



**Saskatchewan Finance  
Provincial Comptroller's Office**

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**GOVERNMENT OF SASKATCHEWAN  
NATURAL ACCOUNT MANUAL**

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**January 2013**

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## **INTRODUCTION**

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

Any questions with regard to natural accounts and their use can be directed to 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**

**CASH AND TEMPORARY INVESTMENTS**

**Cash**

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

**Temporary Investments**

- 101000 Short-term Investments

**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)**

- 103900 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 Agriculture Credit Corporation (Loan)
- 110001 *Advance – Agricultural Credit Corporation (Loan)*
- 110100 Crown Investments Corporation (Loan)
- 110101 *Advance – Crown Investments Corporation (Loan)*
- 110300 Information Services Corporation (Loan)
- 110301 *Advance – Information Services Corporation (Loan)*
- 110400 CIC Asset Management Inc. (Loan)
- 110401 *Advance – CIC Asset Management Inc. (Loan)*
- 110500 Saskatchewan Crop Insurance Corporation (Loan)
- 110501 *Advance – Saskatchewan Crop Insurance Corporation (Loan)*
- 110600 Saskatchewan Housing Corporation (Loan)
- 110601 *Advance – Saskatchewan Housing Corporation (Loan)*
- 110800 Saskatchewan Opportunities Corporation (Loan)
- 110801 *Advance – Saskatchewan Opportunities Corporation (Loan)*
- 111600 Saskatchewan Watershed Authority (Loan)
- 111601 *Advance – Saskatchewan Watershed Authority (Loan)*
- 112000 Saskatchewan Telecommunications (Loan – Recycled)
- 112001 *Advance – Saskatchewan Telecommunications (Recycled)*
- 112200 Municipal Financing Corporation (Loan – Recycled)
- 112201 *Advance – Municipal Financing Corporation (Recycled)*
- 112500 SaskEnergy Incorporated (Loan – Recycled)
- 112501 *Advance – SaskEnergy Incorporated (Recycled)*

112900 Saskatchewan Power Corporation (Loan – Recycled)  
 112901 *Advance – Saskatchewan Power Corporation (Recycled)*

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

110900 Saskatchewan Power Corporation (Loan)  
 110901 *Advance – Saskatchewan Power Corporation (Loan)*  
 111000 Saskatchewan Telecommunications (Loan)  
 111001 *Advance – Saskatchewan Telecommunications (Loan)*  
 111100 Saskatchewan Water Corporation (Loan)  
 111101 *Advance – Saskatchewan Water Corporation (Loan)*  
 111200 Municipal Financing Corporation (Loan)  
 111201 *Advance – Municipal Financing Corporation (Loan)*  
 111500 SaskEnergy Incorporated (Loan)  
 111501 *Advance – SaskEnergy Incorporated (Loan)*  
 111700 Saskatchewan 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)  
 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 Provision for Loss – Short Line Railways

**DEFERRED FOREIGN EXCHANGE LOSS**

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

**DEFERRED CHARGES**

136000 Deferred Premium, Discount, Debt Issue

**SINKING FUNDS**

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

140000 Total Equity in Sinking Fund  
 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

150326 Commercial Revolving Fund - Accumulated Net Expenditure

105373 Correctional Facilities Industries Revolving Fund - Accumulated Net Expenditure

**INVENTORIES FOR CONSUMPTION**

175000 Equipment Maintenance, Airplane Parts and Other Supplies

175100 Lab Supplies and Vaccines

175200 Pastures Maintenance Supplies

175300 Firefighting Equipment

175400 Park Maintenance Supplies

175500 Aggregate Inventory

175600 Inventory for Distribution – Government Services

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

180000 Interest Public Debt – Crown Entities

180001 *Payment – Interest Public Debt – Crown Entities*

180002 *Payment – Commission Public Debt – Crown Entities*

**SINKING FUND CONTRIBUTION RECEIVABLE**

180100 Sinking Funds – Crown Share

**TANGIBLE CAPITAL ASSETS**

**Land and Land Improvements**

191000 Land

199100 *Land – Current Year Additions*

191100 Land Improvements

199110 *Land Improvements – Current Year Additions*

191110 Accumulated Amortization – Land Improvements

**Building and Building Improvements**

192000 Buildings – High Quality Construction

199200 *Buildings – High Quality Construction – Current Year Additions*

192010 Accumulated Amortization – Buildings – High Quality Construction

192800 Buildings – Medium Quality Construction

199280 *Buildings – Medium Quality Construction – Current Year Additions*

192810 Accumulated Amortization – Buildings – Medium Quality Construction

192900 Buildings – Average Quality Construction

199290 *Buildings – Average Quality Construction – Current Year Additions*

192910 Accumulated Amortization – Buildings – Average Quality Construction

192100 Buildings – Short-term

199210 *Buildings – Short-term – Current Year Additions*

192110 Accumulated Amortization – Buildings – Short-term

192500 Building Improvements – High Quality Construction

199250 *Building Improvements – High Quality Construction – Current Year Additions*

192510 Accumulated Amortization – High Quality Construction – Building Improvements

192600 Building Improvements – Medium Quality Construction

199261 *Building Improvements – Medium Quality Construction – Current Year Additions*

192610 Accumulated Amortization – Medium Quality Construction – Building Improvements

192700 Building Improvements – Average Quality Construction

199270 *Building Improvements – Average Quality Construction – Current Year Additions*

192710 Accumulated Amortization – Average Quality Construction – Building Improvements

192200 Building Improvements – Short-term Construction

199220 *Building Improvements – Short-term Construction – Current Year Additions*

192210 Accumulated Amortization – Short-term Construction – Building Improvements

192300 Leasehold Improvements

199230 *Leasehold Improvements – Current Year Additions*

192310 Accumulated Amortization – Leasehold Improvements

192410 CWIP Site Acquisition

199241 *CWIP Site Acquisition – Current Year Additions*

192420 CWIP Construction

199242 *CWIP Construction – Current Year Additions*

192430 CWIP Program Equipment

199243 *CWIP Program Equipment – Current Year Additions*

192440 CWIP Furnishings

199244 *CWIP Furnishings – Current Year Additions*

192450 CWIP Consultants

199245 *CWIP Consultants – Current Year Additions*

192460 CWIP Government Services Delivery

199246 *CWIP Government Services Delivery – Current Year Additions*

192470 CWIP Start Up Costs

199247 *CWIP Start Up Costs – Current Year Additions*

192480 CWIP Project Contingency

199248 *CWIP Project Contingency – Current Year Additions*

**Machinery and Equipment**

193000 Operating Equipment

199300	<i>Operating Equipment – Current Year Additions</i>	196410	Accumulated Amortization – Bridges – Upgrades
193010	Accumulated Amortization – Operating Equipment	196500	Culverts
193100	Heavy Equipment	196510	Accumulated Amortization – Culverts
199310	<i>Heavy Equipment – Current Year Additions</i>	196600	Airports – Runways
193110	Accumulated Amortization – Heavy Equipment	199660	<i>Airports – Runways – Current Year Additions</i>
<b><u>Transportation Equipment</u></b>		196610	Accumulated Amortization – Airports – Runways
194000	Vehicles	196700	Airports – Navigational Aids
199400	<i>Vehicles – Current Year Additions</i>	196710	Accumulated Amortization – Airports – Navigational Aids
194010	Accumulated Amortization – Vehicles	196800	Highways – Other
194100	Ferries – Vessels and Towers	196810	Accumulated Amortization – Highways – Other
199410	<i>Ferries – Vessels and Towers – Current Year Additions</i>	197000	Infrastructure – Other
194110	Accumulated Amortization – Ferries – Vessels and Towers	199700	<i>Infrastructure – Other – Current Year Additions</i>
194200	Ferries – Upgrades	197100	CWIP Infrastructure
199420	<i>Ferries – Upgrades – Current Year Additions</i>	199710	<i>CWIP Infrastructure – Current Year Additions</i>
194210	Accumulated Amortization – Ferries – Upgrades	197010	Accumulated Amortization – Infrastructure – Other
194300	Aircraft	197600	Water Infrastructure
199430	<i>Aircraft – Current Year Additions</i>	199760	<i>Water Infrastructure – Current Year Additions</i>
194310	Accumulated Amortization – Aircraft	197610	Accumulated Amortization – Water Infrastructure
194400	CVA Vehicles	<b><u>Internal Recoveries – Capital</u></b>	
199440	<i>CVA Vehicles – Current Year Additions</i>	199199	Internal Recoveries – Land and Land Improvements
194410	Accumulated Amortization – CVA Vehicles	199299	Internal Recoveries – Buildings and Building Improvements
194500	CWIP Transportation	199399	Internal Recoveries – Machinery and Equipment
199450	<i>CWIP Transportation – Current Year Additions</i>	199499	Internal Recoveries – Transportation Equipment
<b><u>Office and Information Technology</u></b>		199599	Internal Recoveries – Office and Information Technology
195000	System Development	199799	Internal Recoveries – Infrastructure
199500	<i>System Development – Current Year Additions</i>	<b><u>Capital Assets – for Fixed Asset Module</u></b>	
195010	Accumulated Amortization – System Development	198000	GS – Capital Assets – Clearing Account
195100	Computer Hardware	199800	<i>GS- Capital Assets – Current Year Additions</i>
199510	<i>Computer Hardware – Current Year Additions</i>	198002	ENV – Capital Assets – Clearing Account
195110	Accumulated Amortization – Computer Hardware	199802	<i>ENV – Capital Assets – Current Year Additions</i>
195200	Computer Software	199803	<i>ENV – CWIP – Current Year Additions</i>
199520	<i>Computer Software – Current Year Additions</i>	199999	FWDF – Capital Assets – Clearing Account
195210	Accumulated Amortization – Computer Software	198004	TPCS – Capital Assets – Clearing Account
195300	Office Furniture and Equipment	199804	<i>TPCS – Capital Assets – Current Year Additions</i>
199530	<i>Office Furniture and Equipment – Current Year Additions</i>	199805	<i>TPCS – CWIP – Current Year Additions</i>
195310	Accumulated Amortization – Office Furniture and Equipment	<b><u>Accrued Capital Assets – Current Year Additions</u></b>	
195400	WIP System Development	199900	Accrued Capital Assets – Current Year Additions (Not for use at Year End)
199540	<i>WIP System Development – Current Year Additions</i>		
<b><u>Infrastructure</u></b>			
196000	Highways – Right of Way		
199600	<i>Highways – Infrastructure – Current Year Additions</i>		
196100	Highways – Construction		
196110	Accumulated Amortization – Highways – Construction		
196200	Highways – Repaving		
196210	Accumulated Amortization – Highways – Repaving		
196300	Bridges – Construction		
196310	Accumulated Amortization – Bridges – Construction		
196400	Bridges – Upgrades		

**LIABILITIES**

**DEBT**

**Public Debt – Short-term**

200000 Promissory Notes  
 200001 *Redemption – Promissory Notes*  
 200003 *Promissory Notes – Information Services Corporation*  
 200004 *Promissory Notes – CIC Asset Management Inc.*  
 200005 *Promissory Notes – Saskatchewan Crop Insurance Corporation*  
 200006 *Promissory Notes – Saskatchewan Housing Corporation*  
 200008 *Promissory Notes – Saskatchewan Opportunities Corporation*  
 200009 *Promissory Notes – Saskatchewan Power Corporation*  
 200010 *Promissory Notes – Saskatchewan Telecommunications*  
 200011 *Promissory Notes – Saskatchewan Water Corporation*  
 200012 *Promissory Notes – Municipal Financing Corporation*  
 200015 *Promissory Notes – SaskEnergy Incorporated*  
 200016 *Promissory Notes – Saskatchewan Watershed Authority*  
 200017 *Promissory Notes – Saskatchewan Gaming Corporation*  
 200018 *Promissory Notes – Saskatchewan Liquor and Gaming Authority*  
 200021 *Promissory Notes – Crown Investments Corporation*  
 200050 *Promissory Notes – General Government Purposes*  
 203000 Bank Line of Credit  
 203001 *Redemption – Bank Line of Credit*

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

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

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

210000 Agricultural Credit Corporation  
 210001 *Redemption – Agricultural Credit Corporation*  
 210100 Crown Investments Corporation  
 210101 *Redemption – Crown Investments Corporation*  
 210300 Information Services Corporation (Debt)  
 210301 *Redemption – Information Services Corporation (Debt)*  
 210400 CIC Asset Management Inc. (Debt)  
 210401 *Redemption – CIC Asset Management Inc.*  
 210500 Saskatchewan Crop Insurance (Debt)  
 210501 *Redemption – Saskatchewan Crop Insurance (Debt)*  
 210600 Saskatchewan Housing Corporation  
 210601 *Redemption – Saskatchewan Housing Corporation*  
 210800 Saskatchewan Opportunities Corporation  
 210801 *Redemption – Saskatchewan Opportunities Corporation*  
 211600 Saskatchewan Watershed Authority (Debt)

211601 *Redemption – Saskatchewan Watershed Authority (Debt)*  
 212000 Saskatchewan Telecommunications (Recycled)  
 212001 *Redemption – Saskatchewan Telecommunications (Recycled)*  
 212200 Municipal Financing Corporation (Recycled)  
 212201 *Redemption – Municipal Financing Corporation (Recycled)*  
 212500 SaskEnergy Incorporated (Recycled)  
 212501 *Redemption – SaskEnergy Incorporated (Recycled)*  
 212900 Saskatchewan Power Corporation (Recycled)  
 212901 *Redemption – Saskatchewan Power Corporation (Recycled)*

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

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

**Debentures – 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 – Agriculture Credit Corporation  
 220100 Sinking Fund – Crown Investment Corporation  
 220400 Sinking Fund – CIC Asset Management Inc.  
 220500 Sinking Fund – Saskatchewan Crop Insurance Corporation  
 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 Authority  
 231170 Criminal Property Forfeiture Fund  
 231180 Global Transportation Hub Authority  
 231200 Government House Foundation  
 231600 Fish and Wildlife Development Fund  
 231800 Horned Cattle Fund  
 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  
 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	267700	Safety Equipment
255030	Accounts Payable Rent Reduction Payable	268000	Canada Savings Bonds
255050	Accounts Payable – Growth and Financial Security Fund	268100	Saskatchewan Roughrider Football
255090	Miscellaneous Cheque Writer Deductions – Payable to Receiver General	268200	Miscellaneous Deductions
255099	Accounts Payable – Previous Years	269000	Valley View Centre Advance Account
255100	Accrued Employee Leave Entitlements	269200	Deferred Salary Deduction
255200	Guaranteed Debt Payable	269300	Rent – Municipal Government
255300	Hold Backs Payable	269400	Rent – Agriculture
255400	Obligation Under Capital Lease	269500	Rent – Agriculture – Labour Service
255500	Payroll Payable	269600	Rent – Environment
255510	<i>Hand Drawn Payroll Payable</i>	269700	Rent – Environment – Summer Housing
255600	Contingent Liabilities		<b><u>ACCUMULATED NET EXPENDITURE (LIABILITY)</u></b>
	<b><u>Accrued Interest Payable</u></b>	259900	Accumulated Net Expenditure (Liability)
256000	Accrued Interest Payable		<b><u>RESERVE FOR ENCUMBRANCES</u></b>
	<b><u>Payroll Deductions</u></b>	299999	Reserve for Encumbrance
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		
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		

**EQUITY**

300000 Equity

300099 *Equity (for Other MIDAS Entities' Use Only)*

301000 Adjustments to Equity



**REVENUE**

**TAXATION**

**Corporation Income**

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

**Individual Income**

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

**Provincial Sales**

414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)  
498106 Accrued Revenue – Provincial Sales Tax (Not for use at Year End)  
414601 *Adult Incontinence Products*  
414602 *Carbon Dioxide Exemption*  
414603 *Direct Agent Tax Remission*  
414605 *Lloydminster Exemption*  
414606 *Mining Exploration and Geophysics*  
414607 *Municipal Fire Truck Exemption*  
414608 *Municipal Water Filter Exemption*  
414609 *Permanently Mounted Equipment*  
414610 *Miscellaneous Remissions*

**Tobacco**

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

**Fuel**

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

**Other Taxes**

412300 Corporation Capital Tax  
498101 Accrued Revenue – Corp 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 Premium Taxes (Not for use at Year End)  
415800 Motor Vehicle Insurance Premium Tax  
415900 All Other Taxes  
416200 Pari-Mutuals Tax

**OTHER OWN-SOURCE REVENUE**

**Motor Vehicle Fees**

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

**Other Licences and Permits**

**Natural Resources**

423100 Fisheries  
423101 *Resident Angling*

423102 *Seniors Angling*  
423106 *Saskatchewan and Canadian Resident Angling Three Day*  
423107 *Non-Resident Angling Three Day*  
423108 *Non-Resident Angling*  
423109 *Canadian Resident Angling Licence*  
423110 *Canadian Resident Three Day Angling*  
423120 *Commercial Net Fishing*  
423121 *Commercial Brine Shrimp*  
423122 *Domestic Net Fishing*  
423123 *Commercial Bait Fishing*  
423153 *Fish Peddler Licence*  
423155 *Fish Dressing/Processing*  
423171 *Walleye Royalties*  
423173 *Northern Pike Royalties*  
423177 *Trout Royalties*  
423178 *White Fish Royalties*  
423195 *Aquaculture Licence*  
423200 *Game*  
423211 *Saskatchewan Resident Game Bird*  
423212 *Canadian Resident Game Bird*  
423213 *Non-Resident Game Bird*  
423217 *Wildlife Habitat Certificate*  
423218 *Big Game Draw Allocation Fee*  
423221 *Antelope (Big Game Draw)*  
423222 *Outfitter Allocation Licences*  
423223 *Saskatchewan Resident Bear*  
423224 *Canadian Resident Bear*  
423225 *Non-Resident Bear*  
423228 *Saskatchewan Resident Barren Ground Caribou*  
423230 *Saskatchewan Resident First Deer*  
423231 *Saskatchewan Resident Second Whitetail*  
423232 *Non-Trophy Mule Deer Big Game Draw*  
423233 *Canadian Resident First Deer*  
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*  
423302 *Sand and Gravel Royalties*  
423310 *Residential Cabins – Outside Subdivision*  
423311 *Recreational Cabins – Subdivided Lots*  
423312 *Recreational Cabins – Outside Subdivision – Leases*  
423313 *Institutional Camp Fees*

423315 Commercial Land – Subdivided Lots	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 Change Fees
423320 Oil and Gas – Leases	423758 Camping – Seasonal Fees
423321 Quarrying Surface – Other Than Sand and 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 – Permits	423777 Park Staff Housing
423342 Trappers Cabins	423781 Coin Operated Machines
423343 Boat Dock/House/Lift and Foreshore	423783 Storage Compound
423347 Miscellaneous Use Work Authorizing Fees and Other Non-A/R	423795 Park Entry – Park Specific
423349 Oil and Gas – Seismic Line	423797 Park Entry – Voluntary Admission Fees
423350 Quarrying Surface – Under 500 CU Yards	423800 Fur
423351 Temporary Work Camp Minimum Of	423871 Royalties On Wild Fur
423352 Wild Rice – Permit	423875 Saskatchewan Resident Fur Dealer
423353 Sand and Gravel – Exploration	423884 North Fur Conservation Area Fur
423365 Development Costs	423886 South Saskatchewan Fur
423384 Wild Rice – Licence	423900 All Other Revenue (Natural Resources)
423390 Northern Revenue Sharing Trust Account Withheld	423902 Duplicate Licences
423400 Forests	423903 Miscellaneous Licences/Permits – Natural Resources
423402 Mistik Management – Norsask Forest Products	423983 Outfitters Licences
423403 Mistik Management – ML Mechanical	<b>Business Licences and Permits – Amusement</b>
423404 L and M Wood Products	424600 Lottery Licences
423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB	424900 All Other – Amusement
423410 Mee Toos Forest Products Ltd. (Amisk-akik)	<b>Business Licences and Permits – Trade</b>
423411 Zelensky Brothers Saw Mill	425100 Company Incorporation and Registration Fees
423412 Northwest Communities Wood Products	425101 Annual Return
423420 Vermette Wood Preservers	425102 Incorporation
423421 Lehner Wood Preservers	425103 Unlicensed Insurance
423422 Edgewood	425200 Vendors and Outlet Licences
423424 Aallcann Wood Suppliers Ltd.	425201 Oil Burner Licence One Year
423425 Carrier Forest Products	425202 Oil Burner Licence Five Year
423426 Meadow Lake OSB	425300 Hawkers, Pedlars and Transient Traders Licences
423460 Forestry Dues and Permit Fees	425301 Direct Seller
423461 Plant and Sawmill Licences/Scaling Fees	425302 Fundraisers for Charitable Organizations
423462 Park Vegetation Management Fees	425400 Animal Industry Licences – General
423470 Penalties	425401 Game Farm Licences
423500 Universal Reforestation Fee	425402 Fur Farm Licences
423700 Parks	425403 Poultry Licences
423711 Cottage Lots – Northern Surveyed	425404 Export Certificates
423712 Cottage Lots – Northern Unsurveyed	425700 Insurance Company and Agents Licences
423713 Commercial Operations in Park	425701 Insurance Company
423725 Special Site Leases in Park	425702 Trust and Loan
423741 Campfire Permit – Daily	425800 Pension Plan Registration and Annual Fees
423742 Campfire Permit – 3 Day	425900 Other Business Privilege – Trade
423743 Campfire Permit – Weekly	425901 Auction Sales Company
423744 Campfire Permit – Annual	425902 Business Name Registration
423746 Timber/Firewood/Temporary Work Camp Permit	425903 Collection Agents
423751 Park Entry – Annual	425904 Business Name Renewals
423752 Camping – All Except Self Registration	425905 Motor Dealers
423753 Park Entry – Daily	425906 Mortgage Brokers
	425907 Credit Reporting
	425908 Cemetery Company

425909	<i>Sale of Training Courses</i>	428102	<i>Non-Profit Incorporations</i>
425910	<i>NH3 Anhydrous Ammonia Licence One Year</i>	428200	<i>Examination Fees</i>
425911	<i>NH3 Anhydrous Ammonia Licence Five Year</i>	428201	<i>General Education Diploma Exam Fees</i>
425912	<i>Electrical Supply House One Year</i>	428202	<i>Application for Journeyman – Written Exam</i>
425913	<i>Electrical Supply House Five Year</i>	428203	<i>Application for Journeyman – Practical Exam</i>
425914	<i>Gas Supply House One Year</i>	428204	<i>Request for Review of Exam Results</i>
425915	<i>Gas Supply House Five Year</i>	428205	<i>Application to Take Other Exams</i>
425916	<i>Gas Employers Licence One Year</i>	428206	<i>Late Fee for Written or Practical Exam Applications</i>
425917	<i>Gas Employers Licence Five Year</i>	428208	<i>Appeal of Commission Decision – ATC</i>
425918	<i>Electrical Employers Licence One year</i>	428500	<i>Change of Name Certificates</i>
425919	<i>Electrical Employers Licence Five Year</i>	428600	<i>Elevators and Hoists Licences</i>
425920	<i>Payday Loan Lender Licence</i>	428700	<i>Steam Boiler, Pressure Vessel Inspection and Regulation</i>
<b>Professional and Occupational Licences and Permits</b>		428701	<i>Pressure Vessel Inspection</i>
426500	<i>Teachers Certificates</i>	428702	<i>Pressure Vessel Licensing</i>
426502	<i>Teacher Certifications</i>	428703	<i>Boiler Equipment Licensing</i>
426503	<i>Probationary Teacher Certificate</i>	428704	<i>Refrigeration Plant Equipment Licensing</i>
426600	<i>Engineers and Firemen's Certificates</i>	428900	<i>Other Miscellaneous Licences and Permits</i>
426601	<i>Engineers Annual Certificate</i>	428901	<i>Building Official Licence One Year</i>
426602	<i>Fireman's Certificate</i>	428902	<i>Building Official Licence Five Year</i>
426603	<i>Engineer's Special Certificate</i>	<b>Accrued Revenue – Other Licences and Permits</b>	
426604	<i>30 Day Permit to Operate</i>	498162	<i>Accrued Revenue – Other Licences and Permits (Not for use at Year End)</i>
426605	<i>90 Day Permit to Operate</i>	<b>Sales, Services and Service Fees</b>	
426606	<i>Refrigeration Operator's Certificate</i>	<b>Agricultural Lands Revenue</b>	
426700	<i>Commissioner for Oaths and Notary Public Fees</i>	430000	<i>Sale of Land</i>
426900	<i>Other Professional and Occupational Privileges</i>	430200	<i>Agricultural Lands – Lease Revenue</i>
426904	<i>Employer Application for Registration of Apprentice</i>	430500	<i>Interest – Agricultural Lands – Long-Term Receivables</i>
426905	<i>Application for Learners Certificate</i>	<b>Sales</b>	
426906	<i>Application for Registering as a Tradesperson</i>	431100	<i>Real Property Sales</i>
426907	<i>Application for Journeyman Certificate</i>	431103	<i>Treaty Land Entitlement (5.08) – Oil</i>
426908	<i>Application for Replacement of Lost Apprentice Cards</i>	431104	<i>Treaty Land Entitlement (5.08) – Gas</i>
426909	<i>Application for Certificate of Registration</i>	431105	<i>Treaty Land Entitlement (5.08) – CCT</i>
426910	<i>Special Permit for Intern Trade Agreement</i>	431107	<i>Treaty Land Entitlement (5.08) – Lease Rentals</i>
426911	<i>Special Permit for Individual Ex from Apprentice</i>	431170	<i>Real Property Sales – Commercial</i>
426912	<i>Full Journeyman's One Year</i>	431171	<i>Real Property Sales – Recreational</i>
426913	<i>Full Journeyman's Five Year</i>	431173	<i>Real Property Sales – Aboriginal</i>
426914	<i>Restricted Journeyman's One Year</i>	431400	<i>Mineral and Forestry Products/Peat Moss</i>
426915	<i>Restricted Journeyman's Five Year</i>	431500	<i>Maps, Prints, Books and Publications</i>
426916	<i>Full Electrical Contractor One Year</i>	431582	<i>Sales – Wildlife Gardening FWD</i>
426917	<i>Full Electrical Contractor Five Year</i>	431583	<i>Sales – Atlas FWD</i>
426918	<i>Limited Electrical Contractor One Year</i>	431584	<i>Sales – Where to Fish Booklet</i>
426919	<i>Limited Electrical Contractor Five Year</i>	431586	<i>Sales – Saskatchewan Fisheries Poster</i>
426920	<i>General Gas Contractor One Year</i>	431587	<i>Sales – Trapper Education Manual</i>
426921	<i>General Gas Contractor Five Year</i>	431600	<i>Miscellaneous Materials and Supplies</i>
426922	<i>Domestic Gas Contractor One Year</i>	431700	<i>Medicines, Serums and Vaccines</i>
426923	<i>Domestic Gas Contractor Five Year</i>	431900	<i>Other Commodity Sales</i>
426924	<i>Limited Gas Contractor One Year</i>	431910	<i>Sales – Hay</i>
426925	<i>Limited Gas Contractor Five Year</i>	431911	<i>Sales – Timber</i>
426926	<i>Bulk Propane Storage One Year</i>	432000	<i>Sale of Previously Expensed Assets</i>
426927	<i>Bulk Propane Storage Five Year</i>	<b>Services</b>	
426928	<i>General Gas Fitter One Year</i>	432100	<i>Documentation, Searches and Legal Services</i>
426929	<i>General Gas Fitter Five Year</i>	432102	<i>Application Fees – Part 10 Bankruptcy Act</i>
426930	<i>Domestic Gas Fitter One Year</i>	432103	<i>Small Claims Fees</i>
426931	<i>Domestic Gas Fitter Five Year</i>	432104	<i>Local Registrar's Fees</i>
<b>Rentals</b>		432105	<i>Sheriff's Fees</i>
427100	<i>Property and Building Rentals</i>	432106	<i>Surrogate Court Fees</i>
427900	<i>Other Rentals and Leases</i>	432108	<i>Farm Ownership Fee</i>
427910	<i>Rent – House</i>	432109	<i>Land Sales Fee</i>
<b>Miscellaneous Licences and Permits</b>		432110	<i>Notice Fee</i>
428100	<i>Non-Profit Organizations</i>	432111	<i>Divorce Fees</i>
428101	<i>Non-Profit Annual Returns</i>		

432112	<i>Documentation Fees</i>	433800	Reservation of Names
432113	<i>Search Fees</i>	433900	All Other Service Fees
432114	<i>Web Inquiries Fees</i>	433901	<i>Amusement Ride Re-Inspection</i>
432200	Management and Collection Services	433902	<i>Amusement Ride Miscellaneous Inspection</i>
432201	<i>Public Trustee Fees</i>		<b>Perquisites</b>
432202	<i>Consumer Proposal Management Fees</i>	434100	Miscellaneous Deductions – Staff Salaries
432203	<i>Tax Enforcement – Provincial Mediation Board</i>	434200	Charges for Personal Mileage
432300	Blueprinting, Advertising, Addressing and List Services		<b>Accrued Revenue – Sales, Services and Service Fees</b>
432400	Diagnostic Laboratory Services	498163	Accrued Revenue – Sales, Services and Service Fees (Not for use at Year End)
432500	Miscellaneous Medical and Institutional Services		<b>Fines, Forfeits and Penalties</b>
432700	Research, Technical, Assaying and Testing Services	441100	Fines and Costs – Judges
432701	<i>Boiler Registration of Design</i>	441101	<i>Security Holdback</i>
432702	<i>Test/Registration of Pressure Welders</i>	441102	<i>7% Municipal Holdback</i>
432900	Other Miscellaneous Services	441103	<i>Late Payment Charges – Fines</i>
432901	<i>High School Student Transcript</i>	443100	Escheated Bail
432902	<i>Teacher Evaluations</i>	444100	All Other Fines, Costs, Penalties and Forfeits
432903	<i>General Education Diploma Transcripts</i>	444101	<i>Provincial Surcharge</i>
432904	<i>Teacher Statements</i>	444102	<i>Federal Surcharge</i>
432906	<i>Freedom of Information</i>	444110	<i>Penalties - Taxes</i>
432908	<i>Small Business Loans Association – Administration Fees</i>	498161	Accrued Revenue – Fines, Forfeits and Penalties (Not for use at Year End)
432909	<i>Request for Upgrading Evaluation</i>		<b>Interest, Premium, Discount and Exchange Interest</b>
432910	<i>Grazing – Cattle</i>	451100	Interest – Bank Deposits
432911	<i>Grazing – Calves</i>	451200	Interest – Crown Corporation Promissory Notes
432912	<i>Grazing – Horses</i>	451250	Interest – Government Service Organizations and Government Business Enterprises (Recycled)
432913	<i>Grazing – Colts</i>	451260	Commissions – Government Service Organizations and Government Business Enterprises (Recycled)
432914	<i>Grazing – Ewes</i>	451300	Interest – Loans
432915	<i>Grazing – Lambs</i>	451301	<i>Interest – Northern Development Fund Loans</i>
432916	<i>Grazing – Under Delivery Charges</i>	451302	<i>Interest – Northern Revolving Fund Loans</i>
432917	<i>Grazing – Miscellaneous</i>	451303	<i>Interest – Student Aid Loans</i>
432930	<i>Wintering Fees – Bulls</i>	451400	Interest – Investments
432931	<i>Wintering Fees – Cows</i>	451500	Interest – Accounts Receivable
432940	<i>PRF – Cost Recovered – Taxes</i>	451510	<i>Finance Charges – Accounts Receivable Module</i>
432941	<i>PRF – Cost Recovered – Salt and Minerals</i>	451700	Sinking Fund Earnings Retained in Sinking Funds
432942	<i>PRF – Cost Recovered – Vet Supplies</i>	451800	Interest - Taxes
432960	<i>Project Delivery Revenue</i>	451900	All Other Interest Revenue
433000	Highways Custom Work Surcharge Revenue		<b>Profit on Foreign Exchange</b>
	<b>Fees</b>	454100	Profit on Foreign Exchange
433100	Steam Boilers and Pressure Vessels Certificates	454110	<i>Unearned Discounts</i>
433200	Other Inspection Fees		<b>Accrued Revenue – Interest, Premiums Discounts and Exchange</b>
433201	<i>Film and Video</i>	498165	Accrued Revenue – Interest, Premiums, Discounts, and Exchange (Not for use at Year End)
433202	<i>Refrigeration Plant Inspection Certificate</i>		<b>Transfers From Other Governments</b>
433203	<i>Quality Program Certificate</i>	469100	Other Governments – Provincial
433300	Audit Fees	469101	<i>Fire Suppression – M.A.R.S. Agreement</i>
433500	Miscellaneous Agricultural Fees	469200	Other Government – Municipal
433600	Marriage and Vital Statistics Fees	469300	Other Jurisdictions
433700	Other Registration Fees	498164	Accrued Revenue – Transfers from Other Governments (Not for use at Year End)
433701	<i>Prospectus</i>		<b>Other Revenue</b>
433702	<i>Registrations</i>		<b>Confiscations and Forfeitures</b>
433703	<i>Exemptions</i>	482100	Election Deposits – Forfeiture
433705	<i>Annual Information Forms</i>		
433706	<i>Annual Financial Statements</i>		
433709	<i>Engineering and Technical Report</i>		
433710	<i>Certificate of Non-Default</i>		
433711	<i>Deposit Agent Filing Fee</i>		
433712	<i>Sub-Agent Filing Fee</i>		
433713	<i>Financial Institution Fee</i>		
433714	<i>Administrative Penalties</i>		
433715	<i>Costs of Investigation</i>		

482200 Environmental Deposits	461006 Older Worker Pilot Program
482900 Other Confiscations and Forfeitures	461007 Provincial Library
<b>Contributions by Employees and Others to Retirement and Insurance Plans</b>	461008 Promote Bilingualism in Education
484100 Employee Contributions – Superannuation Plan	461009 National Safety Code
<b>Miscellaneous</b>	461011 Airport Capital Assistance Program
485000 Maintenance Order Revenues	461012 Federal Contribution – Grain Roads
485100 Casual Revenue	461013 Strategic Highway Infrastructure Program (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 Canada Fund
485195 Bad Debt Recovery	461051 Infrastructure Stimulus Fund
485199 Realized Gain or Loss	461052 Gateways and Borders Program – Global Transportation Hub
485300 Dormant and Unclaimed Estate Money	461053 Building Canada Fund-Major Infrastructure Component
485600 Proceeds Clearing	461060 Fire Suppression – PA National Park
485800 Gain on Disposal of Capital Assets	461063 Fire Suppression – Recoverable Federal
<b>Refund of Previous Years' Expenses</b>	461070 Fire Suppression – Air Weapons Range
486100 Repayments – Public Assistance, Pensions and Allowance Programs	461080 Fire Suppression – Indian Reserves
486900 Refunds – Previous Years' Expenses	462400 Alcohol and Drug Treatment Rehabilitation Agreement
486910 Salary Overpayment Refunds – Previous Years' Expenses	462600 Vocational Rehabilitation of Disabled Persons
<b>Accrued Revenue – Other Own-Source Revenue</b>	463000 Employability Assistance
498160 Accrued Revenue – Other Own-Source Revenue (Not for use at Year End)	463700 Young Offenders' Agreement
<b>Recovery of Amounts Previously Written-off</b>	468500 Special Allowance – Children in Care
487100 Recovery of Loan Losses	468600 AANDC (Aboriginal Affairs and Northern Development Canada)
<b>Transfers In</b>	<b>Accrued Revenue – Transfers from the Federal Government</b>
488100 Transfers In	498180 Accrued Revenue – Transfers from the Federal Government (Not for use at Year End)
<b>Other</b>	<b>TRANSFERS FROM GOVERNMENT ENTITIES</b>
489000 Revolving Fund – Commissary Repayment	<b>Crown Investment Corporation of Saskatchewan</b>
489200 Collection Agency and Legal Fees Withheld	471000 Crown Investment Corporation of Saskatchewan
489500 Payroll Reimbursement – Reallocate	471001 Crown Investment Corporation – Special Dividend
489600 Miscellaneous Revenue to be Allocated	<b>Liquor and Gaming Authority</b>
489601 Bond Forfeiture	471100 Liquor and Gaming Authority
<b>TRANSFERS FROM THE FEDERAL GOVERNMENT</b>	498141 Accrued Revenue – Transfers from Liquor and Gaming Authority (Not for use at Year End)
<b>Equalization</b>	<b>Other Enterprises and Funds</b>
460100 Federal/Provincial Agreement – Equalization	471500 Profits Transferred – Revolving Funds
<b>Canada Health Transfer</b>	471900 All Other Dividends – Finance
460500 Canada Health Transfer	472900 Proceeds from Other Funds
<b>Canada Social Transfer</b>	<b>Accrued Revenue – Transfers from other Government Entities</b>
460600 Canada Social Transfer	498140 Accrued Revenue – Transfers from other Government Entities (Not for use at Year End)
<b>Other Federal Transfers</b>	
460825 Softwood Lumber Agreement Transfer	
460850 Federal Third Party Trust Funding	
<b>Federal-Provincial Cost Sharing Programs</b>	
461000 Federal-Provincial Cost Sharing Programs	
461001 Legal Aid Commission	
461002 Aboriginal Courtworker Program	
461003 Labour Market Development Agreement	
461004 Official Minority Language	
461005 Canada Student Loans	

**TRANSFER FROM THE GROWTH AND FINANCIAL SECURITY FUND**

473000 Transfer from Growth and Financial Security Fund

**NON-RENEWABLE RESOURCES**

**Oil**

491100 Oil **Crown Royalty**  
 491102 *1/5 Trust Certificate Payments*  
 491103 *4% Trust Certificate Payments*  
 491104 *Petroleum Research Incentive Credits*  
 491105 *Provisional Royalty*  
 491200 Oil Freehold Production Tax  
 491400 Annual PNG Lease Rentals  
 491402 *Compensatory Royalty*  
 491403 *Other Oil and Gas Revenue*  
 491405 *Delinquent Well Data Penalties*  
 491407 *Net Royalty - Farmout*  
 491500 Enhanced Oil Recovery **Crown Royalty**  
 491502 *Enhanced Oil Recovery Freehold Production Tax*  
 491505 *EOR Interest*  
 491600 Oil Well Revenue  
 491700 Delayed Payment Charge – Oil  
 498122 Accrued Revenue – Oil (Not for use at Year End)

**Crown Land Sales**

491300 Bonus Bids (Crown Land Sales)

**Natural Gas**

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

**Potash**

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

**Resource Surcharge**

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

**Other Non-Renewable Resources**

**Uranium**

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

**Sodium Sulphate**

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

**Coal**

496100 Coal **Crown Royalty**

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

**Other**

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

**Rental and Lease Revenue**

900100 Rental and Lease Revenue  
**Property and Building Rentals**  
 900150 Property and Building Rentals  
 900151 *Base Rent*  
 900152 *Inventory Base Rent*  
 900153 *Planning Base Rent*  
 900154 *Technical Support Base Rent*  
 900155 *Realty Base Rent*  
 900156 *Project Delivery Base Rent*  
 900157 *Major Maintenance Base Rent*  
 900158 *Life Cycle Maintenance Base Rent*  
 900159 *Amortization Base Rent*  
 900160 *Vacancy Allowance Base Rent*

**Reimbursement – Operating Expense**

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

**Other Accommodation Revenue**

900250 Other Accommodation Revenue  
 900251 *Parking Revenue*  
 900252 *Tenant Services Revenue*  
 900253 *Central Services Revenue*  
 900255 *Project Delivery Revenue*  
 900256 *Furniture Revenue*

900258 *Tenant Improvement Revenue*

900259 *Security Revenue*

**Air Services Revenue**

900300 *Air Services Revenue*

900301 *Air Standby Revenue*

900302 *Air Charter Revenue*

900303 *Air Per Mile Revenue*

**Goods and Services Revenue**

900400 *Goods and Services Revenue*

**Casual Revenue**

900800 *Casual Revenue*

**External Recovery – Revenue**

900998 *External Recovery – Revenue*

**Internal Recovery – Revenue**

900999 *Internal Recovery – Revenue*

**Highways Custom Work**

901101 *Authorized Custom Work Sales*

901102 *Urban Maintenance Sales*

901103 *Rural Municipality Bridge Sales*

901104 *Miscellaneous Custom Work Sales*

**EXPENSES**

**SALARIES AND BENEFITS**

**Elected Representatives and Ministers of the Crown**

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

**Permanent Positions**

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

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

**Service Positions and Other Personal Service**

**Contracts**

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

**Premium Pay and Differential**

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

**Severance**

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

**Perquisites, Allowances and Other Compensation**

- 518000 Educational Leave Allowance
- 518100 Apprenticeship Top-up
- 518200 Maternity and Adoption Leave Top-up
- 518300 Northern District Allowance
- 518400 Northern Project Allowance
- 518600 Vacation Leave Payouts
- 518650 Vacation Leave Payouts (with no employee number)
- 518700 Winter Maintenance Allowance
- 518800 Sleep Over Allowance
- 518900 Tool Allowance
- 519000 Staff Housing Subsidy
- 519100 Allowance for Special Services
- 519200 Northern Employment Medical/Dental Travel Expenses
- 519300 Car Allowances

- 519400 Honorariums and Retainers
- 519500 CWTP Settlement Payout
- 519600 Flexible Benefit Payments
- 519700 Salary Payments Processed through the Accounts Payable Module
- 519800 Change in Year End Severance Liability and Other Benefits
- 519900 Change in Year-End Accrued Employee Leave Entitlement

**Pension and Benefits**

- 578200 Pension and Benefits
- 578210 Judges' Disability Allowance

**Commercial Expenses – Salaries and Benefits**

- 587991 Commercial Expenses – *Salaries and Benefits*

**Reimbursement – Salaries and Benefits**

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

**Salaries and Benefits Payable – Year End**

- 519891 *Salaries and Benefits Payable – Year End*

**Accrued Expense – Salaries and Benefits**

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

**CONTRACT SERVICES**

**Professional and Technical Services**

- 521100 Specialized, Technical and Management Consulting
- 521300 General Code – Fees Paid for Professional Services
  - 521301 *Expert Witnesses*
  - 521302 *Physicians and Surgeons (Expert Witnesses)*
  - 521303 *Fee Bailiffs – Wages*
  - 521304 *Fee Bailiffs – Travel Costs*
  - 521305 *Juror Fees*
  - 521306 *Witness Fees*
  - 521307 *Legal Fees – Court Appointed – Young Offenders Appointments*
  - 521308 *Legal Fees – Miscellaneous*
  - 521309 *Legal Fees – Court Appointed Adult Offenders Appointments*
  - 521312 *Transcript Fees*
  - 521313 *Custody Access Reports*
  - 521314 *Interpreters Fees*
  - 521315 *Supervised Access Program*
  - 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	531200 Events
521801 <i>Legal Expenses – Travel</i>	531300 Miscellaneous Communications Contractual Services
<b><u>Compensation Claims For Loss</u></b>	531800 Duplication Services
521030 Compensation Claims for Loss	531900 Printing Publishing Expenses
<b><u>System Consulting</u></b>	532000 Broadcasting Services
521900 System Consulting	<b><u>Reimbursement – Communications</u></b>
<b><u>Other Contractual Services</u></b>	532885 Reimbursement – Communications
529000 General Contractual Services	<b><u>Communications Expenses Payable – Year End</u></b>
529002 <i>French Language Training</i>	532895 Communications Expenses Payable – Year End
529003 <i>Artwork Rentals</i>	<b><u>SUPPLIES AND SERVICES</u></b>
529004 <i>Courtworker Wages</i>	<b><u>Medical and Medically Related Services</u></b>
529005 <i>Courtworker Benefits</i>	520000 General Code – Medical and Related Services
529006 <i>Courtworker Expenses – Travel</i>	520001 <i>Psychiatric Assessments</i>
529007 <i>Courtworker Expenses – Telephone</i>	520002 <i>Fetal Alcohol Syndrome Assessments</i>
529008 <i>Courtworker Expenses – Office Supplies</i>	520003 <i>Dangerous Offender/Long-term Offender Assessments</i>
529009 <i>Courtworker Admin Support</i>	520004 <i>Psychiatric Services</i>
529010 <i>Courtworker Other</i>	520005 <i>Psychological Services</i>
529013 <i>Adult Community Service Order Regular</i>	520006 <i>Employee Influenza Vaccinations</i>
529014 <i>Young Offenders’ Community Service Order Regular</i>	520020 <i>Dental Services</i>
529015 <i>Adult Community Service Order Alternatives</i>	520030 <i>Optical Services</i>
529016 <i>Young Offenders’ Community Service Order Mediation</i>	520080 <i>Coroners’ Fees and Expenses</i>
529017 <i>Trash Removal</i>	520081 <i>Coroner’s Fees – Miscellaneous Expenses</i>
529018 <i>Snow Removal Contracts</i>	<b><u>Rents, Insurance, Utilities, Taxes and Licenses</u></b>
529019 <i>Security Guard Contracts</i>	522000 Rent of Ground, Buildings and Other Space
529020 <i>Security Monitoring Contracts</i>	522018 <i>Lease Buyouts</i>
529025 <i>Web Site Service Fees</i>	522019 <i>Building and Site Lease Costs</i>
529100 Linen, Laundry and Dry Cleaning Service	522020 <i>Tenant Improvements Lease</i>
529200 Professional Development	522100 Rent of Office Equipment – General
529201 Tuition and Book Reimbursement	522101 <i>Audio Visual Equipment</i>
529600 Non-Taxable Association and Professional Membership Dues	522200 Rent of Photocopiers
<b><u>Reimbursement – Contract Services</u></b>	522201 <i>Per Impression Duplicating</i>
521884 Reimbursement – Contract Services	522202 <i>Lease Cost of Duplicators</i>
<b><u>Contract Services Payable – Year End</u></b>	522300 Rent of Other Equipment and Material
521894 Contract Services Payable – Year End	522301 <i>Truck Rental</i>
<b><u>COMMUNICATIONS</u></b>	522302 <i>Horse Rental</i>
<b><u>Communications (Advertising) and Printing Related Expenses</u></b>	522400 Rent of Aircraft
530000 Communications Development Costs	522401 <i>Long-term Fixed Wing Costs</i>
530001 <i>Production Time</i>	522410 <i>Helicopter</i>
530002 <i>Artwork</i>	522411 <i>Long-term Helicopter Costs</i>
530100 Communications Production	522500 Insurance Premiums
530200 Strategic Communications Planning/Issues	522600 Utilities – Water and Sewer
530300 Primary Research/Focus Group	522601 <i>Utilities – Water</i>
530301 <i>Polling</i>	522602 <i>Utilities – Sewer</i>
530400 Media Monitoring/Clipping Services	522700 Utilities – Electricity and Natural Gas
530500 Media Placement	522701 <i>Electricity</i>
530501 <i>Media Placement – Print</i>	522702 <i>Energy Performance Contract Electrical</i>
530502 <i>Media Placement – Radio</i>	522703 <i>Energy Performance Contract Gas</i>
530503 <i>Media Placement – TV</i>	522704 <i>Gas</i>
530504 <i>Media Placement – Bus Boards</i>	522705 <i>Propane</i>
530505 <i>Media Placement – Bill Boards</i>	522706 <i>Fuel Oil</i>
530600 Placement – Tender Ads	522707 <i>Steam</i>
530601 <i>Blue Pages Advertising</i>	522900 Provincial Sales Tax
530602 <i>Notices</i>	523000 Other Taxes and Licenses
530603 <i>Tender Ads</i>	<b><u>Repairs and Maintenance</u></b>
530700 Career Placement	524000 Repairs – General
530800 Publications	524010 <i>Repairs – Buildings and Structures</i>
530900 Promotional Items	524011 <i>Minor Maintenance</i>
531000 Audio/Visual Supplies and Processing	524012 <i>Preventative Maintenance</i>
531100 Exhibits and Displays	524020 <i>Repairs – Non-Passenger Vehicles</i>
	524030 <i>Repairs – Passenger Vehicles</i>

524040 *Repairs – Miscellaneous Machinery and Equipment*  
 524050 *Repairs – Office Equipment and Furniture*  
 524051 *Court Recording Equipment*  
 524060 *Aircraft Materials and Repairs*  
 524061 *Aircraft Contract Repairs*  
 524062 *Aircraft Commissary*  
 524300 *Environmental Cleanup*  
 524600 *Maintenance Contracts*  
 524610 *Elevator/Escalator Contracts*  
 524611 *Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract*  
 524613 *Electrical Repair and Maintenance Contracts*  
 524614 *Structural/Roof Repair and Maintenance Contracts*  
 524615 *Plumbing Repair Maintenance Contracts*  
 524616 *Fire and Life Safety Repair Maintenance Contracts*  
 524617 *Job Requisitions and ASAA's*  
 524800 *Allocation of Equipment Maintenance Costs*  
**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*  
 525420 *Telephone Long Distance Charges*  
 525430 *Cell Phones*  
 525431 *Fleet Net*  
**Electoral Expenses**  
 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 Parties*  
**Information Technology (IT) Related Expenses**  
 527300 *Service Bureau Costs*  
 527400 *Facilities Management*  
 527500 *Equipment/Lease Rentals*  
 527600 *Telecommunications*  
 527700 *Equipment Maintenance*  
 527800 *Miscellaneous Supplies*  
 527900 *IT Training*  
 528000 *Support Services*  
 528100 *Information Services Subscriptions*  
 528500 *Web Site Development and Maintenance Costs*  
**Relocation Expenses**  
 542600 *Relocation – New Employees*  
 542700 *Relocation – In-Service Employees*

**Provisions and Business Expenses**  
 543000 *Employee Business Expenses*  
 543002 *Ministry Courtesy Refreshment Supplies*  
 543100 *Cabinet Ministers and Leg. Secretaries – Business Expenses*  
 543101 *Ministers' Courtesy Supplies*  
 543200 *Deputy Minister/Ministry Head Business Expenses – General*  
 543201 *Deputy Minister/Ministry Head Business Expenses – Courtesy Supplies*  
 543300 *Banquet Costs*  
 543400 *Employee Recognition Expenses*  
**Materials and Supplies**  
 550000 *Stationery and Office Supplies*  
 550100 *Printed Forms*  
 550101 *Court Forms*  
 550102 *Letterhead, Envelopes, Business Cards, etc.*  
 550200 *General – Books, Magazines and Reference Materials*  
 550230 *Magazines and Newspapers*  
 550231 *Library Science Subscriptions*  
 550234 *Subscriptions*  
 550240 *Audio and/or Visual Information Material*  
 550250 *Library Books*  
 550252 *Library Science Firm Orders*  
 551000 *General – Medical and Laboratory Supplies*  
 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*  
 553000 *Vehicle and Operating Expenses*  
 553001 *Aviation Gasoline*  
 553002 *Jet Fuel*  
 553003 *Lease Costs*  
 554000 *Construction and Material Costs*  
 554001 *Structural/Roof Supplies, Materials and Miscellaneous*  
 554002 *Plumbing Supplies, Materials and Miscellaneous*  
 554010 *Allocation of Material Costs – Highways and Government Services Use Only*  
 554020 *Allocation of Inventory – Highways Use Only*  
 554100 *Highways Inventory Purchases*  
 555000 *General – Other Materials and Supplies*  
 555010 *Forage/Supplies – Animals, Fowl and Fish*  
 555020 *Small Tools and Equipment*  
 555021 *Shop Supplies*  
 555030 *Mechanical and Electronic Supplies*  
 555040 *Seed, Plants and Fertilizer*  
 555050 *Cleaning Materials and Supplies*  
 555060 *Recreational and Entertainment Supplies*  
 555070 *Toiletry Supplies*  
 555080 *Other Miscellaneous Materials and Supplies*  
 555090 *Bedding, Table Linen, Rugs, Draperies, etc.*  
 556000 *Provisions (Except Business Expenses)*  
 556001 *Commissary Purchases – Fires*  
 556002 *Food and Provisions for Institutions/Camps*  
 556100 *Uniforms and Clothing for Staff*  
 556200 *Other Clothing*  
 556300 *Inventory for Resale*

556301 *Printed Materials – Suppliers*  
 556302 *Other Printing Expense – Not For Resale*  
 556500 *Personal Protective Apparel*  
 556600 *Personal Tool Expense*  
 559900 *Purchase Card Purchases*  
**Materials Purchased for Inventory**  
 588990 *Material Purchased for Inventory -DO NOT USE*  
**Interest**  
 558260 *Interest – Late Supplier Payments*  
 558261 *Capital Lease Interest*  
 558270 *Other Interest*  
**Bank Service Charges**  
 558320 *Bank Service Charges*  
**Commissions Expense**  
 558400 *Commission Expense*  
**Cost Allocation – For Government Services and Information Technology Office Use Only**  
 542999 *Cost Allocation – For Government Services and Information Technology Office Use Only*  
**Construction Work in Progress (CWIP) Expenses**  
 557001 *CWIP Site Acquisition*  
 557002 *CWIP Construction*  
 557003 *CWIP Program Equipment*  
 557004 *CWIP Furnishings*  
 557005 *CWIP Consultants*  
 557006 *CWIP Government Services Delivery*  
 557007 *CWIP Start UP Costs*  
 557008 *CWIP Project Contingency*  
**Change In Inventory Held For Consumption**  
 588900 *Change in Inventory Held for Consumption*  
**Change In Prepaid Expenses**  
 588950 *Change in Prepaid Expenses*  
**Commercial Expenses – Goods and Services**  
 587992 *Commercial Expenses – Goods and Services*  
**Reimbursement – Supply and Services**  
 542886 *Reimbursement – Supplies and Services*  
**Supplies and Services Expenses Payable – Year End**  
 542896 *Supplies and Services Expenses Payable – Year End*  
**Accrued Expenses – Goods and Services**  
 587520 *Accrued Expenses – Goods and Services (Not for use at Year End)*  
 587521 *Accrued Expenses – Utility Costs (Not for use at Year End)*  
 587522 *Accrued Expenses – P-Cards (Not for use at Year End)*  
 587523 *Accrued Expenses – Construction Costs (Not for use at Year End)*  
**TRAVEL**  
**Employee Travel – In Province**  
 540000 *Meals – In Province*  
 540100 *Transportation – In Province*  
 540101 *Air Travel – In Province*  
 540102 *Other (Taxi) – In Province*  
 540200 *Mileage Allowance – In Province*  
 540201 *Intra-City Travel*  
 540300 *Accommodations and Incidentals – In Province*  
**Highways – Allocation of Travel Costs**  
 540900 *Highways Allocation of Travel Costs*  
**Employee Travel – Out of Province**  
 541000 *Meals – Out of Province*  
 541100 *Transportation – Out of Province*

541101 *Other (Taxi) – Out of Province*  
 541200 *Mileage Allowance – Out of Province*  
 541300 *Accommodations and Incidentals – Out of Province*  
**Elected Representatives Travel**  
 541900 *Elected Representatives Travel*  
 541901 *Elected Rep – CVA Vehicle*  
 541902 *Elected Rep – Air Services – Government Services*  
 541903 *Elected Rep – Meals*  
 541904 *Elected Rep – Transportation*  
 541905 *Elected Rep – Accommodations*  
**Other Travel Related Expenses**  
 542000 *General Travel Code*  
 542010 *Air Services – Government Services*  
 542020 *CVA Vehicle*  
 542021 *CVA Vehicle Fixed Monthly Costs*  
 542022 *CVA Vehicle – Operational Costs*  
 542500 *Members of Boards, Commissions and Committees*  
**Accrued Expenses – Travel**  
 587540 *Accrued Expenses – Travel (Not for use at Year End)*  
**Commercial Expenses – Travel**  
 587994 *Commercial Expenses – Travel*  
**Reimbursement Travel**  
 541881 *Reimbursement – Travel*  
**Travel Expenses Payable – Year End**  
 541892 *Travel Expenses Payable – Year End*  
**EQUIPMENT AND OTHER ASSETS**  
**Capital Type Expenses**  
 560200 *Land Improvements – Expensed*  
 560201 *Space Plan*  
 560202 *Property Disposal Expense*  
 561200 *Buildings and Improvements – Expensed*  
 561201 *Facility Planning Studies*  
 561202 *Capital Upgrades*  
 561203 *Building Assessments*  
 561300 *Leasehold Improvements – Expensed*  
 562200 *Vehicles – Expensed*  
 563700 *Operating and Heavy Equipment – Expensed*  
 564200 *System Development – Expensed*  
 564300 *Computer Hardware – Expensed*  
 564600 *Computer Software – Expensed*  
 565200 *Office Furniture and Equipment – Expensed*  
 565600 *Infrastructure – Other – Expensed*  
 567000 *Construction of Infrastructure Related Assets*  
 568000 *Allocation of Infrastructure Related Assets*  
**Reimbursement – Equipment and Other Assets**  
 569887 *Reimbursement – Expensed Equipment and Other Assets*  
**Equipment and Other Assets Expenses Payable – Year End**  
 569897 *Expensed Equipment and Other Assets Expenses Payable – Year End*  
**TRANSFERS – OPERATING**  
**Transfers- Operating**  
 570000 *Transfers – Operating*  
 570001 *Transfers – Allowances and Spending Money*  
 570010 *Transfers – Drugs and Medicine*  
 570012 *Transfers – Medical and Surgical Supplies*  
 570013 *Transfers – Other Supplies*  
 570014 *Transfers – Ambulance Services (Air)*

570016 *Transfers – Contractual Services*  
 570017 *Transfers – Teachers' and Municipal Employee Pensions and Benefits*  
 570018 *Transfers – Payments in Lieu of Taxes*  
 570020 *Transfers – Living Allowances*  
 570030 *Transfers – Tuition and Training*  
 570040 *Transfers – Transportation*  
 570050 *Transfers – Medical Services*  
 570060 *Transfers – Dental Services*  
 570070 *Transfers – Optical Services*  
 570080 *Transfers – Ambulance Services (Ground)*  
 570081 *Transfers – Critical Care Capacity*  
 570090 *Transfers – Other Services*  
 570091 *Transfers – Taxable Allowances and Bursaries*  
 571302 *Additional Duties Allowance – Caucus Operations*  
 571330 *Out of Scope Permanent – Caucus Operations*  
 571341 *Temporary Salaries – Caucus Operations*  
 571360 *Overtime – Caucus Operations*  
 571371 *Severance Pay – Caucus Operations*  
**Disaster Related Expenses**  
 521050 *Disaster Related Expenses*  
**Reimbursement – Transfers**  
 571883 **Reimbursement – Transfers**  
**Transfers – Year End Payables**  
 571893 *Transfers – Year End Payables*  
**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*  
**Accrued Expenses – Capital Transfers**  
 587560 *Accrued Expenses – Capital Transfers (Not to be used at Year End)*  
**OTHER EXPENSES**  
 572000 *Refunds and Remissions*  
 572999 *AP Setup Only – Discounts, Rate Variance Gain/Loss*  
 576000 *Change In Valuation Allowance*  
 576200 *Provisions for Loss on Loans and Investments*  
 576401 *Loss on Disposal of Agricultural Land*  
 577000 *Loan Guarantee Payouts*  
 577100 *Change in Guaranteed Debt Payable*  
 577400 *Subsidies Paid to Revolving Funds*  
 578000 *Contingent Liability Payouts*  
 578100 *Change in Year-End Contingent Liabilities*  
 588800 *Loss on Disposal of Capital Assets*  
 588801 *Vehicle Gain/Loss (For disposals of CVA vehicles only)*  
 588850 *Write Down of Capital Assets*  
**Commercial Expenses – Other Expenses**  
 587998 *Commercial Expenses – Other Expenses*  
**Reimbursement – Other Expenses**  
 572889 *Reimbursement – Other Expenses*  
**Other Expenses Payable – Year End**  
 572898 *Other Expenses Payable – Year End*  
**Accrued Expenses – Other Expenses**  
 587580 *Accrued Expenses – Other Expenses (Not for use at Year End)*

**FINANCE – DEBT SERVICING**

**Interest**

582100 *Interest on Debentures*  
 582300 *Interest on Bank Overdrafts*  
 582400 *Interest on Temporary Loans*  
 582500 *Interest on Promissory Notes*  
 582600 *Interest on Other Funds*  
 582700 *Sinking Fund Earnings paid to Crown Corporations Government Service Organizations and Government Business Enterprises (Recycled)*

**Foreign Exchange and Commissions Charges**

583000 *Foreign Exchange Charges*  
 583100 *Commission Charges*  
 583103 *Saskatchewan Savings Bonds*  
 583109 *Saskatchewan Savings Bonds – Series XVII*  
 583110 *Saskatchewan Savings Bonds – Series XVIII*

**Miscellaneous Debt Services**

584100 *Premium/Discount/Commissions on Debt Issue*

**INTERNAL RECOVERIES**

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

**TRANSFER TO Growth and Financial Security Fund**

579000 *Transfer to Growth and Financial Security Fund*

**AMORTIZATION EXPENSE**

**Amortization Expenses – Land and Buildings**

588000 *Amortization – Land Improvements*  
 588010 *Amortization – Buildings – High Quality Construction*  
 588050 *Amortization – Buildings – Medium Quality Construction*  
 588060 *Amortization – Buildings – Average Quality Construction*  
 588020 *Amortization – Buildings – Short-term*  
 588030 *Amortization – Building Improvements – Short-term Construction*  
 588031 *Amortization – Building Improvements – High Quality Construction*  
 588032 *Amortization – Building Improvements – Medium Quality Construction*  
 588033 *Amortization – Building Improvements – Average Quality Construction*  
 588040 *Amortization – Leasehold Improvements*

**Amortization Expenses – Machinery and Equipment**

588100 *Amortization – Operating Equipment*  
 588110 *Amortization – Heavy Equipment*

**Amortization Expenses – Transportation Equipment**

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

**Amortization Expenses – Office and Information Technology**

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

**Amortization Expenses – Infrastructure**

588400 *Amortization – Highways – Construction*

588401 Amortization – Highways – Repaving  
 588420 Amortization – Bridges – Construction  
 588421 Amortization – Bridges – Upgrades  
 588430 Amortization – Culverts  
 588440 Amortization – Airports – Runways  
 588441 Amortization – Airports – Navigational Aids  
 588450 Amortization – Highways – Other  
 588460 Amortization – Water Infrastructure  
 588470 Amortization – Infrastructure – Other  
**Commercial Expenses – Capital Asset Amortization**  
 587999 Commercial Expenses – Capital Asset  
 Amortization

**BUDGET JOURNALS**

**Frozen Funds**

599121 Frozen Funds – General  
 599122 Frozen Funds – Communications

**Frozen Funds – Recovery of Amortization**

599123 Frozen Funds – Recovery of Amortization

**Current Year Overexpense Adjustment**

599131 Accrual – Current Year Overexpense  
 Adjustment

**Prior Year Overexpense Adjustment**

599132 Accrual – Prior Year Overexpense Adjustment

**Approved Estimates**

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

**Virements**

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

**Statutory Appropriations – Adjustments**

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

**Treasury Board Branch Adjustments**

599998 TBB Adjustments

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

599550 Temporary Appropriation for Net  
 Budgeting/Shared Services Activity

**Approved Appropriation Carry-over**

599551 Approved Appropriation Carry-over

**FOR BUDGET USE ONLY**

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

**Savings Due To Vacancies**

519991 Savings Due to Vacancies

**QUARTERLY FINANCIAL REPORTING**

**Quarterly Expense Budget**

599600 Quarterly Expense Budget

**ASSETS**

**CASH AND TEMPORARY INVESTMENTS**

**Cash**

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

**Temporary Investments**

101000	Short-term Investments
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**ACCOUNTS RECEIVABLE**

106000	Accrued Interest Receivable – Investments
107000	Accounts Receivable – General
107020	Accounts Receivable – Valuation Allowance
107100	Accounts Receivable – from Accounts Receivable
107110	Accounts Receivable Bank Deposit Clearing Account
107111	PAD Confirmed Cash
107112	PAD Remitted Cash
107115	PAD Cleared Cash
107120	Accounts Receivable Valuation Allowance – from Accounts Receivable
107130	Accounts Receivable Internal Revenues Clearing
107190	Autoinvoice Clearing
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)**

- 103900 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 Investments Corporation (Loan)
  - 110101 Advance – Crown Investments Corporation (Loan)
- 110300 Information Services Corporation (Loan)
  - 110301 Advance – Information Services Corporation (Loan)
- 110400 CIC Asset Management Inc. (Loan)
  - 110401 Advance – CIC Asset Management Inc. (Loan)

- 110500 Saskatchewan Crop Insurance Corporation (Loan)
  - 110501 Advance – Saskatchewan Crop Insurance Corporation (Loan)
- 110600 Saskatchewan Housing Corporation (Loan)
  - 110601 Advance – Saskatchewan Housing Corporation (Loan)
- 110800 Saskatchewan Opportunities Corporation (Loan)
  - 110801 Advance – Saskatchewan Opportunities Corporation (Loan)
- 111600 Saskatchewan Watershed Authority (Loan)
  - 111601 Advance – Saskatchewan Watershed Authority (Loan)
- 112000 Saskatchewan Telecommunications (Loan – Recycled)
  - 112001 Advance – Saskatchewan Telecommunications (Recycled)
- 112200 Municipal Financing Corporation (Loan – Recycled)
  - 112201 Advance – Municipal Financing Corporation (Recycled)
- 112500 SaskEnergy Incorporated (Loan – Recycled)
  - 112501 Advance – SaskEnergy Incorporated (Recycled)
- 112900 Saskatchewan Power Corporation (Loan – Recycled)
  - 112901 Advance – Saskatchewan Power Corporation (Recycled)

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

- 110900 Saskatchewan Power Corporation (Loan)
  - 110901 Advance – Saskatchewan Power Corporation (Loan)
- 111000 Saskatchewan Telecommunications (Loan)
  - 111001 Advance – Saskatchewan Telecommunications (Loan)
- 111100 Saskatchewan Water Corporation (Loan)
  - 111101 Advance – Saskatchewan Water Corporation (Loan)
- 111200 Municipal Financing Corporation (Loan)
  - 111201 Advance – Municipal Financing Corporation (Loan)
- 111500 SaskEnergy Incorporated (Loan)
  - 111501 Advance – SaskEnergy Incorporated (Loan)
- 111700 Saskatchewan 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)

- 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 FOREIGN EXCHANGE LOSS**

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

**DEFERRED CHARGES**

- 136000 Deferred Premium, Discount, Debt Issue

**SINKING FUNDS**

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

140000	Total Equity in Sinking Fund
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
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**ASSETS HELD FOR RESALE**

170000	Inventory – NOT FOR GRF USE
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**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
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**PREPAID EXPENSES**

**Prepaid Expenses**

105000	Prepaid Expenses
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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 Public Debt – Crown Entities

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

**SINKING FUND CONTRIBUTION RECEIVABLE**

180100 Sinking Funds – Crown Share

**TANGIBLE CAPITAL ASSETS**

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

- 19XX00 Cost – includes the opening cost of capital assets held plus the cost of additional capital assets purchased (transferred from 199XX0 by Finance – see below) plus the cost of capital assets transferred from another ministry less the cost of capital assets transferred to another ministry less the cost of capital assets disposed less any required write-downs of capital assets.
- 199XX0 Current Year Additions – includes the cost of all capital assets purchased by ministries during the current year. The balance in this account is closed out once a year by Finance to the 19XX00 account.
- 19XX10 Accumulated Amortization – includes the opening accumulated amortization of capital assets held plus each year's current amortization expense less the accumulated amortization of capital assets disposed or transferred to another ministry plus the accumulated amortization of capital assets transferred from another ministry.

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

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

**Land and Land Improvements**

- 191000 Land  
Includes land acquired for parks and recreation, building sites, conservation purposes and other programs. It does not include land acquired by right such as crown land or land held for resale such as agricultural land.
  - 199100 Land – Current Year Additions
- 191100 Land Improvements  
Includes fencing and gates, parking lots, paths and trails, landscaping, swimming pools and playgrounds with costs equal to or greater than \$10,000.
  - 199110 Land Improvements – Current Year Additions
- 191110 Accumulated Amortization – Land Improvements

**Buildings and Building Improvements**

- 192000 Buildings – High Quality Construction  
Includes office buildings, courthouses, equipment storage facilities, fish hatcheries, greenhouses, retardant stations and observation towers. Buildings have fireproofed structural steel frames with reinforced concrete or masonry floors and roofs. Costs are equal to or greater than \$50,000. Buildings have a useful life of 45-60 years.
  - 199200 Buildings – High Quality Construction – Current Year Additions
- 192010 Accumulated Amortization – Buildings – High Quality Construction
- 192800 Buildings – Medium Quality Construction  
Buildings have reinforced concrete frames and concrete or masonry floors and roofs. Costs are equal to or greater than \$50,000. Buildings have a useful life of 35-45 years.
  - 199280 Buildings – Medium Quality Construction – Current Year Additions
- 192810 Accumulated Amortization – Buildings – Medium Quality Construction
- 192900 Buildings – Average Quality Construction  
Buildings have masonry or concrete exterior walls, and wood or steel roof and floor structures, except for concrete slab on grade. Costs are equal to or greater than \$50,000. Buildings have a useful life of 25-35 years.
  - 199290 Buildings – Average Quality Construction – Current Year Additions
- 192910 Accumulated Amortization – Buildings – Average Quality Construction
- 192100 Buildings – Short-term  
Includes operational storage facilities, sheds, small buildings, salt sheds, asphalt tanks, inventory storage buildings and pump houses. Costs are equal to or greater than \$25,000.
  - 199210 Buildings – Short-term – Current Year Additions
- 192110 Accumulated Amortization – Buildings – Short-term
- 192500 Building Improvements – High Quality Construction
  - 199250 Building Improvements – High Quality Construction – Current Year Additions
- 192510 Accumulated Amortization – 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.
- 192220 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.
- 192230 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.
- 192241 CWIP Site Acquisition – Current Year Additions
- 192420 CWIP Construction  
Includes all building construction costs.
- 192242 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.
- 192243 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.
- 192244 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.
- 192245 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.
- 192246 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 defibrulators. Costs are equal to or greater than \$10,000.
- 199300 Operating Equipment – Current Year Additions
- 193010 Accumulated Amortization – Operating Equipment
- 193100 Heavy Equipment  
Includes power and construction equipment such as graders, tractors, cranes, drill rigs, caterpillars and trucks one ton and over with costs equal to or greater than \$30,000.
- 199310 Heavy Equipment – Current Year Additions
- 193110 Accumulated Amortization – Heavy Equipment

**Transportation Equipment**

- 194000 Vehicles  
Includes vehicles used primarily for transportation purposes such as automobiles, trucks less than one ton, vans, boats, all terrain vehicles, snowmobiles, motorcycles and ambulances. Costs are equal to or greater than \$10,000.
- 199400 Vehicles – Current Year Additions
- 194010 Accumulated Amortization – Vehicles
- 194100 Ferries – Vessels and Towers  
Includes all costs for construction and replacement of vessels and ferry towers.
- 199410 Ferries – Vessels and Towers – Current Year Additions
- 194110 Accumulated Amortization – Ferries – Vessels and Towers
- 194200 Ferries – Upgrades  
Includes all costs for upgrading vessels and ferries.
- 199420 Ferries – Upgrades – Current Year Additions



- 194210 Accumulated Amortization – Ferries – Upgrades
- 194300 Aircraft  
Includes airplanes, air ambulances and water bombers with costs equal to or greater than \$50,000.
  - 199430 Aircraft – Current Year Additions
- 194310 Accumulated Amortization – Aircraft
- 194400 CVA Vehicles  
Includes all CVA vehicles purchased.
  - 199440 CVA Vehicles – Current Year Additions
- 194410 Accumulated Amortization – CVA Vehicles
- 194500 CWIP Transportation  
Includes costs related to modification or construction of transportation equipment.
  - 199450 CWIP Transportation – Current Year Additions

**Office and Information Technology**

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

- 195400 WIP System Development
  - 199540 WIP System Development – Current Year Additions

**Infrastructure**

- 196000 Highways – Right of Way
  - Includes all costs for land purchased for construction of road surface, drainage areas and allowances or future expansions.
  - 199600 Highways – Infrastructure – Current Year Additions
    - For specific use by 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
- 196800 Highways – Other
  - Includes all costs for light systems (traffic, outdoor, street), signals for railways, new signage initiative, rumble strips and aggregate pit acquisition costs.

- 196810 Accumulated Amortization – Highways – Other
- 197000 Infrastructure – Other  
Includes landfills, tanker bases, helipads and dump stations. Costs are equal to or greater than \$50,000.
  - 199700 Infrastructure – Other – Current Year Additions
- 197010 Accumulated Amortization – Infrastructure – Other
- 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
- 199299 Internal Recoveries – Buildings and Building Improvements
- 199399 Internal Recoveries – Machinery and Equipment
- 199499 Internal Recoveries – Transportation Equipment
- 199599 Internal Recoveries – Office and Information Technology
- 199799 Internal Recoveries – Infrastructure

**Capital Assets – for Fixed Asset Module**

- 198000 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
  - 199803 ENV – CWIP – Current Year Additions
- 199999 FWDF – Capital Assets – Clearing Account
- 198004 TPCS – Capital Assets – Clearing Account
  - 199804 TPCS – Capital Assets – Current Year Additions
  - 199805 TPCS – CWIP – Current Year Additions

**Accrued Capital Assets – Current Year Additions**

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

**LIABILITIES**

**DEBT**

**Public Debt – Short-term**

200000	Promissory Notes
200001	Redemption – Promissory Notes
200003	Promissory Notes – Information Services Corporation
200004	Promissory Notes – CIC Asset Management Inc.
200005	Promissory Notes – Saskatchewan Crop Insurance Corporation
200006	Promissory Notes – Saskatchewan Housing Corporation
200008	Promissory Notes – Saskatchewan Opportunities Corporation
200009	Promissory Notes – Saskatchewan Power Corporation
200010	Promissory Notes – Saskatchewan Telecommunications
200011	Promissory Notes – Saskatchewan Water Corporation
200012	Promissory Notes – Municipal Financing Corporation
200015	Promissory Notes – SaskEnergy Incorporated
200016	Promissory Notes – Saskatchewan Watershed Authority
200017	Promissory Notes – Saskatchewan Gaming Corporation
200018	Promissory Notes – Saskatchewan Liquor and Gaming Authority
200021	Promissory Notes – Crown Investments Corporation
200050	Promissory Notes – General Government Purposes
203000	Bank Line of Credit
203001	Redemption – Bank Line of Credit

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

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

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

210000	Agricultural Credit Corporation
210001	Redemption – Agricultural Credit Corporation
210100	Crown Investments Corporation
210101	Redemption – Crown Investments Corporation
210300	Information Services Corporation (Debt)
210301	Redemption – Information Services Corporation (Debt)
210400	CIC Asset Management Inc. (Debt)
210401	Redemption – CIC Asset Management Inc.
210500	Saskatchewan Crop Insurance (Debt)
210501	Redemption – Saskatchewan Crop Insurance (Debt)

210600	Saskatchewan Housing Corporation
210601	Redemption – Saskatchewan Housing Corporation
210800	Saskatchewan Opportunities Corporation
210801	Redemption – Saskatchewan Opportunities Corporation
211600	Saskatchewan Watershed Authority (Debt)
211601	Redemption – Saskatchewan Watershed Authority (Debt)
212000	Saskatchewan Telecommunications (Recycled)
212001	Redemption – Saskatchewan Telecommunications (Recycled)
212200	Municipal Financing Corporation (Recycled)
212201	Redemption – Municipal Financing Corporation (Recycled)
212500	SaskEnergy Incorporated (Recycled)
212501	Redemption – SaskEnergy Incorporated (Recycled)
212900	Saskatchewan Power Corporation (Recycled)
212901	Redemption – Saskatchewan Power Corporation (Recycled)

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

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

**Debentures – 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
<b>231160</b>	<b>Financial and Consumer Affairs</b>
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
<b>232900</b>	<b>SaskBuilds Corporation</b>
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
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**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

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)
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**RESERVE FOR ENCUMBRANCES**

299999	Reserve for Encumbrance
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**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 Lloydminster Exemption
  - 414606 Mining Exploration and Geophysics
  - 414607 Municipal Fire Truck Exemption
  - 414608 Municipal Water Filter Exemption
  - 414609 Permanently Mounted Equipment
  - 414610 Miscellaneous Remissions
- 498106 Accrued Revenue – PST (Not for use at Year End)

#### **Tobacco**

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

#### **Fuel**

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

#### **Other Taxes**

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

423120	Commercial Net Fishing
423121	Commercial Brine Shrimp
423122	Domestic Net Fishing
423123	Commercial Bait Fishing
423153	Fish Peddler Licence
423155	Fish Dressing/Processing
423171	Walleye Royalties
423173	Northern Pike Royalties
423177	Trout Royalties
423178	White Fish Royalties
423195	Aquaculture Licence
423200	Game
423211	Saskatchewan Resident Game Bird
423212	Canadian Resident Game Bird
423213	Non-Resident Game Bird
423217	Wildlife Habitat Certificate
423218	Big Game Draw Allocation Fee
423221	Antelope (Big Game Draw)
423222	Outfitter Allocation Licences
423223	Saskatchewan Resident Bear
423224	Canadian Resident Bear
423225	Non-Resident Bear
423228	Saskatchewan Resident Barren Ground Caribou
423230	Saskatchewan Resident First Deer
423231	Saskatchewan Resident Second Whitetail
423232	Non-Trophy Mule Deer Big Game Draw
423233	Canadian Resident First Deer
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
423302	Sand and Gravel – Royalties
423310	Residential Cabins – Outside Subdivision
423311	Recreational Cabins – Subdivided Lots
423312	Recreational Cabins – Outside Subdivision – Leases
423313	Institutional Camp Fees



423315	Commercial Land – Subdivided Lots
423316	Commercial Land – Outside Subdivision
423318	Miscellaneous Use Permit – Leases
423319	Agricultural – Annual Billings
423320	Oil and Gas – Leases
423321	Quarrying Surface – Other Than Sand and Gravel
423322	Oil and Gas – Easements – Annual
423323	Easements – Annual All Except Oil and Gas
423324	Oil and Gas – Easements – One Time
423325	Easements – One Time All Except Oil and Gas
423326	Sand and Gravel – Surface Leases
423328	Petroleum/Natural Gas – Exploration Permits
423333	Miscellaneous Use – Permits
423334	Agricultural – Permit
423341	Recreational Cabins – Outside Subdivision – Permits
423342	Trappers Cabins
423343	Boat Dock/House/Lift and Foreshore
423347	Miscellaneous Use Work Authorizing Fees and Other Non-A/R
423349	Oil and Gas – Seismic Line
423350	Quarrying Surface – Under 500 CU. Yards
423351	Temporary Work Camp Minimum Of
423352	Wild Rice – Permit
423353	Sand and Gravel – Exploration
423365	Development Costs
423384	Wild Rice – Licence
423390	Northern Revenue Sharing Trust Account Withheld
423400	Forests
423402	Mistik Management – Norsask Forest Products
423403	Mistik Management – ML Mechanical Pulp
423404	L and M Wood Products
423407	Weyerhaeuser Pasquia Porcupine – Hbay OSB
423410	Mee Toos Forest Products Ltd. (Amisk-akik)
423411	Zelensky Brothers Saw Mill
423412	Northwest Communities Wood Products
423420	Vermette Wood Preservers
423421	Lehner Wood Preservers
423422	Edgewood
423424	Aallcann Wood Suppliers Ltd.
423425	Carrier Forest Products
423426	Meadow Lake OSB
423460	Forestry Dues and Permit Fees
423461	Plant and Sawmill Licences/Scaling Fees
423462	Park Vegetation Management Fees
423470	Penalties
423500	Universal Reforestation Fee
423700	Parks
423711	Cottage Lots – Northern Surveyed
423712	Cottage Lots – Northern Unsurveyed
423713	Commercial Operations in Park
423725	Special Site Leases in Park
423741	Campfire Permit – Daily
423742	Campfire Permit – 3 Day

423743	Campfire Permit – Weekly
423744	Campfire Permit – Annual
423746	Timber/Firewood/Temporary Work Camp Permit
423751	Park Entry – Annual
423752	Camping – All Except Self Registration
423753	Park Entry – Daily
423754	Park Entry – Three Day
423755	Park Entry – Weekly
423756	Camping – Self Registration
423757	Camping – Reservation, Cancellation and Change Fees
423758	Camping – Seasonal Fees
423766	School Program Fees
423767	Swim/Water Skills Lessons/Badges/Manuals
423768	Swimming Pool Fees
423770	Marina – Boat Launching/Mooring
423772	Accommodation
423773	Commercial Leases – Utilities
423774	Commercial Leases – Fees
423775	Cottage Leases/Fire Levy Fees
423776	Park Entry – Historic Parks
423777	Park Staff Housing
423781	Coin Operated Machines
423783	Storage Compound
423795	Park Entry – Park Specific
423797	Park Entry – Voluntary Admission Fees
423800	Fur
423871	Royalties On Wild Fur
423875	Saskatchewan Resident Fur Dealer
423884	North Fur Conservation Area Fur
423886	South Saskatchewan Fur
423900	All Other Revenue (Natural Resources)
423902	Duplicate Licences
423903	Miscellaneous Licences/Permits – Natural Resources
423983	Outfitters Licences

**Business Licences and Permits – Amusement**

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

424600	Lottery Licences
424900	All Other – Amusement

**Business Licences and Permits – Trade**

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

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

425200	Vendors and Outlet Licences
425201	Oil Burner Licence One Year
425202	Oil Burner Licence Five Year
425300	Hawkers, Pedlars and Transient Traders Licences
425301	Direct Seller
425302	Fundraisers for Charitable Organizations
425400	Animal Industry Licences – General
425401	Game Farm Licences
425402	Fur Farm Licences
425403	Poultry Licences
425404	Export Certificates
425700	Insurance Company and Agents Licences
425701	Insurance Company
425702	Trust and Loan
425800	Pension Plan Registration and Annual Fees
425900	Other Business Privilege – Trade
425901	Auction Sales Company
425902	Business Name Registration
425903	Collection Agents
425904	Business Name Renewals
425905	Motor Dealers
425906	Mortgage Brokers
425907	Credit Reporting
425908	Cemetery Company
425909	Sale of Training Courses
425910	NH3 Anhydrous Ammonia Licence One Year
425911	NH3 Anhydrous Ammonia Licence Five Year
425912	Electrical Supply House One Year
425913	Electrical Supply House Five Year
425914	Gas Supply House One Year
425915	Gas Supply House Five Year
425916	Gas Employers Licence One Year
425917	Gas Employers Licence Five Year
425918	Electrical Employers Licence One Year
425919	Electrical Employers Licence Five Year
425920	Payday Loan Lender Licence

**Professional and Occupational Licences and Permits**

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

426500	Teachers Certificates
426502	Teacher Certifications
426503	Probationary Teacher Certificate

426600	Engineers and Firemen's Certificates
426601	Engineer's Annual Certificate
426602	Fireman's Certificate
426603	Engineer's Special Certificate
426604	30 Day Permit to Operate
426605	90 Day Permit to Operate
426606	Refrigeration Operator's Certificate
426700	Commissioner for Oaths and Notary Public Fees
426900	Other Professional and Occupational Privileges
426904	Employer Application for Registration of Apprentice
426905	Application for Learners Certificate
426906	Application for Registering as a Tradesperson
426907	Application for Journeyman Certificate
426908	Application for Replacement of Lost Apprentice Cards
426909	Application for Certificate of Registration
426910	Special Permit for Intern Trade Agreement
426911	Special Permit for Individual Ex from Apprentice
426912	Full Journeyman's One Year
426913	Full Journeyman's Five Year
426914	Restricted Journeyman's One Year
426915	Restricted Journeyman's Five Year
426916	Full Electrical Contractor One Year
426917	Full Electrical Contractor Five Year
426918	Limited Electrical Contractor One Year
426919	Limited Electrical Contractor Five Year
426920	General Gas Contractor One Year
426921	General Gas Contractor Five Year
426922	Domestic Gas Contractor One Year
426923	Domestic Gas Contractor Five Year
426924	Limited Gas Contractor One Year
426925	Limited Gas Contractor Five Year
426926	Bulk Propane Storage One Year
426927	Bulk Propane Storage Five Year
426928	General Gas Fitter One Year
426929	General Gas Fitter Five Year
426930	Domestic Gas Fitter One Year
426931	Domestic Gas Fitter Five Year

**Rentals**

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

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

**Miscellaneous Licences and Permits**

All other revenue from licences and permits not otherwise classified.

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

**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 Application Fees – Part 10 Bankruptcy Act
  - 432103 Small Claims Fees
  - 432104 Local Registrar's Fees
  - 432105 Sheriff's Fees
  - 432106 Surrogate Court Fees
  - 432108 Farm Ownership Fee
  - 432109 Land Sales Fee
  - 432110 Notice Fee
  - 432111 Divorce Fees
  - 432112 Documentation Fees
  - 432113 Search Fees
  - 432114 Web Inquiries Fees
  
- 432200 Management and Collection Services
  - 432201 Public Trustee Fees

- 432202 Consumer Proposal Management Fees
- 432203 Tax Enforcement – Provincial Mediation Board
  
- 432300 Blueprinting, Advertising, Addressing and List Services
  
- 432400 Diagnostic Laboratory Services
  
- 432500 Miscellaneous Medical and Institutional Services
  
- 432700 Research, Technical, Assaying and Testing Services
  - 432701 Boiler Registration of Design
  - 432702 Test/Registration of Pressure Welders
  
- 432900 Other Miscellaneous Services
  - 432901 High School Student Transcript
  - 432902 Teacher Evaluations
  - 432903 General Education Diploma Transcripts
  - 432904 Teacher Statements
  - 432906 Freedom of Information
  - 432908 SBLA – Administration Fees
  - 432909 Request for Upgrading Evaluation
  - 432910 Grazing – Cattle
  - 432911 Grazing – Calves
  - 432912 Grazing – Horses
  - 432913 Grazing – Colts
  - 432914 Grazing – Ewes
  - 432915 Grazing – Lambs
  - 432916 Grazing – Under Delivery Charges
  - 432917 Grazing – Miscellaneous
  - 432930 Wintering Fees – Bulls
  - 432931 Wintering Fees – Cows
  - 432940 PRF – Cost Recovered – Taxes
  - 432941 PRF – Cost Recovered – Salt and Minerals
  - 432942 PRF – Cost Recovered – Vet Supplies
  - 432960 Project Delivery Revenue  
Includes revenue received from third parties for delivery of projects.
  
- 433000 Highways Custom Work Surcharge Revenue

**Fees**

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

- 433100 Steam Boilers and Pressure Vessels Certificates
  
- 433200 Other Inspection Fees
  - 433201 Film and Video
  - 433202 Refrigeration Plant Inspection Certificate
  - 433203 Quality Program Certificate
  
- 433300 Audit Fees
  
- 433500 Miscellaneous Agricultural Fees
  
- 433600 Marriage and Vital Statistics Fees

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

**Perquisites**

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

434100	Miscellaneous Deductions – Staff Salaries
434200	Charges for Personal Mileage

**Accrued Revenue – Sales, Services and Service Fees**

498162	Accrued Revenue – Sales, Services and Service Fees (Not for use at Year End)
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**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 and Unclaimed Estate Money
- 485600 Proceeds Clearing  
 Proceeds from sale of capitalized assets. This account must be cleared to zero at year end.

485800 Gain on Disposal of Capital Assets

**Refund of Previous Years' Expenses**

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

486100 Repayments – Public Assistance, Pensions and Allowance Programs

486900 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-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     Infrastructure Stimulus Fund
  - 461052     Gateways and Borders Program – Global Transportation Hub
  - 461053     Building Canada Fund – Major Infrastructure Component
  - 461060     Fire Suppression – PA National Park
  - 461063     Fire Suppression – Recoverable Federal
  - 461070     Fire Suppression – Air Weapons Range
  - 461080     Fire Suppression – Indian Reserves
- 462400     Alcohol and Drug Treatment Rehabilitation Agreement
- 462600     Vocational Rehabilitation of Disabled Persons
- 463000     Employability Assistance

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

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

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

**TRANSFERS FROM GOVERNMENT ENTITIES**

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

**Crown Investment Corporation of Saskatchewan**

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

**Liquor and Gaming Authority**

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

**Other Enterprises and Funds**

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

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

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

**TRANSFER FROM THE GROWTH AND FINANCIAL SECURITY FUND**

- 473000 Transfer from Growth and Financial Security Fund

**NON-RENEWABLE RESOURCES**

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

**Oil**

- 491100 Oil **Crown Royalty**
  - 491102 1/5 Trust Certificate Payments
  - 491103 4% Trust Certificate Payments
  - 491104 Petroleum Research Incentive Credits
  - 491105 Provisional Royalty
- 491200 Oil **Freehold** Production Tax
- 491400 **Annual PNG Lease Rentals**
  - 491402 Compensatory Royalty
  - 491403 Other Oil and Gas Revenue
  - 491405 Delinquent Well Data Penalties
  - 491407 Net Royalty - Farmout
- 491500 Enhanced Oil Recovery **Crown Royalty**
  - 491502 Enhanced Oil Recovery Freehold Production Tax
  - 491505 EOR Interest
- 491600 Oil Well Revenue
- 491700 Delayed Payment Charge – Oil
- 498122 Accrued Revenue – Oil (Not for use at Year End)

**Crown Land Sales**

- 491300 Bonus Bids (Crown Land Sales)

**Natural Gas**

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

**Potash**

- 493100 Potash **Crown Royalty**
- 493200 Other Potash Revenue
- 493300 Delayed Payment Charge – Potash
- 493400 **Potash** Base Payment
  - 493402 Potash Base Payment Incentives

- 493403 Potash Base Payment Interest
- 493500 Potash Profit Tax
- 493502 Potash Profit Tax Incentives
- 493503 Potash Profit Tax Interest
- 498123 Accrued Revenue – Potash (Not for use at Year End)

### Resource Surcharge

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

### Other Non-Renewable Resources

#### Uranium

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

#### Sodium Sulphate

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

#### Coal

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

#### Other

- 497100 Quarrying Crown Royalty
- 497200 Salt Crown Royalty
- 497300 Salt Production Tax

497400	Metallic <b>Crown Royalty</b>
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)
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**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
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**Property and Building Rentals**

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



**Reimbursement – Operating Expense**

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

**Other Accommodation Revenue**

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

**Air Services Revenue**

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

**Goods and Services Revenue**

900400	Goods and Services Revenue
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**Casual Revenue**

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

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

**Premium Pay and Differential**

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

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

**Severance**

- 517100 Severance Pay  
Includes payments negotiated or required by contract upon termination of an employee. 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.
- 517400 Non-Taxable Career Assistance – In-Scope  
This code is for expenses directly related to career assistance for in-scope employees whose jobs have been abolished. (Note: Enhanced Severance is taxable and is coded to 517100.)
- 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 continue to be charged to the regular Salaries and Benefits accounts (510000 – 515999).

**Pension and Benefits**

- 578200 Pension and Benefits  
Includes payments for benefits costs, including CPP, EI, workers compensation, group life and disability, employers pension contribution, dental plan payments and superannuation payments.
- 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, Laundry and Dry Cleaning Services

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

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



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

**Reimbursement – Contract Services**

521884 Reimbursement – Contract Services

**Contract Services Payable – Year End**

521894 Contract Services Payable – Year End

**COMMUNICATIONS**

**Communications (Advertising) and Printing Related Expenses**

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

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

530001 Production Time  
530002 Artwork

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

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

530200 Strategic Communications Planning/Issues

530300 Primary Research/Focus Group

530301 Polling

530400 Media Monitoring/Clipping Services

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

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

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

530601 Blue Page Advertising  
530602 Notices  
530603 Tender Ads

- 530700 Career Placement  
Includes media placement of recruitment advertising.
- 530800 Publications  
Includes the printing of brochures, posters, pamphlets and other forms of publications when used as part of a communications program or when used in a promotional sense.
- 530900 Promotional Items  
Includes items purchased that are used in a promotional way.
- 531000 Audio/Visual Supplies and Processing  
This does not include equipment purchases – code them to 565200.
- 531100 Exhibits and Displays  
Includes hardware and software and materials for acquisition of completed displays.
- 531200 Events  
Includes all costs of staging events, sponsorships, openings and sod turnings.
- 531300 Miscellaneous Communications Contractual Services
- 531800 Duplication Services  
Includes "out-of-office" charges for duplicating/photocopying. Photocopies under a lease or rental contract should be coded 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

**Communications Expenses Payable – Year End**

- 532895 Communications Expenses Payable – Year End

**SUPPLIES AND SERVICES**

**Medical and Medically Related Services**

- 520000 General Code – Medical and Related Services  
This includes payments to physicians, dentists, opticians, nurses, and coroners for services rendered to the Province, not as provincial employees. This code is used for medically related services that are provided directly to the Government or provided in Government-run facilities and institutions.
- 520001 Psychiatric Assessments
- 520002 Fetal Alcohol Syndrome Assessments
- 520003 Dangerous Offender/Long-term Offender Assessments

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

**Rents, Insurance, Utilities, Taxes and Licenses**

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

522000	Rent of Ground, Buildings and Other Space
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 are coded to 550000 Stationary and Office Supplies. This excludes photocopiers purchased under a capital lease arrangement.
522201	Per Impression Duplicating
522202	Lease Cost of Duplicators
522300	Rent of Other Equipment and Material Includes livestock rental and rent of motor equipment.
522301	Truck Rental
522302	Horse Rental
522400	Rent of Aircraft Includes chartered aircraft charges. Does not include Executive Air stand-by charges. Please see 542010.
522401	Long-term Fixed Wing Costs
522410	Helicopter
522411	Long-term Helicopter Costs
522500	Insurance Premiums Includes payments for insurance of any kind. Insurance payments must be specifically approved by T.B.O. and only where permitted under FAM guidelines.

- 522600 Utilities – Water and Sewer
  - 522601 Utilities – Water
  - 522602 Utilities – Sewer
  
- 522700 Utilities – Electricity and Natural Gas
  - 522701 Electricity
  - 522702 Energy Performance Contract Electrical  
Includes Energy Performance electrical savings.
  - 522703 Energy Performance Contract Gas  
Includes Energy Performance gas savings.
  - 522704 Gas
  - 522705 Propane
  - 522706 Fuel Oil
  - 522707 Steam
  
- 522900 Provincial Sales Tax
  
- 523000 Other Taxes and Licenses  
Includes payments for special taxes or license fees incurred in the course of government business. Excludes 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.
  - 524010 Repairs – Buildings and Structures
  - 524011 Minor Maintenance  
Includes costs for repairs and minor renovations such as changing locks, painting, and moving doors.
  - 524012 Preventative Maintenance  
Includes costs for preventative maintenance to building equipment, components and systems.
  - 524020 Repairs – Non-Passenger Vehicles
  - 524030 Repairs – Passenger Vehicles
  - 524040 Repairs – Miscellaneous Machinery and Equipment
  - 524050 Repairs – Office Equipment and Furniture
  - 524051 Court Recording Equipment
  - 524060 Aircraft Materials and Repairs
  - 524061 Aircraft Contract Repairs
  - 524062 Aircraft Commissary
  
- 524300 Environmental Cleanup
  
- 524600 Maintenance Contracts  
Includes roads, bridges, ferries, agreements with other jurisdictions, buildings and grounds, and office and other equipment – excluding computers and word processors.

524610	Elevator/Escalator Contracts
524611	Heating/Ventilation and Air Conditioning (HVAC) – General Service Contract
524613	Electrical Repair and Maintenance Contracts
524614	Structural/Roof Repair and Maintenance Contracts
524615	Plumbing Repair Maintenance Contracts
524616	Fire and Life Safety Repair Maintenance Contracts
524617	Job Requisitions and ASAA's

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

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

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

**Electoral Expenses**

These codes identify expenses under the Saskatchewan Election Act and Expense of Referendums.

526100	Returning Officer
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

**Information Technology (IT) Related Expenses**

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

- 527300 Service Bureau Costs  
Includes computer shared services including processing time, storage costs, PROFS (E-Mail), etc.
- 527400 Facilities Management  
Includes contracted management, operation and support of owned or leased equipment.
- 527500 Equipment/Lease Rentals  
Includes leasing of equipment, including maintenance and repair if part of lease agreement. This excludes lease payments for computer equipment purchased under a capital lease arrangement.
- 527600 Telecommunications  
Includes communication line charges.
- 527700 Equipment Maintenance  
Includes maintenance and repair of equipment.
- 527800 Miscellaneous Supplies  
Includes purchases of miscellaneous supplies (e.g. ribbons, cartridges, diskettes, etc.).
- 527900 IT Training  
Includes IT training courses and materials.
- 528000 Support Services  
Includes maintenance and operation of application software and off the shelf software as well as data entry.
- 528100 Information Services Subscriptions  
Includes subscriptions to on-line information services (e.g. Grassroots, InfoGlobe, Utlas, etc.).
- 528500 Web Site Development and Maintenance Costs  
Includes the costs of consulting, design, content development, programming and production associated with the creation of new web pages and hosting, evaluating, updating and maintaining existing web pages.  
*Subject to the Communications Procurement Policy and must be procured through Communications Coordination, Executive Council. Invoices submitted for payment must be accompanied by a Memo of Authorization from Communications Coordination.*

**Relocation Expenses**

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

**Provisions and Business Expenses**

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

- 543000 Employee Business Expenses  
Includes business expenses for employees other than the Deputy Minister/Ministry Head.
- 543002 Ministry Courtesy Refreshment Supplies  
This is for the purchase of coffee, tea, soft drinks, juices and similar items but not snack foods and other edible items. It does not include deputy ministers.
- 543100 Cabinet Ministers and Legislative Secretaries Business Expenses
  - 543101 Ministers' Courtesy Supplies  
All invoices coded to this account must have the appropriate Minister coded as the Public Accounts Payee. Amounts coded to this account will be included in the quarterly Ministers' Courtesy Supplies report submitted to Executive Council.
- 543200 Deputy Minister/Ministry Head Business Expenses – 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
  - 550240 Audio and/or Visual Information Material
  - 550250 Library Books
  - 550252 Library Science Firm Orders

- 551000     General – Medical and Laboratory Supplies  
 Includes expenses for medicines, drugs, chemicals, small instruments and medical and technical supplies used in connection with medical, biological, dental and veterinary purposes.
- 551010     Drugs and Medicine  
 551020     Hospital/Health Clinic/Surgical Supplies  
 551030     Laboratory Supplies  
 551040     Dental Supplies  
 551050     Other Medical Supplies  
 551060     Veterinary Supplies
- 552000     Fuels and Lubricants  
 Includes purchases of fuel for the purpose of providing stationary power, heat and light; excludes the costs of electricity and utilities that are coded to code 522700.
- 553000     Vehicle and Operating Expenses  
 Includes the cost of products used in the operation of government vehicles and equipment such as fuel and oil. Maintenance costs are charged to 524000 or the appropriate detail code.
- 553001     Aviation Gasoline  
 553002     Jet Fuel  
 553003     Lease Costs  
 Includes the cost associated with leasing CVA vehicles, Air Services aircraft or equipment rental.
- 554000     Construction and Material Costs  
 This code is for the cost of all materials and hardware used in the repair or maintenance of buildings, highways, bridges, or other improvements. This code is intended to be for operational material costs which are of a non-contractual nature. Refer to the 567000's for items which are regarded as fixed assets.
- 554001     Structural/Roof Supplies, Materials and Miscellaneous  
 Includes supplies and materials for structural and roof repairs such as gyproc, panelling, lumber, nails, shingles, and asphaltting.  
 554002     Plumbing Supplies, Materials and Miscellaneous  
 Includes supplies and materials for minor plumbing repairs and projects such as sinks, taps, pipes and fittings.  
 554010     Allocation of Material Costs – Highways and 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



- 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.

**Materials Purchased for Inventory**

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

**Interest**

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

**Bank Service Charges**

558320 Bank Service Charges  
Includes charges for operating a bank account, cheque clearing charges and other transaction charges billed by a financial institution.

**Commissions**

558400 Commission Expense  
Includes commissions paid to retailers 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.

**TRAVEL**

These codes identify travel expenses of provincial employees, elected representatives, members of commissions and for other government services. (e.g., includes the transportation of inmates or wards of the state, interview expenses and travel for Justice of the Peace training.) The codes do not include travel expenses related to the provision of contractual services, i.e., for consultants. 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 Air Travel – In Province

540102 Other (Taxi) – In Province

540200 Mileage Allowance – In Province

540201 Intra-City Travel

540300 Accommodations and Incidentals – In Province

**Highways – Allocation of Travel Costs**

540900 Highways – Allocation of Travel Costs

**Employee Travel – Out of Province**

541000 Meals – Out of Province

541100 Transportation – Out of Province

541101 Other (Taxi) – Out of Province

541200 Mileage Allowance – Out of Province

541300 Accommodations and Incidentals – Out of Province

**Elected Representatives Travel**

541900 Elected Representatives Travel  
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

542500 Members of Boards, Commissions and Committees

**Accrued Expenses – Travel**

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

**Commercial Expenses – Travel**

587994 Commercial Expenses – Travel  
This code is used to record the portion of 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  
560202 Property Disposal Expense

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

561201 Facility Planning Studies  
561202 Capital Upgrades  
561203 Building Assessments

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

562200 Vehicles – Expensed  
Includes vehicles used primarily for transportation purposes such as automobiles, trucks less than 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
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**Equipment and Other Assets Expenses Payable – Year End**

569897	Expensed Equipment and Other Assets Expenses Payable – Year End
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**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: <ul style="list-style-type: none"><li>• receive any goods or services directly in return, as would occur in a purchase/sale or other exchange transaction;</li><li>• expect to be repaid in the future, as would be expected in a loan; or</li><li>• expect a direct financial return, as would be expected in an investment.</li></ul> Government transfers include grants, entitlements and shared cost arrangements.
570001	Transfers – Allowances and Spending Money
570010	Transfers – Drugs and Medicine
570012	Transfers – Medical and Surgical Supplies
570013	Transfers – Other Supplies
570014	Transfers – Ambulance Services (Air)
570016	Transfers – Contractual Services
570017	Transfers – Teachers and Municipal Employees’ Pensions and Benefits
570018	Transfers – Payments in Lieu of Taxes
570020	Transfers – Living Allowances
570030	Transfers – Tuition and Training
570040	Transfers – Transportation
570050	Transfers – Medical Services
570060	Transfers – Dental Service
570070	Transfers – Optical Services
570080	Transfers – Ambulance Services (Ground)
570081	Transfers – Critical Care Capacity

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

**Disaster Related Expenses**

521050	Disaster Related Expenses Includes payments under disaster assistance.
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**Reimbursement – Transfers**

571883	Reimbursement – Transfers
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**Transfers – Year End Payables**

571893	Transfers – Year End Payable
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**Change in Prepaid Transfers – Year End**

571890	Change in Prepaid Transfers – Year End
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**Accrued Expenses – Operating Transfers**

587570	Accrued Expenses – Operating Transfers (Not for use at Year End)
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**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.
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**Accrued Expense – Capital Transfers**

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

572000	Refunds and Remissions
572999	AP Setup Only – Discounts, Rate Variance Gain/Loss
576000	Change in Valuation Allowance

- 576200 Provision for Loss on Loans and Investments
- 576401 Loss on Disposal of Agricultural Land
- 577000 Loan Guarantee Payouts  
Includes all cash payments of guaranteed debt.
- 577100 Change in Guaranteed Debt Payable  
Includes all amounts needed to adjust guarantees payable (account 255200) to the correct 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.
- 588801 Vehicle Gain/Loss (For disposals of CVA vehicles only)
- 588850 Write Down of Capital Assets  
Includes the reduction in the cost of a capital asset as a result of a decrease in the quality or quantity of its service potential. There is no spending control on this account.

**Commercial Expenses – Other Expenses**

- 587998 Commercial Expenses – Other Expenses  
This 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

**Accrued Expenses – Other Expenses**

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

**FINANCE – DEBT SERVICING**

**Interest**

Includes payments for interest on 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 Exchange Charges
583100	Commission Charges
583103	Saskatchewan Saving Bonds
583109	Saskatchewan Savings Bonds – Series XVII
583110	Saskatchewan Savings Bonds – Series XVIII

**Miscellaneous Debt Services**

Includes payments for debt services not otherwise classified.

584100	Premium/Discount/Commissions – Debt Issue
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**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)

**TRANSFER TO GROWTH AND FINANCIAL SECURITY FUND**

579000	Transfer to Growth and Financial Security Fund
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**AMORTIZATION EXPENSE**

These accounts are not subject to appropriation control.

**Amortization Expenses – Land and Buildings**

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

- 558050 Amortization – Buildings – Medium Quality Construction
- 558060 Amortization – Buildings – Average Quality Construction
- 588020 Amortization – Buildings – Short-term
- 588030 Amortization – Building Improvements – Short-term Construction
- 588031 Amortization – Building Improvements – High Quality Construction
- 588032 Amortization – Buildings Improvements – Medium Quality Construction
- 588033 Amortization – Buildings Improvements – Average Quality Construction
- 588040 Amortization – Leasehold Improvements

**Amortization Expenses – Machinery and Equipment**

- 588100 Amortization – Operating Equipment
- 588110 Amortization – Heavy Equipment

**Amortization Expenses – Transportation Equipment**

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

**Amortization Expenses – Office and Information Technology**

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

**Amortization Expenses – Infrastructure**

- 588400 Amortization – Highways – Construction
- 588401 Amortization – Highways – Repaving
- 588420 Amortization – Bridges – Construction
- 588421 Amortization – Bridges – Upgrades
- 588430 Amortization – Culverts
- 588440 Amortization – Airports – Runways

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

**Commercial Expenses – Capital Asset Amortization**

- 587999 Commercial Expenses – Capital Asset Amortization  
This code is used to record the portion of 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**

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

**Frozen Funds – Recovery of Amortization**

- 599123 Frozen Funds – Recovery of Amortization

**Current Year Overexpense Adjustment**

- 599131 Accrual – Current Year Overexpense Adjustment

**Prior Year Overexpense Adjustment**

- 599132 Accrual – Prior Year Overexpense Adjustment

**Approved Estimates**

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

- 599516 Estimates – Capital Acquisitions – Land Buildings and Improvements
- 599517 Estimates – Pensions and Benefits
- 599518 Estimates – Recovery – External (Salaries)
- 599519 Estimates – Recovery – Internal (Goods and Services)
- 599521 Estimates – Recovery – Internal (Capital Asset Acquisitions)
- 599528 Estimates – Recovery – External (Goods and Services)
- 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

**Virements**

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

599535 Virement – Sub Program Transfer

**Statutory Appropriations – Adjustments**

599541 Statutory Appropriations – Adjustments

599549 Statutory Appropriations – Capital – Adjustments

**Treasury Board Branch Adjustments**

599998 TBB Adjustments

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

599550 Temporary Appropriation for Net Budgeting/Shared Services Activity

**Approved Appropriation Carry-over**

599551 Approved Appropriation Carry-over

**FOR BUDGET USE ONLY**

**For Budget use only**

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

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

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

**Savings Due to Vacancies**

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

**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**

**ASSETS**

100000	General Revenue Fund Bank Account	105318	Public Employees Benefits Agency Revolving Fund - Accumulated Net Expenditure
100012	General Revenue Fund Bank Account – Org 021	105326	Commercial Revolving Fund - Accumulated Net Expenditure
100013	General Revenue Fund Bank Account – Org 032	105373	Correctional Facilities Industries Revolving Fund - Accumulated Net Expenditure
100050	Returned Item Clearing Account	106000	Accrued Interest Receivable – Investments
100100	Payroll Bank Account	107000	Accounts Receivable – General
100200	U.S. Dollar Bank Account	107020	Accounts Receivable – Valuation Allowance
100210	U.S. Dollar Bank Account – Org 021	107100	Accounts Receivable – From Accounts Receivable
100300	Cobbed Accounts	107110	Accounts Receivable Bank Deposit Clearing Account
100600	Imprest Accounts – Permanent	107111	<b>PAD Confirmed Cash</b>
100700	Petty Cash – Permanent	107112	<b>PAD Remitted Cash</b>
100800	Petty Cash Float – Permanent	107115	<b>PAD Cleared Cash</b>
100900	Transfer Account Balances	107120	Accounts Receivable Valuation Allowance – From Accounts Receivable
100999	Due from General Revenue Fund (for Other MIDAS Entities' Use Only)	107130	Accounts Receivable Internal Revenues Clearing
101000	Short-term Investments	107190	Autoinvoice Clearing
103000	Short-term – Agricultural Credit Corporation	107500	Accounts Receivable – Year End
103001	Short-term – Crown Investments Corporation	107600	Accrued Accounts Receivable – General (Not for use at Year End)
103003	Short-term – Information Services Corporation	110000	Agriculture Credit Corporation (Loan)
103004	Short-term – CIC Asset Management Inc.	110001	Advance – Agricultural Credit Corporation (Loan)
103005	Short-term – Saskatchewan Crop Insurance Corporation	110100	Crown Investments Corporation (Loan)
103006	Short-term – Saskatchewan Housing Corporation	110101	Advance – Crown Investments Corporation (Loan)
103008	Short-term – Saskatchewan Opportunities Corporation	110300	Information Services Corporation (Loan)
103009	Short-term – Saskatchewan Power Corporation	110301	Advance – Information Services Corporation (Loan)
103010	Short-term – Saskatchewan Telecommunications	110400	CIC Asset Management Inc. (Loan)
103011	Short-term – Saskatchewan Water Corporation	110401	Advance – CIC Asset Management Inc. (Loan)
103012	Short-term – Municipal Financing Corporation	110500	Saskatchewan Crop Insurance Corporation (Loan)
103015	Short-term – SaskEnergy Incorporated	110501	Advance – Saskatchewan Crop Insurance Corporation (Loan)
103016	Short-term – Saskatchewan Watershed Authority	110600	Saskatchewan Housing Corporation (Loan)
103017	Short-term – Saskatchewan Gaming Corporation	110601	Advance – Saskatchewan Housing Corporation (Loan)
103018	<b>Short-term – Saskatchewan Liquor and Gaming Authority</b>	110800	Saskatchewan Opportunities Corporation (Loan)
103900	Short-term Loan – Sask. Power (GBE Specific)	110801	Advance – Saskatchewan Opportunities Corporation (Loan)
103901	Advance – Short-term Loan – Sask. Power (GBE Specific)	110900	Saskatchewan Power Corporation (Loan)
105000	Prepaid Expenses	110901	Advance – Saskatchewan Power Corporation (Loan)
105200	Accrued Prepaid Expenses (Not for use at Year End)	111000	Saskatchewan Telecommunications (Loan)
105301	Pastures Revolving Fund - Accumulated Net Expenditure	111001	Advance – Saskatchewan Telecommunications (Loan)
105302	Livestock Services Revolving Fund - Accumulated Net Expenditure	111100	Saskatchewan Water Corporation (Loan)
105303	Queen's Printer Revolving Fund - Accumulated Net Expenditure	111101	Advance – Saskatchewan Water Corporation (Loan)
		111200	Municipal Financing Corporation (Loan)

111201 Advance – Municipal Financing Corporation (Loan)	126000 Economic Development Loans
111500 SaskEnergy Incorporated (Loan)	126001 Advance – Economic Development Loans
111501 Advance – SaskEnergy Incorporated (Loan)	126020 Provision for Loss – Economic Development Loans
111600 Saskatchewan Watershed Authority (Loan)	126300 Grey Cup Loan
111601 Advance – Saskatchewan Watershed Authority (Loan)	126301 Advance – Grey Cup Loan
111700 Saskatchewan Gaming Corporation (Loan)	126310 Concessionary Allowance – Grey Cup Loan
111701 Advance – Saskatchewan Gaming Corporation (Loan)	126320 Provision for Loss – Grey Cup Loan
111800 Saskatchewan Liquor and Gaming Authority (Loan)	126400 Saskatchewan Roughrider Football Club (Loan)
111801 Advance – Saskatchewan Liquor and Gaming Authority (Loan)	126401 Advance – Saskatchewan Roughrider Football Club (Loan)
112000 Saskatchewan Telecommunications (Loan – Recycled)	126410 Concessionary Allowance – Saskatchewan Roughrider Football Club (Loan)
112001 Advance – Saskatchewan Telecommunications (Recycled)	126420 Provision for Loss – Saskatchewan Roughrider Football Club (Loan)
112200 Municipal Financing Corporation (Loan – Recycled)	126500 Northern Economic Development
112201 Advance – Municipal Financing Corporation (Recycled)	126501 Advance – Northern Economic Development
112500 SaskEnergy Incorporated (Loan – Recycled)	126520 Provision for Loss – Northern Economic Development
112501 Advance – SaskEnergy Incorporated (Recycled)	127000 Agricultural Service Centre Agreements – Shareable
112900 Saskatchewan Power Corporation (Loan – Recycled)	135000 Unrealized Foreign Exchange Gain/Loss – Debt
112901 Advance – Saskatchewan Power Corporation (Recycled)	135100 Unrealized Foreign Exchange Gain/Loss – Sinking Fund
121400 2002 Short-term Hog Loan Program	136000 Deferred Premium, Discount, Debt Issue
121401 Advance – 2002 Short-term Hog Loan Program	140000 Total Equity in Sinking Fund
121420 Provision for Loss – Short-term Hog Loan Program	140001 Instalment – Saskatchewan Power Corporation
121500 2008 Short-term Hog Loan Program	140002 Instalment – Saskatchewan Telecommunications
121501 Advance – 2008 Short-term Hog Loan Program	140004 Instalment – Saskatchewan Water Corporation
121520 Provision for Loss – 2008 Short-term Hog Loan Program	140005 Instalment – CIC Asset Management Inc.
122500 Student Aid Fund	140006 Instalment – Saskatchewan Housing Corporation
122501 Advance – Student Aid Fund	140007 Instalment – Crown Investments Corporation
123700 General Advances – Permanent	140008 Instalment – Saskatchewan Opportunities Corporation
123800 Relocation Advances – Permanent	140011 Instalment – Municipal Financing Corporation
123900 Temporary Advances – Not Travel	140015 Instalment – SaskEnergy Incorporated
124000 Travel Advances – Temporary	140016 Instalment – Saskatchewan Liquor and Gaming Authority
124100 Travel Advances – Permanent	140017 Instalment – Saskatchewan Gaming Corporation
124200 University of Saskatchewan	140018 Instalment – Saskatchewan Crop Insurance
124300 Payroll – Holiday Advance Receivable	140050 Instalment – Province of Saskatchewan
124400 Advances – SGEU Biweekly Payroll	142001 Instalment – Saskatchewan Power Corporation (Recycled)
124600 Saskatchewan Savings Bonds	142002 Instalment – Saskatchewan Telecommunications (Recycled)
124920 Provision for Loss – Advances	142011 Instalment – Municipal Financing Corporation (Recycled)
125300 Short Line Railways	142015 Instalment – SaskEnergy Incorporated (Recycled)
125301 Advances – Short Line Railways	150100 Crown Investments Corporation
125310 Concessionary Allowance – Short Line Railways	170000 Inventory – NOT FOR GRF USE
125320 Provision for Loss – Short Line Railways	171000 Invest in Agricultural Land (Resale)
125800 Small Business Loans Association	171001 Advance – Investment in Agricultural Land (Resale)
125801 Advance – Small Business Loans Association	172000 Land for Resale
125810 Concessionary Allowance – Small Business Loans Association	
125820 Provision for Loss – Small Business Loans Association	

NATURAL ACCOUNT MANUAL – January 2013

173000 Buildings for Resale	193010 Accumulated Amortization – Operating Equipment
174000 Inventory for Resale	193100 Heavy Equipment
175000 Equipment Maintenance, Airplane Parts and Other Supplies	193110 Accumulated Amortization – Heavy Equipment
175100 Lab Supplies and Vaccines	194000 Vehicles
175200 Pastures Maintenance Supplies	194010 Accumulated Amortization – Vehicles
175300 Firefighting Equipment	194100 Ferries – Vessels and Towers
175400 Park Maintenance Supplies	194110 Accumulated Amortization – Ferries – Vessels and Towers
175500 Aggregate Inventory	194200 Ferries – Upgrades
175600 Inventory for Distribution – Government Services	194210 Accumulated Amortization – Ferries – Upgrades
180000 Interest Public Debt – Crown Entities	194300 Aircraft
180001 Payment – Interest Public Debt – Crown Entities	194310 Accumulated Amortization – Aircraft
180002 Payment – Commission Public Debt – Crown Entities	194400 CVA Vehicles
180100 Sinking Funds – Crown Share	194410 Accumulated Amortization – CVA Vehicles
191000 Land	194500 CWIP Transportation
191100 Land Improvements	195000 System Development
191110 Accumulated Amortization – Land Improvements	195010 Accumulated Amortization – System Development
192000 Buildings – High Quality Construction	195100 Computer Hardware
192010 Accumulated Amortization – Buildings – High Quality Construction	195110 Accumulated Amortization – Computer Hardware
192100 Buildings – Short-term	195200 Computer Software
192110 Accumulated Amortization – Buildings – Short-term	195210 Accumulated Amortization – Computer Software
192200 Building Improvements – Short-term Construction	195300 Office Furniture and Equipment
192210 Accumulated Amortization – Building Improvements – Short-term Construction	195310 Accumulated Amortization – Office Furniture and Equipment
192300 Leasehold Improvements	195400 WIP System Development
192310 Accumulated Amortization – Leasehold Improvements	196000 Highways – Right of Way
192410 CWIP Site Acquisition	196100 Highways – Construction
192420 CWIP Construction	196110 Accumulated Amortization – Highways – Construction
192430 CWIP Program Equipment	196200 Highways – Repaving
192440 CWIP Furnishings	196210 Accumulated Amortization – Highways – Repaving
192450 CWIP Consultants	196300 Bridges – Construction
192460 CWIP Government Services Delivery	196310 Accumulated Amortization – Bridges – Construction
192470 CWIP Start Up Costs	196400 Bridges – Upgrades
192480 CWIP Project Contingency	196410 Accumulated Amortization – Bridges – Upgrades
192500 Building Improvements – High Quality Construction	196500 Culverts
192510 Accumulated Amortization – Building Improvements – High Quality Construction	196510 Accumulated Amortization – Culverts
192600 Building Improvements – Medium Quality Construction	196600 Airports – Runways
192610 Accumulated Amortization – Building Improvements – Medium Quality Construction	196610 Accumulated Amortization – Airports – Runways
192700 Building Improvements – Average Quality Construction	196700 Airports – Navigational Aids
192710 Accumulated Amortization – Building Improvements – Average Quality Construction	196710 Accumulated Amortization – Airports – Navigational Aids
192800 Buildings – Medium Quality Construction	196800 Highways – Other
192810 Accumulated Amortization – Buildings – Medium Quality Construction	196810 Accumulated Amortization – Highways – Other
192900 Buildings – Average Quality Construction	197000 Infrastructure – Other
192910 Accumulated Amortization – Buildings – Average Quality Construction	197010 Accumulated Amortization – Infrastructure – Other
193000 Operating Equipment	197100 CWIP Infrastructure
	197600 Water Infrastructure
	197610 Accumulated Amortization – Water Infrastructure
	198000 GS – Capital Assets – Clearing Account



198002 ENV – Capital Assets – Clearing Account  
 198004 TPCS – Capital Assets – Clearing Account  
 199100 Land – Current Year Additions  
 199110 Land Improvements – Current Year Additions  
 199199 Internal Recoveries – Land and Land Improvements  
 199200 Buildings – High Quality Construction – Current Year Additions  
 199210 Buildings – Short-term – Current Year Additions  
 199220 Building Improvements – Short-term Construction – Current Year Additions  
 199230 Leasehold Improvements – Current Year Additions  
 199241 CWIP Site Acquisition – Current Year Additions  
 199242 CWIP Construction – Current Year Additions  
 199243 CWIP Program Equipment – Current Year Additions  
 199244 CWIP Furnishings – Current Year Additions  
 199245 CWIP Consultants – Current Year Additions  
 199246 CWIP Government Services Delivery – Current Year Additions  
 199247 CWIP Start Up Costs – Current Year Additions  
 199248 CWIP Project Contingency – Current Year Additions  
 199250 Building Improvements – High Quality Construction – Current Year Additions  
 199261 Building Improvements – Medium Quality Construction – Current Year Additions  
 199270 Building Improvements – Average Quality Construction – Current Year Additions  
 199280 Buildings – Medium Quality Construction – Current Year Additions  
 199290 Buildings – Average Quality Construction – Current Year Additions  
 199299 Internal Recoveries – Buildings and Building Improvements  
 199300 Operating Equipment – Current Year Additions  
 199310 Heavy Equipment – Current Year Additions  
 199399 Internal Recoveries – Machinery and Equipment  
 199400 Vehicles – Current Year Additions  
 199410 Ferries – Vessels and Towers – Current Year Additions  
 199420 Ferries – Upgrades – Current Year Additions  
 199430 Aircraft – Current Year Additions  
 199440 CVA Vehicles – Current Year Additions  
 199450 CWIP Transportation – Current Year Additions  
 199499 Internal Recoveries – Transportation Equipment  
 199500 System Development – Current Year Additions  
 199510 Computer Hardware – Current Year Additions  
 199520 Computer Software – Current Year Additions  
 199530 Office Furniture and Equipment – Current Year Additions

199540 WIP System Development – Current Year Additions  
 199599 Internal Recoveries – Office and Information Technology  
 199600 Highways – Infrastructure – Current Year Additions  
 199660 Airports – Runways – Current Year Additions  
 199700 Infrastructure – Other – Current Year Additions  
 199710 CWIP Infrastructure – Current Year Additions  
 199760 Water Infrastructure – Current Year Additions  
 199799 Internal Recoveries – Infrastructure  
 199800 GS – Capital Asset – Current Year Additions  
 199802 ENV – Capital Assets – Current Year Additions  
 199803 ENV – CWIP – Current Year Additions  
 199804 TPCS – Capital Assets – Current Year Additions  
 199805 TPCS – CWIP – Current Year Additions  
 199900 Accrued Capital Assets – Current Year Additions (Not for use at Year End)  
 199999 FWDF – Capital Assets – Clearing Account

### **LIABILITIES**

200000 Promissory Notes  
 200001 Redemption – Promissory Notes  
 200003 Promissory Notes – Information Services Corporation  
 200004 Promissory Notes – CIC Asset Management Inc.  
 200005 Promissory Notes – Saskatchewan Crop Insurance Corporation  
 200006 Promissory Notes – Saskatchewan Housing Corporation  
 200008 Promissory Notes – Saskatchewan Opportunities Corporation  
 200009 Promissory Notes – Saskatchewan Power Corporation  
 200010 Promissory Notes – Saskatchewan Telecommunications  
 200011 Promissory Notes – Saskatchewan Water Corporation  
 200012 Promissory Notes – Municipal Financing Corporation  
 200015 Promissory Notes – SaskEnergy Incorporated  
 200016 Promissory Notes – Saskatchewan Watershed Authority  
 200017 Promissory Notes – Saskatchewan Gaming Corporation  
 200018 Promissory Notes – Saskatchewan Liquor and Gaming Authority  
 200021 Promissory Notes – Crown Investments Corporation  
 200050 Promissory Notes – General Government Purposes  
 200900 Promissory Notes – Sask. Power (GBE Specific)  
 200901 Redemption - Promissory Notes – Sask. Power (GBE Specific)

203000 Bank Line of Credit	215000 Province of Saskatchewan
203001 Redemption – Bank Line of Credit	215001 Redemption – Province of Saskatchewan
210000 Agricultural Credit Corporation	220000 Sinking Fund – Agriculture Credit Corporation
210001 Redemption – Agricultural Credit Corporation	220100 Sinking Fund – Crown Investment Corporation
210100 Crown Investments Corporation	220400 Sinking Fund – CIC Asset Management Inc.
210101 Redemption – Crown Investments Corporation	220500 Sinking Fund – Saskatchewan Crop Insurance
210300 Information Services Corporation (Debt)	220600 Sinking Fund – Saskatchewan Housing Corporation
210301 Redemption – Information Services Corporation (Debt)	220800 Sinking Fund – Saskatchewan Opportunities Corporation
210400 CIC Asset Management Inc. (Debt)	220900 Sinking Fund – Saskatchewan Power Corporation
210401 Redemption – CIC Asset Management Inc.	221000 Sinking Fund – Saskatchewan Telecommunications
210500 Saskatchewan Crop Insurance (Debt)	221100 Sinking Fund – Saskatchewan Water Corporation
210501 Redemption – Saskatchewan Crop Insurance (Debt)	221200 Sinking Fund – Municipal Financing Corporation
210600 Saskatchewan Housing Corporation	221500 Sinking Fund – SaskEnergy Incorporated
210601 Redemption – Saskatchewan Housing Corporation	221700 Sinking Fund – Saskatchewan Gaming Corporation
210800 Saskatchewan Opportunities Corporation	221800 Sinking Fund – Saskatchewan Liquor and Gaming Authority
210801 Redemption – Saskatchewan Opportunities Corporation	222000 Sinking Fund – Saskatchewan Telecommunications (Recycled)
210900 Saskatchewan Power Corporation	222200 Sinking Fund – Municipal Financing Corporation (Recycled)
210901 Redemption – Saskatchewan Power Corporation	222500 Sinking Fund – SaskEnergy Incorporated (Recycled)
211000 Saskatchewan Telecommunications	222900 Sinking Fund – Saskatchewan Power Corporation
211001 Redemption – Saskatchewan Telecommunications	230500 Apprenticeship and Trade Certification Commission
211100 Saskatchewan Water Corporation (Debt)	231130 eHealth Saskatchewan
211101 Redemption – Saskatchewan Water Corporation (Debt)	231150 Enterprise Saskatchewan
211200 Municipal Financing Corporation	231155 Innovation Saskatchewan
211201 Redemption – Municipal Financing Corporation	231160 Financial and Consumer Affairs Authority
211500 SaskEnergy Incorporated (Debt)	231170 Criminal Property Forfeiture Fund
211501 Redemption – SaskEnergy Incorporated (Debt)	231180 Global Transportation Hub Authority
211600 Saskatchewan Watershed Authority (Debt)	231200 Government House Foundation
211601 Redemption – Saskatchewan Watershed Authority (Debt)	231600 Fish and Wildlife Development Fund
211700 Saskatchewan Gaming Corporation (Debt)	231800 Horned Cattle Fund
211701 Redemption – Saskatchewan Gaming Corporation (Debt)	232000 Multi-Type Database Licence Program
211800 Saskatchewan Liquor and Gaming Authority (Debt)	232200 Oil and Gas Orphan Fund
211801 Redemption – Saskatchewan Liquor and Gaming Authority (Debt)	232250 Physician Recruitment Agency of Saskatchewan
212000 Saskatchewan Telecommunications (Recycled)	232300 Private Vocational Schools Training Completions Fund
212001 Redemption – Saskatchewan Telecommunications (Recycled)	232400 Prince of Wales Trust Fund
212200 Municipal Financing Corporation (Recycled)	232450 Individual Cattle Feeder Loan Guarantee Provincial Assurance Fund
212201 Redemption – Municipal Financing Corporation (Recycled)	232500 Saskatchewan Agricultural Returns Stabilization Fund
212500 SaskEnergy Incorporated (Recycled)	232800 Saskatchewan Archives Board
212501 Redemption – SaskEnergy Incorporated (Recycled)	232900 SaskBuilds Corporation
212900 Saskatchewan Power Corporation (Recycled)	233200 Saskatchewan Drug Plan
212901 Redemption – Saskatchewan Power Corporation (Recycled)	234000 Saskatchewan Liquor and Gaming Authority
214800 University of Saskatchewan Debentures	234300 Saskatchewan Pension Plan
214801 Redemption – University of Saskatchewan Debentures	234600 Transportation Partnership Fund

234700	School Division Tax Loss Compensation Fund	253096	Inventory Accounts Payable Accrual – Purchase Setup Only
234800	Technical Safety Authority of Saskatchewan	253099	Accounts Payable – Markview and iExpense Setup only
235000	Victims' Fund	255000	Accounts Payable – General
239000	Cobbed Accounts	255005	Accrued Accounts Payable – General (Not for use at Year End)
240000	Conditional Receipts	255010	Payables \$1,000 and Under
240010	GST Account	255015	Accounts Payable – Tobacco and Fuel Tax Refunds
240011	GST/HST Receivable	255020	Change in Severance Liability and Other Employee Benefits
240020	PST Account	255030	Accounts Payable Rent Reduction Payable
240030	Deferred Salary	255050	Accounts Payable – Growth and Financial Security Fund
240080	Third Party Demand Payable	255090	Miscellaneous Cheque Writer Deductions – Payable to Receiver General
251000	Foreign Currency Payable	255099	Accounts Payable – Previous Years
252000	U.S. Dollar Interest Payable	255100	Accrued Employee Leave Entitlements
253000	Accounts Payable – from Accounts Payable – DO NOT USE	255200	Guaranteed Debt Payable
253001	Future Dated Payment Liability – DO NOT USE	255300	Hold Backs Payable
253010	Accounts Payable – from Accounts Payable – Org 001	255400	Obligation Under Capital Lease
253011	Accounts Payable – from Accounts Payable – Org 005	255500	Payroll Payable
253012	Accounts Payable – from Accounts Payable – Org 021	255510	Hand Drawn Payroll Payable
253013	Accounts Payable – from Accounts 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 Clearing Account	257010	Unallocated Revenue
253024	Accounts Receivable – Accounts Payable Contra Account	257020	Unapplied Receipts
253050	Interministerial Clearing – DO NOT USE	257200	Accrued Unearned Revenue (Not for use at Year End)
253051	Interministerial Clearing – Agriculture	259900	Accumulated Net Expenditure (Liability)
253052	Interministerial Clearing – Corrections Public Safety and Policing	260000	Income Tax
253053	Interministerial Clearing – Environment	260100	Canada Pension Plan
253054	Interministerial Clearing – Finance	260200	Unemployment Insurance
253055	Interministerial Clearing – Municipal Affairs	261000	Public Service Superannuation Plan
253056	Interministerial Clearing – Health	261200	Public Employees Superannuation
253057	Interministerial Clearing – Highways and Infrastructure Capital	261300	Public Employees Superannuation – Voluntary
253058	Interministerial Clearing – Energy and Resources	261400	MLA Superannuation
253059	Interministerial Clearing – Justice	261500	Provincial Court Judges Superannuation
253061	Interministerial Clearing – Learning	262000	Public Employees Disability Income Plan
253062	Interministerial Clearing – Public Service Commission	262100	Disability Income – Human Rights
253063	Interministerial Clearing – Social Services	262200	SGEU – Long-term Disability Plan
253064	Interministerial Clearing – Legislative Assembly	262300	Public Employees Group Life Insurance
253065	Interministerial Clearing – ITO	262400	Labour Service – Group Life Insurance
253066	Interministerial Clearing – TDM – Finance	262700	Spouses Group Life Insurance
253067	Interministerial Clearing – Government Services	263000	Union Dues/Initiation – SGEU
253068	Interministerial Clearing – Enterprise and Innovation	263100	Union Dues – CUPE Human Rights
253069	Clearing – Enterprise Saskatchewan	263300	Union Dues/Initiation – CUPE Local 600-3
253070	Clearing – Financial and Consumer Affairs Authority	263500	Union Dues/Initiation – CUPE Local 600-5
253080	Payroll Interministerial Clearing	263800	Saskatchewan Insurance Office/Professional Employees Union
253095	Tax Withholding – Accounts Payable Setup Only	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 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  
 299999 Reserve for Encumbrance

**EQUITY**

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

**REVENUE**

412100 Corporation Income Tax  
 412200 Individual Income Tax Account  
 412300 Corporation Capital Tax  
 414300 Liquor Tax  
 414301 Miscellaneous Remissions  
 414600 Provincial Sales Tax (Restricted Use-Finance-Revenue Division only)  
 414601 Adult Incontinence Products  
 414602 Carbon Dioxide Exemption  
 414603 Direct Agent Tax Remission  
 414605 Loydminister 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  
 415700 Insurance Premiums Tax  
 415800 Motor Vehicle Insurance Premium Tax  
 415900 All Other Taxes  
 416200 Pari-Mutuals Tax  
 422100 Drivers' Licences, Registrations and Permits

422900 Other Revenue – Motor Vehicles  
 423100 Fisheries  
 423101 Resident Angling  
 423102 Seniors Angling  
 423106 Saskatchewan and Canadian Resident Angling Three Day  
 423107 Non-Resident Angling Three Day  
 423108 Non-Resident Angling  
 423109 Canadian Resident Angling Licence  
 423110 Canadian Resident Three Day Angling  
 423120 Commercial Net Fishing  
 423121 Commercial Brine Shrimp  
 423122 Domestic Net Fishing  
 423123 Commercial Bait Fishing  
 423153 Fish Peddler Licence  
 423155 Fish Dressing/Processing  
 423171 Walleye Royalties  
 423173 Northern Pike Royalties  
 423177 Trout Royalties  
 423178 White Fish Royalties  
 423195 Aquaculture Licence  
 423200 Game  
 423211 Saskatchewan Resident Game Bird  
 423212 Canadian Resident Game Bird  
 423213 Non-Resident Game Bird  
 423217 Wildlife Habitat Certificate  
 423218 Big Game Draw Allocation Fee  
 423221 Antelope (Big Game Draw)  
 423222 Outfitter Allocation Licences  
 423223 Saskatchewan Resident Bear  
 423224 Canadian Resident Bear  
 423225 Non-Resident Bear  
 423228 Saskatchewan Resident Barren Ground Caribou  
 423230 Saskatchewan Resident First Deer  
 423231 Saskatchewan Resident Second Whitetail  
 423232 Non-Trophy Mule Deer Big Game Draw  
 423233 Canadian Resident First Deer  
 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  
 423302 Sand and Gravel Royalties  
 423310 Residential Cabins – Outside Subdivision  
 423311 Recreational Cabins – Subdivided Lots

423312 Recreational Cabins – Outside Subdivision – Leases	423744 Campfire Permit – Annual
423313 Institutional Camp Fees	423746 Timber/Firewood/Temporary Work Camp Permit
423315 Commercial Land – Subdivided Lots	423751 Park Entry – Annual
423316 Commercial Land – Outside Subdivision	423752 Camping – All Except Self Registration
423318 Miscellaneous Use Permit – Leases	423753 Park Entry – Daily
423319 Agricultural – Annual Billings	423754 Park Entry – Three Day
423320 Oil and Gas – Leases	423755 Park Entry – Weekly
423321 Quarrying Surface – Other Than Sand and Gravel	423756 Camping – Self Registration
423322 Oil and Gas – Easements – Annual	423757 Camping – Reservation, Cancellation and Change Fees
423323 Easements – Annual All Except Oil and Gas	423758 Camping – Seasonal Fees
423324 Oil and Gas – Easements – One Time	423766 School Program Fees
423325 Easements – One Time All Except Oil and Gas	423767 Swim/Water Skills Lessons/Badges/Manuals
423326 Sand and Gravel – Surface Leases	423768 Swimming Pool Fees
423328 Petroleum/Natural Gas – Exploration Permits	423770 Marina – Boat Launching/Mooring
423333 Miscellaneous Use – Permits	423772 Accommodation
423334 Agricultural – Permit	423773 Commercial Leases – Utilities
423341 Recreational Cabins – Outside Subdivision – Permits	423774 Commercial leases – Fees
423342 Trappers Cabins	423775 Cottage Leases/Fire Levy Fees
423343 Boat Dock/House/Lift and Foreshore	423776 Park Entry – Historic Parks
423347 Miscellaneous Use Work Authorizing Fees and Other Non-A/R	423777 Park Staff Housing
423349 Oil and Gas – Seismic Line	423781 Coin Operated Machines
423350 Quarrying Surface – Under 500 CU Yards	423783 Storage Compound
423351 Temporary Work Camp Minimum Of	423795 Park Entry – Park Specific
423352 Wild Rice – Permit	423797 Park Entry – Voluntary Admission Fees
423353 Sand and Gravel – Exploration	423800 Fur
423365 Development Costs	423871 Royalties On Wild Fur
423384 Wild Rice – Licence	423875 Saskatchewan Resident Fur Dealer
423390 Northern Revenue Sharing Trust Account Withheld	423884 North Fur Conservation Area Fur
423400 Forests	423886 South Saskatchewan Fur
423402 Mistik Management – Norsask Forest Products	423900 All Other Revenue (Natural Resources)
423403 Mistik Management – ML Mechanical Pulp	423902 Duplicate Licences
423404 L and M Wood Products	423903 Miscellaneous Licences/Permits – Natural Resources
423407 Weyerhaeuser Pasquia Porcupine – Hbay OSB	423983 Outfitters Licences
423410 Mee Toos Forest Products Ltd. (Amisk-akik)	424600 Lottery Licences
423411 Zelensky Brothers Saw Mill	424900 All Other – Amusement
423412 Northwest Communities Wood Products	425100 Company Incorporation and Registration Fees
423420 Vermette Wood Preservers	425101 Annual Return
423421 Lehner Wood Preservers	425102 Incorporation
423422 Edgewood	425103 Unlicensed Insurance
423424 Aallcann Wood Suppliers Ltd.	425200 Vendors and Outlet Licences
423425 Carrier Forest Products	425201 Oil Burner Licence One Year
423426 Meadow Lake OSB	425202 Oil Burner Licence Five Year
423460 Forestry Dues and Permit Fees	425300 Hawkers, Pedlars and Transient Traders Licences
423461 Plant and Sawmill Licences/Scaling Fees	425301 Direct Seller
423462 Park Vegetation Management Fees	425302 Fundraisers for Charitable Organizations
423470 Penalties	425400 Animal Industry Licences – General
423500 Universal Reforestation Fee	425401 Game Farm Licences
423700 Parks	425402 Fur Farm Licences
423711 Cottage Lots – Northern Surveyed	425403 Poultry Licences
423712 Cottage Lots – Northern Unsurveyed	425404 Export Certificates
423713 Commercial Operations in Park	425700 Insurance Company and Agents Licences
423725 Special Site Leases in Park	425701 Insurance Company
423741 Campfire Permit – Daily	425702 Trust and Loan
423742 Campfire Permit – 3 Day	425800 Pension Plan Registration and Annual Fees
423743 Campfire Permit – Weekly	425900 Other Business Privilege – Trade
	425901 Auction Sales Company
	425902 Business Name Registration
	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 Applications
425917 Gas Employers Licence Five Year	428208 Appeal of Commission Decision – ATC
425918 Electrical Employers Licence One year	428500 Change of Name Certificates
425919 Electrical Employers Licence Five Year	428600 Elevators and Hoists Licences
425920 Payday Loan Lender Licence	428700 Steam Boiler, Pressure Vessel Inspection and Regulation
426500 Teachers Certificates	428701 Pressure Vessel Inspection
426502 Teacher Certifications	428702 Pressure Vessel Licensing
426503 Probationary Teacher Certificate	428703 Boiler Equipment Licensing
426600 Engineers and Firemen's Certificates	428704 Refrigeration Plant Equipment Licensing
426601 Engineers Annual Certificate	428900 Other Miscellaneous Licences and Permits
426602 Fireman's Certificate	428901 Building Official Licence One Year
426603 Engineer's Special Certificate	428902 Building Official Licence Five Year
426604 30 Day Permit to Operate	430000 Sale of Land
426605 90 Day Permit to Operate	430200 Agricultural Lands – Lease Revenue
426606 Refrigeration Operator's Certificate	430500 Interest – Agricultural Lands – Long-term Receivables
426700 Commissioner for Oaths and Notary Public Fees	431100 Real Property Sales
426900 Other Professional and Occupational Privileges	431103 Treaty Land Entitlement (5.08) – Oil
426904 Employer Application for Registration of 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 Tradesperson	431107 Treaty Land Entitlement (5.08) – Lease Rentals
426907 Application for Journeyman Certificate	431170 Real Property Sales – Commercial
426908 Application for Replacement of Lost Apprentice Cards	431171 Real Property Sales – Recreational
426909 Application for Certificate of Registration	431173 Real Property Sales – Aboriginal
426910 Special Permit for Intern Trade Agreement	431400 Mineral and Forestry Products/Peat Moss
426911 Special Permit for Individual Ex from Apprentice	431500 Maps, Prints, Books and Publications
426912 Full Journeyman's One Year	431582 Sales – Wildlife Gardening FWD
426913 Full Journeyman's Five Year	431583 Sales – Atlas FWD
426914 Restricted Journeyman's One Year	431584 Sales – Where to Fish Booklet
426915 Restricted Journeyman's Five Year	431586 Sales – Saskatchewan Fisheries Poster
426916 Full Electrical Contractor One Year	431587 Sales – Trapper Education Manual
426917 Full Electrical Contractor Five Year	431600 Miscellaneous Materials and Supplies
426918 Limited Electrical Contractor One Year	431700 Medicines, Serums and Vaccines
426919 Limited Electrical Contractor Five Year	431900 Other Commodity Sales
426920 General Gas Contractor One Year	431910 Sales – Hay
426921 General Gas Contractor Five Year	431911 Sales – Timber
426922 Domestic Gas Contractor One Year	432000 Sale of Previously Expensed Assets
426923 Domestic Gas Contractor Five Year	432100 Documentation, Searches and Legal Services
426924 Limited Gas Contractor One Year	432102 Application Fees – Part 10 Bankruptcy Act
426925 Limited Gas Contractor Five Year	432103 Small Claims Fees
426926 Bulk Propane Storage One Year	432104 Local Registrar's Fees
426927 Bulk Propane Storage Five Year	432105 Sheriff's Fees
426928 General Gas Fitter One Year	432106 Surrogate Court Fees
426929 General Gas Fitter Five Year	432108 Farm Ownership Fee
426930 Domestic Gas Fitter One Year	432109 Land Sales Fee
426931 Domestic Gas Fitter Five Year	432110 Notice Fee
	432111 Divorce Fees

432112	Documentation Fees	433800	Reservation of Names
432113	Search Fees	433900	All Other Service Fees
432114	Web Inquiries Fees	433901	Amusement Ride Re-Inspection
432200	Management and Collection Services	433902	Amusement Ride Miscellaneous Inspection
432201	Public Trustee Fees	434100	Miscellaneous Deductions – Staff Salaries
432202	Consumer Proposal Management Fees	434200	Charges for Personal Mileage
432203	Tax Enforcement – Provincial Mediation Board	441100	Fines and Costs – Judges
432300	Blueprinting, Advertising, Addressing and List Services	441101	Security Holdback
432400	Diagnostic Laboratory Services	441102	7% Municipal Holdback
432500	Miscellaneous Medical and Institutional Services	441103	Late Payment Charges – Fines
432700	Research, Technical, Assaying and Testing Services	443100	Escheated Bail
432701	Boiler Registration of Design	444100	All Other Fines, Costs, Penalties and Forfeits
432702	Test/Registration of Pressure Welders	444101	Provincial Surcharge
432900	Other Miscellaneous Services	444102	Federal Surcharge
432901	High School Student Transcript	444110	Penalties - Taxes
432902	Teacher Evaluations	451100	Interest – Bank Deposits
432903	General Education Diploma Transcripts	451200	Interest – Crown Corporation Promissory Notes
432904	Teacher Statements	451250	Interest – Government Business Organizations and Government Business Enterprises (Recycled)
432906	Freedom of Information	451260	Commission – Government Business Organizations and Government Business Enterprises (Recycled)
432908	Small Business Loans Association – Administration Fees	451300	Interest – Loans
432909	Request for Upgrading Evaluation	451301	Interest – Northern Development Fund Loans
432910	Grazing – Cattle	451302	Interest – Northern Revolving Fund Loans
432911	Grazing – Calves	451303	Interest – Student Aid Loans
432912	Grazing – Horses	451400	Interest – Investments
432913	Grazing – Colts	451500	Interest – Accounts Receivable
432914	Grazing – Ewes	451510	Finance Charges – Accounts Receivable Module
432915	Grazing – Lambs	451700	Sinking Fund Earnings Retained in Sinking Funds
432916	Grazing – Under Delivery Charges	451800	Interest - Taxes
432917	Grazing – Miscellaneous	451900	All Other Interest Revenue
432930	Wintering Fees – Bulls	454100	Profit on Foreign Exchange
432931	Wintering Fees – Cows	454110	Unearned Discounts
432940	PRF – Cost Recovery – Taxes	460100	Federal/Provincial Agreement – Equalization
432941	PRF – Cost Recovery – Salt and Minerals	460500	Canada Health Transfer
432942	PRF – Cost Recovery – Vet Supplies	460600	Canada Social Transfer
432960	Project Delivery Revenue	460825	Softwood Lumber Agreement Transfer
433000	Highways Custom Work Surcharge Revenue	460850	Federal Third Party Trust Funding
433100	Steam Boilers and Pressure Vessels Certificates	461000	Federal-Provincial Cost Sharing Programs
433200	Other Inspection Fees	461001	Legal Aid Commission
433201	Film and Video	461002	Aboriginal Courtworker Program
433202	Refrigeration Plant Inspection Certificate	461003	Labour Market Development Agreement
433203	Quality Program Certificate	461004	Official Minority Language
433300	Audit Fees	461005	Canada Student Loans
433500	Miscellaneous Agricultural Fees	461006	Older Worker Pilot Program
433600	Marriage and Vital Statistics Fees	461007	Provincial Library
433700	Other Registration Fees	461008	Promote Bilingualism in Education
433701	Prospectus	461009	National Safety Code
433702	Registrations	461011	Airport Capital Assistance Program
433703	Exemptions	461012	Federal Contribution – Grain Roads
433705	Annual Information Forms	461013	Strategic Highway Infrastructure Program (SHIP)
433706	Annual Financial Statements	461014	Canada-Saskatchewan Infrastructure
433709	Engineering and Technical Report	461015	Office French Language Coordinator
433710	Certificate of Non-Default	461016	Joint Emergency Planning Program (JEPP)
433711	Deposit Agent Filing Fee	461017	Federal Pressure Equipment Licensing
433712	Sub-Agent Filing Fee	461018	Federal Elevators
433713	Financial Institution Fee		
433714	Administrative Penalties		
433715	Costs of Investigation		

461019 National Initiative Fund	485195 Bad Debt Recovery
461020 Exchange of Service – Inmates	485199 Realized Gain or Loss
461021 Disaster Financial Assistance	485300 Dormant and Unclaimed Estate Money
461022 Historical Places Initiatives	485600 Proceeds Clearing
461023 Border Infrastructure Fund	485800 Gain on Disposal of Capital Assets
461025 Waterfowl Crop Damage Program	486100 Repayments – Public Assistance, Pensions and Allowance Programs
461026 Early Learning Child Care	486900 Refunds – Previous Years' Expenses
461030 Air Weapons Range Agreement	486910 Salary Overpayment Refunds – Previous Years' Expenses
461050 Provincial-Territorial Base Funding – Building Canada Fund	487100 Recovery of Loan Losses
461051 Infrastructure Stimulus Fund	488100 Transfers In
461052 Gateways and Borders Program – Global Transportation Hub	489000 Revolving Fund – Commissary Repayment
461053 Building Canada Fund – Major Infrastructure Component	489200 Collection Agency and Legal Fees Withheld
461060 Fire Suppression – PA National Park	489500 Payroll Reimbursement – Reallocate
461063 Fire Suppression – Recoverable Federal	489600 Miscellaneous Revenue to be Allocated
461070 Fire Suppression – Air Weapons Range	489601 Bond Forfeiture
461080 Fire Suppression – Indian Reserves	489900 Revolving Fund – Deposits
462400 Alcohol and Drug Treatment Rehabilitation Agreement	489918 Other Revenues
462600 Vocational Rehabilitation of Disabled Persons	491100 Oil <b>Crown Royalty</b>
463000 Employability Assistance	491102 <b>1/5 Trust Certificate Payments</b>
463700 Young Offenders' Agreement	491103 <b>4% Trust Certificate Payments</b>
468500 Special Allowance – Children in Care	491104 <b>Petroleum Research Incentive Credits</b>
468600 AANDC (Aboriginal Affairs and Northern Development Canada)	491105 <b>Provisional Royalty</b>
469100 Other Governments – Provincial	491200 <b>Oil Freehold</b> Production Tax
469101 Fire Suppression – M.A.R.S. Agreement	491300 Bonus Bids (Crown Land Sales)
469200 Other Government – Municipal	491400 <b>Annual PNG Lease Rentals</b>
469300 Other Jurisdictions	491402 <b>Compensatory Royalty</b>
471000 Crown Investment Corporation of Saskatchewan	491403 <b>Other Oil and Gas Revenue</b>
471001 Crown Investment Corporation of Saskatchewan – Special Dividend	491405 <b>Delinquent Well Data Penalties</b>
471100 Liquor and Gaming Authority	491407 <b>Net Royalty - Farmout</b>
471500 Profits Transferred – Revolving Funds	491500 <b>Enhanced Oil Recovery Crown Royalty</b>
471900 All Other Dividends – Finance	491502 <b>Enhanced Oil Recovery Freehold Production Tax</b>
472900 Proceeds from Other Funds	491505 <b>EOR Interest</b>
473000 Transfer from Growth and Financial Security Fund	491600 Oil Well Revenue
482100 Election Deposits – Forfeiture	491700 Delayed Payment Charge – Oil
482200 Environmental Deposits	492100 Gas <b>Crown Royalty</b>
482900 Other Confiscations and Forfeitures	492200 <b>Gas Freehold</b> Production Tax
484100 Employee Contributions – Superannuation Plan	493100 Potash <b>Crown Royalty</b>
485000 Maintenance Order Revenues	493200 Other Potash Revenue
485100 Casual Revenue	493300 Delayed Payment Charge – Potash
485102 Recoveries of Fines Write Off	493400 <b>Potash</b> Base Payment
485103 Outstanding Cheques Write Off	493402 <b>Potash Base Payment Incentives</b>
485104 Restitution/Comp – MLA Fraud	493403 <b>Potash Base Payment Interest</b>
485105 Recoveries – Fuel	493500 Potash <b>Profit Tax</b>
485110 Cash Over/Short	493502 <b>Potash Profit Tax Incentives</b>
485111 Labour Response Tax Credit Program	493503 <b>Potash Profit Tax Interest</b>
485112 Personal Phone Call Reimbursement	494000 Revenue Surcharge
485113 Awards Recovery	494100 Uranium <b>Crown Royalty</b> – Basic
485115 NSF Charges	494200 Uranium <b>Crown Royalty</b> – Tiered
485130 Freight	494300 Delayed Payment Charge – Uranium
485160 Licence Revenue Account Clearing	495100 Sodium Sulphate <b>Crown Royalty</b>
485170 Licence Revenue Impost FWD	495200 Other Sodium Sulphate Revenue
485175 Accounts Receivable Holding	495300 Delayed Payment Charge – Sodium Sulphate
485181 Permit Revenue – Land Taxes FWD	496100 Coal <b>Crown Royalty</b>
	496200 Other Coal Revenue
	496300 <b>Coal Freehold</b> Tax
	496400 Delayed Payment Charge – Coal
	497100 Quarrying <b>Crown Royalty</b>
	497200 Salt <b>Crown Royalty</b>
	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  
 498101 Accrued Revenue – Corporation Capital Tax (Not for use at Year End)  
 498102 Accrued Revenue – Corporate Income Tax (Not for use at Year End)  
 498103 Accrued Revenue – Individual Income Tax (Not for use at Year End)  
 498104 Accrued Revenue – Fuel Tax (Not for use at Year End)  
 498105 Accrued Revenue – Liquor Tax (Not for use at Year End)  
 498106 Accrued Revenue – Provincial Sales Tax (Not for use at Year End)  
 498107 Accrued Revenue – Tobacco Tax (Not for use at Year End)  
 498108 Accrued Revenue – Insurance Premiums Tax (not for use at Year End)  
 498109 Accrued Revenue – Drivers’ Licences, Registrations and Permits (Not for use at Year End)  
 498110 Accrued Revenue – Mineral Rights Tax (Not for use at Year End)  
 498120 Accrued Revenue – Non-Renewable Resources (Not for use at Year End)  
 498121 Accrued Revenue – Natural Gas (Not for use at Year End)  
 498122 Accrued Revenue – Oil (Not for use at Year End)  
 498123 Accrued Revenue – Potash (Not for use at Year End)  
 498124 Accrued Revenue – Uranium (Not for use at Year End)  
 498125 Accrued Revenue – Sodium Sulphate (Not for use at Year End)  
 498126 Accrued Revenue – Coal (Not for use at Year End)  
 498127 Accrued Revenue – Other Non-Renewable Resources (Not for use at Year End)  
 498128 Accrued Revenue – Resource Surcharge (Not for use at Year End)  
 498140 Accrued Revenue – Transfers from **other** Government Entities (Not for use at Year End)  
 498141 Accrued Revenue – Transfers from Liquor and Gaming Authority (Not for use at Year End)  
 498160 Accrued Revenue – Other Own-Source Revenue (Not for use at Year End)  
 498161 Accrued Revenue – Fines, Forfeits and Penalties (Not for use at Year End)  
 498162 Accrued Revenue – Other Licences and Permits (Not for use at Year End)  
 498163 Accrued Revenue – Sales, Services and Service Fees (Not for use at Year End)  
 498164 Accrued Revenue – Transfers from Other Governments (Not for use at Year End)

498165 **Accrued Revenue – Interest, Premiums, Discounts, and Exchange (Not for use at Year End)**  
 498180 Accrued Revenue – Transfers from the Federal Government (Not for use at Year End)

**EXPENSES**

510000 Cabinet and Opposition Leader Allowances  
 510100 Members' Annual Indemnity  
 510200 Additional Duties Allowance  
 510600 Members' Annual Expense Allowance  
 510900 Per Diems  
 513000 Out-of-Scope Permanent  
 513100 In-Scope Permanent  
 513200 Heads of Ministries and Agencies  
 513300 Provincial Court Judges  
 513500 Positions Encumbered by Non-Permanent Staff  
 514000 Casual/Term  
 514100 Temporary Salaries  
 514200 Labour Service  
 514300 Part-Time/Permanent Part-Time  
 514400 Student Employee Programs  
 514500 Personal Service Contracts  
 514700 Ministerial Assistant's Salary  
 514800 Seconded Services (With Employee Number)  
 514850 Seconded Services (With No Employee Number)  
 515700 Allocation of Labour Costs  
 515800 Allocation of Mechanic Labour Costs  
 516000 Overtime  
 516100 Change in Year-end Accrued Supplementary Payroll  
 516200 Temporary Assignment of Higher Duties  
 516300 Shift Differential  
 516400 Camp Differential  
 516500 Winter Differential  
 516600 Height Differential  
 516800 Other Differentials, Endorsements and Premiums  
 516900 Standby Fees  
 517100 Severance Pay  
 517300 Non-Taxable Career Assistance – Out of Scope  
 517400 Non-Taxable Career Assistance – In Scope  
 517500 Retirement Vacation Entitlement  
 518000 Educational Leave Allowance  
 518100 Apprenticeship Top-up  
 518200 Maternity and Adoption Leave Top-up  
 518300 Northern District Allowance  
 518400 Northern Project Allowance  
 518600 Vacation Leave Payouts  
 518650 Vacation Leave Payouts (with no employee number)  
 518700 Winter Maintenance Allowance  
 518800 Sleep Over Allowance  
 518900 Tool Allowance  
 519000 Staff Housing Subsidy  
 519100 Allowance for Special Services  
 519200 Northern Employment Medical/Dental Travel Expenses

519300 Car Allowances	521360 Policing, Protection and Emergency Fire Services
519400 Honorariums and Retainers	521361 Commissionaire Services
519500 CWTP Settlement Payout	521370 Miscellaneous Professional Services, Religious Fees and Technical Services
519600 Flexible Benefit Payments	521372 Photographer's Services
519700 Salary Payments Processed through the Accounts Payable Module	521373 Sign Writing Services
519800 Change in Year End Severance Liability and Other Benefits	521380 Veterinarian Services
519882 Reimbursement – <b>Salaries and Benefits</b>	521800 Legal Services
519887 Salary Overpayment Reimbursements	521801 Legal Expenses – Travel
519888 Union Leave Reimbursement	521884 Reimbursement – Contract Services
519891 <b>Salaries and Benefits</b> Payable – Year End	521894 Contract Services Payable – Year End
519900 Change in Year-End Accrued Employee Leave Entitlement	521900 System Consulting
519991 Savings Due to Vacancies	522000 Rent of Ground, Buildings and Other Space
519999 For Budget Use Only – Salaries	522018 Lease Buyouts
520000 General Code – Medical and Related Services	522019 Building and Site Lease Costs
520001 Psychiatric Assessments	522020 Tenant Improvements Lease
520002 Fetal Alcohol Syndrome Assessments	522100 Rent of Office Equipment – General
520003 Dangerous Offender/Long-term Offender Assessments	522101 Audio Visual Equipment
520004 Psychiatric Services	522200 Rent of Photocopiers
520005 Psychological Services	522201 Per Impression Duplicating
520006 Employee Influenza Vaccinations	522202 Lease Cost of Duplicators
520020 Dental Services	522300 Rent of Other Equipment and Material
520030 Optical Services	522301 Truck Rental
520080 Coroners' Fees and Expenses	522302 Horse Rental
520081 Coroner's Fees – Miscellaneous Expenses	522400 Rent of Aircraft
521030 Compensation Claims for Loss	522401 Long-term Fixed Wing Costs
521050 Disaster Related Expenses	522410 Helicopter
521100 Specialized, Technical and Management Consulting	522411 Long-term Helicopter Costs
521300 General Code – Fees Paid for Professional Services	522500 Insurance Premiums
521301 Expert Witnesses	522600 Utilities – Water and Sewer
521302 Physicians and Surgeons (Expert Witnesses)	522601 Utilities – Water
521303 Fee Bailiffs – Wages	522602 Utilities – Sewer
521304 Fee Bailiffs – Travel Costs	522700 Utilities – Electricity and Natural Gas
521305 Juror Fees	522701 Electricity
521306 Witness Fees	522702 Energy Performance Contract Electrical
521307 Legal Fees – Court Appointed – Young Offenders Appointments	522703 Energy Performance Contract Gas
521308 Legal Fees – Miscellaneous	522704 Gas
521309 Legal Fees – Court Appointed Adult Offenders Appointments	522705 Propane
521312 Transcript Fees	522706 Fuel Oil
521313 Custody Access Reports	522707 Steam
521314 Interpreters Fees	522900 Provincial Sales Tax
521315 Supervised Access Program	523000 Other Taxes and Licenses
521317 Miscellaneous Contracts – Meals	524000 Repairs – General
521318 Miscellaneous Contracts – Accommodation	524010 Repairs – Buildings and Structures
521320 Miscellaneous Contracts – Kilometres	524011 Minor Maintenance
521321 Transportation – Ambulance	524012 Preventive Maintenance
521322 Transportation – Funeral Homes	524020 Repairs – Non-Passenger Vehicles
521323 Employee and Family Assistance Costs	524030 Repairs – Passenger Vehicles
521324 Criminal Record Checks	524040 Repairs – Miscellaneous Machinery and Equipment
521340 Laboratory Fees	524050 Repairs – Office Equipment and Furniture
521350 Fees (Inspection, Registration, Searches, Copyright Fees, etc.)	524051 Court Recording Equipment
521351 Inter-Library Loans	524060 Aircraft Materials and Repairs
	524061 Aircraft Contract Repairs
	524062 Aircraft Commissary
	524300 Environmental Clean-Up
	524600 Maintenance Contracts
	524610 Elevator/Escalator Contracts
	524611 HVAC – General Service Contract
	524613 Electrical Repair and Maintenance Contracts
	524614 Structural/Roof Repair and Maintenance Contracts

524615 Plumbing/Repair and Maintenance Contracts	529025 Web Site Service Fees
524616 Fire and Life Safety Repair and Maintenance Contracts	529100 Linen, Laundry and Dry Cleaning Service
524617 Job Requisitions and ASAA's	529200 Professional Development
524800 Allocation of Equipment Maintenance Costs	529201 Tuition and Book Reimbursement
525000 Postal, Courier, Freight and Related	529600 Non-Taxable Association and Professional Membership Dues
525002 Postage and Post Office Box Rents	529999 For Budget Use Only – Supplier and Other Payments
525300 Communication Expenses – Elected Representatives	530000 Communications Development Costs
525400 General – Telephone	530001 Production Time
525410 Telephone Costs and Related	530002 Artwork
525420 Telephone Long Distance Charges	530100 Communications Production
525430 Cell Phones	530200 Strategic Communications Planning/Issues
525431 Fleet Net	530300 Primary Research/Focus Group
526100 Returning Officer	530301 Polling
526150 Automation Coordinator	530400 Media Monitoring/Clipping Services
526200 Election Clerk	530500 Media Placement
526300 Enumerators	530501 Media Placement – Print
526400 Special Constables	530502 Media Placement – Radio
526500 Air Service	530503 Media Placement – TV
526600 Polls (Includes Rental and Staffing)	530504 Media Placement – Bus Boards
526601 Deputy Returning Officer	530505 Media Placement – Bill Boards
526602 Poll Clerk	530600 Placement – Tender Ads
526603 Constable	530601 Blue Pages Advertising
526604 Interpreter	530602 Notices
526605 Supervisory Deputy Returning Officer	530603 Tender Ads
526606 Rental of Space	530700 Career Placement
526700 Reimbursement – Candidates' Election Expense	530800 Publications
526800 Reimbursement – Election Auditors' Fees	530900 Promotional Items
526900 Reimbursement – Registered Political Parties	531000 Audio/Visual Supplies and Processing
527300 Service Bureau Costs	531100 Exhibits and Displays
527400 Facilities Management	531200 Events
527500 Equipment/Lease Rentals	531300 Miscellaneous Communications Contractual Services
527600 Telecommunications	531800 Duplication Services
527700 Equipment Maintenance	531900 Printing Publishing Expenses
527800 Miscellaneous Supplies	532000 Broadcasting Services
527900 IT Training	532885 Reimbursement – Communications
528000 Support Services	532895 Communications Expenses Payable – Year End
528100 Information Services Subscriptions	540000 Meals – In Province
528500 Web Site Development and Maintenance Costs	540100 Transportation – In Province
529000 General Contractual Services	540101 Air Travel – In Province
529002 French Language Training	540102 Other (Taxi) – In Province
529003 Artwork Rentals	540200 Mileage Allowance – In Province
529004 Courtworker Wages	540201 Intra-City Travel
529005 Courtworker Benefits	540300 Accommodations and Incidentals – In Province
529006 Courtworker Expenses – Travel	540900 Highways Allocation of Travel Costs
529007 Courtworker Expenses – Telephone	541000 Meals – Out of Province
529008 Courtworker Expenses – Office Supplies	541100 Transportation – Out of Province
529009 Courtworker Admin Support	541101 Other (Taxi) – Out of Province
529010 Courtworker Other	541200 Mileage Allowance – Out of Province
529013 Adult Community Service Order Regular	541300 Accommodations and Incidentals – Out of Province
529014 Young Offenders' Community Service Order Regular	541881 Reimbursement – Travel
529015 Adult Community Service Order Alternatives	541892 Travel Expenses Payable – Year End
529016 Young Offenders' Community Service Order Mediation	541900 Elected Representatives Travel
529017 Trash Removal	541901 Elected Rep – CVA Vehicle
529018 Snow Removal Contracts	541902 Elected Rep – Air Services – Government Services
529019 Security Guard Contracts	541903 Elected Rep – Meals
529020 Security Monitoring Contracts	541904 Elected Rep – Transportation

541905 Elected Rep – Accommodations	555010 Forage/Supplies – Animals, Fowl and Fish
542000 General Travel Code	555020 Small Tools and Equipment
542010 Air Services – Government Services	555021 Shop Supplies
542020 CVA Vehicle	555030 Mechanical and Electronic Supplies
542021 CVA Vehicle Fixed Monthly Costs	555040 Seed, Plants and Fertilizer
542022 CVA Vehicle – Operational Costs	555050 Cleaning Materials and Supplies
542500 Members of Boards, Commissions and Committees	555060 Recreational and Entertainment Supplies
542600 Relocation – New Employees	555070 Toiletry Supplies
542700 Relocation – In-Service Employees	555080 Other Miscellaneous Materials and Supplies
542886 Reimbursement – Supplies and Services	555090 Bedding, Table Linen, Rugs, Draperies, etc.
542896 Supplies and Services Expenses Payable – Year End	556000 Provisions (Except Business Expenses)
542999 Cost Allocation – For Government Services and Information Technology Office Use Only	556001 Commissary Purchases – Fires
543000 Employee Business Expenses	556002 Food and Provisions for Institutions/Camps
543002 Ministry Courtesy Refreshment Supplies	556100 Uniforms and Clothing for Staff
543100 Cabinet Ministers and Leg. Secretaries – Business Expenses	556200 Other Clothing
543101 Ministers' Courtesy Supplies	556300 Inventory for Resale
543200 Deputy Minister/Ministry Head Business Expenses – General	556301 Printed Materials – Suppliers
543201 Deputy Minister/Ministry Head Business Expenses – Courtesy Supplies	556302 Other Printing Expense – Not For Resale
543300 Banquet Costs	556500 Personal Protective Apparel
543400 Employee Recognition Expenses	556600 Personal Tool Expense
550000 Stationery and Office Supplies	557001 CWIP Site Acquisition
550100 Printed Forms	557002 CWIP Construction
550101 Court Forms	557003 CWIP Program Equipment
550102 Letterhead, Envelopes, Business Cards, etc.	557004 CWIP Furnishings
550200 General – Books, Magazines and Reference Materials	557005 CWIP Consultants
550230 Magazines and Newspapers	557006 CWIP Government Services Delivery
550231 Library Science Subscriptions	557007 CWIP Start Up Costs
550234 Subscriptions	557008 CWIP Project Contingency
550240 Audio and/or Visual Information Material	558260 Interest – Late Supplier Payments
550250 Library Books	558261 Capital Lease Interest
550252 Library Science Firm Orders	558270 Other Interest
551000 General – Medical and Laboratory Supplies	558320 Bank Service Charges
551010 Drugs and Medicine	558400 Commission Expense
551020 Hospital/Health Clinic/Surgical Supplies	559900 Purchase Card Purchases
551030 Laboratory Supplies	560200 Land Improvements – Expensed
551040 Dental Supplies	560201 Space Plan
551050 Other Medical Supplies	560202 Property Disposal Expense
551060 Veterinary Supplies	561200 Buildings and Improvements – Expensed
552000 Fuels and Lubricants	561201 Facility Planning Studies
553000 Vehicle and Operating Expenses	561202 Capital Upgrades
553001 Aviation Gasoline	561203 Building Assessments
553002 Jet Fuel	561300 Leasehold Improvements – Expensed
553003 Lease Costs	562200 Vehicles – Expensed
554000 Construction and Material Costs	563700 Operating and Heavy Equipment – Expensed
554001 Structural/Roof Supplies, Material and Miscellaneous	564200 System Development – Expensed
554002 Plumbing Supplies, Materials and Miscellaneous	564300 Computer Hardware – Expensed
554010 Allocation of Material Costs – Highways and Transportation and Government Services Only	564600 Computer Software – Expensed
554020 Allocation of Inventory – Highways and Transportation Use Only	565200 Office Furniture and Equipment – Expensed
554100 Highways and Transportation Inventory Purchases	565600 Infrastructure – Other – Expensed
555000 General – Other Materials and Supplies	567000 Construction of Infrastructure Related Assets
	568000 Allocation of Infrastructure Related Assets
	569887 Reimbursement – Expensed Equipment and Other Assets
	569897 Expensed Equipment and Other Assets Expenses Payable – Year End
	570000 Transfers – Operating
	570001 Transfers – Allowances and Spending Money
	570010 Transfers – Drugs and Medicine
	570012 Transfers – Medical and Surgical Supplies
	570013 Transfers – Other Supplies
	570014 Transfers – Ambulance Services (Air)

570016	Transfers – Contractual Services	586600	Internal Recoveries – Travel
570017	Transfers – Teachers’ and Municipal Employee Pensions and Benefits	586900	Accrued Internal Recoveries (Not for use at Year End)
570018	Transfers – Payments in Lieu of Taxes	587510	Accrued Expenses – <b>Salaries and Benefits</b> (Not for use at Year End)
570020	Transfers – Living Allowances	587520	Accrued Expenses – Goods and Services (Not for use at Year End)
570030	Transfers – Tuition and Training	587521	Accrued Expenses – Utility Costs (Not for use at Year End)
570040	Transfers – Transportation	587522	Accrued Expenses – P-Cards (Not for use at Year End)
570050	Transfers – Medical Services	587523	Accrued Expenses – Construction Costs (Not for use at Year End)
570060	Transfers – Dental Services	587540	Accrued Expenses – Travel (Not for use at Year End)
570070	Transfers – Optical Services	587560	Accrued Expenses – Capital Transfers (Not for use at Year End)
570080	Transfers – Ambulance Services (Ground)	587570	Accrued Expenses – Operating Transfers (Not for use at Year End)
570081	Transfers – Critical Care Capacity	587580	Accrued Expenses – Other Expenses (Not for use at Year End)
570090	Transfers – Other Services	587991	Commercial Expenses – <b>Salaries and</b> <b>Benefits</b>
570091	Transfers – Taxable Allowances and Bursaries	587992	Commercial Expenses – Goods and Services
571302	Additional Duties Allowance – Caucus Operations	587994	Commercial Expenses – Travel
571330	Out of Scope Permanent – Caucus Operations	587998	Commercial Expenses – Other Expenses
571341	Temporary Salaries – Caucus Operations	587999	Commercial Expenses – Capital Asset Amortization
571360	Overtime – Caucus Operations	588000	Amortization – Land Improvements
571371	Severance Pay – Caucus Operations	588010	Amortization – Buildings – High Quality Construction
571500	Transfers-Capital	588020	Amortization – Buildings – Short-term
571883	<b>Reimbursement – Transfers</b>	588030	Amortization – Building Improvements – Short-term Construction
571890	Change in Prepaid Transfers – Year End	588031	Amortization – Building Improvements – High Quality Construction
571893	Transfers – Year End Payables	588032	Amortization – Building Improvements – Medium Quality Construction
572000	Refunds and Remissions	588033	Amortization – Building Improvements – Average Quality Construction
572889	Reimbursement – Other Expenses	588040	Amortization – Leasehold Improvements
572898	Other Expenses Payable – Year End	588050	Amortization – Buildings – Medium Quality Construction
572999	AP Setup Only – Discounts, Rate Variance Gain/Loss	588060	Amortization – Buildings – Average Quality Construction
576000	Change In Valuation Allowance	588100	Amortization – Operating Equipment
576200	Provisions for Loss on Loans and Investments	588110	Amortization – Heavy Equipment
576401	Loss on Disposal of Agricultural Land	588200	Amortization – Vehicles
577000	Loan Guarantee Payouts	588210	Amortization – Ferries – Vessels and Upgrades
577100	Change in Guaranteed Debt Payable	588220	Amortization – Ferries – Upgrades
577400	Subsidies Paid to Revolving Funds	588230	Amortization – Aircraft
578000	Contingent Liability Payouts	588240	Amortization – CVA Vehicle
578100	Change in Year-End Contingent Liabilities	588300	Amortization – System Development
578200	Pension and Benefits	588310	Amortization – Computer Hardware
578210	Judges Disability Allowance	588320	Amortization – Computer Software
579000	Transfer to Growth and Financial Security Fund	588330	Amortization – Office Furniture and Equipment
579999	For Budget Use Only – Transfers	588400	Amortization – Highways – Construction
582100	Interest on Debentures	588401	Amortization – Highways – Repaving
582300	Interest on Bank Overdrafts	588420	Amortization – Bridges – Construction
582400	Interest on Temporary Loans	588421	Amortization – Bridges – Upgrades
582500	Interest on Promissory Notes		
582600	Interest on Other Funds		
582700	Sinking Fund Earnings paid to Crown Corporations, Government Service Organizations and Government Business Enterprises (Recycled)		
583000	Foreign Exchange Charges		
583100	Commission Charges		
583103	Saskatchewan Savings Bonds		
583109	Saskatchewan Savings Bonds – Series XVIII		
583110	Saskatchewan Savings Bonds – Series XVIII		
584100	Premium/Discount/Commissions on Debt Issue		
586100	Internal Recoveries – Goods and Services		
586500	Internal Recoveries – Communications		

588430	Amortization – Culverts	599530	Supplementary Estimates
588440	Amortization – Airports – Runways	599531	Special Warrants
588441	Amortization – Airports – Navigational Aids	599532	Virement – Cashflow Transfer
588450	Amortization – Highways – Other	599533	Virement – Subvote Transfer
588460	Amortization – Water Infrastructure	599534	Virement – Expense Transfer
588470	Amortization – Infrastructure – Other	599535	Virement – Sub Program Transfer
588800	Loss on Disposal of Capital Assets	599541	Statutory Appropriations – Adjustments
588801	Vehicle Gain/Loss (For Disposal of CVA Vehicles Only)	599549	Statutory Appropriations – Capital – Adjustments
588850	Write Down of Capital Assets	599550	Temporary Appropriation for Net Budgeting/Shared Services Activity
588900	Change in Inventory Held for Consumption	599551	Approved Appropriation Carry-over
588950	Change in Prepaid Expenses	599560	Approved Estimates – Allocation of Central Management and Services
588990	Materials Purchase for Inventory – DO NOT USE	599561	Estimates – Allocated to Services Subvotes
589999	PSB Budget/Forecast – Amortization – Allocated	599562	Estimates – Debt Servicing
599121	Frozen Funds – General	599563	Estimates – Transfer from the General Revenue Fund
599122	Frozen Funds – Communications	599600	Quarterly Expense Budget
599123	Frozen Funds – Recovery of Amortization	599998	TBB Adjustments
599131	Accrual – Current Year Overexpense Adjustment		
599132	Accrual – Prior Year Overexpense Adjustment		
599506	Estimates – Capital Acquisitions – Machinery and Equipment	<b>COMMERCIAL REVENUE</b>	
599507	Estimates – Capital Acquisitions – Office and Information Technology	900100	Rental and Lease Revenue
599508	Estimates – Capital Acquisitions – Infrastructure	900150	Property and Building Rentals
599509	Estimates – Capital Acquisitions – Transportation Equipment	900151	Base Rent
599510	Estimates – Salaries	900152	Inventory Base Rent
599511	Estimates – Supplier and Other Payments	900153	Planning Base Rent
599512	Estimates – Transfers to Individuals	900154	Technical Support Base Rent
599513	Estimates – Transfers for Public Services	900155	Realty Base Rent
599514	Estimates – Transfers for Public Services – Capital	900156	Project Delivery Base Rent
599515	Estimates – Transfers for Public Services – Pensions and Benefits	900157	Major Maintenance Base Rent
599516	Estimates – Capital Acquisitions – Land Buildings and Improvements	900158	Life Cycle Maintenance Base Rent
599517	Estimates – Pensions and Benefits	900159	Amortization Base Rent
599518	Estimates – Recovery – External (Salaries)	900160	Vacancy Allowance Base Rent
599519	Estimates – Recovery – Internal (Goods and Services)	900200	Reimbursement – Operating Expenses
599520	Interim Supply	900201	Reimbursement – Security
599521	Estimates – Recovery – Internal (Capital Asset Acquisitions)	900202	Reimbursement – Repairs and Maintenance
599522	Estimates – Amortization – Machinery and Equipment	900203	Reimbursement – Roads and Grounds
599523	Estimates – Amortization – Office and Information Technology	900204	Reimbursement – Cleaning
599524	Estimates – Amortization – Infrastructure	900205	Reimbursement – Heating
599525	Estimates – Amortization – Land Buildings and Improvements	900206	Reimbursement – Gas Heat
599526	Estimates – Amortization – Allocated to Services Subvotes	900207	Reimbursement – Propane Heat
599527	Estimates – Amortization – Transportation Equipment	900208	Reimbursement – Fuel Oil Heat
599528	Estimates – Recovery – External (Goods and Services)	900209	Reimbursement – Steam Heat
599529	Estimates – Recovery – External (Amortization of Capital Assets)	900210	Reimbursement – Electrical
		900211	Reimbursement – Sewer and Water
		900212	Reimbursement – Fixed Expenses
		900213	Reimbursement – Insurance
		900214	Reimbursement – Real Estate Taxes
		900215	Reimbursement – GST
		900216	Reimbursement – Administration
		900250	Other Accommodation Revenue
		900251	Parking Revenue
		900252	Tenant Services Revenue
		900253	Central Services Revenue
		900255	Project Delivery Revenue
		900256	Furniture Revenue
		900258	Tenant Improvement Revenue
		900259	Security Revenue
		900300	Air Services Revenue
		900301	Air Standby Revenue
		900302	Air Charter Revenue
		900303	Air Per Mile Revenue

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900400 Goods and Services Revenue  
900800 Casual Revenue  
900998 External Recovery – Revenue  
900999 Internal Recovery – Revenue  
901101 Authorized Custom Work Sales  
901102 Urban Maintenance Sales  
901103 Rural Municipality Bridge Sales  
901104 Miscellaneous Custom Work Sale