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Appendix A	

INTRODUCTION

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

Any questions with regard to natural accounts and their use can be directed to Donica Smart at 787-6838 or Jenn Clark at 787-7040 of the Provincial Comptroller's Office at Saskatchewan Finance

QUICK REFERENCE LIST

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

ASSETS	103010 Short-term – Saskatchewan	
CASH AND TEMPORARY INVESTMENTS	Telecommunications	
Cash	103011 Short-term – Saskatchewan Water C	orporation
100000 General Revenue Fund Bank Account	103012 Short-term – Municipal Financing Co	
	103015 Short-term – SaskEnergy Incorporate	
100012 General Revenue Fund Bank Account – Org	103016 Short-term – Saskatchewan Watersh	
021	Authority	
100013 General Revenue Fund Bank Account – Org	103017 Short-term – Saskatchewan Gaming	
032	Corporation	
100050 Returned Item Clearing Account		ad Camina
100100 Payroll Bank Account	103018 Short-term - Saskatchewan Liquor a	iu Gairiirig
100200 U.S. Dollar Bank Account	Authority	NDE.
100210 U.S. Dollar Bank Account – Org 021	Short-term Loans – Crown Corporations (C)BE
100300 Cobbed Accounts	Specific)	
100600 Imprest Accounts – Permanent	103900 Short-term Loan – Sask. Power (GBI	
100700 Petty Cash – Permanent	103901 Advance – Short-term Loan – Sask.	Power
100800 Petty Cash Float – Permanent	(GBE Specific)	
100900 Transfer Account Balances	<u> Long-term Loans – Crown Corporations (G</u>	SO & GBE
100999 Due from General Revenue Fund (for Other	Recycled)	
MIDAS Entities' Use Only)	110000 Agriculture Credit Corporation (Loan)
Temporary Investments	110001 Advance – Agricultural Credit Corpo	
	(Loan)	
101000 Short-term Investments	110100 Crown Investments Corporation (Loa	an)
ACCOUNTS RECEIVABLE	110101 Advance – Crown Investments Corp	oration
106000 Accrued Interest Receivable – Investments	(Loan)	<i>5,41,611</i>
107000 Accounts Receivable - General	110300 Information Services Corporation (Lo	an)
107020 Accounts Receivable – Valuation Allowance	110300 Information Services Corporation (Ed	
107100 Accounts Receivable – From Accounts	•	ooralion
Receivable	(Loan)	
107110 Accounts Receivable Bank Deposit Clearing	110400 CIC Asset Management Inc. (Loan)	
Account	110401 Advance – CIC Asset Management I	
107111 PAD Confirmed Cash	110500 Saskatchewan Crop Insurance Corp	oration
107112 PAD Remitted Cash	(Loan)	
107115 PAD Cleared Cash	110501 Advance – Saskatchewan Crop Insu	rance
107120 Accounts Receivable Valuation Allowance –	Corporation (Loan)	
From Accounts Receivable	110600 Saskatchewan Housing Corporation	(Loan)
107130 Accounts Receivable Internal Revenues	110601 Advance – Saskatchewan Housing (Corporation
	(Loan)	•
Clearing 107190 Autoinvoice Clearing	110800 Saskatchewan Opportunities Corpor	ation
107500 Accounts Receivable – Year End	(Loan)	
	110801 Advance – Saskatchewan Opportuni	ities
107600 Accrued Accounts Receivable – General (Not	Corporation (Loan)	
for use at Year End)	111600 Saskatchewan Watershed Authority	(Loan)
LOANS TO CROWN CORPORATIONS	111601 Advance – Saskatchewan Watershe	
Short-term Loans – Crown Corporations	(Loan)	a Additionly
103000 Short-term – Agricultural Credit Corporation		/Loop
103001 Short-term – Crown Investments Corporation	112000 Saskatchewan Telecommunications	(LUaii –
103003 Short-term – Information Services Corporation	Recycled)	
103004 Short-term – CIC Asset Management Inc.	112001 Advance – Saskatchewan Telecomn	nunications
103005 Short-term – Saskatchewan Crop Insurance	(Recycled)	
Corporation	112200 Municipal Financing Corporation (Lo	an –
103006 Short-term – Saskatchewan Housing	Recycled)	
Corporation	112201 Advance – Municipal Financing Corp	oration
103008 Short-term – Saskatchewan Opportunities	(Recycled)	
Corporation	112500 SaskEnergy Incorporated (Loan – Re	ecycled)
103009 Short-term – Saskatchewan Power Corporation	112501 Advance – SaskEnergy Incorporated	
100000 OHOR-LEHH - Oaskalulewall Fuwer Curpulation	(Recycled)	

112900	Saskatchewan Power Corporation (Loan –	126501 Advance – Northern Economic Development
112001	Recycled) Advance – Saskatchewan Power Corporation	126520 Provision for Loss – Northern Economic Development
112901	(Recycled)	Other Loans - Finance
Long-te	rm Loans – Crown Corporations (GBE	123700 General Advances – Permanent
Specific		123800 Relocation Advances – Permanent
	Saskatchewan Power Corporation (Loan)	123900 Temporary Advances – Not Travel
	Advance – Saskatchewan Power Corporation	124000 Travel Advances – Temporary
110901	(Loan)	124100 Travel Advances – Permanent
111000	'	
	Saskatchewan Telecommunications (Loan) Advance – Saskatchewan Telecommunications	124200 University of Saskatchewan
111001		124300 Payroll – Holiday Advance Receivable
111100	(Loan)	124400 Advances – SGEU Biweekly Payroll
	Saskatchewan Water Corporation (Loan)	124600 Saskatchewan Savings Bonds
111101	Advance – Saskatchewan Water Corporation	124920 Provision for Loss - Advances
111200	(Loan)	Other Loans – Government Relations
	Municipal Financing Corporation (Loan)	127000 Agricultural Service Centre Agreements –
111201	Advance – Municipal Financing Corporation	Shareable Charles and Infractive Constitution
444500	(Loan)	Other Loans – Highways and Infrastructure
	SaskEnergy Incorporated (Loan)	125300 Short Line Railways
	Advance – SaskEnergy Incorporated (Loan)	125301 Advances – Short Line Railways
	Saskatchewan Gaming Corporation (Loan)	125310 Concessionary Allowance – Short Line
111701	Advance – Saskatchewan Gaming Corporation	Railways
444000	(Loan)	125320 Provision for Loss – Short Line Railways
111800	Saskatchewan Liquor and Gaming Authority	DEFERRED FOREIGN EXCHANGE LOSS
444004	(Loan)	135000 Unrealized Foreign Exchange Gain/Loss – Deb
111801	Advance – Saskatchewan Liquor and Gaming	135100 Unrealized Foreign Exchange Gain/Loss –
OTHER	Authority (Loan)	Sinking Fund
	LOANS	DEFERRED CHARGES
	oans - Advanced Education	136000 Deferred Premium, Discount, Debt Issue
	Student Aid Fund	SINKING FUNDS
	Advance – Student Aid Fund	Sinking Funds (GSO & GBE Recycled)
	oans – Agriculture	140000 Total Equity in Sinking Fund
	2002 Short-term Hog Loan Program	140005 Instalment – CIC Asset Management Inc.
	Advance – 2002 Short-term Hog Loan Program	140006 Instalment – Saskatchewan Housing
121420	Provision for Loss – Short-term Hog Loan	Corporation
101500	Program	140007 Instalment – Crown Investments Corporation
	2008 Short-term Hog Loan Program	140008 Instalment – Saskatchewan Opportunities
	Advance – 2008 Short-term Hog Loan Program	Corporation
121520	Provision for Loss – 2008 Short-term Hog Loan	140018 Instalment – Saskatchewan Crop Insurance
0461	Program	140050 Instalment – Province of Saskatchewan
	oans – Economy	142001 Instalment – Saskatchewan Power Corporation
	Small Business Loans Association	(Recycled)
	Advance – Small Business Loans Association	142002 Instalment – Saskatchewan
125810	Concessionary Allowance – Small Business	Telecommunications (Recycled)
405000	Loans Association	142011 Instalment – Municipal Financing Corporation
125820	Provision for Loss – Small Business Loans	(Recycled)
400000	Association	142015 Instalment – SaskEnergy Incorporated
	Economic Development Loans	(Recycled)
	Advance – Economic Development Loans	Sinking Funds (GBE Specific)
126020	Provision for Loss – Economic Development	140001 Instalment – Saskatchewan Power Corporation
	Loans	140002 Instalment – Saskatchewan
	Grey Cup Loan	Telecommunications
	Advance – Grey Cup Loan	140004 Instalment – Saskatchewan Water Corporation
	Concessionary Allowance – Grey Cup Loan	140011 Instalment – Municipal Financing Corporation
	Provision for Loss – Grey Cup Loan	140015 Instalment – SaskEnergy Incorporated
	Saskatchewan Roughrider Football Club (Loan)	140016 Instalment – Saskatchewan Liquor and Gaming
126401	Advance – Saskatchewan Roughrider Football	Authority
	Club (Loan)	140017 Instalment – Saskatchewan Gaming
126410	Concessionary Allowance – Saskatchewan	Corporation
	Roughrider Football Club (Loan)	EQUITY INVESTMENT IN CROWN INVESTMENTS
126420	Provision for Loss – Saskatchewan Roughrider	CORPORATION OF SASKATCHEWAN
	Football Club (Loan)	150100 Crown Investments Corporation
126500	Northern Economic Development	

ASSETS	S HELD FOR RESALE	100280	Buildings – Medium Quality Construction –
		199200	
	Inventory – NOT FOR GRF USE		Current Year Additions
	tural Land Held for Resale	192810	Accumulated Amortization – Buildings –
171000	Invest in Agricultural Land (Resale)		Medium Quality Construction
171001	Advance – Investment in Agricultural Land	192900	Buildings – Average Quality Construction
	(Resale)		Buildings – Average Quality Construction –
Land ar	nd Buildings Held for Resale		Current Year Additions
	Land for Resale	102010	Accumulated Amortization – Buildings –
		192910	
	Buildings for Resale	100100	Average Quality Construction
	ries Held for Resale		Buildings – Short-term
	Inventory for Resale		Buildings – Short-term – Current Year Additions
<u>PREPAI</u>	D EXPENSES	192110	Accumulated Amortization – Buildings – Short-
Prepaid	Expenses		term
105000	Prepaid Expenses	192500	Building Improvements – High Quality
	Accrued Prepaid Expenses (Not for Use at Year		Construction
.00200	End)	100250	Building Improvements – High Quality
Dovolvi	ng Fund Accumulated Net Expenditure	733200	Construction – Current Year Additions
		400540	
105301	Pastures Revolving Fund - Accumulated Net	192510	Accumulated Amortization – High Quality
	Expenditure		Construction – Building Improvements
105302	Livestock Services Revolving Fund -	192600	Building Improvements – Medium Quality
	Accumulated Net Expenditure		Construction
105303	Queen's Printer Revolving Fund - Accumulated	199261	Building Improvements – Medium Quality
	Net Expenditure		Construction – Current Year Additions
105318	Public Employees Benefits Agency Revolving	102610	Accumulated Amortization – Medium Quality
100010		132010	
450000	Fund - Accumulated Net Expenditure	400700	Construction Building Improvements
150326	Commercial Revolving Fund - Accumulated Net	192700	Building Improvements – Average Quality
	Expenditure		Construction
105373	Correctional Facilities Industries Revolving	199270	Building Improvements – Average Quality
	Fund - Accumulated Net Expenditure		Construction – Current Year Additions
INVENT	ORIES FOR CONSUMPTION	192710	Accumulated Amortization – Average Quality
	Equipment Maintenance, Airplane Parts and		Construction Building Improvements
170000	Other Supplies	102200	Building Improvements – Short-term
475400		192200	
	Lab Supplies and Vaccines	400000	Construction
	Pastures Maintenance Supplies	199220	Building Improvements – Short-term
	Firefighting Equipment		Construction – Current Year Additions
175400	Park Maintenance Supplies	192210	Accumulated Amortization – Short-term
175500	Aggregate Inventory		Construction – Building Improvements
	Inventory for Distribution – Government	192300	Leasehold Improvements
	Services		Leasehold Improvements – Current Year
INTEDE	ST ON PUBLIC DEBT RECEIVABLE FROM	700200	Additions
		102210	
	I CORPORATIONS	192310	Accumulated Amortization – Leasehold
	Interest Public Debt – Crown Entities		Improvements
180001	Payment – Interest Public Debt – Crown		CWIP Site Acquisition
	Entities	199241	CWIP Site Acquisition - Current Year Additions
180002	Payment – Commission Public Debt – Crown		CWIP Construction
	Entities		CWIP Construction – Current Year Additions
SINKING	G FUND CONTRIBUTION RECEIVABLE		CWIP Program Equipment
	Sinking Funds – Crown Share	199243	CWIP Program Equipment – Current Year
	BLE CAPITAL ASSETS		Additions
Land ar	nd Land Improvements		CWIP Furnishings
191000	Land	199244	CWIP Furnishings – Current Year Additions
199100	Land – Current Year Additions		CWIP Consultants
	Land Improvements		CWIP Consultants – Current Year Additions
	Land Improvements – Current Year Additions		CWIP Government Services Delivery
191110	Accumulated Amortization – Land	199240	CWIP Government Services Delivery – Current
B	Improvements	400	Year Additions
	g and Building Improvements		CWIP Start Up Costs
192000	Buildings – High Quality Construction	199247	CWIP Start Up Costs – Current Year Additions
	Buildings – High Quality Construction – Current	192480	CWIP Project Contingency
	Year Additions		CWIP Project Contingency – Current Year
192010	Accumulated Amortization – Buildings – High		Additions
.0_010	Quality Construction	Machine	ery and Equipment
100000			
192800	Buildings – Medium Quality Construction	193000	Operating Equipment

400000			
199300	Operating Equipment – Current Year Additions	196410	Accumulated Amortization – Bridges –
193010	Accumulated Amortization – Operating		Upgrades
	Equipment	196500	Culverts
193100	Heavy Equipment		Accumulated Amortization – Culverts
199310	Heavy Equipment – Current Year Additions		Airports – Runways
193110	Accumulated Amortization – Heavy Equipment		Airports – Runways – Current Year Additions
	ortation Equipment	196610	Accumulated Amortization – Airports –
194000	Vehicles		Runways
199400	Vehicles – Current Year Additions	196700	Airports – Navigational Aids
194010	Accumulated Amortization – Vehicles	196710	Accumulated Amortization – Airports –
	Ferries – Vessels and Towers		Navigational Aids
		106900	
199410	Ferries – Vessels and Towers – Current Year		Highways – Other
	Additions	196810	Accumulated Amortization – Highways – Other
194110	Accumulated Amortization – Ferries – Vessels		Infrastructure – Other
	and Towers	199700	Infrastructure – Other – Current Year Additions
194200	Ferries – Upgrades	197100	CWIP Infrastructure
	Ferries – Upgrades – Current Year Additions		CWIP Infrastructure – Current Year Additions
194210	Accumulated Amortization – Ferries –	197010	Accumulated Amortization – Infrastructure –
	Upgrades		Other
194300	Aircraft	197600	Water Infrastructure
199430	Aircraft – Current Year Additions	199760	Water Infrastructure – Current Year Additions
	Accumulated Amortization – Aircraft		Accumulated Amortization – Water
		137010	
	CVA Vehicles		Infrastructure
	CVA Vehicles – Current Year Additions		Recoveries – Capital
194410	Accumulated Amortization – CVA Vehicles	199199	Internal Recoveries – Land and Land
194500	CWIP Transportation		Improvements
	CWIP Transportation – Current Year Additions	199299	Internal Recoveries – Buildings and Building
	nd Information Technology	.00_00	Improvements
		100200	
	System Development	199399	Internal Recoveries – Machinery and
	System Development – Current Year Additions		Equipment
195010	Accumulated Amortization – System	199499	Internal Recoveries – Transportation Equipment
	Development	199599	Internal Recoveries – Office and Information
195100	Computer Hardware		Technology
	Computer Hardware – Current Year Additions	100700	Internal Recoveries – Infrastructure
			Assets – for Fixed Asset Module
195110	Accumulated Amortization – Computer	L'ADIIAI	ASSELS - TOT FIXED ASSEL WOODLE
	Hardware	198000	GS – Capital Assets – Clearing Account
		198000	
195200	Hardware Computer Software	198000 199800	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions
195200 199520	Hardware Computer Software Computer Software – Current Year Additions	198000 199800 198002	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account
195200 199520	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer	198000 199800 198002 199802	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions
195200 <i>199520</i> 195210	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software	198000 199800 198002 199802 199803	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions
195200 199520 195210 195300	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment	198000 199800 198002 199802 199803 199999	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account
195200 199520 195210 195300	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software	198000 199800 198002 199802 199803 199999 198004	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account
195200 199520 195210 195300	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment	198000 199800 198002 199802 199803 199999 198004	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account
195200 199520 195210 195300 199530	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year	198000 199800 198002 199802 199803 199999 198004	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year
195200 199520 195210 195300 199530	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture	198000 199800 198002 199802 199803 199999 198004 199804	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions
195200 199520 195210 195300 199530 195310	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment	198000 199800 198002 199802 199803 199999 198004 199804	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions
195200 199520 195210 195300 199530 195310 195400	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions Capital Assets – Current Year Additions Capital Assets – Current Year Additions
195200 199520 195210 195300 199530 195310 195400	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions Capital Assets – Current Year Additions Capital Assets – Current Year Additions
195200 199520 195210 195300 199530 195310 195400	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000 199600	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year Additions	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000 199600	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year Additions Highways – Construction	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
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195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000 199600	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year Additions Highways – Construction	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000 199600 196110	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year Additions Highways – Construction Accumulated Amortization – Highways – Construction	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000 199600 196100 196110	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year Additions Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000 199600 196100 196110	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year Additions Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways –	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000 199600 196100 196110 196200 196210	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year Additions Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000 199600 196100 196110 196200 196210 196300	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year Additions Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Bridges – Construction	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000 199600 196100 196110 196200 196210 196300	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year Additions Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Bridges – Construction Accumulated Amortization – Bridges –	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000 199600 196100 196110 196200 196210 196300	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year Additions Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Bridges – Construction	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year
195200 199520 195210 195300 199530 195310 195400 199540 Infrastr 196000 196100 196110 196200 196210 196300 196310	Hardware Computer Software Computer Software – Current Year Additions Accumulated Amortization – Computer Software Office Furniture and Equipment Office Furniture and Equipment – Current Year Additions Accumulated Amortization – Office Furniture and Equipment WIP System Development WIP System Development – Current Year Additions ucture Highways – Right of Way Highways – Infrastructure – Current Year Additions Highways – Construction Accumulated Amortization – Highways – Construction Highways – Repaving Accumulated Amortization – Highways – Repaving Bridges – Construction Accumulated Amortization – Bridges –	198000 199800 198002 199802 199803 199999 198004 199804 199805 Accrue	GS – Capital Assets – Clearing Account GS- Capital Assets – Current Year Additions ENV – Capital Assets – Clearing Account ENV – Capital Assets – Current Year Additions ENV – CWIP – Current Year Additions FWDF – Capital Assets – Clearing Account TPCS – Capital Assets – Clearing Account TPCS – Capital Assets – Current Year Additions TPCS – CWIP – Current Year Additions d Capital Assets – Current Year Additions Accrued Capital Assets – Current Year

	<u>LITIES</u>	211601	Redemption – Saskatchewan Watershed
DEBT		040000	Authority (Debt)
Public I	Debt - Short-term		Saskatchewan Telecommunications (Recycled
200000	Promissory Notes	212001	Redemption – Saskatchewan
200001	Redemption – Promissory Notes		Telecommunications (Recycled)
	Promissory Notes – Information Services		Municipal Financing Corporation (Recycled)
	Corporation	212201	Redemption – Municipal Financing Corporation
200004	Promissory Notes – CIC Asset Management		(Recycled)
200007	Inc.	212500	SaskEnergy Incorporated (Recycled)
200005	Promissory Notes – Saskatchewan Crop	212501	Redemption – SaskEnergy Incorporated
200003			(Recycled)
200006	Insurance Corporation	212900	Saskatchewan Power Corporation (Recycled)
200000	Promissory Notes – Saskatchewan Housing		Redemption – Saskatchewan Power
000000	Corporation	2.200.	Corporation (Recycled)
200008	Promissory Notes – Saskatchewan	Debenti	ures - Crown Corporation (GBE Specific)
	Opportunities Corporation		Saskatchewan Power Corporation
200009	Promissory Notes – Saskatchewan Power		Redemption – Saskatchewan Power
	Corporation	210901	
200010	Promissory Notes – Saskatchewan	244000	Corporation
	Telecommunications		Saskatchewan Telecommunications
200011	Promissory Notes – Saskatchewan Water	211001	Redemption – Saskatchewan
	Corporation		Telecommunications
200012	Promissory Notes – Municipal Financing		Saskatchewan Water Corporation (Debt)
	Corporation	211101	Redemption – Saskatchewan Water
200015	Promissory Notes – SaskEnergy Incorporated		Corporation (Debt)
	Promissory Notes – Saskatchewan Watershed	211200	Municipal Financing Corporation
200070	Authority	211201	Redemption - Municipal Financing Corporation
200017	Promissory Notes – Saskatchewan Gaming		SaskEnergy Incorporated (Debt)
200017			Redemption - SaskEnergy Incorporated (Debt)
200040	Corporation Seeketshowen Lieuwan and		Saskatchewan Gaming Corporation (Debt)
200018	Promissory Notes – Saskatchewan Liquor and		Redemption – Saskatchewan Gaming
	Gaming Authority	211101	Corporation (Debt)
200021	Promissory Notes – Crown Investments	211800	Saskatchewan Liquor and Gaming Authority
	Corporation	211000	· · · · · · · · · · · · · · · · · · ·
200050	Promissory Notes – General Government	244004	(Debt)
	Purposes	211001	Redemption – Saskatchewan Liquor and
203000	Bank Line of Credit	B. L	Gaming Authority (Debt)
203001	Redemption – Bank Line of Credit		ures – for Others
Promiss	sory Notes - Crown Corporations (GBE		University of Saskatchewan Debentures
Specific		214801	Redemption – University of Saskatchewan
	Promissory Notes – Sask. Power (GBE		Debentures
	Specific)		ures – General Government Purpose
200901	Redemption – Promissory Notes – Sask. Power	215000	Province of Saskatchewan
	(GBE Specific)	215001	Redemption – Province of Saskatchewan
Dobonti	ures - Crown Corporation (GSO & GBE		I CORPORATION EQUITY IN SINKING FUND
			Corporation Equity in Sinking Fund (GSO &
Recycle		GBE Re	
	Agricultural Credit Corporation		Sinking Fund – Agriculture Credit Corporation
	Redemption – Agricultural Credit Corporation		Sinking Fund – Crown Investment Corporation
	Crown Investments Corporation		Sinking Fund – CIC Asset Management Inc.
	Redemption – Crown Investments Corporation		Sinking Fund – Saskatchewan Crop Insurance
	Information Services Corporation (Debt)		
210301	Redemption – Information Services Corporation	220000	Sinking Fund – Saskatchewan Housing
	(Debt)		Corporation
210400	CIC Asset Management Inc. (Debt)	220800	Sinking Fund – Saskatchewan Opportunities
	Redemption –CIC Asset Management Inc.		Corporation
	Saskatchewan Crop Insurance (Debt)	222000	Sinking Fund – Saskatchewan
	Redemption – Saskatchewan Crop Insurance		Telecommunications (Recycled)
	(Debt)	222200	Sinking Fund-Municipal Financing Corporation
210600			(Recycled)
	Saskatchewan Housing Corporation	222500	Sinking Fund-SaskEnergy Incorporated
210007	Redemption – Saskatchewan Housing		(Recycled)
	Corporation	222000	Sinking Fund-Saskatchewan Power
	Saskatchewan Opportunities Corporation		Corporation (Recycled)
210801	Redemption – Saskatchewan Opportunities		Corporation (Necycleu)
	Corporation		
211600	Saskatchewan Watershed Authority (Debt)		

	Corporation Equity in Sinking Fund (GBE	<u>ACCOU</u>	NTS PAYABLE AND ACCRUED LIABILITIES
Specific	<u>:)</u>	<u>Foreign</u>	Currency Payable
220900	Sinking Fund – Saskatchewan Power	251000	Foreign Currency Payable
	Corporation		<u>llar Interest Payable</u>
221000	Sinking Fund – Saskatchewan	252000	U.S. Dollar Interest Payable
	Telecommunications	<u>Accoun</u>	ts Payable
221100	Sinking Fund – Saskatchewan Water Corporation	253000	Accounts Payable – from Accounts Payable – DO NOT USE
221200	Sinking Fund – Municipal Financing	253001	Future Dated Payment Liability - DO NOT USE
	Corporation		Accounts Payable – from Accounts Payable –
	Sinking Fund – SaskEnergy Incorporated Sinking Fund – Saskatchewan Gaming	252011	Org 001
	Corporation	255011	Accounts Payable – from Accounts Payable – Org 005
221800	Sinking Fund - Saskatchewan Liquor and Gaming Authority	253012	Accounts Payable – from Accounts Payable – Org 021
DEPOSI	TS HELD	253013	Accounts Payable – from Accounts Payable –
	s Held General	2000.0	Org 032
	Apprenticeship and Trade Certification	253021	Refund to Vote – Clearing Account
200000	Commission		Payroll Refund to Vote – Clearing Account
231130	eHealth Saskatchewan		Accounts Receivable-Accounts Payable
	Enterprise Saskatchewan	200020	Clearing Account
	Innovation Saskatchewan	253024	Accounts Receivable-Accounts Payable Contra
	Financial and Consumer Affairs Authority	200024	Account Account
	Criminal Property Forfeiture Fund	253050	Interministerial Clearing – DO NOT USE
	Global Transportation Hub Authority		Interministerial Clearing – Agriculture
	Government House Foundation		
	Fish and Wildlife Development Fund	203002	Interministerial Clearing – Corrections Public Safety and Policing
	Horned Cattle Fund	252052	
			Interministerial Clearing – Environment
	Multi-Type Database Licence Program		Interministerial Clearing – Finance
	Oil and Gas Orphan Fund		Interministerial Clearing – Municipal Affairs
232250	Physician Recruitment Agency of		Interministerial Clearing – Health
000000	Saskatchewan	253057	Interministerial Clearing – Highways and
232300	Private Vocational Schools Training	050050	Infrastructure Capital
000400	Completions Fund	253058	Interministerial Clearing – Energy and
	Prince of Wales Trust Fund	050050	Resources
232450	Individual Cattle Feeder Loan Guarantee		Interministerial Clearing – Justice
000500	Provincial Assurance Fund		Interministerial Clearing – Learning
232500	Saskatchewan Agricultural Returns Stabilization Fund		Interministerial Clearing – Public Service Commission
232800	Saskatchewan Archives Board	253063	Interministerial Clearing – Social Services
232900	SaskBuilds Corporation	253064	Interministerial Clearing – Legislative Assembly
233200	Saskatchewan Drug Plan	253065	Interministerial Clearing – ITO
234000	Saskatchewan Liquor and Gaming Authority	253066	Interministerial Clearing – TDM – Finance
234300	Saskatchewan Pension Plan	253067	Interministerial Clearing - Government Services
234600	Transportation Partnership Fund	253068	Interministerial Clearing – Enterprise and
234700	School Division Tax Loss Compensation Fund		Innovation
234800	Technical Safety Authority of Saskatchewan	253069	Clearing – Enterprise Saskatchewan
	Victims' Fund		Clearing – Financial and Consumer Affairs
Cobbed	Accounts		Authority
239000	Cobbed Accounts	253080	Payroll Interministerial Clearing
Conditio	onal Receipts		Tax Withholding – Accounts Payable Setup
	Conditional Receipts		Only
	GST Account	253096	Inventory Accounts Payable Accrual –
	GST/HST Receivable		Purchase Setup Only
	PST Account	253099	Accounts Payable – Markview and iExpense
	Deferred Salary		Setup only
	Third Party Demand Payable	255000	Accounts Payable – General
	NED REVENUE		Accrued Accounts Payable – General (Not for
	Unearned Revenue	_00000	use at Year End)
	Unallocated Revenue	255010	Payables \$1,000 and Under
	Unapplied Receipts		Accounts Payable – Tobacco and Fuel Tax
	Accrued Unearned Revenue (Not for use at	200010	Refunds
_01200	Year End)		Rolatia

255020	Change in Severance Liability and Other
255030	Employee Benefits Accounts Payable Rent Reduction Payable
255050	Accounts Payable – Growth and Financial
200000	Security Fund
255090	Miscellaneous Cheque Writer Deductions –
200000	Payable to Receiver General
255099	Accounts Payable – Previous Years
255100	Accrued Employee Leave Entitlements
255200	• •
255300	Hold Backs Payable
255400	
255500	Payroll Payable
255510	, ,
255600	Contingent Liabilities
	d Interest Payable
	Accrued Interest Payable
260000	Deductions 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
262000	Public Employees Disability Income Plan
262100	Disability Income – Human Rights
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 263300	Union Dues – CUPE Human Rights Union Dues/Initiation – CUPE Local 600-3
263500	Union Dues/Initiation – CUPE Local 600-5
263800	Saskatchewan Insurance Office/Professional
200000	Employees Union
264000	Arctic Savings and Credit Union
264100	Battlefords Credit Union Ltd.
264300	Affinity Credit Union Ltd.
264400	Riverview Savings and Credit Union
264500	Saskatoon Credit Union
264900	LaRonge Credit Union
265000	United Way – Battlefords
265100	United Way – Moose Jaw
265200	United Way – Prince Albert
265300	United Way – Regina
265400	United Way – Saskatoon
265500	United Way – Swift Current United Way – Weyburn and District
265600 265700	United Way – Weyburn and District United Way – Yorkton and District
265800	United Way – Estevan
266000	Accountable Advance
266100	Mortgage Payments
266200	Personal Mileage
266500	City of Regina Transit Pass
266600	Rental Deductions
266700	Treasury Advance
266800	Parking Deduction
267000	Income Tay Demand

267000 Income Tax Demand 267100 Third Party Demand 267400 Commissary Payments 267700 Safety Equipment
268000 Canada Savings Bonds
268100 Saskatchewan Roughrider Football
268200 Miscellaneous Deductions
269000 Valley View Centre Advance Account
269200 Deferred Salary Deduction
269300 Rent – Municipal Government
269400 Rent – Agriculture
269500 Rent – Agriculture – Labour Service
269600 Rent – Environment
269700 Rent – Environment – Summer Housing
ACCUMULATED NET EXPENDITURE (LIABILITY)
259900 Accumulated Net Expenditure (Liability)
RESERVE FOR ENCUMBRANCES
299999 Reserve for Encumbrance

EQUITY
300000 Equity
300099 Equity (for Other MIDAS Entities' Use Only)
301000 Adjustments to Equity

REVE	NUE		Seniors Angling
TAXATI		423106	Saskatchewan and Canadian Resident Angling
	ation Income		Three Day
	Corporation Income Tax	423107	Non-Resident Angling Three Day
	Accrued Revenue – Corp Income Tax (Not for	423108	Non-Resident Angling
100102	use at Year End)	423109	Canadian Resident Angling Licence
Individu	ial Income	423110	Canadian Resident Three Day Angling
_	Individual Income Tax	423120	Commercial Net Fishing
	Accrued Revenue – Individual Income Tax (Not	423121	Commercial Brine Shrimp
1 30103	for use at Year End)		Domestic Net Fishing
Drovino	ial Sales		Commercial Bait Fishing
	Provincial Sales Tax (Restricted Use-Finance-		Fish Peddler Licence
414000	Revenue Division only)	423155	Fish Dressing/Processing
100106	Accrued Revenue – Provincial Sales Tax (Not		Walleye Royalties
490100	for use at Year End)		Northern Pike Royalties
111601	Adult Incontinence Products		Trout Royalties
	Carbon Dioxide Exemption		White Fish Royalties
			Aquaculture Licence
	Direct Agent Tax Remission	423200	
	Lloydminister Exemption		Saskatchewan Resident Game Bird
	Mining Exploration and Geophysics		Canadian Resident Game Bird
	Municipal Fire Truck Exemption		Non-Resident Game Bird
	Municipal Water Filter Exemption		Wildlife Habitat Certificate
	Permanently Mounted Equipment		Big Game Draw Allocation Fee
	Miscellaneous Remissions		Antelope (Big Game Draw)
Tobacc			Outfitter Allocation Licences
	Tobacco Tax		Saskatchewan Resident Bear
498107	Accrued Revenue – Tobacco Tax (Not for use		Canadian Resident Bear
	at Year End)		Non-Resident Bear
<u>Fuel</u>	E 4.E		Saskatchewan Resident Barren Ground
	Fuel Tax	120220	Caribou
	Miscellaneous Remissions	423230	Saskatchewan Resident First Deer
498104	Accrued Revenue – Fuel Tax (Not for use at		Saskatchewan Resident Second Whitetail
O(1) - T	Year End)		Non-Trophy Mule Deer Big Game Draw
Other T			Canadian Resident First Deer
	Corporation Capital Tax		Second Non-Trophy Mule Deer
498101	Accrued Revenue – Corp Capital Tax (Not for		Non-Resident First Deer
444000	use at Year End)		Saskatchewan Resident Barren Ground
	Liquor Tax	720200	Caribou – Second
	Miscellaneous Remissions	423239	Non-Trophy Whitetail Deer – First
498105	Accrued Revenue – Liquor Tax (Not for use at		Non-Trophy Whitetail Deer – Second
445000	Year End)		Mule Deer – Big Game Draw
	Succession Duties – Interest		Saskatchewan Resident Elk
	Fire Prevention Tax		Special Elk Big Game Draw
	Mineral Rights Tax		Mule Deer – Archery
498110	Accrued Revenue – Mineral Rights Tax (Not for		Saskatchewan Resident Moose Regular
445500	use at Year End)		Non-Resident Guided Moose
	Insurance Premiums Tax		Special Moose Big Game Draw
498108	Accrued Revenue – Insurance Premium Taxes		Canadian Resident Guided Moose
	(Not for use at Year End)		Saskatchewan Resident Youth Game
	Motor Vehicle Insurance Premium Tax		Big Game Management Licence
	All Other Taxes		Taxidermy Licence
	Pari-Mutuals Tax		Resident Dog Trainers
	OWN-SOURCE REVENUE		Non-Resident Dog Trainers
	<u>ehicle Fees</u>		Special Mounting Permits
	Drivers' Licences, Registrations and Permits	423300	
498109	Accrued Revenue – Drivers' Licences,		Administration/Application/Inspection Fees
	Registrations and Permits (Not for use at Year		Sand and Gravel Royalties
400000	End)		Residential Cabins – Outside Subdivision
	Other Revenue – Motor Vehicles		Recreational Cabins – Subdivided Lots
	icences and Permits		Recreational Cabins – Subdivided Lots Recreational Cabins – Outside Subdivision –
	Resources	, 200 12	Leases
	Fisheries	423313	Institutional Camp Fees
423101	Resident Angling	,200,10	mediational camp i coo

423315 Commercial Land – Subdivided Lots	423754 Park Entry – Three Day
423316 Commercial Land – Outside Subdivision	423755 Park Entry – Weekly
423318 Miscellaneous Use Permit – Leases	423756 Camping – Self Registration
423319 Agricultural – Annual Billings	423757 Camping – Reservation, Cancellation and
423320 Oil and Gas – Leases	Change Fees
423321 Quarrying Surface – Other Than Sand and	423758 Camping – Seasonal Fees
Gravel	423766 School Program Fees
423322 Oil and Gas – Easements – Annual	
	423767 Swim/Water Skills Lessons/Badges/Manuals
423323 Easements – Annual All Except Oil and Gas	423768 Swimming Pool Fees
423324 Oil and Gas – Easements – One Time	423770 Marina – Boat Launching/Mooring
423325 Easements – One Time All Except Oil and Gas	423772 Accommodation
423326 Sand and Gravel – Surface Leases	423773 Commercial Leases – Utilities
423328 Petroleum/Natural Gas – Exploration Permits	423774 Commercial leases – Fees
423333 Miscellaneous Use – Permits	423775 Cottage Leases/Fire Levy Fees
423334 Agricultural – Permit	423776 Park Entry – Historic Parks
423341 Recreational Cabins – Outside Subdivision –	423777 Park Staff Housing
Permits	423781 Coin Operated Machines
	423783 Storage Compound
423342 Trappers Cabins	
423343 Boat Dock/House/Lift and Foreshore	423795 Park Entry – Park Specific
423347 Miscellaneous Use Work Authorizing Fees and	423797 Park Entry – Voluntary Admission Fees
Other Non-A/R	423800 Fur
423349 Oil and Gas – Seismic Line	423871 Royalties On Wild Fur
423350 Quarrying Surface – Under 500 CU Yards	423875 Saskatchewan Resident Fur Dealer
423351 Temporary Work Camp Minimum Of	423884 North Fur Conservation Area Fur
423352 Wild Rice – Permit	423886 South Saskatchewan Fur
423353 Sand and Gravel – Exploration	423900 All Other Revenue (Natural Resources)
423365 Development Costs	423902 Duplicate Licences
423384 Wild Rice – Licence	423903 Miscellaneous Licences/Permits – Natural
423390 Northern Revenue Sharing Trust Account	Resources
Withheld	423983 Outfitters Licences
423400 Forests	Business Licences and Permits – Amusement
400400 14: (*) 14	
423402 Mistik Management – Norsask Forest Products	424600 Lottery Licences
423403 Mistik Management – ML Mechanical	424900 All Other – Amusement
423403 Mistik Management – ML Mechanical	424900 All Other – Amusement
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB	424900 All Other – Amusement Business Licences and Permits – Trade
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik)	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd.	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations
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423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees 423461 Plant and Sawmill Licences/Scaling Fees 423462 Park Vegetation Management Fees 423470 Penalties	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences – General 425401 Game Farm Licences 425402 Fur Farm Licences
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees 423461 Plant and Sawmill Licences/Scaling Fees 423470 Penalties 423500 Universal Reforestation Fee	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences – General 425401 Game Farm Licences 425402 Fur Farm Licences 425403 Poultry Licences
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees 423461 Plant and Sawmill Licences/Scaling Fees 423462 Park Vegetation Management Fees 423470 Penalties 423500 Universal Reforestation Fee	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences – General 425401 Game Farm Licences 425402 Fur Farm Licences 425403 Poultry Licences 425404 Export Certificates
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees 423461 Plant and Sawmill Licences/Scaling Fees 423462 Park Vegetation Management Fees 423470 Penalties 423700 Parks 423711 Cottage Lots – Northern Surveyed	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences – General 425401 Game Farm Licences 425402 Fur Farm Licences 425403 Poultry Licences 425404 Export Certificates 425700 Insurance Company and Agents Licences
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees 423461 Plant and Sawmill Licences/Scaling Fees 423462 Park Vegetation Management Fees 423470 Penalties 423700 Parks 423711 Cottage Lots – Northern Surveyed 423712 Cottage Lots – Northern Unsurveyed	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences – General 425401 Game Farm Licences 425402 Fur Farm Licences 425403 Poultry Licences 425404 Export Certificates 425700 Insurance Company and Agents Licences 425701 Insurance Company
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees 423461 Plant and Sawmill Licences/Scaling Fees 423462 Park Vegetation Management Fees 423470 Penalties 423700 Parks 423711 Cottage Lots – Northern Surveyed 423712 Cottage Lots – Northern Unsurveyed 423713 Commercial Operations in Park	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences – General 425401 Game Farm Licences 425402 Fur Farm Licences 425403 Poultry Licences 425404 Export Certificates 425700 Insurance Company 425702 Trust and Loan
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees 423461 Plant and Sawmill Licences/Scaling Fees 423462 Park Vegetation Management Fees 423470 Penalties 423700 Parks 423711 Cottage Lots – Northern Surveyed 423712 Cottage Lots – Northern Unsurveyed 423713 Commercial Operations in Park 423725 Special Site Leases in Park	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences – General 425401 Game Farm Licences 425402 Fur Farm Licences 425403 Poultry Licences 425404 Export Certificates 425700 Insurance Company and Agents Licences 425701 Insurance Company 425702 Trust and Loan 425800 Pension Plan Registration and Annual Fees
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees 423461 Plant and Sawmill Licences/Scaling Fees 423462 Park Vegetation Management Fees 423470 Penalties 423700 Parks 423711 Cottage Lots – Northern Surveyed 423712 Cottage Lots – Northern Unsurveyed 423713 Commercial Operations in Park 423725 Special Site Leases in Park 423741 Campfire Permit – Daily	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences – General 425401 Game Farm Licences 425402 Fur Farm Licences 425403 Poultry Licences 425404 Export Certificates 425700 Insurance Company and Agents Licences 425701 Insurance Company 425702 Trust and Loan 425800 Pension Plan Registration and Annual Fees 425900 Other Business Privilege – Trade
423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees 423461 Plant and Sawmill Licences/Scaling Fees 423462 Park Vegetation Management Fees 423470 Penalties 423700 Parks 423711 Cottage Lots – Northern Surveyed 423712 Cottage Lots – Northern Unsurveyed 423713 Commercial Operations in Park 423725 Special Site Leases in Park 423741 Campfire Permit – Daily 423742 Campfire Permit – 3 Day	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences – General 425401 Game Farm Licences 425402 Fur Farm Licences 425403 Poultry Licences 425404 Export Certificates 425700 Insurance Company and Agents Licences 425701 Insurance Company 425702 Trust and Loan 425800 Pension Plan Registration and Annual Fees 425900 Other Business Privilege – Trade 425901 Auction Sales Company
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423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees 423461 Plant and Sawmill Licences/Scaling Fees 423462 Park Vegetation Management Fees 423470 Penalties 423500 Universal Reforestation Fee 423700 Parks 423711 Cottage Lots – Northern Surveyed 423712 Cottage Lots – Northern Unsurveyed 423713 Commercial Operations in Park 423725 Special Site Leases in Park 423741 Campfire Permit – Daily 423742 Campfire Permit – 3 Day 423743 Campfire Permit – Weekly	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences – General 425401 Game Farm Licences 425402 Fur Farm Licences 425403 Poultry Licences 425404 Export Certificates 425700 Insurance Company and Agents Licences 425701 Insurance Company 425702 Trust and Loan 425800 Pension Plan Registration and Annual Fees 425901 Auction Sales Company 425902 Business Name Registration 425903 Collection Agents 425904 Business Name Renewals
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423403 Mistik Management – ML Mechanical 423404 L and M Wood Products 423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB 423410 Mee Toos Forest Products Ltd. (Amisk-akik) 423411 Zelensky Brothers Saw Mill 423412 Northwest Communities Wood Products 423420 Vermette Wood Preservers 423421 Lehner Wood Preservers 423422 Edgewood 423424 Aallcann Wood Suppliers Ltd. 423425 Carrier Forest Products 423426 Meadow Lake OSB 423460 Forestry Dues and Permit Fees 423461 Plant and Sawmill Licences/Scaling Fees 423462 Park Vegetation Management Fees 423470 Penalties 423500 Universal Reforestation Fee 423700 Parks 423711 Cottage Lots – Northern Surveyed 423712 Cottage Lots – Northern Unsurveyed 423713 Commercial Operations in Park 423725 Special Site Leases in Park 423741 Campfire Permit – Daily 423742 Campfire Permit – Jaly 423743 Campfire Permit – Annual 423746 Timber/Firewood/Temporary Work Camp Permit	424900 All Other – Amusement Business Licences and Permits – Trade 425100 Company Incorporation and Registration Fees 425101 Annual Return 425102 Incorporation 425103 Unlicensed Insurance 425200 Vendors and Outlet Licences 425201 Oil Burner Licence One Year 425202 Oil Burner Licence Five Year 425300 Hawkers, Pedlars and Transient Traders Licences 425301 Direct Seller 425302 Fundraisers for Charitable Organizations 425400 Animal Industry Licences – General 425401 Game Farm Licences 425402 Fur Farm Licences 425403 Poultry Licences 425404 Export Certificates 425700 Insurance Company and Agents Licences 425701 Insurance Company 425702 Trust and Loan 425800 Pension Plan Registration and Annual Fees 425901 Auction Sales Company 425902 Business Name Registration 425903 Collection Agents 425904 Business Name Renewals 425905 Motor Dealers

425909 Sale of Training Courses	428102 Non-Profit Incorporations
425910 NH3 Anhydrous Ammonia Licence One Year	428200 Examination Fees
425911 NH3 Anhydrous Ammonia Licence Five Year	428201 General Education Diploma Exam Fees
425912 Electrical Supply House One Year	428202 Application for Journeyman – Written Exam
425913 Electrical Supply House Five Year	428203 Application for Journeyman – Practical Exam
425914 Gas Supply House One Year	428204 Request for Review of Exam Results
425915 Gas Supply House Five Year	428205 Application to Take Other Exams
425916 Gas Employers Licence One Year	428206 Late Fee for Written or Practical Exam
425917 Gas Employers Licence Five Year	Applications
425918 Electrical Employers Licence One year	428208 Appeal of Commission Decision – ATC
425919 Electrical Employers Licence Five Year	428500 Change of Name Certificates
425920 Payday Loan Lender Licence	428600 Elevators and Hoists Licences
Professional and Occupational Licences and Permits	428700 Steam Boiler, Pressure Vessel Inspection and
426500 Teachers Certificates	Regulation
426502 Teacher Certifications	428701 Pressure Vessel Inspection
426503 Probationary Teacher Certificate	428702 Pressure Vessel Licensing
426600 Engineers and Firemen's Certificates	428703 Boiler Equipment Licensing
426601 Engineers Annual Certificate	428704 Refrigeration Plant Equipment Licensing
426602 Fireman's Certificate	428900 Other Miscellaneous Licences and Permits
426603 Engineer's Special Certificate	428901 Building Official Licence One Year
426604 30 Day Permit to Operate	428902 Building Official Licence Five Year
426605 90 Day Permit to Operate	Accrued Revenue – Other Licences and Permits
426606 Refrigeration Operator's Certificate	498162 Accrued Revenue – Other Licenses and
426700 Commissioner for Oaths and Notary Public	Permits (Not for use at Year End)
Fees	Sales, Services and Service Fees
426900 Other Professional and Occupational Privileges	Agricultural Lands Revenue
426904 Employer Application for Registration of	430000 Sale of Land
Apprentice	430200 Agricultural Lands – Lease Revenue
426905 Application for Learners Certificate	430500 Interest – Agricultural Lands – Long-Term
426906 Application for Registering as a Tradesperson	Receivables
126007 Application for lowers was Contificate	Sales
426907 Application for Journeyman Certificate	
	431100 Real Property Sales
426908 Application for Replacement of Lost Apprentice	431100 Real Property Sales 431103 Treaty Land Entitlement (5.08) – Oil
426908 Application for Replacement of Lost Apprentice Cards	431103 Treaty Land Entitlement (5.08) - Oil
426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration	431103 Treaty Land Entitlement (5.08) – Oil 431104 Treaty Land Entitlement (5.08) – Gas
 426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 	431103 Treaty Land Entitlement (5.08) – Oil 431104 Treaty Land Entitlement (5.08) – Gas 431105 Treaty Land Entitlement (5.08) – CCT
 426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 	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
 426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 	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
 426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 	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
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 426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's One Year 426915 Restricted Journeyman's Five Year 	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss
 426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's One Year 	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 431173 Real Property Sales – Aboriginal
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426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's One Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster
426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's One Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual
426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's One Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year 426922 Domestic Gas Contractor One Year	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual 431600 Miscellaneous Materials and Supplies
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426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's One Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year 426922 Domestic Gas Contractor One Year 426923 Domestic Gas Contractor Five Year 426924 Limited Gas Contractor One Year	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual 431600 Miscellaneous Materials and Supplies 431700 Medicines, Serums and Vaccines 431900 Other Commodity Sales
426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's One Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year 426922 Domestic Gas Contractor One Year 426923 Domestic Gas Contractor Five Year 426924 Limited Gas Contractor One Year 426925 Limited Gas Contractor Five Year	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual 431600 Miscellaneous Materials and Supplies 431700 Medicines, Serums and Vaccines 431910 Sales – Hay
426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's One Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year 426922 Domestic Gas Contractor One Year 426923 Domestic Gas Contractor Five Year 426924 Limited Gas Contractor Five Year 426925 Limited Gas Contractor Five Year 426926 Bulk Propane Storage One Year	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual 431600 Miscellaneous Materials and Supplies 431700 Medicines, Serums and Vaccines 431910 Sales – Hay 431911 Sales – Timber
426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's One Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year 426922 Domestic Gas Contractor One Year 426923 Domestic Gas Contractor Five Year 426924 Limited Gas Contractor One Year 426925 Limited Gas Contractor Five Year	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual 431600 Miscellaneous Materials and Supplies 431700 Medicines, Serums and Vaccines 431910 Sales – Hay
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426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's Five Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year 426922 Domestic Gas Contractor Five Year 426923 Domestic Gas Contractor Five Year 426924 Limited Gas Contractor Five Year 426925 Limited Gas Contractor Five Year 426926 Bulk Propane Storage One Year 426927 Bulk Propane Storage Five Year 426928 General Gas Fitter One Year 426929 General Gas Fitter One Year	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual 431600 Miscellaneous Materials and Supplies 431700 Medicines, Serums and Vaccines 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 Act
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426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's Five Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year 426922 Domestic Gas Contractor Five Year 426923 Domestic Gas Contractor Five Year 426924 Limited Gas Contractor Five Year 426925 Limited Gas Contractor Five Year 426926 Bulk Propane Storage One Year 426927 Bulk Propane Storage Five Year 426928 General Gas Fitter One Year 426930 Domestic Gas Fitter One Year 426931 Domestic Gas Fitter Five Year 426931 Property and Building Rentals 427100 Property and Building Rentals	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual 431600 Miscellaneous Materials and Supplies 431700 Medicines, Serums and Vaccines 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 Act 432103 Small Claims Fees 432104 Local Registrar's Fees
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426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's Five Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year 426922 Domestic Gas Contractor Five Year 426923 Domestic Gas Contractor Five Year 426924 Limited Gas Contractor Five Year 426925 Limited Gas Contractor Five Year 426926 Bulk Propane Storage One Year 426927 Bulk Propane Storage Five Year 426928 General Gas Fitter One Year 426930 Domestic Gas Fitter One Year 426931 Domestic Gas Fitter Five Year 426931 Domestic Gas Fitter Five Year 426931 Domestic Gas Fitter Five Year 426930 Other Rentals and Leases 427900 Other Rentals and Leases 427910 Rent – House	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual 431600 Miscellaneous Materials and Supplies 431700 Medicines, Serums and Vaccines 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 Act 432103 Small Claims Fees 432104 Local Registrar's Fees 432105 Sheriff's Fees 432106 Surrogate Court Fees 432108 Farm Ownership Fee
426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's Five Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year 426922 Domestic Gas Contractor Five Year 426923 Domestic Gas Contractor Five Year 426924 Limited Gas Contractor Five Year 426925 Limited Gas Contractor Five Year 426926 Bulk Propane Storage One Year 426927 Bulk Propane Storage Five Year 426928 General Gas Fitter One Year 426929 General Gas Fitter One Year 426930 Domestic Gas Fitter One Year 426931 Domestic Gas Fitter Five Year 426931 Property and Building Rentals 427100 Property and Building Rentals 427900 Other Rentals and Leases 427910 Rent – House Miscellaneous Licences and Permits	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual 431600 Miscellaneous Materials and Supplies 431700 Medicines, Serums and Vaccines 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 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
426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's One Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426919 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year 426922 Domestic Gas Contractor Five Year 426923 Domestic Gas Contractor Five Year 426924 Limited Gas Contractor Five Year 426925 Limited Gas Contractor Five Year 426926 Bulk Propane Storage One Year 426927 Bulk Propane Storage Five Year 426928 General Gas Fitter One Year 426929 General Gas Fitter One Year 426930 Domestic Gas Fitter Five Year 426931 Rent – House Miscellaneous Licences and Permits 428100 Non-Profit Organizations	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual 431600 Miscellaneous Materials and Supplies 431700 Medicines, Serums and Vaccines 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 Act 432103 Small Claims Fees 432104 Local Registrar's Fees 432105 Sheriff's Fees 432106 Surrogate Court Fees 432107 Land Sales Fee 432108 Farm Ownership Fee 432109 Land Sales Fee
426908 Application for Replacement of Lost Apprentice Cards 426909 Application for Certificate of Registration 426910 Special Permit for Intern Trade Agreement 426911 Special Permit for Individual Ex from Apprentice 426912 Full Journeyman's One Year 426913 Full Journeyman's Five Year 426914 Restricted Journeyman's Five Year 426915 Restricted Journeyman's Five Year 426916 Full Electrical Contractor One Year 426917 Full Electrical Contractor Five Year 426918 Limited Electrical Contractor Five Year 426920 General Gas Contractor One Year 426921 General Gas Contractor Five Year 426922 Domestic Gas Contractor Five Year 426923 Domestic Gas Contractor Five Year 426924 Limited Gas Contractor Five Year 426925 Limited Gas Contractor Five Year 426926 Bulk Propane Storage One Year 426927 Bulk Propane Storage Five Year 426928 General Gas Fitter One Year 426929 General Gas Fitter One Year 426930 Domestic Gas Fitter One Year 426931 Domestic Gas Fitter Five Year 426931 Property and Building Rentals 427100 Property and Building Rentals 427900 Other Rentals and Leases 427910 Rent – House Miscellaneous Licences and Permits	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 431173 Real Property Sales – Aboriginal 431400 Mineral and Forestry Products/Peat Moss 431500 Maps, Prints, Books and Publications 431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where to Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual 431600 Miscellaneous Materials and Supplies 431700 Medicines, Serums and Vaccines 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 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

432112	Documentation Fees	433800 Reservation of Names
432113	Search Fees	433900 All Other Service Fees
432114	Web Inquiries Fees	433901 Amusement Ride Re-Inspection
	Management and Collection Services	433902 Amusement Ride Miscellaneous Inspection
432201	Public Trustee Fees	Perquisites
	Consumer Proposal Management Fees	434100 Miscellaneous Deductions – Staff Salaries
	Tax Enforcement – Provincial Mediation Board	434200 Charges for Personal Mileage
	Blueprinting, Advertising, Addressing and List	Accrued Revenue – Sales, Services and Service
432300	Services	Fees
422400		498163 Accrued Revenue – Sales, Services and
	Diagnostic Laboratory Services	
432500	Miscellaneous Medical and Institutional	Service Fees (Not for use at Year End)
400700	Services	Fines, Forfeits and Penalties
432700	Research, Technical, Assaying and Testing	441100 Fines and Costs – Judges
400704	Services	441101 Security Holdback
	Boiler Registration of Design	441102 7% Municipal Holdback
	Test/Registration of Pressure Welders	441103 Late Payment Charges – Fines
	Other Miscellaneous Services	443100 Escheated Bail
	High School Student Transcript	444100 All Other Fines, Costs, Penalties and Forfeits
	Teacher Evaluations	444101 Provincial Surcharge
	General Education Diploma Transcripts	444102 Federal Surcharge
	Teacher Statements	444110 Penalties - Taxes
432906	Freedom of Information	498161 Accrued Revenue – Fines, Forfeits and
432908	Small Business Loans Association –	Penalties (Not for use at Year End)
	Administration Fees	Interest, Premium, Discount and Exchange
432909	Request for Upgrading Evaluation	Interest
432910	Grazing – Cattle	451100 Interest – Bank Deposits
	Grazing – Calves	451200 Interest – Crown Corporation Promissory Notes
	Grazing – Horses	451250 Interest – Government Service Organizations
	Grazing – Colts	and Government Business Enterprises
	Grazing – Ewes	(Recycled)
	Grazing – Lambs	451260 Commissions – Government Service
	Grazing – Under Delivery Charges	Organizations and Government Business
	Grazing – Miscellaneous	Enterprises (Recycled)
	Wintering Fees – Bulls	451300 Interest – Loans
	Wintering Fees – Cows	451301 Interest – Northern Development Fund Loans
	PRF – Cost Recovered – Taxes	451302 Interest – Northern Revolving Fund Loans
	PRF – Cost Recovered – Salt and Minerals	451303 Interest – Student Aid Loans
	PRF – Cost Recovered – Vet Supplies	451400 Interest – Investments
	Project Delivery Revenue	451500 Interest – Accounts Receivable
	Highways Custom Work Surcharge Revenue	451510 Finance Charges – Accounts Receivable
Fees	riigiiways Custom Work Surcharge Revenue	Module Module
	Steam Boilers and Pressure Vessels	
433100		451700 Sinking Fund Earnings Retained in Sinking
422200	Certificates Other Imprestion Food	Funds
	Other Inspection Fees	451800 Interest - Taxes
	Film and Video	451900 All Other Interest Revenue
	Refrigeration Plant Inspection Certificate	Profit on Foreign Exchange
	Quality Program Certificate	454100 Profit on Foreign Exchange
	Audit Fees	454110 Unearned Discounts
	Miscellaneous Agricultural Fees	Accrued Revenue – Interest, Premiums Discounts
	Marriage and Vital Statistics Fees	and Exchange
	Other Registration Fees	498165 Accrued Revenue – Interest, Premiums,
	Prospectus	Discounts, and Exchange (Not for use at Year
	Registrations	End)
	Exemptions	<u>Transfers From Other Governments</u>
	Annual Information Forms	469100 Other Governments – Provincial
	Annual Financial Statements	469101 Fire Suppression – M.A.R.S. Agreement
433709	Engineering and Technical Report	469200 Other Government – Municipal
433710	Certificate of Non-Default	469300 Other Jurisdictions
	Deposit Agent Filing Fee	498164 Accrued Revenue – Transfers from Other
433712	Sub-Agent Filing Fee	Governments (Not for use at Year End)
	Financial Institution Fee	Other Revenue
433714	Administrative Penalties	Confiscations and Forfeitures
433715	Costs of Investigation	482100 Election Deposits – Forfeiture
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482200 Environmental Deposits	461006 Older Worker Pilot Program
482900 Other Confiscations and Forfeitures	461007 Provincial Library
Contributions by Employees and Others to	461008 Promote Bilingualism in Education
Retirement and Insurance Plans	461009 National Safety Code
484100 Employee Contributions – Superannuation Plan	461011 Airport Capital Assistance Program
Miscellaneous	461012 Federal Contribution – Grain Roads
485000 Maintenance Order Revenues	461013 Strategic Highway Infrastructure Program
485100 Casual Revenue	(SHIP)
485102 Recoveries of Fines Write Off	461014 Canada-Saskatchewan Infrastructure
485103 Outstanding Cheques Write Off	461015 Office French Language Coordinator
485104 Restitution/Comp – MLA Fraud	461016 Joint Emergency Planning Program (JEPP)
485105 Recoveries – Fuel	461017 Federal Pressure Equipment Licensing
485110 Cash Over/Short	461018 Federal Elevators
485111 Labour Response Tax Credit Program	461019 National Initiative Fund
485112 Personal Phone Call Reimbursement	461020 Exchange of Service – Inmates
485113 Awards Recovery	461021 Disaster Financial Assistance
485115 NSF Charges	461022 Historical Places Initiatives
485130 Freight	461023 Border Infrastructure Fund
485160 Licence Revenue Account Clearing	461025 Waterfowl Crop Damage Program
485170 Licence Revenue Impost FWD	461026 Early Learning Child Care
485175 Accounts Receivable Holding	461030 Air Weapons Range Agreement
485181 Permit Revenue – Land Taxes FWD	461050 Provincial-Territorial Base Funding – Building
485195 Bad Debt Recovery	Canada Fund
485199 Realized Gain or Loss	461051 Infrastructure Stimulus Fund
485300 Dormant and Unclaimed Estate Money	461052 Gateways and Borders Program – Global
485600 Proceeds Clearing	Transportation Hub
485800 Gain on Disposal of Capital Assets	461053 Building Canada Fund-Major Infrastructure
Refund of Previous Years' Expenses	Component
486100 Repayments – Public Assistance, Pensions and	461060 Fire Suppression – PA National Park
Allowance Programs	461063 Fire Suppression – Recoverable Federal
486900 Refunds – Previous Years' Expenses	461070 Fire Suppression – Air Weapons Range
486910 Salary Overpayment Refunds – Previous Years'	461080 Fire Suppression – Indian Reserves
Expenses	462400 Alcohol and Drug Treatment Rehabilitation
Accrued Revenue – Other Own-Source Revenue	Agreement
498160 Accrued Revenue – Other Own-Source	462600 Vocational Rehabilitation of Disabled Persons
Revenue (Not for use at Year End)	463000 Employability Assistance
Recovery of Amounts Previously Written-off	463700 Young Offenders' Agreement
487100 Recovery of Loan Losses	468500 Special Allowance – Children in Care
Transfers In	
	468600 AANDC (Aboriginal Affairs and Northern
488100 Transfers In	Development Canada)
Other	Accrued Revenue – Transfers from the Federal
489000 Revolving Fund – Commissary Repayment	Government
489200 Collection Agency and Legal Fees Withheld	498180 Accrued Revenue – Transfers from the Federal
489500 Payroll Reimbursement – Reallocate	Government (Not for use at Year End)
489600 Miscellaneous Revenue to be Allocated	TRANSFERS FROM GOVERNMENT ENTITIES
489601 Bond Forfeiture	Crown Investment Corporation of Saskatchewan
TRANSFERS FROM THE FEDERAL GOVERNMENT	471000 Crown Investment Corporation of
<u>Equalization</u>	Saskatchewan
460100 Federal/Provincial Agreement – Equalization	471001 Crown Investment Corporation – Special
Canada Health Transfer	Dividend
460500 Canada Health Transfer	Liquor and Gaming Authority
Canada Social Transfer	471100 Liquor and Gaming Authority
460600 Canada Social Transfer	498141 Accrued Revenue – Transfers from Liquor and
Other Federal Transfers	Gaming Authority (Not for use at Year End)
460825 Softwood Lumber Agreement Transfer	Other Enterprises and Funds
460850 Federal Third Party Trust Funding	471500 Profits Transferred – Revolving Funds
Federal-Provincial Cost Sharing Programs	471900 All Other Dividends – Finance
461000 Federal-Provincial Cost Sharing Programs	472900 Proceeds from Other Funds
461001 Legal Aid Commission	Accrued Revenue – Transfers from other
	Government Entities
461002 Aboriginal Courtworker Program	
461003 Labour Market Development Agreement	498140 Accrued Revenue – Transfers from other
461004 Official Minority Language	Government Entities (Not for use at Year End)
461005 Canada Student Loans	

TRANS	FER FROM THE GROWTH AND FINANCIAL	496200	Other Coal Revenue
SECUR	ITY FUND	496300	Coal Freehold Tax
473000	Transfer from Growth and Financial Security	496400	Delayed Payment Charge – Coal
	Fund		Accrued Revenue - Coal (Not for use at Year
NON-RE	ENEWABLE RESOURCES		End)
Oil		Other	•
491100	Oil Crown Royalty	497100	Quarrying Crown Royalty
	1/5 Trust Certificate Payments		Salt Crown Royalty
	4% Trust Certificate Payments		Salt Production Tax
	Petroleum Research Incentive Credits		Metallic Crown Royalty
	Provisional Royalty		Other Metallic Revenue
	Oil Freehold Production Tax		Delayed Payment Charge – Other
	Annual PNG Lease Rentals		Royalties – Seismic Activity
	Compensatory Royalty		Royalties – Easements
	Other Oil and Gas Revenue		Royalties – Sand and Gravel
	Delinquent Well Data Penalties		Accrued Revenue – Other Non-Renewable
	Net Royalty - Farmout	100127	Resources (Not for use at Year End)
	Enhanced Oil Recovery Crown Royalty	Accrue	d Revenue – Non-Renewable Resources
	Enhanced Oil Recovery Freehold Production		Accrued Revenue – Non-Renewable
431002	Tax	450120	Resources (Not for use at Year End)
401505	EOR Interest	REVOL	VING FUND – DEPOSITS
	Oil Well Revenue		Revolving Fund – Deposits
	Delayed Payment Charge – Oil		Other Revenues
	Accrued Revenue – Oil (Not for use at Year		ERCIAL REVENUE
490122			and Lease Revenue
Crown	End)		
	Land Sales		Rental and Lease Revenue
Natural	Bonus Bids (Crown Land Sales)		y and Building Rentals
	Gas Crown Royalty		Property and Building Rentals Base Rent
	Gas Freehold Production Tax		
			Inventory Base Rent
490121	Accrued Revenue – Natural Gas (Not for use at		Planning Base Rent
Dotooh	Year End)		Technical Support Base Rent
Potash 402400	Potoch Crown Povolty		Realty Base Rent
	Potash Crown Royalty Other Potash Royalty		Project Delivery Base Rent
	Other Potash Revenue		Major Maintenance Base Rent
	Delayed Payment Charge – Potash		Life Cycle Maintenance Base Rent
	Potash Base Payment Incentives		Amortization Base Rent
	Potash Base Payment Incentives		Vacancy Allowance Base Rent
	Potash Base Payment Interest		Painty Page 1
	Potash Profit Tax		Reimbursement – Operating Expenses
	Potash Profit Tax Incentives		Reimbursement – Security
	Potash Profit Tax Interest		Reimbursement – Repairs and Maintenance
498123	Accrued Revenue – Potash (Not for use at Year		Reimbursement – Roads and Grounds
Daggue	End)		Reimbursement - Cleaning
	Ce Surcharge		Reimbursement – Heating
	Resource Surcharge		Reimbursement – Gas Heat
498128	Accrued Revenue – Resource Surcharge (Not		Reimbursement – Propane Heat
041 N	for use at Year End)		Reimbursement – Fuel Oil Heat
	on-Renewable Resources		Reimbursement – Steam Heat
Uraniun			Reimbursement – Electrical
	Uranium Crown Royalty – Basic		Reimbursement – Sewer and Water
	Uranium Crown Royalty – Tiered		Reimbursement – Fixed Expenses
	Delayed Payment Charge – Uranium		Reimbursement – Insurance
498124	Accrued Revenue – Uranium (Not for use at		Reimbursement – Real Estate Taxes
	Year End)		Reimbursement – GST
	Sulphate		Reimbursement – Administration
	Sodium Sulphate Crown Royalty		accommodation Revenue
	Other Sodium Sulphate Revenue		Other Accommodation Revenue
	Delayed Payment Charge – Sodium Sulphate		Parking Revenue
498125	Accrued Revenue – Sodium Sulphate (Not for		Tennant Services Revenue
	use at Year End)		Central Services Revenue
Coal			Project Delivery Revenue
496100	Coal Crown Royalty	900256	Furniture Revenue

900258 Tenant Improvement Revenue

900259 Security Revenue

Air Services Revenue

900300 Air Services Revenue

900301 Air Standby Revenue

900302 Air Charter Revenue

900303 Air Per Mile Revenue

Goods and Services Revenue

900400 Goods and Services Revenue

Casual Revenue

900800 Casual Revenue

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

EXPE	NSFS	519400	Honorariums and Retainers
	ES AND BENEFITS		CWTP Settlement Payout
	Representatives and Ministers of the Crown		Flexible Benefit Payments
	Cabinet and Opposition Leader Allowances		Salary Payments Processed through the
	Members' Annual Indemnity		Accounts Payable Module
	Additional Duties Allowance	519800	Change in Year End Severance Liability and
	Members' Annual Expense Allowance		Other Benefits
	Per Diems	519900	Change in Year-End Accrued Employee Leave
	ent Positions		Entitlement
	Out-of-Scope Permanent	Pension	n and Benefits
	In-Scope Permanent	578200	Pension and Benefits
	Heads of Ministries and Agencies	578210	Judges' Disability Allowance
	Provincial Court Judges		rcial Expenses – Salaries and Benefits
	Positions Encumbered by Non-Permanent Staff	587991	Commercial Expenses – Salaries and Benefits
	rmanent, Permanent Part-Time, Labour		rsement – Salaries and Benefits
	Positions and Other Personal Service		Reimbursement – Salaries and Benefits
Contrac			Salary Overpayment Reimbursements
	Casual/Term		Union Leave Reimbursement
	Temporary Salaries		s and Benefits Payable – Year End
	Labour Service		Salaries and Benefits Payable – Year End
514300	Part-Time/Permanent Part-Time		d Expense – Salaries and Benefits
	Student Employee Programs	587510	Accrued Expenses – Salaries and Benefits (Not
	Personal Service Contracts		for use at Year End)
514700	Ministerial Assistant's Salary		ACT SERVICES
	Seconded Services (With Employee Number)		ional and Technical Services
	Seconded Services (With No Employee	521100	Specialized, Technical and Management
	Number)		Consulting
515700	Allocation of Labour Costs	521300	General Code – Fees Paid for Professional
515800	Allocation of Mechanic Labour Costs		Services
Premiur	n Pay and Differential		Expert Witnesses
	Overtime		Physicians and Surgeons (Expert Witnesses)
516100	Change in Year-end Accrued Supplementary		Fee Bailiffs – Wages
	Payroll		Fee Bailiffs – Travel Costs
516200	Temporary Assignment of Higher Duties		Juror Fees
516300	Shift Differential		Witness Fees
516400	Camp Differential	521307	Legal Fees – Court Appointed – Young
516500	Winter Differential	E04000	Offenders Appointments
516600	Height Differential		Legal Fees - Miscellaneous
516800	Other Differentials, Endorsements and	521309	Legal Fees – Court Appointed Adult Offenders
	Premiums	E01010	Appointments
516900	Standby Fees		Transcript Fees
<u>Severar</u>			Custody Access Reports Interpreters Fees
	Severance Pay		
	Non-Taxable Career Assistance-Out of Scope		Supervised Access Program Miscellaneous Contracts – Meals
	Non-Taxable Career Assistance-In Scope		Miscellaneous Contracts – Mears Miscellaneous Contracts – Accommodation
	Retirement Vacation Entitlement		Miscellaneous Contracts – Accommodation Miscellaneous Contracts – Kilometres
	ites, Allowances and Other Compensation		Transportation – Ambulance
	Educational Leave Allowance		Transportation – Ambulance Transportation – Funeral Homes
	Apprenticeship Top-up		Employee and Family Assistance Costs
	Maternity and Adoption Leave Top-up		Criminal Record Checks
	Northern District Allowance		Laboratory Fees
	Northern Project Allowance		Fees (Inspection, Registration, Searches,
	Vacation Leave Payouts	021000	Copyright Fees, etc.)
518650	Vacation Leave Payouts (with no employee	521351	Inter-Library Loans
= 40=05	number)		Policing, Protection and Emergency Fire
	Winter Maintenance Allowance	52 1000	Services
	Sleep Over Allowance	521361	Commissionaire Services
	Tool Allowance		Miscellaneous Professional Services, Religious
	Staff Housing Subsidy	32.070	Fees and Technical Services
	Allowance for Special Services	521372	Photographer's Services
519200	Northern Employment Medical/Dental Travel		Sign Writing Services
E40000	Expenses		Veterinarian Services
519300	Car Allowances	32,000	TOTAL MAINTAIN CONTINUE

=04000		=0.4000	
	Legal Services	531200	
521801	Legal Expenses – Travel	531300	Miscellaneous Communications Contractual
	nsation Claims For Loss		Services
		E21000	
	Compensation Claims for Loss		Duplication Services
	Consulting		Printing Publishing Expenses
521900	System Consulting	532000	Broadcasting Services
Other C	ontractual Services	Reimbu	rsement - Communications
	General Contractual Services	_	Reimbursement – Communications
	French Language Training		inications Expenses Payable – Year End
529003	Artwork Rentals	532895	Communications Expenses Payable – Year
529004	Courtworker Wages		End
529005	Courtworker Benefits	SUPPLI	ES AND SERVICES
	Courtworker Expenses – Travel		and Medically Related Services
	Courtworker Expenses – Telephone		General Code – Medical and Related Services
529008	Courtworker Expenses – Office Supplies	520001	Psychiatric Assessments
529009	Courtworker Admin Support	520002	Fetal Alcohol Syndrome Assessments
	Courtworker Other		Dangerous Offender/Long-term Offender
	Adult Community Service Order Regular	020000	Assessments
		500004	
529014	Young Offenders' Community Service Order		Psychiatric Services
	Regular		Psychological Services
529015	Adult Community Service Order Alternatives	520006	Employee Influenza Vaccinations
	Young Offenders' Community Service Order		Dental Services
023070			
	Mediation		Optical Services
	Trash Removal	520080	Coroners' Fees and Expenses
529018	Snow Removal Contracts	520081	Coroner's Fees – Miscellaneous Expenses
529019	Security Guard Contracts	Rents, I	nsurance, Utilities, Taxes and Licenses
	Security Monitoring Contracts		Rent of Ground, Buildings and Other Space
	Web Site Service Fees		Lease Buyouts
529100	Linen, Laundry and Dry Cleaning Service	522019	Building and Site Lease Costs
529200	Professional Development	522020	Tenant Improvements Lease
	Tuition and Book Reimbursement		Rent of Office Equipment – General
	Non-Taxable Association and Professional		Audio Visual Equipment
329000			
	Membership Dues		Rent of Photocopiers
<u>Reimbu</u>	rsement – Contract Services	522201	Per Impression Duplicating
521884	Reimbursement – Contract Services	522202	Lease Cost of Duplicators
	t Services Payable – Year End		Rent of Other Equipment and Material
	Contract Services Payable – Year End		Truck Rental
	<u>JNICATIONS</u>		Horse Rental
Commu	nications (Advertising) and Printing Related	522400	Rent of Aircraft
Expens		522401	Long-term Fixed Wing Costs
	Communications Development Costs		Helicopter
	Production Time		Long-term Helicopter Costs
530002	Artwork		Insurance Premiums
530100	Communications Production	522600	Utilities – Water and Sewer
530200	Strategic Communications Planning/Issues	522601	Utilities – Water
	Primary Research/Focus Group		Utilities – Sewer
530301			Utilities – Electricity and Natural Gas
	Media Monitoring/Clipping Services		Electricity
530500	Media Placement	522702	Energy Performance Contract Electrical
	Media Placement – Print		Energy Performance Contract Gas
	Media Placement – Radio	522704	
	Media Placement – TV		Propane
530504	Media Placement – Bus Boards	522706	Fuel Oil
530505	Media Placement – Bill Boards	522707	Steam
	Placement – Tender Ads		Provincial Sales Tax
	Blue Pages Advertising		Other Taxes and Licenses
530602	Notices	Repairs	and Maintenance
530603	Tender Ads	524000	Repairs – General
	Career Placement		Repairs – Buildings and Structures
	Publications		Minor Maintenance
	Promotional Items		Preventative Maintenance
531000	Audio/Visual Supplies and Processing	524020	Repairs – Non-Passenger Vehicles
531100	Exhibits and Displays	524030	Repairs – Passenger Vehicles

524040 Repairs – Miscellaneous Machinery and	Provisions and Business Expenses
Equipment	543000 Employee Business Expenses
524050 Repairs – Office Equipment and Furniture	543002 Ministry Courtesy Refreshment Supplies
524051 Court Recording Equipment	543100 Cabinet Ministers and Leg. Secretaries -
524060 Aircraft Materials and Repairs	Business Expenses
524061 Aircraft Contract Repairs	543101 Ministers' Courtesy Supplies
524062 Aircraft Commissary	543200 Deputy Minister/Ministry Head Business
524300 Environmental Cleanup	Expenses – General
524600 Maintenance Contracts	543201 Deputy Minister/Ministry Head Business
524610 Elevator/Escalator Contracts	Expenses – Courtesy Supplies
524611 Heating/Ventilation and Air Conditioning	543300 Banquet Costs
(HVAC) – General Service Contract	543400 Employee Recognition Expenses
524613 Electrical Repair and Maintenance Contracts	Materials and Supplies
524614 Structural/Roof Repair and Maintenance	550000 Stationery and Office Supplies
Contracts	550100 Printed Forms
524615 Plumbing Repair Maintenance Contracts	550101 Court Forms
524616 Fire and Life Safety Repair Maintenance	550102 Letterhead, Envelopes, Business Cards, etc.
Contracts	550200 General – Books, Magazines and Reference
524617 Job Requisitions and ASAA's	Materials
524800 Allocation of Equipment Maintenance Costs	550230 Magazines and Newspapers
Postage and Freight Related and Tele-	550231 Library Science Subscriptions
Communications Expenses 535000 Postal Courier Excipt and Polated	550234 Subscriptions 550240 Audio and/or Visual Information Material
525000 Postal, Courier, Freight and Related 525002 Postage and Post Office Box Rents	
525300 Communication Expenses – Elected	550250 Library Books 550252 Library Science Firm Orders
Representatives	551000 General – Medical and Laboratory Supplies
525400 General – Telephone	551010 Drugs and Medicine
525410 Telephone Costs and Related	551020 Hospital/Health Clinic/Surgical Supplies
525420 Telephone Long Distance Charges	551030 Laboratory Supplies
525430 Cell Phones	551040 Dental Supplies
525431 Fleet Net	551050 Other Medical Supplies
Electoral Expenses	551060 Veterinary Supplies
526100 Returning Officer	552000 Fuels and Lubricants
526150 Automation Coordinator	553000 Vehicle and Operating Expenses
526200 Election Clerk	553001 Aviation Gasoline
526300 Enumerators	553002 Jet Fuel
526400 Special Constables	553003 Lease Costs
526500 Air Service	554000 Construction and Material Costs
526600 Polls (Includes Rental and Staffing)	554001 Structural/Roof Supplies, Materials and
526601 Deputy Returning Officer	Miscellaneous
526602 Poll Clerk	554002 Plumbing Supplies, Materials and
526603 Constable	Miscellaneous
526604 Interpreter	554010 Allocation of Material Costs – Highways and
526605 Supervisory Deputy Returning Officer	Government Services Use Only
526606 Rental of Space	554020 Allocation of Inventory – Highways Use Only
526700 Reimbursement – Candidates' Election	554100 Highways Inventory Purchases
Expense	555000 General – Other Materials and Supplies
526800 Reimbursement - Election Auditors' Fees	555010 Forage/Supplies – Animals, Fowl and Fish
526900 Reimbursement - Registered Political Parties	555020 Small Tools and Equipment
Information Technology (IT) Related Expenses	555021 Shop Supplies
527300 Service Bureau Costs	555030 Mechanical and Electronic Supplies
527400 Facilities Management	555040 Seed, Plants and Fertilizer 555050 Cleaning Materials and Supplies
527500 Equipment/Lease Rentals 527600 Telecommunications	555060 Recreational and Entertainment Supplies
527700 Equipment Maintenance	555070 Toiletry Supplies
527800 Miscellaneous Supplies	555080 Other Miscellaneous Materials and Supplies
527900 IT Training	555090 Bedding, Table Linen, Rugs, Draperies, etc.
528000 Support Services	556000 Provisions (Except Business Expenses)
528100 Information Services Subscriptions	556001 Commissary Purchases – Fires
528500 Web Site Development and Maintenance Costs	556002 Food and Provisions for Institutions/Camps
Relocation Expenses	556100 Uniforms and Clothing for Staff
542600 Relocation – New Employees	556200 Other Clothing
542700 Relocation – In-Service Employees	556300 Inventory for Resale
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550004 D: 4 444 4 : 4	544404 OU (T 1) O 4 6 D 1
556301 Printed Materials – Suppliers	541101 Other (Taxi) – Out of Province
556302 Other Printing Expense – Not For Resale	541200 Mileage Allowance – Out of Province
556500 Personal Protective Apparel	541300 Accommodations and Incidentals – Out of
556600 Personal Tool Expense	Province
559900 Purchase Card Purchases	Elected Representatives Travel
Materials Purchased for Inventory	541900 Elected Representatives Travel
588990 Material Purchased for Inventory -DO NOT	541901 Elected Rep – CVA Vehicle
USE	541902 Elected Rep – Air Services – Government
Interest	Services
558260 Interest – Late Supplier Payments	541903 Elected Rep – Meals
558261 Capital Lease Interest	541904 Elected Rep – Transportation
558270 Other Interest	541905 Elected Rep – Accommodations
Bank Service Charges	Other Travel Related Expenses
558320 Bank Service Charges	542000 General Travel Code
Commissions Expense	542010 Air Services – Government Services
558400 Commission Expense	542020 CVA Vehicle
Cost Allocation – For Government Services and	542021 CVA Vehicle Fixed Monthly Costs
Information Technology Office Use Only	542022 CVA Vehicle – Operational Costs
542999 Cost Allocation – For Government Services and	542500 Members of Boards, Commissions and
Information Technology Office Use Only	Committees
Construction Work in Progress (CWIP) Expenses	Accrued Expenses - Travel
	587540 Accrued Expenses – Travel (Not for use at Year
557001 CWIP Site Acquisition	·
557002 CWIP Construction	End)
557003 CWIP Program Equipment	Commercial Expenses – Travel
557004 CWIP Furnishings	587994 Commercial Expenses – Travel
557005 CWIP Consultants	Reimbursement Travel
557006 CWIP Government Services Delivery	541881 Reimbursement – Travel
557007 CWIP Start UP Costs	Travel Expenses Payable – Year End
557008 CWIP Project Contingency	541892 Travel Expenses Payable – Year End
Change In Inventory Held For Consumption	EQUIPMENT AND OTHER ASSETS
588900 Change in Inventory Held for Consumption	Capital Type Expenses
Change In Prepaid Expenses	560200 Land Improvements – Expensed
Change In Prepaid Expenses 588050 Change in Prepaid Expenses	560200 Land Improvements – Expensed
588950 Change in Prepaid Expenses	560201 Space Plan
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services	560201 Space Plan 560202 Property Disposal Expense
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services	560201 Space Plan560202 Property Disposal Expense561200 Buildings and Improvements – Expensed
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services	560201 Space Plan 560202 Property Disposal Expense
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services	 560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services 542886 Reimbursement – Supplies and Services	 560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies 561202 Capital Upgrades
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End	 560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies 561202 Capital Upgrades 561203 Building Assessments
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable –	560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies 561202 Capital Upgrades 561203 Building Assessments 561300 Leasehold Improvements – Expensed
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End	560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies 561202 Capital Upgrades 561203 Building Assessments 561300 Leasehold Improvements – Expensed 562200 Vehicles – Expensed
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services	560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies 561202 Capital Upgrades 561203 Building Assessments 561300 Leasehold Improvements – Expensed 562200 Vehicles – Expensed 563700 Operating and Heavy Equipment – Expensed
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End	560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies 561202 Capital Upgrades 561203 Building Assessments 561300 Leasehold Improvements – Expensed 562200 Vehicles – Expensed
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not	560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies 561202 Capital Upgrades 561203 Building Assessments 561300 Leasehold Improvements – Expensed 562200 Vehicles – Expensed 563700 Operating and Heavy Equipment – Expensed 564200 System Development – Expensed
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for use at Year End)	560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies 561202 Capital Upgrades 561203 Building Assessments 561300 Leasehold Improvements – Expensed 562200 Vehicles – Expensed 563700 Operating and Heavy Equipment – Expensed 564200 System Development – Expensed 564300 Computer Hardware – Expensed
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for use at Year End) 587521 Accrued Expenses – Utility Costs (Not for use	560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies 561202 Capital Upgrades 561203 Building Assessments 561300 Leasehold Improvements – Expensed 562200 Vehicles – Expensed 563700 Operating and Heavy Equipment – Expensed 564200 System Development – Expensed 564300 Computer Hardware – Expensed 564600 Computer Software – Expensed
588950 Change in Prepaid Expenses Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End Accrued Expenses – Goods and Services 587520 Accrued Expenses – Goods and Services (Not for use at Year End) 587521 Accrued Expenses – Utility Costs (Not for use at Year End)	560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies 561202 Capital Upgrades 561203 Building Assessments 561300 Leasehold Improvements – Expensed 562200 Vehicles – Expensed 563700 Operating and Heavy Equipment – Expensed 564200 System Development – Expensed 564300 Computer Hardware – Expensed 564600 Computer Software – Expensed 565200 Office Furniture and Equipment – Expensed
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Commercial Expenses – Goods and Services 587992 Commercial Expenses – Goods and Services Reimbursement – Supply and Services 542886 Reimbursement – Supplies and Services Supplies and Services Expenses Payable – Year End 542896 Supplies and Services Expenses Payable – Year End 642896 Supplies and Services Expenses Payable – Year End 642896 Accrued Expenses – Goods and Services 647520 Accrued Expenses – Goods and Services (Not for use at Year End) 647521 Accrued Expenses – Utility Costs (Not for use at Year End) 647522 Accrued Expenses – P-Cards (Not for use at Year End) 647523 Accrued Expenses – Construction Costs (Not for use at Year End) 647524 Accrued Expenses – Construction Costs (Not for use at Year End) 647525 Accrued Expenses – Construction Costs (Not for use at Year End) 64764 Travel – In Province 64764 In Province 64766 Travel – In Province 64767 In Province 64767 In Province 64767 In Province 64767 Intra-City Travel 64767 Intra-City Travel 64767 Allocation of Travel Costs 64767 Intra-City Travel 64767 Intra-City Intra-	560201 Space Plan 560202 Property Disposal Expense 561200 Buildings and Improvements – Expensed 561201 Facility Planning Studies 561202 Capital Upgrades 561203 Building Assessments 561300 Leasehold Improvements – Expensed 562200 Vehicles – Expensed 563700 Operating and Heavy Equipment – Expensed 564200 System Development – Expensed 564300 Computer Hardware – Expensed 564600 Computer Software – Expensed 565200 Office Furniture and Equipment – Expensed 56500 Infrastructure – Other – Expensed 567000 Construction of Infrastructure Related Assets 568000 Allocation of Infrastructure Related Assets Feimbursement – 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 – Drugs and Medicine 570012 Transfers – Medical and Surgical Supplies
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570016	Transfers – Contractual Services	FINANCE - DEBT SERVICING
570017	Transfers – Teachers' and Municipal Employee	Interest
	Pensions and Benefits	582100 Interest on Debentures
570018	Transfers – Payments in Lieu of Taxes	582300 Interest on Bank Overdrafts
	Transfers – Living Allowances	582400 Interest on Temporary Loans
	Transfers – Tuition and Training	582500 Interest on Promissory Notes
	Transfers – Transportation	582600 Interest on Other Funds
	Transfers – Medical Services	582700 Sinking Fund Earnings paid to Crown
	Transfers – Dental Services	Corporations Government Service
	Transfers – Optical Services	Organizations and Government Business
	Transfers – Ambulance Services (Ground)	Enterprises (Recycled)
	Transfers – Critical Care Capacity	Foreign Exchange and Commissions Charges
	Transfers – Other Services	583000 Foreign Exchange Charges
	Transfers – Taxable Allowances and Bursaries	583100 Commission Charges
	Additional Duties Allowance – Caucus	583103 Saskatchewan Savings Bonds
07 1002	Operations Operations	583109 Saskatchewan Savings Bonds – Series XVII
571330	Out of Scope Permanent – Caucus Operations	583110 Saskatchewan Savings Bonds – Series XVIII
	Temporary Salaries – Caucus Operations	Miscellaneous Debt Services
	Overtime – Caucus Operations	584100 Premium/Discount/Commissions on Debt Issue
	Severance Pay – Caucus Operations	INTERNAL RECOVERIES
	r Related Expenses	586100 Internal Recoveries – Goods and Services
	Disaster Related Expenses	586500 Internal Recoveries – Goods and Services
	rsement - Transfers	586600 Internal Recoveries – Travel
	Reimbursement – Transfers	586900 Accrued Internal Recoveries (Not for use at
	rs – Year End Payables	· · · · · · · · · · · · · · · · · · ·
		Year End)
	Transfers – Year End Payables In Prepaid Transfers – Year End	TRANSFER TO Growth and Financial Security Fund
		579000 Transfer to Growth and Financial Security Fund AMORTIZATION EXPENSE
	Change in Prepaid Transfers – Year End <u>Expenses – Operating Transfers</u>	Amortization Expenses – Land and Buildings
	Accrued Expenses – Operating Transfers (Not	588000 Amortization – Land Improvements
367370		
TDANCE	for use at Year End) FERS- CAPITAL	588010 Amortization – Buildings – High Quality Construction
	<u>rs – Capital</u> Transfers – Capital	588050 Amortization – Buildings – Medium Quality Construction
	d Expenses – Capital Transfers	
	Accrued Expenses – Capital Transfers (Not to	588060 Amortization – Buildings – Average Quality Construction
307300		588020 Amortization – Buildings – Short-term
OTHER	be used at Year End) EXPENSES	588030 Amortization – Building Improvements – Short-
	Refunds and Remissions	term Construction
	AP Setup Only – Discounts, Rate Variance	588031 Amortization – Building Improvements – High
312999	Gain/Loss	Quality Construction
576000	Change In Valuation Allowance	588032 Amortization – Building Improvements –
	Provisions for Loss on Loans and Investments	Medium Quality Construction
		588033 Amortization – Building Improvements –
	Loss on Disposal of Agricultural Land Loan Guarantee Payouts	Average Quality Construction
	Change in Guaranteed Debt Payable	588040 Amortization – Leasehold Improvements
		Amortization Expenses – Machinery and Equipment
	Subsidies Paid to Revolving Funds Contingent Liability Payouts	
		588100 Amortization – Operating Equipment
	Change in Year-End Contingent Liabilities	588110 Amortization – Heavy Equipment
	Loss on Disposal of Capital Assets	Amortization Expenses – Transportation Equipment
300001	Vehicle Gain/Loss (For disposals of CVA	588200 Amortization – Vehicles
E000E0	vehicles only)	588210 Amortization – Ferries – Vessels and Upgrades
	Write Down of Capital Assets	588220 Amortization – Ferries – Upgrades
	rcial Expenses - Other Expenses	588230 Amortization – Aircraft
	Commercial Expenses – Other Expenses	588240 Amortization – CVA Vehicle
	rsement – Other Expenses	Amortization Expenses – Office and Information
	Reimbursement – Other Expenses	Technology 500200 Amentication System Development
	xpenses Payable – Year End	588300 Amortization – System Development
	Other Expenses Payable – Year End	588310 Amortization – Computer Hardware
	Approach Char Expenses (Not for	588320 Amortization – Computer Software
086786	Accrued Expenses – Other Expenses (Not for	588330 Amortization – Office Furniture and Equipment
	use at Year End)	Amortization Expenses – Infrastructure
		588400 Amortization – Highways – Construction

	Amortization – Highways – Repaving	599522 Estimates – Amortization – Machinery and
	Amortization – Bridges – Construction	Equipment
	Amortization – Bridges – Upgrades	599523 Estimates – Amortization – Office and
	Amortization – Culverts	Information Technology
	Amortization – Airports – Runways	599524 Estimates – Amortization – Infrastructure
	Amortization – Airports – Navigational Aids	599525 Estimates – Amortization – Land Buildings and
	Amortization – Highways – Other	Improvements
	Amortization – Water Infrastructure	599526 Estimates – Amortization – Allocated to
	Amortization – Infrastructure – Other	Services Subvotes
	ercial Expenses – Capital Asset Amortization	599527 Estimates – Amortization – Transportation
587999	Commercial Expenses – Capital Asset	Equipment
	Amortization	Supplementary Estimates
	T JOURNALS	599530 Supplementary Estimates
<u>Frozen</u>		Special Warrants
	Frozen Funds – General	599531 Special Warrants
	Frozen Funds – Communications	<u>Virements</u>
	Funds – Recovery of Amortization	599532 Virement – Cashflow Transfer
	Frozen Funds – Recovery of Amortization	599533 Virement – Subvote Transfer
Current	: Year Overexpense Adjustment	599534 Virement – Expense Transfer
599131	Accrual – Current Year Overexpense	599535 Virement – Sub Program Transfer
	Adjustment	Statutory Appropriations – Adjustments
Prior Ye	ear Overexpense Adjustment	599541 Statutory Appropriations – Adjustments
599132	Accrual – Prior Year Overexpense Adjustment	599549 Statutory Appropriations – Capital –
Approv	ed Estimates	Adjustments
599506	Estimates – Capital Acquisitions – Machinery	Treasury Board Branch Adjustments
	and Equipment	599998 TBB Adjustments
599507	Estimates – Capital Acquisitions – Office and	Temporary Appropriation for Net Budgeting/Shared
	Information Technology	Services Activity
599508	Estimates – Capital Acquisitions – Infrastructure	599550 Temporary Appropriation for Net
	Estimates – Capital Acquisitions –	Budgeting/Shared Services Activity
	Transportation Equipment	Approved Appropriation Carry-over
599510	Estimates – Salaries	599551 Approved Appropriation Carry-over
	Estimates – Supplier and Other Payments	FOR BUDGET USE ONLY
	Estimates – Transfers to Individuals	519999 For Budget Use Only – Salaries
599513	Estimates – Transfers for Public Services	529999 For Budget Use Only – Supplier and Other
	Estimates – Transfers for Public Services –	Payments
	Capital	579999 For Budget Use Only – Transfers
599515	Estimates – Transfers for Public Services –	Savings Due To Vacancies
	Pensions and Benefits	519991 Savings Due to Vacancies
599516	Estimates - Capital Acquisitions - Land	QUARTERLY FINANCIAL REPORTING
	Buildings and Improvements	Quarterly Expense Budget
599517	Estimates – Pensions and Benefits	599600 Quarterly Expense Budget
	Estimates – Recovery – External (Salaries)	, p. 11. J.
	Estimates – Recovery – Internal (Goods and	
	Services)	
599521	Estimates – Recovery – Internal (Capital Asset	
	Acquisitions)	
599528	Estimates – Recovery – External (Goods and	
000020	Services	
599529	Estimates – Recovery – External (Amortization	
000020	of Capital Assets)	
599560	Estimates – Allocation of Central Management	
000000	and Services	
500561	Estimates – Allocated to Services Subvotes	
	Estimates – Debt Servicing	
	Estimates – Debt Gervicing Estimates – Transfer from the General	
599503	Revenue Fund	
Interim		
	Interim Supply	
MPDIOV	ad Estimatos - Amortization	
	ed Estimates – Amortization	
	ed Estimates – Amortization PSB Budget/Forecast – Amortization – Allocated	

ASSETS

CASH AND TEMPORARY INVESTMENTS

<u>Cash</u>

100000	General Revenue Fund Bank Account	
	100012 100013 100050	General Revenue Fund Bank Account – Org 021 General Revenue Fund Bank Account – Org 032 Returned Item Clearing Account
100100	Payroll Ba	nk Account
100200	U.S. Dollar Bank Account	
	100210	U.S. Dollar Bank Account – Org 021
100300	Cobbed A	ccounts
100600	Imprest Ad	ccounts - Permanent
100700	Petty Cash – Permanent	
100800	Petty Casl	n Float – Permanent
100900	Transfer A	ccount Balances
100999	Due from	General Revenue Fund (for Other MIDAS Entities' Use Only)

Temporary Investments

101000 Short-term 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	
107500	Accounts Receivable – Year End	
107600	Accrued Accounts Receivable – General (Not for use at Year End)	

LOANS TO CROWN CORPORATIONS

Short-term Loans – Crown Corporations

103000	Short-term – Agricultural Credit Corporation
103001	Short-term – Crown Investments Corporation
103003	Short-term – Information Services Corporation
103004	Short-term – CIC Asset Management Inc.
103005	Short-term – Saskatchewan Crop Insurance Corporation
103006	Short-term – Saskatchewan Housing Corporation
103008	Short-term – Saskatchewan Opportunities Corporation
103009	Short-term – Saskatchewan Power Corporation
103010	Short-term – Saskatchewan Telecommunications
103011	Short-term – Saskatchewan Water Corporation
103012	Short-term – Municipal Financing Corporation
103015	Short-term – SaskEnergy Incorporated
103016	Short-term – Saskatchewan Watershed Authority
103017	Short-term – Saskatchewan Gaming Corporation
103018	Short-term – Saskatchewan Liquor and Gaming Authority

Short-term Loans – Crown Corporations (GBE Specific)

Short-term Loan – Sask. Power (GBE Specific)103901 Advance – Short-term Loan Sask. Power (GBE Specific)

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

110000	Agricultural Credit Corporation (Loan)	
	110001	Advance – Agriculture Credit Corporation (Loan)
110100	Crown Inv	estments Corporation (Loan)
	110101	Advance – Crown Investments Corporation (Loan)
110300	Informatio	n Services Corporation (Loan)
	110301	Advance – Information Services Corporation (Loan)
110400	CIC Asset	Management Inc. (Loan)
	110401	Advance – CIC Asset Management Inc. (Loan)

110500	Saskatche	wan Crop Insurance Corporation (Loan)
	110501	Advance – Saskatchewan Crop Insurance Corporation (Loan)
110600	Saskatche	wan Housing Corporation (Loan)
	110601	Advance – Saskatchewan Housing Corporation (Loan)
110800	Saskatche	wan Opportunities Corporation (Loan)
	110801	Advance – Saskatchewan Opportunities Corporation (Loan)
111600	Saskatche	wan Watershed Authority (Loan)
	111601	Advance – Saskatchewan Watershed Authority (Loan)
112000	Saskatche	wan Telecommunications (Loan – Recycled)
	112001	Advance – Saskatchewan Telecommunications (Recycled)
112200	Municipal I	Financing Corporation (Loan – Recycled)
	112201	Advance – Municipal Financing Corporation (Recycled)
112500	SaskEnerg	gy Incorporated (Loan – Recycled)
	112501	Advance – SaskEnergy Incorporated (Recycled)
112900	Saskatche	wan Power Corporation (Loan – Recycled)
	112901	Advance – Saskatchewan Power Corporation (Recycled)
Long-term Loa	ans – Crow	n Corporations (GBE Specific)
110900	Saskatche	wan Power Corporation (Loan)
	110901	Advance – Saskatchewan Power Corporation (Loan)
111000	Saskatche	wan Telecommunications (Loan)
	111001	Advance – Saskatchewan Telecommunications (Loan)
111100	Saskatche	wan Water Corporation (Loan)
	111101	Advance – Saskatchewan Water Corporation (Loan)
111200	Municipal I	Financing Corporation (Loan)
	111201	Advance – Municipal Financing Corporation (Loan)
111500	SaskEnerg	gy Incorporated (Loan)
	111501	Advance – SaskEnergy Incorporated (Loan)
111700	Saskatche	wan Gaming Corporation (Loan)
	111701	Advance – Saskatchewan Gaming Corporation (Loan)

111800 Saskatchewan Liquor and Gaming Authority (Loan)

111801 Advance – Saskatchewan Liquor and Gaming Authority (Loan)

OTHER LOANS

Other Loans – Advanced Education

122500 Student Aid Fund

122501 Advance – Student Aid Fund

Other Loans - Agriculture

121400	2002 Short-term Hog Loan Program	
	121401 Advance – 2002 Short-term Hog Loan Program	
121420	Provision for Loss – Short-term Hog Loan Program	
121500	2008 Short-term Hog Loan Program	
	121501 Advance – 2008 Short-term Hog Loan Program	
121520	Provision for Loss – 2008 Short-term Hog Loan Program	

Other Loans - Economy

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

	147 TOTAL ACCOUNT WATER CALLARY 20
126500	Northern Economic Development
	126501 Advance – Northern Economic Development
126520	Provision for Loss – Northern Economic Development
Other Loans -	- Finance
123700	General Advances – Permanent
123800	Relocation Advances – Permanent
123900	Temporary Advances – Not Travel
124000	Travel Advances – Temporary
124100	Travel Advances – Permanent
124200	University of Saskatchewan
124300	Payroll – Holiday Advance Receivable
124400	Advances – SGEU Biweekly Payroll
124600	Saskatchewan Savings Bonds
124920	Provision for Loss - Advances
Other Loans -	- Government Relations
127000	Agricultural Service Centre Agreements – Shareable
Other Loans -	- Highways and Infrastructure
125300	Short Line Railways
	125301 Advances – Short Line Railways
125310	Concessionary Allowance – Short Line Railways
125320	Provisions for Loss – Short Line Railways
DEFERRED F	OREIGN EXCHANGE LOSS
135000	Unrealized Foreign Exchange Gain/Loss – Debt
135100	Unrealized Foreign Exchange Gain/Loss – Sinking Fund
DEFERRED C	HARGES
136000	Deferred Premium, Discount, Debt Issue

SINKING FUNDS

Sinking Funds (GSO & GBE Recycled)

140000	Total Equity in Sinking Fund	
	140005	Instalment – CIC Asset Management Inc.
	140006	Instalment – Saskatchewan Housing Corporation
	140007	Instalment – Crown Investments Corporation
	140008	Instalment – Saskatchewan Opportunities Corporation
	140018	Instalment – Saskatchewan Crop Insurance
	140050	Instalment – Province of Saskatchewan
	142001	Instalment – Saskatchewan Power Corporation (Recycled)
	142002	Instalment – Saskatchewan Telecommunications (Recycled)
	142011	Instalment – Municipal Financing Corporation (Recycled)
	142015	Instalment – SaskEnergy Incorporated (Recycled)

Sinking Funds (GBE Specific)

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

EQUITY INVESTMENT IN CROWN INVESTMENTS CORPORATION OF SASKATCHEWAN

150100 Crown Investments Corporation

ASSETS HELD FOR RESALE

170000 Inventory – NOT FOR GRF USE

Agricultural Land Held for Resale

171000 Invest in Agricultural Land (Resale)

171001 Advance – Investment in Agricultural Land (Resale)

Land and Buildings Held for Resale

172000 Land for Resale

173000 Buildings for Resale

Inventories Held for Resale

174000 Inventory for Resale

PREPAID EXPENSES

Prepaid Expenses

105000 Prepaid Expenses

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

Revolving Fund Accumulated Net Expenditure

105301	Pastures Revolving Fund - Accumulated Net Expenditure
105302	Livestock Services Revolving Fund -Accumulated Net Expenditure
105303	Queen's Printer Revolving Fund - Accumulated Net Expenditure
105318	Public Employees Benefits Agency Revolving Fund - Accumulated Net Expenditure
105326	Commercial Revolving Fund - Accumulated Net Expenditure
105373	Correctional Facilities Industries Revolving Fund - Accumulated Net Expenditure

INVENTORIES FOR CONSUMPTION

Inventories that meet or exceed a threshold of \$100,000 are recorded on the statement of financial position. The change in the value of inventory over the year is charged to operations each year. Purchases of inventory should continue to be expensed when acquired. Ministries should consult Section 2160 of the Financial Administration Manual for specific accounting and reporting requirement for inventories.

175000	Equipment Maintenance, Airplane Parts and Other Supplies Includes the entire inventory required to maintain equipment, airplanes and other capital assets included in heavy equipment, operating equipment, vehicles, aircraft, bridges and ferries – vessels and towers. This category includes items such as replacement parts, fuel, grease, oil, bridge timbers and signs.
175100	Lab Supplies and Vaccines

Includes water bottles	gases	chemicals,	reagents,	general lab supplies and vaccines.

175200	Pastures Maintenance Supplies
	Includes fence posts, wire, feed, lubricants and other items used to maintain the
	pastures.

175300	Firefighting Equipment
	Includes all of the general equipment used to fight forest fires, including such items as
	stoves, tents, hoses, shovels, water bladders and fuel.

175400	Park Maintenance Supplies
	Includes firewood and park equipment maintenance supplies held in the government-
	managed parks.

175500	Aggregate Inventory
	Includes gravel, seal and base aggregate and asphalt mix used for highway
	maintenance.

175600	Inventory for Distribution – Government Services
	Includes all inventory owned and held for distribution, or for use in production for
	distribution, or to be consumed in the production of goods and services to be available for
	distribution

INTEREST ON PUBLIC DEBT RECEIVABLE FROM CROWN CORPORATIONS

180000	Interest Dublic Dobt Crown Entities
100000	Interest Public Debt – Crown Entities

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

SINKING FUND CONTRIBUTION RECEIVABLE

180100 Sinking Funds – Crown Share

TANGIBLE CAPITAL ASSETS

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

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

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

Accumulated Amortization – includes the opening accumulated amortization of capital assets held <u>plus</u> each year's current amortization expense <u>less</u> the accumulated amortization of capital assets disposed or transferred to another ministry <u>plus</u> the accumulated amortization of capital assets transferred from another ministry.

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

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

Land and Land Improvements

191000 Land

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

199100 Land – Current Year Additions

191100 Land Improvements

Includes fencing and gates, parking lots, paths and trails, landscaping, swimming pools and playgrounds with costs equal to or greater than \$10,000.

199110 Land Improvements – Current Year Additions

191110 Accumulated Amortization – Land Improvements

Buildings and Building Improvements

192000	Buildings – High Quality Construction Includes office buildings, courthouses, equipment storage facilities, fish hatcheries, greenhouses, retardant stations and observation towers. Buildings have fireproofed structural steel frames with reinforced concrete or masonry floors and roofs. Costs are equal to or greater than \$50,000. Buildings have a useful life of 45-60 years.	
	199200 Buildings – High Quality Construction – Current Year Additions	
192010	Accumulated Amortization – Buildings – High Quality Construction	
192800	Buildings – Medium Quality Construction Buildings have reinforced concrete frames and concrete or masonry floors and roofs. Costs are equal to or greater than \$50,000. Buildings have a useful life of 35-45 years.	
	199280 Buildings – Medium Quality Construction – Current Year Additions	
192810	Accumulated Amortization – Buildings – Medium Quality Construction	
192900	Buildings – Average Quality Construction Buildings have masonry or concrete exterior walls, and wood or steel roof and floor structures, except for concrete slab on grade. Costs are equal to or greater than \$50,000. Buildings have a useful life of 25-35 years.	
	199290 Buildings – Average Quality Construction – Current Year Additions	
192910	Accumulated Amortization – Buildings – Average Quality Construction	
192100	Buildings – Short-term Includes operational storage facilities, sheds, small buildings, salt sheds, asphalt tanks, inventory storage buildings and pump houses. Costs are equal to or greater than \$25,000.	
	199210 Buildings – Short-term – Current Year Additions	
192110	Accumulated Amortization – Buildings – Short-term	
192500	Building Improvements – High Quality Construction	
	199250 Building Improvements – High Quality Construction – Current Year Additions	S
192510	Accumulated Amortization – High Quality Construction – Building Improvements	
192600	Building Improvements – Medium Quality Construction	
	199261 Building Improvements – Medium Quality Construction – Current Year Additions	
192610	Accumulated Amortization – Medium Quality Construction – Building Improvements	
192700	Building Improvements – Average Quality Construction	
	199270 Building Improvements – Average Quality Construction – Current Year Additions	
192710	Accumulated Amortization – Average Quality Construction – Building Improvements	

192200 Building Improvements – Short-term Construction

Includes major repairs that increase the value or the estimated useful life of a building such as structural changes, installation or upgrade of heating and cooling systems, plumbing, electrical or telephone systems. Costs are equal to or greater than \$50,000.

199220 Buildings Improvements – Short-term Construction – Current Year Additions

192210 Accumulated Amortization – Short-term Construction – Building Improvements

192300 Leasehold Improvements

Includes improvements that increase the functionality of leased accommodations and have costs equal to greater than \$50,000.

199230 Leasehold Improvements – Current Year Additions

192310 Accumulated Amortization – Leasehold Improvements

192410 CWIP Site Acquisition

Includes all site acquisition and initial preparation costs including clearing and demolition costs, off-site services, site access, site purchase and legal survey costs. Can be used by Government Services project delivery and major capital asset sub votes only.

199241 CWIP Site Acquisition – Current Year Additions

192420 CWIP Construction

Includes all building construction costs.

199242 CWIP Construction – Current Year Additions

192430 CWIP Program Equipment

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

199243 CWIP Program Equipment – Current Year Additions

192440 CWIP Furnishings

Includes all standard office furniture, non-standard office furniture, shelving/storage and artwork costs. Can be used by Government Services project delivery and major capital asset sub votes only.

199244 CWIP Furnishings – Current Year Additions

192450 CWIP Consultants

Includes all prime consultant, consultant, cost or management consultant and legal service costs. Can be used by Government Services project delivery and major capital asset sub votes only.

199245 CWIP Consultants – Current Year Additions

192460 CWIP Government Services Delivery

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

199246 CWIP Government Services Delivery – Current Year Additions

192470 CWIP Start Up Costs

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

199247 CWIP Start Up Costs – Current Year Additions

192480 CWIP Project Contingency

Includes allowances for unanticipated expenses. Can be used by Government Services project delivery and major capital asset sub votes only.

199248 CWIP Project Contingency – Current Year Additions

Machinery and Equipment

193000 Operating Equipment

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

199300 Operating Equipment – Current Year Additions

193010 Accumulated Amortization – Operating Equipment

193100 Heavy Equipment

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

199310 Heavy Equipment – Current Year Additions

193110 Accumulated Amortization – Heavy Equipment

Transportation Equipment

194000 Vehicles

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

199400 Vehicles – Current Year Additions

194010 Accumulated Amortization – Vehicles

194100 Ferries – Vessels and Towers

Includes all costs for construction and replacement of vessels and ferry towers.

199410 Ferries – Vessels and Towers – Current Year Additions

194110 Accumulated Amortization – Ferries – Vessels and Towers

194200 Ferries – Upgrades

Includes all costs for upgrading vessels and ferries.

199420 Ferries – Upgrades – Current Year Additions

	NATURAL ACCOUNT MANUAL - January 2013
194210	Accumulated Amortization – Ferries – Upgrades
194300	Aircraft Includes airplanes, air ambulances and water bombers with costs equal to or greater than \$50,000.
	199430 Aircraft – Current Year Additions
194310	Accumulated Amortization – Aircraft
194400	CVA Vehicles Includes all CVA vehicles purchased.
	199440 CVA Vehicles – Current Year Additions
194410	Accumulated Amortization – CVA Vehicles
194500	CWIP Transportation Includes costs related to modification or construction of transportation equipment.
	199450 CWIP Transportation – Current Year Additions
Office and Inf	formation Technology
195000	System Development Includes costs for consultant fees, web site development and custom developed software. Costs are equal to or greater than \$250,000.
	199500 System Development – Current Year Additions
195010	Accumulated Amortization – System Development
195100	Computer Hardware Includes servers, voice logging equipment, scanners, printers, hard drives, modems, tape drives and plotters. Costs are equal to or greater than \$10,000.
	199510 Computer Hardware – Current Year Additions
195110	Accumulated Amortization – Computer Hardware
195200	Computer Software Includes costs for off the shelf software and related upgrades that are equal to or greater than \$10,000.
	199520 Computer Software – Current Year Additions
195210	Accumulated Amortization – Computer Software
195300	Office Furniture and Equipment Includes desks, tables, chairs, filing cabinets, fax machines, photocopiers, video conferencing stations, projectors and digital cameras. Costs are equal to or greater than \$10,000.
	199530 Office Furniture and Equipment – Current Year Additions
195310	Accumulated Amortization – Office Furniture and Equipment

	NATURAL ACCOUNT MANUAL – January 2013
195400	WIP System Development
	199540 WIP System Development – Current Year Additions
Infrastructure	
196000	Highways – Right of Way Includes all costs for land purchased for construction of road surface, drainage areas and allowances or future expansions.
	199600 Highways – Infrastructure – Current Year Additions For specific use by Highways and Infrastructure Capital to accumulate infrastructure costs for the current year.
196100	Highways – Construction Includes all costs for construction of provincial roads.
196110	Accumulated Amortization – Highways – Construction
196200	Highways – Repaving Includes all costs for major resurfacing and preservation overlays on provincial roads.
196210	Accumulated Amortization – Highways – Repaving
196300	Bridges – Construction Includes all costs for the construction of bridges.
196310	Accumulated Amortization – Bridges – Construction
196400	Bridges – Upgrades Includes all costs for bridge upgrades.
196410	Accumulated Amortization – Bridges – Upgrades
196500	Culverts Includes all costs for the construction of culverts.
196510	Accumulated Amortization – Culverts
196600	Airport – Runways Includes all costs for airport runways, strips and aprons, repaving of airport runways, upgrading gravel runways to asphalt runways and upgrading gravel runways to treated gravel runways.
	199660 Airports – Runways – Current Year Additions
196610	Accumulated Amortization – Airport – Runways
196700	Airport – Navigational Aids Includes all costs for runway lighting, non-directional beacons and for replacing the entire lighting or wiring systems.
196710	Accumulated Amortization – Airport – Navigational Aids

Highways – Other Includes all costs for light systems (traffic, outdoor, street), signals for railways, new signage initiative, rumble strips and aggregate pit acquisition costs.

196810 Accumulated Amortization – Highways – Other 197000 Infrastructure – Other Includes landfills, tanker bases, helipads and dump stations. Costs are equal to or greater than \$50,000. 199700 Infrastructure – Other – Current Year Additions 197010 Accumulated Amortization - Infrastructure - Other 197100 **CWIP** Infrastructure Includes all infrastructure construction costs. 199710 CWIP Infrastructure - Current Year Additions 197600 Water Infrastructure Includes all costs for dams, drainage facilities, docks, sewer systems, marinas, reservoirs, pumping facilities, tanks and associated infrastructure. 199760 Water Infrastructure – Current Year Additions 197610 Accumulated Amortization - Water Infrastructure Internal Recoveries - Capital 199199 Internal Recoveries – Land and Land Improvements Internal Recoveries – Buildings and Building Improvements 199299 Internal Recoveries – Machinery and Equipment 199399 Internal Recoveries – Transportation Equipment 199499 Internal Recoveries – Office and Information Technology 199599 Internal Recoveries - Infrastructure 199799 **Capital Assets – for Fixed Asset Module** 198000 GS - Capital Assets - Clearing Account 199800 GS - Capital Assets - Current Year Additions 198002 ENV - Capital Assets - Clearing Account 199802 ENV – Capital Assets – Current Year Additions ENV - CWIP - Current Year Additions 199803

Accrued Capital Assets – Current Year Additions

199804

199805

199999

198004

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

TPCS - CWIP - Current Year Additions

FWDF - Capital Assets - Clearing Account

TPCS - Capital Assets - Clearing Account

TPCS – Capital Assets – Current Year Additions

LIABILITIES

DEBT

Public Debt - Short-term

200000	Promisso	ry Notes
	200001 200003 200004 200005 200006 200008 200010 200011 200012 200015 200016 200017 200018 200021 200050	Redemption – Promissory Notes Promissory Notes – Information Services Corporation Promissory Notes – CIC Asset Management Inc. Promissory Notes – Saskatchewan Crop Insurance Corporation Promissory Notes – Saskatchewan Housing Corporation Promissory Notes – Saskatchewan Opportunities Corporation Promissory Notes – Saskatchewan Power Corporation Promissory Notes – Saskatchewan Telecommunications Promissory Notes – Saskatchewan Water Corporation Promissory Notes – Municipal Financing Corporation Promissory Notes – Saskatchewan Watershed Authority Promissory Notes – Saskatchewan Gaming Corporation Promissory Notes – Saskatchewan Liquor and Gaming Authority Promissory Notes – Crown Investments Corporation Promissory Notes – General Government Purposes
203000	Bank Line	of Credit
	203001	Redemption – Bank Line of Credit
Promissory N	lotes – Cro	wn Corporation (GBE Specific)

<u>Pr</u>

200900 Promissory Notes – Sask. Power (GBE Specific) 200901 Redemption – Promissory Notes – Sask. Power (GBE Specific)

Debentures – Crown Corporation (GSO & GBE Recycled)

210000	Agricultura	Agricultural Credit Corporation	
	210001	Redemption – Agricultural Credit Corporation	
210100	Crown Inv	restments Corporation	
	210101	Redemption – Crown Investments Corporation	
210300	Informatio	n Services Corporation (Debt)	
	210301	Redemption – Information Services Corporation (Debt)	
210400	CIC Asset	t Management Inc. (Debt)	
	210401	Redemption – CIC Asset Management Inc.	
210500	Saskatche	ewan Crop Insurance (Debt)	
	210501	Redemption – Saskatchewan Crop Insurance (Debt)	

210600	Saskatche	wan Housing Corporation
	210601	Redemption – Saskatchewan Housing Corporation
210800	Saskatche	wan Opportunities Corporation
	210801	Redemption – Saskatchewan Opportunities Corporation
211600	Saskatche	wan Watershed Authority (Debt)
	211601	Redemption – Saskatchewan Watershed Authority (Debt)
212000	Saskatche	wan Telecommunications (Recycled)
	212001	Redemption – Saskatchewan Telecommunications (Recycled)
212200	Municipal I	Financing Corporation (Recycled)
	212201	Redemption – Municipal Financing Corporation (Recycled)
212500	SaskEnerg	gy Incorporated (Recycled)
	212501	Redemption – SaskEnergy Incorporated (Recycled)
212900	Saskatche	wan Power Corporation (Recycled)
	212901	Redemption – Saskatchewan Power Corporation (Recycled)
<u>Debentures – </u>	Crown Cor	poration (GBE Specific)
210900	Saskatche	wan Power Corporation
	210901	Redemption – Saskatchewan Power Corporation
211000	Saskatche	wan Telecommunications
	211001	Redemption – Saskatchewan Telecommunications
211100	Saskatche	wan Water Corporation (Debt)
	211101	Redemption – Saskatchewan Water Corporation (Debt)
211200	Municipal I	Financing Corporation
	211201	Redemption – Municipal Financing Corporation
211500	SaskEnerg	gy Incorporated (Debt)
	211501	Redemption – SaskEnergy Incorporated (Debt)
211700	Saskatche	wan Gaming Corporation (Debt)
	211701	Redemption – Saskatchewan Gaming Corporation (Debt)
211800	Saskatche	wan Liquor and Gaming Authority (Debt)
	211801	Redemption – Saskatchewan Liquor and Gaming Authority (Debt)

Debentures – for Others

214800 University of Saskatchewan Debentures

214801 Redemption – University of Saskatchewan Debentures

Debentures – General Government Purpose

215000 Province of Saskatchewan

215001 Redemption – Province of Saskatchewan

CROWN CORPORATION EQUITY IN SINKING FUND

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

220000	Sinking Fund – Agricultural Credit Corporation
220100	Sinking Fund – Crown Investments Corporation
220400	Sinking Fund – CIC Asset Management Inc.
220500	Sinking Fund – Saskatchewan Crop Insurance
220600	Sinking Fund – Saskatchewan Housing Corporation
220800	Sinking Fund – Saskatchewan Opportunities Corporation
222000	Sinking Fund – Saskatchewan Telecommunications (Recycled)
222200	Sinking Fund – Municipal Financing Corporation (Recycled)
222500	Sinking Fund – SaskEnergy Incorporated (Recycled)
222900	Sinking Fund – Saskatchewan Power Corporation (Recycled)

Crown Corporation Equity In Sinking Fund (GBE Specific)

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

DEPOSITS HELD

Deposits Held – General

230500	Apprenticeship and Trade Certification Commission
231130	eHealth Saskatchewan
231150	Enterprise Saskatchewan
231155	Innovation Saskatchewan
231160	Financial and Consumer Affairs
231170	Criminal Property Forfeiture Fund
231180	Global Transportation Hub Authority
231200	Government House Foundation
231600	Fish and Wildlife Development Fund
231800	Horned Cattle Fund
232000	Multi-Type Database Licence Program
232200	Oil and Gas Orphan Fund
232250	Physician Recruitment Agency of Saskatchewan
232300	Private Vocational Schools Training Completions Fund
232400	Prince of Wales Trust Fund
232450	Individual Cattle Feeder Loan Guarantee Provincial Assurance Fund
232500	Saskatchewan Agricultural Returns Stabilization Fund
232800	Saskatchewan Archives Board
232900	SaskBuilds Corporation
233200	Saskatchewan Drug Plan
234000	Saskatchewan Liquor and Gaming Authority
234300	Saskatchewan Pension Plan
234600	Transportation Partnership Fund
234700	School Division Tax Loss Compensation Fund
234800	Technical Safety Authority of Saskatchewan
235000	Victims' Fund

Cobbed Accounts

239000 Cobbed Accounts

Conditional Receipts

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

UNEARNED REVENUE

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

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Foreign Currency Payable

251000 Foreign Currency Payable

U.S. Dollar Interest Payable

252000 U.S. Dollar Interest Payable

Accounts Payable

253000	Accounts Payable – from Accounts Payable – DO NOT USE
	253001 Future Dated Payment Liability – DO NOT USE 253010 Accounts Payable – from Accounts Payable–Org 001 253011 Accounts Payable – from Accounts Payable–Org 005 253012 Accounts Payable – from Accounts Payable–Org 021 253013 Accounts Payable – from Accounts Payable–Org 032
253021	Refund to Vote – Clearing Account
253022	Payroll Refund to Vote – Clearing Account
253023	Accounts Receivable – Accounts Payable Clearing Account
253024	Accounts Receivable – Accounts Payable Contra Account

253050	Interministerial Clearing – DO NOT USE
253051	Interministerial Clearing – Agriculture
253052	Interministerial Clearing – Corrections Public Safety and Policing
253053	Interministerial Clearing – Environment
253054	Interministerial Clearing – Finance
253055	Interministerial Clearing – Municipal Affairs
253056	Interministerial Clearing – Health
253057	Interministerial Clearing – Highways and Infrastructure Capital
253058	Interministerial Clearing – Energy and Resources
253059	Interministerial Clearing – Justice
253061	Interministerial Clearing – Learning
253062	Interministerial Clearing – Public Service Commission
253063	Interministerial Clearing – Social Services
253064	Interministerial Clearing – Legislative Assembly
253065	Interministerial Clearing – ITO
253066	Interministerial Clearing – TDM – Finance
253067	Interministerial Clearing – Government Services
253068	Interministerial Clearing – Enterprise and Innovation
253069	Clearing – Enterprise Saskatchewan
253070	Clearing – Financial and Consumer Affairs Authority
253080	Payroll Interministerial Clearing
253095	Tax Withholding – Accounts Payable Setup Only
253096	Inventory Accounts Payable Accrual – Purchase Setup Only
253099	Accounts Payable – Markview and iExpense Setup only
255000	Accounts Payable – General
255005	Accrued Accounts Payable – General (Not for use at Year End)
255010	Payables \$1,000 and Under
255015	Accounts Payable – Tobacco and Fuel Tax Refunds
255020	Change in Severance Liability and Other Employee Benefits

255030	Accounts Payable Rent Reduction Payable Used by Government Services to record rent reduction/inducement for lease space.
255050	Accounts Payable – Growth and Financial Security Fund
255090	Miscellaneous Cheque Writer Deductions – Payable to Receiver General
255099	Accounts Payable – Previous Years
255100	Accrued Employee Leave Entitlements
255200	Guaranteed Debt Payable
255300	Hold Backs Payable
255400	Obligation Under Capital Lease
255500	Payroll Payable
	255510 Hand Drawn Payroll Payable
255600	Contingent Liabilities

Accrued Interest Payable

256000 Accrued Interest Payable

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
262000	Public Employees Disability Income Plan
262100	Disability Income – Human Rights
262200	SGEU – Long-term Disability Plan
262300	Public Employees Group Life Insurance
262400	Labour Service – Group Life Insurance
262700	Spouses Group Life Insurance

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	263000	Union Dues/Initiation – SGEU
	263100	Union Dues – CUPE Human Rights
	263300	Union Dues/Initiation – CUPE Local 600-3
	263500	Union Dues/Initiation – CUPE Local 600-5
	263800	Saskatchewan Insurance Office/Professional Employees Union
	264000	Arctic Savings and Credit Union
	264100	Battlefords Credit Union Ltd.
	264300	Affinity Credit Union Ltd.
	264400	Riverview Savings and Credit Union
	264500	Saskatoon Credit Union
	264900	LaRonge Credit Union
	265000	United Way – Battlefords
	265100	United Way – Moose Jaw
	265200	United Way – Prince Albert
	265300	United Way – Regina
	265400	United Way – Saskatoon
	265500	United Way – Swift Current
	265600	United Way – Weyburn and District
	265700	United Way – Yorkton and District
	265800	United Way – Estevan
	266000	Accountable Advance
	266100	Mortgage Payments
	266200	Personal Mileage
	266500	City of Regina Transit Pass
	266600	Rental Deductions
	266700	Treasury Advance
	266800	Parking Deduction
	267000	Income Tax Demand
	267100	Third Party Demand

267400	Commissary Payments
267700	Safety Equipment
268000	Canada Savings Bond
268100	Saskatchewan Roughrider Football
268200	Miscellaneous Deductions
269000	Valley View Centre Advance Account
269200	Deferred Salary Deduction
269300	Rent – Municipal Government
269400	Rent – Agriculture
269500	Rent – Agriculture – Labour Service
269600	Rent – Environment
269700	Rent – Environment – Summer Housing

ACCUMULATED NET EXPENDITURE (LIABILITY)

259900 Accumulated Net Expenditure (Liability)

RESERVE FOR ENCUMBRANCES

299999 Reserve for Encumbrance

EQUITY

EQUITY

300000 Equity

300099 Equity (For Other MIDAS Entities' Use Only)

301000 Adjustments to Equity

REVENUE

TAXATION

This main classification covers the collection of taxes as provided under the authority of the various Taxation Acts of the Province.

Corporation Income

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

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

Individual Income

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

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

Provincial Sales

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

414600	Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)
	414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions
498106	Accrued Revenue – PST (Not for use at Year End)
<u>Tobacco</u>	
414700	Tobacco Tax
498107	Accrued Revenue – Tobacco Tax (Not for use at Year End)
<u>Fuel</u>	
414800	Fuel Tax
	414801 Miscellaneous Remissions
498104	Accrued Revenue – Fuel Tax (Not for use at Year End)
Other Taxes	
412300	Corporate Capital Tax
498101	Accrued Revenue – Corporate 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
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	All Other Revenue – Motor Vehicles

Other Licences and Permits

Natural Resources

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

423100	Fisheries	
	423101 423102 423106 423107 423108 423109 423110	Resident Angling Seniors Angling Saskatchewan and Canadian Resident Angling Three Day Non-Resident Angling Three Day Non-Resident Angling Canadian Resident Angling Licence Canadian Resident Three Day Angling

	423120 423121 423122 423123 423153 423155 423171 423173 423177 423178 423195	Commercial Net Fishing Commercial Brine Shrimp Domestic Net Fishing Commercial Bait Fishing Fish Peddler Licence Fish Dressing/Processing Walleye Royalties Northern Pike Royalties Trout Royalties White Fish Royalties Aquaculture Licence
423200	Game	
	423211 423212 423213 423217 423218 423221 423222 423223 423224 423225 423228 423230 423231 423232 423233 423235 423236 423236 423236 423236 423237 423257 423257 423257 423257 423257 423257 423257 423260 423271 423270 423271 423275 423296	Saskatchewan Resident Game Bird Canadian Resident Game Bird Non-Resident Game Bird Wildlife Habitat Certificate Big Game Draw Allocation Fee Antelope (Big Game Draw) Outfitter Allocation Licences Saskatchewan Resident Bear Canadian Resident Bear Non-Resident Bear Saskatchewan Resident Barren Ground Caribou Saskatchewan Resident First Deer Saskatchewan Resident Second Whitetail Non-Trophy Mule Deer Big Game Draw Canadian Resident First Deer Second Non-Trophy Mule Deer Non-Resident First Deer Saskatchewan Resident Barren Ground Caribou – Second Non-Trophy Whitetail Deer – First Non-Trophy Whitetail Deer – First Non-Trophy Whitetail Deer – Second Mule Deer – Big Game Draw Saskatchewan Resident Elk Special Elk Big Game Draw Mule Deer – Archery Saskatchewan Resident Moose Regular Non-Resident Guided Moose Special Moose Big Game Draw Canadian Resident Guided Moose Saskatchewan Resident Youth Game Big Game Management Licence Taxidermy Licence Resident Dog Trainers Non-Resident Dog Trainers Special Mounting Permits
423300	Lands	
	423301 423302 423310 423311 423312 423313	Administration/Application/Inspection Fees Sand and Gravel – Royalties Residential Cabins – Outside Subdivision Recreational Cabins – Subdivided Lots Recreational Cabins – Outside Subdivision – Leases Institutional Camp Fees

	423315 423316 423318 423319 423320 423321 423322 423323 423324 423325 423326 423328 423333 423334 423341 423342 423343 423347 423349 423350 423351 423352 423353 423365 423384 423390	Commercial Land – Subdivided Lots Commercial Land – Outside Subdivision Miscellaneous Use Permit – Leases Agricultural – Annual Billings Oil and Gas – Leases Quarrying Surface – Other Than Sand and Gravel Oil and Gas – Easements – Annual Easements – Annual All Except Oil and Gas Oil and Gas – Easements – One Time Easements – One Time All Except Oil and Gas Sand and Gravel – Surface Leases Petroleum/Natural Gas – Exploration Permits Miscellaneous Use – Permits Agricultural – Permit Recreational Cabins – Outside Subdivision – Permits Trappers Cabins Boat Dock/House/Lift and Foreshore Miscellaneous Use Work Authorizing Fees and Other Non-A/R Oil and Gas – Seismic Line Quarrying Surface – Under 500 CU. Yards Temporary Work Camp Minimum Of Wild Rice – Permit Sand and Gravel – Exploration Development Costs Wild Rice – Licence Northern Revenue Sharing Trust Account Withheld
423400	Forests	
	423402 423403 423404 423407 423410 423411 423412 423420 423421 423422 423424 423425 423460 423461 423462 423470	Mistik Management – Norsask Forest Products Mistik Management – ML Mechanical Pulp L and M Wood Products Weyerhaeuser Pasquia Porcupine – Hbay OSB Mee Toos Forest Products Ltd. (Amisk-akik) Zelensky Brothers Saw Mill Northwest Communities Wood Products Vermette Wood Preservers Lehner Wood Preservers Edgewood Aallcann Wood Suppliers Ltd. Carrier Forest Products Meadow Lake OSB Forestry Dues and Permit Fees Plant and Sawmill Licences/Scaling Fees Park Vegetation Management Fees Penalties
423500	Universal Reforestation Fee	
423700	Parks	
	423711 423712 423713 423725 423741 423742	Cottage Lots – Northern Surveyed Cottage Lots – Northern Unsurveyed Commercial Operations in Park Special Site Leases in Park Campfire Permit – Daily Campfire Permit – 3 Day

	423743 423744 423746 423751 423752 423753 423754 423755 423756 423757 423766 423767 423768 423770 423772 423773 423774 423775 423776 423777 423776 423777 423781 423783 423795 423797	Campfire Permit – Weekly Campfire Permit – Annual Timber/Firewood/Temporary Work Camp Permit Park Entry – Annual Camping – All Except Self Registration Park Entry – Daily Park Entry – Three Day Park Entry – Weekly Camping – Self Registration Camping – Reservation, Cancellation and Change Fees Camping – Seasonal Fees School Program Fees Swim/Water Skills Lessons/Badges/Manuals Swimming Pool Fees Marina – Boat Launching/Mooring Accommodation Commercial Leases – Utilities Commercial Leases – Fees Cottage Leases/Fire Levy Fees Park Entry – Historic Parks Park Staff Housing Coin Operated Machines Storage Compound Park Entry – Park Specific Park Entry – Voluntary Admission Fees
423800	Fur	
	423871 423875 423884 423886	Royalties On Wild Fur Saskatchewan Resident Fur Dealer North Fur Conservation Area Fur South Saskatchewan Fur
423900	All Other R	devenue (Natural Resources)
	423902 423903 423983	Duplicate Licences Miscellaneous Licences/Permits – Natural Resources Outfitters Licences

Business Licences and Permits – Amusement

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

424600 Lottery Licences424900 All Other – Amusement

Business Licences and Permits – Trade

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

425100	Company Incorporation and Registration Fees		
	425101	Annual Return	
	425102	Incorporation	
	425103	Unlicensed Insurance	

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

Professional and Occupational Licences and Permits

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

426500	Teachers Certificates	
	426502 426503	Teacher Certifications Probationary Teacher Certificate

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

Rentals

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

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

Miscellaneous Licences and Permits

All other revenue from licences and permits not otherwise classified.

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

Accrued Revenue – Other Licences and Permits

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

Sales, Services and Service Fees

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

Agricultural Lands Revenue

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

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

Sales

This classification records gross revenue from sales.

431100	Real Property Sales	
	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 431173 Real Property Sales – Aboriginal	
431400	Mineral and Forestry Products/Peat Moss	
431500	Maps, Prints, Books and Publications	
	431582 Sales – Wildlife Gardening FWD 431583 Sales – Atlas FWD 431584 Sales – Where To Fish Booklet 431586 Sales – Saskatchewan Fisheries Poster 431587 Sales – Trapper Education Manual	
431600	Miscellaneous Materials and Supplies	
431700	Medicines, Serums and Vaccines	
431900	Other Commodity Sales 431910 Sales – Hay 431911 Sales – Timber	
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 432103 432104 432105 432106 432108 432110 432111 432111 432112 432113 432114	Surrogate Court Fees Farm Ownership Fee Land Sales Fee Notice Fee Divorce Fees Documentation Fees	
432200	Managem 432201	ent and Collection Services Public Trustee Fees	

	432202 432203	Consumer Proposal Management Fees Tax Enforcement – Provincial Mediation Board	
432300	Blueprinting, Advertising, Addressing and List Services		
432400	Diagnostic	Laboratory Services	
432500	Miscellane	ous Medical and Institutional Services	
432700	Research, Technical, Assaying and Testing Services		
	432701 432702	Boiler Registration of Design Test/Registration of Pressure Welders	
432900	Other Miscellaneous Services		
	432901 432902 432903 432904 432906 432908 432910 432911 432912 432913 432914 432915 432916 432917 432930 432931 432940 432941 432942 432940	High School Student Transcript Teacher Evaluations General Education Diploma Transcripts Teacher Statements Freedom of Information SBLA – Administration Fees Request for Upgrading Evaluation Grazing – Cattle Grazing – Calves Grazing – Horses Grazing – Horses Grazing – Ewes Grazing – Ewes Grazing – Lambs Grazing – Under Delivery Charges Grazing – Miscellaneous Wintering Fees – Bulls Wintering Fees – Cows PRF – Cost Recovered – Taxes PRF – Cost Recovered – Salt and Minerals PRF – Cost Recovered – Vet Supplies Project Delivery Revenue Includes revenue received from third parties for delivery of projects.	
433000	Highways	Custom Work Surcharge Revenue	

Fees

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

433100	Steam Boi	lers and Pressure Vessels Certificates
433200	Other Inspection Fees	
	433201 433202 433203	Film and Video Refrigeration Plant Inspection Certificate Quality Program Certificate
433300	Audit Fees	
433500	Miscellane	ous Agricultural Fees
433600	Marriage a	nd Vital Statistics Fees

433700	Other Registration Fees	
	433701 433702 433703 433705 433706 433709 433710	Prospectus Registrations Exemptions Annual Information Forms Annual Financial Statements Engineering and Technical Report Certificate of Non-Default
	433711 433712 433713 433714 433715	Deposit Agent Filing Fee Sub-Agent Filing Fee Financial Institution Fee Administrative Penalties Costs of Investigation
433800	Reservatio	n of Names
433900	All Other S	ervice Fees
	433901 433902	Amusement Ride Re-Inspection Amusement Ride Miscellaneous Inspection

Perquisites

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

434100	Miscellaneous Deductions – Staff Salaries
434200	Charges for Personal Mileage

Accrued Revenue - Sales, Services and Service Fees

498162 Accrued Revenue – Sales, Services and Service Fees (Not for use at Year End)

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.
	441101 Security Holdback 441102 7% Municipal Holdback 441103 Late Payment Charges – Fines
443100	Escheated Bail Bail forfeited to the Crown.
444100	All Other Fines, Costs, Penalties and Forfeits
	444101 Provincial Surcharge 444102 Federal Surcharge 444110 Penalties - Taxes

498161 Accrued Revenue – Fines, Forfeits and Penalties (Not for use at Year End)

Interest, Premium, Discount and Exchange

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

Interest

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

451100	Interest – Bank Deposits		
451200	Interest – Crown Corporation Promissory Notes		
451250	Interest – Government Service Organizations and Government Business Enterprises (Recycled)		
451260	Commission – Government Service Organizations and Government Business Enterprises (Recycled)		
451300	Interest – Loans		
	 451301 Interest – Northern Development Fund Loans 451302 Interest – Northern Revolving Fund Loans 451303 Interest – Student Aid Loans 		
451400	Interest – Investments		
451500	Interest – Accounts Receivable		
	451510 Finance Charges – Accounts Receivable Module		
451700	Sinking Fund Earnings Retained in Sinking Funds		
451800	Interest - Taxes		
451900	All Other Interest Revenue		

Profit on Foreign Exchange

454100 Profit on Foreign Exchange
454110 Unearned Discounts

Accrued Revenue - Interest, Premiums, Discounts and Exchange

498165 Accrued Revenue – Interest, Premiums, Discounts, and Exchange (Not for use at Year End)

Transfers From Other Governments

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

469100 Other Governments – Provincial

	469101 Fire Suppression – M.A.R.S. Agreement	
469200	Other Governments – Municipal	
469300	Other Jurisdictions	
498164	Accrued Revenue – Transfers from Other Governments (Not for use at Year End)	

Other Revenue

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

Confiscations and Forfeitures

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

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

Contributions by Employees and Others to Retirement and Insurance Plans

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

484100 Employee Contributions – Superannuation Plan

Miscellaneous

All other revenues not otherwise classified.

485000	Maintenance Order Revenues		
485100	Casual Revenue		
	485102	Recoveries of Fines Write Off	
	485103	Outstanding Cheques Write Off	
	485104	Restitution/Comp – MLA Fraud	
	485105	Recoveries – Fuel	
	485110	Cash Over/Short	
	485111	Labour Response Tax Credit Program	
	485112	Personal Phone Call Reimbursement	
	485113	Awards Recovery	
	485115	NSF Charges	
	485130	Freight	
	485160	Licence Revenue Account Clearing	
	485170	Licence Revenue Impost FWD	
	485175	Accounts Receivable Holding	
	485181	Permit Revenue – Land Taxes FWD	
	485195	Bad Debt Recovery	
	485199	Realized Gain or Loss	
485300	Dormant a	and Unclaimed Estate Money	
485600	Proceeds Proceeds end.	Clearing from sale of capitalized assets. This account must be cleared to zero at year	

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 Refunds – Previous Years' Expenses

486910 Salary Overpayment Refunds – Previous Years' Expenses

Accrued Revenue - Other Own-Source Revenue

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

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 Reallocated
489601	Bond Forfeiture

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

460850 Federal Third Party Trust Funding

Federal-Provincial Cost Sharing Programs

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

461000	Federal-P	Federal-Provincial Cost Sharing Programs	
	461001	Legal Aid Commission	
	461002	Aboriginal Courtworker Program	
	461003	Labour Market Development Agreement	
	461004	Official Minority Language	
	461005	Canada Student Loans	
	461006	Older Worker Pilot Program	
	461007	Provincial Library	
	461008	Promote Bilingualism in Education	
	461009	National Safety Code	
	461011	Airport Capital Assistance Program	
	461012	Federal Contribution – Grain Roads	
	461013	Strategic Highway Infrastructure Program (SHIP)	
	461014	Canada-Saskatchewan Infrastructure	
	461015	Office French Language Coordinator	
	461016	Joint Emergency Planning Program (JEPP)	
	461017	Federal Pressure Equipment Licensing	
	461018	Federal Elevators	
	461019	National Initiative Fund	
	461020	Exchange of Service – Inmates	
	461021	Disaster Financial Assistance	
	461022	Historical Places Initiatives	
	461023	Border Infrastructure Fund	
	461025	Waterfowl Crop Damage Program	
	461026	Early Learning Child Care	
	461030	Air Weapons Range Agreement	
	461050	Provincial-Territorial Base Funding – Building Canada Fund	
	461051 461052	Infrastructure Stimulus Fund	
	461052	Gateways and Borders Program – Global Transportation Hub Building Canada Fund – Major Infrastructure Component	
	461060	Fire Suppression – PA National Park	
	461063	Fire Suppression – Recoverable Federal	
	461070	Fire Suppression – Air Weapons Range	
	461080	Fire Suppression – Indian Reserves	
	401000	The Suppression - Malan Reserves	
462400	Alcohol ar	nd Drug Treatment Rehabilitation Agreement	
462600	Vocationa	I Rehabilitation of Disabled Persons	
463000	Employab	Employability Assistance	

463700	Young Offenders' Agreement
468500	Special Allowance – Children in Care
468600	AANDC (Aboriginal Affairs and Northern Development Canada)

Accrued Revenue - Transfers from the Federal Government

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

TRANSFERS FROM GOVERNMENT ENTITIES

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

Crown Investment Corporation of Saskatchewan

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

Liquor and Gaming Authority

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

Other Enterprises and Funds

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

Accrued Revenue - Transfers from other Government Entities

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

TRANSFER FROM THE GROWTH AND FINANCIAL SECURITY FUND

473000 Transfer from Growth and Financial Security Fund

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

<u>Oil</u>

491100	Oil Crown Royalty		
	491102 491103 491104 491105	1/5 Trust Certificate Payments 4% Trust Certificate Payments Petroleum Research Incentive Credits Provisional Royalty	
491200	Oil Freehol	d Production Tax	
491400	Annual PNG Lease Rentals		
	491402 491403 491405 491407	Compensatory Royalty Other Oil and Gas Revenue Delinquent Well Data Penalties Net Royalty - Farmout	
491500	500 Enhanced Oil Recovery Crown Royalty		
	491502 491505	Enhanced Oil Recovery Freehold Production Tax EOR Interest	
491600	700 Delayed Payment Charge – Oil		
491700			
498122			
Crown Land S	<u>ales</u>		
491300	Bonus Bids	s (Crown Land Sales)	
Natural Gas			
492100	Gas Crown Royalty		
492200	Gas Freehold Production Tax		
498121	Accrued Revenue – Natural Gas (Not for use at Year End)		
<u>Potash</u>			
493100	Potash Crown Royalty		
493200	 493200 Other Potash Revenue 493300 Delayed Payment Charge – Potash 493400 Potash Base Payment 		
493300			
493400			
	493402	Potash Base Payment Incentives	

493403 Potash Base Payment Interest 493500 Potash Profit Tax 493502 Potash Profit Tax Incentives 493503 Potash Profit Tax Interest 498123 Accrued Revenue – Potash (Not for use at Year End) **Resource Surcharge** 494000 Resource Surcharge 498128 Accrued Revenue – Resource Surcharge (Not for use at Year End) **Other Non-Renewable Resources Uranium** 494100 Uranium Crown Royalty - Basic 494200 **Uranium Crown Royalty - Tiered** 494300 Delayed Payment Charge - Uranium 498124 Accrued Revenue – Uranium (Not for use at Year End) **Sodium Sulphate** 495100 Sodium Sulphate Crown Royalty 495200 Other Sodium Sulphate Revenue 495300 Delayed Payment Charge - Sodium Sulphate 498125 Accrued Revenue – Sodium Sulphate (Not for use at Year End) Coal 496100 Coal Crown Royalty 496200 Other Coal Revenue 496300 Coal Freehold Tax 496400 Delayed Payment Charge - Coal 498126 Accrued Revenue – Coal (Not for use at Year End) Other 497100 **Quarrying Crown Royalty** 497200 Salt Crown Royalty

497300

Salt Production Tax

497400	Metallic Crown Royalty
497500	Other Metallic Revenue
497600	Delayed Payment Charge – Other
497700	Royalties – Seismic Activity
497800	Royalties – Easements
497900	Royalties – Sand and Gravel
498127	Accrued Revenue – Other Non-Renewable Resources (Not for use at Year End)

Accrued Revenue - Non-Renewable Resources

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

REVOLVING FUND - DEPOSITS

489900 Revolving Fund – Deposits

489918 Other Revenues

COMMERCIAL REVENUE

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

Accounts in the range of 900100 – 900999 can only be used by Government Services, with the exception of account 900800 - Casual Revenue, which can also be used by Corrections, Public Safety and Policing.

Rental and Lease Revenue

900100 Rental and Lease Revenue

Property and Building Rentals

900150

report, and camany remain		and Danamy Homes
	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

Property and Building Rentals

Reimbursement - Operating Expense

900200	O200 Reimbursement – Operating Expenses	
	900201	Reimbursement – Security
	900202	Reimbursement – Repairs and Maintenance
	900203	Reimbursement – Roads and Grounds
	900204	Reimbursement – Cleaning
	900205	Reimbursement – Heating
	900206	Reimbursement – Gas Heat
	900207	Reimbursement – Propane Heat
	900208	Reimbursement – Fuel Oil Heat
	900209	Reimbursement – Steam Heat
	900210	Reimbursement – Electrical
	900211	Reimbursement – Sewer and Water
	900212	Reimbursement – Fixed Expenses
	900213	Reimbursement – Insurance
	900214	Reimbursement – Real Estate Taxes
	900215	Reimbursement – GST
	900216	Reimbursement – Administration

Other Accommodation Revenue

900250	Other Acc	commodation Revenue
	900251	Parking Revenue
	900252	Tennant Services Revenue
	900253	Central Services Revenue
	900255	Project Delivery Revenue
	900256	Furniture Revenue
	900258	Tenant Improvement Revenue
	900259	Security Revenue

Air Services Revenue

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

Goods and Services Revenue

900400 Goods and Services Revenue

Casual Revenue

900800 Casual Revenue

Miscellaneous invoicing not considered a part of everyday operations.

External Recovery - Revenue

900998 External Recovery – Revenue

Used by Government Services to allocate revenue between external and internal

recoveries.

Internal Recovery - Revenue

900999

Internal Recovery – Revenue
Used by Government Services to record the transfer of internal recoveries that were

originally recorded as external revenue.

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

Highways Custom Work

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

EXPENSES

SALARIES AND BENEFITS

Elected Representatives and Ministers of the Crown

These codes identify payments to the Members of the Legislative Assembly for annual and sessional allowances and additional duties.

510000	Cabinet and Opposition Leader Allowances Includes Leader of the Third Party, Cabinet Ministers' Salaries, Leader of the Opposition, Premier's Salary and Legislative Secretaries' Salaries.
510100	Members' Annual Indemnity
510200	Additional Duties Allowance Includes Speaker of the House, Deputy Speaker, Opposition House Leader, Whips', Deputy Whips', Deputy Chairman of Committees and Chairman of Standing Committees.
510600	Members' Annual Expense Allowance
510900	Per Diems Includes Members' Sessional per diem, Speaker and Members of Legislative Committees, and per diem Caucus Expense.

Permanent Positions

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

513000	Out-of-Scope Permanent This includes Branch Heads – Tied and Out-of-Scope Non-Tied.
513100	In-Scope Permanent This code is for In-Scope Permanent only; excludes Labour Service, Temporary, Casual and Part-Time.
513200	Heads of 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 codes identify salary and wage payments (except for overtime) for temporary employees of the Government and Legislative Assembly as well as payments to employees who are appointed to positions classified as labour service, permanent part-time, part-time, term or casual in accordance with the terms of The Public Service Act or other legislative authority.

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

514100	Temporary Salaries Includes In-Scope and Out-of-Scope salaries paid to temporary employees.
514200	Labour Service Includes payments to employees hired under part 6 of SGEU Collective Agreement.
514300	Part-Time/ Permanent Part-Time Includes payments to employees hired as permanent part-time and includes those hired as part-time.
514400	Student Employee Programs
514500	Personal Service Contracts These are contracts where an employer-employee relationship is created. This includes payments to persons on personal services contracts where employer CPP and EI are withheld at source.
514700	Ministerial Assistant's Salaries
514800	Seconded Services (With Employee Number) Must be used for payments where an employee is seconded to another ministry or agency. The ministry that receives the services codes the salary expense to this code.
	514850 Seconded Services (With No Employee Number)
515700	Allocation of Labour Costs (Highways and Infrastructure Capital only) This code is to accommodate the allocation of salary costs among four subprograms.
515800	Allocation of Mechanic Labour Costs (Highways and Infrastructure only) This code is to accommodate the allocation of Mechanic labour costs.

<u>Premium Pay and Differential</u>
These codes identify payments that the Government is required to pay as stated in the S.G.E.U. and C.U.P.E. collective agreements.

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

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 code is for expenses directly related to career assistance options for out-of-scope

employees.

Non-Taxable Career Assistance - In-Scope 517400

> This code is for expenses directly related to career assistance for in-scope employees whose jobs have been abolished. (Note: Enhanced Severance is taxable and is coded

to 517100.)

517500 Retirement Vacation Entitlement

This code is for expenses related to vacation leave payout to retiring employees who

have worked 35 years or reached the age of 65.

Perquisites, Allowances and Other Compensation

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

518100 Apprenticeship Top-up

518200 Maternity and Adoption Leave Top-up

518300 Northern District Allowance

Includes payments to employees stationed in various northern regions.

518400 Northern Project Allowance

Includes additional payments for working in a northern administration district in a camp

setting.

518600 Vacation Leave Payouts

Includes payouts of accrued Vacation Leave and Scheduled Days Off.

518650 Vacation Leave Payouts (with no employee number)

Only used in reorganizations where functions are transferred from a ministry to another

Crown agency or when an employee requests to transfer their vacation/SDO entitlements

to the new Crown agency they moved to.

518700 Winter Maintenance Allowance

518800 Sleep Over Allowance

518900 **Tool Allowance**

519000 Staff Housing Subsidy

519100 Allowance for Special Services

519200 Northern Employment Medical/Dental Travel Expenses

Includes employee travel expenses (air or mileage) incurred when travelling to a centre to

receive dental or medical service. Refer to the Human Resources Manual Section PS

707-2 for eligibility information.

519300	Car Allowances
519400	Honorariums and Retainers
519500	CWTP Settlement Payout
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.
519800	Change in Year-end Severance Liability and Other Benefits This code is to record a change in an entity's liability for severance pay. Organizations may use this code at any time, however in most cases it will be used only at the year- end. Please note that severance payments should continue to be charged to code 517100.
519900	Change in Year-end Accrued Employee Leave Entitlement This code is to record a change in an entity's accrued employee leave entitlement. Organizations may use this code at any time, however in most cases it will be used only at the year-end. Please note that payments for accumulated vacation time should

Pension and Benefits

578200	Pension and Benefits
370700	ECHSION AND DEHENIS

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

continue to be charged to the regular Salaries and Benefits accounts (510000 – 515999).

578210 Judges' Disability Allowance

This code 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 code is used to record the portion of Government Services' total salaries and benefits expenses that represent commercial expenses.

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 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 General Code – 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
521307	Legal Fees – Court Appointed – Young Offenders Appointments
521308	Legal Fees – Miscellaneous
521309	Legal Fees – Court Appointed Adult Offender Appointments
521312	Transcript Fees
521313	Custody Access Reports
521314	Interpreters Fees
521315	Supervised Access Program
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

521800 Legal Services

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

521801 Legal Expenses – Travel

Compensation Claims for Loss

521030 Compensation Claims for Loss

Includes loss incurred by programs that are occasionally established.

System Consulting

521900 System Consulting

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

Other Contractual Services

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

529000 **General Contractual Services**

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

	529002	French Language Training
	529003	Artwork Rentals
	529004	Courtworker Wages
	529005	Courtworker Benefits
	529006	Courtworker Expenses – Travel
	529007	Courtworker Expenses – Telephone
	529008	Courtworker Expenses – Office Supplies
	529009	Courtworker Administrative Support
	529010	Courtworker Other
	529013	Adult CSO Regular
	529014	Young Offenders' CSO Regular
	529015	Adult CSO Alternatives
	529016	Young Offenders' CSO Mediation
	529017	Trash Removal
	529018	Snow Removal Contracts
	529019	Security Guard Contracts
	529020	Security Monitoring Contracts
	529025	Web Site Service Fees
529100	Linen, La	undry and Dry Cleaning Services
529200	This inclu other prof	nal Development des the costs of attending conferences, conventions, seminars, lunched ressional development. Also included are contracts with provincial training

ons and nina institutions to purchase training programs. The services provided by the training institutions include: instructor salaries, rent of facilities, materials, supplies, equipment

rented, related institutional administrative expenses and program support.

529201 Tuition and Book Reimbursement

This includes the cost of reimbursing employees for tuition and books.

529600 Non-Taxable Association and Professional Membership Dues

Includes payments for annual dues, memberships, fees for professional organizations,

where an employee or an agency is required or permitted to enrol.

Reimbursement - Contract Services

521884 Reimbursement - Contract Services

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.

Production Time 530001

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

Media Placement 530500

> 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 Media Placement - Radio 530502 530503 Media Placement - TV

530504 Media Placement - Bus Boards 530505 Media Placement - Bill Boards

530600 Placement Tender Ads

> Includes the placement of legal/tender/notice ads including notices in the Saskatchewan Gazette and Yellow and Blue Pages.

Blue Page Advertising 530601

Notices 530602 Tender Ads 530603

530700	Career Placement Includes media placement of recruitment advertising.
530800	Publications Includes the printing of brochures, posters, pamphlets and other forms of publications when used as part of a communications program or when used in a promotional sense.
530900	Promotional Items Includes items purchased that are used in a promotional way.
531000	Audio/Visual Supplies and Processing This does not include equipment purchases – code them to 565200.
531100	Exhibits and Displays Includes hardware and software and materials for acquisition of completed displays.
531200	Events Includes all costs of staging events, sponsorships, openings and sod turnings.
531300	Miscellaneous Communications Contractual Services
531800	Duplication Services Includes "out-of-office" charges for duplicating/photocopying. Photocopies under a lease or rental contract should be coded under code 522100. If photocopiers are owned, general photocopying supplies such as paper and toner should be considered as code 550000 items.
531900	Printing Publishing Expenses Includes printing of annual reports, technical publications, circulars, and pamphlets not considered promotional, including reprints of the same. Bound printed forms not considered promotional should be coded under 550100.
532000	Broadcasting Services Includes non advertising use of broadcasting media. i.e. Legislative Assembly proceedings.

Reimbursement – Communications

532885 Reimbursement – Communications

<u>Communications Expenses Payable – Year End</u>

532895 Communications Expenses Payable – Year End

SUPPLIES AND SERVICES

520000

Medical and Medically Related Services

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

Government-run facilities and institutions.

General Code – Medical and Related Services

520001	Psychiatric Assessments
520002	Fetal Alcohol Syndrome Assessments
520003	Dangerous Offender/Long-term Offender Assessments

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

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

rcraft. Insura	ance premiu	ms and utility charges are also included within this group of codes.
522000	00 Rent of Ground, Buildings and Other Space	
	522018	Lease Buyouts Includes the costs related to cancelling a lease.
	522019	Building and Site Lease Costs Includes the monthly rent of buildings and space paid by Government Services to lessors.
	522020	Tenant Improvements Lease Includes payments made to landlords for landlord-financed tenant improvements.
522100	Rent of Office Equipment – General Includes payments to rent fax machines and other office equipment. Excludes rent of computers and equipment purchased under a capital lease arrangement.	
	522101	Audio Visual Equipment
522200	Rent of Photocopiers This code is used only if the ministry wishes to know this expense. Otherwise, include rent of photocopier in code 522100. Costs for paper and toner for the photocopier a coded to 550000 Stationary and Office Supplies. This excludes photocopiers purchat under a capital lease arrangement.	
	522201 522202	Per Impression Duplicating Lease Cost of Duplicators
522300	Rent of Other Equipment and Material Includes livestock rental and rent of motor equipment.	
	522301 522302	Truck Rental Horse Rental
522400	Rent of Aircraft Includes chartered aircraft charges. Does not include Executive Air states Please see 542010.	
	522401 522410 522411	Long-term Fixed Wing Costs Helicopter Long-term Helicopter Costs
522500	Insurance	Premiums (Carlotte Lands)

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

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

522600	Utilities – Water and Sewer	
	522601 Utilities – Water 522602 Utilities – Sewer	
522700	Utilities – Electricity and Natural Gas	
	522701 Electricity	
	522702 Energy Performance Contract Electrical Includes Energy Performance electrical savings.	
	522703 Energy Performance Contract Gas Includes Energy Performance gas savings.	
	522704 Gas	
	522705 Propane	
	522706 Fuel Oil	
	522707 Steam	
522900	Provincial Sales Tax	
523000	Other Taxes and Licenses Includes payments for special taxes or license fees incurred in the course of government business. Excludes PST and GST payments.	

Repairs and Maintenance

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

524000 Repairs - General

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

	perations by provincial employees, materials used in such repairs should be charged to 55000.	
524010	Repairs – Buildings and Structures	
524011	Minor Maintenance	
	Includes costs for repairs and minor renovations such as changing locks, painting, and moving doors.	
524012	Preventative Maintenance	
	Includes costs for preventative maintenance to building equipment,	
	components and systems.	
524020	Repairs – Non-Passenger Vehicles	
524030	Repairs – Passenger Vehicles	
524040	Repairs – Miscellaneous Machinery and Equipment	
524050	Repairs – Office Equipment and Furniture	
524051	Court Recording Equipment	
524060	Aircraft Materials and Repairs	
524061	Aircraft Contract Repairs	
524062	Aircraft Commissary	
Environm	ental Cleanup	
Includes r	nce Contracts roads, bridges, ferries, agreements with other jurisdictions, buildings and and office and other equipment – excluding computers and word processors.	
	524010 524011 524011 524012 524020 524030 524040 524050 524061 524062 Environm Maintenal Includes r	

	524610 524611 524613 524614 524615 524616 524617	Elevator/Escalator Contracts Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract Electrical Repair and Maintenance Contracts Structural/Roof Repair and Maintenance Contracts Plumbing Repair Maintenance Contracts Fire and Life Safety Repair Maintenance Contracts Job Requisitions and ASAA's
524800	Allocation of Equipment Maintenance Costs (Highways and Infrastructure Capital only) This code is used to accommodate allo of equipment maintenance costs.	

Postage and Freight Related and Tele-Communications Expenses

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

<u>Electoral Expenses</u>
These codes identify expenses under the Saskatchewan Election Act and Expense of Referendums.

526100	Returning Officer		
526150	Automation Coordinator		
526200	Election Clerk		
526300	Enumerators		
526400	Special Constables		
526500	Air Service		
526600	Polls (Includes Rental and Staffing)		
	526601 Deputy Returning Officer 526602 Poll Clerk 526603 Constable 526604 Interpreter 526605 Supervisory Deputy Returning Officer 526606 Rental of Space		
526700	Reimbursement – Candidates' Election Expense		
526800	Reimbursement – Election Auditors' Fees		

526900 Reimbursement - Registered Political Party

<u>Information Technology (IT) Related Expenses</u>
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

Relocation Expenses

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

Communications Coordination, Executive Council. Invoices submitted for payment must be accompanied by a Memo of Authorization from Communications Coordination.

Provisions and Business Expenses

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

543000 **Employee Business Expenses**

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

543002 Ministry Courtesy Refreshment Supplies

> This is for the purchase of coffee, tea, soft drinks, juices and similar items but not snack foods and other edible items. It does not include deputy ministers.

543100 Cabinet Ministers and Legislative Secretaries Business Expenses

> 543101 Ministers' Courtesy Supplies

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

543200 Deputy Minister/Ministry Head Business Expenses – General

> Includes business expenses of the Deputy Minister/Ministry Head other than courtesy supplies.

543201 Deputy Minister/Ministry Head Business Expenses - Courtesy Supplies

Courtesy supplies for Members of Legislative Assembly are also coded to

this natural account.

543300 **Banquet Costs**

543400 **Employee Recognition Expenses**

Materials and Supplies

550000 Stationery and Office Supplies

Includes any purchase of general office stationery and computer paper.

550100 Printed Forms

Printed forms include the production cost of producing general forms for stockroom use.

(S-4's, vouchers, cheques, etc.)

550101 Court Forms

550102 Letterhead, Envelopes, Business Cards, etc.

550200 General – Books, Magazines and Reference Materials

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

and commercial reference services.

550230 Magazines and Newspapers 550231 Library Science Subscriptions

550234 Subscriptions

Audio and/or Visual Information Material 550240

550250 Library Books

Library Science Firm Orders 550252

551000 General – Medical and Laboratory Supplies

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

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

552000 **Fuels and Lubricants**

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

553000 Vehicle and Operating Expenses

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

553001	Aviation Gasoline
553002	Jet Fuel
553003	Lease Costs

Includes the cost associated with leasing CVA vehicles, Air Services aircraft or equipment rental.

554000 Construction and Material Costs

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

554001	Structural/Roof Supplies, Materials and Miscellaneous Includes supplies and materials for structural and roof repairs such as gyproc, panelling, lumber, nails, shingles, and asphalting.
554002	Plumbing Supplies, Materials and Miscellaneous
	Includes supplies and materials for minor plumbing repairs and projects such
	as sinks, taps, pipes and fittings.
554010	Allocation of Material Costs – Highways and Infrastructure Capital and
	Government Services Use Only
	Used to allocate materials within a ministry.
554020	Allocation of Inventory – Highways and Infrastructure Capital Use Only
	Used to allocate inventory within a ministry.
554100	Highways and Infrastructure Capital Inventory Purchases

555000 General – Other Materials and Supplies

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

555010	Forage and Supplies for Animals, Fowl and Fish
555020	Small Tools and Equipment
555021	Shop Supplies
555030	Mechanical and Electronic Supplies
555040	Seed, Plants and Fertilizer

	NATOTAL ACCOUNT MANUAL - January 2013		
	555050 Cleaning Materials and Supplies 555060 Recreational and Entertainment Supplies 555070 Toiletry Supplies 555080 Other Miscellaneous Materials and Supplies 555090 Bedding, Table Linen, Rugs, Draperies, etc.		
556000	Provisions (Except Business Expenses) Includes food and provisions for institutions such as correctional centres, health care institutions, and community training residences.		
	556001 Commissary Purchases – Fires 556002 Good and Provisions for Institutions/Camps		
556100	Uniforms and Clothing for Staff Includes uniforms and clothing, and clothing material for staff. This includes shoes, hats, gloves, and alterations.		
556200	Other Clothing This includes shoes, hats, gloves and alteration for residents of Government-run facilities and institutions.		
556300	Inventory for Resale Includes any goods held for resale such as books, publications, revolving fund inventories, and hearing aids.		
	556301 Printed Materials – Suppliers		
556302	Other Printing Expenses – Not For Resale		
556500	Personal Protective Apparel For the purchase, rental, and cleaning of protective clothing such as safety boots, safety glasses, mechanics smocks, etc.		
556600	Personal Tool Expense For the purchase of tools by eligible employees using government Local Purchase Orders. Suppliers will invoice the ministry, and the ministry will pay the supplier directly.		
559900	Purchase Card Purchases This can be used for any purchase card purchase. Alternatively, these purchases can be coded to a more specific object code.		
aterials Purc	hased for Inventory		
588990	Materials Purchased for Inventory DO NOT USE This account is used only when Goods and Services are purchased		

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through the Inventory Module. MIDAS will assign this natural account to certain transactions.

<u>Interest</u>

558260	Interest – Late Supplier Payment
558261	Capital Lease Interest Includes interest costs related to capital leases.
558270	Other Interest

Bank Service Charges

558320 Bank Service Charges

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

transaction charges billed by a financial institution.

Commissions

558400 Commission Expense

Includes commissions paid to retailers on Provincial Sales Tax, Liquor Consumption Tax

and Tobacco Tax.

Cost Allocation - For Government Services and Information Technology Office Use Only

542999 Cost Allocation – For Government Services and Information Technology Office Use Only

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

Board Branch at Finance.)

Construction Work In Progress (CWIP) Expenses

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

557001 CWIP Site Acquisition

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

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

projects.

557002 CWIP Construction

Includes all construction costs for non-capital projects.

557003 CWIP Program Equipment

Includes all operating equipment costs for non-capital projects.

557004 CWIP Furnishings

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

artwork costs for non-capital projects.

557005 CWIP Consultants

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

services costs for non-capital projects.

557006 CWIP Government Services Delivery

Includes all salaries, travel and sustenance, tender advertisements, constructions

signage, engineering and office supplies, official opening ceremony, insurance, building permits, Government Services delivery fee and miscellaneous costs for non-capital

projects.

557007 CWIP Start Up Costs

Includes all start up costs including utilities, cleaning, security, waste disposal, moving,

telephones and data, warranty reserve, and miscellaneous costs for non-capital projects.

557008 CWIP Project Contingency

Includes allowances for unanticipated expenses for non-capital projects.

Change in Inventory Held for Consumption

588900 Change in Inventory Held for Consumption

This is a year-end adjustment code which adjusts inventories to the proper balance as at

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

Change in Prepaid Expenses

588950 Change in Prepaid Expenses

This is a year-end adjustment code which adjusts prepaid expenses (Account 105000) to

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

Commercial Expenses – Goods and Services

587992 Commercial Expenses – Goods and Services

This code is used to record the portion of Government Services' total goods and services

expenses that represent commercial expenses.

Reimbursement – Supplies and Services

542886 Reimbursement - Supplies and Services

Supplies and Services Expenses Payable – Year End

542896 Supplies and Services Expenses Payable – Year End

Accrued Expenses – Goods and Services

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

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

Employee Travel - In Province

540000	Meals – In Province	
540100	Transportation – In Province	
	540101 540102	Air Travel – In Province Other (Taxi) – In Province
540200	Mileage Allowance – In Province	

540201 Intra-City Travel

540300 Accommodations and Incidentals – In Province

Highways – Allocation of Travel Costs

540900 Highways – Allocation of Travel Costs

Employee Travel – Out of Province

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

Elected Representatives Travel

541900 Elected Representatives Travel

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 – Government Services
	Does not include Executive Air stand-by charges. Please see 542010.
541903	Elected Representatives – Meals
541904	Elected Representatives – Transportation
541905	Elected Representatives – Accommodations

Other Travel Related Expenses

542000 General Travel Code

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

542010	Air Services – Government Services
	Includes Executive Air stand-by charges
542020	CVA Vehicle
542021	CVA Vehicle – Fixed Monthly Costs
542022	CVA Vehicle – Operational Costs
Mambara a	of Poords, Commissions and Committees

542500 Members of Boards, Commissions and Committees

<u>Accrued Expenses – Travel</u>

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

Commercial Expenses - Travel

587994 Commercial Expenses – Travel

> This code is used to record the portion of Government Services total travel expenses that represent commercial expenses.

Reimbursement - Travel

541881 Reimbursement - Travel

Travel Expenses Payable - Year End

541892 Travel Expenses Payable - Year End

EQUIPMENT AND OTHER ASSETS

Capital Type Expenses

Accounts 560000 – 566999 are used to record costs for assets that meet the definition of a capital asset but are under the thresholds.

560200 Land Improvements - Expensed

> Includes fencing and gates, parking lots, paths and trails, landscaping, swimming pools and playgrounds with costs less than \$10,000.

560201 Space Plan

Property Disposal Expense 560202

561200 Buildings and Improvements – Expensed

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

for capitalization.

561201 Facility Planning Studies 561202 Capital Upgrades

561203 **Building Assessments**

561300 Leasehold Improvements - Expensed

Includes improvements of leased accommodations that have costs less than \$50.000.

562200 Vehicles – Expensed

> Includes vehicles used primarily for transportation purposes such as automobiles, trucks less than one ton, vans, boats, all terrain vehicles, snowmobiles, motorcycles and

ambulances that have a cost less than \$10,000.

563700 Operating and Heavy Equipment - Expensed

Includes operating and heavy equipment that have costs less than the set threshold for

capitalization.

564200 System Development – Expensed

Includes costs for consultant fees, web site development and custom developed software

that are less than \$250,000.

564300 Computer Hardware – Expensed

Includes PC's, lap tops, monitors, speakers, servers, voice logging equipment, scanners,

printers, hard drives, modems, tape drives and plotters that have costs less than

\$10,000.

564600	Computer Software – Expensed Includes costs for off the shelf software and related upgrades that are less than \$10,000.
565200	Office Furniture and Equipment – Expensed Includes desks, tables, chairs, filing cabinets, fax machines, photocopiers, video conferencing stations, projectors and digital cameras with costs less than \$10,000.
565600	Infrastructure – Other – Expensed Includes landfills, tanker bases, helipads, dump stations and other infrastructure related items that have costs less than \$50,000.
567000	Construction of Infrastructure Related Assets Includes the costs of constructing roads, bridges, and airfields.
568000	Allocation of Infrastructure Related Assets For specific use by Highways and Infrastructure Capital to transfer accumulated infrastructure costs.

Reimbursement - Equipment and Other Assets

569887 Reimbursement – Expensed Equipment and Other Assets

Equipment and Other Assets Expenses Payable – Year End

569897 Expensed Equipment and Other Assets Expenses Payable – Year End

TRANSFERS - OPERATING

Transfers - Operating

570000 Transfers – Operating

Government transfers are transfers of money from the Government to an individual, an organization or another government (e.g. school boards, regional health authorities, universities, municipalities) for which the Government does not:

- receive any goods or services directly in return, as would occur in a purchase/sale or other exchange transaction;
- expect to be repaid in the future, as would be expected in a loan; or
- expect a direct financial return, as would be expected in an investment.

Government transfers include grants, entitlements and shared cost arrangements.

570001	Transfers – Allowances and Spending Money
570010	Transfers – Drugs and Medicine
570012	Transfers – Medical and Surgical Supplies
570013	Transfers – Other Supplies
570014	Transfers – Ambulance Services (Air)
570016	Transfers – Contractual Services
570017	Transfers – Teachers and Municipal Employees' Pensions and Benefits
570018	Transfers – Payments in Lieu of Taxes
570020	Transfers – Living Allowances
570030	Transfers – Tuition and Training
570040	Transfers – Transportation
570050	Transfers – Medical Services
570060	Transfers – Dental Service
570070	Transfers – Optical Services
570080	Transfers – Ambulance Services (Ground)
570081	Transfers – Critical Care Capacity

	570090 570091	Transfers – Other Services Transfers – Taxable Allowances and Bursaries
571302	Additional	Duties Allowance – Caucus Operations
571330	Out of Sco	pe Permanent – Caucus Operations
571341	Temporary	/ Salaries – Caucus Operations
571360	Overtime -	- Caucus Operations
571371	Severance	e Pay – Caucus Operations

Disaster Related Expenses

521050 Disaster Related Expenses

Includes payments under disaster assistance.

Reimbursement - Transfers

571883 Reimbursement – Transfers

Transfers - Year End Payables

571893 Transfers – Year End Payable

Change in Prepaid Transfers - Year End

571890 Change in Prepaid Transfers – 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 third parties such as school boards, regional health authorities, universities, or municipalities to acquire or develop capital assets, where the Government does not receive goods or services directly in return; expect to be repaid as in a loan; or expect a financial return as in an investment.

Accrued Expense – Capital Transfers

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

OTHER EXPENSES

572000

012000	Relative and Relineolotic
572999	AP Setup Only – Discounts, Rate Variance Gain/Loss
576000	Change in Valuation Allowance

Refunds and Remissions

576200	Provision for Loss on Loans and Investments		
576401	Loss on Disposal of Agricultural Land		
577000	Loan Guarantee Payouts Includes all cash payments of guaranteed debt.		
577100	Change in Guaranteed Debt Payable Includes all amounts needed to adjust guarantees payable (account 255200) to the correct yearend balance.		
577400	Subsidies Paid to Revolving Funds		
578000	Contingent Liability Payouts Includes all cash payments of contingent liabilities, including amounts previously recorded as contingent liabilities payable.		
578100	Change in Year-End Contingent Liabilities Includes all amounts needed to adjust contingent liabilities payable (account 255600) to the correct year-end balance.		
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.		
	Vehicle Gain/Loss (For disposals of CVA vehicles only)		
588850	Write Down of Capital Assets Includes the reduction in the cost of a capital asset as a result of a decrease in the quality or quantity of its service potential. There is no spending control on this account.		

<u>Commercial Expenses – Other Expenses</u>

587998 Commercial Expenses – Other Expenses

This code is used to record the portion of Government Services' total other expenses that represent commercial expenses.

Reimbursement - Other Expenses

572889 Reimbursement – Other Expenses

Other Expenses Payable - Year End

572898 Other Expenses Payable – Year End

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

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

FINANCE - DEBT SERVICING

<u>Interest</u>

Includes payments for interest or provincial borrowing and other obligations.

582100 Interest on Debentures

582300	Interest on Bank Overdrafts
582400	Interest on Temporary Loans
582500	Interest on Promissory Notes
582600	Interest on Other Funds This account is to be used to pay interest due on Government COBC accounts and Other MIDAS Entities as calculated by Treasury & Debt Management Division.
582700	Sinking Fund Earnings paid to Crown Corporations, Government Business 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 E	xchange Charges
583100	Commission Charges	
	583103 583109 583110	Saskatchewan Saving Bonds Saskatchewan Savings Bonds – Series XVII Saskatchewan Savings Bonds – Series XVIII

Miscellaneous Debt Services

Includes payments for debt services not otherwise classified.

584100 Premium/Discount/Commissions – Debt Issue

INTERNAL RECOVERIES

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

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

Internal December Occupant and Occupant

TRANSFER TO GROWTH AND FINANCIAL SECURITY FUND

579000 Transfer to Growth and Financial Security Fund

AMORTIZATION EXPENSE

These accounts are not subject to appropriation control.

Amortization Expenses – Land and Buildings

588000	Amortization – Land Improvements
588010	Amortization – Buildings – High Quality Construction

5	558050	Amortization – Buildings – Medium Quality Construction	
5	558060	Amortization – Buildings – Average Quality Construction	
5	88020	Amortization – Buildings – Short-term	
5	88030	Amortization – Building Improvements – Short-term Construction	
5	88031	Amortization – Building Improvements – High Quality Construction	
5	88032	Amortization – Buildings Improvements – Medium Quality Construction	
5	88033	Amortization – Buildings Improvements – Average Quality Construction	
5	88040	Amortization – Leasehold Improvements	
Amo	rtization E	Expenses – Machinery and Equipment	
5	88100	Amortization – Operating Equipment	
5	88110	Amortization – Heavy Equipment	
<u>Amo</u>	rtization E	Expenses – Transportation Equipment	
5	88200	Amortization – Vehicles	
5	88210	Amortization – Ferries – Vessels and Towers	
5	88220	Amortization – Ferries – Upgrades	
5	88230	Amortization – Aircraft	
5	88240	Amortization – CVA Vehicle	
<u>Amo</u>	rtization E	Expenses – Office and Information Technology	
5	88300	Amortization – System Development	
5	88310	Amortization – Computer Hardware	
5	88320	Amortization – Computer Software	
5	88330	Amortization – Office Furniture and Equipment	
<u>Amo</u>	Amortization Expenses – Infrastructure		
5	88400	Amortization – Highways – Construction	
5	88401	Amortization – Highways – Repaving	
5	88420	Amortization – Bridges – Construction	
5	88421	Amortization – Bridges – Upgrades	
5	88430	Amortization – Culverts	
5	88440	Amortization – Airports – Runways	

588441	Amortization – Airports – Navigational Aids
588450	Amortization – Highways – Other
588460	Amortization – Water Infrastructure
588470	Amortization – Infrastructure – Other

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

587999 Commercial Expenses – Capital Asset Amortization

This code is used to record the portion of Government Services' total capital asset

amortization that represents commercial expenses.

BUDGET JOURNALS

These codes are for budget use only. They should not be used for coding expenses.

Frozen Funds

599122 Frozen Funds - Communications

Frozen Funds – Recovery of Amortization

599123 Frozen Funds – Recovery of Amortization

Current Year Overexpense Adjustment

599131 Accrual – Current Year Overexpense Adjustment

Prior Year Overexpense Adjustment

599132 Accrual – Prior Year Overexpense Adjustment

Approved Estimates

599506	Estimates – Capital Acquisitions – Machinery and Equipment
599507	Estimates – Capital Acquisitions – Office and Information Technology
599508	Estimates – Capital Acquisitions – Infrastructure
599509	Estimates – Capital Acquisitions – Transportation Equipment
599510	Estimates – Salaries
599511	Estimates – Supplier and Other Payments
599512	Estimates – Transfers to Individuals
599513	Estimates – Transfers for Public Services
599514	Estimates – Transfers for Public Services – Capital
599515	Estimates – Transfers for Public Services – Pensions and Benefits

599516	Estimates – Capital Acquisitions – Land Buildings and Improvements
599517	Estimates – Pensions and Benefits
599518	Estimates – Recovery – External (Salaries)
599519	Estimates – Recovery – Internal (Goods and Services)
599521	Estimates – Recovery – Internal (Capital Asset Acquisitions)
599528	Estimates – Recovery – External (Goods and Services
599529	Estimates – Recovery – External (Amortization of Capital Assets)
599560	Estimates – Allocation of Central Management and Services
599561	Estimates – Allocated to Services Subvotes
599562	Estimates – Debt Servicing
599563	Estimates – Transfer from the General Revenue Fund

Interim Supply

599520 Interim Supply

Approved Estimates – Amortization

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

Supplementary Estimates

599530 Supplementary Estimates

Special Warrants

599531	Special Warrants
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<u>Virements</u>

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

599535 Virement – Sub Program Transfer

Statutory Appropriations – Adjustments

599541 Statutory Appropriations – Adjustments

599549 Statutory Appropriations – Capital – Adjustments

Treasury Board Branch Adjustments

599998 TBB Adjustments

Temporary Appropriation for Net Budgeting/Shared Services Activity

599550 Temporary Appropriation for Net Budgeting/Shared Services Activity

Approved Appropriation Carry-over

599551 Approved Appropriation Carry-over

FOR BUDGET USE ONLY

For Budget use only

519999 For Budget Use Only – Salaries

This code is for forecasting use <u>only</u>. It is not for coding expenses.

529999 For Budget Use Only – Supplier and Other Payments

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

579999 For Budget Use Only – Transfers

This code is for forecasting use <u>only</u>. It is not for coding expenses.

Savings Due to Vacancies

519991 Savings Due to Vacancies

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

QUARTERLY FINANCIAL REPORTING

Quarterly Expense Budget

599600 Quarterly Expense Budget

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

NUMERIC ACCOUNT LISTING

APPENDIX A

ASSE	<u>TS</u>	105318	Public Employees Benefits Agency
100000	General Revenue Fund Bank Account		Revolving Fund - Accumulated Net
100012	General Revenue Fund Bank Account - Org		Expenditure
	021	105326	Commercial Revolving Fund - Accumulated
100013	General Revenue Fund Bank Account – Org		Net Expenditure
	032	105373	Correctional Facilities Industries Revolving
100050	Returned Item Clearing Account		Fund - Accumulated Net Expenditure
	Payroll Bank Account	106000	Accrued Interest Receivable – Investments
	U.S. Dollar Bank Account	107000	Accounts Receivable – General
	U.S. Dollar Bank Account – Org 021		Accounts Receivable – Valuation Allowance
	Cobbed Accounts	107100	Accounts Receivable – From Accounts
	Imprest Accounts – Permanent		Receivable
	Petty Cash – Permanent	107110	Accounts Receivable Bank Deposit Clearing
	Petty Cash Float – Permanent		Account
	Transfer Account Balances		PAD Confirmed Cash
	Due from General Revenue Fund (for Other		PAD Remitted Cash
.00000	MIDAS Entities' Use Only)		PAD Cleared Cash
101000	Short-term Investments	107120	Accounts Receivable Valuation Allowance –
	Short-term – Agricultural Credit Corporation		From Accounts Receivable
	Short-term – Crown Investments Corporation	107130	Accounts Receivable Internal Revenues
	Short-term – Crown investments Corporation Short-term – Information Services		Clearing
100000	Corporation		Autoinvoice Clearing
103004	Short-term – CIC Asset Management Inc.		Accounts Receivable – Year End
	Short-term – Saskatchewan Crop Insurance	107600	Accrued Accounts Receivable – General
100000	Corporation		(Not for use at Year End)
103006	Short-term – Saskatchewan Housing		Agriculture Credit Corporation (Loan)
100000	Corporation	110001	Advance – Agricultural Credit Corporation
103008	Short-term – Saskatchewan Opportunities		(Loan)
100000	Corporation		Crown Investments Corporation (Loan)
103009	Short-term – Saskatchewan Power	110101	Advance – Crown Investments Corporation
100000	Corporation		(Loan)
103010	Short-term – Saskatchewan		Information Services Corporation (Loan)
100010	Telecommunications	110301	Advance – Information Services Corporation
103011	Short-term – Saskatchewan Water	440400	(Loan)
	Corporation		CIC Asset Management Inc. (Loan)
103012	Short-term – Municipal Financing	110401	Advance – CIC Asset Management Inc.
	Corporation	440500	(Loan)
103015	Short-term – SaskEnergy Incorporated	110500	Saskatchewan Crop Insurance Corporation
	Short-term – Saskatchewan Watershed	440504	(Loan)
	Authority	110501	Advance – Saskatchewan Crop Insurance
103017	Short-term – Saskatchewan Gaming	440000	Corporation (Loan)
	Corporation		Saskatchewan Housing Corporation (Loan)
103018	Short-term – Saskatchewan Liquor and	110601	Advance – Saskatchewan Housing
	Gaming Authority	440000	Corporation (Loan)
103900	Short-term Loan – Sask. Power (GBE	110800	Saskatchewan Opportunities Corporation
	Specific)	440004	(Loan)
103901	Advance – Short-term Loan – Sask. Power	110801	Advance – Saskatchewan Opportunities
	(GBE Specific)	110000	Corporation (Loan)
105000	Prepaid Expenses		Saskatchewan Power Corporation (Loan)
	Accrued Prepaid Expenses (Not for use at	110901	Advance – Saskatchewan Power
	Year End)	111000	Corporation (Loan)
105301	Pastures Revolving Fund - Accumulated Net		Saskatchewan Telecommunications (Loan) Advance – Saskatchewan
	Expenditure	111001	Telecommunications (Loan)
105302	Livestock Services Revolving Fund -	111100	Saskatchewan Water Corporation (Loan)
	Accumulated Net Expenditure		Advance – Saskatchewan Water Corporation
105303	Queen's Printer Revolving Fund -	111101	(Loan)
	Accumulated Net Expenditure	111200	Municipal Financing Corporation (Loan)

111201	Advance – Municipal Financing Corporation	126000	Economic Development Loans
111201	(Loan)		Advance – Economic Development Loans
111500	SaskEnergy Incorporated (Loan)		Provision for Loss – Economic Development
	Advance – SaskEnergy Incorporated (Loan)	120020	Loans
	Saskatchewan Watershed Authority (Loan)	126300	Grey Cup Loan
	Advance – Saskatchewan Watershed		Advance – Grey Cup Loan
111001	Authority (Loan)		Concessionary Allowance – Grey Cup Loan
111700			Provision for Loss – Grey Cup Loan
	Saskatchewan Gaming Corporation (Loan) Advance – Saskatchewan Gaming		Saskatchewan Roughrider Football Club
111701	Corporation (Loan)	120400	(Loan)
111000	Saskatchewan Liquor and Gaming Authority	126401	Advance – Saskatchewan Roughrider
111000	(Loan)	120401	Football Club (Loan)
111001	Advance – Saskatchewan Liquor and	126/10	Concessionary Allowance – Saskatchewan
111001	Gaming Authority (Loan)	120410	Roughrider Football Club (Loan)
112000	Saskatchewan Telecommunications (Loan –	126420	Provision for Loss – Saskatchewan
112000	Recycled)	120420	Roughrider Football Club (Loan)
112001	Advance – Saskatchewan	126500	Northern Economic Development
112001	Telecommunications (Recycled)		Advance – Northern Economic Development
112200	Municipal Financing Corporation (Loan –		Provision for Loss – Northern Economic
112200	Recycled)	120320	Development Development
112201	Advance – Municipal Financing Corporation	127000	Agricultural Service Centre Agreements –
112201	(Recycled)	127000	Shareable
112500	SaskEnergy Incorporated (Loan – Recycled)	135000	Unrealized Foreign Exchange Gain/Loss –
	Advance – SaskEnergy Incorporated	133000	Debt
112301	(Recycled)	135100	Unrealized Foreign Exchange Gain/Loss –
112000	Saskatchewan Power Corporation (Loan –	133100	Sinking Fund
112300	Recycled)	136000	Deferred Premium, Discount, Debt Issue
112901	Advance – Saskatchewan Power		Total Equity in Sinking Fund
112301	Corporation (Recycled)		Instalment – Saskatchewan Power
121400	2002 Short-term Hog Loan Program	140001	Corporation
	Advance – 2002 Short-term Hog Loan	140002	Instalment – Saskatchewan
121101	Program Program	110002	Telecommunications
121420	Provision for Loss – Short-term Hog Loan	140004	Instalment – Saskatchewan Water
	Program		Corporation
121500	2008 Short-term Hog Loan Program	140005	Instalment – CIC Asset Management Inc.
	Advance – 2008 Short-term Hog Loan		Instalment – Saskatchewan Housing
	Program		Corporation
121520	Provision for Loss – 2008 Short-term Hog	140007	Instalment – Crown Investments Corporation
	Loan Program	140008	
122500	Student Aid Fund		Corporation
122501	Advance – Student Aid Fund	140011	Instalment – Municipal Financing
123700	General Advances – Permanent		Corporation
123800	Relocation Advances – Permanent	140015	Instalment – SaskEnergy Incorporated
123900	Temporary Advances – Not Travel		Instalment – Saskatchewan Liquor and
124000	Travel Advances – Temporary		Gaming Authority
124100	Travel Advances – Permanent	140017	Instalment – Saskatchewan Gaming
124200	University of Saskatchewan		Corporation
124300	Payroll – Holiday Advance Receivable	140018	Instalment – Saskatchewan Crop Insurance
124400	Advances – SGEU Biweekly Payroll	140050	Instalment – Province of Saskatchewan
124600	Saskatchewan Savings Bonds	142001	Instalment – Saskatchewan Power
124920	Provision for Loss – Advances		Corporation (Recycled)
125300	Short Line Railways	142002	Instalment – Saskatchewan
	Advances – Short Line Railways		Telecommunications (Recycled)
125310	Concessionary Allowance – Short Line	142011	Instalment – Municipal Financing
	Railways		Corporation (Recycled)
	Provision for Loss – Short Line Railways	142015	Instalment – SaskEnergy Incorporated
	Small Business Loans Association		(Recycled)
125801	Advance – Small Business Loans		Crown Investments Corporation
	Association		Inventory – NOT FOR GRF USE
125810	Concessionary Allowance – Small Business		Invest in Agricultural Land (Resale)
	Loans Association	171001	Advance – Investment in Agricultural Land
125820	Provision for Loss – Small Business Loans	470000	(Resale)
	Association	1/2000	Land for Resale

	Buildings for Resale	193010	Accumulated Amortization – Operating
174000	Inventory for Resale		Equipment
175000	Equipment Maintenance, Airplane Parts and	193100	Heavy Equipment
	Other Supplies	193110	Accumulated Amortization – Heavy
175100	Lab Supplies and Vaccines		Equipment
	Pastures Maintenance Supplies	194000	Vehicles
	Firefighting Equipment		Accumulated Amortization – Vehicles
	Park Maintenance Supplies		Ferries – Vessels and Towers
	Aggregate Inventory		Accumulated Amortization – Ferries –
	Inventory for Distribution – Government	13-110	Vessels and Towers
173000		104200	
400000	Services	194200	Ferries – Upgrades
	Interest Public Debt – Crown Entities	194210	Accumulated Amortization – Ferries –
180001	Payment – Interest Public Debt – Crown	404000	Upgrades
	Entities		Aircraft
180002	Payment – Commission Public Debt – Crown		Accumulated Amortization – Aircraft
	Entities		CVA Vehicles
180100	Sinking Funds – Crown Share		Accumulated Amortization – CVA Vehicles
191000	Land		CWIP Transportation
191100	Land Improvements	195000	System Development
191110	Accumulated Amortization – Land	195010	Accumulated Amortization – System
	Improvements		Development
192000	Buildings – High Quality Construction	195100	Computer Hardware
	Accumulated Amortization – Buildings – High		Accumulated Amortization – Computer
	Quality Construction		Hardware
102100	Buildings – Short-term	105200	Computer Software
	Accumulated Amortization – Buildings –		Accumulated Amortization – Computer
192110	Short-term	193210	Software
400000		105200	
192200	Building Improvements – Short-term		Office Furniture and Equipment
	Construction	195310	Accumulated Amortization – Office Furniture
192210	Accumulated Amortization – Building		and Equipment
	Improvements – Short-term Construction		WIP System Development
192300	Leasehold Improvements		Highways – Right of Way
192310	Accumulated Amortization – Leasehold	196100	Highways – Construction
	Improvements	196110	Accumulated Amortization – Highways –
192410	CWIP Site Acquisition		Construction
192420	CWIP Construction	196200	Highways – Repaving
192430	CWIP Program Equipment	196210	Accumulated Amortization – Highways –
	CWIP Furnishings		Repaving
192450	CWIP Consultants	196300	Bridges – Construction
192460	CWIP Government Services Delivery		Accumulated Amortization – Bridges –
	CWIP Start Up Costs		Construction
	CWIP Project Contingency	196400	Bridges – Upgrades
	Building Improvements – High Quality		Accumulated Amortization – Bridges –
102000	Construction	100110	Upgrades
192510	Accumulated Amortization – Building	196500	Culverts
102010	Improvements – High Quality Construction		Accumulated Amortization – Culverts
102600	Building Improvements – Medium Quality		Airports – Runways
192000	Construction		
100610		190010	Accumulated Amortization – Airports –
192010	Accumulated Amortization – Building	400700	Runways
	Improvements – Medium Quality		Airports – Navigational Aids
400700	Construction	196710	Accumulated Amortization – Airports –
192700	Building Improvements – Average Quality		Navigational Aids
	Construction		Highways - Other
192710	Accumulated Amortization – Building	196810	Accumulated Amortization – Highways –
	Improvements – Average Quality		Other
	Construction		Infrastructure – Other
192800	Buildings – Medium Quality Construction	197010	Accumulated Amortization – Infrastructure –
192810	Accumulated Amortization – Buildings –		Other
	Medium Quality Construction	197100	CWIP Infrastructure
192900	Buildings – Average Quality Construction		Water Infrastructure
192910	Accumulated Amortization – Buildings –	197010	Accumulated Amontization – Water
192910	Accumulated Amortization – Buildings – Average Quality Construction	197610	Accumulated Amortization – Water Infrastructure
	Accumulated Amortization – Buildings – Average Quality Construction Operating Equipment		

	ENV – Capital Assets – Clearing Account	199540	WIP System Development – Current Year
198004	TPCS – Capital Assets – Clearing Account		Additions
199100	Land – Current Year Additions	199599	Internal Recoveries – Office and Information
	Land Improvements – Current Year		Technology
100110	Additions	100600	Highways – Infrastructure – Current Year
100100		199000	<u> </u>
199199	Internal Recoveries – Land and Land		Additions
	Improvements	199660	Airports – Runways – Current Year Additions
199200	Buildings – High Quality Construction –	199700	Infrastructure – Other – Current Year
	Current Year Additions		Additions
100210	Buildings – Short-term – Current Year	100710	CWIP Infrastructure – Current Year
199210		1991 10	
	Additions		Additions
199220	Building Improvements – Short-term	199760	Water Infrastructure – Current Year
	Construction – Current Year Additions		Additions
199230	Leasehold Improvements – Current Year	199799	Internal Recoveries – Infrastructure
	Additions	199800	GS – Capital Asset – Current Year Additions
100241	CWIP Site Acquisition – Current Year		ENV – Capital Assets – Current Year
199241		199002	
	Additions		Additions
	CWIP Construction – Current Year Additions		ENV – CWIP – Current Year Additions
199243	CWIP Program Equipment – Current Year	199804	TPCS – Capital Assets – Current Year
	Additions		Additions
100244	CWIP Furnishings – Current Year Additions	100805	TPCS – CWIP – Current Year Additions
	CWIP Consultants – Current Year Additions	199900	Accrued Capital Assets – Current Year
199246	CWIP Government Services Delivery –		Additions (Not for use at Year End)
	Current Year Additions	199999	FWDF – Capital Assets – Clearing Account
199247	CWIP Start Up Costs – Current Year		
	Additions		
100248	CWIP Project Contingency – Current Year		<u>LITIES</u>
1992-10		200000	Promissory Notes
	Additions		Redemption – Promissory Notes
199250	Building Improvements – High Quality		
	Construction – Current Year Additions	200003	Promissory Notes – Information Services
199261	Building Improvements – Medium Quality		Corporation
	Construction – Current Year Additions	200004	Promissory Notes – CIC Asset Management
100270			Inc.
199270	Building Improvements – Average Quality	200005	Promissory Notes – Saskatchewan Crop
	Construction – Current Year Additions	200000	
199280	Buildings – Medium Quality Construction –	000000	Insurance Corporation
	Current Year Additions	200006	Promissory Notes – Saskatchewan Housing
199290	Buildings – Average Quality Construction –		Corporation
	Current Year Additions	200008	Promissory Notes – Saskatchewan
100200			Opportunities Corporation
199299	Internal Recoveries – Buildings and Building	200009	Promissory Notes – Saskatchewan Power
	Improvements		Corporation
199300	Operating Equipment – Current Year	200040	Dramina and Natas Contratabassan
	Additions	200010	Promissory Notes – Saskatchewan
199310	Heavy Equipment – Current Year Additions		Telecommunications
	Internal Recoveries – Machinery and	200011	Promissory Notes – Saskatchewan Water
100000	Equipment		Corporation
100100		200012	Promissory Notes – Municipal Financing
	Vehicles – Current Year Additions		Corporation
199410	Ferries – Vessels and Towers – Current	200015	
	Year Additions	200013	Promissory Notes – SaskEnergy
199420	Ferries – Upgrades – Current Year Additions		Incorporated
	Aircraft – Current Year Additions	200016	Promissory Notes – Saskatchewan
	CVA Vehicles – Current Year Additions		Watershed Authority
		200017	Promissory Notes – Saskatchewan Gaming
199450	CWIP Transportation – Current Year		Corporation
	Additions	200040	
199499	Internal Recoveries – Transportation	2000 18	Promissory Notes – Saskatchewan Liquor
	Equipment		and Gaming Authority
199500	System Development – Current Year	200021	Promissory Notes – Crown Investments
199900			Corporation
400540	Additions	200050	Promissory Notes – General Government
199510	Computer Hardware – Current Year	_00000	Purposes
	Additions	200000	
199520	Computer Software – Current Year Additions	∠00900	Promissory Notes – Sask. Power (GBE
	Office Furniture and Equipment – Current		Specific)
	Year Additions	200901	Redemption - Promissory Notes – Sask.
			Power (GBE Specific)
			` '

202000	Bank Line of Credit	215000	Province of Saskatchewan
	Redemption – Bank Line of Credit		Redemption – Province of Saskatchewan
	Agricultural Credit Corporation	220000	Sinking Fund – Agriculture Credit
	Redemption – Agricultural Credit Corporation		Corporation
	Crown Investments Corporation	220100	Sinking Fund – Crown Investment
210101	Redemption – Crown Investments		Corporation
	Corporation	220400	Sinking Fund – CIC Asset Management Inc.
210300	Information Services Corporation (Debt)	220500	Sinking Fund – Saskatchewan Crop
	Redemption – Information Services		Insurance
	Corporation (Debt)	220600	Sinking Fund – Saskatchewan Housing
210400	CIC Asset Management Inc. (Debt)		Corporation
	Redemption – CIC Asset Management Inc.	220800	Sinking Fund – Saskatchewan Opportunities
	Saskatchewan Crop Insurance (Debt)		Corporation
	Redemption – Saskatchewan Crop	220000	Sinking Fund – Saskatchewan Power
210001	Insurance (Debt)	220300	Corporation
240600		221000	
	Saskatchewan Housing Corporation	22 1000	Sinking Fund – Saskatchewan
210601	Redemption – Saskatchewan Housing	004400	Telecommunications
0.4.0.0.0	Corporation	221100	Sinking Fund – Saskatchewan Water
	Saskatchewan Opportunities Corporation		Corporation
210801	Redemption – Saskatchewan Opportunities	221200	Sinking Fund – Municipal Financing
	Corporation		Corporation
210900	Saskatchewan Power Corporation		Sinking Fund – SaskEnergy Incorporated
210901	Redemption – Saskatchewan Power	221700	Sinking Fund – Saskatchewan Gaming
	Corporation		Corporation
211000	Saskatchewan Telecommunications	221800	Sinking Fund – Saskatchewan Liquor and
211001	Redemption – Saskatchewan		Gaming Authority
	Telecommunications	222000	Sinking Fund – Saskatchewan
211100	Saskatchewan Water Corporation (Debt)		Telecommunications (Recycled)
	Redemption – Saskatchewan Water	222200	Sinking Fund – Municipal Financing
211101	Corporation (Debt)	LLLLOO	Corporation (Recycled)
211200	Municipal Financing Corporation	222500	Sinking Fund – SaskEnergy Incorporated
	Redemption – Municipal Financing	222300	
211201		222000	(Recycled)
211500	Corporation	222900	Sinking Fund – Saskatchewan Power
	SaskEnergy Incorporated (Debt)	220500	Corporation
211301	Redemption – SaskEnergy Incorporated	230300	Apprenticeship and Trade Certification
244600	(Debt)	004400	Commission
	Saskatchewan Watershed Authority (Debt)		eHealth Saskatchewan
211601	Redemption – Saskatchewan Watershed		Enterprise Saskatchewan
	Authority (Debt)		Innovation Saskatchewan
	Saskatchewan Gaming Corporation (Debt)		Financial and Consumer Affairs Authority
211701	Redemption – Saskatchewan Gaming		Criminal Property Forfeiture Fund
	Corporation (Debt)	231180	Global Transportation Hub Authority
211800	Saskatchewan Liquor and Gaming Authority	231200	Government House Foundation
	(Debt)	231600	Fish and Wildlife Development Fund
211801	Redemption – Saskatchewan Liquor and	231800	Horned Cattle Fund
	Gaming Authority (Debt)	232000	Multi-Type Database Licence Program
212000	Saskatchewan Telecommunications		Oil and Gas Orphan Fund
	(Recycled)		Physician Recruitment Agency of
212001	Redemption – Saskatchewan	202200	Saskatchewan
212001	Telecommunications (Recycled)	232300	Private Vocational Schools Training
212200	Municipal Financing Corporation (Recycled)	202000	Completions Fund
	Redemption – Municipal Financing	232400	Prince of Wales Trust Fund
212201			Individual Cattle Feeder Loan Guarantee
242500	Corporation (Recycled)	232430	
	SaskEnergy Incorporated (Recycled)	222500	Provincial Assurance Fund
212501	Redemption – SaskEnergy Incorporated	232500	Saskatchewan Agricultural Returns
040000	(Recycled)	000000	Stabilization Fund
212900	Saskatchewan Power Corporation		Saskatchewan Archives Board
0.455	(Recycled)		SaskBuilds Corporation
212901	Redemption – Saskatchewan Power		Saskatchewan Drug Plan
	Corporation (Recycled)		Saskatchewan Liquor and Gaming Authority
	University of Saskatchewan Debentures		Saskatchewan Pension Plan
214801	Redemption – University of Saskatchewan	234600	Transportation Partnership Fund
	Debentures		

004700 O-hI Biriring Toul O-mantime	OFOCOC Investors Assessed Besselle Assessel
234700 School Division Tax Loss Compensation	253096 Inventory Accounts Payable Accrual –
Fund	Purchase Setup Only
234800 Technical Safety Authority of Saskatchewan	253099 Accounts Payable – Markview and iExpense
235000 Victims' Fund	Setup only
239000 Cobbed Accounts	255000 Accounts Payable – General
240000 Conditional Receipts	255005 Accrued Accounts Payable – General (Not
240010 GST Account	for use at Year End)
240011 GST/HST Receivable	255010 Payables \$1,000 and Under
240020 PST Account	255015 Accounts Payable – Tobacco and Fuel Tax
240030 Deferred Salary	Refunds
240080 Third Party Demand Payable	255020 Change in Severance Liability and Other
251000 Foreign Currency Payable	Employee Benefits
252000 U.S. Dollar Interest Payable	255030 Accounts Payable Rent Reduction Payable
253000 Accounts Payable – from Accounts Payable – DO NOT USE	255050 Accounts Payable – Growth and Financial
	Security Fund 255090 Miscellaneous Cheque Writer Deductions –
253001 Future Dated Payment Liability – DO NOT USE	Payable to Receiver General
	255099 Accounts Payable – Previous Years
253010 Accounts Payable – from Accounts Payable	255100 Accrued Employee Leave Entitlements
Org 001253011 Accounts Payable – from Accounts Payable	255200 Guaranteed Debt Payable
- Org 005	255300 Hold Backs Payable
253012 Accounts Payable – from Accounts Payable	255400 Obligation Under Capital Lease
	255500 Payroll Payable
Org 021253013 Accounts Payable – from Accounts Payable	255510 Hand Drawn Payroll Payable
- Org 032	255600 Contingent Liabilities
253021 Refund to Vote – Clearing Account	256000 Accrued Interest Payable
253022 Payroll Refund to Vote – Clearing Account	257000 Unearned Revenue
253023 Accounts Receivable – Accounts Payable	257000 Unallocated Revenue
Clearing Account	257020 Unapplied Receipts
253024 Accounts Receivable – Accounts Payable	257200 Accrued Unearned Revenue (Not for use at
Contra Account	Year End)
253050 Interministerial Clearing – DO NOT USE	259900 Accumulated Net Expenditure (Liability)
253051 Interministerial Clearing – Agriculture	260000 Income Tax
253052 Interministerial Clearing – Corrections Public	260100 Canada Pension Plan
Safety and Policing	260200 Unemployment Insurance
253053 Interministerial Clearing – Environment	261000 Public Service Superannuation Plan
253054 Interministerial Clearing – Finance	261200 Public Employees Superannuation
253055 Interministerial Clearing – Municipal Affairs	261300 Public Employees Superannuation –
253056 Interministerial Clearing – Health	Voluntary
253057 Interministerial Clearing – Highways and	261400 MLA Superannuation
Infrastructure Capital	261500 Provincial Court Judges Superannuation
253058 Interministerial Clearing – Energy and	262000 Public Employees Disability Income Plan
Resources	262100 Disability Income – Human Rights
253059 Interministerial Clearing – Justice	262200 SGEU – Long-term Disability Plan
253061 Interministerial Clearing – Learning	262300 Public Employees Group Life Insurance
253062 Interministerial Clearing – Public Service	262400 Labour Service – Group Life Insurance
Commission	262700 Spouses Group Life Insurance
253063 Interministerial Clearing – Social Services	263000 Union Dues/Initiation – SGEU
253064 Interministerial Clearing – Legislative	263100 Union Dues – CUPE Human Rights
Assembly	263300 Union Dues/Initiation – CUPE Local 600-3
253065 Interministerial Clearing – ITO	263500 Union Dues/Initiation – CUPE Local 600-5
253066 Interministerial Clearing – TDM – Finance	263800 Saskatchewan Insurance Office/Professional
253067 Interministerial Clearing – Government	Employees Union
Services	264000 Arctic Savings and Credit Union
253068 Interministerial Clearing – Enterprise and	264100 Battlefords Credit Union Ltd.
Innovation	264300 Affinity Credit Union Ltd.
253069 Clearing – Enterprise Saskatchewan	264400 Riverview Savings and Credit Union
253070 Clearing – Financial and Consumer Affairs	264500 Saskatoon Credit Union
Authority	264900 LaRonge Credit Union
253080 Payroll Interministerial Clearing	265000 United Way – Battlefords
253095 Tax Withholding – Accounts Payable Setup	265100 United Way – Moose Jaw
Only	265200 United Way – Prince Albert
	265300 United Way – Regina

265400 United Way – Saskatoon	422900 Other Revenue – Motor Vehicles
265500 United Way – Swift Current	423100 Fisheries
265600 United Way – Weyburn and District	423101 Resident Angling
265700 United Way – Yorkton and District	423102 Seniors Angling
265800 United Way – Estevan	423106 Saskatchewan and Canadian Resident
266000 Accountable Advance	Angling Three Day
266100 Mortgage Payments	423107 Non-Resident Angling Three Day
266200 Personal Mileage	423108 Non-Resident Angling
266500 City of Regina Transit Pass	423109 Canadian Resident Angling Licence
266600 Rental Deductions	423110 Canadian Resident Three Day Angling
266700 Treasury Advance	
	423120 Commercial Net Fishing
266800 Parking Deduction	423121 Commercial Brine Shrimp
267000 Income Tax Demand	423122 Domestic Net Fishing
267100 Third Party Demand	423123 Commercial Bait Fishing
267400 Commissary Payments	423153 Fish Peddler Licence
267700 Safety Equipment	423155 Fish Dressing/Processing
268000 Canada Savings Bonds	423171 Walleye Royalties
268100 Saskatchewan Roughrider Football	423173 Northern Pike Royalties
268200 Miscellaneous Deductions	423177 Trout Royalties
269000 Valley View Centre Advance Account	423178 White Fish Royalties
269200 Deferred Salary Deduction	423195 Aquaculture Licence
269300 Rent – Municipal Government	423200 Game
269400 Rent – Agriculture	423211 Saskatchewan Resident Game Bird
269500 Rent – Agriculture – Labour Service	423212 Canadian Resident Game Bird
269600 Rent – Environment	423213 Non-Resident Game Bird
269700 Rent – Environment – Summer Housing	423217 Wildlife Habitat Certificate
299999 Reserve for Encumbrance	423218 Big Game Draw Allocation Fee
	423221 Antelope (Big Game Draw)
EQUITY	423222 Outfitter Allocation Licences
300000 Equity	423223 Saskatchewan Resident Bear
	423224 Canadian Resident Bear
300099 Equity (for Other MIDAS Entities' Use	423225 Non-Resident Bear
Only)	
	1000000 Cackatchowan Decident Barron Cround
301000 Adjustments to Equity	423228 Saskatchewan Resident Barren Ground
	Caribou
301000 Adjustments to Equity	Caribou 423230 Saskatchewan Resident First Deer
301000 Adjustments to Equity REVENUE	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail
301000 Adjustments to Equity REVENUE 412100 Corporation Income Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw
301000 Adjustments to Equity REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail
301000 Adjustments to Equity REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer
301000 Adjustments to Equity REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer
301000 Adjustments to Equity REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use-	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only) 414601 Adult Incontinence Products	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax 414800 Fuel Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw 423266 Canadian Resident Guided Moose 423270 Saskatchewan Resident Youth Game
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423237 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw 423266 Canadian Resident Guided Moose 423270 Saskatchewan Resident Youth Game 423271 Big Game Management Licence
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax 414800 Fuel Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423237 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw 423266 Canadian Resident Guided Moose 423270 Saskatchewan Resident Youth Game 423271 Big Game Management Licence 423275 Taxidermy Licence
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax 414800 Fuel Tax 414801 Miscellaneous Remissions 415200 Succession Duties – Interest	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw 423266 Canadian Resident Guided Moose 423270 Saskatchewan Resident Youth Game 423271 Big Game Management Licence 423275 Taxidermy Licence 423294 Resident Dog Trainers
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax 414801 Miscellaneous Remissions 415200 Succession Duties – Interest 415500 Fire Prevention Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423237 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw 423266 Canadian Resident Guided Moose 423270 Saskatchewan Resident Youth Game 423271 Big Game Management Licence 423275 Taxidermy Licence 423294 Resident Dog Trainers 423295 Non-Resident Dog Trainers
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax 414800 Fuel Tax 414801 Miscellaneous Remissions 415200 Succession Duties – Interest 415500 Fire Prevention Tax 415600 Mineral Rights Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw 423266 Canadian Resident Guided Moose 423270 Saskatchewan Resident Youth Game 423271 Big Game Management Licence 423275 Taxidermy Licence 423294 Resident Dog Trainers 423295 Special Mounting Permits
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax 414801 Miscellaneous Remissions 415200 Succession Duties – Interest 415500 Fire Prevention Tax 415600 Mineral Rights Tax 415700 Insurance Premiums Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw 423266 Canadian Resident Guided Moose 423270 Saskatchewan Resident Youth Game 423271 Big Game Management Licence 423275 Taxidermy Licence 423294 Resident Dog Trainers 423295 Non-Resident Dog Trainers 423296 Special Mounting Permits 423300 Lands
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax 414801 Fuel Tax 414801 Miscellaneous Remissions 415200 Succession Duties – Interest 415500 Fire Prevention Tax 415600 Mineral Rights Tax 415700 Insurance Premiums Tax 415800 Motor Vehicle Insurance Premium Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw 423266 Canadian Resident Guided Moose 423270 Saskatchewan Resident Youth Game 423271 Big Game Management Licence 423275 Taxidermy Licence 423294 Resident Dog Trainers 423295 Non-Resident Dog Trainers 423296 Special Mounting Permits 423300 Lands 423301 Administration/Application/Inspection Fees
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax 414801 Fuel Tax 414801 Miscellaneous Remissions 415200 Succession Duties – Interest 415500 Fire Prevention Tax 415600 Mineral Rights Tax 415800 Motor Vehicle Insurance Premium Tax 415900 All Other Taxes	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423237 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw 423266 Canadian Resident Guided Moose 423270 Saskatchewan Resident Youth Game 423271 Big Game Management Licence 423275 Taxidermy Licence 423296 Resident Dog Trainers 423297 Non-Resident Dog Trainers 423298 Special Mounting Permits 423300 Lands 423301 Administration/Application/Inspection Fees 423302 Sand and Gravel Royalties
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax 414800 Fuel Tax 414801 Miscellaneous Remissions 415200 Succession Duties – Interest 415500 Fire Prevention Tax 415600 Mineral Rights Tax 415800 Motor Vehicle Insurance Premium Tax 415900 All Other Taxes 416200 Pari-Mutuals Tax	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423238 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw 423266 Canadian Resident Guided Moose 423270 Saskatchewan Resident Youth Game 423271 Big Game Management Licence 423275 Taxidermy Licence 423294 Resident Dog Trainers 423295 Non-Resident Dog Trainers 423296 Special Mounting Permits 423300 Lands 423301 Administration/Application/Inspection Fees
REVENUE 412100 Corporation Income Tax 412200 Individual Income Tax Account 412300 Corporation Capital Tax 414300 Liquor Tax 414301 Miscellaneous Remissions 414600 Provincial Sales Tax (Restricted Use- Finance-Revenue Division only) 414601 Adult Incontinence Products 414602 Carbon Dioxide Exemption 414603 Direct Agent Tax Remission 414605 Lloydminister Exemption 414606 Mining Exploration and Geophysics 414607 Municipal Fire Truck Exemption 414608 Municipal Water Filter Exemption 414609 Permanently Mounted Equipment 414610 Miscellaneous Remissions 414700 Tobacco Tax 414801 Fuel Tax 414801 Miscellaneous Remissions 415200 Succession Duties – Interest 415500 Fire Prevention Tax 415600 Mineral Rights Tax 415800 Motor Vehicle Insurance Premium Tax 415900 All Other Taxes	Caribou 423230 Saskatchewan Resident First Deer 423231 Saskatchewan Resident Second Whitetail 423232 Non-Trophy Mule Deer Big Game Draw 423233 Canadian Resident First Deer 423235 Second Non-Trophy Mule Deer 423236 Non-Resident First Deer 423237 Saskatchewan Resident Barren Ground Caribou – Second 423239 Non-Trophy Whitetail Deer – First 423243 Non-Trophy Whitetail Deer – Second 423249 Mule Deer – Big Game Draw 423250 Saskatchewan Resident Elk 423255 Special Elk Big Game Draw 423257 Mule Deer – Archery 423260 Saskatchewan Resident Moose Regular 423261 Non-Resident Guided Moose 423265 Special Moose Big Game Draw 423266 Canadian Resident Guided Moose 423270 Saskatchewan Resident Youth Game 423271 Big Game Management Licence 423275 Taxidermy Licence 423296 Resident Dog Trainers 423297 Non-Resident Dog Trainers 423298 Special Mounting Permits 423300 Lands 423301 Administration/Application/Inspection Fees 423302 Sand and Gravel Royalties

423312	Recreational Cabins – Outside Subdivision –		Campfire Permit – Annual
	Leases	423746	Timber/Firewood/Temporary Work Camp
423313	Institutional Camp Fees		Permit
	Commercial Land – Subdivided Lots	423751	Park Entry – Annual
	Commercial Land – Outside Subdivision		
			Camping – All Except Self Registration
	Miscellaneous Use Permit – Leases		Park Entry – Daily
423319	Agricultural – Annual Billings	423754	Park Entry – Three Day
423320	Oil and Gas – Leases	423755	Park Entry – Weekly
423321	Quarrying Surface – Other Than Sand and		Camping – Self Registration
.2002 .	Gravel		Camping – Reservation, Cancellation and
400000		720707	
	Oil and Gas – Easements – Annual	400==0	Change Fees
	Easements – Annual All Except Oil and Gas		Camping – Seasonal Fees
423324	Oil and Gas – Easements – One Time	423766	School Program Fees
423325	Easements – One Time All Except Oil and	423767	Swim/Water Skills Lessons/Badges/Manuals
	Gas		Swimming Pool Fees
423326	Sand and Gravel – Surface Leases		Marina – Boat Launching/Mooring
	Petroleum/Natural Gas – Exploration Permits		Accommodation
	Miscellaneous Use – Permits		Commercial Leases – Utilities
423334	Agricultural – Permit	423774	Commercial leases – Fees
423341	Recreational Cabins – Outside Subdivision –	423775	Cottage Leases/Fire Levy Fees
	Permits		Park Entry – Historic Parks
423342	Trappers Cabins		Park Staff Housing
	Boat Dock/House/Lift and Foreshore		Coin Operated Machines
423347	Miscellaneous Use Work Authorizing Fees		Storage Compound
	and Other Non-A/R	423795	Park Entry – Park Specific
423349	Oil and Gas – Seismic Line	423797	Park Entry – Voluntary Admission Fees
423350	Quarrying Surface – Under 500 CU Yards	423800	
	Temporary Work Camp Minimum Of	423871	Royalties On Wild Fur
	Wild Rice – Permit		Saskatchewan Resident Fur Dealer
	Sand and Gravel – Exploration		North Fur Conservation Area Fur
423365	Development Costs		South Saskatchewan Fur
423384	Wild Rice – Licence	423900	All Other Revenue (Natural Resources)
423390	Northern Revenue Sharing Trust Account		Duplicate Licences
	Withheld		Miscellaneous Licences/Permits – Natural
423400	Forests	120000	Resources
		400000	
423402	Mistik Management – Norsask Forest		Outfitters Licences
	Products	424600	Lottery Licences
423403	Mistik Management – ML Mechanical Pulp	424900	All Other – Amusement
423404	L and M Wood Products	425100	Company Incorporation and Registration
423407	Weyerhaeuser Pasquia Porcupine – Hbay		Fees
.20.01	OSB	125101	Annual Return
400440			
	Mee Toos Forest Products Ltd. (Amisk-akik)		Incorporation
	Zelensky Brothers Saw Mill		Unlicensed Insurance
423412	Northwest Communities Wood Products	425200	Vendors and Outlet Licences
423420	Vermette Wood Preservers	425201	Oil Burner Licence One Year
423421	Lehner Wood Preservers	425202	Oil Burner Licence Five Year
_	Edgewood		Hawkers, Pedlars and Transient Traders
		420000	
	Aallcann Wood Suppliers Ltd.	405004	Licences
	Carrier Forest Products		Direct Seller
423426	Meadow Lake OSB	425302	Fundraisers for Charitable Organizations
423460	Forestry Dues and Permit Fees	425400	Animal Industry Licences – General
	Plant and Sawmill Licences/Scaling Fees		Game Farm Licences
	Park Vegetation Management Fees		Fur Farm Licences
	Penalties		Poultry Licences
	Universal Reforestation Fee		Export Certificates
423700			Insurance Company and Agents Licences
423711	Cottage Lots – Northern Surveyed	425701	Insurance Company
	Cottage Lots – Northern Unsurveyed		Trust and Loan
	Commercial Operations in Park		Pension Plan Registration and Annual Fees
	Special Site Leases in Park		Other Business Privilege – Trade
	Campfire Permit – Daily		Auction Sales Company
	Campfire Permit – 3 Day		Business Name Registration
423743	Campfire Permit – Weekly	425903	Collection Agents

425904 Business Name Renewals	427100 Property and Building Rentals
425905 Motor Dealers	427900 Other Rentals and Leases
425906 Mortgage Brokers	427910 Rent – House
425907 Credit Reporting	428100 Non-Profit Organizations
425908 Cemetery Company	428101 Non-Profit Annual Returns
425909 Sale of Training Courses	428102 Non-Profit Incorporations
425910 NH3 Anhydrous Ammonia Licence One Year	428200 Examination Fees
425911 NH3 Anhydrous Ammonia Licence Five Year	428201 General Education Diploma Exam Fees
425912 Electrical Supply House One Year	428202 Application for Journeyman – Written Exam
425913 Electrical Supply House Five Year	428203 Application for Journeyman – Practical Exam
425914 Gas Supply House One Year	428204 Request for Review of Exam Results
425915 Gas Supply House Five Year	428205 Application to Take Other Exams
425916 Gas Employers Licence One Year	428206 Late Fee for Written or Practical Exam
425917 Gas Employers Licence Five Year	Applications
425918 Electrical Employers Licence One year	428208 Appeal of Commission Decision – ATC
425919 Electrical Employers Licence Five Year	428500 Change of Name Certificates
425920 Payday Loan Lender Licence	428600 Elevators and Hoists Licences
426500 Teachers Certificates	428700 Steam Boiler, Pressure Vessel Inspection
426502 Teacher Certifications	and Regulation
426503 Probationary Teacher Certificate	428701 Pressure Vessel Inspection
426600 Engineers and Firemen's Certificates	428702 Pressure Vessel Licensing
426601 Engineers Annual Certificate	428703 Boiler Equipment Licensing
<u> </u>	
426602 Fireman's Certificate	428704 Refrigeration Plant Equipment Licensing
426603 Engineer's Special Certificate	428900 Other Miscellaneous Licences and Permits
426604 30 Day Permit to Operate	428901 Building Official Licence One Year
426605 90 Day Permit to Operate	428902 Building Official Licence Five Year
426606 Refrigeration Operator's Certificate	430000 Sale of Land
426700 Commissioner for Oaths and Notary Public	430200 Agricultural Lands – Lease Revenue
Fees	430500 Interest – Agricultural Lands – Long-term
426900 Other Professional and Occupational	Receivables
Privileges	431100 Real Property Sales
426904 Employer Application for Registration of	431103 Treaty Land Entitlement (5.08) – Oil
Apprentice	431104 Treaty Land Entitlement (5.08) – Gas
426905 Application for Learners Certificate	431105 Treaty Land Entitlement (5.08) – CCT
426906 Application for Registering as a	431107 Treaty Land Entitlement (5.08) – Lease
Tradesperson	Rentals
426907 Application for Journeyman Certificate	431170 Real Property Sales – Commercial
426908 Application for Replacement of Lost	431171 Real Property Sales – Recreational
Apprentice Cards	431173 Real Property Sales – Aboriginal
426909 Application for Certificate of Registration	431400 Mineral and Forestry Products/Peat Moss
426910 Special Permit for Intern Trade Agreement	
	431500 Maps, Prints, Books and Publications
426911 Special Permit for Individual Ex from	431582 Sales – Wildlife Gardening FWD
Apprentice	431583 Sales – Atlas FWD
426912 Full Journeyman's One Year	431584 Sales – Where to Fish Booklet
426913 Full Journeyman's Five Year	431586 Sales – Saskatchewan Fisheries Poster
426914 Restricted Journeyman's One Year	431587 Sales – Trapper Education Manual
426915 Restricted Journeyman's Five Year	431600 Miscellaneous Materials and Supplies
426916 Full Electrical Contractor One Year	431700 Medicines, Serums and Vaccines
426917 Full Electrical Contractor Five Year	431900 Other Commodity Sales
426918 Limited Electrical Contractor One Year	431910 Sales – Hay
426919 Limited Electrical Contractor Five Year	431911 Sales – Timber
426920 General Gas Contractor One Year	432000 Sale of Previously Expensed Assets
426921 General Gas Contractor Five Year	432100 Documentation, Searches and Legal
426922 Domestic Gas Contractor One Year	Services
426923 Domestic Gas Contractor Five Year	432102 Application Fees – Part 10 Bankruptcy Act
426924 Limited Gas Contractor One Year	432103 Small Claims Fees
426925 Limited Gas Contractor Five Year	432104 Local Registrar's Fees
426926 Bulk Propane Storage One Year	432105 Sheriff's Fees
426927 Bulk Propane Storage Five Year	432106 Surrogate Court Fees
426928 General Gas Fitter One Year	432108 Farm Ownership Fee
426929 General Gas Fitter Five Year	432109 Land Sales Fee
	432110 Notice Fee
426930 Domestic Gas Fitter One Year	
426931 Domestic Gas Fitter Five Year	432111 Divorce Fees

		Documentation Fees		Reservation of Names
		Search Fees	433900	All Other Service Fees
4	132114	Web Inquiries Fees		Amusement Ride Re-Inspection
4	132200	Management and Collection Services	433902	Amusement Ride Miscellaneous Inspection
4	132201	Public Trustee Fees	434100	Miscellaneous Deductions – Staff Salaries
4	132202	Consumer Proposal Management Fees		Charges for Personal Mileage
		Tax Enforcement – Provincial Mediation		Fines and Costs – Judges
		Board		Security Holdback
,	132300	Blueprinting, Advertising, Addressing and		7% Municipal Holdback
	+32300	List Services		Late Payment Charges – Fines
	122400			Escheated Bail
		Diagnostic Laboratory Services		
-	+32500	Miscellaneous Medical and Institutional		All Other Fines, Costs, Penalties and Forfeits
	100700	Services		Provincial Surcharge
4	132700	Research, Technical, Assaying and Testing		Federal Surcharge
		Services		Penalties - Taxes
		Boiler Registration of Design		Interest – Bank Deposits
4	132702	Test/Registration of Pressure Welders	451200	Interest – Crown Corporation Promissory
4	132900	Other Miscellaneous Services		Notes
4	132901	High School Student Transcript	451250	Interest – Government Business
4	132902	Teacher Evaluations		Organizations and Government Business
		General Education Diploma Transcripts		Enterprises (Recycled)
		Teacher Statements	451260	Commission – Government Business
		Freedom of Information		Organizations and Government Business
		Small Business Loans Association –		Enterprises (Recycled)
	.02000	Administration Fees	451300	Interest – Loans
,	133000	Request for Upgrading Evaluation		Interest – Northern Development Fund
			451501	Loans
		Grazing – Cattle	454202	
		Grazing – Calves		Interest – Northern Revolving Fund Loans
		Grazing – Horses		Interest – Student Aid Loans
		Grazing – Colts		Interest – Investments
		Grazing – Ewes		Interest – Accounts Receivable
		Grazing – Lambs	451510	Finance Charges – Accounts Receivable
		Grazing – Under Delivery Charges		Module
		Grazing – Miscellaneous	451700	Sinking Fund Earnings Retained in Sinking
		Wintering Fees – Bulls		Funds
		Wintering Fees – Cows		Interest - Taxes
		PRF – Cost Recovery – Taxes		All Other Interest Revenue
		PRF – Cost Recovery – Salt and Minerals		Profit on Foreign Exchange
		PRF – Cost Recovery – Vet Supplies		Unearned Discounts
		Project Delivery Revenue	460100	Federal/Provincial Agreement – Equalization
		Highways Custom Work Surcharge Revenue	460500	Canada Health Transfer
4	133100	Steam Boilers and Pressure Vessels	460600	Canada Social Transfer
		Certificates	460825	Softwood Lumber Agreement Transfer
4	133200	Other Inspection Fees		Federal Third Party Trust Funding
4	133201	Film and Video	461000	Federal-Provincial Cost Sharing Programs
		Refrigeration Plant Inspection Certificate		Legal Aid Commission
		Quality Program Certificate		Aboriginal Courtworker Program
		Audit Fees		Labour Market Development Agreement
		Miscellaneous Agricultural Fees		Official Minority Language
		Marriage and Vital Statistics Fees		Canada Student Loans
		Other Registration Fees		Older Worker Pilot Program
		Prospectus		Provincial Library
				Promote Bilingualism in Education
		Registrations		
		Exemptions Applied Information Forms		National Safety Code
		Annual Information Forms		Airport Capital Assistance Program
		Annual Financial Statements		Federal Contribution – Grain Roads
		Engineering and Technical Report	461013	Strategic Highway Infrastructure Program
		Certificate of Non-Default		(SHIP)
		Deposit Agent Filing Fee		Canada-Saskatchewan Infrastructure
		Sub-Agent Filing Fee		Office French Language Coordinator
		Financial Institution Fee	461016	Joint Emergency Planning Program (JEPP)
		Administrative Penalties		Federal Pressure Equipment Licensing
4	133715	Costs of Investigation	461018	Federal Elevators

101010	N. c 11 20 c	405405	B 1B 11B
	National Initiative Fund		Bad Debt Recovery
	Exchange of Service – Inmates		Realized Gain or Loss
	Disaster Financial Assistance		Dormant and Unclaimed Estate Money
	Historical Places Initiatives		Proceeds Clearing
	Border Infrastructure Fund		Gain on Disposal of Capital Assets
461025	Waterfowl Crop Damage Program	486100	Repayments – Public Assistance, Pensions
461026	Early Learning Child Care		and Allowance Programs
461030	Air Weapons Range Agreement	486900	Refunds – Previous Years' Expenses
	Provincial-Territorial Base Funding –		Salary Overpayment Refunds - Previous
	Building Canada Fund		Years' Expenses
461051	Infrastructure Stimulus Fund	487100	Recovery of Loan Losses
	Gateways and Borders Program – Global		Transfers In
401002	Transportation Hub		Revolving Fund – Commissary Repayment
461053	Building Canada Fund – Major Infrastructure	480200	Collection Agency and Legal Fees Withheld
401033			Payroll Reimbursement – Reallocate
464060	Component Fire Symposium - DA National Bark		
	Fire Suppression – PA National Park		Miscellaneous Revenue to be Allocated
	Fire Suppression – Recoverable Federal		Bond Forfeiture
461070	Fire Suppression – Air Weapons Range		Revolving Fund – Deposits
	Fire Suppression – Indian Reserves		Other Revenues
462400	Alcohol and Drug Treatment Rehabilitation		Oil Crown Royalty
	Agreement	491102	1/5 Trust Certificate Payments
462600	Vocational Rehabilitation of Disabled	491103	4% Trust Certificate Payments
	Persons	491104	Petroleum Research Incentive Credits
463000	Employability Assistance	491105	Provisional Royalty
	Young Offenders' Agreement		Oil Freehold Production Tax
	Special Allowance – Children in Care		Bonus Bids (Crown Land Sales)
	AANDC (Aboriginal Affairs and Northern		Annual PNG Lease Rentals
.00000	Development Canada)		Compensatory Royalty
460100	Other Governments – Provincial		Other Oil and Gas Revenue
	Fire Suppression – M.A.R.S. Agreement		Delinquent Well Data Penalties
	Other Government – Municipal Other Jurisdictions		Net Royalty - Farmout
			Enhanced Oil Recovery Crown Royalty
	Crown Investment Corporation of		Enhanced Oil Recovery Freehold Production
471000	Crown Investment Corporation of Saskatchewan	491502	Enhanced Oil Recovery Freehold Production Tax
471000	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of	491502 491505	Enhanced Oil Recovery Freehold Production Tax EOR Interest
471000 471001	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend	491502 491505 491600	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue
471000 471001 471100	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority	491502 491505 491600 491700	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil
471000 471001 471100 471500	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds	491502 491505 491600 491700	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue
471000 471001 471100 471500	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority	491502 491505 491600 491700 492100	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil
471000 471001 471100 471500 471900	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds	491502 491505 491600 491700 492100 492200	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax
471000 471001 471100 471500 471900 472900	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds	491502 491505 491600 491700 492100 492200 493100	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty
471000 471001 471100 471500 471900 472900	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security	491502 491505 491600 491700 492100 492200 493100 493200	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue
471000 471001 471100 471500 471900 472900 473000	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund	491502 491505 491600 491700 492100 492200 493100 493200 493300	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash
471000 471001 471100 471500 471900 472900 473000 482100	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture	491502 491505 491600 491700 492100 492200 493100 493200 493300 493400	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment
471000 471001 471100 471500 471900 472900 473000 482100 482200	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits	491502 491505 491600 491700 492100 492200 493100 493200 493300 493400 493402	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures	491502 491505 491600 491700 492100 493200 493300 493400 493402 493403	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation	491502 491505 491600 491700 492100 493200 493300 493400 493402 493403 493500	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900 484100	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan	491502 491505 491600 491700 492100 493100 493200 493300 493400 493402 493403 493500 493500	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900 484100 485000	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues	491502 491505 491600 491700 492100 493200 493300 493400 493402 493403 493500 493502 493503	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900 484100 485000 485000 485100	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue	491502 491505 491600 491700 492100 493200 493300 493400 493402 493403 493500 493502 493503 494000	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900 484100 485000 485100 485102	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off	491502 491505 491600 491700 492100 493200 493300 493400 493402 493403 493500 493500 494000 494100	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900 484100 485000 485100 485102 485103	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off	491502 491505 491600 491700 492100 492200 493100 493200 493400 493402 493403 493500 493502 493503 494000 494100 494200	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud	491502 491505 491600 491700 492100 493200 493300 493400 493402 493403 493500 493500 494100 494200 494300	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104 485105	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel	491502 491505 491600 491700 492100 493200 493300 493400 493402 493403 493500 493502 493503 494000 494100 494200 494300 495100	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium Sodium Sulphate Crown Royalty
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104 485105 485105 485110	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel Cash Over/Short	491502 491505 491600 491700 492100 493200 493300 493400 493402 493403 493500 493502 493503 494000 494100 494200 494300 495200	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium Sodium Sulphate Crown Royalty Other Sodium Sulphate Revenue
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104 485105 485105 485110	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel	491502 491505 491600 491700 492100 493200 493300 493400 493402 493403 493500 493502 493503 494000 494100 494200 494300 495200	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium Sodium Sulphate Crown Royalty
471000 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104 485105 485111	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel Cash Over/Short	491502 491505 491600 491700 492100 493200 493300 493400 493402 493403 493500 493502 493503 494000 494100 494200 494300 495200	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium Sodium Sulphate Crown Royalty Other Sodium Sulphate Revenue
471000 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104 485105 485111 485111	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel Cash Over/Short Labour Response Tax Credit Program Personal Phone Call Reimbursement	491502 491505 491600 491700 492100 493100 493200 493300 493400 493402 493503 494000 494100 494200 494300 495200 495300	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium Sodium Sulphate Crown Royalty Other Sodium Sulphate Revenue Delayed Payment Charge – Sodium
471000 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104 485105 485111 485111 485111 485112 485113	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel Cash Over/Short Labour Response Tax Credit Program Personal Phone Call Reimbursement Awards Recovery	491502 491505 491600 491700 492100 492200 493100 493300 493400 493402 493403 493500 494500 494100 494200 494300 495200 495300 496100	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium Sodium Sulphate Crown Royalty Other Sodium Sulphate Revenue Delayed Payment Charge – Sodium Sulphate
471000 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104 485105 485111 485111 485111 485113 485113	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel Cash Over/Short Labour Response Tax Credit Program Personal Phone Call Reimbursement Awards Recovery NSF Charges	491502 491505 491600 491700 492100 492200 493100 493300 493400 493402 493403 493500 494500 494100 494200 494300 495200 496100 496200	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium Sodium Sulphate Crown Royalty Other Sodium Sulphate Revenue Delayed Payment Charge – Sodium Sulphate Coal Crown Royalty Other Coal Revenue
471000 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104 485111 485111 485111 485113 485115 485130	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel Cash Over/Short Labour Response Tax Credit Program Personal Phone Call Reimbursement Awards Recovery NSF Charges Freight	491502 491505 491600 491700 492100 492200 493100 493300 493400 493402 493403 493500 494500 494100 494200 494300 495200 495300 496100 496200 496300	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium Sodium Sulphate Crown Royalty Other Sodium Sulphate Revenue Delayed Payment Charge – Sodium Sulphate Coal Crown Royalty Other Coal Revenue Coal Freehold Tax
471000 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104 485111 485111 485111 485111 485115 485130 485160	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel Cash Over/Short Labour Response Tax Credit Program Personal Phone Call Reimbursement Awards Recovery NSF Charges Freight Licence Revenue Account Clearing	491502 491505 491600 491700 492100 492200 493100 493200 493400 493402 493403 493500 494500 494100 494200 494300 495200 495300 496100 496200 496400	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium Sodium Sulphate Crown Royalty Other Sodium Sulphate Revenue Delayed Payment Charge – Sodium Sulphate Coal Crown Royalty Other Coal Revenue Coal Freehold Tax Delayed Payment Charge – Coal
471000 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104 485111 485111 485111 485111 485115 485130 485160 485170	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel Cash Over/Short Labour Response Tax Credit Program Personal Phone Call Reimbursement Awards Recovery NSF Charges Freight Licence Revenue Account Clearing Licence Revenue Impost FWD	491502 491505 491600 491700 492100 492200 493100 493200 493400 493402 493403 493500 494500 494100 494200 494300 495200 495300 496100 496200 496300 496400 497100	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium Sodium Sulphate Crown Royalty Other Sodium Sulphate Revenue Delayed Payment Charge – Sodium Sulphate Coal Crown Royalty Other Coal Revenue Coal Freehold Tax Delayed Payment Charge – Coal Quarrying Crown Royalty
471000 471001 471100 471500 471900 472900 473000 482100 482200 482900 484100 485100 485102 485103 485104 485111 485112 485111 485115 485130 485160 485170 485170	Crown Investment Corporation of Saskatchewan Crown Investment Corporation of Saskatchewan – Special Dividend Liquor and Gaming Authority Profits Transferred – Revolving Funds All Other Dividends – Finance Proceeds from Other Funds Transfer from Growth and Financial Security Fund Election Deposits – Forfeiture Environmental Deposits Other Confiscations and Forfeitures Employee Contributions – Superannuation Plan Maintenance Order Revenues Casual Revenue Recoveries of Fines Write Off Outstanding Cheques Write Off Restitution/Comp – MLA Fraud Recoveries – Fuel Cash Over/Short Labour Response Tax Credit Program Personal Phone Call Reimbursement Awards Recovery NSF Charges Freight Licence Revenue Account Clearing	491502 491505 491600 491700 492100 492200 493100 493200 493400 493402 493403 493500 494500 494100 494200 494300 495200 495300 496100 496200 496300 496400 497200	Enhanced Oil Recovery Freehold Production Tax EOR Interest Oil Well Revenue Delayed Payment Charge – Oil Gas Crown Royalty Gas Freehold Production Tax Potash Crown Royalty Other Potash Revenue Delayed Payment Charge – Potash Potash Base Payment Potash Base Payment Incentives Potash Base Payment Interest Potash Profit Tax Potash Profit Tax Incentives Potash Profit Tax Interest Revenue Surcharge Uranium Crown Royalty – Basic Uranium Crown Royalty – Tiered Delayed Payment Charge – Uranium Sodium Sulphate Crown Royalty Other Sodium Sulphate Revenue Delayed Payment Charge – Sodium Sulphate Coal Crown Royalty Other Coal Revenue Coal Freehold Tax Delayed Payment Charge – Coal

497400	Metallic Crown Royalty	498165	Accrued Revenue – Interest, Premiums,
497500	Other Metallic Revenue		Discounts, and Exchange (Not for use at
497600	Delayed Payment Charge – Other		Year End)
	Royalties – Seismic Activity	498180	Accrued Revenue – Transfers from the
	Royalties – Easements	450100	Federal Government (Not for use at Year
	Royalties – Sand and Gravel		End)
498101	Accrued Revenue – Corporation Capital Tax		
	(Not for use at Year End)	EXPE	NSES
498102	Accrued Revenue – Corporate Income Tax		Cabinet and Opposition Leader Allowances
	(Not for use at Year End)		Members' Annual Indemnity
498103	Accrued Revenue – Individual Income Tax		Additional Duties Allowance
	(Not for use at Year End)		
498104	Accrued Revenue – Fuel Tax (Not for use at		Members' Annual Expense Allowance
100101	Year End)		Per Diems
408105	Accrued Revenue – Liquor Tax (Not for use		Out-of-Scope Permanent
1 30103	at Year End)		In-Scope Permanent
400400			Heads of Ministries and Agencies
490100	Accrued Revenue – Provincial Sales Tax	513300	Provincial Court Judges
	(Not for use at Year End)	513500	Positions Encumbered by Non-Permanent
498107	Accrued Revenue – Tobacco Tax (Not for		Staff
	use at Year End)	514000	Casual/Term
498108	Accrued Revenue – Insurance Premiums		Temporary Salaries
	Tax (not for use at Year End)		Labour Service
498109	Accrued Revenue – Drivers' Licences,		Part-Time/Permanent Part-Time
	Registrations and Permits (Not for use at		
	Year End)	514400	Student Employee Programs
408110	Accrued Revenue – Mineral Rights Tax (Not		Personal Service Contracts
430110	for use at Year End)		Ministerial Assistant's Salary
400420		514800	Seconded Services (With Employee
490120	Accrued Revenue – Non-Renewable		Number)
100101	Resources (Not for use at Year End)	514850	Seconded Services (With No Employee
498121	Accrued Revenue – Natural Gas (Not for use		Number)
	at Year End)	515700	Allocation of Labour Costs
498122	Accrued Revenue – Oil (Not for use at Year		Allocation of Mechanic Labour Costs
	End)		Overtime
498123	Accrued Revenue – Potash (Not for use at		Change in Year-end Accrued Supplementary
	Year End)	010100	Payroll
498124	Accrued Revenue – Uranium (Not for use at	E16200	
	Year End)	510200	Temporary Assignment of Higher Duties
498125	Accrued Revenue – Sodium Sulphate (Not		Shift Differential
100120	for use at Year End)		Camp Differential
109126	Accrued Revenue – Coal (Not for use at		Winter Differential
490120			Height Differential
400407	Year End)	516800	Other Differentials, Endorsements and
498127	Accrued Revenue – Other Non-Renewable		Premiums
	Resources (Not for use at Year End)	516900	Standby Fees
498128	Accrued Revenue – Resource Surcharge		Severance Pay
	(Not for use at Year End)		Non-Taxable Career Assistance – Out of
498140	Accrued Revenue – Transfers from other	0000	Scope
	Government Entities (Not for use at Year	517400	Non-Taxable Career Assistance – In Scope
	End)		Retirement Vacation Entitlement
498141	Accrued Revenue – Transfers from Liquor		Educational Leave Allowance
	and Gaming Authority (Not for use at Year		
	End)		Apprenticeship Top-up
408160	Accrued Revenue – Other Own-Source		Maternity and Adoption Leave Top-up
1 30100			Northern District Allowance
400464	Revenue (Not for use at Year End)		Northern Project Allowance
490101	Accrued Revenue – Fines, Forfeits and	518600	Vacation Leave Payouts
100100	Penalties (Not for use at Year End)	518650	Vacation Leave Payouts (with no employee
498162	Accrued Revenue – Other Licences and		number)
	Permits (Not for use at Year End)	518700	Winter Maintenance Allowance
498163	Accrued Revenue – Sales, Services and		Sleep Over Allowance
	Service Fees (Not for use at Year End)		Tool Allowance
498164	Accrued Revenue – Transfers from Other		Staff Housing Subsidy
	Governments (Not for use at Year End)		Allowance for Special Services
	,		Northern Employment Medical/Dental Travel
		319200	
			Expenses

519300	Car Allowances	521360	Policing, Protection and Emergency Fire
	Honorariums and Retainers		Services
	CWTP Settlement Payout	521361	Commissionaire Services
	Flexible Benefit Payments		Miscellaneous Professional Services,
	Salary Payments Processed through the		Religious Fees and Technical Services
	Accounts Payable Module	521372	Photographer's Services
519800	Change in Year End Severance Liability and		Sign Writing Services
	Other Benefits		Veterinarian Services
519882	Reimbursement – Salaries and Benefits		Legal Services
	Salary Overpayment Reimbursements		Legal Expenses – Travel
	Union Leave Reimbursement		Reimbursement – Contract Services
	Salaries and Benefits Payable – Year End		Contract Services Payable – Year End
	Change in Year-End Accrued Employee		System Consulting
	Leave Entitlement		Rent of Ground, Buildings and Other Space
519991	Savings Due to Vacancies		Lease Buyouts
	For Budget Use Only – Salaries		Building and Site Lease Costs
	General Code – Medical and Related		Tenant Improvements Lease
	Services		Rent of Office Equipment – General
520001	Psychiatric Assessments		Audio Visual Equipment
	Fetal Alcohol Syndrome Assessments		Rent of Photocopiers
	Dangerous Offender/Long-term Offender		Per Impression Duplicating
	Assessments		Lease Cost of Duplicators
520004	Psychiatric Services		Rent of Other Equipment and Material
	Psychological Services		Truck Rental
	Employee Influenza Vaccinations		Horse Rental
	Dental Services		Rent of Aircraft
	Optical Services		Long-term Fixed Wing Costs
	Coroners' Fees and Expenses		Helicopter
	Coroner's Fees – Miscellaneous Expenses		Long-term Helicopter Costs
	Compensation Claims for Loss		Insurance Premiums
	Disaster Related Expenses		Utilities – Water and Sewer
	Specialized, Technical and Management		Utilities – Water
	Consulting	522602	Utilities – Sewer
521300	General Code – Fees Paid for Professional		Utilities – Electricity and Natural Gas
	Services		Electricity
521301	Expert Witnesses		Energy Performance Contract Electrical
	Physicians and Surgeons (Expert		Energy Performance Contract Gas
	Witnesses)	522704	
521303	Fee Bailiffs – Wages	522705	Propane
	Fee Bailiffs – Travel Costs		Fuel Oil
521305	Juror Fees	522707	Steam
521306	Witness Fees	522900	Provincial Sales Tax
521307	Legal Fees – Court Appointed – Young	523000	Other Taxes and Licenses
	Offenders Appointments	524000	Repairs – General
521308	Legal Fees – Miscellaneous	524010	Repairs – Buildings and Structures
	Legal Fees – Court Appointed Adult	524011	Minor Maintenance
	Offenders Appointments	524012	Preventive Maintenance
	Transcript Fees	524020	Repairs – Non-Passenger Vehicles
521313	Custody Access Reports	524030	Repairs – Passenger Vehicles
521314	Interpreters Fees	524040	Repairs – Miscellaneous Machinery and
	Supervised Access Program		Equipment
521317	Miscellaneous Contracts – Meals	524050	Repairs – Office Equipment and Furniture
521318	Miscellaneous Contracts – Accommodation	524051	Court Recording Equipment
	Miscellaneous Contracts – Kilometres	524060	Aircraft Materials and Repairs
521321	Transportation – Ambulance	524061	Aircraft Contract Repairs
	Transportation – Funeral Homes		Aircraft Commissary
	Employee and Family Assistance Costs		Environmental Clean-Up
	Criminal Record Checks		Maintenance Contracts
	Laboratory Fees		Elevator/Escalator Contracts
	Fees (Inspection, Registration, Searches,		HVAC – General Service Contract
	Copyright Fees, etc.)	524613	Electrical Repair and Maintenance Contracts
521351	Inter-Library Loans		Structural/Roof Repair and Maintenance
			Contracts

504045	Dischier (Description Marie I and Control I	E0000E	Walancia Carata Fara
	Plumbing/Repair and Maintenance Contracts		Web Site Service Fees
524616	Fire and Life Safety Repair and Maintenance		Linen, Laundry and Dry Cleaning Service
	Contracts		Professional Development
	Job Requisitions and ASAA's		Tuition and Book Reimbursement
	Allocation of Equipment Maintenance Costs	529600	Non-Taxable Association and Professional
	Postal, Courier, Freight and Related	=00000	Membership Dues
	Postage and Post Office Box Rents	529999	For Budget Use Only – Supplier and Other
525300	Communication Expenses – Elected		Payments
	Representatives		Communications Development Costs
	General – Telephone		Production Time
	Telephone Costs and Related		Artwork
	Telephone Long Distance Charges		Communications Production
	Cell Phones		Strategic Communications Planning/Issues
	Fleet Net		Primary Research/Focus Group
	Returning Officer	530301	
	Automation Coordinator		Media Monitoring/Clipping Services
	Election Clerk		Media Placement
	Enumerators		Media Placement – Print
	Special Constables		Media Placement – Radio
	Air Service		Media Placement – TV
	Polls (Includes Rental and Staffing)		Media Placement – Bus Boards
	Deputy Returning Officer		Media Placement – Bill Boards
	Poll Clerk		Placement – Tender Ads
	Constable		Blue Pages Advertising
	Interpreter		Notices
	Supervisory Deputy Returning Officer		Tender Ads
	Rental of Space		Career Placement
526700	Reimbursement – Candidates' Election		Publications
	Expense		Promotional Items
	Reimbursement – Election Auditors' Fees		Audio/Visual Supplies and Processing
526900	Reimbursement – Registered Political		Exhibits and Displays
=0=000	Parties	531200	
	Service Bureau Costs	531300	Miscellaneous Communications Contractual
527400	Facilities Management		Services
527400 527500	Facilities Management Equipment/Lease Rentals	531800	Services Duplication Services
527400 527500 527600	Facilities Management Equipment/Lease Rentals Telecommunications	531800 531900	Services Duplication Services Printing Publishing Expenses
527400 527500 527600 527700	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance	531800 531900 532000	Services Duplication Services Printing Publishing Expenses Broadcasting Services
527400 527500 527600 527700 527800	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies	531800 531900 532000 532885	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications
527400 527500 527600 527700 527800 527900	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training	531800 531900 532000 532885	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year
527400 527500 527600 527700 527800 527900 528000	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services	531800 531900 532000 532885 532895	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End
527400 527500 527600 527700 527800 527900 528000 528100	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions	531800 531900 532000 532885 532895 540000	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province
527400 527500 527600 527700 527800 527900 528000 528100	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance	531800 531900 532000 532885 532895 540000 540100	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province
527400 527500 527600 527700 527800 527900 528000 528100 528500	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs	531800 531900 532000 532885 532895 540000 540100 540101	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province
527400 527500 527600 527700 527800 527900 528000 528100 528500	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services	531800 531900 532000 532885 532895 540000 540100 540101 540102	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province
527400 527500 527600 527700 527800 527900 528000 528100 528500 529000 529002	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training	531800 531900 532000 532885 532895 540000 540100 540101 540102 540200	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province
527400 527500 527600 527700 527800 527900 528000 528100 528500 529002 529002 529003	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals	531800 531900 532000 532885 532895 540000 540100 540101 540102 540200 540201	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel
527400 527500 527600 527700 527800 527900 528000 528100 528500 529000 529002 529003 529004	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages	531800 531900 532000 532885 532895 540000 540100 540101 540102 540200 540201	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In
527400 527500 527600 527700 527800 527900 528000 528100 528500 529002 529002 529003 529004 529005	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits	531800 531900 532000 532885 532895 540000 540100 540101 540102 540200 540201 540300	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province
527400 527500 527600 527700 527800 527900 528000 528100 528500 529002 529002 529003 529004 529005 529006	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 540900	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs
527400 527500 527600 527700 527800 528000 528100 528500 529002 529002 529003 529004 529005 529006 529007	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone	531800 531900 532000 532885 532895 540000 540100 540101 540102 540200 540201 540300 540900 541000	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province
527400 527500 527600 527700 527800 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 540900 541000 541100	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province
527400 527500 527600 527700 527800 527900 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008 529009	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Admin Support	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 540900 541100 541100 541101	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province Other (Taxi) – Out of Province
527400 527500 527600 527700 527800 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008 529009 529009 529010	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Admin Support Courtworker Other	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 541000 541100 541101 541200	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province Other (Taxi) – Out of Province Mileage Allowance – Out of Province
527400 527500 527600 527700 527800 527900 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008 529009 529010 529010 529010	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Admin Support Courtworker Other Adult Community Service Order Regular	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 541000 541100 541101 541200	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province Other (Taxi) – Out of Province Mileage Allowance – Out of Province Accommodations and Incidentals – Out of
527400 527500 527600 527700 527800 527900 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008 529009 529010 529010 529010	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Admin Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 541000 541100 541101 541200 541300	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province Other (Taxi) – Out of Province Mileage Allowance – Out of Province Accommodations and Incidentals – Out of Province
527400 527500 527600 527700 527800 527900 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008 529009 529010 529011 529014	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Admin Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 541000 541100 541101 541200 541300	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province Other (Taxi) – Out of Province Mileage Allowance – Out of Province Accommodations and Incidentals – Out of Province Reimbursement – Travel
527400 527500 527600 527700 527800 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008 529009 529010 529011 529014	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Admin Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Adult Community Service Order Alternatives	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 541000 541100 541101 541200 541300 541881 541892	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province Other (Taxi) – Out of Province Mileage Allowance – Out of Province Accommodations and Incidentals – Out of Province Reimbursement – Travel Travel Expenses Payable – Year End
527400 527500 527600 527700 527800 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008 529009 529010 529011 529014	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Admin Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Adult Community Service Order Alternatives Young Offenders' Community Service Order	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 541000 541100 541101 541200 541300 541881 541892 541900	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province Other (Taxi) – Out of Province Mileage Allowance – Out of Province Accommodations and Incidentals – Out of Province Reimbursement – Travel Travel Expenses Payable – Year End Elected Representatives Travel
527400 527500 527600 527700 527800 527900 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008 529009 529010 529011 529014	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Admin Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Adult Community Service Order Alternatives Young Offenders' Community Service Order Mediation	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 541000 541100 541101 541200 541300 541881 541892 541900 541901	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province Other (Taxi) – Out of Province Mileage Allowance – Out of Province Accommodations and Incidentals – Out of Province Reimbursement – Travel Travel Expenses Payable – Year End Elected Representatives Travel Elected Rep – CVA Vehicle
527400 527500 527500 527600 527700 527800 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008 529009 529010 529011 529014 529015 529016	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Admin Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Adult Community Service Order Alternatives Young Offenders' Community Service Order Mediation Trash Removal	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 541000 541100 541101 541200 541300 541881 541892 541900 541901	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province Other (Taxi) – Out of Province Mileage Allowance – Out of Province Accommodations and Incidentals – Out of Province Reimbursement – Travel Travel Expenses Payable – Year End Elected Rep – CVA Vehicle Elected Rep – Air Services – Government
527400 527500 527500 527600 527700 527800 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008 529010 529011 529014 529014 529015 529016	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Admin Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Adult Community Service Order Alternatives Young Offenders' Community Service Order Mediation Trash Removal Snow Removal Contracts	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 541000 541100 541101 541200 541300 541881 541892 541900 541901 541902	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province Other (Taxi) – Out of Province Mileage Allowance – Out of Province Accommodations and Incidentals – Out of Province Reimbursement – Travel Travel Expenses Payable – Year End Elected Rep – CVA Vehicle Elected Rep – Air Services – Government Services
527400 527500 527600 527700 527800 527900 528000 528100 528500 529002 529003 529004 529005 529006 529007 529008 529010 529011 529014 529015 529016 529017 529018 529019	Facilities Management Equipment/Lease Rentals Telecommunications Equipment Maintenance Miscellaneous Supplies IT Training Support Services Information Services Subscriptions Web Site Development and Maintenance Costs General Contractual Services French Language Training Artwork Rentals Courtworker Wages Courtworker Benefits Courtworker Expenses – Travel Courtworker Expenses – Telephone Courtworker Expenses – Office Supplies Courtworker Admin Support Courtworker Other Adult Community Service Order Regular Young Offenders' Community Service Order Regular Adult Community Service Order Alternatives Young Offenders' Community Service Order Mediation Trash Removal	531800 531900 532000 532885 532895 540000 540100 540101 540200 540201 540300 541100 541101 541200 541300 541881 541892 541900 541902 541903	Services Duplication Services Printing Publishing Expenses Broadcasting Services Reimbursement – Communications Communications Expenses Payable – Year End Meals – In Province Transportation – In Province Air Travel – In Province Other (Taxi) – In Province Mileage Allowance – In Province Intra-City Travel Accommodations and Incidentals – In Province Highways Allocation of Travel Costs Meals – Out of Province Transportation – Out of Province Other (Taxi) – Out of Province Mileage Allowance – Out of Province Accommodations and Incidentals – Out of Province Reimbursement – Travel Travel Expenses Payable – Year End Elected Rep – CVA Vehicle Elected Rep – Air Services – Government

541905	Elected Rep – Accommodations		Forage/Supplies – Animals, Fowl and Fish
542000	General Travel Code	555020	Small Tools and Equipment
542010	Air Services – Government Services		Shop Supplies
	CVA Vehicle		Mechanical and Electronic Supplies
	CVA Vehicle Fixed Monthly Costs		Seed, Plants and Fertilizer
	CVA Vehicle – Operational Costs		Cleaning Materials and Supplies
542500	Members of Boards, Commissions and		Recreational and Entertainment Supplies
	Committees	555070	Toiletry Supplies
542600	Relocation – New Employees	555080	Other Miscellaneous Materials and Supplies
	Relocation – In-Service Employees		Bedding, Table Linen, Rugs, Draperies, etc.
	Reimbursement – Supplies and Services		Provisions (Except Business Expenses)
	Supplies and Services Expenses Payable –		Commissary Purchases – Fires
342090	· · · · · · · · · · · · · · · · · · ·		
= 40000	Year End		Food and Provisions for Institutions/Camps
542999	Cost Allocation – For Government Services		Uniforms and Clothing for Staff
	and Information Technology Office Use Only		Other Clothing
543000	Employee Business Expenses	556300	Inventory for Resale
	Ministry Courtesy Refreshment Supplies		Printed Materials – Suppliers
	Cabinet Ministers and Leg. Secretaries –		Other Printing Expense – Not For Resale
010100	Business Expenses		Personal Protective Apparel
E42404			
	Ministers' Courtesy Supplies		Personal Tool Expense
543200	Deputy Minister/Ministry Head Business		CWIP Site Acquisition
	Expenses – General	557002	CWIP Construction
543201	Deputy Minister/Ministry Head Business	557003	CWIP Program Equipment
	Expenses – Courtesy Supplies	557004	CWIP Furnishings
543300	Banquet Costs	557005	CWIP Consultants
	Employee Recognition Expenses	557006	CWIP Government Services Delivery
	Stationery and Office Supplies		CWIP Start Up Costs
	Printed Forms		CWIP Project Contingency
	Court Forms		Interest – Late Supplier Payments
	Letterhead, Envelopes, Business Cards, etc.		Capital Lease Interest
550200	General – Books, Magazines and Reference		Other Interest
	Materials	558320	Bank Service Charges
550230	Magazines and Newspapers	558400	Commission Expense
550231	Library Science Subscriptions	559900	Purchase Card Purchases
	Subscriptions		Land Improvements – Expensed
	Audio and/or Visual Information Material		Space Plan
	Library Books		Property Disposal Expense
	Library Science Firm Orders		Buildings and Improvements – Expensed
	General – Medical and Laboratory Supplies		Facility Planning Studies
	Drugs and Medicine		Capital Upgrades
	Hospital/Health Clinic/Surgical Supplies		Building Assessments
551030	Laboratory Supplies	561300	Leasehold Improvements – Expensed
551040	Dental Supplies	562200	Vehicles – Expensed
551050	Other Medical Supplies	563700	Operating and Heavy Equipment –
	Veterinary Supplies		Expensed
	Fuels and Lubricants	564200	System Development – Expensed
	Vehicle and Operating Expenses		Computer Hardware – Expensed
	Aviation Gasoline		Computer Nardware – Expensed
	Jet Fuel		Office Furniture and Equipment – Expensed
	Lease Costs		Infrastructure – Other – Expensed
554000	Construction and Material Costs	567000	Construction of Infrastructure Related Assets
554001	Structural/Roof Supplies, Material and	568000	Allocation of Infrastructure Related Assets
	Miscellaneous	569887	Reimbursement – Expensed Equipment and
554002	Plumbing Supplies, Materials and		Other Assets
001002	Miscellaneous	560807	Expensed Equipment and Other Assets
EE4010		000001	Expenses Payable – Year End
554010	Allocation of Material Costs – Highways and	F70000	
	Transportation and Government Services		Transfers – Operating
	Only	5/0001	Transfers – Allowances and Spending
554020	Allocation of Inventory – Highways and		Money
	Transportation Use Only	570010	Transfers – Drugs and Medicine
	a op o a. a. o		
554100	Highways and Transportation Inventory		Transfers – Medical and Surgical Supplies
554100		570012	Transfers – Medical and Surgical Supplies
	Highways and Transportation Inventory	570012 570013	

570016	Transfers – Contractual Services	586600	Internal Recoveries – Travel
570017	Transfers – Teachers' and Municipal	586900	Accrued Internal Recoveries (Not for use at
	Employee Pensions and Benefits		Year End)
570018	Transfers – Payments in Lieu of Taxes	587510	Accrued Expenses – Salaries and Benefits
	Transfers – Living Allowances		(Not for use at Year End)
	Transfers – Tuition and Training	587520	Accrued Expenses – Goods and Services
	Transfers – Transportation	307320	(Not for use at Year End)
		E07E01	
	Transfers – Medical Services	30/321	Accrued Expenses – Utility Costs (Not for
	Transfers – Dental Services		use at Year End)
	Transfers – Optical Services	587522	Accrued Expenses – P-Cards (Not for use at
	Transfers – Ambulance Services (Ground)		Year End)
	Transfers – Critical Care Capacity	587523	Accrued Expenses – Construction Costs
570090	Transfers – Other Services		(Not for use at Year End)
570091	Transfers – Taxable Allowances and	587540	Accrued Expenses – Travel (Not for use at
	Bursaries		Year End)
571302	Additional Duties Allowance – Caucus	587560	Accrued Expenses – Capital Transfers (Not
	Operations		for use at Year End)
571330	Out of Scope Permanent – Caucus	587570	Accrued Expenses – Operating Transfers
07 1000	Operations	001010	(Not for use at Year End)
E71241		E07E00	
	Temporary Salaries – Caucus Operations	307300	Accrued Expenses – Other Expenses (Not
	Overtime – Caucus Operations	E07004	for use at Year End)
	Severance Pay – Caucus Operations	587991	Commercial Expenses – Salaries and
	Transfers-Capital		Benefits
	Reimbursement – Transfers	587992	Commercial Expenses – Goods and
571890	Change in Prepaid Transfers – Year End		Services
571893	Transfers – Year End Payables	587994	Commercial Expenses – Travel
572000	Refunds and Remissions	587998	Commercial Expenses – Other Expenses
572889	Reimbursement – Other Expenses		Commercial Expenses – Capital Asset
	Other Expenses Payable – Year End		Amortization
	AP Setup Only – Discounts, Rate Variance	588000	Amortization – Land Improvements
0.2000	Gain/Loss		Amortization – Buildings – High Quality
576000	Change In Valuation Allowance	300010	Construction
	Provisions for Loss on Loans and	500000	Amortization – Buildings – Short-term
370200			
E70404	Investments	588030	Amortization – Building Improvements –
	Loss on Disposal of Agricultural Land	50000 4	Short-term Construction
	Loan Guarantee Payouts	588031	Amortization – Building Improvements –
	Change in Guaranteed Debt Payable		High Quality Construction
	Subsidies Paid to Revolving Funds	588032	Amortization – Building Improvements –
	Contingent Liability Payouts		Medium Quality Construction
578100	Change in Year-End Contingent Liabilities	588033	Amortization – Building Improvements –
578200	Pension and Benefits		Average Quality Construction
578210	Judges Disability Allowance	588040	Amortization – Leasehold Improvements
	Transfer to Growth and Financial Security		Amortization – Buildings – Medium Quality
	Fund		Construction
579999	For Budget Use Only – Transfers	588060	Amortization – Buildings – Average Quality
	Interest on Debentures	000000	Construction
	Interest on Benk Overdrafts	500100	Amortization – Operating Equipment
	Interest on Temporary Loans		Amortization – Heavy Equipment
	Interest on Promissory Notes		Amortization – Vehicles
	Interest on Other Funds	588210	Amortization – Ferries – Vessels and
582700	Sinking Fund Earnings paid to Crown		Upgrades
	Corporations, Government Service		Amortization – Ferries – Upgrades
	Organizations and Government Business	588230	Amortization – Aircraft
	Enterprises (Recycled)	588240	Amortization – CVA Vehicle
583000	Foreign Exchange Charges	588300	Amortization – System Development
	Commission Charges		Amortization – Computer Hardware
	Saskatchewan Savings Bonds		Amortization – Computer Software
	Saskatchewan Savings Bonds – Series XVII		Amortization – Office Furniture and
	Saskatchewan Savings Bonds – Series XVIII		Equipment
	Premium/Discount/Commissions on Debt	588400	Amortization – Highways – Construction
JU -1 100	Issue		Amortization – Highways – Constitution Amortization – Highways – Repaving
596100			
	Internal Recoveries – Goods and Services		Amortization – Bridges – Construction
ეგიეს	Internal Recoveries – Communications	3884Z1	Amortization – Bridges – Upgrades

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