank Line of Credit
203001	Redemption – Bank Line of Credit

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

200900	Promissory Notes – Saskatchewan Power Corporation (GBE Specific)
200901	Redemption – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)
200910	Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
200911	Redemption – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
200920	Promissory Notes – SaskEnergy Incorporated (GBE Specific)
200921	Redemption – Promissory Notes – SaskEnergy Incorporated (GBE Specific)
200930	Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
200931	Redemption – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
200940	Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
200941	Redemption – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
200950	Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
200951	Redemption – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
200960	Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)

- 200961 Redemption – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)
- 200970 Promissory Notes – Lotteries and Gaming Saskatchewan Corporation (GBE Specific)
- 200971 Redemption – Promissory Notes – Lotteries and Gaming Saskatchewan Corporation (GBE Specific)

**Debentures – Crown Corporation (GSO & GBE Recycled)**

- 210600 Saskatchewan Housing Corporation
  - 210601 Redemption – Saskatchewan Housing Corporation
- 210800 Innovation Saskatchewan
  - 210801 Redemption – Innovation Saskatchewan
- 212000 Saskatchewan Telecommunications (Recycled)
  - 212001 Redemption – Saskatchewan Telecommunications (Recycled)
- 212200 Municipal Financing Corporation (Recycled)
  - 212201 Redemption – Municipal Financing Corporation (Recycled)
- 212500 SaskEnergy Incorporated (Recycled)
  - 212501 Redemption – SaskEnergy Incorporated (Recycled)
- 212900 Saskatchewan Power Corporation (Recycled)
  - 212901 Redemption – Saskatchewan Power Corporation (Recycled)

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

- 210900 Saskatchewan Power Corporation
  - 210901 Redemption – Saskatchewan Power Corporation
- 211000 Saskatchewan Telecommunications
  - 211001 Redemption – Saskatchewan Telecommunications
- 211100 Saskatchewan Water Corporation
  - 211101 Redemption – Saskatchewan Water Corporation
- 211200 Municipal Financing Corporation
  - 211201 Redemption – Municipal Financing Corporation
- 211500 SaskEnergy Incorporated
  - 211501 Redemption – SaskEnergy Incorporated
- 211700 Saskatchewan Gaming Corporation

211701	Redemption – Saskatchewan Gaming Corporation
211800	Saskatchewan Liquor and Gaming Authority
211801	Redemption – Saskatchewan Liquor and Gaming Authority

**Debentures – General Government Purpose**

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

**Unrealized FX Gain/Loss - Debt**

217000	Unrealized FX Gain/Loss - Debt
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**CROWN CORPORATION EQUITY IN SINKING FUND**

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

220600	Sinking Fund – Saskatchewan Housing Corporation
220800	Sinking Fund – Innovation Saskatchewan
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
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231160	Financial and Consumer Affairs Authority
231170	Criminal Property Forfeiture Fund
231180	Global Transportation Hub Authority
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
233250	Saskatchewan Indigenous Investment Finance Corporation
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 Under Capital Lease**

255400	Obligation Under Capital Lease
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**Other Liabilities**

240000	Conditional Receipts
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.

240012     GST – Natural Gas Fuel Charge

240020     Provincial Sales Tax Account  
This account is used to record PST collected on the sale of taxable goods and services by ministries.

240025     Provincial Sales Tax – Self-Assessed  
This account is used to record PST payable on self-assessed goods or services obtained from a supplier who does not collect the tax, usually a supplier located outside of Saskatchewan.

240030     Deferred Salary

240040     Natural Gas Fuel Charge – Commercial

255600     Contingent Liabilities – Litigation

**Asset Retirement Obligations**

258970     Asset Retirement Obligations

**Accounts Payable**

253000     Accounts Payable – from Accounts Payable – DO NOT USE

253001     Future Dated Payment Liability – DO NOT USE

253010     Accounts Payable – from Accounts Payable – Org 003 – DO NOT USE

253011     Accounts Payable – from Accounts Payable – Org 005 – DO NOT USE

253012     Accounts Payable – from Accounts Payable – Org 021, 055, 056, 057, 076 – DO NOT USE

253013     Accounts Payable – from Accounts Payable – Org 032 – DO NOT USE

253015     CFS Accounts Payable – Org 036 – DO NOT USE

253021     Refund to Vote – Clearing Account

253022     Payroll Refund to Vote – Clearing Account

253023	Accounts Receivable – Accounts Payable Clearing Account
253024	Accounts Receivable – Accounts Payable Contra Account
253029	CFS Linkin – Clearing Account
253050	Interministerial Clearing – DO NOT USE
253051	Interministerial Clearing – Agriculture
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

- 253090 Provincial Sales Tax on Capital Assets – Clearing Account  
This account should only be used by the Ministry of Highways for PST on capital asset additions through the Projects Module.
- 253095 Tax Withholding – Accounts Payable Setup Only
- 253096 Purchase Order Year-end Accounts Payable Accrual
- 253097 Inventory Purchase Order Accrual – Highways Use 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
- 255016 Accounts Payable – Trade and Export Development – Global Affairs Canada
- 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 Miscellaneous Cheque Writer Deductions – Payable to Receiver General
- 255099 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	Union Dues/Initiation – CUPE 600-5
263800	Saskatchewan Insurance Office/Professional Employees Union
264000	Arctic Savings and Credit Union
264100	Battlefords Credit Union Ltd.
265300	United Way – Regina
265400	United Way – Saskatoon
266000	Accountable Advance
266200	Personal Mileage
266600	Rental Deductions
266700	Treasury Advance
266800	Parking Deduction
266900	Ministry Remittance
267000	Income Tax Demand
267100	Third Party Demand

267400	Commissary Payments
268200	Miscellaneous Deductions
269200	Deferred Salary Deduction
269300	Rent – Municipal Government
269500	Rent – Agriculture – Labour Service
269700	Rent – Environment – Summer Housing

**UNEARNED REVENUE**

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

**OBLIGATIONS UNDER LONG-TERM FINANCING ARRANGEMENTS**

270000	Obligations Under Long-Term Financing Arrangements
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**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.
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**ACCUMULATED NET EXPENDITURE (LIABILITY)**

259900	Accumulated Net Expenditure (Liability)
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**RESERVE FOR ENCUMBRANCES**

299999	Reserve for Encumbrances
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## **EQUITY**

### **EQUITY**

300000	Equity
300099	Equity (For Revolving Funds and Other 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.
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### **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*.

412200 Individual Income Tax

#### Provincial Sales

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

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

414601 Adult Incontinence Products  
 414602 Carbon Dioxide Exemption  
 414603 Direct Agent Tax Remission  
 414606 Mining Exploration and Geophysics  
 414607 Municipal Fire Truck Exemption  
 414608 Municipal Water Filter Exemption  
 414609 Permanently Mounted Equipment  
 414650 Provincial Sales Tax paid on TCA acquisitions (Revenue Offset)

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

#### Tobacco

414700 Tobacco Tax

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

#### Fuel

414800 Fuel Tax

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

#### Property Taxes

417000 Property Tax

498111 Accrued Revenue – Property Tax (Not for Use at Year End)

#### Other Taxes

412300 Corporation Capital Tax

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

414300	Liquor Tax
414301	Miscellaneous Remissions
498105	Accrued Revenue – Liquor Tax (Not for Use at Year End)
415200	Succession Duties – Interest
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
423200	Game

423218	Big Game Draw Allocation Fee
423275	Miscellaneous Wildlife Licences (non-game)
423294	Dog Trainer
423296	Special Mounting Permits
423300	Lands
423301	Administration/Application/Inspection Fees
423312	Recreational Cabins – Outside Subdivision – Leases
423313	Institutional Camp Fees
423319	Agricultural – Annual Billings
423320	Oil and Gas – Leases
423321	Quarrying Surface – Other Than Sand and Gravel
423322	Oil and Gas – Easements – Annual
423323	Easements – Annual All Except Oil and Gas
423333	Miscellaneous Use – Permits
423334	Agricultural – Permit
423343	Boat Dock/House/Lift and Foreshore
423350	Quarrying Surface – Under 500 CU Yards
423352	Wild Rice – Permit
423384	Wild Rice – Licence
423400	Forests
423462	Park Vegetation Management Fees
423470	Penalties
423500	Universal Reforestation Fee
423700	Parks
423711	Cottage Lots – Northern Surveyed
423712	Cottage Lots – Northern Unsurveyed
423713	Commercial Operations in Park
423725	Special Site Leases in Park
423746	Timber/Firewood/Temporary Work Camp Permit
423751	Park Entry – Annual
423752	Camping – All Except Self Registration
423753	Park Entry – Daily
423754	Park Entry – Three Day
423755	Park Entry – Weekly
423756	Camping – Self Registration
423757	Camping – Reservation, Cancellation and Change Fees
423758	Camping – Seasonal Fees
423766	School Program Fees
423767	Swim/Water Skills Lessons/Badges/Manuals
423768	Swimming Pool Fees
423770	Marina – Boat Launching/Mooring
423772	Accommodation
423773	Commercial Leases – Utilities
423774	Commercial Leases – Fees
423775	Cottage Leases/Fire Levy Fees
423776	Park Entry – Historic Parks
423777	Park Staff Housing
423781	Coin Operated Machines
423783	Storage Compound
423795	Park Entry – Park Specific

- 423797 Park Entry – Voluntary Admission Fees
- 423800 Fur
- 423900 All Other Revenue – Natural Resources
- 423902 Duplicate Licences
- 423983 Outfitters Licences

**Business Licences and Permits – Amusement**

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

- 424600 Lottery Licences

**Business Licences and Permits – Trade**

Includes revenues from the issuance of licences and fees collected from corporations and vendors engaged in trade and commercial enterprises.

- 425100 Company Incorporation and Registration Fees
  - 425103 Unlicensed Insurance
- 425200 Vendors and Outlet Licences
  - 425201 Oil Burner
- 425301 Direct Seller Licences
- 425302 Fundraisers for Charitable Organizations Licences
- 425400 Animal Industry Licences – General
  - 425401 Game Farm Licences
  - 425402 Fur Farm Licences
  - 425403 Poultry Licences
- 425701 Insurance Company Licences
- 425702 Trust and Loan Licences
- 425800 Pension Plan Registration and Annual Fees
- 425801 Pooled Registered Pension Plan Fees
- 425900 Other Business Privilege – Trade
  - 425901 Auction Sales Company
  - 425902 Business Name Registration
  - 425903 Collection Agents
  - 425905 Motor Dealers
  - 425906 Mortgage Brokers
  - 425907 Credit Reporting
  - 425908 Cemetery Company
  - 425910 NH3 Anhydrous Ammonia
  - 425912 Electrical Supply House
  - 425914 Gas Supply House

425916	Gas Employer
425918	Electrical Employer
425920	Payday Loan Lender Licence

**Professional and Occupational Licences and Permits**

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

426500	Teachers Certificates
426502	Teacher Certifications
426503	Probationary Teacher Certificate
426700	Commissioner for Oaths and Notary Public Fees
426900	Other Professional and Occupational Privileges
426904	Employer Application for Registration of Apprentice
426905	Application for Learners Certificate
426906	Application for Registering as a Tradesperson
426908	Application for Replacement of Lost Apprentice Cards
426910	Special Permit for Intern Trade Agreement
426912	Electrical Journeyman
426914	Electrical Restricted Journeyman
426916	Electrical Contractor
426918	Electrical Limited Contractor
426920	Gas General Contractor
426922	Gas Domestic Contractor
426926	Propane
426928	Gas General Fitter
426930	Gas Domestic Fitter

**Rentals**

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

427100	Property and Building Rentals
427900	Other Rentals and Leases
427910	Rent – House

**Miscellaneous Licences and Permits**

All other revenue from licences and permits not otherwise classified.

428200	Examination Fees
428201	General Education Diploma Exam Fees
428202	Application for Journeyman – Written Exam
428203	Application for Journeyman – Practical Exam
428204	Request for Review of Exam Results
428205	Application to Take Other Exams
428206	Late Fee for Written or Practical Exam Applications
428900	Other Miscellaneous Licences and Permits

428901 Building Official

### Agricultural Lands Revenue

This classification includes revenue from agricultural land – land sales, leases, interest and miscellaneous revenue.

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

### Sales

This classification records gross revenue from sales.

431100 Real Property Sales  
     431103 Treaty Land Entitlement (5.08) – Oil  
     431104 Treaty Land Entitlement (5.08) – Gas  
     431105 Treaty Land Entitlement (5.08) – CCT  
     431107 Treaty Land Entitlement (5.08) – Lease Rentals  
     431170 Real Property Sales – Commercial  
     431171 Real Property Sales – Recreational  
  
 431400 Mineral and Forestry Products/Peat Moss  
  
 431500 Maps, Prints, Books and Publications  
     431587 Sales – Trapper Education Manual  
  
 431600 Miscellaneous Materials and Supplies  
  
 431900 Other Commodity Sales  
     431910 Sales – Hay  
     431911 Sales – Timber  
  
 432000 Sale of Previously Expensed Assets  
 Includes net proceeds from the sale of assets that were expensed when they were purchased (not capitalized).

### Services

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

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

432113	Search Fees
432200	Management and Collection Services
432201	Public Trustee Fees
432203	Tax Enforcement – Provincial Mediation Board
432300	Blueprinting, Advertising, Addressing and List Services
432400	Diagnostic Laboratory Services
432500	Miscellaneous Medical and Institutional Services
432700	Research, Technical, Assaying and Testing Services
432900	Other Miscellaneous Services
432901	High School Student Transcript
432902	Teacher Evaluations
432903	General Education Diploma Transcripts
432904	Teacher Statements
432906	Freedom of Information
432908	Small Business Loans Association – Administration Fees
432909	Request for Upgrading Evaluation
432910	Grazing – Cattle
432911	Grazing – Calves
432912	Grazing – Horses
432913	Grazing – Colts
432914	Grazing – Ewes
432915	Grazing – Lambs
432916	Grazing – Under Delivery Charges
432917	Grazing – Miscellaneous
432930	Wintering Fees – Bulls
432931	Wintering Fees – Cows
432940	PRF – Cost Recovered – Taxes
432941	PRF – Cost Recovered – Salt and Minerals
432942	PRF – Cost Recovered – Vet Supplies
432950	Air Ambulance – Out-of-Province and Third Party Insurers
432960	Project Delivery Revenue Includes revenue received from third parties for delivery of projects.
433000	Highways Custom Work Surcharge Revenue

**Fees**

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

433200	Other Inspection Fees
433201	Film and Video
433300	Audit Fees
433500	Miscellaneous Agricultural Fees
433700	Other Registration Fees
433701	Prospectus
433702	Registrations
433703	Exemptions

433705	Annual Information Forms
433706	Annual Financial Statements
433709	Engineering and Technical Report
433714	Administrative Penalties
433715	Costs of Investigation

433900 All Other Service Fees

433901 Amusement Ride Re-Inspection

### **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	7% Municipal Holdback
441103	Late Payment Charges – Fines

443100 Escheated Bail  
Bail forfeited to the Crown.

444100 Other Fines, Costs, Penalties and Forfeits

444101	Provincial Surcharge
444102	Federal Surcharge
444110	Penalties – Taxes

### **Accrued Revenue – Other Fees and Charges**

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

### **Investment Income**

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

#### **Interest**

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

451100 Interest – Bank Deposits

451200 Interest – Crown Corporation Promissory Notes

451250 Interest – Government Service Organizations and Government Business Enterprises (Recycled)

451260	Commissions – Government Service Organizations and Government Business Enterprises (Recycled)
451300	Interest – Loans
451301	Interest – Northern Development Fund Loans
451303	Interest – Student Aid Loans
451400	Interest – Investments
451500	Interest – Accounts Receivable
451510	Finance Charges – Accounts Receivable Module
451700	Earnings Retained in Sinking Funds
451800	Interest – Taxes
451900	All Other Interest Revenue

### **Profit on Foreign Exchange**

454100	Profit on Foreign Exchange
454110	Unearned Discounts

### **Accrued Revenue – Investment Income**

498165	Accrued Revenue – Investment Income (Not for Use at Year End)
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### **Output-Based Performance Standards**

Compliance payments made by the electricity sector under *The Management and Reduction of Greenhouse Gases Act*.

481000	Output-Based Performance Standards
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### **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 Governments – Provincial
469101	Fire Suppression – Other
469200	Other Governments – Municipal
469300	Other Jurisdictions

### **Confiscations and Forfeitures**

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

- 482100 Election Deposits – Forfeiture
- 482200 Environmental Deposits
- 482900 Other Confiscations and Forfeitures

**Contributions by Employees and Others to Retirement and Insurance Plans**

Contributions by employees, teachers and members to Superannuation Plan, Savings Account and other employee benefit plans.

- 484100 Employee Contributions – Superannuation Plan

**Miscellaneous**

All other revenues not otherwise classified.

- 485000 Maintenance Order Revenues
- 485100 Casual Revenue
  - 485102 Recoveries of Fines Write Off
  - 485103 Outstanding Cheques Write Off
  - 485104 Restitution/Comp – MLA Fraud
  - 485105 Recoveries – Fuel
  - 485110 Cash Over/Short
  - 485111 Labour Response Tax Credit Program
  - 485112 Personal Phone Call Reimbursement
  - 485115 NSF Charges
  - 485170 Licence Revenue Impost FWD
  - 485175 Accounts Receivable Holding
  - 485181 Permit Revenue – Land Taxes FWD
  - 485195 Bad Debt Recovery
  - 485199 Realized Gain or Loss
- 485300 Dormant and Unclaimed Estate Money
- 485600 Proceeds Clearing  
Proceeds from sale of capitalized assets. This account must be cleared to zero at year end.
- 485800 Gain on Disposal of Capital Assets

**Refund of Previous Years' Expenses**

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

- 486100 Repayments – Public Assistance, Pensions and Allowance Programs
- 486900 Cash Refunds of Previous Years' Expense  
Used to record refunds of previous years' expenses where cash has been received from a third party.
- 486905 Changes in Previous Years' Estimates  
Used to record refunds of previous years' expenses resulting from changes in account estimates and errors. 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-Provincial Cost Sharing Programs
461001	Legal Aid Commission
461002	Aboriginal Courtworker Program
461003	Labour Market Development Agreement
461004	French Minority Education
461005	Canada Student Loans
461006	Older Worker Pilot Program
461008	French Second Language Instruction
461009	National Safety Code
461011	Airport Capital Assistance Program
461015	Office French Language Coordinator
461016	Joint Emergency Planning Program (JEPP)
461020	Exchange of Service – Inmates
461021	Disaster Financial Assistance
461030	Air Weapons Range Agreement
461040	Bilateral Extension-Early Learning and Child Care Agreement
461041	Canada-Wide-Early Learning and Child Care Agreement
461045	National School Food Program
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	Indigenous Services Canada

### Accrued Revenue – Transfers from the Federal Government

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

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

### Crown Investment Corporation of Saskatchewan

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

**Liquor and Gaming Authority**

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

**Other Enterprises and Funds**

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

**Accrued Revenue – Transfers from other Government Entities**

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

**NON-RENEWABLE RESOURCES**

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

**Oil and Natural Gas**

- 491100 Oil Crown Royalty
  - 491102 1/5 Trust Certificate Payments
  - 491103 4% Trust Certificate Payments
  - 491104 Petroleum Research Incentive Credits
  - 491105 Provisional Royalty
  - 491106 Oil and Gas Processing Incentive Credits
  - 491107 Petroleum Innovation Incentive Credits
  - 491108 Oil Infrastructure Investment Credits
- 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
492300	Critical Minerals Royalty
492310	Critical Minerals Processing Investment Incentive Credits
492311	Critical Minerals Innovation Incentive Credits
498121	Accrued Revenue – Natural Gas (Not for use at Year-end)
498122	Accrued Revenue – Oil (Not for use at Year-end)

**Mineral Disposition Public Offerings**

491300	Mineral Disposition Public Offerings
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**Potash**

493100	Potash Crown Royalty
493101	Potash Crown Royalty Interest
493102	Potash Crown Royalty Audit Penalty
493200	Other Potash Revenue
493300	Delayed Payment Charge – Potash
493400	Potash Base Payment
493402	Potash Base Payment Incentives
493403	Potash Base Payment Interest
493404	Potash Base Payment Audit Penalty
493500	Potash Profit Tax
493502	Potash Profit Tax Incentives
493503	Potash Profit Tax Interest
493504	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)

#### **Coal**

496100	Coal Crown Royalty
496200	Other Coal Revenue
496300	Coal Freehold 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**

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

**Reimbursement – Operating Expense**

- 900200 Reimbursement – Operating Expenses
 

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

  - 900201 Reimbursement – Security
  - 900202 Reimbursement – Repairs and Maintenance
  - 900205 Reimbursement – Heating
  - 900209 Reimbursement – Steam Heat

900213	Reimbursement – Insurance
900214	Reimbursement – Real Estate Taxes
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
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**Financing Charges Revenue**

900500	Financing Charges Revenue
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**Casual Revenue**

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

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

- 516200 Temporary Assignment of Higher Duties
- 516300 Shift Differential
- 516400 Camp Differential
- 516500 Winter Differential
- 516600 Height Differential  
Includes Flying Pay, Pilot, High Scaffold and High Tower Differential.
- 516800 Other Differentials, Endorsements and Premiums
- 516900 Standby Fees

**Severance**

- 517100 Severance Pay  
Includes payments negotiated or required by contract upon termination of an employee. This includes court judgements and retirement gratuities.
- 517300 Non-Taxable Career Assistance – Out of Scope  
This account is for expenses directly related to career assistance options for out-of-scope employees.
- 517400 Non-Taxable Career Assistance – In Scope  
This account is for expenses directly related to career assistance for in-scope employees whose jobs have been abolished. (Note: Enhanced Severance is taxable and is coded to 517100.)
- 517500 Retirement Vacation Entitlement  
This account is for expenses related to vacation leave payout to retiring employees who have worked 35 years or reached the age of 65.

**Perquisites, Allowances and Other Compensation**

- 518000 Educational Leave Allowance  
Includes payments where an employee is granted education leave.
- 518100 Apprenticeship Top-up
- 518200 Maternity and Adoption Leave Top-up
- 518300 Northern District Allowance  
Includes payments to employees stationed in various northern regions.
- 518400 Northern Project Allowance  
Includes additional payments for working in a northern administration district in a camp setting.
- 518600 Vacation Leave Payouts  
Includes payouts of accrued Vacation Leave and Scheduled Days Off.
- 518650 Vacation Leave Payouts (With No Employee Number)  
Only used in reorganizations where functions are transferred from a ministry to another Crown agency or when an employee requests to transfer their vacation/SDO entitlements to the new Crown agency they moved to.

- 518690 Designated Holiday Pay Regular  
Includes payments for hours worked on statutory holidays to employees that are not eligible for statutory holiday pay.
- 518691 Vacation Pay Regular  
Includes vacation pay to employees that do not accrue paid vacation leave. It is also used to record vacation pay on earnings excluded from the calculation of accrued paid vacation leave.
- 518692 Vacation Pay  
Includes vacation pay on extra hours worked by employees with variable work arrangements.
- 518693 Vacation Pay Supplementary  
Includes vacation pay on supplementary earnings.
- 518694 Vacation Pay Supplementary – Non-Pensionable  
Includes vacation pay on supplementary earnings that are not subject to pension deductions.
- 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 Accounts Payable) 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

- 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 all communications planning, development, evaluation, advertising and printing related costs.

- 530000 Communications Development Costs  
Includes the costs of creative (including writing), production time, and artwork used in association with the development of a communications program.
  - 530001 Production Time
  - 530002 Artwork
- 530100 Communications Production  
Includes materials and other costs related to the development of a media advertising program. This includes the production of videos.

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

- 530200 Strategic Communications Planning/Issues
- 530300 Primary Research/Focus Group
  - 530301 Polling
- 530400 Media Monitoring/Clipping Services
- 530500 Media Placement  
Includes the purchase of time or space from all forms of advertising media such as print, radio, tv, bus boards and billboards, relating to a communications program.

- 530501     Media Placement – Print
- 530502     Media Placement – Radio
- 530503     Media Placement – TV
- 530504     Media Placement – Bus Boards
- 530505     Media Placement – 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.
  
- 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 Includes repairs to buildings and structures, non-passenger vehicles, miscellaneous machinery, equipment and furnishings, office equipment and office furniture, and passenger vehicles (not paid by CVA). If repairs are made in the usual course of operations by provincial employees, materials used in such repairs should be charged to 555000.
524010	Repairs – Buildings and Structures
524011	Minor Maintenance Includes costs for repairs and minor renovations such as changing locks, painting, and moving doors.
524012	Preventative Maintenance Includes costs for preventative maintenance to building equipment, components and systems.
524020	Repairs – Non-Passenger Vehicles
524030	Repairs – Passenger Vehicles
524040	Repairs – Miscellaneous Operating Equipment

- 524050 Repairs – Office Equipment and Furniture
- 524060 Aircraft Materials and Repairs
- 524061 Aircraft Contract Repairs
- 524062 Aircraft Commissary
  
- 524300 Environmental Cleanup
  
- 524600 Maintenance Contracts  
Includes roads, bridges, ferries, agreements with other jurisdictions, buildings and grounds, and office and other equipment – excluding computers and word processors.
  - 524610 Elevator/Escalator Contracts
  - 524611 Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract
  - 524613 Electrical Repair and Maintenance Contracts
  - 524614 Structural/Roof Repair and Maintenance Contracts
  - 524615 Plumbing/Repair and Maintenance Contracts
  - 524616 Fire and Life Safety Repair and Maintenance Contracts
  - 524617 Job Requisitions and ASAA's
  
- 524800 Allocation of Equipment Maintenance Costs (Highways Use Only)  
This account is used to accommodate allocation of equipment maintenance costs.

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

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

**Electoral Expenses**

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

- 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 asphaltting.
554002	Plumbing Supplies, Materials and Miscellaneous Includes supplies and materials for minor plumbing repairs and projects such as sinks, taps, pipes and fittings.
554010	Allocation of Material Costs (Highways and 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 – Animals, Fowl and Fish
555020	Small Tools and Equipment
555021	Shop Supplies
555030	Mechanical and Electronic Supplies
555040	Seed, Plants and Fertilizer
555050	Cleaning Materials and Supplies
555060	Recreational and Entertainment Supplies
555070	Toiletry Supplies
555080	Other Miscellaneous Materials and Supplies
555090	Bedding, Table Linen, Rugs, Draperies, etc.

- 556000 Provisions (Except Business Expenses)  
Includes food and provisions for institutions such as correctional centres, health care institutions, and community training residences.
- 556001 Commissary Purchases – Fires  
556002 Food and Provisions for Institutional Camps
- 556100 Uniforms and Clothing for Staff  
Includes uniforms and clothing, and clothing material for staff. This includes shoes, hats, gloves, and alterations.
- 556200 Other Clothing  
This includes shoes, hats, gloves and alteration for residents of Government-run facilities and institutions.
- 556300 Inventory for Resale  
Includes any goods held for resale such as books, publications, revolving fund inventories, and hearing aids.
- 556301 Printed Materials – Suppliers
- 556302 Other Printing 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.
- 556700 Firearms and Ammunition**
- 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.

**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.
  
- 588905     Inventory Receipt for Purchase Card  
This account is for use by the Ministry of Highways in the Inventory Module only.
  
- 588906     Purchase Card Inventory Accrual  
This account is for use by the Ministry of Highways in the Inventory Module only.

**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 Air Travel – In Province  
     540102 Other (Taxi) – In Province  
 540200 Mileage Allowance – In Province  
     540201 Intra-City Travel  
 540300 Accommodations and Incidentals – In Province

**Employee Travel – Out of Province**

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

541300 Accommodations and Incidentals – Out of Province

**Elected Representatives Travel**

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

- 541901 Elected Representatives – CVA Vehicle
- 541902 Elected Representatives – Air Services – SaskBuilds and Procurement  
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).
- 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  
Includes fencing and gates, parking lots, paths and trails, landscaping, swimming pools and playgrounds with costs less than \$10,000.  
  
560202 Property Disposal Expense
- 561200 Buildings and Improvements – Expensed  
Includes buildings and building improvements that have costs less than the set threshold for capitalization.  
  
561202 Capital Upgrades  
561203 Building Assessments
- 561300 Leasehold Improvements – Expensed  
Includes improvements of leased accommodations that have costs less than \$50,000.
- 562200 Vehicles – Expensed  
Includes vehicles used primarily for transportation purposes such as automobiles, trucks less than one ton, vans, boats, all terrain vehicles, snowmobiles, motorcycles and ambulances that have a cost less than \$10,000.
- 563700 Operating and Heavy Equipment – Expensed  
Includes operating and heavy equipment that have costs less than the set threshold for capitalization.
- 564200 System Development – Expensed  
Includes costs for consultant fees, web site development and custom developed software that are less than \$250,000.
- 564300 Computer Hardware – Expensed  
Includes PC's, 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.

- 570001      Transfers – Allowances and Spending Money
  - 570010      Transfers – Drugs and Medicine
  - 570012      Transfers – Medical and Surgical Supplies
  - 570013      Transfers – Other Supplies
  - 570014      Transfers – Ambulance Services (Air)
  - 570016      Transfers – Contractual Services
  - 570017      Transfers – Teachers' and Municipal Employees' Pensions and Benefits
  - 570018      Transfers – Payments in Lieu of Taxes
  - 570020      Transfers – Living Allowances
  - 570030      Transfers – Tuition and Training
  - 570040      Transfers – Transportation
  - 570050      Transfers – Medical Services
  - 570060      Transfers – Dental Services
  - 570070      Transfers – Optical Services
  - 570080      Transfers – Ambulance Services (Ground)
  - 570081      Transfers – Critical Care Capacity
  - 570090      Transfers – Other Services
  - 570091      Transfers – Taxable Allowances and Bursaries
- 571330      Out of Scope Permanent – Caucus Operations
- 571341      Temporary Salaries – Caucus Operations
- 571360      Overtime – Caucus Operations
- 571371      Severance Pay – Caucus Operations
- 577400      Subsidies Paid to Revolving Funds

**Loan Guarantee Payouts**

577000     Loan Guarantee Payouts  
             Includes all cash payments of guaranteed debt.

**Change in Guaranteed Debt Payable**

577100     Change in Guaranteed Debt Payable  
             Includes all amounts needed to adjust guarantees payable (account 255200) to the correct year-end balance.

**Disaster Related Expenses**

521050     Disaster Related Expenses  
             Includes payments under disaster assistance.

**Reimbursement – Transfers**

571883     Reimbursement – Transfers  
             This account is used only when a blanket reimbursement is required due to a blanket refund to vote. Refer to the 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 – Accounts Payable Setup Only**

572999     Discounts, Rate Variance, Gain/Loss – Accounts Payable Setup Only

**Change in Valuation Allowance – Accounts Receivable**

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

**Accrued Expenses – Other Expenses**

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

**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 Entities as calculated by Financial Services Branch, Corporate Services Division, Ministry of Finance.

582700 Sinking Fund Earnings Paid to Crown Corporations, Government Service Organizations and Government Business Enterprises (Recycled)

**Foreign Exchange and Commission Charges**

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

583000 Foreign Exchange Charges

583100 Commission Charges (Vote 012 Use Only)

**Miscellaneous Debt Services**

Includes payments for debt services not otherwise classified.

584100 Premium/Discount/Commissions – Debt Issue

**Other Interest (Non Vote 012)**

558261 Capital Lease Interest

585600 Interest on P3 Obligations

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
- 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
- 588050 Amortization – Buildings – Medium Quality Construction
- 588060 Amortization – Buildings – Average Quality Construction

**Amortization Expenses – Transportation and Operating Equipment**

- 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

**Amortization Expenses – Office Equipment and Information Technology**

- 588300 Amortization – System Development

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

**Amortization Expenses – 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 Amortization – Airports – Navigational Aids
- 588450 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

**Revolving Fund and Other Entities Spending Control**

599150 Revolving Funds and Other Entities Spending Control (Prior Year Closing Balance)

599151 Revolving Funds and Other Entities Spending Control (Accumulated Net Expenditure)

**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)

**Approved Estimates – Non-Appropriated Adjustments**

- 599564 Estimates – Opening Adjustments (PSAB Policy Changes)
- 599650 Estimates – Remediation of Contaminated Sites Expense Adjustment
- 599651 Estimates – Asset Retirement Obligations – Opening Adjustments
- 599652 Estimates – P3 Financing Charges – Opening Adjustments

**Approved Estimates – Capital (Asset Transfers)**

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

**Approved Estimates – Amortization**

- 589999 PSB Budget/Forecast – Amortization – Allocated
- 599522 Estimates – Amortization – 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
- 599568 Estimates – Change in Inventory

**Interim Supply**

- 599520 Interim Supply

**Supplementary Estimates**

- 599530 Supplementary Estimates

**Special Warrants**

- 599531 Special Warrants

**Virements**

- 599532 Virement – Cashflow Transfer
- 599533 Virement – Subvote Transfer
- 599534 Virement – Expense Transfer

599535 Virement – Sub Program Transfer

**Statutory Appropriations – Adjustments**

599541 Statutory Appropriations – Adjustments

599549 Statutory Appropriations – Capital – Adjustments

**Treasury Board Branch Adjustments**

599998 TBB Adjustments

**Temporary Appropriation for Net Budgeting/Shared Services Activity**

599550 Temporary Appropriation for Net Budgeting/Shared Services Activity

**FOR BUDGET USE ONLY**

**For Budget Use Only**

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

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

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

**Savings Due to Vacancies**

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

**QUARTERLY FINANCIAL REPORTING**

**Quarterly Expense Budget**

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

**NUMERIC ACCOUNT LISTING**

**APPENDIX A**

**ASSETS**

100000	General Revenue Fund Bank Account	103911	Advance – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
100015	Child and Family Services (CFS) Imprest Bank Account	103920	Promissory Notes Loan – SaskEnergy Incorporated (GBE Specific)
100020	Saskatchewan Affordability Tax Credit (SATC) Imprest Bank Account	103921	Advance – Promissory Notes – SaskEnergy Incorporated (GBE Specific)
100021	Small Modular Reactor Investment Fund (SMRIF) Bank Account	103930	Promissory Notes Loan – Saskatchewan Liquor and Gaming Authority (GBE Specific)
100025	Electronic Deposits Transfer Account	103931	Advance – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
100030	Energy and Resources Bank Account	103940	Promissory Notes Loan – Saskatchewan Water Corporation (GBE Specific)
100035	Accounts Receivable Processing Bank Account	103941	Advance – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
100050	Returned Item Clearing Account	103950	Promissory Notes Loan – Saskatchewan Gaming Corporation (GBE Specific)
100100	Payroll Bank Account	103951	Advance – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
100200	U.S. Dollar Bank Account	103960	Promissory Notes Loan – Municipal Financing Corporation of Saskatchewan (GBE Specific)
100300	Cobbed Accounts	103961	Advance – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)
100600	Imprest Accounts – Permanent	103970	Promissory Notes Loan – Lotteries and Gaming Saskatchewan Corporation (GBE Specific)
100700	Petty Cash – Permanent	103971	Advance - Promissory Notes – Lotteries and Gaming Saskatchewan Corporation (GBE Specific)
100800	Petty Cash Float – Permanent	105000	Prepaid Expenses
100900	Transfer Account Balances	105200	Accrued Prepaid Expenses (Not for Use at Year End)
100999	Due from General Revenue Fund (for Other Entities' Use Only)	105303	Queen's Printer Revolving Fund – Accumulated Net Expenditure
101000	Short-term Investments	105326	Commercial Revolving Fund – Accumulated Net Expenditure
102000	Portfolio Investments	105373	Correctional Facilities Industries Revolving Fund – Accumulated Net Expenditure
103006	Line of Credit – Saskatchewan Housing Corporation	106000	Accrued Interest Receivable – Investments
103008	Line of Credit – Innovation Saskatchewan	107000	Accounts Receivable – General
103009	Line of Credit – Saskatchewan Power Corporation	107020	Accounts Receivable – Valuation Allowance
103010	Line of Credit – Saskatchewan Telecommunications	107100	Accounts Receivable – From Accounts Receivable
103011	Line of Credit – Saskatchewan Water Corporation	107110	Accounts Receivable Bank Deposit Clearing Account
103012	Line of Credit – Municipal Financing Corporation	107111	PAD Confirmed Cash
103015	Line of Credit – SaskEnergy Incorporated	107112	PAD Remitted Cash
103017	Line of Credit – Saskatchewan Gaming Corporation	107115	PAD Cleared Cash
103018	Line of Credit – Saskatchewan Liquor and Gaming Authority	107120	Accounts Receivable Valuation Allowance – From Accounts Receivable
103019	Line of Credit – Lotteries and Gaming Saskatchewan Corporation	107130	Accounts Receivable Internal Revenues Clearing
103100	Promissory Notes Loan – Innovation Saskatchewan	107190	Autoinvoice Clearing
103101	Advance – Promissory Notes – Innovation Saskatchewan	107200	Unbilled Receivables – DO NOT USE
103110	Promissory Notes Loan – SaskBuilds Corporation		
103111	Advance – Promissory Notes – SaskBuilds Corporation		
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)		

107300	Accounts Receivable – Salary Overpayments	125820	Provision for Loss – Small Business Loans Association
107600	Accrued Accounts Receivable – General (Not for Use at Year End)	126300	Grey Cup Loan
110600	Saskatchewan Housing Corporation	126301	Advance – Grey Cup Loan
110601	Advance – Saskatchewan Housing Corporation	126310	Concessionary Allowance – Grey Cup Loan
110800	Innovation Saskatchewan	126320	Provision for Loss – Grey Cup Loan
110801	Advance – Innovation Saskatchewan	126500	Northern Economic Development
110900	Saskatchewan Power Corporation	126501	Advance – Northern Economic Development
110901	Advance – Saskatchewan Power Corporation	126520	Provision for Loss – Northern Economic Development
111000	Saskatchewan Telecommunications	135100	Unrealized Foreign Exchange Gain/Loss – Sinking Fund
111001	Advance – Saskatchewan Telecommunications	136000	Deferred Premium, Discount, Debt Issue
111100	Saskatchewan Water Corporation	137000	Derivative Assets
111101	Advance – Saskatchewan Water Corporation	140000	Total Equity in Sinking Fund
111200	Municipal Financing Corporation	140001	Instalment – Saskatchewan Power Corporation
111201	Advance – Municipal Financing Corporation	140002	Instalment – Saskatchewan Telecommunications
111500	SaskEnergy Incorporated	140004	Instalment – Saskatchewan Water Corporation
111501	Advance – SaskEnergy Incorporated	140006	Instalment – Saskatchewan Housing Corporation
111700	Saskatchewan Gaming Corporation	140008	Instalment – Innovation Saskatchewan
111701	Advance – Saskatchewan Gaming Corporation	140011	Instalment – Municipal Financing Corporation
111800	Saskatchewan Liquor and Gaming Authority	140015	Instalment – SaskEnergy Incorporated
111801	Advance – Saskatchewan Liquor and Gaming Authority	140016	Instalment – Saskatchewan Liquor and Gaming Authority
112000	Saskatchewan Telecommunications (Recycled)	140017	Instalment – Saskatchewan Gaming Corporation
112001	Advance – Saskatchewan Telecommunications (Recycled)	140050	Instalment – Province of Saskatchewan
112200	Municipal Financing Corporation (Recycled)	140055	Instalment – Saskatchewan Capital Plan
112201	Advance – Municipal Financing Corporation (Recycled)	142001	Instalment – Saskatchewan Power Corporation (Recycled)
112500	SaskEnergy Incorporated (Recycled)	142002	Instalment – Saskatchewan Telecommunications (Recycled)
112501	Advance – SaskEnergy Incorporated (Recycled)	142011	Instalment – Municipal Financing Corporation (Recycled)
112900	Saskatchewan Power Corporation (Recycled)	142015	Instalment – SaskEnergy Incorporated (Recycled)
112901	Advance – Saskatchewan Power Corporation (Recycled)	150100	Crown Investments Corporation
122500	Student Aid Fund	170000	Inventory – NOT FOR GRF USE
122501	Advance – Student Aid Fund	172000	Land for Resale
122800	Victims' Fund	173000	Buildings for Resale
122801	Advance – Victims' Fund	174000	Inventory for Resale
123700	General Advances – Permanent	175000	Equipment Maintenance and Airplane Parts
123800	Relocation Advances – Permanent	175100	Lab Supplies and Vaccines
123900	Temporary Advances – Not Travel	175200	Pastures Maintenance Supplies
124000	Travel Advances – Temporary	175300	Firefighting Equipment
124100	Travel Advances – Permanent	175400	Park Maintenance Supplies
124300	Payroll – Holiday Advance Receivable	175500	Aggregate Inventory
124920	Provision for Loss – Advances	175600	Inventory for Distribution – SaskBuilds and Procurement
125300	Short Line Railways	175950	Inventory Receiving Clearing Account – Highways Use Only
125301	Advances – Short Line Railways	180000	Interest Public Debt – Crown Entities
125310	Concessionary Allowance – Short Line Railways	180001	Payment – Interest Public Debt – Crown Entities
125320	Provision for Loss – Short Line Railways	180002	Payment – Commission Public Debt – Crown Entities
125800	Small Business Loans Association	180100	Sinking Funds – Crown Share
125801	Advance – Small Business Loans Association		
125810	Concessionary Allowance – Small Business Loans Association		

190910 Land, Building and Improvements – Impairment Reserve	194010 Accumulated Amortization – Vehicles
190930 Transportation and Operating Equipment – Impairment Reserve	194100 Ferries – Vessels and Towers
190950 Office Equipment and Information Technology – Impairment Reserve	194110 Accumulated Amortization – Ferries – Vessels and Towers
190960 Roads, Bridges and Water Management – Impairment Reserve	194200 Ferries – Upgrades
191000 Land	194205 WIP Ferries
191100 Land Improvements	194210 Accumulated Amortization – Ferries – Upgrades
191110 Accumulated Amortization – Land Improvements	194300 Aircraft
191200 WIP Land Improvements	194305 WIP Aircraft
192000 Buildings – High Quality Construction	194310 Accumulated Amortization – Aircraft
192010 Accumulated Amortization – Buildings – High Quality Construction	194400 CVA Vehicles
192050 Buildings – Asset Retirement Obligations	194405 WIP CVA Vehicles
192060 Accumulated Amortization – Buildings – Asset Retirement Obligations	194410 Accumulated Amortization – CVA Vehicles
192100 Buildings – Short-term	195000 System Development
192110 Accumulated Amortization – Buildings – Short-term	195010 Accumulated Amortization – System Development
192200 Building Improvements – Short-term Construction	195100 Computer Hardware
192210 Accumulated Amortization – Building Improvements – Short-term Construction	195105 WIP Computer Hardware
192300 Leasehold Improvements	195110 Accumulated Amortization – Computer Hardware
192305 WIP Leasehold and Occupancy Improvements	195200 Computer Software
192310 Accumulated Amortization – Leasehold Improvements	195205 WIP Computer Software
192500 Building Improvements – High Quality Construction	195210 Accumulated Amortization – Computer Software
192510 Accumulated Amortization – Building Improvements – High Quality Construction	195300 Office Furniture and Equipment
192600 Building Improvements – Medium Quality Construction	195305 WIP Office Furniture and Equipment
192610 Accumulated Amortization – Building Improvements – Medium Quality Construction	195310 Accumulated Amortization – Office Furniture and Equipment
192700 Building Improvements – Average Quality Construction	195400 WIP System Development
192705 WIP Building Improvements	195500 Major System Development
192710 Accumulated Amortization – Building Improvements – Average Quality Construction	195505 WIP Major System Development
192800 Buildings – Medium Quality Construction	195510 Accumulated Amortization – Major System Development
192810 Accumulated Amortization – Buildings – Medium Quality Construction	196100 Highways – Construction
192900 Buildings – Average Quality Construction	196105 WIP Highways
192905 WIP Buildings	196110 Accumulated Amortization – Highways – Construction
192910 Accumulated Amortization – Buildings – Average Quality Construction	196200 Highways – Repaving
193000 Operating Equipment	196210 Accumulated Amortization – Highways – Repaving
193005 WIP Operating Equipment	196300 Minor Bridges – Construction
193010 Accumulated Amortization – Operating Equipment	196310 Accumulated Amortization – Minor Bridges – Construction
193100 Heavy Equipment	196400 Bridges – Upgrades
193105 WIP Heavy Equipment	196410 Accumulated Amortization – Bridges – Upgrades
193110 Accumulated Amortization – Heavy Equipment	196500 Culverts
194000 Vehicles	196505 WIP Culverts
194005 WIP Vehicles	196510 Accumulated Amortization – Culverts
	196600 Airports – Runways
	196605 WIP Airports
	196610 Accumulated Amortization – Airports – Runways
	196800 Highways – Other
	196810 Accumulated Amortization – Highways – Other
	196900 Highways – Preservation Capital
	196910 Accumulated Amortization – Highways – Preservation Capital
	197000 Infrastructure – Other
	197005 WIP Infrastructure

197010 Accumulated Amortization – Infrastructure – Other	198610 Highways – Asset Clearing Account
197200 Major Bridges – Construction	198615 WIP Highways – Clearing Account
197205 WIP Bridges	198650 Culverts – Asset Clearing Account
197210 Accumulated Amortization – Major Bridges – Construction	198655 WIP Culverts - Clearing Account
197300 Highways – Strengthened Secondary Roads	198660 Airports – Asset Clearing Account
197310 Accumulated Amortization – Highways – Strengthened Secondary Roads	198665 WIP Airports – Clearing Account
197400 Highways – 70 Year Bypass Construction	198700 Infrastructure – Asset Clearing Account
197410 Accumulated Amortization – Highways – 70 Year Bypass Construction	198705 WIP Infrastructure – Clearing Account
197600 Water Management	198720 Bridges – Asset Clearing Account
197605 WIP Water Infrastructure	198725 WIP Bridges – Clearing Account
197610 Accumulated Amortization – Water Management	198760 Water Infrastructure – Asset Clearing Account
198100 Land – Asset Clearing Account	198765 WIP Water Infrastructure – Clearing Account
198110 Land Improvements – Asset Clearing Account	198996 Capitalized Salaries Clearing
198125 WIP Land Improvements – Clearing Account	198997 Capitalized Salaries Clearing Offset
198230 Leasehold and Occupancy Improvements – Asset Clearing Account	198998 Capitalized Inventory Clearing
198235 WIP Leasehold and Occupancy Improvements – Clearing Account	198999 Capitalized Inventory Clearing Offset
198270 Building Improvements – Asset Clearing Account	199100 Land – Current Year Additions
198275 WIP Building Improvements – Clearing Account	199110 Land Improvements – Current Year Additions
198290 Buildings – Asset Clearing Account	199120 WIP Land Improvements – Current Year Additions
198295 WIP Buildings – Clearing Account	199150 Land – Current Year Additions – Contingent Liabilities
198300 Operating Equipment – Asset Clearing Account	199200 Buildings – High Quality Construction – Current Year Additions
198305 WIP Operating Equipment – Clearing Account	199205 Buildings – Current Year Additions – Asset Retirement Obligations
198310 Heavy Equipment – Asset Clearing Account	199210 Buildings – Short-term – Current Year Additions
198315 WIP Heavy Equipment – Clearing Account	199220 Building Improvements – Short-term Construction – Current Year Additions
198400 Vehicles – Asset Clearing Account	199230 Leasehold Improvements – Current Year Additions
198405 WIP Vehicles – Clearing Account	199235 WIP Leasehold and Occupancy Improvements – Current Year Additions
198420 Ferries – Asset Clearing Account	199250 Building Improvements – High Quality Construction – Current Year Additions
198425 WIP Ferries – Clearing Account	199261 Building Improvements – Medium Quality Construction – Current Year Additions
198430 Aircraft – Asset Clearing Account	199270 Building Improvements – Average Quality Construction – Current Year Additions
198435 WIP Aircraft – Clearing Account	199275 WIP Building Improvements – Current Year Additions
198440 CVA Vehicles – Asset Clearing Account	199280 Buildings – Medium Quality Construction – Current Year Additions
198445 WIP CVA Vehicles – Clearing Account	199290 Buildings – Average Quality Construction – Current Year Additions
198500 System Development – Asset Clearing Account	199295 WIP Buildings – Current Year Additions
198510 Computer Hardware – Asset Clearing Account	199299 Internal Recoveries – Capital
198515 WIP Computer Hardware – Clearing Account	199300 Operating Equipment – Current Year Additions
198520 Computer Software – Asset Clearing Account	199305 WIP Operating Equipment – Current Year Additions
198525 WIP Computer Software – Clearing Account	199310 Heavy Equipment – Current Year Additions
198530 Office Furniture and Equipment – Asset Clearing Account	199315 WIP Heavy Equipment – Current Year Additions
198535 WIP Office Furniture and Equipment – Clearing Account	199400 Vehicles – Current Year Additions
198545 WIP System Development – Clearing Account	199405 WIP Vehicles - Current Year Additions
198550 Major System Development – Asset Clearing Account	199410 Ferries – Vessels and Towers – Current Year Additions
198555 WIP Major System Development – Clearing Account	199420 Ferries – Upgrades – Current Year Additions
198600 Raw Cost Clearing Account	199425 WIP Ferries – Current Year Additions

199430 Aircraft – Current Year Additions	200101 Redemption – Promissory Notes – Innovation Saskatchewan
199435 WIP Aircraft - Current Year Additions	200110 Promissory Notes – SaskBuilds Corporation
199440 CVA Vehicles – Current Year Additions	200111 Redemption – Promissory Notes – SaskBuilds Corporation
199445 WIP CVA Vehicles – Current Year Additions	200900 Promissory Notes – Saskatchewan Power Corporation (GBE Specific)
199500 System Development – Current Year Additions	200901 Redemption – Promissory Notes – Saskatchewan Power Corporation (GBE Specific)
199510 Computer Hardware – Current Year Additions	200910 Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
199515 WIP Computer Hardware – Current Year Additions	200911 Redemption – Promissory Notes – Saskatchewan Telecommunications (GBE Specific)
199520 Computer Software – Current Year Additions	200920 Promissory Notes – SaskEnergy Incorporated (GBE Specific)
199525 WIP Computer Software – Current Year Additions	200921 Redemption – Promissory Notes – SaskEnergy Incorporated (GBE Specific)
199530 Office Furniture and Equipment – Current Year Additions	200930 Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
199535 WIP Office Furniture and Equipment – Current Year Additions	200931 Redemption – Promissory Notes – Saskatchewan Liquor and Gaming Authority (GBE Specific)
199540 WIP System Development – Current Year Additions	200940 Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
199550 Major System Development – Current Year Additions	200941 Redemption – Promissory Notes – Saskatchewan Water Corporation (GBE Specific)
199555 WIP Major System Development – Current Year Additions	200950 Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
199600 Highways – Infrastructure – Current Year Additions	200951 Redemption – Promissory Notes – Saskatchewan Gaming Corporation (GBE Specific)
199610 Highways – Construction – Current Year Additions	200960 Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)
199615 WIP Highways – Current Year Additions	200961 Redemption – Promissory Notes – Municipal Financing Corporation of Saskatchewan (GBE Specific)
199620 Highways – Repaving – Current Year Additions	200970 Promissory Notes – Lotteries and Gaming Saskatchewan Corporation (GBE Specific)
199630 Minor Bridges – Construction – Current Year Additions	200971 Redemption – Promissory Notes – Lotteries and Gaming Saskatchewan Corporation (GBE Specific)
199640 Bridges – Upgrades – Current Year Additions	203000 Bank Line of Credit
199650 Culverts – Current Year Additions	203001 Redemption – Bank Line of Credit
199655 WIP Culverts - Current Year Additions	210600 Saskatchewan Housing Corporation
199660 Airports – Runways – Current Year Additions	210601 Redemption – Saskatchewan Housing Corporation
199665 WIP Airports – Current Year Additions	210800 Innovation Saskatchewan
199680 Highways – Other – Current Year Additions	210801 Redemption – Innovation Saskatchewan
199690 Highways – Preservation Capital – Current Year Additions	210900 Saskatchewan Power Corporation
199700 Infrastructure – Other – Current Year Additions	210901 Redemption – Saskatchewan Power Corporation
199705 WIP Infrastructure – Current Year Additions	211000 Saskatchewan Telecommunications
199720 Major Bridges – Construction – Current Year Additions	211001 Redemption – Saskatchewan Telecommunications
199725 WIP Bridges – Current Year Additions	211100 Saskatchewan Water Corporation
199730 Highways – Strengthened Secondary Roads – Current Year Additions	211101 Redemption – Saskatchewan Water Corporation
199740 Highways – 70 Year Bypass Construction – Current Year Additions	211200 Municipal Financing Corporation
199760 Water Management – Current Year Additions	211201 Redemption – Municipal Financing Corporation
199765 WIP Water Infrastructure – Current Year Additions	
199900 Accrued Capital Assets – Current Year Additions (Not for Use at Year End)	
<b>LIABILITIES</b>	
200000 Promissory Notes	
200001 Redemption – Promissory Notes	
200100 Promissory Notes – Innovation Saskatchewan	

211500	SaskEnergy Incorporated	232300	Private Vocational Schools Training Completions Fund
211501	Redemption – SaskEnergy Incorporated	232500	Saskatchewan Agricultural Stabilization Fund
211700	Saskatchewan Gaming Corporation	232800	Provincial Archives of Saskatchewan
211701	Redemption – Saskatchewan Gaming Corporation	232820	Provincial Capital Commission
211800	Saskatchewan Liquor and Gaming Authority	232900	SaskBuilds Corporation
211801	Redemption – Saskatchewan Liquor and Gaming Authority	233150	Saskatchewan Distance Learning Corporation
212000	Saskatchewan Telecommunications (Recycled)	233250	Saskatchewan Indigenous Investment Finance Corporation
212001	Redemption – Saskatchewan Telecommunications (Recycled)	234000	Saskatchewan Liquor and Gaming Authority
212200	Municipal Financing Corporation (Recycled)	234300	Saskatchewan Pension Plan
212201	Redemption – Municipal Financing Corporation (Recycled)	234450	Saskatchewan Public Safety Agency
212500	SaskEnergy Incorporated (Recycled)	234550	Saskatchewan Technology Fund
212501	Redemption – SaskEnergy Incorporated (Recycled)	234600	Transportation Partnership Fund
212900	Saskatchewan Power Corporation (Recycled)	234700	School Division Tax Loss Compensation Fund
212901	Redemption – Saskatchewan Power Corporation (Recycled)	235000	Victims' Fund
215000	Province of Saskatchewan	239000	Cobbed Accounts
215001	Redemption – Province of Saskatchewan	240000	Conditional Receipts
215100	Saskatchewan Capital Plan	240010	GST Account
215101	Redemption – Saskatchewan Capital Plan	240011	GST/HST Receivable
217000	Unrealized FX Gain/Loss - Debt	240012	GST – Natural Gas Fuel Charge
220600	Sinking Fund – Saskatchewan Housing Corporation	240020	Provincial Sales Tax Account
220800	Sinking Fund – Innovation Saskatchewan	240025	Provincial Sales Tax – Self-Assessed
220900	Sinking Fund – Saskatchewan Power Corporation	240030	Deferred Salary
221000	Sinking Fund – Saskatchewan Telecommunications	240040	Natural Gas Fuel Charge – Commercial
221100	Sinking Fund – Saskatchewan Water Corporation	240070	Funds Held – Non-GRF
221200	Sinking Fund – Municipal Financing Corporation	240080	Third Party Demand Payable
221500	Sinking Fund – SaskEnergy Incorporated	251000	Foreign Currency Payable
221700	Sinking Fund – Saskatchewan Gaming Corporation	252000	U.S. Dollar Interest Payable
221800	Sinking Fund – Saskatchewan Liquor and Gaming Authority	253000	Accounts Payable – from Accounts Payable – DO NOT USE
222000	Sinking Fund – Saskatchewan Telecommunications (Recycled)	253001	Future Dated Payment Liability – DO NOT USE
222200	Sinking Fund – Municipal Financing Corporation (Recycled)	253010	Accounts Payable – from Accounts Payable – Org 003 – DO NOT USE
222500	Sinking Fund – SaskEnergy Incorporated (Recycled)	253011	Accounts Payable – from Accounts Payable – Org 005 – DO NOT USE
222900	Sinking Fund – Saskatchewan Power Corporation (Recycled)	253012	Accounts Payable – from Accounts Payable – Org 021, 055, 056, 057, 076 – DO NOT USE
230500	Apprenticeship and Trade Certification Commission	253013	Accounts Payable – from Accounts Payable – Org 032 – DO NOT USE
231160	Financial and Consumer Affairs Authority	253015	CFS Accounts Payable – Org 036 – DO NOT USE
231170	Criminal Property Forfeiture Fund	253021	Refund to Vote – Clearing Account
231180	Global Transportation Hub Authority	253022	Payroll Refund to Vote – Clearing Account
231600	Fish and Wildlife Development Fund	253023	Accounts Receivable – Accounts Payable Clearing Account
231650	FLMM Secretariat	253024	Accounts Receivable – Accounts Payable Contra Account
232000	Saskatchewan Electronic Resource Partnership	253029	CFS Linkin – Clearing Account
232200	Oil and Gas Orphan Fund	253050	Interministerial Clearing – DO NOT USE
232220	Impacted Sites Fund	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	257000	Unearned Revenue
253058	Interministerial Clearing – Energy and Resources	257020	Unapplied Receipts
253059	Interministerial Clearing – Justice and Attorney General	257200	Accrued Unearned Revenue (Not for Use at Year End)
253060	Interministerial Clearing – Labour Relations and Workplace Safety	258960	Contaminated Sites Liabilities
253061	Interministerial Clearing – Education	258970	Asset Retirement Obligations
253062	Interministerial Clearing – Public Service Commission	259900	Accumulated Net Expenditure (Liability)
253063	Interministerial Clearing – Social Services	260000	Income Tax
253064	Interministerial Clearing – Legislative Assembly	260100	Canada Pension Plan
253066	Interministerial Clearing – TDM – Finance	260200	Unemployment Insurance
253067	Interministerial Clearing – SaskBuilds and Procurement	261000	Public Service Superannuation Plan
253070	Clearing – Financial and Consumer Affairs Authority	261200	Public Employees Superannuation
253071	Interministerial Clearing – Advanced Education	261300	Public Employees Superannuation – Voluntary
253072	Clearing – Apprenticeship and Trade Certification Commission	261400	MLA Superannuation
253073	Interministerial Clearing – Immigration and Career Training	261500	Provincial Court Judges Superannuation
253074	Clearing – Saskatchewan Public Safety Agency	261600	Municipal Employees Pension Plan
253075	Clearing – SaskBuilds Corporation	262000	Public Employees Disability Income Plan
253076	Interministerial Clearing – Trade and Export Development	262200	SGEU – Long-term Disability Plan
253080	Payroll Interministerial Clearing	262300	Public Employees Group Life Insurance
253090	Provincial Sales Tax on Capital Assets – Clearing Account	262400	Labour Service – Group Life Insurance
253095	Tax Withholding – Accounts Payable Setup Only	262700	Spouses Group Life Insurance
253096	Purchase Order Year-end Accounts Payable Accrual	263000	Union Dues/Initiation – SGEU
253097	Inventory Purchase Order Accrual – Highways Use Only	263100	Union Dues – CUPE Human Rights
253099	Accounts Payable – Markview and iExpense Setup only – DO NOT USE	263300	Union Dues/Initiation – CUPE 600-3
255000	Accounts Payable – General	263500	Union Dues/Initiation – CUPE 600-5
255005	Accrued Accounts Payable – General (Not for Use at Year End)	263800	Saskatchewan Insurance Office/Professional Employees Union
255010	Payables \$1,000 and Under	264000	Arctic Savings and Credit Union
255015	Accounts Payable – Energy and Resources and Finance Revenue Refunds	264100	Battlefords Credit Union Ltd.
255016	Accounts Payable – Trade and Export Development – Global Affairs Canada	265300	United Way – Regina
255020	Change in Severance Liability and Other Employee Benefits	265400	United Way – Saskatoon
255030	Accounts Payable Rent Reduction Payable	266000	Accountable Advance
255090	Miscellaneous Cheque Writer Deductions – Payable to Receiver General	266200	Personal Mileage
255099	Accounts Payable – Previous Years	266600	Rental Deductions
255100	Accrued Employee Leave Entitlements	266700	Treasury Advance
255120	Accrued Employee Sick Leave	266800	Parking Deduction
255200	Guaranteed Debt Payable	266900	Ministry Remittance
255300	Holdbacks Payable	267000	Income Tax Demand
255400	Obligation Under Capital Lease	267100	Third Party Demand
255500	Payroll Payable	267400	Commissary Payments
255510	Hand Drawn Payroll Payable	268200	Miscellaneous Deductions
255600	Contingent Liabilities – Litigation	269200	Deferred Salary Deduction
256000	Accrued Interest Payable	269300	Rent – Municipal Government
		269500	Rent – Agriculture – Labour Service
		269700	Rent – Environment – Summer Housing
		270000	Obligations Under Long-Term Financing Arrangements
		271000	Derivative Liabilities
		299999	Reserve for Encumbrances
		<b>EQUITY</b>	
		300000	Equity
		300099	Equity (for Revolving Funds and Other Entities' Use Only)
		301000	Adjustments to Equity
		302000	Adjustments to Equity – Appropriation
		303000	Accumulated Remeasurement Gain/Loss
		303100	Remeasurement Gain/Loss - FX
		303200	Remeasurement Gain/Loss – Derivatives

**REVENUE**

412100 Corporation Income Tax	423746 Timber/Firewood/Temporary Work Camp Permit
412200 Individual Income Tax	423751 Park Entry – Annual
412300 Corporation Capital Tax	423752 Camping – All Except Self Registration
414300 Liquor Tax	423753 Park Entry – Daily
414301 Miscellaneous Remissions	423754 Park Entry – Three Day
414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)	423755 Park Entry – Weekly
414601 Adult Incontinence Products	423756 Camping – Self Registration
414602 Carbon Dioxide Exemption	423757 Camping – Reservation, Cancellation and Change Fees
414603 Direct Agent Tax Remission	423758 Camping – Seasonal Fees
414606 Mining Exploration and Geophysics	423766 School Program Fees
414607 Municipal Fire Truck Exemption	423767 Swim/Water Skills Lessons/Badges/Manuals
414608 Municipal Water Filter Exemption	423768 Swimming Pool Fees
414609 Permanently Mounted Equipment	423770 Marina – Boat Launching/Mooring
414650 Provincial Sales Tax paid on TCA acquisitions (Revenue Offset)	423772 Accommodation
414700 Tobacco Tax	423773 Commercial Leases – Utilities
414800 Fuel Tax	423774 Commercial Leases – Fees
415200 Succession Duties – Interest	423775 Cottage Leases/Fire Levy Fees
415300 Vapour Products Tax	423776 Park Entry – Historic Parks
415400 Cannabis Tax	423777 Park Staff Housing
415500 Fire Prevention Tax	423781 Coin Operated Machines
415600 Mineral Rights Tax	423783 Storage Compound
415700 Insurance Premiums Tax	423795 Park Entry – Park Specific
415800 Motor Vehicle Insurance Premiums Tax	423797 Park Entry – Voluntary Admission Fees
415900 All Other Taxes	423800 Fur
416200 Pari-Mutuals Tax	423900 All Other Revenue – Natural Resources
417000 Property Tax	423902 Duplicate Licences
422100 Drivers' Licences, Registrations and Permits	423983 Outfitters Licences
422900 Other Revenue – Motor Vehicles	424600 Lottery Licences
423100 Fisheries	425100 Company Incorporation and Registration Fees
423200 Game	425103 Unlicensed Insurance
423218 Big Game Draw Allocation Fee	425200 Vendors and Outlet Licences
423275 Miscellaneous Wildlife Licences (non-game)	425201 Oil Burner
423294 Dog Trainer	425301 Direct Seller Licences
423296 Special Mounting Permits	425302 Fundraisers for Charitable Organizations Licences
423300 Lands	425400 Animal Industry Licences – General
423301 Administration/Application/Inspection Fees	425401 Game Farm Licences
423312 Recreational Cabins – Outside Subdivision – Leases	425402 Fur Farm Licences
423313 Institutional Camp Fees	425403 Poultry Licences
423319 Agricultural – Annual Billings	425701 Insurance Company Licences
423320 Oil and Gas – Leases	425702 Trust and Loan Licences
423321 Quarrying Surface – Other Than Sand and Gravel	425800 Pension Plan Registration and Annual Fees
423322 Oil and Gas – Easements – Annual	425801 Pooled Registered Pension Plan Fees
423323 Easements – Annual All Except Oil and Gas	425900 Other Business Privilege – Trade
423333 Miscellaneous Use – Permits	425901 Auction Sales Company
423334 Agricultural – Permit	425902 Business Name Registration
423343 Boat Dock/House/Lift and Foreshore	425903 Collection Agents
423350 Quarrying Surface – Under 500 CU Yards	425905 Motor Dealers
423352 Wild Rice – Permit	425906 Mortgage Brokers
423384 Wild Rice – Licence	425907 Credit Reporting
423400 Forests	425908 Cemetery Company
423462 Park Vegetation Management Fees	425910 NH3 Anhydrous Ammonia
423470 Penalties	425912 Electrical Supply House
423500 Universal Reforestation Fee	425914 Gas Supply House
423700 Parks	425916 Gas Employer
423711 Cottage Lots – Northern Surveyed	425918 Electrical Employer
423712 Cottage Lots – Northern Unsurveyed	425920 Payday Loan Lender Licence
423713 Commercial Operations in Park	426500 Teachers Certificates
423725 Special Site Leases in Park	426502 Teacher Certifications
	426503 Probationary Teacher Certificate

426700 Commissioner for Oaths and Notary Public Fees	432109 Land Sales Fee
426900 Other Professional and Occupational Privileges	432110 Notice Fee
426904 Employer Application for Registration of Apprentice	432111 Divorce Fees
426905 Application for Learners Certificate	432112 Documentation Fees
426906 Application for Registering as a Tradesperson	432113 Search Fees
426908 Application for Replacement of Lost Apprentice Cards	432200 Management and Collection Services
426910 Special Permit for Intern Trade Agreement	432201 Public Trustee Fees
426912 Electrical Journeyman	432203 Tax Enforcement – Provincial Mediation Board
426914 Electrical Restricted Journeyman	432300 Blueprinting, Advertising, Addressing and List Services
426916 Electrical Contractor	432400 Diagnostic Laboratory Services
426918 Electrical Limited Contractor	432500 Miscellaneous Medical and Institutional Services
426920 Gas General Contractor	432700 Research, Technical, Assaying and Testing Services
426922 Gas Domestic Contractor	432900 Other Miscellaneous Services
426926 Propane	432901 High School Student Transcript
426928 Gas General Fitter	432902 Teacher Evaluations
426930 Gas Domestic Fitter	432903 General Education Diploma Transcripts
427100 Property and Building Rentals	432904 Teacher Statements
427900 Other Rentals and Leases	432906 Freedom of Information
427910 Rent – House	432908 Small Business Loans Association – Administration Fees
428200 Examination Fees	432909 Request for Upgrading Evaluation
428201 General Education Diploma Exam Fees	432910 Grazing – Cattle
428202 Application for Journeyman – Written Exam	432911 Grazing – Calves
428203 Application for Journeyman – Practical Exam	432912 Grazing – Horses
428204 Request for Review of Exam Results	432913 Grazing – Colts
428205 Application to Take Other Exams	432914 Grazing – Ewes
428206 Late Fee for Written or Practical Exam Applications	432915 Grazing – Lambs
428900 Other Miscellaneous Licences and Permits	432916 Grazing – Under Delivery Charges
428901 Building Official	432917 Grazing – Miscellaneous
430000 Sale of Land	432930 Wintering Fees – Bulls
430200 Agricultural Lands – Lease Revenue	432931 Wintering Fees – Cows
430500 Interest – Agricultural Lands – Long-term Receivables	432940 PRF – Cost Recovered – Taxes
431100 Real Property Sales	432941 PRF – Cost Recovered – Salt and Minerals
431103 Treaty Land Entitlement (5.08) – Oil	432942 PRF – Cost Recovered – Vet Supplies
431104 Treaty Land Entitlement (5.08) – Gas	432950 Air Ambulance – Out-of-Province and Third Party Insurers
431105 Treaty Land Entitlement (5.08) – CCT	432960 Project Delivery Revenue
431107 Treaty Land Entitlement (5.08) – Lease Rentals	433000 Highways Custom Work Surcharge Revenue
431170 Real Property Sales – Commercial	433200 Other Inspection Fees
431171 Real Property Sales – Recreational	433201 Film and Video
431400 Mineral and Forestry Products/Peat Moss	433300 Audit Fees
431500 Maps, Prints, Books and Publications	433500 Miscellaneous Agricultural Fees
431587 Sales – Trapper Education Manual	433700 Other Registration Fees
431600 Miscellaneous Materials and Supplies	433701 Prospectus
431900 Other Commodity Sales	433702 Registrations
431910 Sales – Hay	433703 Exemptions
431911 Sales – Timber	433705 Annual Information Forms
432000 Sale of Previously Expensed Assets	433706 Annual Financial Statements
432100 Documentation, Searches and Legal Services	433709 Engineering and Technical Report
432102 Application Fees – Part 10 Bankruptcy and Insolvency Act	433714 Administrative Penalties
432103 Small Claims Fees	433715 Costs of Investigation
432104 Local Registrar's Fees	433900 All Other Service Fees
432105 Sheriff's Fees	433901 Amusement Ride Re-Inspection
432106 Surrogate Court Fees	434100 Miscellaneous Deductions – Staff Salaries
432108 Farm Ownership Fee	434200 Charges for Personal Mileage
	441100 Fines and Costs – Judges
	441102 7% Municipal Holdback
	441103 Late Payment Charges – Fines
	443100 Escheated Bail

444100 Other Fines, Costs, Penalties and Forfeits	461070 Fire Suppression – Air Weapons Range
444101 Provincial Surcharge	461080 Fire Suppression – Indian Reserves
444102 Federal Surcharge	462600 Vocational Rehabilitation of Disabled Persons
444110 Penalties – Taxes	463000 Employability Assistance
451100 Interest – Bank Deposits	463700 Young Offenders' Agreement
451200 Interest – Crown Corporation Promissory Notes	468500 Special Allowance – Children in Care
451250 Interest – Government Service Organizations and Government Business Enterprises (Recycled)	468600 <b>Indigenous Services Canada</b>
451260 Commissions – Government Service Organizations and Government Business Enterprises (Recycled)	469100 Other Governments – Provincial
451300 Interest – Loans	469101 Fire Suppression – Other
451301 Interest – Northern Development Fund Loans	469200 Other Governments – Municipal
451303 Interest – Student Aid Loans	469300 Other Jurisdictions
451400 Interest – Investments	471000 Crown Investment Corporation of Saskatchewan
451500 Interest – Accounts Receivable	471001 Crown Investment Corporation of Saskatchewan – Special Dividend
451510 Finance Charges – Accounts Receivable Module	471100 Liquor and Gaming Authority
451700 Earnings Retained in Sinking Funds	471500 Profits Transferred – Revolving Funds
451800 Interest – Taxes	471900 All Other Dividends – Finance
451900 All Other Interest Revenue	472900 Proceeds from Other Funds
454100 Profit on Foreign Exchange	481000 Output-Based Performance Standards
454110 Unearned Discounts	482100 Election Deposits – Forfeiture
460100 Federal/Provincial Agreement – Equalization	482200 Environmental Deposits
460500 Canada Health Transfer	482900 Other Confiscations and Forfeitures
460600 Canada Social Transfer	484100 Employee Contributions – Superannuation Plan
460825 Softwood Lumber Agreement Transfer	485000 Maintenance Order Revenues
460830 Home Care and Mental Health	485100 Casual Revenue
461000 Federal-Provincial Cost Sharing Programs	485102 Recoveries of Fines Write Off
461001 Legal Aid Commission	485103 Outstanding Cheques Write Off
461002 Aboriginal Courtworker Program	485104 Restitution/Comp – MLA Fraud
461003 Labour Market Development Agreement	485105 Recoveries – Fuel
461004 French Minority Education	485110 Cash Over/Short
461005 Canada Student Loans	485111 Labour Response Tax Credit Program
461006 Older Worker Pilot Program	485112 Personal Phone Call Reimbursement
461008 French Second Language Instruction	485115 NSF Charges
461009 National Safety Code	485170 Licence Revenue Impost FWD
461011 Airport Capital Assistance Program	485175 Accounts Receivable Holding
461015 Office French Language Coordinator	485181 Permit Revenue – Land Taxes FWD
461016 Joint Emergency Planning Program (JEPP)	485195 Bad Debt Recovery
461020 Exchange of Service – Inmates	485199 Realized Gain or Loss
461021 Disaster Financial Assistance	485300 Dormant and Unclaimed Estate Money
461030 Air Weapons Range Agreement	485600 Proceeds Clearing
461040 Bilateral Extension-Early Learning and Child Care Agreement	485800 Gain on Disposal of Capital Assets
461041 Canada-Wide-Early Learning and Child Care Agreement	486100 Repayments – Public Assistance, Pensions and Allowance Programs
461045 <b>National School Food Program</b>	486900 Cash Refunds of Previous Years' Expense
461050 Provincial-Territorial Base Funding – Building Canada Fund	486905 Changes in Previous Years' Estimates
461051 Infrastructure Stimulus Fund	486910 Salary Overpayment Refunds – Previous Years' Expenses
461052 Gateways and Borders Program – Global Transportation Hub	487100 Recovery of Loan Losses
461053 Building Canada Fund – Major Infrastructure Component	488100 Transfers In
461054 Building Canada Fund – Provincial Territorial Infrastructure Component (PTIC)	489000 Revolving Fund – Commissary Repayment
461055 PPP Canada	489200 Collection Agency and Legal Fees Withheld
461056 National Trade Corridors Fund	489500 Payroll Reimbursement – Reallocate
461057 Disaster Mitigation and Adaptation Fund	489600 Miscellaneous Revenue to be Allocated
	489900 Revolving Fund – Deposits
	491100 Oil Crown Royalty
	491102 1/5 Trust Certificate Payments
	491103 4% Trust Certificate Payments
	491104 Petroleum Research Incentive Credits
	491105 Provisional Royalty
	491106 Oil and Gas Processing Incentive Credits



512800 Supervisory Deputy Returning Officer	519700 Salary Payments Processed through the Accounts Payable Module
513000 Out-of-Scope Permanent	519750 Contingent Liability Payouts – Salaries and Benefits
513100 In-Scope Permanent	519800 Change in Year-End Severance Liability and Other Benefits
513200 Heads of Ministries and Agencies	519882 Reimbursement – Salaries and Benefits
513300 Provincial Court Judges	519887 Salary Overpayment Reimbursements
513500 Positions Encumbered by Non-Permanent Staff	519888 Union Leave Reimbursement
514000 Casual/Term	519891 Salaries and Benefits Payable – Year End
514100 Temporary Salaries	519895 Change in Contingent Liability – Salaries and Benefits
514200 Labour Service	519900 Change in Year-End Accrued Employee Leave Entitlements
514300 Part-Time/Permanent Part-Time	519920 Change in Year-End Accrued Employee Sick Leave
514400 Student Employee Programs	519991 Savings Due to Vacancies
514500 Personal Service Contracts	519999 For Budget Use Only – Salaries
514700 Ministerial Assistant's Salary	520000 Medical and Related Services
514800 Seconded Services (With Employee Number)	520001 Psychiatric Assessments
514850 Seconded Services (With No Employee Number)	520002 Fetal Alcohol Syndrome Assessments
515700 Allocation of Labour Costs (Highways Use Only)	520003 Dangerous Offender/Long-term Offender Assessments
515800 Allocation of Mechanic Labour Costs (Highways Use Only)	520004 Psychiatric Services
516000 Overtime	520005 Psychological Services
516100 Change in Year-End Accrued Supplementary Payroll	520006 Employee Influenza Vaccinations
516200 Temporary Assignment of Higher Duties	520020 Dental Services
516300 Shift Differential	520030 Optical Services
516400 Camp Differential	520080 Coroner's Fees and Expenses
516500 Winter Differential	520081 Coroner's Fees – Miscellaneous Expenses
516600 Height Differential	521010 Change in Contingent Liability – Goods & Services
516800 Other Differentials, Endorsements and Premiums	521030 Compensation Claims for Loss
516900 Standby Fees	521050 Disaster Related Expenses
517100 Severance Pay	521100 Specialized, Technical and Management Consulting
517300 Non-Taxable Career Assistance – Out of Scope	521300 Fees Paid for Professional Services
517400 Non-Taxable Career Assistance – In Scope	521301 Expert Witnesses
517500 Retirement Vacation Entitlement	521302 Physicians and Surgeons (Expert Witnesses)
518000 Educational Leave Allowance	521303 Fee Bailiffs – Wages
518100 Apprenticeship Top-up	521304 Fee Bailiffs – Travel Costs
518200 Maternity and Adoption Leave Top-up	521305 Juror Fees
518300 Northern District Allowance	521306 Witness Fees
518400 Northern Project Allowance	521308 Legal Fees – Miscellaneous
518600 Vacation Leave Payouts	521312 Transcript Fees
518650 Vacation Leave Payouts (With No Employee Number)	521313 Custody Access Reports
518690 Designated Holiday Pay Regular	521314 Interpreters Fees
518691 Vacation Pay Regular	521315 Supervised Access Program
518692 Vacation Pay	521317 Miscellaneous Contracts – Meals
518693 Vacation Pay Supplementary	521318 Miscellaneous Contracts – Accommodation
518694 Vacation Pay Supplementary – Non-Pensionable	521320 Miscellaneous Contracts – Kilometres
518700 Winter Maintenance Allowance	521321 Transportation – Ambulance
518800 Sleep Over Allowance	521322 Transportation – Funeral Homes
518900 Tool Allowance	521323 Employee and Family Assistance Costs
519000 Staff Housing Subsidy	521324 Criminal Record Checks
519100 Allowance for Special Services	521340 Laboratory Fees
519200 Northern Employment Medical/Dental Travel Expenses	521350 Fees (Inspection, Registration, Searches, Copyright Fees, etc.)
519300 Car Allowances	521351 Inter-Library Loans
519400 Honorariums and Retainers	521360 Policing, Protection and Emergency Fire Services
519600 Flexible Benefit Payments	521361 Commissionaire Services

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521370	Miscellaneous Professional Services, Religious Fees and Technical Services	524614	Structural/Roof Repair and Maintenance Contracts
521372	Photographer's Services	524615	Plumbing/Repair and Maintenance Contracts
521373	Sign Writing Services	524616	Fire and Life Safety Repair and Maintenance Contracts
521380	Veterinarian Services	524617	Job Requisitions and ASAA's
521390	Disaster Related Contract Expenses	524800	Allocation of Equipment Maintenance Costs (Highways Use Only)
521700	Contaminated Sites Remediation	525000	Postal, Courier, Freight and Related
521710	Change in Year-End Contaminated Sites Liabilities	525002	Postage and Post Office Box Rents
521720	Remediation of Asset Retirement Obligations	525300	Communication Expenses – Elected Representatives
521730	Change in Year-End Asset Retirement Obligations	525400	Telephone
521800	Legal Services	525410	Telephone Costs and Related
521801	Legal Expenses – Travel	525420	Telephone Long Distance Charges
521884	Reimbursement – Contract Services	525430	Cell Phones
521894	Contract Services Payable – Year End	525431	Fleet Net
521900	System Consulting	526500	Air Service
522000	Rent of Ground, Buildings and Other Space	526600	Messenger
522019	Building and Site Lease Costs	526606	Poll Rental Costs
522020	Tenant Improvements Lease	526700	Reimbursement – Candidates' Election Expenses
522100	Rent of Office Equipment	526800	Reimbursement – Election Auditors' Fees
522101	Audio Visual Equipment	526900	Reimbursement – Registered Political Parties
522200	Rent of Photocopiers	527300	Service Bureau Costs
522201	Per Impression Duplicating	527400	Facilities Management
522202	Lease Cost of Duplicators	527500	Equipment/Lease Rentals
522300	Rent of Other Equipment and Material	527600	Telecommunications
522301	Truck Rental	527700	Equipment Maintenance
522302	Horse Rental	527800	Miscellaneous Supplies
522400	Rent of Aircraft	527900	IT Training
522401	Long-term Fixed Wing Costs	528000	Support Services
522410	Helicopter	528100	Information Services Subscriptions
522411	Long-term Helicopter Costs	528500	Web Site Development and Maintenance Costs
522500	Insurance Premiums	529000	General Contractual Services
522600	Utilities – Water and Sewer	529002	French Language Training
522601	Utilities – Water	529003	Artwork Rentals
522602	Utilities – Sewer	529004	Courtworker Wages
522700	Utilities – Electricity and Natural Gas	529005	Courtworker Benefits
522701	Electricity	529006	Courtworker Expenses – Travel
522702	Energy Performance Contract Electrical	529007	Courtworker Expenses – Telephone
522704	Gas	529008	Courtworker Expenses – Office Supplies
522705	Propane	529009	Courtworker Administrative Support
522706	Fuel Oil	529010	Courtworker Other
522707	Steam	529013	Adult Community Service Order Regular
522900	Provincial Sales Tax	529014	Young Offenders' Community Service Order Regular
523000	Other Taxes and Licences	529017	Trash Removal
524000	Repairs	529018	Snow Removal Contracts
524010	Repairs – Buildings and Structures	529019	Security Guard Contracts
524011	Minor Maintenance	529020	Security Monitoring Contracts
524012	Preventative Maintenance	529025	Web Site Service Fees
524020	Repairs – Non-Passenger Vehicles	529100	Linen, Laundry and Dry Cleaning Services
524030	Repairs – Passenger Vehicles	529200	Professional Development
524040	Repairs – Miscellaneous Operating Equipment	529201	Tuition and Book Reimbursement
524050	Repairs – Office Equipment and Furniture	529600	Association and Professional Membership Dues
524060	Aircraft Materials and Repairs	529999	For Budget Use Only – Supplier and Other Payments
524061	Aircraft Contract Repairs	530000	Communications Development Costs
524062	Aircraft Commissary	530001	Production Time
524300	Environmental Cleanup		
524600	Maintenance Contracts		
524610	Elevator/Escalator Contracts		
524611	Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract		
524613	Electrical Repair and Maintenance Contracts		

530002	Artwork	542700	Relocation – In-Service Employees
530100	Communications Production	542886	Reimbursement – Supplies and Services
530200	Strategic Communications Planning/Issues	542896	Supplies and Services Expenses Payable – Year End
530300	Primary Research/Focus Group	542999	Cost Allocation (For SaskBuilds and Procurement Use Only)
530301	Polling	543000	Employee Business Expenses
530400	Media Monitoring/Clipping Services	543002	Ministry Refreshments
530500	Media Placement	543100	Cabinet Ministers and Legislative Secretaries – Business Expenses
530501	Media Placement – Print	543101	Ministers’ Refreshments
530502	Media Placement – Radio	543200	Deputy Minister/Ministry Head Business Expenses
530503	Media Placement – TV	543201	Deputy Minister/Ministry Head Business Expenses – Refreshments
530504	Media Placement – Bus Boards	543300	Banquet Costs
530505	Media Placement – Billboards	543400	Employee Recognition Expenses
530506	Media Placement – Online	543500	Nutritional Items
530600	Placement – Tender Ads	550000	Stationery and Office Supplies
530601	Blue Pages Advertising	550100	Printed Forms
530602	Notices	550101	Court Forms
530603	Tender Ads	550102	Letterhead, Envelopes, Business Cards, etc.
530700	Career Placement	550200	Books, Magazines and Reference Materials
530800	Publications	550230	Magazines and Newspapers
530900	Promotional Items	550231	Library Science Subscriptions
531000	Audio/Visual Supplies and Processing	550234	Subscriptions
531100	Exhibits and Displays	550240	Audio and/or Visual Information Material
531200	Events	550250	Library Books
531300	Miscellaneous Communications Contractual Services	550252	Library Science Firm Orders
531800	Duplication Services	551000	Medical and Laboratory Supplies
531900	Printing Publishing Expenses	551010	Drugs and Medicine
532000	Broadcasting Services	551020	Hospital/Health Clinic/Surgical Supplies
532885	Reimbursement – Communications	551030	Laboratory Supplies
532895	Communications Expenses Payable – Year End	551040	Dental Supplies
540000	Meals – In Province	551050	Other Medical Supplies
540100	Transportation – In Province	551060	Veterinary Supplies
540101	Air Travel – In Province	552000	Fuels and Lubricants
540102	Other (Taxi) – In Province	553000	Vehicle and Operating Expenses
540200	Mileage Allowance – In Province	553001	Aviation Gasoline
540201	Intra-City Travel	553002	Jet Fuel
540300	Accommodations and Incidentals – In Province	553003	Lease Costs
541000	Meals – Out of Province	554000	Construction and Material Costs
541100	Transportation – Out of Province	554001	Structural/Roof Supplies, Materials and Miscellaneous
541101	Other (Taxi) – Out of Province	554002	Plumbing Supplies, Materials and Miscellaneous
541200	Mileage Allowance – Out of Province	554010	Allocation of Material Costs (Highways and SaskBuilds and Procurement Use Only)
541300	Accommodations and Incidentals – Out of Province	554020	Allocation of Inventory (Highways Use Only)
541881	Reimbursement – Travel	554100	Highways Inventory Purchases
541892	Travel Expenses Payable – Year End	555000	Other Materials and Supplies
541900	Elected Representatives – Travel	555010	Forage/Supplies – Animals, Fowl and Fish
541901	Elected Representatives – CVA Vehicle	555020	Small Tools and Equipment
541902	Elected Representatives – Air Services – SaskBuilds and Procurement	555021	Shop Supplies
541903	Elected Representatives – Meals	555030	Mechanical and Electronic Supplies
541904	Elected Representatives – Transportation	555040	Seed, Plants and Fertilizer
541905	Elected Representatives – Accommodations and Incidentals	555050	Cleaning Materials and Supplies
542000	Travel	555060	Recreational and Entertainment Supplies
542010	Air Services – SaskBuilds and Procurement	555070	Toiletry Supplies
542020	CVA Vehicle	555080	Other Miscellaneous Materials and Supplies
542021	CVA Vehicle – Fixed Monthly Costs	555090	Bedding, Table Linen, Rugs, Draperies, etc.
542022	CVA Vehicle – Operational Costs	556000	Provisions (Except Business Expenses)
542500	Members of Boards, Commissions and Committees	556001	Commissary Purchases – Fires
542600	Relocation – New Employees		

556002 Food and Provisions for Institutional Camps	571330 Out of Scope Permanent – Caucus Operations
556100 Uniforms and Clothing for Staff	571341 Temporary Salaries – Caucus Operations
556200 Other Clothing	571360 Overtime – Caucus Operations
556300 Inventory for Resale	571371 Severance Pay – Caucus Operations
556301 Printed Materials – Suppliers	571500 Transfers – Capital
556302 Other Printing Expense – Not For Resale	571883 Reimbursement – Transfers
556500 Personal Protective Apparel	571893 Transfers Payable – Year End
556700 <b>Firearms and Ammunition</b>	572000 Refunds and Remissions
557001 WIP Site Acquisition	572889 Reimbursement – Other Expenses
557002 WIP Construction	572898 Other Expenses Payable – Year End
557003 WIP Program Equipment	572999 Discounts, Rate Variance, Gain/Loss – Accounts Payable Setup Only
557004 WIP Furnishings	576000 Change in Valuation Allowance
557005 WIP Consultants	576200 Provision for Loss on Loans and Investments
557006 WIP SaskBuilds and Procurement Delivery	577000 Loan Guarantee Payouts
557007 WIP Start Up Costs	577100 Change in Guaranteed Debt Payable
557008 WIP Project Contingency	577400 Subsidies Paid to Revolving Funds
558260 Interest – Late Supplier Payment	578000 Contingent Liability Payouts – Other Expense
558261 Capital Lease Interest	578100 Change in Contingent Liabilities – Other Expense
558270 Other Interest	578200 Pension and Benefits
558320 Bank Service Charges	578210 Judges' Disability Allowance
558400 Commission Expense	579999 For Budget Use Only – Transfers
559900 Purchase Card Purchases	582100 Interest on Debentures
560200 Land Improvements – Expensed	582300 Interest on Bank Overdrafts
560202 Property Disposal Expense	582500 Interest on Promissory Notes
561200 Buildings and Improvements – Expensed	582600 Interest on Other Funds
561202 Capital Upgrades	582700 Sinking Fund Earnings Paid to Crown Corporations, Government Service Organizations and Government Business Enterprises (Recycled)
561203 Building Assessments	583000 Foreign Exchange Charges
561300 Leasehold Improvements – Expensed	583100 Commission Charges (Vote 012 Use Only)
562200 Vehicles – Expensed	584100 Premium/Discount/Commissions – Debt Issue
563700 Operating and Heavy Equipment – Expensed	585600 Interest on P3 Obligations
564200 System Development – Expensed	585700 Other Interest – Year-End
564300 Computer Hardware – Expensed	586100 Internal Recoveries – Goods and Services
564600 Computer Software – Expensed	586500 Internal Recoveries – Communications
565200 Office Furniture and Equipment – Expensed	586600 Internal Recoveries – Travel
565600 Infrastructure – Other – Expensed	586700 Internal Recoveries – Financing Charges
567000 Construction of Infrastructure Related Assets	586900 Accrued Internal Recoveries (Not for Use at Year End)
569887 Reimbursement – Expensed Equipment and Other Assets	587510 Accrued Expenses – Salaries and Benefits (Not for Use at Year End)
569897 Expensed Equipment and Other Assets Expenses Payable – Year End	587520 Accrued Expenses – Goods and Services (Not for Use at Year End)
570000 Transfers – Operating	587521 Accrued Expenses – Utility Costs (Not for Use at Year End)
570001 Transfers – Allowances and Spending Money	587522 Accrued Expenses – P-Cards (Not for Use at Year End)
570010 Transfers – Drugs and Medicine	587523 Accrued Expenses – Construction Costs (Not for Use at Year End)
570012 Transfers – Medical and Surgical Supplies	587540 Accrued Expenses – Travel (Not for Use at Year End)
570013 Transfers – Other Supplies	587560 Accrued Expenses – Capital Transfers (Not for Use at Year End)
570014 Transfers – Ambulance Services (Air)	587570 Accrued Expenses – Operating Transfers (Not for Use at Year End)
570016 Transfers – Contractual Services	587580 Accrued Expenses – Other Expenses (Not for Use at Year End)
570017 Transfers – Teachers' and Municipal Employees' Pensions and Benefits	
570018 Transfers – Payments in Lieu of Taxes	
570020 Transfers – Living Allowances	
570030 Transfers – Tuition and Training	
570040 Transfers – Transportation	
570050 Transfers – Medical Services	
570060 Transfers – Dental Services	
570070 Transfers – Optical Services	
570080 Transfers – Ambulance Services (Ground)	
570081 Transfers – Critical Care Capacity	
570090 Transfers – Other Services	
570091 Transfers – Taxable Allowances and Bursaries	

587991 Commercial Expenses – Salaries and Benefits	588906 Purchase Card Inventory Accrual
587992 Commercial Expenses – Goods and Services	588950 Change in Prepaid Expenses
587994 Commercial Expenses – Travel	588980 Change in Previous Years' Expenditure – Other Expense
587998 Commercial Expenses – Other Expenses	589999 PSB Budget/Forecast – Amortization – Allocated
587999 Commercial Expenses – Capital Asset Amortization	599121 Frozen Funds – General
588000 Amortization – Land Improvements	599122 Frozen Funds – Communications
588010 Amortization – Buildings – High Quality Construction	599123 Frozen Funds – Recovery of Amortization
588015 Amortization – Buildings – Asset Retirement Obligations	599131 Accrual – Current Year Overexpense Adjustment
588020 Amortization – Buildings – Short-term	599132 Accrual – Prior Year Overexpense Adjustment
588030 Amortization – Building Improvements – Short-term Construction	599150 Revolving Funds and Other Entities Spending Control (Prior Year Closing Balance)
588031 Amortization – Building Improvements – High Quality Construction	599151 Revolving Funds and Other Entities Spending Control (Accumulated Net Expenditure)
588032 Amortization – Building Improvements – Medium Quality Construction	599506 Estimates – Capital Acquisitions – Transportation and Operating Equipment
588033 Amortization – Building Improvements – Average Quality Construction	599507 Estimates – Capital Acquisitions – Office Equipment and Information Technology
588040 Amortization – Leasehold Improvements	599508 Estimates – Capital Acquisitions – Roads, Bridges and Water Management
588050 Amortization – Buildings – Medium Quality Construction	599510 Estimates – Salaries
588060 Amortization – Buildings – Average Quality Construction	599511 Estimates – Goods and Services
588100 Amortization – Operating Equipment	599512 Estimates – Transfers to Individuals (External Entities)
588110 Amortization – Heavy Equipment	599513 Estimates – Transfers for Public Services (External Entities)
588200 Amortization – Vehicles	599514 Estimates – Transfers for Public Services – Capital (External Entities)
588210 Amortization – Ferries – Vessels and Towers	599515 Estimates – Transfers for Public Services – Pensions and Benefits
588220 Amortization – Ferries – Upgrades	599516 Estimates – Capital Acquisitions – Land, Buildings and Improvements
588230 Amortization – Aircraft	599517 Estimates – Pensions and Benefits
588240 Amortization – CVA Vehicle	599518 Estimates – Recovery – External (Salaries)
588300 Amortization – System Development	599519 Estimates – Recovery – Internal (Goods and Services)
588310 Amortization – Computer Hardware	599520 Interim Supply
588320 Amortization – Computer Software	599521 Estimates – Recovery – Internal (Capital Asset Acquisitions)
588330 Amortization – Office Furniture and Equipment	599522 Estimates – Amortization – Transportation and Operating Equipment
588340 Amortization – Major System Development	599523 Estimates – Amortization – Office Equipment and Information Technology
588400 Amortization – Highways – Construction	599524 Estimates – Amortization – Roads, Bridges and Water Management
588401 Amortization – Highways – Repaving	599525 Estimates – Amortization – Land, Buildings and Improvements
588420 Amortization – Minor Bridges – Construction	599526 Estimates – Amortization – Allocated to Services Subvotes
588421 Amortization – Bridges – Upgrades	599528 Estimates – Recovery – External (Goods and Services)
588422 Amortization – Major Bridges – Construction	599529 Estimates – Recovery – External (Amortization of Capital Assets)
588430 Amortization – Culverts	599530 Supplementary Estimates
588440 Amortization – Airports – Runways	599531 Special Warrants
588441 Amortization – Airports – Navigational Aids	599532 Virement – Cashflow Transfer
588450 Amortization – Highways – Other	599533 Virement – Subvote Transfer
588455 Amortization – Highways – Preservation Capital	599534 Virement – Expense Transfer
588460 Amortization – Water Management	
588470 Amortization – Infrastructure – Other	
588480 Amortization – Highways – Strengthened Secondary Roads	
588490 Amortization – Highways – 70 Year Bypass Construction	
588800 Loss on Disposal of Capital Assets	
588801 Vehicle Gain/Loss (For Disposals of CVA Vehicles Only)	
588850 Write Down of Capital Assets	
588900 Change in Inventory Held for Consumption	
588905 Inventory Receipt for Purchase Card	

599535	Virement – Sub Program Transfer	900256	Furniture Revenue
599541	Statutory Appropriations – Adjustments	900258	Tenant Improvement Revenue
599549	Statutory Appropriations – Capital – Adjustments	900259	Security Revenue
599550	Temporary Appropriation for Net Budgeting/Shared Services Activity	900300	Air Services Revenue
599552	Estimates – Transfers to Individuals (Summary Entities)	900301	Air Standby Revenue
599553	Estimates – Transfers for Public Services (Summary Entities)	900302	Air Charter Revenue
599554	Estimates – Transfers for Public Services – Capital (Summary Entities)	900303	Air Per Mile Revenue
599559	Estimates – Recovery – Internal (Financing Charges)	900400	Goods and Services Revenue
599560	Estimates – Allocation of Central Management and Services	900500	Financing Charges Revenue
599561	Estimates – Allocated to Services Subvotes	900800	Casual Revenue
599563	Estimates – Transfer from the General Revenue Fund	900998	External Recovery – Revenue
599564	Estimates – Opening Adjustments (PSAB Policy Changes)	900999	Internal Recovery – Revenue
599565	Estimates – Transfers for Public Services – Capital (Asset Transfers)	901101	Authorized Custom Work Sales
599566	Estimates – Financing Charges (External Entities)	901102	Urban Maintenance Sales
599567	Estimates – Financing Charges (Summary Entities)	901103	Rural Municipality Bridge Sales
599568	Estimates – Change in Inventory	901104	Miscellaneous Custom Work Sales
599600	Quarterly Expense Budget		
599650	Estimates – Remediation of Contaminated Sites Expense Adjustment		
599651	Estimates – Asset Retirement Obligations – Opening Adjustments		
599652	Estimates – P3 Financing Charges – Opening Adjustments		
599998	TBB Adjustments		

**COMMERCIAL REVENUE**

900100	Rental and Lease Revenue
900150	Property and Building Rentals
900151	Base Rent
900152	Inventory Base Rent
900153	Planning Base Rent
900154	Technical Support Base Rent
900155	Realty Base Rent
900156	Project Delivery Base Rent
900157	Major Maintenance Base Rent
900158	Life Cycle Maintenance Base Rent
900159	Amortization Base Rent
900160	Vacancy Allowance Base Rent
900200	Reimbursement – Operating Expenses
900201	Reimbursement – Security
900202	Reimbursement – Repairs and Maintenance
900205	Reimbursement – Heating
900209	Reimbursement – Steam Heat
900213	Reimbursement – Insurance
900214	Reimbursement – Real Estate Taxes
900216	Reimbursement – Administration
900250	Other Accommodation Revenue
900251	Parking Revenue
900252	Tenant Services Revenue
900253	SaskBuilds and Procurement Revenue
900255	Project Delivery Revenue