

**EXPLANATORY NOTES**

NOTE: Spending is forecast for the fiscal year 2005-06 under seven Standard Accounts at the item level. The descriptions of the contents of the Standard Accounts given below are intended to serve as brief outlines only and should not be considered all inclusive.

**Salaries and Wages**

Includes salaries and wages, overtime and other remuneration paid to regular, probationary, unclassified and other staff; temporary help costs; indemnities and allowances paid to Members of the Legislative Assembly; and special allowances paid to employees.

**Employee Benefits**

Includes the government's contribution as an employer to the Canada Pension Plan; the Ontario Public Service Employees' Union Pension Plan; the Public Service Pension Plan; Employment Insurance; the Workplace Safety and Insurance Board; and other employee benefit plans.

**Transportation and Communication**

Includes traveling expenses of employees on government business and recipients of government services, such as wards of the province; relocation expenses of employees who transferred or recruited; expenses of moving office furniture and equipment; costs of transportation of goods other than for initial delivery; mailing costs, such as postage and registration; and communication costs, such as telephone and data communications.

**Services**

Includes information services, such as, advertising and communication services provided by professional agencies and advertising placed directly with the media; rental and purchased repair and maintenance of machinery, equipment, buildings, land and engineering structures; data processing services; insurance premiums; and other professional and special services.

**Supplies and Equipment**

Includes provision for the purchase of all machinery and equipment including motor vehicles and computers, both new and used; and the purchase of all materials, supplies and utilities.

**Transfer Payments**

Includes grants, subsidies, assistance to persons; the business sector; non-commercial institutions; and other government bodies.

**Other Transactions**

Includes special transactions, such as interest incentives and subsidies; guarantees honoured; losses on loans; and repayable grants.

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**Note on Statutory Appropriations**

Statutory Appropriations are not Standard Accounts. Amounts required for Statutory Appropriations are shown, where applicable, as separate entries under the Standard Accounts Classification details relating to each item.

**Note on Cost-Recovery Items**

In cases where the anticipated recovery of costs of an item is equal to or greater than the expenditures, the balance of the item is shown at the nominal value of \$1,000.