



The Hon.
Harry Van Mulligen
Minister of Finance

2004–2005

Saskatchewan

Provincial Budget

Estimates



SASKATCHEWAN

Estimates

For the Fiscal Year
Ending March 31
2005

(This page left blank intentionally)

Table of Contents

Vote	Page	Vote	Page
Introduction	5		
Financial Statements and Schedules			
Statement of Operations and Accumulated			
Deficit.....	12	57 Conflict of Interest Commissioner.....	129
Statement of Change in Net Debt.....	12	55 Information and Privacy Commissioner.....	131
Fiscal Stabilization Fund.....	12	21 Legislative Assembly.....	133
Statement of Cash Flow.....	13	56 Ombudsman and Children's Advocate.....	137
Schedules to the Financial Statements		28 Provincial Auditor.....	139
- Schedule of Revenue.....	14		
- Schedule of Expense.....	15	Fiscal Stabilization Fund Transfer	
- Schedule of Operating Expense by		71 Fiscal Stabilization Fund.....	143
Classification.....	16		
- Schedule of 2004-05 Department Operating		Lending and Investing Activities	
Expense by Classification.....	17	146 Agriculture, Food and Rural Revitalization.....	146
- Schedule of Capital Activities		145 Highways and Transportation	146
Capital Asset Acquisitions.....	18	171 Industry and Resources.....	146
Capital Transfer Payments.....	19	169 Learning.....	146
- Schedule of Capital Assets.....	19	163 Northern Affairs.....	146
- Schedule of Lending and Investing Activities		147 Agricultural Credit Corporation of	
Receipts.....	20	Saskatchewan.....	146
Disbursements.....	21	165 Crown Investments Corporation of	
- Schedule of Borrowing Requirements.....	22	Saskatchewan.....	146
- Schedule of Debt.....	23	170 Education Infrastructure Financing	
- Schedule of Guaranteed Debt.....	24	Corporation.....	146
		159 Information Services Corporation of	
Budgetary Appropriation and Expense		Saskatchewan.....	146
Executive Branch of Government		151 Municipal Financing Corporation of	
Summary of Budgetary Appropriation		Saskatchewan.....	146
and Expense.....	27	154 Saskatchewan Opportunities Corporation.....	147
1 Agriculture, Food and Rural Revitalization.....	29	152 Saskatchewan Power Corporation.....	147
70 Centenary Fund.....	35	153 Saskatchewan Telecommunications	
36 Community Resources and Employment.....	37	Holding Corporation.....	147
73 Corrections and Public Safety.....	43	140 Saskatchewan Water Corporation.....	147
27 Culture, Youth and Recreation.....	47	164 Saskatchewan Watershed Authority.....	147
26 Environment.....	53	150 SaskEnergy Incorporated.....	147
10 Executive Council.....	59		
18 Finance.....	63	Debt Redemption, Sinking Fund and	
12 Finance - Servicing Government Debt.....	69	Interest Payments	
30 Government Relations and Aboriginal Affairs.....	71	175 Finance - Debt Redemption.....	148
32 Health.....	77	176 Finance - Sinking Fund Payments -	
16 Highways and Transportation.....	83	Government Share.....	148
17 Highways and Transportation Capital.....	87	177 Finance - Interest on Gross Debt - Crown	
23 Industry and Resources.....	89	Enterprise Share.....	148
74 Information Technology Office.....	95		
3 Justice.....	97	Supplementary Information	
20 Labour.....	103	FTE Staff Complement.....	151
5 Learning.....	107	Reconciliation of 2003-04 Expenditure to	
75 Northern Affairs.....	113	Restated Expense.....	152
33 Public Service Commission.....	117	Reconciliation of Net Debt and Accumulated	
53 Saskatchewan Property Management		Deficit.....	153
Corporation.....	121	Restatement Schedule - 2003-04 Expense	
35 Saskatchewan Research Council.....	123	and FTE Restatement.....	154
		Treasury Board Crown Corporations.....	165
Legislative Branch of Government		Revolving Funds.....	167
34 Chief Electoral Officer.....	127	Glossary of Terms.....	169

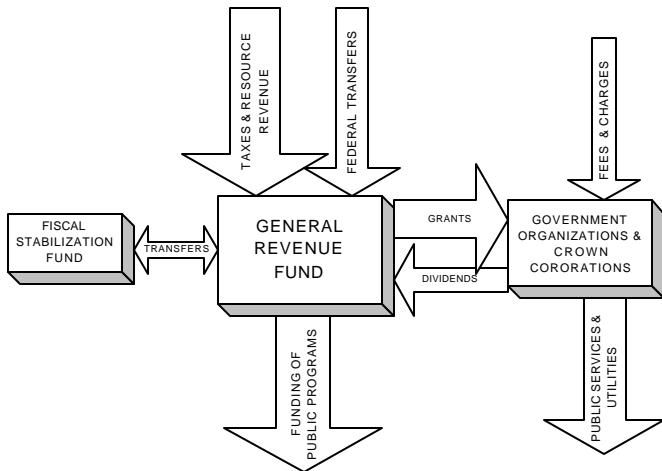
(This page left blank intentionally)

Province of Saskatchewan 2004-05 Estimates

Introduction

The 2004-05 Estimates represent the Government's detailed financial plan for the General Revenue Fund (GRF) presented to the Legislative Assembly for the fiscal year commencing April 1, 2004 and ending March 31, 2005.

The Estimates outline the estimated expenses, revenues, loans, and investments of the GRF and other information as determined by Treasury Board in accordance with *The Financial Administration Act, 1993*.



What's New for 2004-05

Accrual Accounting for Capital Assets

The GRF has adopted accrual accounting for capital assets starting in 2004-05. Prior to 2004-05, the cost of a capital asset was charged as an expense in the year the asset was acquired. Under accrual accounting the asset will be charged as an expense (amortized / depreciated) over the useful service life of the asset. Essentially the capital expense reported on the Statement of Operations has changed from monies spent acquiring capital assets to the cost of consuming assets to provide public service.

Accrual accounting for capital assets is now recommended by the Public Sector Accounting Board (PSAB) of the

Canadian Institute of Chartered Accountants. PSAB is the accounting standard setter for governments. This policy change only applies to capital assets directly acquired by the GRF. Grants provided to organizations outside the GRF for capital purposes will still be fully expensed in the year the grant is provided.

Capital acquisitions will still require a voted appropriation of funds from the GRF. The amortization or depreciation of a capital asset does not require an appropriation because the amount appropriated from the GRF occurred when the asset was acquired not when the asset is being consumed to provide public services.

Under accrual accounting for capital assets, monies spent on capital has a different impact on expenses and surplus than the same spending on operating expenses such as salaries. Some jurisdictions segregate capital spending from operating because of this impact or to reflect a separate capital budgeting process. In Saskatchewan, the vast majority of GRF acquired capital assets is infrastructure acquired by the Department of Highways and Transportation. This department has a separate capital Vote for its infrastructure. The remaining capital assets acquired by the GRF constitute less than one half of one per cent of spending.

Capital Spending Carryover to following Year

Currently, capital appropriations lapse at fiscal year end the same as other voted appropriations. Capital projects not completed by year end require new monies appropriated in the following year. This lapsing of appropriation can inhibit good capital management. Capital projects may be started earlier and at a higher cost in order to complete them before funds run out at year end.

For 2004-05, any capital appropriations to be carried over to the following year must be placed in a separate capital vote. Proposed changes to the main Appropriation Act will enable the Legislative Assembly to allow the appropriations in separate designated capital votes to carry over to the following year.

Net Debt

Net Debt and Changes to Net Debt are new terms that appear in the financial statements. In effect, these are the same as what was called Accumulated Deficit and Surplus / Deficit prior to adopting accrual accounting for capital assets.

Net Debt is not a measure of debt. Debt is a financial instrument like a promissory note, mortgage, debenture or bond issue that can be traded in the financial marketplace. Net Debt is the difference between the Government's financial assets and its liabilities. Liabilities include the Government's debt.

Net-Budgeting

The GRF receives revenues from taxation, resource revenues and federal transfers. These monies, with the approval of the Legislative Assembly, are spent on public services such as health care. When the Government engages in commercial activities where revenues are directly related to spending, it usually establishes separate funds or organizations for these activities, e.g. SaskPower.

Some commercial operations are fairly minor, occur irregularly, or are not intended to make a profit. These operations do not warrant the additional cost of establishing a separate fund or corporation. Net-budgeting on a limited basis would allow the use of the revenues to pay the expenses for these activities in the GRF. The only monies that the Legislative Assembly would have to Vote on would be any subsidization of the net-budgeted activity.

Changes to *The Financial Administration Act, 1993* are being proposed that will allow departments to net-budget commercial activities.

Cost Allocation Between Departments

The existing legislation does not allow departments to spend money to provide services to another department unless its legislation permits it. In certain instances, efficiencies can be gained if services such as administration or information technology can be concentrated in a "service-providing" department. Proposed changes to *The Financial Administration Act, 1993* will allow departments to provide these services to other departments.

The Estimates will indicate the full cost of the services undertaken. The charges applicable to other departments will be shown as a credit to these costs to arrive at the net cost applicable to the service-providing department. The Estimates of the department receiving the service will reflect the monies being charged by the providing department.

Principles and Concepts

Legislative Control

A fundamental principle of parliamentary government is that the Legislative Assembly exercises ultimate control over public finances.

The manner in which the Legislative Assembly exercises that control is changing somewhat due to "committee reform". Prior to 2004-05, the Committee of Finance (which consisted of all MLAs) reviewed and voted on all the Estimates of executive government departments and agencies. The Standing Committee on Estimates reviewed the Estimates of the Legislative Assembly and its Officers.

For 2004-05 there will be four new all-party "sectoral" committees consisting of seven MLAs that will review and vote the Estimates of certain government departments deemed part of a particular sector. A new eight-member House Services Committee will assign government departments to the various sector committees and will review and vote the Estimates of the Legislative Assembly and its Officers.

The Committee of Finance will continue to exist but is expected to only review the interim supply bills and selected departments assigned to it by the House Services Committee.

General Revenue Fund

The General Revenue Fund is the central accounting entity where all public monies are deposited to and disbursed from, as authorized by the Legislative Assembly. Exceptions to this principle must be authorized by law.

Fiscal Stabilization Fund (FSF)

Created in 2000, the Fiscal Stabilization Fund's purpose is to stabilize the financial position of the GRF, which in turn permits improved long-term fiscal planning by the Government.

Stabilization transfers between the GRF and the FSF are reflected in the Estimates and Public Accounts. Transfers

from the GRF to the FSF are shown as an appropriation from the GRF. Stabilization transfers are determined by the Government based on the economic and fiscal environment during the year.

Estimates

Each year, the Government presents a Budget to the Legislative Assembly. The detailed financial plan of the GRF that accompanies the Budget is called the Main Estimates.

The Estimates for executive government are reviewed by Treasury Board and approved by Cabinet. The Estimates for the Legislative arm of government are reviewed and approved by the Board of Internal Economy except for the Provincial Auditor's Estimates which are approved by the Public Accounts Committee. All these Estimates are included in Main Estimates and presented by the Minister of Finance to the Legislative Assembly for final review and approval.

Program Budgeting

The Government's spending plan is organized to reflect the purpose of the spending: e.g., health care, education or highways. The approach of grouping expenditures by their intended purpose is the common practice by governments and is referred to as program budgeting.

The grouping of activities can be at various program levels. For example:

- Health
 - Provincial Health Services
 - Provincial Laboratory

Votes and Subvotes

The Estimates allocate funds to individual departments in Votes. Typically, departments receive one Vote for operating activities. Votes can also represent specific funding that will be transferred to a Crown organization such as Saskatchewan Research Council. Votes can also represent some segregation of funds for a specific purpose such as the Department of Highways and Transportation – Capital Vote.

Subvotes represent the funding that will be required by the major programs or functions within the Vote. Subvotes can

also represent significant grant funding to third parties such as regional health authorities or school boards.

Some subvotes may provide further breakdown of funding into aspects of the program, function or grant funding. These are referred to as allocations. Previous Estimates referred to these allocations as subprograms.

Gross Budgeting

The Estimates reflect the gross costs of programs. Any offsetting revenue attributable to these programs is not netted against the expense but is recorded as revenue. This practice is in keeping with the GRF concept and enhances legislative control. Exceptions to the gross budgeting principle such as revolving funds and net-budgeting for commercial activities are provided by legislation.

Restatements

It is difficult to compare a department's current budget with its previous year's budget if some of the department's programs have been transferred to or from another department or reorganized within the department. When this occurs, the previous year's Estimates are "restated" to reflect the new organization. When it is not possible or practical to restate, an explanatory note is provided for the appropriate budget amounts.

Restatements are also done when accounting policies are changed. The 2003-04 Estimates amounts have been restated to reflect accrual accounting for capital assets and the transfer of capital assets from revolving funds to the GRF.

Transfers or Transfer Payments

Transfers or transfer payments are monies paid from the GRF to an individual, organization or other government for which the GRF does not directly receive a good or service and expects no repayment or financial return. Most transfer payments are to fund public services provided by an individual or organization outside Government. For example, transfers to school boards are used to provide an educational service. The Estimates refer to these transactions as "Transfers for Public Services." Transfer payments that provide income support, a subsidy or compensation are referred to as "Transfers to Individuals."

Voted and Statutory Spending

The Legislative Assembly gives its approval for spending from the GRF in two ways. One way is by appropriation acts that provide an annual authorization (appropriation) of funds for specific purposes as outlined in the Estimates. These are “voted” appropriations. This approval lapses at the end of the fiscal year and new approval (appropriation) must be obtained for the following year’s expenditure.

The other way the Legislative Assembly authorizes funds is by providing ongoing authority to spend for a specific purpose. This is done by legislation (statute) and therefore, is termed “statutory”. These funds do not require annual authorization by the Legislative Assembly. Examples of these transactions are interest on the government debt, teachers’ pension plan payments and loans to Crown corporations.

Accounting Policies

Estimates of revenue, expenses, loans, and investments and the financial statements and schedules in this document are prepared in accordance with generally accepted accounting principles for senior governments as recommended by the PSAB of the Canadian Institute of Chartered Accountants with the following exceptions:

- Transfers to and from the FSF are included in the determination of surplus for the year; and,
- Pension expenses are estimated on a cash basis.

Accrual accounting is the basis of accounting used in preparation of the Estimates. Accrual accounting recognizes revenue and expense at the time it occurs, regardless of when the cash is received or paid.

Revenues are estimated on an accrual basis, except for corporate and personal income taxes that are estimated on a cash basis. Federal transfers are estimated as revenue in the accounting period when the transfer is authorized and any eligibility criteria are met.

Expenses are estimated on an accrual basis except for pension costs that are estimated on a cash basis. Provincial transfers are expensed in the period in which the transfer is authorized and any eligibility criteria are met.

Capital – Capital assets acquired by the GRF are expensed or amortized over the useful life of the asset. The amortization is usually calculated using a straight-line method, which provides the same amortization expense in all years of an asset’s service life. Transfer payments to third parties are expensed in the year the transfer is provided and the eligibility criteria are met.

Budget and Spending Control

The Legislative Assembly authorizes funding at the vote and subvote levels as detailed in the Estimates. The law prohibits the Government from spending more than the Legislative Assembly has authorized. If the amounts appropriated are insufficient, further appropriations must be obtained either by introducing additional Estimates or by special warrants if the Legislative Assembly is not in Session.

Special warrant funding must be submitted to the Legislative Assembly for approval as part of the main *Appropriation Act*.

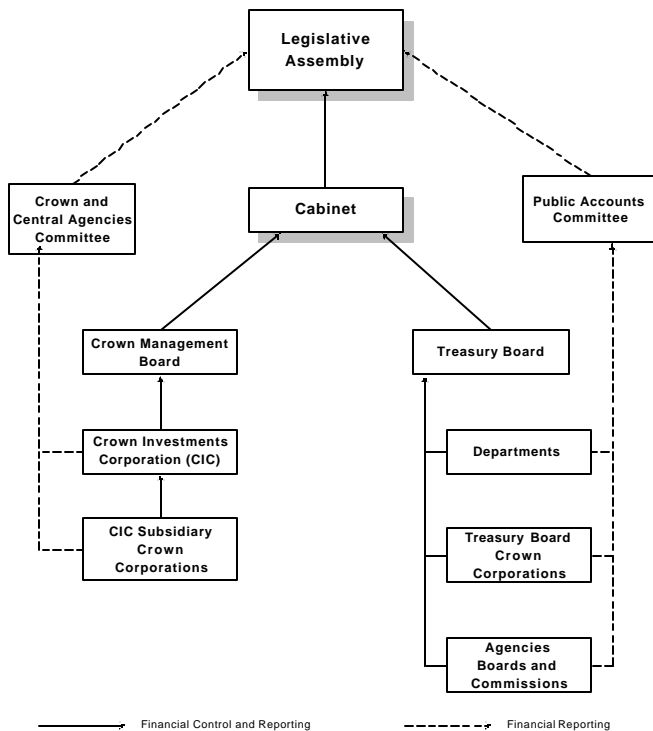
The Legislative Assembly authorizes funding at the subvote level. To deal with unforeseen variances, the Legislative Assembly provides the Minister of Finance the authority to move (vire) unexpended and uncommitted funds from one subvote to another within a vote. This movement of funds is referred to as a virement.

Departments are required to deliver their programming within the approved funding level. Departments must administer the funds allocated to them for the purposes outlined in the Estimates and in accordance with legislative authority and administrative policy.

The Provincial Comptroller provides appropriation control to ensure departments do not overspend their approved funds (appropriations). The Provincial Comptroller is also responsible for verifying that expenditures comply with legislation and administrative policy, and is responsible for preparing the Government's financial statements. These statements are audited by the Provincial Auditor and are included in the Public Accounts.

Financial Control and Reporting Structure

The Government and its Crown corporations report to the Legislative Assembly on their financial affairs through either the Public Accounts Committee or the Standing Committee on Crown and Central Agencies (prior to 2004-05 it was the Crown Corporations Committee). Below is a depiction of that reporting structure.



(This page left blank intentionally)



SASKATCHEWAN

General Revenue Fund Financial Statements and Schedules

Statement of Operations and Accumulated Deficit

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Revenue.....	6,590,500	6,474,700	6,228,000
Operating Expense.....	6,134,533	6,083,431	5,911,383
Operating Surplus.....	455,967	391,269	316,617
Debt Servicing.....	(614,000)	(605,000)	(650,000)
Transfer from Fiscal Stabilization Fund.....	158,100	275,400	392,700
Surplus for the Year.....	67	61,669	59,317
Accumulated Deficit, Beginning of Year.....	(5,418,297)	(5,479,966)	(5,479,966)
Accumulated Deficit, End of Year	(5,418,230)	(5,418,297)¹	(5,420,649)¹

¹ For 2004-05, the General Revenue Fund adopted accrual accounting for capital assets. For comparative purposes, amounts for 2003-04 are restated to be consistent with the presentation for 2004-05.

Statement of Change in Net Debt

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Annual Surplus.....	67	61,669	59,317
Acquisition of Capital Assets.....	(146,781)	(159,037)	(156,144)
Amortization of Capital Assets.....	104,263	97,469	96,961
(Increase) Decrease in Net Debt from Operations.....	(42,451)	101	134
Capital Assets transferred from Government Organizations.....	(151,872)	---	---
Net Debt at Beginning of Year.....	(7,012,057)	(7,012,158)	(7,012,158)
Net Debt at End of Year	(7,206,380)	(7,012,057)	(7,012,024)

Fiscal Stabilization Fund

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Fiscal Stabilization Fund, Beginning of Year.....	301,600	577,000	577,000
Transfer to General Revenue Fund.....	(158,100)	(275,400)	(392,700)
Fiscal Stabilization Fund, End of Year	143,500	301,600	184,300

Statement of Cash Flow

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Operating Activities			
Surplus for the Year.....	67	61,669	59,317
Add Non-cash Items			
Amortization of Foreign Exchange Loss.....	4,596	4,629	11,584
Amortization of Capital Assets.....	104,263	97,469	96,961
Loss on Loans and Investments.....	1,385	3,098	1,720
Net Change in Non-cash Operating Activities.....	(184,345)	115,065	(214,554)
Earnings Retained in Sinking Funds.....	(45,871)	(42,138)	(42,909)
Cash Provided by (used for) Operating Activities	(119,905)	239,792	(87,881)
Capital Activities			
Acquisition of Capital Assets.....	(146,781)	(159,037)	(156,144)
Cash Provided by (used for) Capital Activities	(146,781)	(159,037)	(156,144)
Lending and Investing Activities			
Receipts.....	446,215	350,004	372,962
Disbursements.....	421,952	563,833	539,397
Cash Provided by (used for) Lending and Investing Activities	24,263	(213,829)	(166,435)
Financing Activities			
Borrowing.....	1,436,736	1,144,383	1,243,658
Debt Repayment.....	(1,343,502)	(668,981)	(604,115)
Increase (Decrease) in Deposits Held.....	(178,100)	(256,101)	(392,700)
Cash Provided by (used for) Financing Activities	(84,866)	219,301	246,843
(Decrease) Increase in Cash ¹	(327,289)	86,227	(163,617)

¹ Cash also includes temporary, short-term (less than 30 days) investments.

Schedule of Revenue

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Taxes			
Corporation Capital.....	357,300	378,300	363,300
Corporation Income.....	249,800	310,700	340,900
Fuel.....	363,100	350,900	350,400
Individual Income.....	1,292,200	1,245,800	1,275,100
Sales.....	1,016,700	851,700	851,700
Tobacco.....	184,200	173,300	167,100
Other.....	80,600	77,100	73,600
Taxes	3,543,900	3,387,800	3,422,100
Non-Renewable Resources			
Natural Gas.....	138,400	205,400	119,100
Oil.....	400,800	734,600	490,100
Potash.....	125,200	114,500	165,900
Other.....	43,000	37,100	41,700
Non-Renewable Resources	707,400	1,091,600	816,800
Transfers from Crown Entities			
Crown Investments Corporation of Saskatchewan.....	250,000	200,000	200,000
Saskatchewan Liquor and Gaming Authority.....	365,400	358,000	346,000
Other Enterprises and Funds.....	48,700	53,000	54,200
Transfers from Crown Entities	664,100	611,000	600,200
Other Revenue			
Fines, Forfeits and Penalties.....	11,700	11,300	12,900
Interest, Premium, Discount and Exchange.....	47,600	49,200	49,700
Motor Vehicle Fees.....	127,100	122,200	122,200
Other Licences and Permits.....	44,800	46,100	42,200
Sales, Services and Service Fees.....	84,500	89,200	77,500
Transfers from Other Governments.....	15,700	18,200	14,700
Other.....	18,000	20,200	15,000
Other Revenue	349,400	356,400	334,200
Own-Source Revenue	5,264,800	5,446,800	5,173,300
Transfers from the Government of Canada			
Canada Health and Social Transfer ¹	---	750,700	687,800
Canada Health Transfer.....	419,400	---	---
Canada Social Transfer.....	259,300	---	---
Health Reform Fund ²	46,700	31,500	32,000
Equalization Payments.....	442,500	40,100	172,300
Other ²	157,800	205,600	162,600
Transfers from the Government of Canada	1,325,700	1,027,900	1,054,700
Revenue	6,590,500	6,474,700	6,228,000

¹ In 2004-05, the amount for the Canada Health and Social Transfer has been separated into the Canada Health Transfer and the Canada Social Transfer.

² The 2003-04 Budget estimate for Other Transfers from the Government of Canada included \$32.0 million for the Health Reform Transfer. The Health Reform Transfer is currently itemized separately.

Schedule of Expense

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Executive Branch of Government			
Agriculture, Food and Rural Revitalization.....	264,349	380,393	251,858
Centenary Fund.....	-	23,165	24,165
Community Resources and Employment.....	602,766	604,972	607,135
Corrections and Public Safety.....	118,887	118,296	118,359
Culture, Youth and Recreation.....	42,161	47,891	43,718
Environment.....	161,671	177,593	139,057
Executive Council.....	7,362	7,396	7,420
Finance	37,393	37,917	38,373
- Public Service Pensions and Benefits ¹	204,263	197,077	200,174
Government Relations and Aboriginal Affairs.....	195,108	187,594	190,349
Health.....	2,687,416	2,522,021	2,526,928
Highways and Transportation.....	252,285	242,993	246,097
Industry and Resources.....	61,194	65,951	69,641
Information Technology Office.....	2,609	3,565	5,365
Justice ²	199,907	195,211	191,211
Labour.....	14,201	14,130	14,261
Learning.....	1,097,140	1,058,263	1,060,906
- Teachers' Pensions and Benefits.....	119,123	120,548	108,261
Northern Affairs.....	5,232	4,644	5,526
Public Service Commission.....	8,351	8,696	8,696
Saskatchewan Property Management Corporation.....	16,808	22,108	17,608
Saskatchewan Research Council.....	7,779	7,964	7,964
Legislative Branch of Government			
Chief Electoral Officer.....	761	7,771	811
Conflict of Interest Commissioner.....	122	109	122
Information and Privacy Commissioner.....	387	306	306
Legislative Assembly.....	18,772	18,307	18,546
Ombudsman and Children's Advocate.....	2,731	2,795	2,771
Provincial Auditor.....	5,755	5,755	5,755
Operating Expense.....	6,134,533	6,083,431	5,911,383
Servicing Government Debt.....	614,000	605,000	650,000
Expense	6,748,533	6,688,431 ³	6,561,383 ³

¹ Includes public service pension expenses related to all branches of government (executive, legislative and judicial).

² Includes expenses for the judicial branch of government.

³ For 2004-05, the General Revenue Fund adopted accrual accounting for capital assets. For comparative purposes, amounts for 2003-04 are restated to be consistent with the presentation for 2004-05. A Reconciliation Schedule of Expenditure to Expense is provided in the Supplementary Information Section.

Schedule of Operating Expense by Classification

(in thousands of dollars)

	Estimated 2004-05	Percentage of Total	Forecast 2003-04	Percentage of Total	Estimated 2003-04
Government Delivered Programs					
Salaries.....	526,449	8.6	547,104	9.0	530,809
Supplier and Other Payments.....	418,899	6.8	421,846	6.9	391,620
Pensions and Benefits.....	199,242	3.2	194,804	3.2	197,894
Amortization.....	104,263	1.7	97,469	1.6	96,961
Government Delivered Programs	1,248,853	20.3	1,261,223	20.7	1,217,284
Transfers					
Transfers for Public Services					
- Operating.....	3,735,557	60.9	3,558,934	58.5	3,557,039
- Pensions and Benefits.....	117,705	1.9	118,994	2.0	106,857
- Capital.....	145,530	2.4	157,309	2.6	157,128
Transfers for Public Services	3,998,792	65.2	3,835,237	63.1	3,821,024
Transfers to Individuals	886,888	14.5	986,971	16.2	873,075
Transfers	4,885,680	79.7	4,822,208	79.3	4,694,099
Operating Expense	6,134,533	100.0	6,083,431 ¹	100.0	5,911,383 ¹

¹ For 2004-05, the General Revenue Fund adopted accrual accounting for capital assets. For comparative purposes, amounts for 2003-04 are restated to be consistent with the presentation for 2004-05.

Schedule of 2004-05 Department Operating Expense by Classification

(in thousands of dollars)

Vote	Government Delivered Programs				Transfers						
	Salaries	Supplier and Other Payments	Pensions/ Benefits	Amortization	Transfers for Public Service			Transfers to Individuals	Internal Recoveries	External Recoveries	Expense
					Operating	Pensions/ Benefits	Capital				
Executive Branch of Government											
Agriculture, Food and Rural Revitalization.....	21,946	13,188	---	110	41,055	---	---	188,050	---	---	264,349
Community Resources and Employment.....	96,226	39,741	---	1,667	53,193	---	---	411,939	---	---	602,766
Corrections and Public Safety.....	82,882	28,373	---	140	4,734	---	---	2,758	---	---	118,887
Culture, Youth and Recreation.....	5,157	4,780	---	20	32,204	---	---	---	---	---	42,161
Environment.....	51,844	83,191	---	2,251	21,163	---	3,222	---	---	---	161,671
Executive Council.....	5,294	2,052	---	16	---	---	---	---	---	---	7,362
Finance ¹	20,821	20,769	199,242	824	---	---	---	---	---	---	241,656
Government Relations and Aboriginal Affairs.....	11,857	5,647	---	3	134,826	---	32,033	10,742	---	---	195,108
Health.....	33,584	33,437	---	596	2,382,776	---	46,085	190,938	---	---	2,687,416
Highways and Transportation.....	55,451	116,616	---	89,953	---	---	800	---	(3,035)	(7,500)	252,285
Industry and Resources.....	20,607	11,675	---	4,693	22,823	---	---	1,396	---	---	61,194
Information Technology Office.....	1,557	1,052	---	---	---	---	---	---	---	---	2,609
Justice ²	54,445	35,012	---	334	97,347	---	---	14,295	(1,526)	---	199,907
Labour.....	10,610	3,557	---	34	---	---	---	---	---	---	14,201
Learning.....	28,174	19,510	---	3,377	933,256	117,705	48,990	65,251	---	---	1,216,263
Northern Affairs.....	2,115	1,191	---	7	400	---	---	1,519	---	---	5,232
Public Service Commission.....	6,306	1,904	---	141	---	---	---	---	---	---	8,351
Saskatchewan Property Management Corporation.....	---	---	---	---	2,408	---	14,400	---	---	---	16,808
Saskatchewan Research Council.....	---	---	---	---	7,779	---	---	---	---	---	7,779
Legislative Branch of Government											
Chief Electoral Officer.....	443	318	---	---	---	---	---	---	---	---	761
Conflict of Interest Commissioner.....	70	52	---	---	---	---	---	---	---	---	122
Information and Privacy Commissioner.....	223	164	---	---	---	---	---	---	---	---	387
Legislative Assembly.....	11,017	6,065	---	97	1,593	---	---	---	---	---	18,772
Ombudsman and Children's Advocate.....	2,124	607	---	---	---	---	---	---	---	---	2,731
Provincial Auditor.....	3,996	1,759	---	---	---	---	---	---	---	---	5,755
	526,749	430,660	199,242	104,263	3,735,557	117,705	145,530	886,888	(4,561)	(7,500)	6,134,533
Adjustment for Internal Recoveries	---	(4,561)	---	---	---	---	---	---	4,561	---	---
Adjustment for External Recoveries	(300)	(7,200)	---	---	---	---	---	---	---	7,500	---
Operating Expense	526,449	418,899	199,242	104,263	3,735,557	117,705	145,530	886,888	---	---	6,134,533

¹ Includes public service pension expenses related to all branches of government (executive, legislative and judicial).

² Includes expenses for the judicial branch of government.

Schedule of Capital Activities

(in thousands of dollars)

Capital Asset Acquisitions by Activity	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Agriculture, Food and Rural Revitalization			
General Office Assets.....	270	---	---
Dairy Laboratory Equipment.....	300	---	---
Centenary Fund			
Infrastructure Projects.....	---	4,835	4,835
Community Resources and Employment			
General Office Assets.....	255	650	400
Shelter Supplements - Systems Development.....	900	---	---
Corrections and Public Safety			
Adult Corrections - Facilities.....	30	340	310
Adult Corrections - Systems.....	25	---	---
Young Offender - Systems.....	25	45	---
Environment			
General Office Assets.....	363	376	363
Parks Infrastructure and Equipment.....	1,597	2,294	1,657
Forest Fire Infrastructure and Equipment.....	1,000	1,040	1,020
Executive Council			
General Office Assets.....	25	---	---
Finance			
General Office Assets.....	33	76	76
Central Financial Systems Development.....	3,409	1,908	1,908
Health			
General Office Assets.....	275	440	440
Laboratory Equipment.....	---	363	---
Highways and Transportation			
Ferry Machinery and Equipment.....	100	395	405
Highways Machinery and Equipment.....	6,750	6,931	7,250
Highways and Transportation Capital			
Infrastructure Rehabilitation.....	43,093	49,930	49,778
Highways and Bridges - Infrastructure.....	78,840	78,704	76,241
Strategic Rural Roads Partnership Program.....	3,632	3,138	4,136
Industry and Resources			
General Office Assets.....	50	---	170
Justice			
General Office Assets.....	250	---	---
Labour			
General Office Assets.....	20	15	15
Learning			
General Office Assets.....	---	3,672	2,540
K-12 Education - Systems Development.....	2,255	985	985
Post-Secondary - Systems Development.....	3,264	2,788	3,590
Legislative Assembly			
General Office Assets.....	20	112	25
Capital Asset Acquisitions	146,781	159,037	156,144

Schedule of Capital Activities

(in thousands of dollars)

Capital Transfer Payments by Activity	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Centenary Fund			
Infrastructure Projects.....	---	23,165	24,165
Environment			
Saskatchewan Watershed Authority - Water Control Structures.....	3,222	4,021	4,021
Government Relations and Aboriginal Affairs			
Transit Vehicles for the Disabled.....	275	275	275
Rural Revenue Sharing - Roads and Other Infrastructure.....	3,250	3,250	3,250
Canada-Saskatchewan Infrastructure Program.....	22,658	21,558	21,558
Government House Redevelopment.....	1,250	---	---
Municipal Infrastructure.....	4,600	---	---
Health			
Health Facilities.....	27,085	27,085	27,085
Medical Equipment.....	19,000	19,000	19,000
Highways and Transportation			
Highways Facilities.....	800	400	805
Learning			
K-12 Facilities.....	26,030	16,905	18,655
Post-Secondary Facilities.....	22,960	22,150	23,314
Saskatchewan Property Management Corporation			
Government Buildings and Facilities.....	14,400	19,500	15,000
Capital Transfer Payments	145,530	157,309	157,128
Capital Activities	292,311	316,346	313,272

Schedule of Capital Assets

(in thousands of dollars)

Capital Asset Categories	Forecast March 31, 2004 Net Book Value ¹	Estimated Acquisitions	Estimated Amortization	Estimated Transfers ²	Estimated March 31, 2005 Net Book Value ¹
Infrastructure.....	1,413,521	126,549	(84,812)	---	1,455,258
Land, Buildings and Improvements.....	19,306	2,175	(6,448)	151,416	166,449
Machinery and Equipment.....	59,996	7,380	(5,420)	132	62,088
Transportation Equipment.....	6,815	13	(691)	---	6,137
Office and Information Technology.....	37,065	10,664	(6,892)	324	41,161
Capital Assets	1,536,703	146,781	(104,263)	151,872	1,731,093

¹ Net Book Value is the cost of the capital assets less the accumulated amortization.

² Transfers are Research Park assets transferred to the General Revenue Fund from Saskatchewan Opportunities Corporation.

Schedule of Lending and Investing Activities

(in thousands of dollars)

Receipts	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Crown Corporations - Loan Repayments			
Agricultural Credit Corporation of Saskatchewan.....	9,191	14,426	13,517
Information Services Corporation of Saskatchewan.....	8,200	400	---
Municipal Financing Corporation of Saskatchewan.....	9,391	3,407	---
Saskatchewan Crop Insurance Corporation.....	12,000	1,000	8,000
Saskatchewan Housing Corporation.....	---	16,951	24,000
Saskatchewan Power Corporation.....	149,929	146,635	147,525
Saskatchewan Telecommunications Holding Corporation.....	14,497	22,641	22,641
Saskatchewan Water Corporation.....	764	714	714
SaskEnergy Incorporated.....	30,457	16,600	42,200
Crown Corporations - Loan Repayments	234,429	222,774	258,597
Other - Loan Repayments			
Agriculture, Food and Rural Revitalization.....	4,820	153	2,000
Industry and Resources.....	4,884	3,781	5,278
Learning.....	46,200	65,000	43,639
Northern Affairs.....	1,798	1,644	2,559
Federal/Municipal.....	10	5	37
Other Receipts.....	18	18	18
Other - Loan Repayments	57,730	70,601	53,531
Loan Repayments	292,159	293,375	312,128
Investment Receipts			
Sinking Fund Contributions from Crown Corporations.....	26,583	24,859	25,726
Agricultural Land and Improvements.....	1,500	1,500	1,500
Redemption of Sinking Funds.....	125,973	30,270	33,608
Investment Receipts	154,056	56,629	60,834
Receipts	446,215	350,004	372,962

Schedule of Lending and Investing Activities

(in thousands of dollars)

Disbursements	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Crown Corporations - Loans			
Agricultural Credit Corporation of Saskatchewan.....	---	---	1,900
Crown Investments Corporation of Saskatchewan.....	32,800	---	3,700
Education Infrastructure Financing Corporation.....	3,900	36,719	32,400
Information Services Corporation of Saskatchewan.....	---	---	3,000
Municipal Financing Corporation of Saskatchewan.....	10,000	5,000	600
Saskatchewan Crop Insurance Corporation.....	---	50,000	---
Saskatchewan Opportunities Corporation.....	---	11,000	8,200
Saskatchewan Power Corporation.....	101,600	300,000	193,000
Saskatchewan Telecommunications Holding Corporation.....	30,400	---	113,700
Saskatchewan Water Corporation.....	8,800	4,900	14,200
Saskatchewan Watershed Authority.....	---	---	500
SaskEnergy Incorporated.....	68,100	---	---
Crown Corporations - Loans	255,600	407,619	371,200
Other - Loans			
Agriculture, Food and Rural Revitalization.....	---	2,650	4,500
Highways and Transportation.....	1,050	---	1,000
Industry and Resources.....	7,500	6,300	7,800
Learning.....	66,000	62,000	66,000
Northern Affairs.....	2,010	1,510	2,510
Other - Loans	76,560	72,460	81,810
Loans	332,160	480,079	453,010
Investments			
Contributions to Sinking Funds.....	89,392	83,354	85,987
Agricultural Land and Improvements.....	400	400	400
Investments	89,792	83,754	86,387
Disbursements	421,952	563,833	539,397

Schedule of Borrowing Requirements

(in thousands of dollars)

	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Borrowing for Crown Corporations			
Agricultural Credit Corporation of Saskatchewan.....	---	---	1,900
Crown Investments Corporation of Saskatchewan	32,800	---	3,700
Education Infrastructure Financing Corporation.....	3,900	36,719	32,400
Information Services Corporation of Saskatchewan.....	---	---	3,000
Municipal Financing Corporation of Saskatchewan.....	10,000	5,000	600
Saskatchewan Crop Insurance Corporation.....	---	50,000	---
Saskatchewan Opportunities Corporation.....	---	11,000	8,200
Saskatchewan Power Corporation.....	101,600	300,000	193,000
Saskatchewan Telecommunications Holding Corporation.....	30,400	---	113,700
Saskatchewan Water Corporation.....	8,800	4,900	14,200
Saskatchewan Watershed Authority.....	---	---	500
SaskEnergy Incorporated.....	68,100	---	---
Borrowing for Crown Corporations.....	255,600	407,619	371,200
Borrowing for Government.....	1,181,136	736,764	872,458
Borrowing Requirements	1,436,736	1,144,383	1,243,658

Schedule of Debt

as at March 31

(in thousands of dollars)

	Estimated Gross Debt 2005	Estimated Sinking Funds 2005	Estimated Debt 2005	Forecast Debt 2004	Estimated Debt 2004
Crown Corporation Debt					
Agricultural Credit Corporation of Saskatchewan.....	---	---	---	9,191	12,000
Crown Investments Corporation of Saskatchewan	32,800	---	32,800	---	18,852
Education Infrastructure Financing Corporation.....	78,843	(879)	77,964	74,578	70,505
Information Services Corporation of Saskatchewan.....	56,006	---	56,006	64,206	67,606
Investment Saskatchewan Incorporated.....	20,919	(5,944)	14,975	15,231	---
Municipal Financing Corporation of Saskatchewan.....	15,000	(53)	14,947	14,391	13,398
Saskatchewan Crop Insurance Corporation.....	150,000	---	150,000	162,000	105,000
Saskatchewan Housing Corporation.....	83,004	(3,807)	79,197	79,979	72,930
Saskatchewan Opportunities Corporation.....	---	---	---	151,872	149,071
Saskatchewan Power Corporation.....	2,062,305	(153,172)	1,909,133	1,982,376	1,939,931
Saskatchewan Property Management Corporation.....	5,500	(2,165)	3,335	4,100	4,099
Saskatchewan Telecommunications Holding Corporation.....	431,384	(41,855)	389,529	378,935	502,673
Saskatchewan Water Corporation.....	65,488	(4,714)	60,774	53,234	62,537
Saskatchewan Watershed Authority.....	---	---	---	---	500
SaskEnergy Incorporated.....	783,529	(33,592)	749,937	719,058	693,451
Crown Corporation Debt.....	3,784,778	(246,181)	3,538,597	3,709,151	3,712,553
Government Debt.....	8,932,593	(723,292)	8,209,301	7,968,073	8,278,804
Debt.....	12,717,371	(969,473)	11,747,898	11,677,224	11,991,357
Guaranteed Debt.....	79,597	---	79,597	116,882	123,548
	12,796,968	(969,473)	11,827,495	11,794,106	12,114,905
Crown Corporation Purpose.....	3,785,414	(246,181)	3,539,233	3,710,448	3,719,228
Government Purpose.....	9,011,554	(723,292)	8,288,262	8,083,658	8,395,677
	12,796,968	(969,473)	11,827,495	11,794,106	12,114,905

Schedule of Guaranteed Debt

as at March 31

(in thousands of dollars)

	Estimated 2005	Forecast 2004	Estimated 2004
Guaranteed Debt for Crown Corporations			
The Power Corporation Act			
National Trust Company.....	---	450	5,495
Luscar Ltd.....	---	---	157
Saskatchewan Power Savings Bonds			
Series I to Series VII (matured).....	36	47	52
The Saskatchewan Development Fund Act			
Guaranteed Investments.....	600	800	814
The Saskatchewan Telecommunications Act			
TeleBonds (matured).....	---	---	157
Guaranteed Debt for Crown Corporations	636	1,297	6,675
Other Guaranteed Debt			
The Farm Financial Stability Act			
Breeder Associations Loan Guarantees.....	20,000	19,000	18,831
Feeder Associations Loan Guarantees.....	13,000	12,000	13,931
Agricultural Income Disaster Assistance Program.....	16	28	24
Individual Feedlot Loan Guarantees.....	5,000	2,500	5,000
Feedlot Construction Loan Guarantees.....	2,000	---	3,000
Enhanced Feeder Loan Guarantees.....	1,500	---	---
Feedlot Equity Loan Guarantees.....	1,000	---	---
The Housing and Special Care Homes Act			
Senior Citizens' Housing.....	38	57	57
The Industry and Commerce Development Act			
Saskferco Products Inc.....	3,706	38,254	29,355
The NewGrade Energy Inc. Act			
NewGrade Energy Inc	32,551	43,496	46,525
The Student Assistance and Student Aid Fund Act.....	150	250	150
Other Guaranteed Debt	78,961	115,585	116,873
Guaranteed Debt	79,597	116,882	123,548



SASKATCHEWAN

General Revenue Fund Budgetary Appropriation and Expense

Executive Branch of Government

(This page left blank intentionally)

Summary of Budgetary Appropriation and Expense

(in thousands of dollars)

	Voted 2004-05	Statutory 2004-05	Estimated 2004-05	Forecast 2003-04	Estimated 2003-04
Executive Branch of Government					
Agriculture, Food and Rural Revitalization.....	264,328	481	264,809	380,353	251,818
Centenary Fund.....	- - -	- - -	- - -	28,000	29,000
Community Resources and Employment.....	602,254	- - -	602,254	604,000	605,963
Corrections and Public Safety.....	118,889	(62)	118,827	118,550	118,550
Culture, Youth and Recreation.....	42,141	- - -	42,141	47,871	43,698
Environment.....	160,731	1,649	162,380	178,949	139,743
Executive Council.....	6,681	690	7,371	7,385	7,409
Finance.....	39,986	25	40,011	39,033	39,489
- Public Service Pensions and Benefits ¹	95,728	108,535	204,263	197,077	200,174
Government Relations and Aboriginal Affairs.....	191,105	4,000	195,105	187,591	190,346
Health.....	2,687,095	- - -	2,687,095	2,522,250	2,526,794
Highways and Transportation.....	169,182	- - -	169,182	162,604	166,037
Highways and Transportation Capital.....	125,565	- - -	125,565	131,772	130,155
Industry and Resources.....	56,551	- - -	56,551	65,681	69,541
Information Technology Office.....	2,609	- - -	2,609	3,565	5,365
Justice ²	191,241	8,582	199,823	194,947	190,947
Labour.....	14,187	- - -	14,187	14,115	14,246
Learning.....	1,099,257	25	1,099,282	1,062,394	1,065,155
- Teachers' Pensions and Benefits.....	20,128	98,995	119,123	120,548	108,261
Northern Affairs.....	5,225	- - -	5,225	4,637	5,519
Public Service Commission.....	8,210	- - -	8,210	8,554	8,554
Saskatchewan Property Management Corporation.....	16,808	- - -	16,808	22,108	17,608
Saskatchewan Research Council.....	7,779	- - -	7,779	7,964	7,964
Legislative Branch of Government					
Chief Electoral Officer.....	- - -	761	761	7,771	811
Conflict of Interest Commissioner.....	122	- - -	122	109	122
Information and Privacy Commissioner.....	387	- - -	387	306	306
Legislative Assembly.....	6,319	12,376	18,695	18,315	18,465
Ombudsman and Children's Advocate.....	2,475	256	2,731	2,795	2,771
Provincial Auditor.....	5,627	128	5,755	5,755	5,755
Operating Appropriation.....	5,940,610	236,441	6,177,051	6,144,999	5,970,566
Servicing Government Debt.....	- - -	614,000	614,000	605,000	650,000
Budgetary Appropriation	5,940,610	850,441 ³	6,791,051	6,749,999	6,620,566
Acquisition of Capital Assets.....			(146,781)	(159,037)	(156,144)
Amortization of Capital Assets.....			104,263	97,469	96,961
Budgetary Expense			6,748,533	6,688,431	6,561,383

¹ Includes public service pension expenses related to all branches of government (executive, legislative and judicial).

² Includes expenses for the judicial branch of government.

³ This amount does not include statutory appropriation required to provide services on a cost recovery basis.

(This page left blank intentionally)



SASKATCHEWAN

Agriculture, Food and Rural Revitalization

Vote 1

The mandate of the Department is to foster a commercially viable, self-sufficient, and sustainable agriculture and food sector, and healthy and diverse rural communities. Working with individuals, businesses, communities, and governments, the Department assists farmers and ranchers, encourages higher value production and processing, and promotes sustainable economic and social development in rural Saskatchewan.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	2,053	2,170
Accommodation and Central Services.....	3,895	3,894
Policy and Planning.....	6,028	6,053
Research and Technology.....	13,608	13,879
Development and Technology Transfer.....	11,283	13,141
Inspection and Regulatory Management.....	3,368	3,107
Land Management.....	3,638	3,786
Farm Stability and Adaptation.....	101,526	78,250
Industry Assistance.....	3,142	4,180
Financial Programs.....	4,744	5,958
Crop Insurance.....	111,524	117,400
Total Appropriation	264,809	251,818
Capital Asset Acquisitions.....	(570)	---
Capital Asset Amortization.....	110	40
Total Expense	264,349	251,858

FTE Staff Complement

Department.....	403.5	456.4
Revolving Funds.....	124.1	124.1
	527.6	580.5

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Agriculture, Food and Rural Revitalization

Vote 1 - Continued
(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (AG01)		
Provides executive direction, leadership and central administration, and financial and human resource management services to the Department.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,657	1,704
Supplier and Other Payments.....	396	466
	<u>2,053</u>	<u>2,170</u>
Accommodation and Central Services (AG02)		
Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management, minor renovation services and major capital projects.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	3,625	3,894
Capital Asset Acquisitions.....	270	---
	<u>3,895</u>	<u>3,894</u>
Policy and Planning (AG05)		
Provides direction and leadership in the analysis, development, design and communication of agricultural policies and programs which include issues related to marketing, trade, farm income stabilization, and land and environment policy. It also coordinates issues that impact rural Saskatchewan and supports strategic planning, implementation, and program delivery through agricultural statistics, information management and technology.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	3,180	4,041
Supplier and Other Payments.....	2,848	2,012
	<u>6,028</u>	<u>6,053</u>
Research and Technology (AG06)		
Supports research into the development of new agricultural technology and facilitates diversification and value-added opportunities in the agri-food industry.		
Allocations		
Project Coordination.....	1,195	1,304
Research Programming.....	12,413	12,575
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	931	990
Supplier and Other Payments.....	264	314
Transfers for Public Services.....	12,413	12,575
	<u>13,608</u>	<u>13,879</u>

Agriculture, Food and Rural Revitalization

Vote 1 - Continued
(in thousands of dollars)

		Estimated 2004-05	Estimated 2003-04
Development and Technology Transfer (AG07)			
Promotes the development, expansion and diversification of the agriculture production and manufacturing industry by providing production, processing, business and adaptation support, the demonstration of new technologies, and institutional development.			
Classification by Type	<u>2004-05</u>	<u>2003-04</u>	
Salaries.....	8,549	9,913	
Supplier and Other Payments.....	2,434	3,228	
Capital Asset Acquisitions.....	300	---	
		<u>11,283</u>	<u>13,141</u>
Inspection and Regulatory Management (AG12)			
Assists agriculture industry development by providing livestock, game farm, irrigation engineering and pesticide services. It also provides livestock disease monitoring and environmental assessment for intensive livestock operations.			
Allocations			
Program Operations.....		2,887	3,107
Livestock Services Revolving Fund - Subsidy.....		---	---
- Net Expense (Recovery) (Statutory).....		481	---
Classification by Type	<u>2004-05</u>	<u>2003-04</u>	
Salaries.....	1,977	1,997	
Supplier and Other Payments.....	1,391	1,110	
		<u>3,368</u>	<u>3,107</u>
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$2,887K.</i>			
Land Management (AG04)			
Manages agricultural Crown land through leasing and sales programs and through the Saskatchewan Community Pastures Program, while promoting integrated land use and a sustainable land resource.			
Allocations			
Land Management Services.....		2,938	3,086
Losses on Sale of Land.....		200	200
Land Revenue Bad Debt Allowances.....		500	500
Pastures Revolving Fund - Subsidy.....		---	---
- Net Expense (Recovery) (Statutory).....		---	---
Classification by Type	<u>2004-05</u>	<u>2003-04</u>	
Salaries.....	2,036	2,057	
Supplier and Other Payments.....	1,102	1,229	
Transfers to Individuals.....	500	500	
		<u>3,638</u>	<u>3,786</u>

Agriculture, Food and Rural Revitalization

Vote 1 - Continued
(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Farm Stability and Adaptation (AG08)		
Provides contributions to programs which stabilize farm income and support adaptation of the agriculture industry.		
Allocations		
Net Income Stabilization Account (NISA).....	---	52,000
Adaptation Initiatives.....	---	8,250
Agricultural Policy Framework Initiatives.....	2,750	18,000
Canadian Agricultural Income Stabilization Program.....	98,776	---
Classification by Type		
	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	---	1,000
Transfers to Individuals.....	101,526	77,250
	<u>101,526</u>	<u>78,250</u>
Industry Assistance (AG03)		
Provides financial assistance and compensation programs to support development, expansion and diversification of the agriculture industry.		
Classification by Type		
	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	3,142	4,180
	<u>3,142</u>	<u>4,180</u>
Financial Programs (AG09)		
Supports the development and sustainability of agricultural operations through the delivery of guarantee, lending and rebate programs. It also administers and collects the outstanding loan and investment portfolios and guarantees of the Agricultural Credit Corporation of Saskatchewan (ACS) and the Agri-Food Equity Fund.		
Allocations		
Financial Programs Management.....	4,744	5,158
2002 Short-term Hog Loan Program - Loan Losses.....	---	500
Livestock Drought Loan Program - Financing.....	---	300
Classification by Type		
	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	3,616	3,960
Supplier and Other Payments.....	1,128	1,198
Transfers to Individuals.....	---	800
	<u>4,744</u>	<u>5,958</u>

Agriculture, Food and Rural Revitalization

Vote 1 - Continued
(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Crop Insurance (AG10)		
The Saskatchewan Crop Insurance Corporation administers insurance programs which protect grain and livestock producers from production failures due to natural hazards. It also delivers programs which compensate producers for crop damage caused by big game and migratory waterfowl.		
Allocations		
Program Delivery.....	25,500	25,000
Crop Insurance Program Premiums.....	80,224	90,000
Crop Insurance - Interest Subsidy.....	5,800	2,400
Classification by Type		
	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	25,500	25,000
Transfers to Individuals.....	86,024	92,400
	111,524	117,400

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	54	---
Machinery and Equipment.....	19	4
Transportation Equipment.....	2	2
Office and Information Technology.....	35	34
Classification by Type		
	<u>2004-05</u>	<u>2003-04</u>
Amortization.....	110	40
<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	110	40

(This page left blank intentionally)



SASKATCHEWAN

Centenary Fund

Vote 70

The program provides for renewing infrastructure to enhance the economic, cultural and social well-being of the Province.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Infrastructure Projects.....	---	29,000
Total Appropriation	---	29,000
Capital Asset Acquisitions.....	---	(4,835)
Capital Asset Amortization.....	---	---
Total Expense	---	24,165

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the acquisition of capital assets.

Centenary Fund

Vote 70 - Continued
(in thousands of dollars)

Estimated
2004-05

Estimated
2003-04

Infrastructure Projects

Provides for renewing infrastructure to enhance the economic, cultural and social well-being of the Province.

Classification by Type	<u>2004-05</u>	<u>2003-04</u>		
Capital Asset Acquisitions.....	---	4,835		
Transfers for Public Services - Capital.....	---	24,165		
			<u>---</u>	<u>29,000</u>



SASKATCHEWAN

Community Resources and Employment

Vote 36

The mandate of the Department is to work with citizens to help them build better lives for themselves through economic independence, strong families, inclusive communities, and active involvement in Saskatchewan's labour force and economy. Department programs support employment, child development, independent living for seniors and people with disabilities, and better housing for low and moderate income people. The Department also offers programs that ensure basic standards of income and child well-being are maintained.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	7,257	7,432
Accommodation and Central Services.....	18,129	17,559
Community Inclusion.....	78,110	76,378
Child and Family Services.....	64,565	62,581
Early Childhood Development.....	3,574	3,309
Child Care.....	23,464	22,370
Employment Support and Income Assistance.....	314,615	313,661
Office of Disability Issues.....	225	225
Supporting Families and Building Economic Independence.....	69,433	70,366
Housing.....	22,882	32,082
Total Appropriation	602,254	605,963
Capital Asset Acquisitions.....	(1,155)	(400)
Capital Asset Amortization.....	1,667	1,572
Total Expense	602,766	607,135

FTE Staff Complement

Department.....	2,095.5	2,096.5
	2,095.5	2,096.5

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (RE01)		
Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	5,231	5,406
Supplier and Other Payments.....	2,026	2,026
	<u>7,257</u>	<u>7,432</u>
Accommodation and Central Services (RE02)		
Provides for payments to the Saskatchewan Property Management Corporation for departmental offices, residential facilities, mail services, records management, minor renovation services and major capital projects.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	17,874	17,159
Capital Asset Acquisitions.....	255	400
	<u>18,129</u>	<u>17,559</u>
Community Inclusion (RE06)		
Provides individualized funding and delivers support services to persons with disabilities, their families and community-based organizations through case management, financial support, assistance to agencies and families in program planning for children and adults with disabilities, coordination of community resources, short and long-term residential care, vocational day programs and operation of Valley View Centre.		
Allocations		
Payments for Community Living.....	53,000	51,951
Community Living - Program Delivery.....	24,570	24,427
Supports for Cognitive Disabilities.....	540	---
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	21,755	21,665
Supplier and Other Payments.....	2,815	2,762
Transfers to Individuals.....	53,540	51,951
	<u>78,110</u>	<u>76,378</u>

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Child and Family Services (RE04)

Protects children from abuse and neglect, supports families and communities in caring for children, assists people facing family violence, provides adoption services and services for at-risk youth.

Allocations

Child and Family Community Services.....	41,953	41,564
Child and Family Community-Based Organization Services.....	18,917	18,233
Child and Family Services Administration.....	3,695	2,784

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	2,292	2,292
Supplier and Other Payments.....	1,403	492
Transfers for Public Services.....	18,917	18,233
Transfers to Individuals.....	41,953	41,564

64,565 **62,581**

Early Childhood Development (RE10)

Provides enriched child care and early intervention programs to high-risk children and their families under the integrated Early Childhood Development strategy.

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	3,574	3,309

3,574 **3,309**

Child Care (RE07)

Provides subsidies to assist low-income families with child care fees and provides funding to licensed centres and homes to assist with start-up and operational costs. It also monitors licensed child care centres and family child care homes.

Allocations

Child Care Facilities.....	10,132	9,788
Child Care Parent Subsidies.....	11,255	10,505
Child Care Administration.....	2,077	2,077

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,888	1,888
Supplier and Other Payments.....	189	189
Transfers for Public Services.....	10,132	9,788
Transfers to Individuals.....	11,255	10,505

23,464 **22,370**

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Employment Support and Income Assistance (RE03)		
Provides financial assistance and a range of programs that focus on increasing opportunities for employability and self-sufficiency for individuals with an identified need. This includes training benefits in approved skills training programs, work experience opportunities with a variety of employers and sustaining supports to individuals in order that they remain employed. It also provides financial assistance to individuals and families in transition to employment and to persons who are unable to meet their basic needs from their own resources. Benefits are also available to low-income seniors, to families to ensure children's basic needs are met and to community-based organizations that support employment development.		
Allocations		
Saskatchewan Assistance Plan.....	235,169	236,296
Saskatchewan Income Plan - Senior Citizens' Benefits.....	8,800	9,000
Saskatchewan Child Benefit.....	13,200	14,100
Saskatchewan Employment Supplement.....	19,100	18,200
Provincial Training Allowances.....	3,000	3,000
Skills Training Benefits.....	9,393	10,893
Income Security Administration.....	2,779	2,779
Employment Programs.....	10,496	10,057
Client and Community Support.....	10,074	9,336
Shelter Supplements.....	2,604	---
Classification by Type	2004-05	2003-04
Salaries.....	2,060	2,060
Supplier and Other Payments.....	719	719
Capital Asset Acquisitions.....	900	---
Transfers for Public Services.....	20,570	18,593
Transfers to Individuals.....	290,366	292,289
	314,615	313,661

Office of Disability Issues (RE09)

Provides provincial policy, research and coordination on the development and impact of programs and services for persons with disabilities.

	2004-05	2003-04
Classification by Type		
Salaries.....	125	125
Supplier and Other Payments.....	100	100
	225	225

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Supporting Families and Building Economic Independence (RE05)		
Delivers a range of programs and supporting services that assist people to increase their employability and become financially independent through a provincial network of offices in partnership with community-based organizations and Aboriginal authorities. It also delivers child, family and youth services including counseling and intervention.		
Allocations		
Program Delivery.....	63,049	63,182
Income Support - Call Centres.....	6,384	7,184
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	56,779	55,235
Supplier and Other Payments.....	12,654	15,131
	69,433	70,366
Housing (RE12)		
Develops and delivers programs that build and maintain independence and self-sufficiency by providing housing and housing services for families, seniors and others who could not otherwise afford adequate, safe, secure shelter.		
Allocations		
Housing Operations.....	8,057	8,557
Saskatchewan Housing Corporation.....	14,825	23,525
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	6,096	6,596
Supplier and Other Payments.....	1,961	1,961
Transfers to Individuals.....	14,825	23,525
	22,882	32,082
Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Land, Buildings and Improvements.....	865	860
Machinery and Equipment.....	62	62
Office and Information Technology.....	740	650
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Amortization.....	1,667	1,572
<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	1,667	1,572

(This page left blank intentionally)



SASKATCHEWAN

Corrections and Public Safety

Vote 73

The mandate of the Department is to promote safe communities by delivering effective programs for individuals in conflict with the law, through emergency planning and communication, through monitoring of building standards, the delivery of fire prevention and disaster assistance programs and through licensing and inspection services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	2,491	2,501
Accommodation and Central Services.....	6,887	6,003
Adult Corrections.....	63,435	61,307
Young Offender Programs.....	40,090	42,485
Public Safety.....	5,924	6,254
Total Appropriation	118,827	118,550
Capital Asset Acquisitions.....	(80)	(310)
Capital Asset Amortization.....	140	119
Total Expense	118,887	118,359

FTE Staff Complement

Department.....	1,662.9	1,658.9
Revolving Fund.....	2.0	8.8
	1,664.9	1,667.7

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Corrections and Public Safety

Vote 73 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Administration (CP01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.

Classification by Type	<u>2004-05</u>	<u>2003-04</u>		
Salaries.....	879	885		
Supplier and Other Payments.....	1,612	1,616		
			2,491	2,501

Accommodation and Central Services (CP02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation for the Department, youth and adult correctional facilities, mail services, records management, minor renovation services and major capital projects.

Classification by Type	<u>2004-05</u>	<u>2003-04</u>		
Supplier and Other Payments.....	6,887	5,693		
Capital Asset Acquisitions.....	---	310		
			6,887	6,003

Adult Corrections (CP04)

Operates correctional programs for adult offenders, provides community and institutionally based intervention services and administers alternative to incarceration programs. It also operates commercial industries within the correctional centres to assist in the rehabilitation and training process.

Allocations

Adult Corrections Facilities.....	51,185	48,511		
Community Training Residences.....	2,053	2,288		
Community Operations.....	8,864	8,465		
Program Support.....	1,318	1,963		
Correctional Facilities Industries Revolving Fund - Subsidy.....	77	142		
- Net Expense (Recovery) (Statutory).....	(62)	(62)		

Classification by Type	<u>2004-05</u>	<u>2003-04</u>		
Salaries.....	50,919	48,928		
Supplier and Other Payments.....	12,461	12,379		
Capital Asset Acquisitions.....	55	---		
			63,435	61,307

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$63,497K.

Corrections and Public Safety

Vote 73 - Continued
(in thousands of dollars)

Estimated
2004-05 **Estimated**
2003-04

Young Offender Programs (CP07)

Delivers a wide range of programs for youth in conflict with the law including alternative measures, community service and restitution, probation and intensive supervision and case management, and open and secure custody.

Allocations

Young Offender Facilities.....	24,268	26,895
Community and Alternative Measures.....	5,712	5,830
Program Support.....	1,436	1,314
Regional Services.....	8,674	8,446

Classification by Type

	2004-05	2003-04
Salaries.....	27,885	29,598
Supplier and Other Payments.....	6,468	7,057
Capital Asset Acquisitions.....	25	---
Transfers for Public Services.....	4,454	4,572
Transfers to Individuals.....	1,258	1,258

40,090 **42,485**

Public Safety (CP06)

Develops and enforces safety standards for boilers, pressure vessels, elevators, amusement rides and building construction. It provides coordination services to municipalities for firefighter training, fire prevention programs, emergency preparedness and Sask911. It also provides payments for disaster assistance.

Allocations

Protection and Emergency Services.....	2,057	1,837
Licensing and Inspections.....	2,087	2,087
Provincial Disaster Assistance Program.....	1,500	1,500
Emergency Services Telecommunications Program.....	---	200
Joint Emergency Preparedness Program.....	280	630

Classification by Type

	2004-05	2003-04
Salaries.....	3,199	3,019
Supplier and Other Payments.....	945	905
Transfers for Public Services.....	280	830
Transfers to Individuals.....	1,500	1,500

5,924 **6,254**

Corrections and Public Safety

Vote 73 - Continued
(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	31	31
Machinery and Equipment.....	40	38
Office and Information Technology.....	69	50

Classification by Type

	2004-05	2003-04
Amortization.....	140	119

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

140 119



SASKATCHEWAN

Culture, Youth and Recreation

Vote 27

The mandate of the Department is to support and celebrate Saskatchewan as a great place to live and work. The Department is dedicated to ensuring that Saskatchewan people, especially our young people, reach their fullest potential. By working collaboratively with diverse groups and communities, the Department enhances the Province's cultural, artistic, recreational and social life. It also recognizes accomplishment and promotes excellence in the arts, culture, heritage and sport.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	1,340	1,045
Accommodation and Central Services.....	2,899	2,643
Culture.....	11,370	10,695
Recreation.....	690	1,542
Heritage.....	9,746	10,058
Policy and Youth.....	3,125	3,373
Community Initiatives Fund.....	7,786	8,577
Saskatchewan Communications Network.....	5,185	5,765
Total Appropriation	42,141	43,698
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	20	20
Total Expense	42,161	43,718

FTE Staff Complement

Department.....	79.5	78.5
	79.5	78.5

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (CR01)		
Provides executive direction, leadership and central administration, financial and human resource management, communications and public relations and central information technology services to the Department.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,014	732
Supplier and Other Payments.....	326	313
	<u>1,340</u>	<u>1,045</u>
Accommodation and Central Services (CR02)		
Provides for payments to the Saskatchewan Property Management Corporation (SPMC) for office accommodation, mail services, records management and minor renovation services. It also provides for accommodations provided by SPMC for the MacKenzie Art Gallery and the Saskatchewan Centre of the Arts.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	2,899	2,643
	<u>2,899</u>	<u>2,643</u>
Culture (CR03)		
Provides policy, advisory and other services to Government on culture issues in consultation with cultural community stakeholders and provides financial assistance to support the development of the arts and cultural industries. It coordinates cultural policy development for government and provides stewardship and accountability of the public investment in arts and culture. It also provides program evaluation support to the Department and operational support to Saskatchewan Centennial 2005.		
Allocations		
Culture Operations Support.....	511	511
Centennial Operations Support.....	250	---
Saskatchewan Arts Board.....	4,784	3,784
Saskatchewan Arts Stabilization.....	---	125
SaskFILM.....	900	1,000
Film Employment Tax Credit.....	4,200	4,400
Cultural Industries Development.....	300	450
Saskatchewan Centre of the Arts.....	425	425
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	528	368
Supplier and Other Payments.....	233	143
Transfers for Public Services.....	10,609	10,184
	<u>11,370</u>	<u>10,695</u>

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Recreation (CR09)

Provides leadership, advisory and consultative expertise to the sport and recreation sector in the Province. It provides financial assistance to support the development of sport and recreation. It also coordinates sport policy development for the lottery system.

Allocations

Recreation Operations Support.....	690	542
2005 Canada Summer Games.....	---	1,000

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	336	388
Supplier and Other Payments.....	354	154
Transfers for Public Services.....	---	1,000

690 **1,542**

Heritage (CR07)

Provides policy, advisory and other services for the protection, preservation and ongoing accessibility of heritage resources. It provides for the operation of the Royal Saskatchewan Museum and financial assistance in support of heritage institutions, museums with a provincial focus, and the Saskatchewan Science Centre.

Allocations

Heritage Operations Support.....	1,199	1,350
Royal Saskatchewan Museum.....	1,715	1,832
Western Development Museum.....	2,415	2,415
Wanuskewin Heritage Park.....	500	500
Saskatchewan Science Centre.....	550	600
Saskatchewan Heritage Foundation.....	---	345
Saskatchewan Archives Board.....	3,367	3,016

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	2,104	2,131
Supplier and Other Payments.....	810	1,051
Transfers for Public Services.....	6,832	6,876

9,746 **10,058**

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Policy and Youth (CR05)

Provides stewardship and accountability of the public investments made through the Lottery System and the Community Initiatives Fund. It provides policy advice on strategic issues confronting the core delivery system for sport, culture, recreation, voluntary sector and youth programs in Saskatchewan. It also develops and implements policies and programs to involve youth in government decision-making and stimulates the creation of quality, career-relevant employment opportunities for Saskatchewan youth.

Allocations

Youth Services.....	249	370
Youth Employment.....	2,419	2,614
Lottery and Community Initiatives Stewardship.....	357	289
Premier's Voluntary Sector Initiative.....	100	100

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,175	1,135
Supplier and Other Payments.....	158	263
Transfers for Public Services.....	1,792	1,975

3,125 **3,373**

Community Initiatives Fund (CR06)

Provides for payments to the Community Initiatives Fund based on a share of net profits of the Saskatchewan Gaming Corporation.

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	7,786	8,577

7,786 **8,577**

Saskatchewan Communications Network (CR08)

Supports access to educational and cultural programs to meet the needs of Saskatchewan people, and supports the Saskatchewan and regional film and video industry. It encourages the development of Saskatchewan, regional and Aboriginal content in Saskatchewan Communications Network broadcasting. It provides infrastructure and technical support services to the Department of Learning for distance education. It also provides technical support and infrastructure for CommunityNet and satellite distribution services for the Saskatchewan Legislative Network.

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	5,185	5,765

5,185 **5,765**

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	13	13
Machinery and Equipment.....	3	3
Office and Information Technology.....	4	4

Classification by Type

	2004-05	2003-04
Amortization.....	20	20

Amortization is a non-voted, non-cash expense and is presented for information purposes only. **20** **20**

(This page left blank intentionally)



SASKATCHEWAN

Environment

Vote 26

The mandate of the Department is to protect and manage Saskatchewan's environment and natural resources so as to maintain a high level of environmental quality, ensure sustainable development, and provide economic and social benefits for present and future generations.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	6,559	6,436
Accommodation and Central Services.....	7,116	6,305
Compliance and Field Services.....	22,234	23,864
Forest Ecosystems.....	13,269	14,689
Fire Management and Forest Protection.....	64,782	37,285
Resource Stewardship.....	6,516	8,206
Environmental Protection.....	12,481	12,498
Water Management and Protection.....	8,643	9,371
Parks	12,904	14,368
Fish and Wildlife Development Fund.....	3,702	3,400
Planning and Risk Analysis.....	4,174	3,321
Total Appropriation	162,380	139,743
Capital Asset Acquisitions.....	(2,960)	(3,040)
Capital Asset Amortization.....	2,251	2,354
Total Expense	161,671	139,057

FTE Staff Complement

Department.....	1,001.8	1,035.9
Revolving Funds.....	210.5	210.5
Fish and Wildlife Development Fund.....	17.9	20.9
	1,230.2	1,267.3

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Environment

Vote 26 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (ER01)		
Provides executive direction, leadership and central administration, financial and human resource management, central information technology services, internal communications and public education programs.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	3,211	4,016
Supplier and Other Payments.....	2,985	2,057
Capital Asset Acquisitions.....	363	363
	<u>6,559</u>	<u>6,436</u>
Accommodation and Central Services (ER02)		
Provides for payments to the Saskatchewan Property Management Corporation for office and park facility accommodations, mail services, records management and minor renovation services.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	7,116	6,305
	<u>7,116</u>	<u>6,305</u>
Compliance and Field Services (ER08)		
Delivers environmental protection, natural resource allocation, compliance and enforcement services Province-wide. Services are provided in support of all environmental and resource management programs. It develops proactive compliance programs in support of the Department's compliance strategy and risk assessment. It also maintains a radio communications network, a hazardous spill emergency response unit and an enforcement call centre.		
Allocations		
Field Operations.....	16,101	17,581
Operational Support Services.....	6,133	6,283
Resource Protection and Development Revolving Fund - Subsidy.....	---	---
- Net Expense (Recovery) (Statutory).....	---	---
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	16,939	17,594
Supplier and Other Payments.....	5,282	6,257
Capital Asset Acquisitions.....	13	13
	<u>22,234</u>	<u>23,864</u>

Environment

Vote 26 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Forest Ecosystems (ER09)		
Develops and administers policies and programs to implement an ecosystem-based approach to managing forests. It also promotes environmental sustainability of the forest industry and mitigates the effect of natural disturbances that could affect the use of or access to forest resources.		
Allocations		
Forest Programs.....	7,571	8,291
Reforestation.....	3,592	3,992
Insect and Disease Control.....	2,106	2,406
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	4,095	4,576
Supplier and Other Payments.....	9,174	10,113
	13,269	14,689
Fire Management and Forest Protection (ER10)		
Plans and delivers forest fire detection, pre-suppression and suppression programs and conducts public awareness and education programs to encourage prevention. It also provides for recoverable costs incurred while assisting other jurisdictions with fire suppression.		
Allocations		
Forest Fire Operations.....	63,382	35,885
Recoverable Fire Suppression Operations.....	1,400	1,400
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	15,453	17,167
Supplier and Other Payments.....	48,329	19,098
Capital Asset Acquisitions.....	1,000	1,020
	64,782	37,285
Resource Stewardship (ER15)		
Develops, manages and evaluates plans for renewable resource allocation and ecosystem management programs in Saskatchewan. It integrates resource allocation and ecosystem management programs with priorities aimed at ensuring environmental protection and sustainable economic development. It also maintains sustainable supplies of fish and wildlife, biological diversity and healthy ecosystems for the recreational social and economic benefit of Saskatchewan people.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	4,013	5,154
Supplier and Other Payments.....	2,503	3,052
	6,516	8,206

Environment

Vote 26 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Environmental Protection (ER11)		
Provides environmental protection and upholds environmental standards by monitoring compliance with environmental regulations in various sectors concerning air and water quality, rehabilitation of polluted or disturbed lands, waste management, mining and milling operations and hazardous chemical and waste dangerous goods protection. It also provides funding for the operation of the Beverage Container Collection and Recycling System which is a province-wide system of depots that collects designated non-refillable beverage containers.		
Allocations		
Environmental Protection.....	1,796	2,404
Support for Environmental Programs.....	80	234
Beverage Container Collection and Recycling System.....	10,605	9,860
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,350	1,909
Supplier and Other Payments.....	446	495
Transfers for Public Services.....	10,685	10,094
	12,481	12,498

Water Management and Protection (ER16)

Manages the Province's drinking water and wastewater regulatory program, which includes the development of legislation, regulations and standards. It provides inspection of water and wastewater facilities, compliance with and enforcement of water and wastewater regulations, and reports to the public on the state of provincial water and wastewater facilities. It also provides financial support to the Saskatchewan Watershed Authority that has a mandate to manage water supplies and protect source water quality.

Allocations

Drinking Water Quality Section.....	2,525	2,525
Saskatchewan Watershed Authority - Operations.....	395	395
Saskatchewan Watershed Authority - Water Control.....	4,012	4,805
Saskatchewan Watershed Authority - Water Quality.....	1,711	1,646
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,967	1,967
Supplier and Other Payments.....	558	558
Transfers for Public Services.....	2,896	2,825
Transfers for Public Services - Capital.....	3,222	4,021
	8,643	9,371

Environment

Vote 26 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Parks (ER04)		
Develops, manages, delivers and evaluates plans, policies and programs for quality recreational opportunities for park visitors. It also provides maintenance and construction of Department facilities, manages commercial opportunities in Provincial parks, and provides technical support to the regional parks system and assistance for the operations of urban parks.		
Allocations		
Provincial Park Programs.....	2,724	3,427
Regional Parks.....	75	75
Facilities Capital.....	1,584	1,644
Meewasin Valley Authority (Statutory).....	740	740
Meewasin Valley Authority Supplementary.....	74	74
Wakamow Valley Authority (Statutory).....	127	127
Wakamow Valley Authority Supplementary.....	12	12
Wascana Centre Authority (Statutory).....	782	782
Wascana Centre Authority Supplementary.....	78	78
Wascana Centre Authority Maintenance.....	1,840	1,840
Swift Current Chinook Parkway.....	86	86
Prince Albert Riverfront Park.....	66	---
Commercial Revolving Fund - Subsidy.....	4,716	5,483
- Net Expense (Recovery) (Statutory).....	---	---
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,573	2,218
Supplier and Other Payments.....	5,867	6,692
Capital Asset Acquisitions.....	1,584	1,644
Transfers for Public Services.....	3,880	3,814
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$11,255K.</i>	12,904	14,368
Fish and Wildlife Development Fund (ER07)		
Revenue for this Fund is received through a portion of the hunting, trapping, and angling licenses sold in the province. Funds are used to secure ecologically important fish and wildlife habitat through land purchase, lease or conservation easements, for improvements to fish and wildlife resources through enhancement programs and to promote resource education and endangered species programming. Many of these activities are initiated through co-operative partnerships with various provincial conservation organizations.		
Allocations		
Fish Development.....	1,847	1,545
Wildlife Development.....	1,855	1,855
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	3,702	3,400
	3,702	3,400

Environment

Vote 26 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Planning and Risk Analysis (ER14)

Provides leadership and direction in the development of strategic policy, plans and performance evaluation for environmental protection and sustainable economic development and leads the development of risk assessment, integrated environmental monitoring and compliance planning. It develops and coordinates Aboriginal resource management programming. It also manages the government environment impact assessment process to ensure development proposals are planned in an environmentally responsible manner, and that the public have an opportunity to express their environmental concerns and opinions.

Allocations

Planning and Evaluation.....	3,238	2,359
Environmental Assessment.....	936	962

Classification by Type

	2004-05	2003-04
Salaries.....	3,243	2,417
Supplier and Other Payments.....	931	904

4,174 **3,321**

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Infrastructure.....	162	131
Land, Buildings and Improvements.....	325	299
Machinery and Equipment.....	470	714
Transportation Equipment.....	536	481
Office and Information Technology.....	758	729

Classification by Type

	2004-05	2003-04
Amortization.....	2,251	2,354

2,251 **2,354**

Amortization is a non-voted, non-cash expense and is presented for information purposes only.



SASKATCHEWAN

Executive Council

Vote 10

The mandate of the Department is to facilitate and communicate decisions of the Executive Council (Cabinet) by providing research, analysis and policy advice to Cabinet and Cabinet committees, coordinating policy development and government communications and managing Cabinet records. It also provides support to the Premier in his roles as Head of Government, Chair of Cabinet and Head of the political party with the mandate to govern.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	2,431	2,461
Accommodation and Central Services.....	952	960
Premier's Office.....	476	476
Cabinet Secretariat and Cabinet Planning Unit.....	1,339	1,339
Communications Coordination and Media Services.....	1,063	1,063
House Business and Research.....	420	420
Members of the Executive Council	690	690
Total Appropriation	7,371	7,409
Capital Asset Acquisitions.....	(25)	---
Capital Asset Amortization.....	16	11
Total Expense	7,362	7,420

FTE Staff Complement

Department.....	83.0	83.0
	83.0	83.0

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Executive Council

Vote 10 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (EX01)		
Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,864	1,894
Supplier and Other Payments.....	542	567
Capital Asset Acquisitions.....	25	---
	<u>2,431</u>	<u>2,461</u>
Accommodation and Central Services (EX02)		
Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	952	960
	<u>952</u>	<u>960</u>
Premier's Office (EX07)		
Provides administrative support to the Premier and Members of the Executive Council.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	330	330
Supplier and Other Payments.....	146	146
	<u>476</u>	<u>476</u>
Cabinet Secretariat and Cabinet Planning Unit (EX04)		
Maintains procedures for Cabinet to make policy decisions and monitors the implementation of those decisions. Cabinet Secretariat also maintains all Cabinet documents, Orders-in-Council and Regulations and provides support to the Legislative Instruments Committee. The Cabinet Planning Unit provides research, policy advice, analysis and support services to the Committee on Planning and Priorities and the Premier and Members of the Executive Council.		
Allocations		
Cabinet Secretariat.....	377	377
Cabinet Planning Unit.....	962	962
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,202	1,202
Supplier and Other Payments.....	137	137
	<u>1,339</u>	<u>1,339</u>

Executive Council

Vote 10 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Communications Coordination and Media Services (EX03)

Communications Coordination provides strategic direction to the communications delivery system in government and communications counseling. It provides a fair and equitable process for contracting communications services and printing requirements. Media Services prepares and distributes news releases and provides assistance to departments, agencies and Crown corporations in the preparation of news releases. It also coordinates the day-to-day media relations for the Premier's Office and Members of the Executive Council.

Classification by Type	2004-05	2003-04		
Salaries.....	856	856		
Supplier and Other Payments.....	207	207		
			1,063	1,063

House Business and Research (EX08)

Coordinates and organizes the Government's business in the Legislative Assembly and provides research support services for the Premier and Members of the Executive Council.

Classification by Type	2004-05	2003-04		
Salaries.....	352	352		
Supplier and Other Payments.....	68	68		
			420	420

Members of the Executive Council (EX06)

Provides for the payment of salaries to Members of the Legislative Assembly in their capacities as Premier, Deputy Premier and Members of the Executive Council.

Classification by Type	2004-05	2003-04		
Salaries.....	690	690		
<i>Amounts in this subvote are "Statutory".</i>			690	690

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Office and Information Technology.....	16	11
--	----	----

Classification by Type	2004-05	2003-04		
Amortization.....	16	11		
<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>			16	11

(This page left blank intentionally)



SASKATCHEWAN

Finance

Vote 18

The mandate of the Department is to provide options and advice to Treasury Board and Cabinet on managing and controlling the finances of the Province. It administers and collects Provincial taxes and it supports the Government in being accountable to the Legislature and the public in the use of public funds.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	3,398	3,417
Accommodation and Central Services.....	2,348	2,246
Treasury and Debt Management.....	2,576	2,593
Provincial Comptroller.....	11,745	11,723
Budget Analysis.....	4,310	4,336
Revenue.....	15,147	14,772
Personnel Policy Secretariat.....	393	307
Miscellaneous Payments.....	94	95
Department Operations Appropriation	40,011	39,489
Capital Asset Acquisitions.....	(3,442)	(1,984)
Capital Asset Amortization.....	824	868
Department Expense	37,393	38,373
Public Service Pensions and Benefits.....	204,263	200,174
Total Appropriation	244,274	239,663

FTE Staff Complement

Department.....	374.0	357.0
Revolving Fund.....	72.0	72.0
	446.0	429.0

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Finance

Vote 18 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (FI01)		
Provides executive direction and the management of communications, human resources, financial services, procurement, information technology, security and facilities for internal operations and client agencies.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	2,319	2,312
Supplier and Other Payments.....	1,046	1,064
Capital Asset Acquisitions.....	33	41
	<u>3,398</u>	<u>3,417</u>
Accommodation and Central Services (FI02)		
Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	2,348	2,211
Capital Asset Acquisitions.....	---	35
	<u>2,348</u>	<u>2,246</u>
Treasury and Debt Management (FI04)		
Arranges financing requirements of the Government, Crown corporations and other agencies. It manages the provincial debt and provides an investment management service for various funds administered by the Government, Crown corporations and other agencies. It also manages the cash position of the General Revenue Fund.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,488	1,484
Supplier and Other Payments.....	1,088	1,109
	<u>2,576</u>	<u>2,593</u>
Provincial Comptroller (FI03)		
Assists the Legislature and the Government in controlling and accounting for the receipt and disposition of public money. It develops and maintains the government-wide revenue and expenditure system and develops government financial management and accounting policies and procedures. It also prepares and publishes financial accountability reports, including the Public Accounts.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	3,857	3,846
Supplier and Other Payments.....	4,479	5,969
Capital Asset Acquisitions.....	3,409	1,908
	<u>11,745</u>	<u>11,723</u>

Finance

Vote 18 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Budget Analysis (FI06)

Supports decision making through the provision of information, policy analysis and advice to the Minister of Finance, Treasury Board, Cabinet and departments on revenue, expenditure, economic and social issues, and disseminates financial, economic and social information. It also coordinates the development and implementation of enhanced planning and reporting practices across government.

Classification by Type	2004-05	2003-04
Salaries.....	3,529	3,520
Supplier and Other Payments.....	781	816
	4,310	4,336

Revenue (FI05)

Administers Provincial tax and refund programs. It collects revenue, conducts audits, issues tax refunds and provides information related to tax and refund programs. It also provides for payments to the Canada Customs and Revenue Agency (CCRA) for administration of provincial income tax, and to Saskatchewan Government Insurance for the administration of the mandatory Driver Licence Photo Identification Program.

Allocations

Revenue Division.....	11,697	11,322
Allowance for Doubtful Accounts.....	1,200	1,200
CCRA Income Tax Administration.....	950	950
Driver Licence Photo Identification Program.....	1,300	1,300

Classification by Type	2004-05	2003-04
Salaries.....	9,304	8,919
Supplier and Other Payments.....	5,843	5,853
	15,147	14,772

Personnel Policy Secretariat (FI10)

Provides support and advice to the Cabinet Committee on Public Sector Compensation, client employers and government departments with respect to the management of collective bargaining and compensation activities. It also provides general human resource policy initiatives in the provincial public sector.

Classification by Type	2004-05	2003-04
Salaries.....	324	235
Supplier and Other Payments.....	69	72
	393	307

Finance

Vote 18 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Miscellaneous Payments (FI08)

Provides for miscellaneous payments and unforeseen expenditures.

Allocations

Bonding of Public Officials.....	19	20
Unforeseen and Unprovided For.....	50	50
Implementation of Guarantees (Statutory).....	25	25

Classification by Type

	2004-05	2003-04
Supplier and Other Payments.....	94	95

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$69K.

94 **95**

Pensions and Benefits (FI09)

Provides for the employer's contributions to government employees', Judges' and Members of the Legislative Assembly (MLA) pensions and benefits plans. It supports the Judges' Superannuation Fund and provides for pension allowances for retired MLAs and members of the Public Service Superannuation Plan (PSSP). It also administers the PSSP.

Allocations

Public Service Superannuation Plan (Statutory).....	99,648	100,245
Members of the Legislative Assembly - Pensions and Benefits (Statutory).....	3,192	3,214
Judges' Superannuation Plan (Statutory).....	1,909	1,871
Public Employees' Pension Plan.....	32,678	31,540
Canada Pension Plan - Employer's Contribution.....	21,544	21,620
Employment Insurance - Employer's Contribution.....	11,602	12,168
Workers' Compensation - Employer's Assessment.....	8,229	7,207
Employees' Benefits - Employer's Contribution.....	20,440	20,029
Services to Public Service Superannuation Plan Members.....	1,235	1,046
Public Employees' Benefits Agency Revolving Fund - Subsidy.....	---	---
- Net Expense (Recovery) (Statutory).....	3,786	1,234

Classification by Type

	2004-05	2003-04
Supplier and Other Payments.....	5,021	2,280
Pensions and Benefits.....	199,242	197,894

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$95,728K.

204,263 **200,174**

Finance

Vote 18 - Continued
(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Machinery and Equipment.....	4	4
Office and Information Technology.....	820	864

Classification by Type

	2004-05	2003-04
Amortization.....	824	868

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

	824	868
--	------------	-----

(This page left blank intentionally)



SASKATCHEWAN

Finance - Servicing Government Debt

Vote 12

This Vote provides for costs associated with the Province's debt incurred for general government purposes. The costs include interest, foreign exchange gains and losses, discounts, premiums, fees, commissions and other debt-related costs.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Debt Servicing.....	<u>614,000</u>	<u>650,000</u>
Total Appropriation	614,000	650,000
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	<u><u>614,000</u></u>	<u><u>650,000</u></u>

Finance - Servicing Government Debt

Vote 12 - Continued

(in thousands of dollars)

**Estimated
2004-05**

**Estimated
2003-04**

Debt Servicing (FD01)

Provides for interest costs, gains or losses resulting from a change in the value of the Canadian dollar associated with debt that is denominated in foreign currencies, premiums, discounts, commissions and other costs, expenses and charges related to the Province's debt incurred for government purposes.

Allocations

Interest on Government Debt (Statutory).....	601,875	631,471
Foreign Currency Adjustment (Statutory).....	3,925	10,729
Fees and Commissions (Statutory).....	8,200	7,800

Classification by Type

	2004-05	2003-04
Debt Servicing.....	614,000	650,000

Amounts in this subvote are "Statutory".

614,000

650,000



SASKATCHEWAN

Government Relations and Aboriginal Affairs

Vote 30

The mandate of the Department is to promote Saskatchewan's interests through management of the Province's relations with other governments, in Canada and abroad, and to work with Aboriginal peoples and their organizations to advance our common interests. The Department works in partnership with communities to support local governance, provide financial and technical support and develop legislation, regulations and other policies to meet the changing needs of municipal governments. The Department also coordinates and manages matters related to Government House, French-language services, official protocol, provincial honours, and provides administrative services to the Office of the Lieutenant Governor.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	2,890	3,150
Accommodation and Central Services.....	2,149	2,120
Intergovernmental Relations.....	3,671	3,546
Aboriginal Affairs.....	45,397	56,122
Municipal Financial Assistance.....	132,278	117,878
Municipal Relations.....	4,809	4,873
Provincial Secretary.....	2,851	1,582
Saskatchewan Municipal Board.....	1,060	1,075
Total Appropriation	195,105	190,346
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	3	3
Total Expense	195,108	190,349

FTE Staff Complement

Department.....	209.0	205.0
	209.0	205.0

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Government Relations and Aboriginal Affairs

Vote 30 - Continued

(in thousands of dollars)

		Estimated 2004-05	Estimated 2003-04
Administration (GR01)			
Provides executive direction, leadership and central administration, financial and human resource management, communications and public relations and central information technology services to the Department.			
Classification by Type	<u>2004-05</u>	<u>2003-04</u>	
Salaries.....	2,205	2,439	
Supplier and Other Payments.....	685	711	
		2,890	3,150
Accommodation and Central Services (GR02)			
Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.			
Classification by Type	<u>2004-05</u>	<u>2003-04</u>	
Supplier and Other Payments.....	2,149	2,120	
		2,149	2,120
Intergovernmental Relations (GR04)			
Supports the Minister and the Premier at all Canadian intergovernmental and international meetings. It supports the development, coordination and implementation of the Province's intergovernmental activities and policies and is directly responsible for policies regarding trade, immigration, and constitutional and international relations. It also coordinates and manages matters relating to French-language services.			
Allocations			
Federal-Provincial Relations.....		549	559
International Relations.....		810	895
Constitutional Relations.....		263	308
Trade Policy.....		523	523
Immigration.....		1,144	944
Office of French-Language Coordination.....		382	317
Classification by Type	<u>2004-05</u>	<u>2003-04</u>	
Salaries.....	2,409	2,337	
Supplier and Other Payments.....	741	688	
Transfers for Public Services.....	521	521	
		3,671	3,546

Government Relations and Aboriginal Affairs

Vote 30 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Aboriginal Affairs (GR05)		
Develops and coordinates government policies with respect to First Nations and Metis peoples. It manages and provides funding for any provincial obligations that exist pursuant to Treaty Land Entitlement Agreements. It provides payments related to the Province's financial obligations pursuant to the First Nations gaming agreements. It also supports special initiatives with Aboriginal organizations and promotes and facilitates Aboriginal employment opportunities across the public and private sectors.		
Allocations		
Policy and Coordination.....	1,965	1,922
Support for Aboriginal Organizations and Issues.....	1,310	1,210
Treaty Land Entitlements.....	10,742	22,286
Metis Development Fund.....	2,000	2,000
First Nations Gaming Agreements.....	29,380	28,704
Classification by Type	2004-05	2003-04
Salaries.....	1,492	1,421
Supplier and Other Payments.....	473	501
Transfers for Public Services.....	32,690	31,914
Transfers to Individuals.....	10,742	22,286
	45,397	56,122
Municipal Financial Assistance (GR07)		
Provides financial assistance in support of municipal governance, infrastructure and services. Assistance is also provided to related authorities and agencies for the management of property assessment.		
Allocations		
Urban Revenue Sharing.....	44,109	36,714
Rural Revenue Sharing.....	33,961	32,356
Northern Revenue Sharing.....	6,980	5,980
Canada-Saskatchewan Infrastructure Program.....	22,658	21,558
Transit Assistance for the Disabled.....	2,650	2,650
Grants-in-Lieu of Property Taxes.....	11,500	12,800
Saskatchewan Assessment Management Agency (Statutory).....	4,000	4,000
Saskatchewan Assessment Management Agency Supplementary.....	1,820	1,820
Municipal Infrastructure.....	4,600	---
Classification by Type	2004-05	2003-04
Transfers for Public Services.....	101,495	92,795
Transfers for Public Services - Capital.....	30,783	25,083
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$128,278K.</i>	132,278	117,878

Government Relations and Aboriginal Affairs

Vote 30 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Municipal Relations (GR08)		
Develops the legislative and policy framework for the operation of the provincial system of municipal government. It provides advisory and other services to municipal organizations, and administers financial assistance programs in support of municipalities.		
Classification by Type	2004-05	2003-04
Salaries.....	3,908	3,902
Supplier and Other Payments.....	781	851
Transfers for Public Services.....	120	120
	4,809	4,873
Provincial Secretary (GR03)		
Coordinates and manages matters relating to official protocol and Government House. It also provides administrative services to the Office of the Lieutenant Governor.		
Allocations		
Lieutenant Governor's Office.....	444	400
Office of Protocol and Honours.....	689	714
Government House.....	468	468
Government House Redevelopment.....	1,250	---
Classification by Type	2004-05	2003-04
Salaries.....	971	955
Supplier and Other Payments.....	630	627
Transfers for Public Services - Capital.....	1,250	---
	2,851	1,582
Saskatchewan Municipal Board (GR06)		
Oversees the financial credibility of municipalities, and hears and determines appeals respecting planning, subdivision, property assessment, fire prevention orders, municipal boundaries and property maintenance. It approves municipal capital debt financing and local improvement initiatives. It also functions as the Board of Revenue Commissioners to hear and determine appeals on taxes and monies owed to the Crown where statutes permit and to adjust debts due to the Crown.		
Allocations		
Administration - Local Government Committee.....	708	693
Planning Appeals Committee.....	85	85
Assessment Appeals Committee.....	267	297
Classification by Type	2004-05	2003-04
Salaries.....	872	890
Supplier and Other Payments.....	188	185
	1,060	1,075

Government Relations and Aboriginal Affairs

Vote 30 - Continued
(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Office and Information Technology.....	3	3
Classification by Type		
	<u>2004-05</u>	<u>2003-04</u>
Amortization.....	3	3
<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	3	3

(This page left blank intentionally)



SASKATCHEWAN

Health

Vote 32

The mandate of the Department is to support Saskatchewan people to achieve their best possible health and well-being. The Department, in a variety of partnerships, carries out this mandate by establishing policy direction, setting and monitoring standards, providing funding, supporting regional health authorities and ensuring the provision of essential and appropriate services to Saskatchewan residents.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	6,209	6,381
Accommodation and Central Services.....	5,136	4,823
Provincial Health Services	113,098	111,997
Medical Services and Medical Education Programs.....	519,342	473,279
Drug Plan and Extended Benefits.....	219,680	200,208
Early Childhood Development.....	7,608	6,669
Regional Health Services.....	1,816,022	1,723,437
Total Appropriation	2,687,095	2,526,794
Capital Asset Acquisitions.....	(275)	(440)
Capital Asset Amortization.....	596	574
Total Expense	2,687,416	2,526,928

FTE Staff Complement

Department.....	556.8	567.0
	556.8	567.0

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Health

Vote 32 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (HE01)		
Provides executive direction, leadership and central administration, financial and human resource management, policy and planning and communications services to the Department.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	4,776	4,664
Supplier and Other Payments.....	1,433	1,717
	<u>6,209</u>	<u>6,381</u>
Accommodation and Central Services (HE02)		
Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	5,136	4,823
	<u>5,136</u>	<u>4,823</u>
Provincial Health Services (HE04)		
Provides provincially-delivered health services and support in defining and implementing the framework for the delivery of health services, which includes information technology services, vital statistics and provincial health registration. It also funds related health activities and organizations.		
Allocations		
Canadian Blood Services.....	35,583	33,679
Provincial Targeted Programs and Services.....	26,252	26,838
Provincial Laboratory.....	11,565	10,847
Health Research.....	5,933	5,933
Health Quality Council.....	5,000	5,000
Immunizations.....	5,254	5,386
Saskatchewan Health Information Network.....	12,380	12,100
Provincial Programs Support.....	11,131	12,214
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	13,267	12,105
Supplier and Other Payments.....	14,408	15,902
Capital Asset Acquisitions.....	275	440
Transfers for Public Services.....	85,148	83,550
	<u>113,098</u>	<u>111,997</u>

Health

Vote 32 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Medical Services and Medical Education Programs (HE06)		
Provides coverage for medical services, clinical education and specified chiropractic, optometric and dental health costs. It also provides for insured out-of-province medical and hospital costs incurred by Saskatchewan residents.		
Allocations		
Medical Services - Fee-for-Service.....	341,827	308,570
Medical Services - Non-Fee-for-Service.....	67,957	65,395
Medical Education System.....	25,471	23,434
Chiropractic Services.....	7,671	8,267
Optometric Services.....	3,529	3,529
Dental Services.....	1,558	1,513
Out-of-Province.....	67,595	58,570
Program Support.....	3,734	4,001
Classification by Type	2004-05	2003-04
Salaries.....	3,238	3,385
Supplier and Other Payments.....	496	616
Transfers for Public Services.....	515,608	469,278
	519,342	473,279

Drug Plan and Extended Benefits (HE08)

Provides subsidies and additional support for people with low incomes, high drug costs and those with special needs for approved prescription drugs. It funds supplementary health benefits for low-income Saskatchewan residents and funds independent living-aids including oxygen, prosthetic and other devices. It also provides assistance for persons infected with the Human Immunodeficiency Virus through the Canadian blood system.

Allocations

Saskatchewan Prescription Drug Plan.....	170,860	154,927
Saskatchewan Aids to Independent Living.....	26,105	23,567
Supplementary Health Program.....	13,845	14,215
Family Health Benefits.....	5,989	4,667
Multi-Provincial Human Immunodeficiency Virus Assistance.....	244	244
Program Support.....	2,637	2,588
Classification by Type	2004-05	2003-04
Salaries.....	2,328	2,282
Supplier and Other Payments.....	309	306
Transfers for Public Services.....	26,105	23,567
Transfers to Individuals.....	190,938	174,053
	219,680	200,208

Health

Vote 32 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Early Childhood Development (HE10)

Provides for a component of the Province's Early Childhood Development strategy. This component provides home visiting and professional support to families who face challenges providing an environment for supportive childhood development.

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	7,608	6,669

7,608 **6,669**

Regional Health Services (HE03)

Provides funding and support to regional health authorities and the Saskatchewan Cancer Agency for the delivery of health services. It also provides for medical equipment and the provincial portion of construction and renovation of health facilities.

Allocations

Regional Health Authorities Base Operating Funding

- Sun Country Regional Health Authority.....	79,297	75,559
- Five Hills Regional Health Authority.....	78,347	75,061
- Cypress Regional Health Authority.....	66,093	62,424
- Regina Qu'Appelle Regional Health Authority.....	477,969	448,609
- Sunrise Regional Health Authority.....	108,618	104,611
- Saskatoon Regional Health Authority.....	521,822	489,782
- Heartland Regional Health Authority.....	52,717	50,660
- Kelsey Trail Regional Health Authority.....	60,686	58,571
- Prince Albert Parkland Regional Health Authority.....	98,538	94,877
- Prairie North Regional Health Authority.....	102,958	96,566
- Mamawetan Churchill River Regional Health Authority.....	13,058	12,323
- Keewatin Yatthe Regional Health Authority.....	15,229	14,652
- Athabasca Health Authority Inc.....	3,128	2,980
Saskatchewan Cancer Agency.....	54,699	48,076
Facilities - Capital Transfers.....	27,085	27,085
Equipment - Capital Transfers.....	19,000	19,000
Regional Targeted Programs and Services.....	23,618	27,579
Regional Programs Support.....	13,160	15,022

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	9,975	11,417
Supplier and Other Payments.....	11,655	11,651
Transfers for Public Services.....	1,748,307	1,654,284
Transfers for Public Services - Capital.....	46,085	46,085

1,816,022 **1,723,437**

Health

Vote 32 - Continued
(in thousands of dollars)

Estimated **Estimated**
2004-05 **2003-04**

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Machinery and Equipment.....	131	136
Office and Information Technology.....	465	438

Classification by Type

	2004-05	2003-04
Amortization.....	596	574

<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	596	574
--	------------	-----

(This page left blank intentionally)



SASKATCHEWAN

Highways and Transportation

Vote 16

The mandate of the Department is to optimize transportation's contribution to the social and economic development of Saskatchewan by operating, preserving, and guiding the development of the provincial transportation system.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	4,964	4,964
Accommodation and Central Services.....	8,900	8,627
Operation of Transportation System.....	62,351	61,266
Preservation of Transportation System.....	79,919	77,632
Transportation Policy.....	1,885	1,885
Custom Work Activity.....	---	---
Interdepartmental Services.....	4,413	4,413
Machinery and Equipment.....	6,750	7,250
Department Operations Appropriation	169,182	166,037
Capital Asset Acquisitions.....	(6,850)	(7,655)
Capital Asset Amortization.....	89,953	87,715
Department Expense	252,285	246,097
Highways and Transportation Capital (Vote 17).....	125,565	130,155
Total Appropriation	294,747	296,192

FTE Staff Complement

Department.....	1,460.9	1,481.9
	1,460.9	1,481.9

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (HI01)		
Provides executive direction, leadership and central administration, financial and human resource management and geographical information, communications and public relations services to the Department.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	4,213	4,166
Supplier and Other Payments.....	751	798
	<u>4,964</u>	<u>4,964</u>
Accommodation and Central Services (HI02)		
Provides for payments to the Saskatchewan Property Management Corporation for office, vehicle inspection station, equipment and material storage building accommodations, mail services, records management, minor renovation services and major capital projects.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	8,100	7,822
Transfers for Public Services - Capital.....	800	805
	<u>8,900</u>	<u>8,627</u>
Operation of Transportation System (HI10)		
Provides for the safe access and operation of the transportation system through the delivery of a range of services including pavement marking, signing, lighting, mowing, snow and ice control, ferry and provincial airport operations and compliance with transportation laws. It also provides related operational services such as engineering standards, property acquisition and management, traffic engineering, testing services, trucking program management, technical advice to short line railways and regulation of provincial railways.		
Allocations		
Winter Maintenance.....	17,459	16,913
Road Safety and Traffic Guidance.....	16,033	15,451
Operational Services.....	19,718	19,369
Transport Compliance.....	4,949	4,894
Ferry Services.....	2,771	3,207
Airports.....	1,421	1,432
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	24,459	24,184
Supplier and Other Payments.....	37,792	36,677
Capital Asset Acquisitions.....	100	405
	<u>62,351</u>	<u>61,266</u>

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Preservation of Transportation System (HI04)

Provides preventative maintenance on provincial highways and bridges. It provides delivery, planning, engineering and management of the preservation and capital construction program. It also includes road and bridge engineering services for municipalities, support for area transportation planning on a regional basis and partnership projects that facilitate traffic management on the provincial transportation system.

Allocations

Surface Preservation.....	66,802	68,356
Regional Services.....	7,912	7,912
Strategic Partnership Program - Road Management.....	5,205	1,364

Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	22,725	22,318
Supplier and Other Payments.....	57,194	55,314

79,919 **77,632**

Transportation Policy (HI06)

Provides for transportation policy and program development. It also provides for improvements to the efficiency of Saskatchewan's transportation system by pursuing lower transportation, handling and storage costs for agriculture and other industries and developing new methods for the safe movement of goods.

Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,554	1,509
Supplier and Other Payments.....	331	376

1,885 **1,885**

Custom Work Activity

Provides for custom work activities performed by the Department for municipalities, Crown corporations and other organizations on a full cost-recovery basis.

Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	300	300
Supplier and Other Payments.....	7,200	4,700
<i>Recovery - External</i>	(7,500)	(5,000)

Amounts in this subvote are "Statutory".

--- **---**

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Interdepartmental Services (HI12)		
Provides information technology planning, acquisition and system development, end user support services and network and communications hardware to the Department and other government agencies including the Department of Agriculture, Food and Rural Revitalization, Information Technology Office, and the Department of Northern Affairs.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	2,200	2,200
Supplier and Other Payments.....	5,248	5,422
<i>Recovery - Internal</i>	(3,035)	(3,209)
	4,413	4,413
Machinery and Equipment (HI13)		
Provides for the acquisition and replacement of machinery and equipment used for maintaining and operating the provincial highway system.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Capital Asset Acquisitions.....	6,750	7,250
	6,750	7,250
Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset with the exception of heavy equipment which is based on usage.		
Categories of Amortization		
Infrastructure.....	84,650	82,700
Land, Buildings and Improvements.....	101	101
Machinery and Equipment.....	4,499	4,199
Transportation Equipment.....	148	143
Office and Information Technology.....	555	572
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Amortization.....	89,953	87,715
<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	89,953	87,715



SASKATCHEWAN

Highways and Transportation Capital

Vote 17

This vote provides for the Department's mandate to optimize transportation's contribution to the social and economic development of Saskatchewan by enhancing provincial transportation system assets.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Infrastructure Rehabilitation.....	43,093	49,778
Infrastructure Enhancement.....	82,472	80,377
Total Appropriation	125,565	130,155
Capital Asset Acquisitions.....	(125,565)	(130,155)
Capital Asset Amortization.....	---	---
Total Expense	---	---

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Highways and Transportation Capital

Vote 17 - Continued
(in thousands of dollars)

		Estimated 2004-05	Estimated 2003-04
Infrastructure Rehabilitation (HC01)			
Provides for the structural restoration and rehabilitation of paved highways and bridges by utilizing in-house and contracted resources.			
Classification by Type	<u>2004-05</u>	<u>2003-04</u>	
Capital Asset Acquisitions.....	43,093	49,778	
		43,093	49,778
Infrastructure Enhancement (HC02)			
Provides for new construction or upgrading of provincial highways and bridges by utilizing in-house and contracted resources. It also provides for municipal partnerships in the reconstruction of provincial highways.			
Allocations			
Highways and Bridges.....		78,840	76,241
Strategic Partnership Program - Road Construction.....		3,632	4,136
Classification by Type	<u>2004-05</u>	<u>2003-04</u>	
Capital Asset Acquisitions.....	82,472	80,377	
		82,472	80,377



SASKATCHEWAN

Industry and Resources

Vote 23

The mandate of the Department is to achieve full and responsible development of Saskatchewan's energy, mineral and forestry resources, to work with businesses and co-operatives to expand the Saskatchewan economy by promoting, coordinating and implementing policies, strategies and programs that encourage sustainable economic growth and to optimize revenues to fund government programs and services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	3,506	3,683
Accommodation and Central Services.....	3,760	3,745
Investment Programs.....	15,896	20,645
Industry Development.....	8,821	9,227
Mineral Revenues.....	2,042	2,211
Petroleum and Natural Gas.....	5,108	5,230
Exploration and Geological Services.....	4,587	4,730
Resource and Economic Policy.....	2,365	2,502
Co-operatives.....	710	750
Tourism Saskatchewan.....	7,165	7,165
Saskatchewan Trade and Export Partnership Inc.....	2,591	2,441
Saskatchewan Opportunities Corporation.....	---	7,212
Total Appropriation	56,551	69,541
Capital Asset Acquisitions.....	(50)	(170)
Capital Asset Amortization.....	4,693	270
Total Expense	61,194	69,641

FTE Staff Complement

Department.....	387.8	386.8
	387.8	386.8

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (IR01)		
Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	2,211	2,336
Supplier and Other Payments.....	1,245	1,327
Capital Asset Acquisitions.....	50	20
	<u>3,506</u>	<u>3,683</u>
Accommodation and Central Services (IR02)		
Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management, minor renovation services and major capital projects.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	3,760	3,645
Capital Asset Acquisitions.....	---	100
	<u>3,760</u>	<u>3,745</u>
Investment Programs (IR07)		
Provides financial assistance to businesses, business organizations, regionally-based economic development organizations, and research institutions to encourage economic growth in key sectors of the economy. It also delivers federal-provincial economic initiatives.		
Allocations		
Economic Partnership Agreements.....	5,322	6,858
Regional Economic Development Authorities and Organizations.....	2,350	2,700
Petroleum Research Initiative.....	1,000	1,000
Small Business Loans Associations.....	1,345	920
Strategic Investment Fund.....	1,550	2,303
Technology Commercialization.....	385	1,000
Mineral Exploration Incentives.....	1,600	1,600
Energy Sector Initiatives.....	704	904
Ethanol Fuel Tax Rebate.....	860	3,360
Northern Uranium Mines Rehabilitation.....	780	---
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	1,484	904
Transfers for Public Services.....	13,067	18,821
Transfers to Individuals.....	1,345	920
	<u>15,896</u>	<u>20,645</u>

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Industry Development (IR03)		
Develops and implements policies, programs and services that promote development of the small business sector and provides technical assistance to support and sustain regionally and sectorally-based economic development activities. It administers financial programs that encourage economic growth through loans and multi-year investments in key sectors of the economy. It also provides information and promotional support to assist business and to encourage economic growth and job creation.		
Allocations		
Regional Development.....	1,973	1,973
Special Projects and Investment Services.....	1,125	1,403
Forestry Development.....	240	240
Business Development.....	2,453	2,153
Marketing and Corporate Affairs.....	3,030	3,458
Classification by Type	2004-05	2003-04
Salaries.....	5,585	5,457
Supplier and Other Payments.....	3,236	3,770
	8,821	9,227

Mineral Revenues (IR04)

Assesses, collects and audits resource revenue from the oil, gas and mining industries. It collects mineral rights taxes, administers Crown-owned mineral lands and acts as Trustee to holders of mineral trust certificates. It also implements the mineral provisions of Treaty Land Entitlement and other Aboriginal land agreements and provides land policy support to provincial initiatives affecting mineral lands of the Province.

Classification by Type	2004-05	2003-04
Salaries.....	1,830	1,949
Supplier and Other Payments.....	161	211
Transfers to Individuals.....	51	51
	2,042	2,211

Petroleum and Natural Gas (IR05)

Develops and administers tax structures to optimize revenues from the oil and gas industry, promotes continued resource development and administers Crown oil and gas rights. It regulates the industry by establishing and enforcing conservation and environmental standards. It also collects, analyzes and distributes production and sales statistics and information on oil and gas reserves to assist in revenue collection and resource management.

Classification by Type	2004-05	2003-04
Salaries.....	4,591	4,663
Supplier and Other Payments.....	517	567
	5,108	5,230

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Exploration and Geological Services (IR16)		
Promotes resource exploration and identifies resource management opportunities to develop the mining industry in the Province by collecting, analyzing and distributing geoscientific data and undertaking research projects. It also administers the disposition (leasing) of Crown minerals.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	3,693	3,828
Supplier and Other Payments.....	894	852
Capital Asset Acquisitions.....	---	50
	<u>4,587</u>	<u>4,730</u>
Resource and Economic Policy (IR06)		
Conducts economic research and identifies, analyzes and develops policies to encourage economic growth, address climate change and promote energy conservation and resource development. It designs and maintains tax structures for coal, industrial and metallic minerals to optimize revenues. It also works with federal and other governments on policy and program issues.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	2,192	2,254
Supplier and Other Payments.....	173	248
	<u>2,365</u>	<u>2,502</u>
Co-operatives (IR08)		
Develops and implements policies, programs and services that support and promote the development of co-operatives.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	505	505
Supplier and Other Payments.....	205	245
	<u>710</u>	<u>750</u>
Tourism Saskatchewan (IR09)		
Provides a transfer payment to Tourism Saskatchewan that delivers services related to marketing, advertising, travel counseling, industry education and tourism promotional packaging to support the development of the Saskatchewan tourism industry.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	7,165	7,165
	<u>7,165</u>	<u>7,165</u>

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Saskatchewan Trade and Export Partnership Inc. (IR10)		
Provides a transfer payment to Saskatchewan Trade and Export Partnership Inc. to support the international and domestic marketing activities of its members and clients for the benefit of Saskatchewan through an industry-government partnership.		
Classification by Type	2004-05	2003-04
Transfers for Public Services.....	2,591	2,441
	2,591	2,441
Saskatchewan Opportunities Corporation		
Provides a transfer payment to the Saskatchewan Opportunities Corporation to support the operations of the Corporation's Research Parks.		
Classification by Type	2004-05	2003-04
Transfers for Public Services.....	---	7,212
	---	7,212
Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Land, Buildings and Improvements.....	4,377	194
Machinery and Equipment.....	115	5
Office and Information Technology.....	201	71
Classification by Type	2004-05	2003-04
Amortization.....	4,693	270
<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	4,693 ¹	270

¹ Amount includes amortization of Research Park assets transferred to the General Revenue Fund from the Saskatchewan Opportunities Corporation.

(This page left blank intentionally)



SASKATCHEWAN

Information Technology Office

Vote 74

The mandate of the Office is to coordinate and implement a uniform and integrated approach to information technology and information management, including service delivery and data security, throughout all government departments and other public agencies.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	476	510
Accommodation and Central Services.....	156	155
Information Management and Technology Initiatives.....	1,977	4,700
Total Appropriation	2,609	5,365
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	2,609	5,365

FTE Staff Complement

Office.....	21.0	18.0
	21.0	18.0

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Information Technology Office

Vote 74 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Administration (IT01)

Provides executive direction, leadership and central administration, and financial and human resource management to the Office.

Classification by Type	2004-05	2003-04		
Salaries.....	354	354		
Supplier and Other Payments.....	122	156		
			476	510

Accommodation and Central Services (IT02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

Classification by Type	2004-05	2003-04		
Supplier and Other Payments.....	156	155		
			156	155

Information Management and Technology Initiatives (IT03)

Provides information management and technology services to support government-wide operations and coordinates the development and sharing of geomatic information.

Allocations

Information Technology Initiatives.....	1,693	1,686		
Government On-Line.....	---	3,014		
Office of Geomatics Coordination.....	284	---		

Classification by Type	2004-05	2003-04		
Salaries.....	1,203	1,029		
Supplier and Other Payments.....	774	3,671		
			1,977	4,700



SASKATCHEWAN

Justice

Vote 3

The mandate of the Department is to provide legal services and justice policy to ensure government protects the legal rights of citizens and promotes social and economic order. The Department provides support for the court system, prosecutorial services, civil law services, counsel to government, provincial policing services through the Royal Canadian Mounted Police and marketplace regulation.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	4,285	4,299
Accommodation and Central Services.....	13,615	12,284
Courts and Civil Justice.....	35,536	35,201
Marketplace Regulation.....	4,798	4,868
Legal Services.....	18,419	17,889
Community Justice.....	102,339	97,416
Boards and Commissions.....	20,831	18,990
Total Appropriation	199,823	190,947
Capital Asset Acquisitions.....	(250)	---
Capital Asset Amortization.....	334	264
Total Expense	199,907	191,211

FTE Staff Complement

Department.....	870.6	872.9
Revolving Fund.....	9.0	9.0
	879.6	881.9

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Justice

Vote 3 - Continued (in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Administration (JU01)

Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Department and associated boards and commissions. It also provides various administrative services under a shared service agreement with the Department of Corrections and Public Safety on a cost recovery basis.

Classification by Type	<u>2004-05</u>	<u>2003-04</u>		
Salaries.....	4,141	4,077		
Supplier and Other Payments.....	1,570	1,648		
<i>Recovery - Internal</i>	(1,426)	(1,426)		
			4,285	4,299

Accommodation and Central Services (JU02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodations for the Department and associated boards and commissions, courthouse accommodations, mail services, records management, minor renovation services and major capital projects.

Classification by Type	<u>2004-05</u>	<u>2003-04</u>		
Supplier and Other Payments.....	13,365	12,284		
Capital Asset Acquisitions.....	250	---		
			13,615	12,284

Courts and Civil Justice (JU03)

Provides judicial and operational support to the court system, produces transcripts, and provides enforcement services for legal judgments through the Sheriff's Office. It provides maintenance enforcement and other family justice services to assist parents and children in dealing with the difficulties of family breakdown. It licenses Commissioners of Oaths, Notaries Public and Marriage Commissioners. It also provides dispute resolution services to assist in resolving disputes outside the court system and protects the interests of people who do not have the capacity to manage their own financial affairs.

Allocations

Court Services.....	20,715	20,472		
Salaries - Provincial Court Judges (Statutory).....	8,538	8,303		
Family Justice Services.....	2,993	3,154		
Dispute Resolution.....	1,307	1,307		
Public Guardian and Trustee.....	1,983	1,965		

Classification by Type	<u>2004-05</u>	<u>2003-04</u>		
Salaries.....	26,448	26,105		
Supplier and Other Payments.....	9,088	9,096		
			35,536	35,201

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$26,998K.

Justice

Vote 3 - Continued
(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Marketplace Regulation (JU07)		
Protects consumer and public interests and supports economic well-being through the enforcement of marketplace legislation and the provision of corporate registry services.		
Allocations		
Land Titles Assurance Claims (Statutory).....	25	25
Corporations.....	1,722	1,767
Consumer Protection.....	750	750
Saskatchewan Financial Services Commission.....	2,301	2,326
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	3,839	3,839
Supplier and Other Payments.....	959	1,029
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$4,773K.</i>	4,798	4,868

Legal Services (JU04)

Provides civil law services, including advice on Aboriginal, trade law and constitutional matters, and legal, policy and technical advice in relation to legislation to government departments and agencies and prosecutes criminal code, young offender and provincial offences. It also provides communications services to the Department and to the Department of Corrections and Public Safety. Through the Queen's Printer, it publishes and distributes legislation, regulations and other government publications.

Allocations

Civil Law.....	2,665	2,631
Public Law.....	2,666	2,552
Policy, Planning and Evaluation.....	902	1,008
Public Prosecutions.....	11,700	11,117
Communications and Public Education.....	308	312
Queen's Printer Revolving Fund - Subsidy.....	159	250
- Net Expense (Recovery) (Statutory).....	19	19
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	15,426	14,593
Supplier and Other Payments.....	3,093	3,396
Recovery - Internal.....	(100)	(100)
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$18,400K.</i>	18,419	17,889

Justice

Vote 3 - Continued (in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Community Justice (JU05)		
Provides alternative measures and crime prevention programs that respond to the needs of communities for increased safety and greater involvement in justice services. It supports the development of community-based services, coordinates Aboriginal and northern justice initiatives and funds the Aboriginal Courtworker program, the Police Commission and the Police Complaints Investigator. It also provides provincial policing services under contract with the Royal Canadian Mounted Police, regulates the private security industry and provides for coroners' investigations.		
Allocations		
Community Services.....	3,604	3,663
Police Programs.....	4,320	4,320
Law Enforcement Services.....	782	701
Police Commission.....	765	765
Police Complaints Investigator.....	419	169
Royal Canadian Mounted Police.....	91,117	86,466
Coroners.....	1,332	1,332
Classification by Type	2004-05	2003-04
Salaries.....	1,995	1,825
Supplier and Other Payments.....	2,997	2,990
Transfers for Public Services.....	97,347	92,601
	102,339	97,416
Boards and Commissions (JU08)		
Provides funding and support to independent, quasi-judicial boards, commissions and inquiries which report to the Minister of Justice.		
Allocations		
Farm Land Security Board.....	867	927
Human Rights Commission.....	1,306	1,250
Surface Rights Arbitration Board.....	147	147
Rentalsman/Provincial Mediation Board.....	1,071	1,071
Inquiries.....	2,160	876
Legal Aid Commission.....	14,295	12,659
Commission on First Nations and Metis Peoples and Justice Reform.....	200	1,275
Automobile Injury Appeal Commission.....	785	785
Classification by Type	2004-05	2003-04
Salaries.....	2,596	3,799
Supplier and Other Payments.....	3,940	2,532
Transfers to Individuals.....	14,295	12,659
	20,831	18,990

Justice

Vote 3 - Continued
(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	50	---
Transportation Equipment.....	5	5
Office and Information Technology.....	279	259

Classification by Type

	2004-05	2003-04
Amortization.....	334	264

<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	334	264
--	------------	-----

(This page left blank intentionally)



SASKATCHEWAN

Labour

Vote 20

The mandate of the Department is to ensure safe, fair and productive workplaces in Saskatchewan. The Department carries out this mandate through labour relations legislation, prevention, education and training services, promoting, developing and enforcing occupational health and safety and labour standards, providing support to injured workers and assisting in preventing and resolving workplace disputes. The Department also works in partnership with all other provincial departments towards the goal of equality for all Saskatchewan women.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	1,001	1,119
Accommodation and Central Services.....	1,286	1,365
Occupational Health and Safety.....	5,698	5,001
Labour Relations Board.....	690	786
Labour Relations and Mediation.....	510	585
Labour Standards.....	1,699	1,789
Education and Labour Research.....	2,390	2,686
Worker's Advocate.....	535	536
Status of Women Office.....	378	379
Total Appropriation	14,187	14,246
Capital Asset Acquisitions.....	(20)	(15)
Capital Asset Amortization.....	34	30
Total Expense	14,201	14,261

FTE Staff Complement

Department.....	180.8	176.3
	180.8	176.3

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Labour

Vote 20 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (LA01)		
Provides executive direction, leadership and central administration, financial and human resource management services to the Department.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	866	1,034
Supplier and Other Payments.....	135	85
	<u>1,001</u>	<u>1,119</u>
Accommodation and Central Services (LA02)		
Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	1,286	1,365
	<u>1,286</u>	<u>1,365</u>
Occupational Health and Safety (LA06)		
Promotes a safe and healthy workplace through education, training, inspections, accident investigations and enforcement of workplace safety standards.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	4,464	3,883
Supplier and Other Payments.....	1,234	1,103
Capital Asset Acquisitions.....	---	15
	<u>5,698</u>	<u>5,001</u>
Labour Relations Board (LA04)		
Rules on collective bargaining rights and adjudicates disputes between trade unions and employers, primarily through public hearings and written decisions.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	556	652
Supplier and Other Payments.....	134	134
	<u>690</u>	<u>786</u>

Labour

Vote 20 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Labour Relations and Mediation (LA07)		
Provides conciliation and mediation services to assist employers and unions in resolving disputes arising out of the collective bargaining process and promotes cooperative labour management relations.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	390	466
Supplier and Other Payments.....	120	119
	<u>510</u>	<u>585</u>
Labour Standards (LA03)		
Establishes minimum standards of employment through the enforcement of legislation related to hours of work, overtime, minimum wage, annual holidays, termination or layoffs, leaves of absence including maternity, paternity and bereavement, and equal pay provisions.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,541	1,589
Supplier and Other Payments.....	158	200
	<u>1,699</u>	<u>1,789</u>
Education and Labour Research (LA05)		
Provides policy, research and communications on labour programs, legislation, and federal-provincial initiatives. It delivers outreach programs on rights and responsibilities related to employment standards and occupational health for workers, employers, stakeholder groups and the public. It develops and manages the Department's electronic resource delivery initiatives and provides central information technology services to the Department. It also delivers Balancing Work and Family programming to workplaces.		
Allocations		
Planning and Policy.....	758	834
Information Services.....	1,411	1,631
Balancing Work and Family.....	221	221
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	2,013	2,225
Supplier and Other Payments.....	357	461
Capital Asset Acquisitions.....	20	---
	<u>2,390</u>	<u>2,686</u>

Labour

Vote 20 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Worker's Advocate (LA08)		
Provides assistance and advice to injured workers and their dependents who have claims before the Workers' Compensation Board.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	493	494
Supplier and Other Payments.....	42	42
	<u>535</u>	<u>536</u>
Status of Women Office (LA09)		
Works in partnership with all other provincial government departments and the community to achieve the goal of equality for all Saskatchewan women.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	287	288
Supplier and Other Payments.....	91	91
	<u>378</u>	<u>379</u>
Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Machinery and Equipment.....	14	14
Office and Information Technology.....	20	16
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Amortization.....	34	30
<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	<u>34</u>	<u>30</u>



SASKATCHEWAN

Learning

Vote 5

The mandate of the Department is to advance the social, economic and personal well-being of Saskatchewan people. The Department accomplishes this mandate through leadership and support programs from Early Childhood Development, through Pre-Kindergarten to Grade 12, to technical training and post-secondary education, and public library services. The Department provides responsive leadership to meet the learning and development needs of Saskatchewan children, youth and adults, and to meet the employment needs of the Provincial labour market.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	5,718	6,222
Accommodation and Central Services.....	6,230	7,873
Post-Secondary Education.....	387,917	375,050
Early Childhood Development.....	3,320	3,032
K-12 Education.....	578,771	551,682
Training Programs.....	37,526	38,046
Student Support Programs.....	71,271	74,730
Provincial Library.....	8,529	8,520
Department Operations Appropriation	1,099,282	1,065,155
Capital Asset Acquisitions.....	(5,519)	(7,115)
Capital Asset Amortization.....	3,377	2,866
Department Expense	1,097,140	1,060,906
Teachers' Pensions and Benefits.....	119,123	108,261
Total Appropriation	1,218,405	1,173,416

FTE Staff Complement

Department.....	522.2	528.2
Revolving Fund.....	29.1	31.1
	551.3	559.3

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Learning

Vote 5 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (LR01)		
Provides executive direction, leadership and central administration, financial and human resource management, communications and information technology services to the Department.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	4,535	4,804
Supplier and Other Payments.....	1,183	1,418
	5,718	6,222
Accommodation and Central Services (LR02)		
Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management, minor renovation services and major capital projects.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	6,230	5,333
Capital Asset Acquisitions.....	---	2,540
	6,230	7,873
Post-Secondary Education (LR11)		
Provides financial, program and administrative support to institutions, agencies and other partners involved in the development, delivery and evaluation of post-secondary education, skills training and trades certification. It also provides operating, research and capital transfer payments to universities, technical institutions and regional colleges.		
Allocations		
Operational Support.....	2,827	2,845
Universities, Federated and Affiliated Colleges and Educational Agencies.....	238,314	229,564
Saskatchewan Universities - Urban Parks.....	882	802
Saskatchewan Institute of Applied Science and Technology (SIAST)		
- Operating.....	69,810	68,051
- Saskatchewan Property Management Corporation.....	17,275	16,775
Regional Colleges.....	16,305	16,101
Post-Secondary Capital Transfers.....	22,960 ¹	23,314
Apprenticeship and Trade Certification Commission.....	9,694	9,598
Innovation and Science Fund.....	9,850	8,000
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	2,532	2,573
Supplier and Other Payments.....	295	272
Transfers for Public Services.....	362,130	348,891
Transfers for Public Services - Capital.....	22,960	23,314
	387,917	375,050

¹ This amount includes \$17,625K in capital transfers to post-secondary institutions and \$5,335K in transfers to the Education Infrastructure Financing Corporation (EIFC) for principal and interest payments for EIFC financed capital activity.

Learning

Vote 5 - Continued
(in thousands of dollars)

Estimated
2004-05

Estimated
2003-04

Early Childhood Development (LR08)

Provides for a component of the Province's Early Childhood Development strategy. The Early Childhood Learning Opportunities Program provides for community-based pre-kindergarten programs and parent education and training on child development issues.

Classification by Type

	2004-05	2003-04
Salaries.....	424	414
Supplier and Other Payments.....	93	80
Transfers for Public Services.....	2,803	2,538

3,320

3,032

K-12 Education (LR03)

Provides financial, program and administrative support to students, teachers and school boards in the development, delivery and evaluation of programs. It also provides operating and capital transfer payments to school divisions for the delivery of education services and career development supports.

Allocations

Operational Support.....	4,284	4,184
School Operating.....	527,900	509,900
School Capital Transfers.....	26,030 ¹	18,655
School Capital - Debenture Interest Payments.....	1,520	1,820
Curriculum and Instruction.....	3,782	3,776
Regional Services.....	8,884	7,934
Official Minority Language Office.....	5,614	4,650
Educational Agencies.....	297	299
Correspondence School Revolving Fund - Subsidy.....	435	439
- Net Expense (Recovery) (Statutory).....	25	25

Classification by Type

	2004-05	2003-04
Salaries.....	11,891	10,891
Supplier and Other Payments.....	4,312	5,512
Capital Asset Acquisitions.....	2,255	985
Transfers for Public Services.....	534,083	515,439
Transfers for Public Services - Capital.....	26,030	18,655
Transfers to Individuals.....	200	200

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$578,746K.

578,771

551,682

¹ This amount includes \$23,755K in capital transfers to school divisions and \$2,275K in transfers to the Education Infrastructure Financing Corporation (EIFC) for principal and interest payments for EIFC financed capital activity.

Learning

Vote 5 - Continued
(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Training Programs (LR12)		
Provides financial, program and administrative support for the development, delivery and evaluation of literacy, basic education, skills training, and distance education programs. It also provides financial support for interprovincial agreements and labour market planning and information activities.		
Allocations		
Operational Support.....	1,769	1,865
JobStart-Future Skills.....	13,632	13,753
Northern Skills Training.....	2,059	2,059
Basic Education and Literacy.....	12,911	12,914
Labour Market Information.....	1,368	1,813
Technology Enhanced Learning.....	4,907	4,837
Interprovincial Agreements.....	880	805
Classification by Type	2004-05	2003-04
Salaries.....	1,524	1,563
Supplier and Other Payments.....	5,322	5,419
Transfers for Public Services.....	26,765	27,019
Transfers to Individuals.....	3,915	4,045
	37,526	38,046

Student Support Programs (LR13)

Administers training allowances for low-income students in approved basic education and skills training programs. It administers the Canada and Saskatchewan Student Loan and Saskatchewan bursaries programs for students enrolled in approved post-secondary education programs. It also supports students with disabilities in their post-secondary education and training.

Allocations

Operational Support.....	9,497	10,354
Saskatchewan Student Aid Fund.....	35,616	37,120
Provincial Training Allowances.....	19,547	20,577
Apprenticeship Training Allowance.....	1,425	1,500
Employability Assistance for People with Disabilities.....	5,186	5,179

Classification by Type

	2004-05	2003-04
Salaries.....	5,358	5,545
Supplier and Other Payments.....	875	1,219
Capital Asset Acquisitions.....	3,264	3,590
Transfers for Public Services.....	638	631
Transfers to Individuals.....	61,136	63,745
	71,271	74,730

Learning

Vote 5 - Continued
(in thousands of dollars)

Estimated **Estimated**
2004-05 **2003-04**

Provincial Library (LR15)

Develops the legislative and policy framework for the operation of the Saskatchewan public library system. It administers grants and acts as a coordinating agency for the system by maximizing the cooperative use of information technologies, establishing public access to information databases and virtual reference services and coordinating interlibrary loans. It also supports the development of a cooperative library system to share resources among all types of libraries in Saskatchewan.

Classification by Type

	2004-05	2003-04
Salaries.....	1,298	1,358
Supplier and Other Payments.....	394	419
Transfers for Public Services.....	6,837	6,743

8,529 **8,520**

Teachers' Pensions and Benefits (LR04)

Provides for government's contribution for teachers' pensions and benefits. The Teachers' Superannuation Commission administers the Teachers' Superannuation Plan, the Teachers' Dental Plan and the Teachers' Group Life Insurance Plan. The Saskatchewan Teachers' Retirement Plan and the Teachers' Extended Health Plan are administered by the Saskatchewan Teachers' Federation.

Allocations

Teachers' Superannuation Commission.....	1,418	1,404
Teachers' Superannuation Plan (Statutory).....	62,780	56,900
Teachers' Group Life Insurance (Statutory).....	1,635	1,587
Teachers' Dental Plan.....	8,400	8,000
Saskatchewan Teachers' Retirement Plan (Statutory).....	34,580	30,500
Teachers' Extended Health Plan.....	10,310	9,870

Classification by Type

	2004-05	2003-04
Salaries.....	612	606
Supplier and Other Payments.....	806	798
Transfers for Public Services - Pensions and Benefits.....	117,705	106,857

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$20,128K.

119,123 **108,261**

Learning

Vote 5 - Continued
(in thousands of dollars)

Estimated
2004-05

Estimated
2003-04

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	601	179
Office and Information Technology.....	2,776	2,687

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Amortization.....	3,377	2,866

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

3,377 **2,866**



SASKATCHEWAN

Northern Affairs

Vote 75

The mandate of the Office is to promote the social and economic development of northern Saskatchewan communities in partnership with the federal government and northern communities by supporting regional development and development of businesses and industries, and coordinating government activities in the Northern Administration District of Saskatchewan.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	1,082	964
Accommodation and Central Services.....	228	215
Resource and Economic Development.....	3,341	3,674
Northern Strategy.....	574	666
Total Appropriation	5,225	5,519
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	7	7
Total Expense	5,232	5,526

FTE Staff Complement

Office.....	34.6	35.6
	34.6	35.6

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Northern Affairs

Vote 75 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (NA01)		
Provides executive direction, leadership and central administration, financial and human resource management and central information technology services to the Office.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	601	457
Supplier and Other Payments.....	481	507
	<u>1,082</u>	<u>964</u>
Accommodation and Central Services (NA02)		
Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	228	215
	<u>228</u>	<u>215</u>
Resource and Economic Development (NA04)		
Provides planning and policy development, financial and promotional support to northern businesses, entrepreneurs and regional economic development organizations, and develops resource and industry strategies to encourage economic growth in the North.		
Allocations		
Business Programming and Financial Services.....	1,564	925
Resource and Policy Development.....	443	1,175
Northern Development Fund.....	549	629
Northern Development Fund - Loan Loss Provision.....	400	500
Northern Commercial Fish Transportation Subsidy.....	385	445
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,374	1,106
Supplier and Other Payments.....	448	994
Transfers to Individuals.....	1,519	1,574
	<u>3,341</u>	<u>3,674</u>

Northern Affairs

Vote 75 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Northern Strategy (NA03)

Leads planning and coordination of the cross-governmental Northern Strategy, a strategy designed to further social and economic development in the North. Under the Northern Strategy, it provides leadership and support for the delivery of investments under the Canada-Saskatchewan Northern Development Accord and the Northern Development Agreement in partnership with the federal government and the Northern Development Board Corporation.

Classification by Type	2004-05	2003-04		
Salaries.....	140	366		
Supplier and Other Payments.....	34	300		
Transfers for Public Services.....	400	---		
			574	666

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Office's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Machinery and Equipment.....	1	1		
Office and Information Technology.....	6	6		

Classification by Type	2004-05	2003-04		
Amortization.....	7	7		
<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>			7	7

(This page left blank intentionally)



SASKATCHEWAN

Public Service Commission

Vote 33

The Public Service Commission provides leadership and policy direction for the human resource function in the public service. The Commission either directly delivers or collaborates with the departments and agencies of government in the delivery of a wide range of human resource services for the public service.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	1,430	1,480
Accommodation and Central Services.....	735	711
Human Resource Information Services.....	1,250	1,286
Employee Relations.....	1,517	1,570
Human Resource Development.....	2,655	2,772
Aboriginal Management and Professional Internship Program.....	623	735
Total Appropriation	8,210	8,554
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	141	142
Total Expense	8,351	8,696

FTE Staff Complement

Commission.....	117.9	116.9
	117.9	116.9

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Commission's capital asset acquisitions and includes the amortization of the Commission's capital assets.

Public Service Commission

Vote 33 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Administration (PS01)

Provides executive direction, leadership and central administration, financial and human resource management, policy, communications and information technology services to the Commission.

<i>Classification by Type</i>	<u>2004-05</u>	<u>2003-04</u>		
Salaries.....	1,055	1,038		
Supplier and Other Payments.....	375	442		
			1,430	1,480

Accommodation and Central Services (PS02)

Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.

<i>Classification by Type</i>	<u>2004-05</u>	<u>2003-04</u>		
Supplier and Other Payments.....	735	711		
			735	711

Human Resource Information Services (PS06)

Designs, develops, implements and maintains government-wide information systems to collect, track and audit information required for payroll purposes and human resource management. It assists departments in the implementation and operation of government-wide human resource information technology systems by providing training in systems operation and advice to resolve problems and technical issues. It also maintains government-wide personnel, position and competition records.

<i>Classification by Type</i>	<u>2004-05</u>	<u>2003-04</u>		
Salaries.....	983	969		
Supplier and Other Payments.....	267	317		
			1,250	1,286

Employee Relations (PS04)

Represents government in the negotiation of collective agreements with bargaining agents of its employees, provides labour relations services to management and develops and administers compensation policies for non-union employees. It also develops standard criteria used to evaluate jobs in the public service.

<i>Classification by Type</i>	<u>2004-05</u>	<u>2003-04</u>		
Salaries.....	1,238	1,189		
Supplier and Other Payments.....	279	381		
			1,517	1,570

Public Service Commission

Vote 33 - Continued

(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Human Resource Development (PS03)

Applies standard classification and staffing criteria to jobs in the public service and provides the means to recruit, assess and select applicants to public service employment. It supports building management and organizational capacity and provides leadership in human resource planning across the public service. It also provides workplace diversity programs and employee and family assistance counseling services.

Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	2,437	2,480
Supplier and Other Payments.....	218	292
	2,655	2,772

Aboriginal Management and Professional Internship Program (PS07)

Provides learning and developmental opportunities and work experience within the public service to Aboriginal interns.

Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	593	705
Supplier and Other Payments.....	30	30
	623	735

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Commission's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Land, Buildings and Improvements.....	31	32
Office and Information Technology.....	110	110

Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Amortization.....	141	142
	141	142

Amortization is a non-voted, non-cash expense and is presented for information purposes only.

(This page left blank intentionally)



SASKATCHEWAN

Saskatchewan Property Management Corporation

Vote 53

The mandate of the Corporation is to support Government program delivery by meeting its clients' accommodation and program-related commercial and custodial service needs.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Provision of Central Services to Government.....	2,008	2,208
Asset Renewal.....	14,400	15,000
Wind Energy Initiative.....	400	400
Total Appropriation	16,808	17,608
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	16,808	17,608

Saskatchewan Property Management Corporation

Vote 53 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Provision of Central Services to Government (SP01)		
Provides an operating subsidy for central services provided to Government including management of government space.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	2,008	2,208
	<u>2,008</u>	<u>2,208</u>
Asset Renewal (SP02)		
Provides for capital renewal and upgrades of government assets.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services - Capital.....	14,400	15,000
	<u>14,400</u>	<u>15,000</u>
Wind Energy Initiative (SP03)		
Provides for payments to the Saskatchewan Power Corporation for the purchase of wind-generated electricity.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	400	400
	<u>400</u>	<u>400</u>



SASKATCHEWAN

Saskatchewan Research Council

Vote 35

The mandate of the Council is to assist clients from the public and private sectors in developing a viable economy with quality jobs and a secure environment through research, development and transfer of innovative scientific and technological solutions, applications and services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Saskatchewan Research Council.....	<u>7,779</u>	<u>7,964</u>
Total Appropriation	7,779	7,964
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	<u><u>7,779</u></u>	<u><u>7,964</u></u>

Saskatchewan Research Council

Vote 35 - Continued
(in thousands of dollars)

Estimated
2004-05

Estimated
2003-04

Saskatchewan Research Council (SR01)

Supports applied research and assists clients in the private and public sectors in the transfer and commercialization of technology to support economic development.

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	7,779	7,964
	<u>7,779</u>	<u>7,964</u>



SASKATCHEWAN

General Revenue Fund Budgetary Appropriation and Expense Legislative Branch of Government

Except for the Provincial Auditor, the Estimates included in the “Legislative Branch of Government” section are reviewed and recommended by the Board of Internal Economy. The Board is established by *The Legislative Assembly and Executive Council Act* to exercise financial authority over the operations of the Legislative Assembly and various officers of the Legislature.

Pursuant to *The Provincial Auditor Act*, the Estimates of the Provincial Auditor are reviewed and recommended by the Public Accounts Committee.

The Legislative Assembly refers the review of these Estimates to the House Services Committee.

(This page left blank intentionally)



SASKATCHEWAN

Chief Electoral Officer

Vote 34

The mandate of the Office is to provide impartial administration of provincial elections, by-elections and election finances to ensure public confidence in the integrity of the electoral process for the Saskatchewan electorate.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Chief Electoral Officer.....	<u>761</u>	<u>811</u>
Total Appropriation	761	811
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	<u><u>761</u></u>	<u><u>811</u></u>

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Chief Electoral Officer

Vote 34 - Continued
(in thousands of dollars)

Estimated
2004-05

Estimated
2003-04

Chief Electoral Officer (CE01)

Plans and administers provincial elections and by-elections for the Legislature, enumerations other than during an election and provincial election finances under *The Election Act, 1996*. The Office maintains the Province's political contributions tax credit disclosure regime under *The Political Contributions Tax Credit Act, 2001*, administers plebiscites and referendums under *The Referendum and Plebiscite Act* and Time votes conducted under *The Time Act*.

Classification by Type

	2004-05	2003-04
Salaries.....	443	473
Supplier and Other Payments.....	318	338

Amounts in this subvote are "Statutory".

761

811



SASKATCHEWAN

Conflict of Interest Commissioner

Vote 57

The mandate of the Office is to coordinate disclosure of assets held by Members, provide advice on conflict of interest issues, conduct inquiries and provide opinions on compliance with *The Members' Conflict of Interest Act* if requested by a Member, the President of the Executive Council or the Legislative Assembly.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Conflict of Interest Commissioner.....	<u>122</u>	<u>122</u>
Total Appropriation	122	122
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	<u><u>122</u></u>	<u><u>122</u></u>

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Conflict of Interest Commissioner

Vote 57 - Continued
(in thousands of dollars)

**Estimated
2004-05** **Estimated
2003-04**

Conflict of Interest Commissioner (CC01)

Coordinates disclosure of assets held by Members, provides advice on conflict of interest issues, conducts inquiries and provides opinions on compliance with *The Members' Conflict of Interest Act* if requested by a Member, the President of the Executive Council or the Legislative Assembly.

Classification by Type	2004-05	2003-04		Estimated 2004-05	Estimated 2003-04
Salaries.....	70	69			
Supplier and Other Payments.....	52	53			
				122	122



SASKATCHEWAN

Information and Privacy Commissioner

Vote 55

The mandate of the Office is to review Government decisions under *The Freedom of Information and Protection of Privacy Act* to ensure the protection of the public's right to access records held or controlled by the Government and to ensure that personal information is only collected and disclosed according to the manner and purposes set out in the Act.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Information and Privacy Commissioner.....	<u>387</u>	<u>306</u>
Total Appropriation	387	306
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	<u><u>387</u></u>	<u><u>306</u></u>

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Information and Privacy Commissioner

Vote 55 - Continued
(in thousands of dollars)

Estimated
2004-05 **Estimated**
2003-04

Information and Privacy Commissioner (IP01)

Reviews Government decisions under *The Freedom of Information and Protection of Privacy Act* to ensure the protection of the public's right to access records held or controlled by the Government and to ensure that personal information is only collected and disclosed according to the manner and purposes set out in the Act.

Classification by Type

	2004-05	2003-04
Salaries.....	223	148
Supplier and Other Payments.....	164	158
	387	306



SASKATCHEWAN

Legislative Assembly

Vote 21

The Legislative Assembly is the parliament of Saskatchewan, consisting of Members who are elected by the people of Saskatchewan. The mandate of the Legislative Assembly is to make provincial laws, control public finances and to debate public issues and the actions of the Executive Government through the Province's elected representatives.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration.....	2,079	2,042
Accommodation and Central Services.....	137	114
Legislative Assembly Services.....	4,086	4,091
Payments and Allowances to Individual Members.....	10,872	10,662
Committees of the Legislative Assembly.....	98	81
Caucus Operations.....	1,423	1,475
Total Appropriation	18,695	18,465
Capital Asset Acquisitions.....	(20)	(25)
Capital Asset Amortization.....	97	106
Total Expense	18,772	18,546

For comparative purposes, figures shown for 2003-04 have been restated to be consistent with the presentation of the 2004-05 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Legislative Assembly's capital asset acquisitions and includes the amortization of the Legislative Assembly's capital assets.

Legislative Assembly

Vote 21 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Administration (LG01)		
Provides executive direction, leadership and central administration, financial and human resource management, planning and policy development and central information technology services.		
Allocations		
General Administration.....	1,847	1,816
Office of the Speaker and Board of Internal Economy.....	232	226
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,287	1,261
Supplier and Other Payments.....	772	769
Capital Asset Acquisitions.....	20	12
	<u>2,079</u>	<u>2,042</u>
Accommodation and Central Services (LG02)		
Provides for payments to the Saskatchewan Property Management Corporation for office accommodation, mail services, records management and minor renovation services.		
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Supplier and Other Payments.....	137	114
	<u>137</u>	<u>114</u>
Legislative Assembly Services (LG03)		
Provides services necessary for Members and for the operation of the House and committees, including procedural, protocol, sessional, security, legal, public information and parliamentary library services.		
Allocations		
Legislative Assembly Office.....	2,620	2,644
Legislative Library.....	1,245	1,240
Legislative Counsel and Law Clerk.....	221	207
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	2,757	2,661
Supplier and Other Payments.....	1,159	1,214
Capital Asset Acquisitions.....	---	13
Transfers for Public Services.....	170	203
	<u>4,086</u>	<u>4,091</u>

Legislative Assembly

Vote 21 - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
<hr/>		
Payments and Allowances to Individual Members (LG05)		
Provides remuneration and expense payments to Members of the Legislative Assembly.		
Allocations		
Indemnity, Allowances and Expenses for Members (Statutory).....	10,612	10,466
Allowances for Additional Duties (Statutory).....	260	196
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	6,942	6,771
Supplier and Other Payments.....	3,930	3,891
<hr/>		
<i>Amounts in this subvote are "Statutory".</i>	10,872	10,662
<hr/>		
Committees of the Legislative Assembly (LG04)		
Provides services for the operation of standing and special committees of the Legislative Assembly. It also provides for Members' Committee expenses.		
Allocations		
Committee Support Services.....	17	14
Members' Committee Expenses (Statutory).....	81	67
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	31	33
Supplier and Other Payments.....	67	48
<hr/>		
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$17K.</i>	98	81
<hr/>		
Caucus Operations (LG06)		
Provides research, secretarial and administrative services for Government and Opposition caucuses and Independent Members. It also provides for the operation of the Offices of the Official Opposition and the Third Party.		
Allocations		
Government Caucus (Statutory).....	493	546
Opposition Caucus and Office of the Leader of the Opposition (Statutory).....	930	862
Offices of the Independent Members (Statutory).....	---	67
Classification by Type	<u>2004-05</u>	<u>2003-04</u>
Transfers for Public Services.....	1,423	1,475
<hr/>		
<i>Amounts in this subvote are "Statutory".</i>	1,423	1,475
<hr/>		

Legislative Assembly

Vote 21 - Continued

(in thousands of dollars)

**Estimated
2004-05**

**Estimated
2003-04**

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Legislative Assembly's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization

Machinery and Equipment.....	62	63
Office and Information Technology.....	35	43

Classification by Type

	2004-05	2003-04
Amortization.....	97	106

<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	97	106
--	-----------	-----



SASKATCHEWAN

Ombudsman and Children's Advocate

Vote 56

The mandate of the Office of the Provincial Ombudsman is to promote fairness in the provision of services by the Government of Saskatchewan.

The mandate of the Children's Advocate Office is to promote the interests of, and act as a voice for, children who have concerns about provincial government services to ensure that the rights of children and youth are respected and valued in communities and in government practice, policy and legislation.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Ombudsman.....	1,581	1,564
Children's Advocate.....	1,150	1,207
Total Appropriation	2,731	2,771
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	2,731	2,771

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Ombudsman and Children's Advocate

Vote 56 - Continued
(in thousands of dollars)

Estimated
2004-05 **Estimated**
2003-04

Ombudsman (OC01)

Investigates complaints respecting administrative actions and decisions of government and, where warranted, recommends corrective action to the Government and the Legislative Assembly. The Office assists in the resolution of complaints against the Government through mediation, negotiation and non-adversarial approaches. The Office engages in public education about fairness and the powers and duties of the Ombudsman.

Allocations

Ombudsman Operations.....		1,453	1,436
Ombudsman's Salary (Statutory).....		128	128

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	1,255	1,238
Supplier and Other Payments.....	326	326

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$1,453K.

1,581	1,564
--------------	-------

Children's Advocate (OC02)

Engages in public education, works to resolve disputes, conducts independent investigations and recommends improvements to programs for children to the Government and the Legislative Assembly.

Allocations

Children's Advocate Operations.....		1,022	1,079
Children's Advocate's Salary (Statutory).....		128	128

Classification by Type

	<u>2004-05</u>	<u>2003-04</u>
Salaries.....	869	906
Supplier and Other Payments.....	281	301

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$1,022K.

1,150	1,207
--------------	-------



SASKATCHEWAN

Provincial Auditor

Vote 28

The Office serves the people of Saskatchewan through the Legislative Assembly. The Office encourages accountability and effective management in government operations through its independent examinations, advice and reports on the management of public resources entrusted to government.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Provincial Auditor.....	5,405	5,405
Unforeseen Expenses.....	350	350
Total Appropriation	5,755	5,755
Capital Asset Acquisitions.....	---	---
Capital Asset Amortization.....	---	---
Total Expense	5,755	5,755

The "Total Appropriation" includes the estimated "to be voted" and "statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Provincial Auditor

Vote 28 - Continued

(in thousands of dollars)

Estimated	Estimated
2004-05	2003-04

Provincial Auditor (PA01)

Provides for the audits of the administration of programs and activities of government departments, health and education institutions, commissions, boards and Crown corporations and for reporting the results of all audits annually to the Legislative Assembly and the public. It also provides assistance to the Standing Committee on Public Accounts in its review of the Provincial Auditor's Report, the Public Accounts and other reports.

Allocations

Provincial Auditor Operations.....	5,277	5,277
Provincial Auditor's Salary (Statutory).....	128	128

Classification by Type

	2004-05	2003-04
Salaries.....	3,646	3,646
Supplier and Other Payments.....	1,759	1,759

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$5,277K.

5,405	5,405
--------------	-------

Unforeseen Expenses (PA02)

Provides for unforeseen expenses pursuant to Section 10.1 of *The Provincial Auditor Act*.

Classification by Type

	2004-05	2003-04
Salaries.....	350	350

350	350
------------	-----



SASKATCHEWAN

General Revenue Fund Fiscal Stabilization Fund Transfer

(This page left blank intentionally)



SASKATCHEWAN

Fiscal Stabilization Fund

Vote 71

The Fiscal Stabilization Fund is created by legislation to stabilize the fiscal position of the Province from year to year in order to improve long-term fiscal planning. Fiscal stabilization occurs by transferring money between the Fiscal Stabilization Fund and the General Revenue Fund.

Summary

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
General Revenue Fund Transfer to (from) the Fiscal Stabilization Fund.....	<u>(158,100)</u>	<u>(392,700)</u>
	<u>(158,100)</u>	<u>(392,700)</u>

Fiscal Stabilization Fund

Vote 71 - Continued
(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Fiscal Stabilization Transfer (FS01)		
<p>This is a transfer of money between the General Revenue Fund (GRF) and the Fiscal Stabilization Fund (FSF). This transfer is intended to stabilize the fiscal position of the Province to facilitate long-term fiscal planning.</p>		
	<u>2004-05</u>	<u>2003-04</u>
GRF Transfer to (from) the FSF.....	(158,100)	(392,700)
	(158,100)	(392,700)



SASKATCHEWAN

General Revenue Fund Lending and Investing Activities

Lending and Investing Activities

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Agriculture, Food and Rural Revitalization (Vote 146)		
Investment in Crown agricultural land held for resale (AG02) - <i>To Be Voted</i>	400	400
Loans under the 2002 Short-term Hog Loan Program (AG07) - <i>To Be Voted</i>	---	4,500
Highways and Transportation (Vote 145)		
Loans for Short-Line Railways (HI01) - <i>To Be Voted</i>	1,050	1,000
Industry and Resources (Vote 171)		
Loans under <i>The Economic and Co-operative Development Act</i> (IR01) - <i>To Be Voted</i>	7,500	7,800
Learning (Vote 169)		
Loans to Student Aid Fund (SA01) - <i>To Be Voted</i>	66,000	66,000
Northern Affairs (Vote 163)		
Loans under <i>The Economic and Co-operative Development Act - The Northern Economic Development Regulations</i> (NA01) - <i>To Be Voted</i>	2,010	2,510
Agricultural Credit Corporation of Saskatchewan (Vote 147)		
Loans (AG01) - <i>Statutory</i>	---	1,900
Crown Investments Corporation of Saskatchewan (Vote 165)		
Loans (CI01) - <i>Statutory</i>	32,800	3,700
Education Infrastructure Financing Corporation (Vote 170)		
Loans (ED01) - <i>Statutory</i>	3,900	32,400
Information Services Corporation of Saskatchewan (Vote 159)		
Loans (SL01) - <i>Statutory</i>	---	3,000
Municipal Financing Corporation of Saskatchewan (Vote 151)		
Loans (MF01) - <i>Statutory</i>	10,000	600

Lending and Investing Activities - Continued

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Saskatchewan Opportunities Corporation (Vote 154)		
Loans (SO01) - <i>Statutory</i>	---	8,200
Saskatchewan Power Corporation (Vote 152)		
Loans (PW01) - <i>Statutory</i>	101,600	193,000
Saskatchewan Telecommunications Holding Corporation (Vote 153)		
Loans (ST01) - <i>Statutory</i>	30,400	113,700
Saskatchewan Water Corporation (Vote 140)		
Loans (SW01) - <i>Statutory</i>	8,800	14,200
Saskatchewan Watershed Authority (Vote 164)		
Loans (WA01) - <i>Statutory</i>	---	500
SaskEnergy Incorporated (Vote 150)		
Loans (SE01) - <i>Statutory</i>	68,100	---

Debt Redemption, Sinking Fund and Interest Payments

(in thousands of dollars)

	Estimated 2004-05	Estimated 2003-04
Debt Redemption (Vote 175)		
Provides for payments associated with the Province's debt incurred for Government and Crown corporation purposes. Debt redemption payments associated with debt incurred for Crown corporation purposes are reimbursed by the respective Crown corporation.		
	2004-05	2003-04
Crown Enterprise Share - <i>Statutory</i>	234,429	258,597
Government Share - <i>Statutory</i>	1,109,073	345,518
	1,343,502	604,115
Sinking Fund Payments - Government Share (Vote 176)		
Provides payments to provincial sinking funds associated with certain debt incurred for Government and Crown corporation purposes. Sinking fund payments associated with debt incurred for Crown corporations are reimbursed by the respective Crown corporation.		
	2004-05	2003-04
Sinking Fund Payments - <i>Statutory</i>	89,392	85,987
Less: Reimbursement from Enterprises.....	26,583	25,726
	62,809	60,261
Interest on Gross Debt - Crown Enterprise Share (Vote 177)		
Provides for interest costs on the Province's debt incurred for Crown corporation purposes and the reimbursement of those interest costs by the respective Crown corporation.		
	2004-05	2003-04
Interest on Gross Debt - Crown Enterprise Share - <i>Statutory</i>	280,437	298,085
Less: Reimbursement from Enterprises.....	280,437	298,085
	---	---



SASKATCHEWAN

Supplementary Information

(This page left blank intentionally)

FTE Staff Complement

	Estimated 2004-05	Estimated 2003-04	Change
Government Departments			
Agriculture, Food and Rural Revitalization.....	403.5	456.4	(52.9)
Community Resources and Employment.....	2,095.5	2,096.5	(1.0)
Corrections and Public Safety.....	1,662.9	1,658.9	4.0
Culture, Youth and Recreation.....	79.5	78.5	1.0
Environment.....	1,001.8	1,035.9	(34.1)
Executive Council.....	83.0	83.0	---
Finance.....	374.0	357.0	17.0
Government Relations and Aboriginal Affairs.....	209.0	205.0	4.0
Health.....	556.8 ¹	567.0	(10.2)
Highways and Transportation	1,460.9	1,481.9 ²	(21.0)
Industry and Resources.....	387.8	386.8	1.0
Information Technology Office.....	21.0 ³	18.0	3.0
Justice.....	870.6	872.9	(2.3)
Labour.....	180.8	176.3	4.5
Learning.....	522.2	528.2	(6.0)
Northern Affairs.....	34.6	35.6	(1.0)
Public Service Commission.....	117.9	116.9	1.0
FTEs for Government Departments	10,061.8	10,154.8	(93.0)
Revolving Funds			
Commercial Revolving Fund.....	188.3	188.3	---
Correctional Facilities Industries Revolving Fund.....	2.0	8.8	(6.8)
Correspondence School Revolving Fund.....	29.1	31.1	(2.0)
Livestock Services Revolving Fund.....	48.0	48.0	---
Pastures Revolving Fund.....	76.1	76.1	---
Public Employees' Benefits Agency Revolving Fund.....	72.0	72.0	---
Queen's Printer Revolving Fund.....	9.0	9.0	---
Resource Protection and Development Revolving Fund.....	22.2	22.2	---
FTEs for Revolving Funds	446.7	455.5	(8.8)
Fish and Wildlife Development Fund.....	17.9	20.9	(3.0)
FTEs	10,526.4	10,631.2	(104.8)

FTE (Full-Time Equivalent) is a measure of staff utilization for executive government organizations which are subject to *The Public Service Act*.

¹ For 2004-05, 9.0 FTEs are included to account for the integration of the Saskatchewan Health Information Network into the Department to provide information technology planning and support services to the health sector.

² The Department will account for activities previously provided by the Highways Revolving Fund. As a result, 117.2 FTEs are reallocated to the Department.

³ For 2004-05, a 3.0 FTE increase is related to the transfer of responsibility for geomatics coordination from the Information Services Corporation of Saskatchewan to the Information Technology Office.

Reconciliation of 2003-04 Expenditure to Restated Expense

(in thousands of dollars)

	<u>Estimated Expenditure</u>	<u>Capital Asset Acquisitions</u>	<u>Capital Asset Amortization</u>	<u>Internal Transfers</u>	<u>Restated Expense</u>
Executive Branch of Government					
Agriculture, Food and Rural Revitalization.....	251,818	---	40	---	251,858
Centenary Fund.....	29,000	(4,835)	---	---	24,165
Community Resources and Employment.....	605,963	(400)	1,572	---	607,135
Corrections and Public Safety.....	118,550	(310)	119	---	118,359
Culture, Youth and Recreation.....	43,698	---	20	---	43,718
Environment.....	139,743	(3,040)	2,354	---	139,057
Executive Council.....	7,409	---	11	---	7,420
Finance.....	39,489	(1,984)	868	---	38,373
- Public Service Pensions and Benefits ¹	200,174	---	---	---	200,174
Government Relations and Aboriginal Affairs.....	190,346	---	3	---	190,349
Health.....	2,526,794	(440)	574	---	2,526,928
Highways and Transportation.....	296,192	(7,655)	87,715	(130,155)	246,097
Highways and Transportation Capital.....	---	(130,155)	---	130,155	---
Industry and Resources.....	77,541	(170)	270	(8,000)	69,641
Information Technology Office.....	5,365	---	---	---	5,365
Justice ²	190,947	---	264	---	191,211
Labour.....	14,246	(15)	30	---	14,261
Learning.....	1,057,155	(7,115)	2,866	8,000	1,060,906
- Teachers' Pensions and Benefits.....	108,261	---	---	---	108,261
Northern Affairs.....	5,519	---	7	---	5,526
Public Service Commission.....	8,554	---	142	---	8,696
Saskatchewan Property Management Corporation.....	17,608	---	---	---	17,608
Saskatchewan Research Council.....	7,964	---	---	---	7,964
Legislative Branch of Government					
Chief Electoral Officer.....	811	---	---	---	811
Conflict of Interest Commissioner.....	122	---	---	---	122
Information and Privacy Commissioner.....	306	---	---	---	306
Legislative Assembly.....	18,465	(25)	106	---	18,546
Ombudsman and Children's Advocate.....	2,771	---	---	---	2,771
Provincial Auditor.....	5,755	---	---	---	5,755
Operating Expense.....	5,970,566	(156,144)	96,961	---	5,911,383
Servicing Government Debt.....	650,000	---	---	---	650,000
Expense	6,620,566	(156,144)	96,961	---	6,561,383

¹ Includes public service pension expenses related to all branches of government (executive, legislative and judicial).

² Includes expenses for the judicial branch of government.

Reconciliation of Net Debt and Accumulated Deficit

as at March 31

(in thousands of dollars)

	2003
Accumulated Deficit.....	(7,008,901)
Prepaid Expenses.....	(3,257)
Net Debt.....	(7,012,158)
Capital Assets ¹	1,475,135
Inventories.....	53,800
Prepaid Expenses.....	3,257
Accumulated Deficit	(5,479,966)

¹ The net book value of capital assets (per note 5 of the 2002-03 Public Accounts Financial Statements) is \$1,420,716K. This amount has been adjusted to reflect changes to the amortization periods and asset threshold amounts and \$52,496K of revolving fund capital assets transferred to the General Revenue Fund.

Restatement Schedule

2003-04 Appropriation and FTE Restatement

Restatement - Appropriation

Each year there may be some form of government reorganization. These reorganizations may include:

- creation of new departments or disestablishment of existing departments;
- transfer of a program or function from one department to another; and,
- transfer of some program area or function (subvote) from one area of a department to another area.

To improve comparability, a restatement of the prior year's estimate is presented. A restatement ensures that the prior year's funding associated with an activity or program is placed in the same department or subvote that will be performing that function in the current year.

The "Restatement Schedule" indicates the functions that were transferred in or out of a particular subvote in order to arrive at the 2003-04 "Restated Estimate" for the subvote as it appears in the 2004-05 Estimates.

Occasionally, departments may transfer functions within a subvote from one allocation to another. In these instances, the affected allocations are restated and, if significant, an explanatory note is provided within the restatement schedule.

Restatement - FTE

FTE restatements follow the same principles as in the restatement of appropriation. The FTEs of the previous year are placed in the department that will be funding that function in the current year.

Restatement Schedule
 2003-04 Appropriation and FTE Restatement
 (in thousands of dollars)

	<u>Appropriation</u>	<u>FTE</u>
Executive Branch of Government		
Agriculture, Food and Rural Revitalization		
Vote 1		
Policy and Planning (AG04)		
2003-04 Main Estimate.....	6,053	67.7
Transferred to: Highways and Transportation		
Interdepartmental Services (HI12).....	- - -	(13.0)
2003-04 Restated Estimate	<u>6,053</u>	<u>54.7</u>
 Community Resources and Employment		
Vote 36		
Child and Family Services (RE04)		
2003-04 Main Estimate.....	67,266	126.8
Transferred to: Supporting Families and Building Economic Independence (RE05) - Program Delivery.....	(4,685)	(84.9)
2003-04 Restated Estimate	<u>62,581</u>	<u>41.9</u>
 Supporting Families and Building Economic Independence (RE05)		
2003-04 Main Estimate.....	66,224	1,134.6
Transferred to: Employment Support and Income Assistance (RE03) - Income Security Administration.....	(543)	(7.0)
Transferred from: Child and Family Services (RE04) - Facilities for Children and Youth.....	4,685	84.9
<i>The transfer to the allocation "Program Delivery" reflects the consolidation of regionally delivered programs to facilitate coordination of child, family and youth services and intervention.</i>		
2003-04 Restated Estimate	<u>70,366</u>	<u>1,212.5</u>
 Employment Support and Income Assistance (RE03)		
In addition to the reorganization of programs outlined below, the sub-program Community-Based Income Security Programs is included in Client and Community Support.		
2003-04 Main Estimate.....	313,118	30.6
Transferred from: Supporting Families and Building Economic Independence (RE05) - Program Delivery.....	543	7.0
<i>The transfer to the allocation "Income Security Administration" reflects the consolidation of central policy and administration of career and employment programs.</i>		
2003-04 Restated Estimate	<u>313,661</u>	<u>37.6</u>
 Community Living (RE06)		
This subvote is shown as Community Inclusion.		

Restatement Schedule
2003-04 Appropriation and FTE Restatement
(in thousands of dollars)

	Appropriation	FTE
Corrections and Public Safety		
Vote 73		
Administration (CP01)		
2003-04 Main Estimate.....	2,501	44.6
Transferred to: Justice		
Administration (JU01).....	- - -	(24.6)
Legal Services (JU04) - Communications and Public Education.....	- - -	(1.0)
2003-04 Restated Estimate	2,501	19.0
Culture, Youth and Recreation		
Vote 27		
Accommodation and Central Services (CR02)		
2003-04 Main Estimate.....	1,169	12.0
Transferred from: Culture (CR03)		
MacKenzie Art Gallery.....	1,160	- - -
Saskatchewan Centre of the Arts.....	314	- - -
<i>The transfer recognizes payments to the Saskatchewan Property Management Corporation for the MacKenzie Art Gallery and the Saskatchewan Centre of the Arts for accommodations provided by the Corporation.</i>		
2003-04 Restated Estimate	2,643	12.0
Culture (CR03)		
2003-04 Main Estimate.....	12,219	6.0
Transferred to:		
Accommodation and Central Services (CR02).....	(1,474)	- - -
Policy and Youth (CR05) - Premier's Voluntary Sector Initiative.....	(50)	- - -
2003-04 Restated Estimate	10,695	6.0
Recreation (CR09)		
2003-04 Main Estimate.....	1,592	9.0
Transferred to: Policy and Youth (CR05) - Premier's Voluntary Sector Initiative.....	(50)	- - -
2003-04 Restated Estimate	1,542	9.0

Restatement Schedule
2003-04 Appropriation and FTE Restatement
(in thousands of dollars)

	Appropriation	FTE
Youth (CR05)		
In addition to the reorganization of programs outlined below, this subvote is shown as Policy and Youth and Centennial Student Employment Program is shown as Youth Employment. In addition, a portion of the sub-program Youth Services has been reallocated to Lottery and Community Initiatives Stewardship (\$289K).		
2003-04 Main Estimate.....	3,273	8.5
Transferred from:		
Recreation (CR09) - Recreation Operations Support.....	50	- - -
Culture (CR03) - Culture Operations Support.....	50	- - -
<i>The transfer to the allocation "Premier's Voluntary Sector Initiative" centralizes volunteer policy activity.</i>		
2003-04 Restated Estimate		8.5
		3,373

Environment

Vote 26

Administration (ER01)

2003-04 Main Estimate.....	6,973	90.1
Transferred to: Compliance and Field Services (ER08) - Operational Support Services.....	(1,969) 0	(35.1)
Transferred From: Compliance and Field Services (ER08) - Operational Support Services.....	1,432 0	- - -
<i>The transfer reflects the amalgamation of information management activity related to the delivery of programs with central information technology services. The transfer consolidates information technology services to optimize IT use in the Department.</i>		
2003-04 Restated Estimate		55.0
		6,436

Operations (ER08)

In addition to the reorganization of programs outlined below, this subvote is shown as Compliance and Field Services.

2003-04 Main Estimate.....	33,415	573.2
Transferred to:		
Administration (ER01).....	(1,432)	- - -
Parks (ER04)		
- Provincial Parks Programs.....	(357)	(6.0)
- Commercial Revolving Fund Subsidy.....	(5,483)	(188.3)
Forest Ecosystems (ER09) - Forest Programs.....	(1,140)	(20.0)
Environmental Protection (ER11) - Environmental Protection.....	(400)	(5.0)
Planning and Risk Analysis (ER14) - Planning and Evaluation.....	(552)	(6.0)
Resource Stewardship (ER15) - Resource Stewardship.....	(2,156)	(29.0)
Transferred from: Administration (ER01)	1,969	35.1
<i>The transfer to the allocation "Operational Support Services" reflects the reallocation of the Regina Service Bureau. The transfer centralizes all Service Bureaus that support compliance and field services provided by the Department.</i>		
2003-04 Restated Estimate		354.0
		23,864

Restatement Schedule
2003-04 Appropriation and FTE Restatement
(in thousands of dollars)

	Appropriation	FTE
Forest Ecosystems (ER09)		
2003-04 Main Estimate.....	13,549	67.0
Transferred from: Operations (ER08) - Field Operations.....	1,140	20.0
<i>The transfer to the allocation "Forest Programs" reflects the consolidation of regional forestry specialists (foresters and forest technicians), who are responsible for monitoring allowable cuts and forest management plans, within the central program branch. The transfer facilitates improved oversight for the management of the Province's forest resource.</i>		
2003-04 Restated Estimate	14,689	87.0
Environmental Assessment (ER03)		
2003-04 Main Estimate.....	962	11.7
Transferred to: Planning and Risk Analysis (ER14) - Environmental Assessment.....	(962)	(11.7)
2003-04 Restated Estimate	---	---
Environmental Protection (ER11)		
2003-04 Main Estimate.....	12,098	28.7
Transferred from: Operations (ER08) - Field Operations.....	400	5.0
<i>The transfer to the allocation "Environmental Protection" reflects the consolidation of regional environmental officers, who are responsible for the review and approval of industrial, commercial and municipal applications impacting air, water and land, within the central program branch. The transfer facilitates improved oversight of the delivery of the environmental protection program.</i>		
2003-04 Restated Estimate	12,498	33.7
Sustainable Land Management (ER15)		
In addition to the reorganization of programs outlined below, this subvote also includes Fish and Wildlife (ER05) and is shown as Resource Stewardship.		
2003-04 Main Estimate.....	1,610	20.0
Transferred from:		
Operations (ER08) - Field Operations.....	2,156	29.0
Fish and Wildlife (ER05).....	4,440	44.0
<i>These transfers reflect the consolidation of land management and fish and wildlife resource management specialists within the central program branch. The transfer facilitates improved oversight of the Province's natural resource ecosystem management.</i>		
2003-04 Restated Estimate	8,206	93.0
Fish and Wildlife (ER05)		
2003-04 Main Estimate.....	4,440	44.0
Transferred to: Resource Stewardship (ER15).....	(4,440)	(44.0)
2003-04 Restated Estimate	---	---

Restatement Schedule
2003-04 Appropriation and FTE Restatement
(in thousands of dollars)

	Appropriation	FTE
Parks and Special Places (ER04)		
In addition to the reorganization of programs outline below, this subvote is shown as Parks.		
2003-04 Main Estimate.....	8,528	37.0
Transferred from: Operations (ER08)		
- Field Operations.....	357	6.0
<i>to Provincial Park Programs</i>		
- Commercial Revolving Fund Subsidy.....	5,483	188.3
<i>These transfers reflect the consolidation of regional park specialists, who are responsible on a regional basis to develop park programs and provide park operational and management expertise, within the central program branch. The transfer facilitates improved oversight of the delivery of the provincial park program.</i>		
2003-04 Restated Estimate	14,368	231.3

Policy and Public Involvement (ER14)

In addition to the reorganization of programs outlined below, this subvote also includes Environmental Assessment (ER03) and is shown as Planning and Risk Analysis.

2003-04 Main Estimate.....	1,807	20.1
Transferred from:		
Operations (ER08) - Field Operations.....	552	6.0
Environmental Assessment (ER03).....	962	11.7
<i>These transfers to the allocation "Planning and Evaluation" reflect the reorganization of policy development, planning, program evaluation, and risk analysis. The reorganization and consolidation of the functions reflect an increased focus on utilizing a risk assessment approach to investigate and act on environmental disturbances that present the greatest risk to human and ecosystem health.</i>		
2003-04 Restated Estimate	3,321	37.8

Highways and Transportation

Vote 16

Administration (HI01)

2003-04 Main Estimate.....	4,433	74.3
Transferred to: Interdepartmental Services (HI12).....	(915)	(17.4)
Transferred from:		
Preservation of Transportation System (HI04) - Surface Preservation.....	125	10.0
Operation of Transportation System (HI10)		
- Operational Services.....	1,014	17.3
- Winter Maintenance.....	225	- - -
Transportation Policy (HI06).....	82	1.0
<i>These transfers reflect the reallocation of overhead activities previously provided within the Highways Revolving Fund which is no longer operational. The transfers also consolidate corporate support activities within the Department.</i>		
2003-04 Restated Estimate	4,964	85.2

Restatement Schedule
2003-04 Appropriation and FTE Restatement
(in thousands of dollars)

	Appropriation	FTE
Preservation of Transportation System (HI04)		
Within this subvote a portion of the sub-program Surface Preservation (\$288K) is reallocated to Regional Services.		
2003-04 Main Estimate.....	135,683	631.3
Transferred to:		
Administration (HI01).....	(125)	(10.0)
Interdepartmental Services (HI12).....	(293)	(4.0)
Machinery and Equipment (HI13).....	(5,208)	- - -
Transferred to: Highways and Transportation Capital		
Infrastructure Rehabilitation (HC01).....	(49,359)	(33.1)
Infrastructure Enhancement (HC02) - Strategic Partnership Program - Road Construction.....	(4,136)	- - -
Transferred from: Construction of Transportation System (HI03) - Engineering Services.....	1,070	23.0
<i>The transfer reflects the consolidation of engineering activities.</i>		
2003-04 Restated Estimate	77,632	607.2
Operation of Transportation System (HI10)		
2003-04 Main Estimate.....	59,273	465.9
Transferred to:		
Administration (HI01).....	(1,239)	(17.3)
Interdepartmental Services (HI12).....	(3,205)	- - -
Machinery and Equipment (HI13).....	(1,896)	- - -
Transferred from:		
Construction of Transportation System (HI03)		
- Highways and Bridges.....	3,776	20.3
- Engineering Services.....	3,125	50.4
<i>These transfers to the allocation "Operational Support" reflect the reallocation of activity not defined as capital in Highways and Bridges under the government's new capital amortization framework and standards development previously included in Engineering Services.</i>		
Transferred from: Airports (HI11)		
- Maintenance and Operations.....	1,240	0.6
- Airport Capital.....	192	- - -
<i>These transfers reflect the consolidation of the Department's operational programs.</i>		
2003-04 Restated Estimate	61,266	519.9
Construction of Transportation System (HI03)		
2003-04 Main Estimate.....	84,777	272.2
Transferred to:		
Preservation of Transportation System (HI04) - Regional Services.....	(1,070)	(23.0)
Operation of Transportation System (HI10) - Operational Services.....	(6,901)	(70.7)
Machinery and Equipment (HI13).....	(146)	- - -
Transferred to: Highways and Transportation Capital		
Infrastructure Rehabilitation (HC01).....	(419)	- - -
Infrastructure Enhancement (HC02) - Highways and Bridges.....	(76,241)	(178.5)
2003-04 Restated Estimate	- - -	- - -

Restatement Schedule
2003-04 Appropriation and FTE Restatement
(in thousands of dollars)

	Appropriation	FTE
Transportation Policy (HI06)		
2003-04 Main Estimate.....	1,967	24.6
Transferred to: Administration (HI01).....	(82)	(1.0)
2003-04 Restated Estimate	1,885	23.6
Airports (HI11)		
2003-04 Main Estimate.....	1,432	0.6
Transferred to: Operation of Transportation System (HI10) - Airports.....	(1,432)	(0.6)
2003-04 Restated Estimate	---	---
New Subvote (HI12)		
Interdepartmental Services		
2003-04 Main Estimate.....	---	---
Transferred from: Agriculture, Food and Rural Revitalization		
Policy and Planning (AG05).....	---	13.0
<i>The Department of Agriculture, Food and Rural Revitalization budgets for information technology services provided by contract with the Department of Highways and Transportation. The 13.0 FTEs previously accounted for by the Department of Agriculture, Food and Rural Revitalization are transferred to recognize the Department of Highways and Transportation as the service provider.</i>		
Transferred from:		
Administration (HI01).....	915	17.4
Preservation of Transportation System (HI04) - Surface Preservation.....	293	4.0
Operation of Transportation System (HI10) - Operational Services.....	3,205	---
<i>These transfers consolidate information technology activity to provide services for the Department and other government agencies on a cost recovery basis.</i>		
2003-04 Restated Estimate	4,413	34.4
New Subvote (HI13)		
Machinery and Equipment		
2003-04 Main Estimate.....	---	---
Transferred from:		
Preservation of Transportation System (HI04)		
- Surface Preservation.....	3,208	---
- Highways Revolving Fund - Net Expenditure.....	2,000	---
Operation of Transportation System (HI10)		
- Winter Maintenance.....	1,102	---
- Road Safety and Traffic Guidance.....	277	---
- Operational Services.....	517	---
Construction of Transportation System (HI03) - Highways and Bridges.....	146	---
<i>The transfers account for capital asset acquisitions previously included within the Highways Revolving Fund which is no longer operational. The transfers also consolidate machinery and equipment capital asset requirements for the Department.</i>		
2003-04 Restated Estimate	7,250	---

Restatement Schedule
 2003-04 Appropriation and FTE Restatement
 (in thousands of dollars)

	Appropriation	FTE
Highways and Transportation Capital		
Vote 17		
New Subvote (HC01)		
Infrastructure Rehabilitation		
2003-04 Main Estimate.....	---	---
Transferred from: Highways and Transportation		
Preservation of Transportation System (HI04) - Surface Preservation.....	49,359	33.1
Construction of Transportation System (HI03) - Engineering Services.....	419	---
<i>These transfers will facilitate the carry-over of capital rehabilitation investments that cannot be completed during the fiscal year.</i>		
2003-04 Restated Estimate	49,778	33.1
New Subvote (HC02)		
Infrastructure Enhancement		
2003-04 Main Estimate.....	---	---
Transferred from: Highways and Transportation		
Preservation of Transportation System (HI04) - Strategic Rural Roads Partnership Program.....	4,136	---
Construction of Transportation System (HI03)		
- Highways and Bridges.....	75,404	178.5
- Engineering Services.....	837	---
<i>These transfers will facilitate the carry-over of capital investments in infrastructure enhancement that cannot be completed during the fiscal year.</i>		
2003-04 Restated Estimate	80,377	178.5
Industry and Resources		
Vote 23		
Investment Programs (IR07)		
2003-04 Main Estimate.....	28,645	---
Transferred to: Learning		
Post Secondary Education (LR11) - Innovation and Science Fund.....	(8,000)	---
2003-04 Restated Estimate	20,645	---
Justice		
Vote 3		
Administration (JU01)		
2003-04 Main Estimate.....	4,299	58.6
Transferred from: Corrections and Public Safety		
Administration (CP01).....	---	24.6
<i>The Department of Corrections and Public Safety budgets for administrative services provided under a shared services agreement with the Department of Justice. The 24.6 FTEs previously accounted for by the Department of Corrections and Public Safety are transferred to recognize the Department of Justice as the service provider.</i>		
2003-04 Restated Estimate	4,299	83.2

Restatement Schedule
 2003-04 Appropriation and FTE Restatement
 (in thousands of dollars)

	Appropriation	FTE
Legal Services (JU04)		
2003-04 Main Estimate.....	17,889	216.8
Transferred from: Corrections and Public Safety		
Administration (CP01).....	- - -	1.0
<i>The Department of Corrections and Public Safety budgets for administrative services provided under a shared services agreement with the Department of Justice. The 1.0 FTE previously accounted for by the Department of Corrections and Public Safety is transferred to "Communications and Public Education" to recognize the Department of Justice as the service provider.</i>		
2003-04 Restated Estimate	17,889	217.8

Community Justice (JU05)

Within this subvote the sub-program Police Administration is shown as Law Enforcement Services (\$701K and 10.5 FTEs) and a portion of the subvote is reallocated to a new allocation shown as Police Programs (\$4,320K).

Boards and Commissions (JU08)

Within this subvote the sub-program Farm Protection Programs is shown as Farm Land Security Board.

Labour

Vote 27

Labour Support Services (LA05)

This subvote is shown as Education and Labour Research.

Learning

Vote 5

Post-Secondary Education (LR11)

2003-04 Main Estimate.....	358,257	40.7
Transferred to:		
Training Programs (LR12).....	(805)	- - -
Transferred from: Training Programs (LR12) - Apprenticeship and Trade Certification Commission.....		
	9,598	- - -
<i>The transfer recognizes the primary focus of programs offered by the Apprenticeship and Trade Certification Commission as post-secondary education in nature rather than training.</i>		
Transferred from: Industry and Resources		
Investment Programs (IR07) - Innovation Science Fund.....	8,000	- - -
<i>The transfer reallocates funding for research initiatives conducted primarily by universities.</i>		
2003-04 Restated Estimate	375,050	40.7

Restatement Schedule
 2003-04 Appropriation and FTE Restatement
 (in thousands of dollars)

	Appropriation	FTE
Training Programs (LR12)		
2003-04 Main Estimate.....	46,839	24.7
Transferred to: Post-Secondary Education (LR11).....	(9,598)	---
Transferred from: Post-Secondary Education (LR11) - Interprovincial Agreements.....	805	---
<i>The transfer recognizes the primary focus for programs under interprovincial agreements as training in nature rather than post-secondary education.</i>		
2003-04 Restated Estimate	38,046	24.7

Legislative Branch of Government

Legislative Assembly

Vote 21

Legislative Assembly Services (LG03)

2003-04 Main Estimate.....	4,017	---
Transferred from: Committees of the Legislative Assembly (LG04).....	74	---
<i>The transfer to the allocation "Legislative Assembly Office" reallocates transcription of committee proceedings to consolidate Hansard activities.</i>		
2003-04 Restated Estimate	4,091	---

Committees of the Legislative Assembly (LG04)

2003-04 Main Estimate.....	155	---
Transferred to: Legislative Assembly Services (LG03) - Legislative Assembly Office.....	(74)	---
2003-04 Restated Estimate	81	---

Treasury Board Crown Corporations

Treasury Board Crown corporations are those Crown corporations that are subject to Treasury Board orders and directives and include all Crown corporations not designated as CIC Crown corporations.

Below are the descriptions of Treasury Board Crown corporations that have significant financial transactions with the GRF.

Agricultural Credit Corporation of Saskatchewan (ACS)

ACS was established pursuant to the provisions of *The Agricultural Credit Corporation Act* which came into force on January 1, 1984. The Corporation's agricultural loan portfolio, agri-food investment portfolio and loan guarantee program are in the process of being wound down.

Education Infrastructure Financing Corporation (EIFC)

EIFC was established by Order-in-Council pursuant to *The Crown Corporations Act, 1993*. EIFC may borrow from the GRF and in turn lend that money to educational institutions to finance all or part of approved capital projects.

Municipal Financing Corporation of Saskatchewan (MFC)

MFC was established pursuant to the provisions of *The Municipal Financing Corporation Act*. MFC assists in making capital funds available for the financing of schools, hospitals and other essential construction and local improvement projects in cities, towns, villages and rural areas throughout the Province. MFC may borrow directly from private lending institutions or from the GRF. The funds borrowed by MFC are used to purchase a portion of approved debentures sold each year by Saskatchewan local governments.

Saskatchewan Communications Network (SCN)

SCN is governed by *The Communications Network Corporation Act*. SCN operates in three key areas – broadcast network, e-learning and technology services. The Corporation is Saskatchewan's CRTC licensed educational broadcast television network available throughout the Province on cable, satellite and wireless cable systems. SCN's broadcast network provides high quality commercial-free educational, children's and cultural programming. The e-learning division operates distance learning networks on behalf of Saskatchewan Learning that link the Province's universities, SIAST, regional colleges, high schools and government departments using a variety of technologies including video over satellite, media streaming and web-based learning systems. The technology services division provides a variety of services including high-speed internet, via satellite, to rural and northern communities as part of the Province's CommunityNet initiative, and distribution services for the broadcast and streaming of the Saskatchewan Legislative Assembly.

Saskatchewan Crop Insurance Corporation (SCIC)

SCIC operates under the authority of *The Crop Insurance Act* and *The Farm Financial Stability Act*. The Corporation administers insurance programs which protect crop and livestock producers from production failures due to natural hazards. The Corporation also delivers the Waterfowl Damage Compensation Program and the Big Game Damage Compensation Program.

Saskatchewan Gaming Corporation (SGC)

SGC was established under *The Saskatchewan Gaming Corporation Act, 1994*. SGC operates casino gaming in partnership with the Federation of Saskatchewan Indian Nations under an agreement that provides for revenue sharing within the casino gaming industry and joint participation and management of Casino Regina and Casino Moose Jaw.

Saskatchewan Health Information Network (SHIN)

SHIN was established by Order-in-Council pursuant to the provisions of *The Crown Corporations Act, 1993*. SHIN's mandate is to implement, own, operate and manage the provincial health information network in a timely, effective manner reflecting the priorities of the health system. The information network will provide access to comprehensive health information to support direct service delivery.

Saskatchewan Housing Corporation (SHC)

SHC operates under the authority of *The Saskatchewan Housing Corporation Act*. The Corporation provides suitable and affordable housing for low-income seniors, and for families and individuals with an identified need. SHC also improves access to other programs and services that enable its clients to achieve or maintain independence.

SHC funds and administers nearly 31,000 housing units in 348 communities through local housing authorities and non-profit organizations. SHC receives subsidies from the GRF, Canada Mortgage and Housing Corporation and municipalities.

Saskatchewan Liquor and Gaming Authority (SLGA)

SLGA is governed by *The Alcohol and Gaming Regulation Act, 1997*. SLGA is responsible for the distribution, control, and regulation of liquor and gaming across the province.

SLGA warehouses and distributes wine, spirits and certain beer to SLGA stores and franchises for sale to the public and permittees. Most mainstream beer is distributed by Brewer's Distribution Ltd. to retail liquor stores, some franchises and permittees.

SLGA owns and operates all video lottery terminals and owns and manages the slot machines at the province's four First Nation casinos. SLGA also licenses and regulates most forms of gaming including bingo, raffles, casinos, breakopen tickets, and horse racing.

Saskatchewan Property Management Corporation (SPMC)

SPMC is governed by *The Saskatchewan Property Management Corporation Act, 1987*. SPMC operates on a cost-recovery basis and provides a diverse array of accommodation, transportation, warehousing, distribution and purchasing services to a wide range of public sector organizations. SPMC owns and/or manages government facilities in more than 200 communities across Saskatchewan. Customers receive such services as vehicle supply/service/support, interoffice mail, bulk buying, accommodation provision and management, risk management and insurance, air transportation services and sales of surplus equipment and vehicles.

Saskatchewan Watershed Authority

The Saskatchewan Watershed Authority was established under *The Saskatchewan Watershed Authority Act, 2002*. It was established as part of the government's Long Term Safe Drinking Water Strategy and has a mandate to manage water supplies and protect source water quality. The Authority focuses on watershed management involving all environmental and socio-economic aspects associated with water source issues and developments and is an integral part of total water management in Saskatchewan. As the provincial water manager with general authority over matters related to the sustainability of aquatic ecosystems and their related land resources, the Authority will manage and protect water and related land resources.

Revolving Funds

Each revolving fund is established by statute and is used to account for specific government operations which recover all or a portion of its costs from the fund's users. The revenue generated by each fund is used to finance its operations which in turn, generate further revenue, hence the term "revolving". Accordingly, revolving funds are net-budgeted in the Estimates.

Commercial Revolving Fund - Environment

The Commercial Revolving Fund is the financing mechanism used to collect and disburse funds for the operation of the Province's provincial parks, campgrounds and recreation sites. Authority to operate the Fund is found in *The Natural Resources Act*. The Fund collects revenues from camping fees, entry gate fees, cottage lot rentals, commercial lease fees and other miscellaneous revenues for activities taking place in the parks. This revenue is used to operate the parks.

Correctional Facilities Industries Revolving Fund - Corrections and Public Safety

The Correctional Facilities Industries Revolving Fund is established under the authority of *The Correctional Services Act*. The Fund is operated as a commercial enterprise providing inmates with opportunities to develop practical and marketable work skills. Revenue generated is retained by the Fund and serves to offset the cost of the program.

Correspondence School Revolving Fund - Learning

The Correspondence School Revolving Fund is created and governed by *The Education Act*. It provides accredited high school and post-secondary correspondence courses throughout the Province. It recovers its costs primarily through registration and course fees.

Livestock Services Revolving Fund - Agriculture, Food and Rural Revitalization

The Livestock Services Revolving Fund is governed by *The Department of Agriculture, Food and Rural Revitalization Act*. The Fund operates the livestock inspection program and provides brand registration and dealer licensing. It also collects fees on behalf of the Cattle Marketing Deductions Fund and the Horned Cattle Purchases Fund.

Pastures Revolving Fund - Agriculture, Food and Rural Revitalization

The Pastures Act provides authority to operate the Pastures Revolving Fund. The Fund operates the Saskatchewan Pastures Program. Revenues are derived from fees charged for grazing livestock on community pastures and other related services.

Public Employees' Benefits Agency Revolving Fund - Finance

The Public Employees' Benefits Agency Revolving Fund is established under the authority of *The Financial*

Administration Act, 1993. The Fund provides services to public sector pension and benefit plans and to plan members. The costs incurred by the Fund for providing services are allocated to, and reimbursed primarily by, various pension and benefit plans.

Queen's Printer Revolving Fund - Justice

The Queen's Printer Revolving Fund is established under the authority of *The Queen's Printer Act*. The Fund publishes and distributes legislation, regulations and other Government publications as the official printer of Government information. Revenue earned is retained by the Fund to cover associated expenses.

Resource Protection and Development Revolving Fund - Environment

The Natural Resources Act provides authority to operate the Resource Protection and Development Revolving Fund. The Fund is the financing mechanism used to operate such programs as the Radio Communications Program, the Equipment Rental Program, the Staff Housing Program and the Northern Air Operations Program. This fund is intended to operate on a break-even basis by recovering the cost of services from users. Revenue for these programs is derived from rental and lease fees charged to government departments and other agencies.

(This page left blank intentionally)

Glossary of Terms

Accumulated Deficit

The excess of expense over revenue measured from the beginning of incorporation. It is the difference between the recorded assets and liabilities.

Amortization

Recognizing the financial impact of a transaction or event over multiple years. With respect to capital assets, the acquisition cost of the asset is not expensed in the year it is acquired but over the years it will provide service. The portion of the capital asset that is consumed in providing service is charged to expense and accordingly reduces (depreciates) the recorded value of the asset. For example, a highway costing \$4M to construct that will last 40 years would be amortized or depreciated at \$100,000 per year. The \$100,000 is what would be charged as an expense to the Statement of Operations.

Allocation

Component of a subvote. It represents a facet of the major program provided by the subvote such as a distinct client group or method of delivering the program. It may also be a component of a functions or funding to a third party.

Appropriation

An amount that the Legislature has authorized to be paid from the GRF under an Act of the Legislative Assembly for a particular purpose. This purpose is outlined or defined in appropriation Acts and in the Estimates.

Appropriation Act

A supply bill when passed by the Legislature becomes an appropriation Act. An appropriation Act is the legal authorization to spend monies from the GRF for the purposes and time period identified by the Act and the Estimates.

Capital Assets

The property, infrastructure, equipment, vehicles, computer systems or other assets acquired that provide a long-term benefit to the public or the Government. Similar assets acquired below a certain dollar value (threshold) are not recorded as capital assets but fully expensed in the year of acquisition.

Capital Transfer

A transfer given to a third party such as a school board, regional health authority, university or municipality to acquire or finance capital assets such as school buildings.

Debt

Borrowings, expressed in Canadian dollars, obtained by the Province through the issuance of a debt instrument such as promissory notes, debentures, or savings bonds. The debt amounts are net of sinking funds (monies set aside to help

retire the debt). Debt does not include other liabilities such as accounts payable or pension obligations.

Debt is measured in a number of ways;

- **Government Purpose Debt** – Debt incurred by the GRF for its own purposes.
- **Crown Corporation Debt** – Debt incurred by the GRF for Crown corporation purposes.
- **Gross Debt** - Debt before the netting of sinking funds.
- **Guaranteed Debt** - The debt of others that the government has agreed to repay if they default.
- **Net Debt** – Not a true measure of debt but the amount by which the GRF's recorded liabilities exceed its financial assets (see definition of Net Debt).

Debt Servicing

Costs associated with servicing the debt of the GRF. The costs include interest, foreign exchange gains and losses, discounts, fees and commissions. Costs incurred for financing Crown corporation debt are reimbursed by the Crown corporation.

Deficit

The amount by which expense exceeds revenue for a fiscal year.

Department

An organizational unit of executive government created for the purpose of managing related programs.

Estimated

The annual amounts the Government budgets for expenditure, revenue, loans, advances, investments and debt.

Estimates

The document tabled with the Budget that reflects the Government's detailed financial plan for the year is referred to as Main Estimates. The document presented after Main Estimates for supply is referred to as Further or Supplementary Estimates. In Saskatchewan, Supplementary Estimates details the appropriations provided by special warrant.

Executive Branch of Government

The Executive Branch of Government includes those organizations of Government (departments, secretariats, offices) that report directly to a Member of Executive Council (Cabinet Minister). These organizations are created by legislation, many by *The Government Organization Act*.

For Estimate's purposes, the grants to Crown corporations that have a separate vote are also categorized under the Executive Branch of Government as are monies to the judicial arm of government.

Expenditure

The cost of goods and services acquired in the fiscal year whether or not payment has been made, including capital acquisitions, interest on debt and transfer payments made or due. Expenditure is synonymous with expense except expenditures include capital acquisitions whereas expense reflects the amortization of capital.

Expense

The cost of goods and services acquired in the fiscal year whether or not payment has been made, including interest on debt and transfer payments made or due. Expense also includes the cost of amortizing (depreciating) capital assets.

Financing Activity

A term used in the Statement of Cash Flow. It refers to cash received through borrowings and deposits from Crown organizations and cash disbursed to retire debt and reduce deposits from Crown organizations.

Forecast

The amounts of expense, revenue, or debt the Government expects to realize and record in the fiscal year.

Full-Time Equivalent (FTE)

An FTE is the equivalent of one person working full-time for a year. Twelve people working one month each would also equal 1 FTE. The FTE measurement is applied to permanent, non-permanent, Order-in-Council and personal service contract appointments.

The measurement is only applied to the Executive Branch of Government covered by *The Public Service Act* and does not include Crown corporations, judges or staff of the Legislative Branch of Government.

Government Delivered Programs

Public services and Government functions that are provided or performed by the Government, its employees and agents. It does not include transfer payments to third parties or Crown corporations. Nor does it include the spending by revolving funds which are net budgeted for Estimates purposes.

Infrastructure

Consists of large interconnected networks and includes highways, roads, bridges, dams, and irrigation systems.

Investing Activity

The amount of money invested by the GRF during the fiscal year in items such as sinking funds, Crown corporations and agricultural land.

Legislative Branch of Government

For Estimates purposes, the Legislative Branch of Government includes the Legislative Assembly and the organization that supports it as well as those offices or organizations that report directly to the Legislative Assembly.

Lending Activity

The amount of money lent or advanced by the GRF during the fiscal year to a Crown corporation, public agency or other entity.

Liabilities

Amounts owed at year-end. Amounts would include debt, deposits held on behalf of others, accounts payable and accrued liabilities.

Net Debt

Net Debt and Accumulated Deficit are terms used by governments to indicate its financial position. Both measures are calculated by netting assets against liabilities. However, Net Debt only includes financial assets whereas Accumulated Deficit also includes capital assets. Net Debt recognizes that a government's capital assets cannot be used or sold to reduce its liabilities.

Pensions and Benefits

Expenses incurred for public sector pension and benefit plans and employer contributions related to salaries. Pensions and benefits paid by transfers cover the Government's contribution to the pension and benefit plans of Saskatchewan teachers.

Revenue

The gross proceeds applicable to a fiscal year from taxes, fees, licences, transfer payments and sources other than borrowing.

Revolving Funds

Revolving funds, which are established by statute, are used to isolate certain items of related revenue and expenses and are net-budgeted in the Estimates.

Revolving funds are used to account for specific government operations which recover all or a portion of the associated costs from the funds' users. Revenue generated by a revolving fund's activities is used to finance further operations which in turn generate further revenue, hence the term "revolving".

Salaries

Salaries and wages paid directly by the GRF to executive government employees, judges, MLAs and employees of the Legislative Assembly. Employees include permanent, non-permanent, Order-in-Council and personal service contract

employees. Salaries and wages paid from a revolving fund or an entity funded by transfer payments are not displayed in the Estimates.

Sinking Fund

Sinking funds accumulate monies that are set aside to provide for the orderly retirement of a portion of the Province's debt.

Statutory

Expenses and disbursements from the GRF that have ongoing spending authority in legislation, i.e. statute. They do not require annual legislative authority by appropriation Acts. Examples of this type of transaction are debt servicing costs or loans to Crown corporations.

Subvote

Component of a vote. Usually the subvote represents a major program or function within the vote.

Supplementary Estimates

Those Estimates which detail the amounts appropriated during the fiscal year by special warrants. Supplementary Estimates for a fiscal year are usually tabled in the Legislative Assembly at the same time as the Main Estimates for the following year. Supplementary Estimates are subject to review by the Legislative Assembly and form part of *The Main Appropriation Act* for the fiscal year.

Supplier and Other Payments

Payments that cover all non-salary and non-pension and benefit costs incurred directly by the GRF in delivering public services and performing Government functions. These expenses include accommodation, travel, supplies, equipment, communication and allowance for bad debts.

Surplus

The amount by which revenue exceeds expense for a fiscal year.

Third Parties

A term used to describe organizations independent of the GRF that receive provincial funding (see Transfers for Public Service). Typically, third parties are performing a public service with the funding they receive. Examples of third parties are regional health authorities, school boards and universities.

Transfers

Transfers are payments by the Government to an individual, organization, authority or other government for which no goods or services are directly received by Government and no repayment is expected in the future. Terms such as grants and entitlements are often used for transfers. *See the following types of transfers.*

Transfers to Individuals

Payments from the GRF made directly or indirectly to individuals for which no public service is required of the recipient. These transfers provide the recipient with a financial benefit and are usually in the nature of an income support, subsidy or compensation payment. These transfers may be income-tested.

Transfers for Public Services

Payments from the GRF to individuals, organizations, Crown corporations and local authorities such as school boards, regional health authorities and municipalities to provide a public service.

Transfers to Government organizations and corporations which in turn provide a direct transfer or subsidy to their clients are treated as Transfers to Individuals (see above).

Vote

A block of funding provided by statute or voted on by the Legislative Assembly in an appropriation Act that provides for the activities and purposes as outlined in the Estimates for a fiscal year.

The common practice in Saskatchewan's Estimates is for the operating and capital activities of a government department or organization to represent a unique Vote. Separate votes are provided to departments for loans and investments. On occasion a department may have more than one vote or more than one organization may be grouped into a single vote.

(This page left blank intentionally)