
REVISED REGULATIONS OF SASKATCHEWAN

CHAPTER E-0.1 REG 14

The Education Act

Section 372

Order in Council 1098/92, dated December 1, 1992.

(Filed December 1, 1992)

PART I

Title, Interpretation and Application

1 These regulations may be cited as *The School Grant 1992 Regulations*. Title

2 In these regulations: Interpretation

(a) **“ability to pay factor”** means the difference between one and the ratio of a school division’s basic grant to its net recognized expenditure;

(b) **“Act”** means *The Education Act*;

(c) **“approved”** means approved by the minister;

(d) **“basic grant”** means the difference between a school division’s total recognized expenditure and total recognized revenue;

(e) **“basic program”** means the sum of the expenditures set out for a school division in clause 8(a);

(f) **“city school division”** means a school division that includes a city within the boundaries of the school division;

(g) **“community northern factor”** means the appropriate community northern factor as specified in Table 2;

(h) **“downpayment”** means the contribution to capital from revenue required of a school division by the Saskatchewan Municipal Board in connection with authorization for capital borrowing for capital projects;

(i) **“enrolment”** or **“enrolled”** means:

(i) in the case of kindergarten pupils in a kindergarten program commencing for the first time in the fall of any year, 40% of the total number of kindergarten pupils reported to the minister in all Principal’s September Statistical Reports, for all school divisions; and

(ii) in the case of a category of pupils other than kindergarten pupils described in subclause (i) and as reported in all Principal’s September Statistical Reports, the total recognized enrolment for all school divisions with respect to the school year for which the recognition applies;

- (j) **“equalization factor”** means the mill rate fixed by the minister for the purposes of clause 304(3)(a) of the Act and as specified in Table 3;
- (k) **“full-time equivalent pupils”** means the number determined in accordance with section 5;
- (l) **“high-cost disabled pupil”** means a high-cost disabled pupil as defined in section 48 of *The Education Regulations, 1986*;
- (m) **“home attendance area”** means the area from which a pupil attends a certain school, as determined by the board of education that is fiscally responsible for the provision of educational services for the pupil;
- (n) **“language program”** means a course of educational instruction conducted in a language other than English and includes English as a second language;
- (o) **“low-cost disabled pupil”** means a pupil who is a low-cost disabled pupil as defined in section 48 of *The Education Regulations, 1986*;
- (p) **“net recognized expenditure”** means the difference between a school division’s total recognized expenditure and tuition fee revenue;
- (q) **“non-city school division”** means a school division that does not include a city within the boundaries of the school division;
- (r) **“northern factor”** means the appropriate northern factor as specified in Table 1;
- (s) **“northern school division”** means a school division located in the Northern Saskatchewan Administration District;
- (t) **“parent-management board”** means a recognized agency that is incorporated pursuant to *The Non-profit Corporations Act*;
- (u) **“recognized”** means:
- (i) recognized by the minister; or
 - (ii) deemed or required by these regulations to be recognized by the minister;
- (v) **“Special Needs Program Fund Pupil”** means:
- (i) a low-cost disabled pupil;
 - (ii) a high-cost disabled pupil as determined by the director of the school division and approved by the Special Education Branch of the department as meeting the criteria of clause 49(d) or 49(g) of *The Education Regulations, 1986*;
 - (iii) a gifted pupil as determined by the director of the school division; or
 - (iv) a pupil with speech or language disabilities as determined by the director of the school division;

- (w) **“Special Needs Program Unit”** means one full-time equivalent special education support staff serving Special Needs Program Fund Pupils, as determined by the Special Education Branch of the department;
- (x) **“Table”** means the appropriate table as prescribed in the Appendix to these regulations;
- (y) **“total approved cost”** means the sum of the construction cost, any consultants’ fees and any other costs that may be approved by the department on a project-by-project basis.

3 These regulations apply only to grants made with respect to the fiscal year commencing on April 1, 1992 and ending on March 31, 1993. Application

PART II
Recognized Enrolment and
Enrolment-based Expenditures

4 For the purposes of determining enrolment, a high-cost disabled pupil who is between the ages of: Deemed enrolment of high-cost disabled pupils

- (a) three years zero months and 10 years seven months is deemed to be enrolled in the Elementary Level;
- (b) 10 years eight months and 14 years seven months is deemed to be enrolled in the Middle Level; and
- (c) 14 years eight months and 21 years is deemed to be enrolled in the Secondary Level.

5(1) In this section, **“ratio of instructional time”** means the ratio of instructional time devoted to instruction to the total available instructional time per week for the pupil. Number of full-time equivalent pupils

(2) The number of full-time equivalent pupils in a program is equal to the number of pupils enrolled in the program:

- (a) where:
 - (i) the pupils are enrolled in kindergarten to grade 12 and the program is not a language program; and
 - (ii) the ratio of instructional time is equal to or greater than 0.75;
- (b) where:
 - (i) the pupils are enrolled in kindergarten to grade 6 and the program is a language program; and
 - (ii) the ratio of instructional time is equal to or greater than 0.75; and
- (c) where:
 - (i) the pupils are enrolled in grades 7 to 12 and the program is a language program; and
 - (ii) the ratio of instructional time is equal to or greater than 0.6.

(3) In any case other than one described in clauses (2)(a) to (c), the number of full-time equivalent pupils in a program is equal to the product of:

- (a) the number of pupils enrolled in the program; and
- (b) the ratio of instructional time.

Enrolment
Factor

6(1) Subject to section 10, unless otherwise determined by the minister, the numbers of pupils recognized in each recognized category of enrolment are those determined in accordance with this section.

(2) The minister shall add to the appropriate Elementary Level, Middle Level and Secondary Level recognized enrolments, the number of pupils reported to the minister on the Principal's September Statistical Report in "other" or "special" Elementary Level, Middle Level and Secondary Level programs.

(3) The number of high-cost disabled pupils recognized in each category of recognized enrolment is the number of pupils, other than Special Needs Program Fund Pupils, determined by the Special Education Branch of the department for recognition in each category.

Pupils
deemed not
enrolled

7 Where:

- (a) a board of education:
 - (i) enrolls a pupil who is not a resident of Saskatchewan; and
 - (ii) does not charge a tuition fee with respect to that pupil; and
- (b) there is no reciprocal student exchanged between the receiving school division in Saskatchewan and:
 - (i) that pupil's home jurisdiction; or
 - (ii) an exchange program;

the pupil is deemed not to have been enrolled for the purpose of calculating the enrolment pursuant to section 6.

Recognized
expenditures

8 Recognized enrolment-based expenditures in school divisions consist of the amounts calculated on the basis of:

- (a) with respect to expenditures for:
 - (i) administration;
 - (ii) instruction;
 - (iii) plant operation and maintenance;
 - (iv) non-capital furniture and equipment;
 - (v) non-capital renovations and repairs;
 - (vi) current interest expenses;
 - (vii) bank charges;
 - (viii) special events transportation;

the basic rate per pupil enrolled as determined in accordance with Table 4;

(b) with respect to expenditures for pupils enrolled in special programs, the recognized incremental rates per pupil as determined in accordance with Table 5;

(c) with respect to expenditures for an approved language program:

(i) the appropriate rate specified in Table 10 for each full-time equivalent pupil; and

(ii) a one-time expenditure for the purchase of instructional resource material needed for implementation of the program calculated on the basis of the implementation year grants per pupil specified in Table 10; and

(d) with respect to expenditures for northern school divisions where the enrolment is less than 600 pupils, the product of:

(i) 600 minus the enrolment in the school division; and

(ii) the amount per pupil as specified in Table 13.

9 In the case of a non-city school division where the total number of pupils enrolled in kindergarten or in any grade in grades 1 to 12 in a school in the school division is less than 20, the recognized basic program is increased by the product of:

Small School
Factors

(a) the amount for the appropriate grade or kindergarten as specified in Table 12; and

(b) an amount equal to the lesser of:

(i) the difference between 20 and the number of pupils enrolled in kindergarten or any specific grade; and

(ii) 10; and

(c) the appropriate locational small school factor as follows:

(i) in the case of:

(A) schools located on Hutterite colonies;

(B) French Type A schools designated in accordance with Table 10;

(C) French Type B schools designated in accordance with Table 10;

(D) schools that are the only schools in school divisions; a locational small school factor of 0.675; or

(ii) in the case of a specific school which is not a school described in subclause (i), a locational small school factor calculated as the sum of:

(A) 0.35;

(B) the product of:

(I) where the distance between the specific school and the nearest school which is not a school described in subclause (i) is greater than 10 kilometres, the difference between that distance and 10; and

(II) 0.01875;

to a maximum of 0.375; and

(C) the product of:

(I) where the distance between the specific school and the second nearest school which is not a school described in subclause (i) is greater than 10 kilometres, the difference between that distance and 10; and

(II) 0.01375;

to a maximum of 0.275.

Increased
Enrolment

10(1) Where the total enrolment for a school division as at:

(a) March 1 of the 1991-92 school year; or

(b) September 30 of the 1992-93 school year;

indicates an increase in total enrolment of more than 1% in relation to the total enrolment as set out in all Principal's September Statistical Reports for the school division for the 1991-92 school year, the board may notify the minister of the increase.

(2) Where a board notifies the minister pursuant to subsection (1), the minister shall, subject to subsections (3) and (4), recalculate the basic program for the school division on the basis of any increase in total enrolment that is in excess of 1%.

(3) Where the increases in total enrolment mentioned in subsection (1) are calculated at September 30 of the 1992-93 school year, only 40% of the increase is recognized for the purposes of subsection (2).

(4) When recalculating any basic program pursuant to subsection (2), the minister may take into account any special factors that the minister considers appropriate, including a major shift in attendance of pupils from one school division to another or the withdrawal of a significant number of pupils sponsored by another department or agency and make adjustments to the recalculation on that basis.

Continuous
Enrolment
Increase

11 Where the enrolment in a school division meets the criteria for the enrolment increase under section 10 for two consecutive years, the school division may notify the minister of the increases and have recognized the previous year's increase in total enrolment with respect to amounts up to 1%.

12(1) Subject to subsection (2), the minister shall take into account the declining enrolment in a school division by increasing the basic program by an amount calculated on the basis of the sum of:

Declining
Enrolment

- (a) 60% of the percentage drop in enrolment between the 1991-92 school year and the 1990-91 school year; and
- (b) 40% of the percentage drop in enrolment between the 1989-90 school year and the 1990-91 school year.

(2) When including or excluding enrolments for the purpose of arriving at the amount of decline in enrolment pursuant to this section, the minister may take into account any special factors that the minister considers appropriate, including a major shift in attendance of pupils from one school division to another or the withdrawal of a significant number of pupils sponsored by another department or agency.

(3) Comprehensive school pupils for whom services are directly purchased from a comprehensive school operated by a joint board are to be included in their home school division for the purposes of computations pursuant to this section.

13 The minister shall increase the basic program and the recognized tuition fees for all non-city school divisions by the percentage as determined on the basis of the ratio of pupils per square kilometre in accordance with Table 14.

Sparsity
Factor

14 Except in Regina and Saskatoon, where the school division participates in a shared services program, the minister shall increase the basic program of the school division based on the product of:

Shared
Services

- (a) the ratio of the number of pupils in the school division to the number of pupils in the shared services region;
- (b) the number of recognized shared services staff in the shared services region; and
- (c) the amount specified in Table 6.

15 The recognized expenditures of a school division shall be increased by the greater of:

Special Needs
Program
Fund

- (a) the 1991 Special Needs Program Fund amount; or
- (b) the product of:
 - (i) the number of approved Special Needs Program Units as determined by the Special Education Branch of the department for 1992; and
 - (ii) the recognized amount per unit as specified in Table 7.

16 In the case of a northern school division, all recognized expenditures mentioned in this Part shall be subject to multiplication by the northern factor for that school division as specified in Table 1.

Application of
Northern
Factor

PART III
**Recognized Transportation, Board and Room and
Facility Rental Expenditures**

Recognized
transportation
expenditures

17 Recognized transportation expenditures in school divisions consist of amounts calculated on the basis of:

(a) for pupils transported by means of regular transportation in city school divisions and other approved school divisions in which transportation expenditures are declared by the minister to be eligible for grant support, transportation allowances equal to:

(i) in the case of pupils for whom approved transportation is provided for a full school year, the total actual aggregate costs of transportation to a maximum of the amount specified in paragraph 1 of Table 8 with respect to the appropriate type of pupil, per pupil per year; and

(ii) in the case of approved transportation for pupils other than high-cost disabled pupils to whom transportation is provided for less than a full school year, the actual costs of transportation to a maximum of the rate specified in paragraph 1 of Table 8 per pupil per day;

(b) for transportation in approved non-city school divisions other than northern school divisions, transportation allowances equal to:

(i) for pupils transported by means of regular rural transportation services:

(A) the amount specified in paragraph 2 of Table 8 per pupil per year for each pupil for whom regular rural transportation services are provided;

(B) a once yearly payment of the product of:

(I) the recognized amount per kilometre of daily regular rural transportation services travel as specified in paragraph 2 of Table 8; and

(II) the number of kilometres travelled by the regular rural transportation service for the transportation of pupils in one school day; and

(C) for pupils transported by a supplemental means of transportation in addition to regular rural transportation services, transportation allowances to parents equal to the total actual costs of transportation to a maximum of the amount per vehicle per kilometre of approved travel as specified in paragraph 2 of Table 8; and

(ii) for pupils transported solely by a means of transportation other than regular rural transportation, transportation allowances to parents equal to the total actual costs of transportation to a maximum of the amount per vehicle per kilometre of approved travel as specified in paragraph 2 of Table 8;

(c) for local transportation in northern school divisions, transportation allowances equal to:

(i) for pupils transported by means of regular rural transportation services:

(A) the product of:

(I) the amount specified in paragraph 3 of Table 8 per pupil per year for each pupil for whom regular rural transportation services are provided; and

(II) the northern factor for the appropriate northern school division as set out in Table 1;

(B) a once yearly payment of the product of:

(I) the recognized amount per kilometre of daily regular rural transportation services travel as specified in paragraph 3 of Table 8;

(II) the number of kilometres travelled by the regular rural transportation service for the transportation of pupils in one school day; and

(III) the northern factor for the appropriate northern school division as set out in Table 1; and

(C) for pupils transported by a supplemental means of transportation in addition to regular rural transportation services, transportation allowances to parents equal to the total actual costs of transportation to a maximum of:

(I) with respect to pupils in northern school divisions other than the Northern Lights School Division, the product of the amount per vehicle per kilometre of approved travel as specified in paragraph 3 of Table 8 and the northern factor for the appropriate northern school division as set out in Table 1; and

(II) with respect to pupils in the Northern Lights School Division, the product of the amount per vehicle per kilometre of approved travel as specified in paragraph 3 of Table 8 and the appropriate community northern factor as determined in accordance with Table 2; and

(ii) for pupils transported solely by a means of transportation other than regular rural transportation, transportation allowances to parents equal to the total actual costs of transportation to a maximum of:

(A) with respect to pupils in northern school divisions other than the Northern Lights School Division, the product of:

(I) the amount per vehicle per kilometre of approved travel as specified in paragraph 3 of Table 8; and

(II) the northern factor for the appropriate northern school division as set out in Table 1; and

(B) with respect to pupils in the Northern Lights School Division, the product of:

(I) the amount per vehicle per kilometre of approved travel as specified in paragraph 3 of Table 8; and

(II) the appropriate community northern factor as determined in accordance with Table 2; and

(d) for transportation, other than local transportation, in northern school divisions in which transportation expenditures are declared by the minister to be eligible for grant support, transportation allowances equal to:

(i) for high-cost disabled pupils boarding away from home, the actual approved travel costs to and from the home and the place of boarding; and

(ii) for pupils other than high-cost disabled pupils boarding away from home, the total actual approved travel costs to a maximum of:

(A) with respect to pupils travelling by land from northern school divisions other than the Northern Lights School Division, the product of:

(I) the amount per pupil per kilometre of approved travel by land as specified in paragraph 4 of Table 8 for each kilometre of approved travel that each pupil travels on land; and

(II) the northern factor for the appropriate northern school division as specified in Table 1;

(B) with respect to pupils travelling by land from the Northern Lights School Division, the product of:

(I) the amount per pupil per kilometre of approved travel by land as specified in paragraph 4 of Table 8 for each kilometre of approved travel that each pupil travels on land; and

(II) the community northern factor set out in Table 2 for the community in which a pupil attends school; and

(C) with respect to pupils travelling by air, the amount per pupil per kilometre of approved air travel as specified in paragraph 4 of Table 8 for each kilometre of approved travel that each pupil travels by air.

Recognized
room and
board
expenditures

18 Recognized expenditures with respect to expenditures of additional amounts for room and board where:

(a) a pupil resides elsewhere than at home;

(b) a pupil receives educational services outside the home attendance area; and

(c) the school division in the home attendance area pays allowances;

consist of amounts calculated on the basis of:

- (d) for school divisions other than northern school divisions, the total actual costs of room and board to a maximum of the amount as specified in Table 9 with respect to the appropriate type of pupil, per pupil per month; and
- (e) with respect to:
 - (i) northern school divisions other than the Northern Lights School Division, the total actual costs of room and board to a maximum of the product of:
 - (A) the amount with respect to the appropriate type of pupil per month as specified in Table 9 for each month during which expenditure is made for room and board for a pupil residing elsewhere than at home; and
 - (B) the northern factor for the appropriate northern school division as set out in Table 1; and
 - (ii) the Northern Lights School Division, the total actual costs of room and board to a maximum of the product of:
 - (A) the amount with respect to the appropriate type of pupil per month as specified in Table 9 for each month during which expenditure is made for room and board for a pupil residing elsewhere than at home; and
 - (B) the community northern factor set out in Table 2 for the community in which a pupil attends school.

19 Recognized expenditures with respect to expenditures for rental of facilities required for school activities consist of amounts calculated on the basis of:

Recognized
facility rental
expenditures

- (a) for school divisions other than northern school divisions, the total actual approved rental costs to a maximum of:
 - (i) for classroom rentals, the amount specified in Table 11 per approved classroom per month for each approved classroom rented each month; and
 - (ii) for gymnasias and halls, for each school, the lesser of the two amounts calculated on the basis of the two alternative rates specified in Table 11;
- (b) with respect to:
 - (i) northern school divisions other than the Northern Lights School Division, the total actual approved rental costs to a maximum of the product of:
 - (A) an amount calculated as specified in subclause (a)(i);
 - (B) an amount calculated as specified in subclause (a)(ii); and
 - (C) the northern factor for the appropriate northern school division as specified in Table 1; and
 - (ii) the Northern Lights School Division, the total actual approved rental costs to a maximum of the product of:

- (A) an amount calculated as specified in subclause (a)(i);
- (B) an amount calculated as specified in subclause (a)(ii); and
- (C) the community northern factor as specified in Table 2 for the community in which the rental occurs.

PART IV

Recognized Educational Service Expenditures **Recognized expenditures**

20 Recognized educational service expenditures in school divisions consist of:

- (a) the total actual costs of employing substitute teachers for a maximum of seven days when the regular teacher is granted leave with full pay for the purpose of attending a seminar or workshop which has received the prior approval of the minister;
- (b) that portion of the previous school year's costs of employing substitute or temporary teachers in place of regular teachers who were absent on sick leave that is in excess of the equivalent of two mills calculated on the total equalized assessment for that year of the school division and that is approved by the minister;
- (c) the total actual cost of tuition fee expenditures for those pupils enrolling in courses from the Saskatchewan Correspondence School;
- (d) payments to other school divisions, approved agencies or individuals, other than historical high schools as defined in *The Independent Schools Regulations*, for the purchase of educational services for a school division in an amount equal to the lesser of:
 - (i) the actual cost for the purchase of the educational services; and
 - (ii) the amount calculated as the sum of:
 - (A) the application of the basic rate as set out in Table 4 to the actual number of pupils for whom educational services are purchased;
 - (B) the application of the appropriate incremental rate as set out in Table 5 to the actual number of high-cost disabled pupils, other than Special Needs Program Fund Pupils, for whom educational services are purchased; and
 - (C) when comprehensive education services are purchased, the application of the comprehensive rate as set out in Table 5 to the actual number of pupils for whom educational services are purchased;

(e) payments to historical high schools, as defined in *The Independent Schools Regulations*, that meet the requirements of subsection 30(2), for the purchase of educational services in an amount equal to the application of the basic rate as set out in Table 4 to the actual number of pupils for whom educational services are purchased; and

(f) payments by a northern school division to other northern school divisions or approved educational institutions in the Northern Saskatchewan Administration District with respect to the purchase of educational services in an amount equal to the product of:

(i) an amount equal to the total of the amounts determined in accordance with subclauses (d)(i) and (ii) and clause (e); and

(ii) the northern factor for the school division purchasing the educational services.

PART V

Additional Recognized Expenditures

21 The minister may recognize any amounts of expenditures, in addition to those described in Parts II, III and IV, that the minister considers appropriate. Additional
Recognized
Expenditures

PART VI

Recognized Revenue

22(1) Recognized local revenue is to be determined in accordance with this section and sections 23 and 24. Recognized
Local
Revenue

(2) The assessment to be used in the calculation of grants for a year is that amount determined jointly by the minister and the school division, but, where the final equalized assessment differs from the estimated equalized assessment, the appropriate adjustment is to be added to or recovered from the subsequent year's grant.

(3) Where a municipality has exempted property from the property tax roll pursuant to:

(a) subsection 275(2) or (3) of *The Urban Municipality Act, 1984*; or

(b) subsection 331(3) of *The Rural Municipality Act, 1989*;

the assessed value of that property is to be added to the estimated equalized assessment.

(4) Revenue from trailer fees and from grants in lieu of taxes received on account of exempt assessments is to be converted to an equivalent assessment, and that assessment is to be added to the equalized assessment of the school division for the purpose of calculating grants.

Fee Revenue **23(1)** Fee revenue received by a school division other than a northern school division from other school divisions, individuals, governments or institutions with respect to the provision of educational services for pupils is recognized in an amount equal to the lesser of:

- (a) the actual amount charged by the school division for the provision of the educational services; and
- (b) the amount calculated as the sum of:
 - (i) the application of the basic rates set out in Table 4 to the actual number of pupils for whom educational services are provided by the school division; and
 - (ii) the application of the incremental rate as set out in Table 5 to:
 - (A) the actual number of high-cost disabled pupils, other than Special Needs Program Fund Pupils, for whom educational services are provided; and
 - (B) the actual number of pupils for whom comprehensive educational services are provided.

(2) Fee revenue received by a northern school division from other school divisions, individuals, governments or institutions, with respect to the provision of educational services for pupils, is recognized local revenue in the amount equal to the sum of:

- (a) an amount equal to the total of the amounts determined in accordance with clauses (1)(a) and (b);
- (b) the northern factor for the school division in which the pupil attends school as set out in Table 1.

Other
Recognized
Revenues

24 The minister may recognize any amounts of revenue, in addition to those described in sections 22 and 23, that the minister considers appropriate.

PART VII Capital Expenditures

Recognized
capital
expenditures

25 Recognized capital expenditures in school divisions consist of:

(a) with respect to expenditures for recognized debt retirement for school facilities and, in the case of a school division located in the Northern Saskatchewan Administration District, teachers' residences, the sum of:

- (i) actual payments of principal and interest for approved capital loans and debentures; and
- (ii) actual payments made to other school divisions in lieu of direct debt retirement;

less any payments received from other school divisions, government, Indian bands within the meaning of the *Indian Act* (Canada) or institutions with respect to capital debt retirement; and

- (b) the replenishment of any cash reserve funds recognized by the minister:
 - (i) in equal annual instalments, including principal and interest, for a term agreed on by a board of education and the minister where those cash reserve funds are utilized by the board of education with the minister's approval for approved capital projects; and
 - (ii) at an interest rate approved by the minister at the time the funding arrangement is completed.

PART VIII Capital Funding

26 In this Part:

Interpretation

- (a) **“actual usable area”** means the entire area of floor space in a school, in square metres, excluding any area of floor space used for:
 - (i) walls;
 - (ii) internal circulation in the school including corridors, hallways, mudrooms, vestibules and foyers;
 - (iii) mechanical and boiler rooms;
 - (iv) janitorial and building maintenance areas;
 - (v) student washrooms;
 - (vi) gymnasium service areas which include areas of floor space used for those purposes set out in Table B of the Saskatchewan Education School Facilities Funding Guidelines, May, 1991;
 - (vii) servery areas as defined in the Saskatchewan Education School Facilities Funding Guidelines, May, 1991;
- (b) **“recognized usable area”** means the recognized area of floor space for a school, in square metres, as determined in accordance with the Saskatchewan Education School Facilities Guidelines, May 1991;
- (c) **“target school”** means the specific school with respect to which a capital funding request is made by a school division;
- (d) **“total actual usable area”** means the sum of:
 - (i) the actual usable area in a target school; and
 - (ii) the sum of the actual usable areas for all active schools that are:
 - (A) located within a 30-kilometre radius of the location of a target school; and
 - (B) located in the same school division in which a target school is located;

- (e) **“total recognized usable area”** means the sum of:
 - (i) the recognized usable area for a target school; and
 - (ii) the sum of the recognized usable areas for all active schools that are:
 - (A) located within a 30-kilometre radius of the location of a target school; and
 - (B) located in the same school division in which a target school is located.

Utilization
factor

27(1) Subject to subsection (2), the utilization factor for a target school is the amount calculated as the balance of:

- (a) 0.8; and
- (b) the quotient of the total recognized usable area divided by the total actual usable area.

(2) Where the utilization factor, as calculated pursuant to subsection (1), yields a negative or zero value, it shall be deemed to be zero.

Capital
funding

28(1) Building grants are payable to a board of education for capital projects approved before April 1, 1987 in an amount equal to the sum of:

- (a) the difference between:
 - (i) subject to subsection (5), the product of:
 - (A) the recognized cost of the project; and
 - (B) 45% of the ratio of operating grants to recognized expenditures for the previous year for that board of education; and
 - (ii) any revenue earned as interest on moneys received from the sale of debentures before the issuance of the final approval of the capital project which may be recognized by the minister; and
- (b) with respect to expenditures for capital projects that receive the preliminary approval of the minister:
 - (i) on or before April 30, 1985, that portion of the total downpayment of all approved projects which exceeds the equivalent of four mills applied to the total equalized assessment of the school division;
 - (ii) after April 30, 1985 and before April 1, 1986, that portion of the total downpayment of each capital project that exceeds the equivalent of five mills applied to the total equalized assessment of the school division; or
 - (iii) on or after April 1, 1986 and before April 1, 1987, that portion of the total downpayment of each capital project that exceeds the equivalent of two and one-half mills applied to the total equalized assessment of the school division.

(2) Subject to subsection (4), in the case of capital projects approved on or after April 1, 1987 and before April 1, 1990, the downpayment of the school division is an amount equal to 40% of the product of:

- (a) the total approved cost; and
- (b) the sum of:
 - (i) the product of the ability to pay factor and 0.50; and
 - (ii) 0.25.

(3) Subject to subsection (4), in the case of capital projects approved on or after April 1, 1990, the downpayment of the school division is an amount equal to the product of:

- (a) the sum of:
 - (i) 0.4; and
 - (ii) the utilization factor for the target school;
- (b) the total approved cost; and
- (c) the sum of:
 - (i) the product of:
 - (A) the ability to pay factor; and
 - (B) 0.5; and
 - (ii) 0.25.

(4) For the purposes of subsections (2) and (3), the minimum value of the downpayment is the lesser of:

- (a) one-half mill applied to the total equalized assessment of the school division; and
- (b) with respect to:
 - (i) roof projects, \$5,000; and
 - (ii) all other capital projects, \$50,000.

(5) The product calculated pursuant to subclause (1)(a)(i) shall be not less than 15% nor more than 30% of the approved cost of the project based on the cost calculations at the preliminary approval stage.

(6) Where an approved project involves accessibility and emergency safety repairs, the downpayment of the school division is an amount equal to the product of:

- (a) the sum of:
 - (i) 0.4; and
 - (ii) the utilization factor for the target school;
- (b) the total approved cost; and
- (c) the sum of:
 - (i) the product of:
 - (A) the ability to pay factor; and
 - (B) 0.5; and
 - (ii) 0.25.

Northern
teacherage
operating
allowance

29 Northern teacherage allowances are payable to a northern school division to a maximum amount equal to the difference between:

- (a) the previous year's actual teacherage expenditure; and
- (b) the previous year's actual teacherage expenditure divided by the northern factor for that school division as set out in Table 1.

Private school
capital
funding

30(1) Subject to subsection (2), the replenishment of cash reserves within the meaning of clause 25(b) is payable to assist historical high schools, as defined in *The Independent Schools Regulations*, other than Athol Murray College of Notre Dame and College Mathieu (High School), that are considered by the minister to be eligible for assistance, for capital construction in an amount equal to 20% of the recognized costs of the facilities, including architect's fees.

(2) An historical high school, as defined in *The Independent Schools Regulations*, other than Athol Murray College of Notre Dame and College Mathieu (High School), is eligible for the replenishment of cash reserves pursuant to this section only where it:

- (a) has been in operation for a period of not less than five years;
- (b) has had an enrolment during each of the preceding two years of operation of not less than 60 pupils in grades 9 to 12;
- (c) meets the requirements of the minister, *The Education Act* and the regulations under *The Education Act* with respect to courses of study, qualifications of teachers, operating schedules and supervision;
- (d) furnishes the minister with any information that the minister may require with respect to finances, structure and administration of the school; and
- (e) with respect to capital projects, submits preliminary drawings and cost estimates of proposed projects to the minister.

Interest relief
program

31(1) Where:

- (a) the minister gives final approval to a board of education with respect to a project between April 1, 1990 and March 31, 1992; and
- (b) the board's annual interest payments on its share of the project's debt retirement exceeds a two-mill levy by the board in the year in which the project is approved;

the minister may make an interest relief payment to the board in an amount equal to 75% of the difference between:

- (c) the annual interest payments; and
- (d) an amount equal to a two-mill levy.

(2) The interest relief payment described in subsection (1) is to be made with respect to each year during the term of the loans or debentures negotiated by the board for purposes of the project.

PART IX
Other Grants

32 Grants to assist in the operation of historical high schools, as defined in *The Independent Schools Regulations*, other than Athol Murray College of Notre Dame and College Mathieu (High School), with respect to Saskatchewan residents and foreign students are payable for each year: Private schools

(a) subject to subsection 30(2), in an amount equal to the amount specified in Table 15 per pupil enrolled in grades 9 to 12 in each historical high school, as defined in *The Independent Schools Regulations*, other than Athol Murray College of Notre Dame and College Mathieu (High School), for those pupils who are not sponsored by a Saskatchewan board of education;

(b) notwithstanding subsection 30(2) and subject to clause (c), in an amount equal to the amount specified in Table 15 per month for each approved special program school established in Saskatchewan; and

(c) notwithstanding subsection 30(2), in the case of the Ranch Ehrlo Society incorporated pursuant to *The Non-profit Corporations Act*, in an amount equal to the actual cost for the provision of educational services to students through the Ranch Ehrlo Society, as determined by the Special Education Branch of the department.

33 Grants are payable to parent-management boards with respect to approved classes established for the instruction of pre-school and school-age high-cost disabled pupils in an amount equal to the sum of: Grants to parent-management boards

(a) the basic rates and recognized incremental rates per pupil per year as determined in accordance with Tables 4 and 5 for each pupil enrolled; and

(b) expenditures for transportation as determined in accordance with section 17.

PART X
Coming into Force

34 These regulations come into force on the day on which they are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from January 1, 1992. Coming into force

Appendix

TABLE 1

[Clause 2(r)]

Northern Factors

<i>Northern School Division</i>	<i>Northern Factor</i>
Northern Lights	1.33
Creighton	1.34
Ile-a-la-Crosse	1.35

TABLE 2

[Clause 2(g)]

Community Northern Factors

<i>Community (Northern Lights School Division)</i>	<i>Community Northern Factor</i>
Beauval	1.34
Brabant	1.38
Buffalo Narrows	1.32
Camsell Portage	1.72
Cole Bay	1.40
Cumberland House	1.36
Denare Beach	1.35
Deschambault Lake	1.32
Dore Lake	1.35
Flin Flon	1.34
Green Lake	1.18
Jans Bay	1.39
Kinoosao	1.62
La Loche	1.36
La Ronge	1.17
Michel Village	1.50
Pinehouse	1.41
Prince Albert	1.00
Sandy Bay	1.38
Southend	1.35
Stanley Mission	1.26
St. George's Hill	1.46
Stony Rapids	1.81
Sturgeon Landing	1.42
Timber Bay	1.33
Turnor Lake	1.43
Uranium City	1.72
Weyakwin	1.21
Wollaston Lake	1.48

TABLE 3

[Clause 2(j)]

Equalization Factor

<i>Location of School Division</i>	<i>Mills</i>
All School Divisions	0.062

TABLE 4
[Clause 8(a)]
Basic Rates Per Year Per Pupil Enrolled

<i>Type of Pupil</i>	<i>Rate for Regina, Saskatoon, Prince Albert and Moose Jaw School Divisions with enrolments in excess of 2,000 pupils</i>	<i>Rate for Other School Divisions</i>
Kindergarten	\$1,555	\$1,640
Elementary Level	3,007	3,156
Middle Level	3,224	3,383
Secondary Level	3,714	3,883

TABLE 5
[Clause 8(b)]
Recognized Incremental Rates Per Year

<i>Type of Pupil</i>	<i>Rate Per Pupil Enrolled</i>
High-cost disabled — Level 1	\$4,454
High-cost disabled — Level 2	6,644
Comprehensive	259

TABLE 6
[Clause 14(c)]
Shared Services Grants

Recognition per staff per shared services area	\$57,604
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TABLE 7
[Subclause 15(b)(ii)]
Special Needs Program Fund

Recognized amount per unit	\$25,000
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TABLE 8
[Section 17]
Pupil Transportation Rates

1 City school divisions and other approved school divisions:	
(a) recognized per high-cost disabled pupil per year	\$2,260.00
(b) recognized per pupil, other than high-cost disabled pupil, per year	416.00
(c) recognized per pupil, other than high-cost disabled pupil, per day	2.05
2 Approved non-city school divisions:	
(a) recognized per pupil per year	\$133.00
(b) recognized per kilometre of daily regular rural transportation service travel	149.00
(c) recognized payment to parents per vehicle per kilometre of approved travel	0.2561
3 Local transportation in northern school divisions:	
(a) recognized per pupil per year	\$133.00
(b) recognized per kilometre of daily regular rural transportation service travel	149.00
(c) recognized payment to parents per vehicle per kilometre of approved travel	0.2561
4 Other than local transportation in northern school divisions:	
(a) recognized payment to parents per vehicle per kilometre of approved travel by land	0.2561
(b) recognized per pupil, other than high-cost disabled pupil, per kilometre of approved travel by air	0.9752

TABLE 9
[Section 18]

Room and Board Rates

<i>Type of Pupil</i>	<i>Rate Per Month</i>
High-cost disabled	\$420
Other than high-cost disabled	304

TABLE 10
[Clauses 8(c) and 9(c)]

Second Language Program and Implementation

<i>Recognized Rate Per Full-time Equivalent</i>	<i>% of Time Used in Second Language Instruction</i>	<i>Implementation Year Grant Per Pupil</i>
\$220	0 - 24	\$ 44
311	25 - 49	88
405	50 - 100 (Type B)	140
509	75 - 100 (Type A)	196

TABLE 11
[Section 19]

Maximum Rental of Facilities

<i>Facility</i>	<i>School Division Rates</i>
Classrooms	\$293/month
Gymnasias and halls	\$52/pupil/year or \$8,863/year, whichever is less

TABLE 12
[Clause 9(a)]

Small School Factor

<i>Small School</i>	<i>Amount</i>
Kindergarten	\$330
Grades 1 - 6	525
Grades 7 - 9	560
Grades 10 - 12	600

TABLE 13
[Subclause (8)(d)(ii)]

Special Amounts Re Northern School Divisions

Per pupil amount	\$275
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TABLE 14
[Section 13]
Sparsity Factor

<i>Ratio of Pupils Per Square Kilometre</i>	<i>Sparsity Percentage</i>
0.250	4.10
0.255	3.95
0.260	3.80
0.265	3.65
0.270	3.50
0.275	3.35
0.280	3.20
0.285	3.05
0.290	2.90
0.295	2.75
0.300	2.60
0.305	2.45
0.310	2.30
0.315	2.15
0.320	2.00
0.325	1.85
0.330	1.70
0.335	1.55
0.340	1.40
0.345	1.25
0.350	1.10
0.355	0.95
0.360	0.80
0.365	0.65
0.370	0.50
0.375	0.35
0.380	0.20
0.385	0.05
0.390	0.00

TABLE 15
[Section 32]
Independent and Other Special School Grants

<i>Type of School</i>	<i>Rate</i>
Independent High School	\$1,952/pupil
Approved special program school	\$100/month

CHAPTER R-22.01 REG 4

The Revenue and Financial Services Act Sections 42 and 44

Order in Council 1095/92, dated December 1, 1992.

(Filed December 1, 1992)

1 These regulations may be cited as *The Direct Agent Tax Remission (1992) Regulations*. Title

2 In these regulations:

(a) “Act” means *The Education and Health Tax Act*;

Interpretation

(b) **“die”** means a solid or hollow form used for shaping or marking goods in process by cutting, stamping, pressing or extruding, but does not include a die set or tap set used for cutting threads or any machinery, equipment, apparatus or device to which the die may be attached, or that is necessary to carry out the function or process of the die;

(c) **“direct agent”** means a material or substance purchased by a manufacturer or processor and consumed to the point of destruction, dissipation or uselessness in the transformation or manufacture of a product by contact or by temporary incorporation into the raw materials being manufactured or processed and includes:

(i) abrasives, including grinding balls, wheels and discs, polishing wheels, rotary steel brushes, steel and glass shot, steel wool, emery paper and powder, abrasive paper, sanding discs and belts, and sand used for sand blasting;

(ii) carbon electrodes and related casings and rings for furnaces, cottrell rods, dross rakes, furnace pokers, ladle lips, lancing pipe, roaster rabbles and tuyere punchers;

(iii) chemicals which come in direct contact with the product being manufactured;

(iv) cutting attachments for power and air tools, including drill bits, slot drills, reamers, carbide inserts, shear blades, threading jaws, cut-off blades and honing shoes and honing stones used during the manufacturing process;

(v) cutting lubricants;

(vi) dies, jigs, moulds, patterns and stencils;

(vii) film consumed by photographers in the production of portraits;

(viii) items consumed in the manufacturing of printed matter, including:

(A) typeset products;

(B) cuts;

(C) plates;

(D) artwork;

(E) engravings;

(F) photographic materials;

(G) negatives;

(H) film;

(I) flats;

(J) paste-ups;

(K) signatures;

(L) cylinders;

(M) separations;

(N) press blankets;

- (ix) miscellaneous paint supplies such as filters and cans;
- (x) mould sprays;
- (xi) polishing compounds, glues and adhesives;
- (xii) protective materials, including masking tape, striping tape, kraft paper and insulating cement used during the manufacturing process;
- (xiii) refractory brick and materials for relining furnaces and kilns;
- (xiv) rolling mill rolls;
- (xv) silicone release agents applied to baking pans;
- (xvi) water treatment chemicals used to treat water used directly in the manufacturing process;

but does not include:

- (xvii) baking pans and sheets;
 - (xviii) boiler treatment chemicals;
 - (xix) cleaners, including solvents, for cleaning machines used in the manufacturing process;
 - (xx) laboratory supplies;
 - (xxi) lubricating oils, grease and coolants, except when used as a cutting aid;
 - (xxii) materials and supplies such as drill bits, grinding wheels and carbon inserts used to repair equipment, tools and attachments;
 - (xxiii) power, air and hand tools;
 - (xxiv) production machinery and equipment, including repairs or additions to production machinery and equipment;
 - (xxv) protective materials used in the storage and stacking of parts and raw materials, including corrugated paper, plastic film, parts bags and tags;
 - (xxvi) tool fixtures, tool holders, boring bars, clamps, springs, shims and set screws;
 - (xxvii) welders, including nozzles, insulators, cutting tips and cables;
- (d) **“jig”** means a device used in the accurate machining of goods in process which holds the goods firmly, and guides the working tools, or which bends the goods in process, but does not include any machinery, apparatus or device to which the jig may be attached or that is necessary to carry out the function or process of the jig;
- (e) **“manufacturer or processor”** means a person within Saskatchewan who, in the normal course of his or her business, produces, processes or transforms his or her own goods, or the goods of others, but those business activities do not include:

- (i) commercial fishing;
 - (ii) construction of buildings or other improvements to real property;
 - (iii) extracting minerals from a mineral resource;
 - (iv) farming;
 - (v) logging;
 - (vi) operating an oil or gas well, extracting petroleum or natural gas from a natural accumulation or processing heavy crude oil recovered from a natural reservoir to a stage that is not beyond the crude oil stage, the synthetic crude oil stage or their equivalents;
 - (vii) processing gas, if such gas is processed as part of the business of selling or distributing gas in the course of operating a public utility;
 - (viii) processing ore from a mineral resource to any stage that is not beyond the prime metal stage or its equivalent;
 - (ix) producing industrial minerals, other than sulphur produced by natural gas;
 - (x) producing or processing electrical energy or steam, for sale;
- (f) **“mould”** means a hollow form into which materials are placed to produce desired shapes, matrices or cavities which shape or form goods in process, but does not include any machinery, equipment, apparatus or device to which the mould may be attached, or that is necessary to carry out the function or process of the mould;
- (g) **“tax”** means the tax imposed by the Act;
- (h) **“tax rate”** means the tax rate imposed by the Act.

Remission

3(1) A manufacturer or processor who has paid tax or is liable to pay tax pursuant to subsection 5(5), (6), (9) or (11) of the Act on a direct agent that is purchased, received and consumed in the manufacturing or processing operation by the manufacturer or processor is eligible for a remission of tax in an amount determined in subsection (2).

(2) The amount of remission authorized pursuant to subsection (1) is equal to, in the case of a direct agent purchased, received and consumed:

- (a) between July 1, 1992 and June 30, 1993, the amount by which the tax paid or payable exceeds the amount that would be payable if the tax rate was 5%;
- (b) between July 1, 1993 and June 30, 1994, the amount by which the tax paid or payable exceeds the amount that would be payable if the tax rate was 3%;
- (c) on or after July 1, 1994, the amount equal to the tax paid by the manufacturer or processor.

4 A manufacturer or processor who is eligible for a remission of tax pursuant to section 3 may: Claims

(a) deduct the amount of the remission from the tax he or she is required to report and pay pursuant to the Act and *The Revenue and Financial Services Act*; or

(b) apply to the minister for payment of the remission if the manufacturer or processor eligible for a remission of tax has no tax to report or pay.

5 A manufacturer or processor shall repay a remission of tax authorized by these regulations where the manufacturer or processor fails to maintain records satisfactory to the minister to account for each remission claimed by the manufacturer or processor. Records

6 These regulations come into force on the day on which they are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from July 1, 1992. Coming into force

SASKATCHEWAN REGULATIONS 138/92

The Education Act Section 372

Order in Council 1097/92, dated December 1, 1992.

(Filed December 1, 1992)

1 These regulations may be cited as *The School Grant 1991 Amendment Regulations, 1992*. Title

2 Section 10 of *The School Grant 1991 Regulations* is repealed and the following substituted: R.R.S. c.E-0.1
Reg 13
amended

“10(1) Where the total enrolment for a school division as at: Increased
enrolment

(a) March 1 of the 1990-91 school year; or

(b) September 30 of the 1991-92 school year;

indicates an increase in total enrolment of more than 1% in relation to the total enrolment as set out in all Principal's September Statistical Reports for the school division for the 1990-91 school year, the board may notify the minister of the increase.

(2) Where a board notifies the minister pursuant to subsection (1), the minister shall, subject to subsections (3) and (4), recalculate the basic program for the school division on the basis of any increase in total enrolment that is in excess of 1%.

(3) Where the increases in total enrolment mentioned in subsection (1) are calculated at September 30 of the 1991-92 school year, only 40% of the increase is recognized for the purposes of subsection (2).

(4) When recalculating any basic program pursuant to subsection (2), the minister may take into account any special factors that the minister considers appropriate, including a major shift in attendance of pupils from one school division to another or the withdrawal of a significant number of pupils sponsored by another department or agency and make adjustments to the recalculation on that basis.”

Coming into
force

3 These regulations come into force on the day on which they are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from January 1, 1991.

SASKATCHEWAN REGULATIONS 139/92

The Teachers' Superannuation Act

Section 60

Order in Council 1099/92, dated December 1, 1992.

Commission Order, dated October 29, 1992.

(Filed December 1, 1992)

Title

1 These regulations may be cited as *The Teachers' Superannuation Amendment Regulations, 1992.*

R.R.S. c.T-9
Reg 1
amended

2 *The Teachers' Superannuation Regulations* are amended in the manner set forth in these regulations.

Section 2
amended

3 Section 2 is amended:

- (a) by renumbering it as subsection (1);
- (b) by repealing subclause (c)(ii);
- (c) by striking out “or an annuity” in clause (f); and
- (d) by adding the following subsection:

“(2) For the purposes of the Act and these regulations:

- (a) ‘duly qualified medical practitioner’ or ‘medical practitioner’, notwithstanding section 70 of *The Medical Profession Act*, means a physician as defined in *The Saskatchewan Medical Care Insurance Act*, or any person who possesses qualifications equivalent to those of a physician;
- (b) ‘medical’ means of or related to the practice of a medical practitioner as defined in clause (a); and

(c) **‘medical examination’** means an examination or medical service provided or authorized by a medical practitioner.”

4 Clause 15(2)(b) is amended by striking out “or the Annuity Fund”. Section 15 amended

5 Section 16 is amended by striking out “or the Annuity Fund”. Section 16 amended

6 Section 20 is amended by striking out “or an annuity”. Section 20 amended

7(1) Subsection 26(1) is amended by striking out “or annuity”. Section 26 amended

(2) Subsection 26(1.1) is amended:

(a) by striking out “or an annuity” in clause (a); and

(b) by striking out “or annuity” in the portion that follows clause (b).

(3) Subsection 26(2) is amended by striking out “or annuity”.

8 Section 28 is repealed and the following substituted: New section 28

“28 For the purpose of determining the eligibility of an applicant for a superannuation allowance, the age of the applicant is deemed to be the applicant’s age at the applicant’s last birthday.” Age

9 Section 30 is repealed. Section 30 repealed

10(1) Clause 32(1)(b) is repealed. Section 32 amended

(2) Clause 32(2)(c) is amended by striking out “or the Annuity Fund, as the case may be”.

(3) Clause 32(3)(b) is repealed.

11 Section 33 is amended by striking out “, annuity”. Section 33 amended

12(1) Subsection 34(1) is amended by striking out “under this Act or the regulations” and substituting “under the Act or these regulations”. Section 34 amended

(2) Subsection 34(2) is amended by striking out “doctor who performs” and substituting “practitioner who performs or authorizes”.

13 These regulations come into force on the day on which they are filed with the Registrar of Regulations. Coming into force

SASKATCHEWAN REGULATIONS 140/92

The Queen's Bench Act

Section 60

Order in Council 1100/92, dated December 1, 1992.

(Filed December 1, 1992)

- Title **1** These regulations may be cited as *The Queen's Bench Fees Amendment Regulations, 1992 (No. 4)*.
- R.R.S. c.Q-1
Reg 2,
new
section 9 **2** Section 9 of *The Queen's Bench Fees Regulations* is repealed and the following substituted:
- Interpreters'
fees **9** The maximum fee payable to an interpreter for each hour or part of an hour that the interpreter necessarily attends in court in a criminal proceeding is \$30."
- Coming into
force **3** These regulations come into force on the day on which they are filed with the Registrar of Regulations.