



GOVERNMENT OF SASKATCHEWAN

23-24

ESTIMATES 



Government
— of —
Saskatchewan

Estimates

For the Fiscal Year
Ending March 31
2024

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Government
— of —
Saskatchewan

Introduction

Province of Saskatchewan 2023-24 Estimates

Introduction

General Principles

Introduction to Budget Documents

On budget day, the Minister of Finance tables the provincial Budget and the expenditure Estimates.

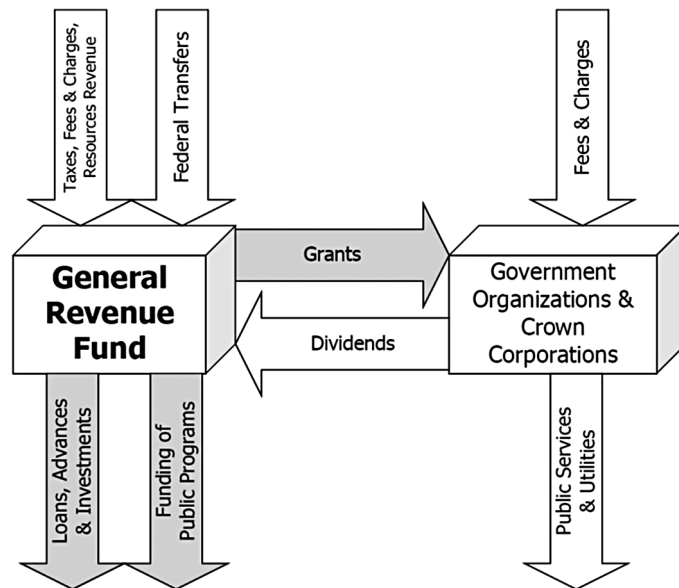
The Budget includes an overview of the financial plan for the Government of Saskatchewan reporting entity, which is comprised of core government operations funded through the General Revenue Fund (GRF) and all other entities which the Government controls according to Public Sector Accounting Board (PSAB) standards.

The expenditure Estimates represent the Government's detailed GRF expenditure plan presented to the Legislative Assembly for the fiscal year commencing April 1 and ending March 31.

Appropriations are amounts the Legislative Assembly authorizes to be paid from the GRF under an act of the Legislative Assembly for a particular purpose.

The GRF is the central accounting entity into which all public monies are deposited and from which they are disbursed. Exceptions must be authorized by law.

The Financial Administration Act, 1993 requires that the Estimates contain any expenditures the government plans or is committed to make from the GRF in the fiscal year. The Estimates also provide information regarding advances, loans and investments. Additional information may be included, at Treasury Board's direction, to assist the Members of the Legislative Assembly in reviewing the Estimates.



The Estimates include appropriations for the shaded transactions.

Estimates Structure

Budgetary and Non-Budgetary Expenditures

The expenditures in the Estimates are either budgetary or non-budgetary. Budgetary expenditures increase recorded expenses either in the current fiscal year or, as in the case of expenditures on tangible capital assets, over a period longer than a fiscal year. Non-budgetary expenditures are expenditures for loans, investments and advances and are never recorded as expense.

Voted and Statutory Approval

An appropriation act is a supply bill passed by the Legislative Assembly. It is the legal authorization to spend funds for specific purposes as outlined in the Estimates. Appropriation acts create "voted" appropriations that cover a period typically ending March 31 of the fiscal year in which the appropriation is requested and approved. A statutory approval is an ongoing spending authority provided through legislation (statute). Statutory approvals do not expire. Both types of approvals are included in the Estimates.

Categories of Expenditure

Budgetary expenditures are separated into two main categories: government-delivered programs and transfer payments.

Government-delivered programs are further separated into salaries and benefits, goods and services, capital asset acquisitions and financing charges. Transfers are separated into two main categories: transfers to individuals and transfers for public services. Transfers for public services are further separated into operating and capital transfers.

Votes, Subvotes and Allocations

The Estimates are divided into votes, subvotes and allocations. The government generally assigns major program areas and the associated enabling legislation to a minister. The minister heads a ministry that delivers the related programs and services, and is typically assigned a single vote for all budgetary appropriation. The vote may be divided into subvotes that comprise the ministry's major programs or functional areas. Subvotes can be further split into allocations that provide additional detail about the nature of the proposed expenditures. A ministry's non-budgetary appropriation is reported in a separate vote.

Separate votes may also be used for transfers to Treasury Board Crown corporations and agencies.

The following is an example of vote, subvote and allocation.

- Vote 32 Health (vote)
 - HE04 Provincial Health Services and Support (subvote)
 - Canadian Blood Services (allocation)

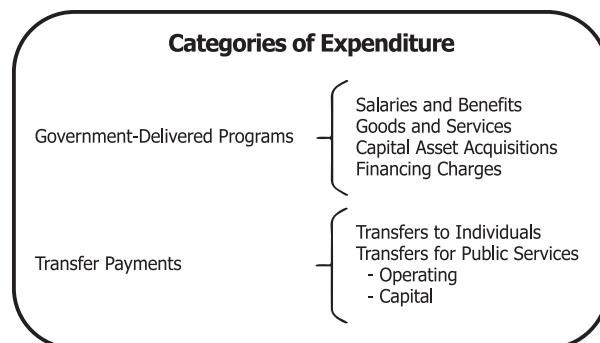
Vote 91 Integrated Justice Services includes appropriation for portions of the program areas and associated enabling legislation assigned to more than one minister. Individual subvotes and allocations within the vote may contain appropriation for programming assigned to one or more ministers.

The Legislative Assembly approves appropriations at the subvote level. The subvote name, description and allocations tell the Legislative Assembly either the purpose of the planned expenditure or the recipient to whom it will be paid. The subvote name and description, along with the ministry's legislation, provide legal authority for payments from the approved appropriation.

Approval Process – Voted Estimates

Expenditure Estimates requested by ministries and agencies are reviewed by Treasury Board and approved by Cabinet. The Estimates requested by the Legislative Assembly and its Officers, except for the Provincial Auditor's requested Estimates, are reviewed and approved by the Board of Internal Economy. The Provincial Auditor's requested Estimates are approved by the Public Accounts Committee. Once approved by the appropriate board or committee, Estimates are then presented by the Minister of Finance to the Legislative Assembly for final review and approval.

The Legislative Assembly refers Executive Government's Estimates to one of four policy field committees for review and refers Estimates of the Legislative Assembly and its Officers to the Standing Committee on House Services. Once the reviews are complete, the committees vote and report the Estimates. The Legislative Assembly then approves the Appropriation Bill. Additional information can be found on the Legislative Assembly's website under Legislative Committees (www.legassembly.sk.ca).



Budget and Spending Control

The Financial Administration Act, 1993 authorizes the Minister of Finance to move (vire) unexpended and uncommitted funds from one subvote to another within a vote. This movement of funds is a virement.

The movement of monies from one vote to another is not allowed. Ministries are required to deliver their programming within their approved appropriations. Ministries must administer the funds allocated to them for the purposes outlined in the Estimates and in accordance with legislative authority and administrative policy. If the amounts appropriated are insufficient, additional appropriations must be obtained either through Supplementary Estimates or special warrants signed by the Lieutenant Governor in Council. Special warrants can only be approved when the Legislative Assembly is not in session.

The Provincial Comptroller provides appropriation control to ensure ministries do not overspend their appropriations. The Provincial Comptroller is also responsible for verifying that expenditures comply with legislation and administrative policy.

Budget Principles

Net Budgeting

Subject to Lieutenant Governor in Council approval, *The Financial Administration Act, 1993* allows net budgeting for commercial activities which produce revenue. These activities are displayed on a gross basis, but are netted against the external recovery when determining the voted appropriation.

Gross Budgeting

The Estimates reflect the gross cost of all other programs. Revenue attributable to a program is not netted against the program expenditures. Exceptions to the gross budgeting principle are provided only by legislation.

Shared Services

Legislation authorizes central ministries and agencies, such as the Public Service Commission, to provide administrative services to other ministries at no cost to the client ministry.

Pursuant to Section 33.1 of *The Financial Administration Act, 1993*, any ministry may enter into a shared services agreement with another ministry to provide services the receiving ministry requires to perform its functions and achieve its objectives and purposes. The providing ministry may charge the receiving ministry on a cost-recovery basis. The appropriation is provided to the receiving ministry, which reimburses the providing ministry, for the cost of services.

Restatements

When a function or program that is significant to the ministry's overall budget is moved either within the ministry or to another ministry, the prior year's Estimate is restated to reflect the reorganization and provide the Legislative Assembly with comparable information on the cost of programs and services in the previous year. Where there has been a change in how a service or program is provided, rather than a movement of the program or service, amounts are not restated. Reorganizations from or to Executive Government are not restated. When it is not possible or practical to restate, an explanatory note is provided.

Prior Year Comparative Information

Estimates disclosed for the prior year are the amounts that were requested in the prior year's Main Estimates and Further Estimates, if any. Any amounts requested through Supplementary Estimates after the passage of the prior year's main appropriation bill are excluded.

Forecasted expenditures disclosed for the prior year are the forecasted year-end expenditure totals developed at the end of government's third quarter (December 31).

Specified Budget Bills

The Government has specified the following budget Bills to be passed pursuant to Rule 34(1)(c) of the *Rules and Procedures of the Legislative Assembly of Saskatchewan*.

The Boiler and Pressure Vessel (Automation and Remote Supervision Pilot) Amendment Act, 2023

The purpose of this Bill is to enact initiatives announced in the 2023-24 Budget that facilitate a pilot project to determine the merits of automation and remote supervision of boiler installations.

The additional GRF appropriation is reflected in:

- Government Relations – Vote 30
 - Municipal Relations (GR07)
 - Building and Technical Standards

The Education Amendment Act, 2023

The Education Consequential Amendments Act, 2023

The purpose of these Bills is to enact initiatives announced in the 2023-24 Budget to implement centralized online learning in Saskatchewan including assigning authorities to the Saskatchewan Distance Learning Corporation, defining eligible education institutions and removing the authority for school divisions to operate online learning.

The additional GRF appropriation is reflected in:

- Education – Vote 5
 - K-12 Education (ED03)
 - Saskatchewan Distance Learning Corporation

The Income Tax Amendment Act, 2023

The purpose of this Bill is to enact initiatives announced in the 2023-24 Budget that extend the Manufacturing and Processing Exporter Tax Incentive.

The Lotteries and Gaming Saskatchewan Corporation Act

The Lotteries and Gaming Saskatchewan Corporation Consequential Amendments Act, 2023

The purpose of these Bills is to enact initiatives announced in the 2023-24 Budget that create a new Crown called Lotteries and Gaming Saskatchewan which consolidates government's gaming management interests into a single entity.

The GRF appropriation is reflected in:

- Government Relations – Vote 30
 - First Nations, Métis and Northern Affairs (GR12)
 - First Nations Gaming Agreements
 - Métis Development Fund
- Parks, Culture and Sport – Vote 27
 - Community Engagement (PC19)
 - Community Initiatives Fund

The Medical Profession Amendment Act, 2023

The purpose of this Bill is to enact initiatives announced in the 2023-24 Budget that regulate Physician Assistants through the College of Physicians and Surgeons of Saskatchewan.

The additional GRF appropriation is reflected in:

- Health – Vote 32
 - Saskatchewan Health Services (HE03)
 - Saskatchewan Health Authority Targeted Programs and Services

The Mineral Resources Amendment Act, 2023

The purpose of this Bill is to enact initiatives announced in the 2023-24 Budget that increase the Saskatchewan Mineral Exploration Tax Credit rate.



Government
— of —
Saskatchewan

General Revenue Fund Financial Schedules

Schedule of Budgetary Appropriation and Expense

(thousands of dollars)

	Operating 2023-24	Capital 2023-24	Estimated 2023-24	Forecast 2022-23	Estimated 2022-23
Executive Branch of Government					
Advanced Education.....	705,524	58,889	764,413	754,315	739,940
Agriculture.....	542,377	3,876	546,253	517,657	460,245
Corrections, Policing and Public Safety.....	602,904	12,470	615,374	670,200	602,329
Education.....	2,935,226	152,315	3,087,541	2,896,707	2,881,207
Energy and Resources.....	49,198	5,737	54,935	241,702	227,507
Environment.....	94,441	3,013	97,454	125,163	129,123
Executive Council.....	13,146	-	13,146	12,646	13,146
Finance.....	397,775	700	398,475	821,183	377,659
Finance - Debt Servicing.....	610,000	-	610,000	603,700	580,900
Firearms Secretariat	7,051	1,876	8,927	5,718	2,564
Government Relations.....	447,882	348,056	795,938	713,188	650,429
Health.....	6,528,399	337,553	6,865,952	6,605,607	6,438,373
Highways.....	333,127	442,927	776,054	839,956	845,956
Immigration and Career Training.....	162,563	1,500	164,063	153,138	154,138
Innovation Saskatchewan.....	28,727	-	28,727	121,727	122,227
Integrated Justice Services.....	112,440	97,960	210,400	170,133	175,783
Justice and Attorney General.....	170,576	-	170,576	166,880	166,780
Labour Relations and Workplace Safety.....	20,582	-	20,582	20,577	20,927
Parks, Culture and Sport.....	75,086	13,729	88,815	94,236	83,588
Public Service Commission.....	34,024	-	34,024	33,722	33,722
Saskatchewan Research Council.....	20,408	20,000	40,408	40,309	20,309
SaskBuilds and Procurement.....	74,296	60,865	135,161	165,695	178,695
SaskBuilds Corporation.....	-	26,350	26,350	15,000	29,600
Social Services.....	1,423,640	7,657	1,431,297	1,385,517	1,385,517
Tourism Saskatchewan.....	20,223	-	20,223	19,673	19,673
Trade and Export Development.....	40,493	-	40,493	35,886	37,886
Water Security Agency.....	29,877	73,153	103,030	44,738	68,778
Legislative Assembly and its Officers					
Advocate for Children and Youth.....	3,026	-	3,026	2,978	2,978
Chief Electoral Officer.....	8,858	-	8,858	6,330	5,546
Conflict of Interest Commissioner.....	628	-	628	596	596
Information and Privacy Commissioner.....	2,605	-	2,605	2,520	2,520
Legislative Assembly.....	29,901	300	30,201	29,276	30,026
Ombudsman and Public Interest Disclosure Commissioner.....	4,534	-	4,534	4,452	4,452
Provincial Auditor.....	9,585	-	9,585	9,422	9,422
Appropriation and Expenditure	15,539,122	1,668,926	17,208,048	17,330,547	16,502,541
Acquisition of Capital Assets.....	-	(615,418)	(615,418)	(595,802)	(651,550)
Asset Retirement Obligation.....	-	-	-	(7,870)	(5,170)
Non-Appropriated Expense Adjustment ¹	312,369	-	312,369	290,670	299,509
Remediation of Contaminated Sites.....	-	-	-	(194,153)	(194,153)
P3 Financing Charges Adjustment.....	(50,347)	-	(50,347)	-	-
Expense	15,801,144	1,053,508	16,854,652	16,823,392	15,951,177

¹ For 2023-24, total amortization on capital assets is \$345,822K (Forecast 2022-23, \$324,242K; Estimated 2022-23, \$333,081K). The total presented above excludes amortization of \$10,513K (Forecast 2022-23, \$10,513K; Estimated 2022-23, \$10,513K) charged to outside clients and net budgeted pursuant to section 13.1 of *The Financial Administration Act, 1993* and \$22,940K (Forecast 2022-23, \$23,059K; Estimated 2022-23, \$23,059K) charged to government ministries and included in each ministry's budgetary appropriation.

Schedule of Voted and Statutory Budgetary Appropriation

(thousands of dollars)

	Voted 2023-24	Statutory 2023-24	Estimated 2023-24	Forecast 2022-23	Estimated 2022-23
Executive Branch of Government					
Advanced Education.....	764,357	56	764,413	754,315	739,940
Agriculture.....	546,197	56	546,253	517,657	460,245
Corrections, Policing and Public Safety.....	615,318	56	615,374	670,200	602,329
Education.....	2,672,830	414,711	3,087,541	2,896,707	2,881,207
Energy and Resources.....	54,879	56	54,935	241,702	227,507
Environment.....	97,398	56	97,454	125,163	129,123
Executive Council.....	12,994	152	13,146	12,646	13,146
Finance.....	275,110	123,365	398,475	821,183	377,659
Finance - Debt Servicing.....	-	610,000	610,000	603,700	580,900
Firearms Secretariat.....	8,927	-	8,927	5,718	2,564
Government Relations.....	795,882	56	795,938	713,188	650,429
Health.....	6,865,840	112	6,865,952	6,605,607	6,438,373
Highways.....	775,998	56	776,054	839,956	845,956
Immigration and Career Training.....	164,063	-	164,063	153,138	154,138
Innovation Saskatchewan.....	28,727	-	28,727	121,727	122,227
Integrated Justice Services.....	210,400	-	210,400	170,133	175,783
Justice and Attorney General.....	147,169	23,407	170,576	166,880	166,780
Labour Relations and Workplace Safety.....	20,526	56	20,582	20,577	20,927
Parks, Culture and Sport.....	88,759	56	88,815	94,236	83,588
Public Service Commission.....	34,024	-	34,024	33,722	33,722
Saskatchewan Research Council.....	40,408	-	40,408	40,309	20,309
SaskBuilds and Procurement.....	135,105	56	135,161	165,695	178,695
SaskBuilds Corporation.....	26,350	-	26,350	15,000	29,600
Social Services.....	1,431,241	56	1,431,297	1,385,517	1,385,517
Tourism Saskatchewan.....	20,223	-	20,223	19,673	19,673
Trade and Export Development.....	40,437	56	40,493	35,886	37,886
Water Security Agency.....	103,030	-	103,030	44,738	68,778
Legislative Assembly and its Officers					
Advocate for Children and Youth.....	2,787	239	3,026	2,978	2,978
Chief Electoral Officer.....	-	8,858	8,858	6,330	5,546
Conflict of Interest Commissioner.....	628	-	628	596	596
Information and Privacy Commissioner.....	2,366	239	2,605	2,520	2,520
Legislative Assembly.....	10,618	19,583	30,201	29,276	30,026
Ombudsman and Public Interest Disclosure Commissioner.....	4,295	239	4,534	4,452	4,452
Provincial Auditor.....	9,351	234	9,585	9,422	9,422
Appropriation and Expenditure	16,006,237	1,201,811	17,208,048	17,330,547	16,502,541

Schedule of Capital Appropriation by Vote

(thousands of dollars)

	Estimated Acquisitions 2023-24	Estimated Transfers 2023-24	Estimated 2023-24	Forecast 2022-23	Estimated 2022-23
Executive Branch of Government					
Advanced Education.....	-	58,889	58,889	38,065	30,965
Agriculture.....	300	3,576	3,876	3,542	3,542
Corrections, Policing and Public Safety.....	-	12,470	12,470	22,970	22,970
Education.....	-	152,315	152,315	157,975	168,625
Energy and Resources.....	5,737	-	5,737	3,017	3,822
Environment.....	3,013	-	3,013	665	3,723
Executive Council.....	-	-	-	-	-
Finance.....	700	-	700	3,700	3,700
Finance - Debt Servicing.....	-	-	-	-	-
Firearms Secretariat.....	1,876	-	1,876	1,146	-
Government Relations.....	-	348,056	348,056	285,767	268,595
Health.....	765	336,788	337,553	176,031	156,573
Highways.....	422,291	20,636	442,927	435,807	479,474
Immigration and Career Training.....	1,500	-	1,500	1,500	1,500
Innovation Saskatchewan.....	-	-	-	-	-
Integrated Justice Services.....	97,960	-	97,960	57,766	59,522
Justice and Attorney General.....	-	-	-	-	-
Labour Relations and Workplace Safety.....	-	-	-	-	-
Parks, Culture and Sport.....	13,729	-	13,729	12,215	11,565
Public Service Commission.....	-	-	-	-	-
Saskatchewan Research Council.....	-	20,000	20,000	20,000	-
SaskBuilds and Procurement.....	60,865	-	60,865	93,460	103,460
SaskBuilds Corporation.....	-	26,350	26,350	15,000	29,600
Social Services.....	6,382	1,275	7,657	16,409	8,409
Tourism Saskatchewan.....	-	-	-	-	-
Trade and Export Development.....	-	-	-	-	-
Water Security Agency.....	-	73,153	73,153	19,921	43,121
Legislative Assembly and its Officers					
Advocate for Children and Youth.....	-	-	-	-	-
Chief Electoral Officer.....	-	-	-	100	25
Conflict of Interest Commissioner.....	-	-	-	-	-
Information and Privacy Commissioner.....	-	-	-	-	-
Legislative Assembly.....	300	-	300	350	350
Ombudsman and Public Interest Disclosure Commissioner.....	-	-	-	-	-
Provincial Auditor.....	-	-	-	-	-
Total Capital Appropriation	615,418	1,053,508	1,668,926	1,365,406	1,399,541

Schedule of Capital Investments

(thousands of dollars)

Capital Asset Acquisitions	Estimated 2023-24	Forecast 2022-23	Estimated 2022-23
Executive Branch of Government			
Agriculture			
Crop Reporting Tool.....	300	-	-
Energy and Resources			
Information Technology.....	5,737	3,017	3,822
Environment			
Field Equipment.....	38	38	38
Land, Buildings and Improvements.....	127	127	127
Office Equipment and Information Technology.....	2,848	500	3,558
Finance			
Information Technology.....	700	3,700	3,700
Firearms Secretariat			
Land, Buildings and Improvements.....	1,876	1,146	-
Health			
Information Technology.....	415	4,227	4,227
Tenant Improvements.....	350	-	-
Highways			
Accommodations.....	4,839	3,339	4,839
Enhancement of Highways, Bridges and Culverts.....	196,761	243,877	278,877
Minor Capital.....	3,181	3,630	3,181
Rehabilitation of Highways, Bridges and Culverts.....	209,399	148,676	157,514
Transportation and Operating Equipment.....	8,111	11,000	8,111
Immigration and Career Training			
Information Technology Modernization.....	1,500	1,500	1,500
Integrated Justice Services			
Court Facility Land, Buildings and Improvements.....	4,305	2,666	3,854
Custody Facility Land, Buildings and Improvements.....	88,843	50,394	50,394
Information Management and Technology.....	2,858	3,893	4,461
Policing Facility Land, Buildings and Improvements.....	704	529	529
Transportation and Operating Equipment.....	1,250	284	284
Parks, Culture and Sport			
Information Technology.....	526	495	495
Parks Capital Projects.....	12,258	11,375	10,725
Royal Saskatchewan Museum.....	945	345	345
SaskBuilds and Procurement			
Buildings and Building Improvements.....	6,843	38,863	38,863
Information Technology.....	42,475	43,707	53,707
Transportation and Operating Equipment.....	11,547	10,890	10,890
Social Services			
Income Assistance Information Technology.....	5,061	4,813	4,813
Leasehold Improvements.....	1,321	2,321	2,321
Legislative Assembly and its Officers			
Chief Electoral Officer			
Information Technology Upgrades.....	-	100	25
Legislative Assembly			
Information Technology Projects and Upgrades.....	300	275	275
Operating Equipment.....	-	75	75
Capital Asset Acquisitions	615,418	595,802	651,550

Schedule of Capital Investments - Continued

(thousands of dollars)

Capital Transfers	Estimated 2023-24	Forecast 2022-23	Estimated 2022-23
Executive Branch of Government			
Advanced Education			
Post-Secondary Capital Transfers.....	58,889	38,065	30,965
Agriculture			
Irrigation Infrastructure Rehabilitation.....	3,576	3,542	3,542
Corrections, Policing and Public Safety			
Royal Canadian Mounted Police.....	4,859	4,859	4,859
Saskatchewan Public Safety Agency.....	7,611	18,111	18,111
Education			
School Facilities.....	152,315	100,965	118,625
School Operating - Preventative Maintenance and Renewal.....	-	57,010	50,000
Government Relations			
Canada Community-Building Fund.....	72,200	69,118	69,118
Communities-in-Transition.....	700	700	700
Investing in Canada Infrastructure Program.....	265,101	183,938	162,616
New Building Canada Fund.....	9,255	31,211	35,361
Transit Assistance for People with Disabilities Program.....	800	800	800
Health			
Health Facilities.....	278,252	105,692	111,232
Health IT and Equipment.....	58,536	66,112	41,114
Highways			
Community Airport Partnership Program.....	850	650	850
Rural Integrated Roads for Growth.....	15,000	20,933	22,500
Short Line Railway Improvement Program.....	530	530	530
Strategic Partnership Program.....	1,300	-	-
Urban Connectors.....	2,956	3,172	3,072
Saskatchewan Research Council			
Rare Earth Elements Processing Facility.....	20,000	20,000	-
SaskBuilds Corporation			
Capital Transfers.....	26,350	15,000	29,600
Social Services			
Community Living Facilities Maintenance and Upgrades.....	1,275	1,275	1,275
Saskatchewan Housing Corporation.....	-	8,000	-
Water Security Agency			
Dam and Water Supply Channel Rehabilitation.....	73,153	19,921	43,121
Capital Transfers - Appropriation	1,053,508	769,604	747,991
Capital Investments	1,668,926	1,365,406	1,399,541

Schedule of Budgetary Appropriation by Type

(thousands of dollars)

	Government-Delivered Programs				Transfers			Recovery		2023-24 Appropriation
	Salaries & Benefits	Goods & Services	Capital Asset Acquisitions	Financing Charges	Transfers for Public Services		Transfers to Individuals	Internal	External	
					Operating	Capital				
Executive Branch of Government										
Advanced Education.....	10,557	9,606	-	-	638,724	58,889	46,637	-	-	764,413
Agriculture.....	29,133	19,551	300	-	98,384	3,576	395,309	-	-	546,253
Corrections, Policing and Public Safety.....	208,262	44,595	-	-	349,273	12,470	1,349	(575)	-	615,374
Education.....	23,644	20,646	-	23,530	2,428,768	152,315	29	-	-	2,648,932
Education - Teachers' Pensions and Benefits.....	739	606	-	-	437,264	-	-	-	-	438,609
Energy and Resources.....	27,654	17,544	5,737	-	4,000	-	-	-	-	54,935
Environment.....	31,222	21,176	3,013	-	42,645	-	-	(602)	-	97,454
Executive Council.....	8,795	4,351	-	-	-	-	-	-	-	13,146
Finance.....	33,728	23,228	700	-	-	-	12,000	-	-	69,656
Finance - Public Service Pensions and Benefits.....	328,177	642	-	-	-	-	-	-	-	328,819
Firearms Secretariat.....	4,508	2,543	1,876	-	-	-	-	-	-	8,927
Government Relations.....	16,104	5,110	-	-	425,933	348,056	735	-	-	795,938
Health.....	31,957	51,345	765	8,646	6,013,585	336,788	422,866	-	-	6,865,952
Highways.....	76,506	195,294	422,291	61,656	3,671	20,636	-	(4,000)	-	776,054
Immigration and Career Training.....	20,274	11,367	1,500	-	127,977	-	2,945	-	-	164,063
Innovation Saskatchewan.....	-	-	-	-	28,727	-	-	-	-	28,727
Integrated Justice Services.....	13,944	71,417	97,960	-	27,079	-	-	-	-	210,400
Justice and Attorney General.....	111,925	25,417	-	-	1,607	-	31,627	-	-	170,576
Labour Relations and Workplace Safety.....	14,914	5,668	-	-	-	-	-	-	-	20,582
Parks, Culture and Sport.....	11,254	10,490	13,729	-	49,342	-	4,000	-	-	88,815
Public Service Commission.....	25,652	8,372	-	-	-	-	-	-	-	34,024
Saskatchewan Research Council.....	-	-	-	-	20,408	20,000	-	-	-	40,408
SaskBuilds and Procurement.....	72,357	567,870	60,865	17,936	4,330	-	-	(504,153)	(84,044)	135,161
SaskBuilds Corporation.....	-	-	-	-	-	26,350	-	-	-	26,350
Social Services.....	132,558	46,232	6,382	-	470,483	1,275	774,367	-	-	1,431,297
Tourism Saskatchewan.....	-	-	-	-	20,223	-	-	-	-	20,223
Trade and Export Development.....	14,061	21,649	-	-	4,783	-	-	-	-	40,493
Water Security Agency.....	-	-	-	-	29,877	73,153	-	-	-	103,030
Legislative Assembly and its Officers										
Advocate for Children and Youth.....	2,361	665	-	-	-	-	-	-	-	3,026
Chief Electoral Officer.....	3,688	5,170	-	-	-	-	-	-	-	8,858
Conflict of Interest Commissioner.....	406	222	-	-	-	-	-	-	-	628
Information and Privacy Commissioner.....	2,021	584	-	-	-	-	-	-	-	2,605
Legislative Assembly.....	18,463	8,900	300	-	2,538	-	-	-	-	30,201
Ombudsman and Public Interest Disclosure Commissioner.....	3,435	1,099	-	-	-	-	-	-	-	4,534
Provincial Auditor.....	6,515	3,070	-	-	-	-	-	-	-	9,585
Adjustment for Internal Recoveries.....	1,284,814	1,204,429	615,418	111,768	11,229,621	1,053,508	1,691,864	(505,330)	(88,044)	16,598,048
Adjustment for External Recoveries.....	-	(496,334)	-	(8,996)	-	-	-	505,330	-	-
Finance - Debt Servicing.....	(10,486)	(77,558)	-	-	-	-	-	-	88,044	-
Total Appropriation	1,274,328	630,537 ¹	615,418	712,772	11,229,621	1,053,508	1,691,864	-	-	610,000
								-	-	17,208,048

¹ The Goods & Services appropriation includes \$22,940K of amortization recovered by service provider ministries (total Goods & Services expense is \$607,597K).

Schedule of Budgetary Expense by Vote and Theme

(thousands of dollars)

Theme

	Agriculture	Community Development	Economic Development	Education	Environment and Natural Resources	Financing Charges	General Government	Health	Protection of Persons and Property	Social Services and Assistance	Transportation	Expense
Executive Branch of Government												
Advanced Education.....	-	-	-	764,813	-	-	-	-	-	-	-	764,813
Agriculture.....	548,236	-	-	-	-	-	-	-	-	-	-	548,236
Corrections, Policing and Public Safety.....	-	-	-	-	-	-	-	-	615,374	-	-	615,374
Education.....	-	13,841	-	3,050,170	-	10,030	-	-	-	-	-	3,074,041
Energy and Resources.....	-	-	53,258	-	-	-	-	-	-	-	-	53,258
Environment.....	-	-	7,085	-	88,226	-	-	-	-	-	-	95,311
Executive Council.....	-	-	-	-	-	-	13,146	-	-	-	-	13,146
Finance - Debt Servicing.....	-	-	12,000	-	-	-	388,401	-	-	-	-	400,401
Finance.....	-	-	-	-	-	610,000	-	-	-	-	-	610,000
Firearms Secretariat.....	-	-	-	-	-	-	-	-	7,385	-	-	7,385
Government Relations.....	-	693,928	-	-	-	-	12,352	6,858,006	1,077	3,787	84,894	796,038
Health.....	-	-	-	-	-	-	-	-	-	-	-	6,866,652
Highways.....	-	-	-	-	900	-	-	-	-	-	562,203	596,012
Immigration and Career Training.....	-	-	14,376	149,807	-	-	-	-	-	-	-	164,183
Innovation Saskatchewan.....	-	-	28,727	-	-	-	-	-	-	-	-	28,727
Integrated Justice Services.....	-	-	-	-	-	-	-	-	123,467	-	-	123,467
Justice and Attorney General.....	-	-	-	-	-	-	12,134	-	126,815	31,627	-	170,576
Labour Relations and Workplace Safety.....	-	-	-	-	-	-	-	-	20,674	-	-	20,674
Parks, Culture and Sport.....	-	49,223	17,313	-	14,120	-	719	-	-	485	-	81,860
Public Service Commission.....	-	-	-	-	-	-	34,329	-	-	-	-	34,329
Saskatchewan Research Council.....	-	-	40,408	-	-	-	-	-	-	-	-	40,408
SaskBuilds and Procurement.....	-	4,330	19,657	-	-	2,940	40,578	-	-	-	-	67,505
SaskBuilds Corporation.....	-	-	26,350	-	-	-	-	-	-	-	-	26,350
Social Services.....	-	-	-	-	-	-	-	-	-	1,432,525	-	1,432,525
Tourism Saskatchewan.....	-	-	20,223	-	-	-	-	-	-	-	-	20,223
Trade and Export Development.....	-	-	40,589	-	-	-	-	-	-	-	-	40,589
Water Security Agency.....	-	-	-	-	103,030	-	-	-	-	-	-	103,030
Legislative Assembly and its Officers												
Advocate for Children and Youth.....	-	-	-	-	-	-	-	-	3,026	-	-	3,026
Chief Electoral Officer.....	-	-	-	-	-	-	9,110	-	-	-	-	9,110
Conflict of Interest Commissioner.....	-	-	-	-	-	-	628	-	-	-	-	628
Information and Privacy Commissioner.....	-	-	-	-	-	-	-	-	2,605	-	-	2,605
Legislative Assembly.....	-	-	-	-	-	-	30,051	-	-	-	-	30,051
Ombudsman and Public Interest Disclosure Commissioner.....	-	-	-	-	-	-	-	-	-	-	-	4,534
Provincial Auditor.....	-	-	-	-	-	-	9,585	-	-	-	-	9,585
Estimated Expense 2023-24	548,236	761,322	279,986	3,964,790	206,276	664,525	551,033	6,858,006	904,957	1,468,424	647,097	16,854,652
Non-Appropriated Expense Adjustment	(2,283)	(6,874)	(4,156)	(2,020)	(870)	-	(4,642)	(1,465)	(11,453)	(7,610)	(270,996)	(312,369)
Capital Asset Acquisitions	300	1,471	5,737	1,500	15,271	-	61,865	765	99,836	6,382	422,291	615,418
P3 Financing Charges Adjustment	-	-	-	-	-	50,347	-	-	-	-	-	50,347
Appropriation 2023-24	546,253	755,919	281,567	3,964,270	220,677	714,872	608,256	6,857,306	993,340	1,467,196	798,392	17,208,048
Estimated Expense 2022-23	462,414	623,206	331,130	3,750,023	280,452	622,222	533,127	6,428,623	887,850	1,420,247	611,883	15,951,177
Non-Appropriated Expense Adjustment	(231.9)	(6,483)	(4,019)	(2,020)	(1,745)	-	(4,630)	(1,501)	(10,087)	(7,466)	(259,239)	(299,509)
Asset Retirement Obligation	-	-	-	-	893	-	2,177	-	-	-	2,100	5,170
Capital Asset Acquisitions	-	840	3,822	1,500	14,448	-	107,535	4,227	59,522	7,134	452,522	651,550
Remediation of Contaminated Sites	-	-	-	-	194,153	-	-	-	-	-	-	194,153
Appropriation 2022-23	460,095	617,563	330,933	3,749,503	488,201	622,222	638,209	6,431,349	937,285	1,419,915	807,266	16,502,541



Government
— of —
Saskatchewan

General Revenue Fund Budgetary Appropriation

Executive Branch of Government



Advanced Education

Vote 37

The Ministry is responsible for the post-secondary education sector that supports a growing Saskatchewan and that leads to a higher quality of life. The Ministry places a high priority on meeting the needs of students by ensuring that our post-secondary sector is accessible, responsive, sustainable, accountable and provides quality education. Working with our post-secondary institutions, the Ministry is focused on providing opportunities for all students, especially First Nations and Métis people, to prepare them to live, work and learn in Saskatchewan.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	14,784	16,674
Post-Secondary Education.....	700,837	684,066
Student Supports.....	48,792	39,200
Appropriation	764,413	739,940
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	400	400
Expense	764,813	740,340
Summary of Capital Investments		
Transfers for Public Services - Capital.....	58,889	30,965
Capital Investments	58,889	30,965

Advanced Education

Vote 37 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (AE01)		
Provides executive direction and centrally-managed services in the areas of finance, information management, policy and planning, risk management, communications and other operational services that include head office accommodations required for the delivery of the Ministry's mandate.		
Allocations		
Minister's Salary (Statutory).....	56	53
Executive Management.....	1,803	1,803
Central Services.....	9,249	11,249
Accommodation Services.....	3,676	3,569
Classification by Type	2023-24	2022-23
Salaries.....	6,166	6,163
Goods and Services.....	8,433	10,326
Transfers for Public Services.....	185	185
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$14,728K.</i>	14,784	16,674
Post-Secondary Education (AE02)		
Provides program and administrative support to third-party partners involved in the development, delivery and evaluation of post-secondary education. It also provides operating and capital transfer payments to universities, technical institutions, regional colleges and other post-secondary agencies, and administers interprovincial agreements.		
Allocations		
Operational Support.....	3,409	3,409
Universities, Federated and Affiliated Colleges.....	431,846	445,921
Technical Institutes.....	171,074	168,516
Regional Colleges.....	35,619	35,255
Post-Secondary Capital Transfers.....	58,889	30,965
Classification by Type	2023-24	2022-23
Salaries.....	2,962	2,962
Goods and Services.....	447	447
Transfers for Public Services.....	638,539	649,692
Transfers for Public Services - Capital.....	58,889	30,965
	700,837	684,066

Advanced Education

Vote 37 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Student Supports (AE03)		
Supports the development and delivery of programs and services to advanced education learners and graduates in Saskatchewan. It also provides financial, income and other assistance to and for students including scholarships, bursaries, student loan programs, transfers to students and transfers for initiatives that enhance student access.		
Allocations		
Operational Support.....	2,155	1,580
Saskatchewan Student Aid Fund.....	34,467	27,000
Scholarships.....	12,170	10,620
Classification by Type	2023-24	2022-23
Salaries.....	1,429	1,429
Goods and Services.....	726	151
Transfers to Individuals.....	46,637	37,620
	48,792	39,200
Non-Appropriated Expense Adjustment		
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.		
Classification by Type	2023-24	2022-23
Amortization of Capital Assets.....	400	400
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	400	400



Agriculture

Vote 1

The Ministry helps the industry manage risk and enables a globally competitive, thriving and sustainable agriculture and food sector by supporting farmers, ranchers and agri-businesses.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	13,470	12,025
Industry Assistance.....	4,451	3,889
Land Management.....	5,714	4,689
Policy, Trade and Value-Added.....	6,032	6,032
Research and Technology.....	38,178	34,978
Regional Services.....	33,741	35,307
Programs.....	36,634	24,838
Business Risk Management.....	408,033	338,487
Appropriation	546,253	460,245
Remediation of Contaminated Sites.....	-	(150)
Capital Asset Acquisitions.....	(300)	-
Non-Appropriated Expense Adjustment.....	2,283	2,319
Expense	548,236	462,414
Summary of Capital Investments		
Capital Asset Acquisitions.....	300	-
Transfers for Public Services - Capital.....	3,576	3,542
Capital Investments	3,876	3,542

Agriculture

Vote 1 - Continued
(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Central Management and Services (AG01)				
Provides executive direction and centrally-managed services in the areas of finance and other operational services that include accommodations required for the delivery of the Ministry's mandate.				
Allocations				
Minister's Salary (Statutory).....			56	53
Executive Management.....			1,609	1,609
Central Services.....			8,033	6,533
Accommodation Services.....			3,772	3,830
Classification by Type				
	2023-24	2022-23		
Salaries.....	4,260	4,257		
Goods and Services.....	8,910	7,768		
Capital Asset Acquisitions.....	300	-		
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$13,414K.</i>			13,470	12,025
Industry Assistance (AG03)				
Provides financial assistance and compensation programs to support development, expansion and diversification of the agriculture industry. It also includes funding for agricultural programs under a federal-provincial agreement.				
Allocations				
Contributions for General Agriculture Interests.....			551	551
Comprehensive Pest Control Program.....			3,900	3,338
Classification by Type				
	2023-24	2022-23		
Transfers for Public Services.....	4,451	3,889		
			4,451	3,889
Land Management (AG04)				
Manages agricultural Crown land through leasing and sales programs, while promoting integrated land use and a sustainable land resource.				
Allocations				
Land Management Services.....			5,614	4,439
Land Revenue - Bad Debt Allowances.....			100	100
Remediation of Contaminated Sites.....			-	150
Classification by Type				
	2023-24	2022-23		
Salaries.....	3,390	3,390		
Goods and Services.....	2,224	1,199		
Transfers to Individuals.....	100	100		
			5,714	4,689

Agriculture

Vote 1 - Continued
(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Policy, Trade and Value-Added (AG05)				
Provides leadership in the analysis, development, and communication of agricultural policies and programs, including market development, trade, value-added agriculture, business risk management, governance, transportation, and environmental and resource policy. It also supports strategic planning and implementation through agricultural statistics and information management.				
Classification by Type				
	2023-24	2022-23		
Salaries.....	4,511	4,511		
Goods and Services.....	1,521	1,521		
			6,032	6,032
Research and Technology (AG06)				
Supports research into the development and adoption of new agricultural technology and facilitates diversification and value-added opportunities in the agri-food industry. It includes funding for agricultural programs under a federal-provincial agreement.				
Allocations				
Project Coordination.....			1,178	1,178
Research Programming.....			37,000	33,800
Classification by Type	2023-24	2022-23		
Salaries.....	1,030	1,030		
Goods and Services.....	148	148		
Transfers for Public Services.....	37,000	33,800		
			38,178	34,978
Regional Services (AG07)				
Provides extension service delivery through regional and provincial specialists to ensure farmers, ranchers, producer groups and agribusinesses have access to production, business information and services, and to promote public trust in agriculture. It also provides strategic development, production and regulatory services through regional and provincial specialists. It includes funding for agricultural programs under a federal-provincial agreement.				
Classification by Type	2023-24	2022-23		
Salaries.....	13,788	13,788		
Goods and Services.....	6,354	6,354		
Transfers for Public Services.....	2,200	3,800		
Transfers for Public Services - Capital.....	3,576	3,542		
Transfers to Individuals.....	7,823	7,823		
			33,741	35,307

Agriculture

Vote 1 - Continued
(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Programs (AG09)				
Supports the development and sustainability of agricultural operations through the delivery of grant and rebate programs. It includes funding for agricultural programs under a federal-provincial agreement.				
Classification by Type	2023-24	2022-23		
Salaries.....	2,154	2,154		
Goods and Services.....	394	394		
Transfers to Individuals.....	34,086	22,290		
			36,634	24,838
Business Risk Management (AG10)				
Provides payments for programs designed to stabilize farm incomes in Saskatchewan. The Saskatchewan Crop Insurance Corporation (SCIC) administers insurance programs which protect grain and livestock producers from production failures due to natural hazards and crop damage caused by wildlife. SCIC also delivers the AgriStability Program and the Livestock Price Insurance Program.				
Allocations				
Crop Insurance Program Delivery.....			36,262	36,221
Crop Insurance Program Premiums.....			294,000	220,151
AgriStability Program Delivery.....			18,471	17,611
AgriStability.....			11,300	24,665
AgriInvest.....			48,000	39,839
Classification by Type	2023-24	2022-23		
Transfers for Public Services.....	54,733	53,832		
Transfers to Individuals.....	353,300	284,655		
			408,033	338,487
Non-Appropriated Expense Adjustment				
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.				
Classification by Type	2023-24	2022-23		
Amortization of Capital Assets.....	2,283	2,319		
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			2,283	2,319



Corrections, Policing and Public Safety

Vote 73

The Ministry provides supervision and rehabilitation services for adult and young offenders, promotes appropriate and effective policing, and supports community and public safety services throughout Saskatchewan.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	939	936
Saskatchewan Public Safety Agency.....	91,773	97,779
Saskatchewan Police Commission.....	2,103	1,766
Custody, Supervision and Rehabilitation Services.....	196,976	198,113
Policing and Community Safety Services.....	323,583	303,735
Appropriation	615,374	602,329
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	615,374	602,329
Summary of Capital Investments		
Transfers for Public Services - Capital.....	12,470	22,970
Capital Investments	12,470	22,970

For comparative purposes, figures shown for 2022-23 have been restated to be consistent with the presentation of the 2023-24 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Corrections, Policing and Public Safety

Vote 73 - Continued

(thousands of dollars)

		Estimated 2023-24	Estimated 2022-23
Central Management and Services (CP01)			
Provides executive direction to the Ministry and Integrated Justice Services.			
Allocations			
Minister's Salary (Statutory).....		56	53
Executive Management.....		883	883
Classification by Type			
	2023-24	2022-23	
Salaries.....	795	792	
Goods and Services.....	144	144	
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$883K.</i>		939	936
Saskatchewan Public Safety Agency (CP06)			
Provides support to the Saskatchewan Public Safety Agency, including the Provincial Disaster Assistance Program.			
Classification by Type			
	2023-24	2022-23	
Salaries.....	-	2,326	
Transfers for Public Services.....	84,162	76,792	
Transfers for Public Services - Capital.....	7,611	18,111	
Transfers to Individuals.....	-	550	
		91,773	97,779
Saskatchewan Police Commission (CP12)			
Supports effective policing and regulates municipal policing through legislation and establishing standards. The Commission is the appeal body on matters of police discipline and operates the Saskatchewan Police College.			
Allocations			
Saskatchewan Police Commission.....		348	348
Saskatchewan Police College.....		1,755	1,418
Classification by Type			
	2023-24	2022-23	
Salaries.....	1,388	861	
Goods and Services.....	715	905	
		2,103	1,766

Corrections, Policing and Public Safety

Vote 73 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Custody, Supervision and Rehabilitation Services (CP13)		
Provides correctional services, including evidence-based programs to reduce recidivism, to youth and adult offenders in both Custody Services and Community Corrections. It provides institutionally-based correctional services including cultural, health and rehabilitative programs. It operates pre-employment trades training and education within the correctional centres to assist in the reintegration of offenders. It also provides community-based correctional programs, including supervision of offenders on court orders, rehabilitation programs and administration of alternatives to incarceration programs for both adults and youth in conflict with the law.		
Allocations		
Custody Services.....	158,202	159,344
Community Corrections.....	30,475	30,430
Program Support.....	8,299	8,299
Correctional Facilities Industries Revolving Fund - Subsidy.....	-	40
Classification by Type	2023-24	2022-23
Salaries.....	165,540	166,575
Goods and Services.....	29,334	29,441
Transfers for Public Services.....	753	748
Transfers to Individuals.....	1,349	1,349
	196,976	198,113
Policing and Community Safety Services (CP15)		
Provides for the Royal Canadian Mounted Police (RCMP) as the provincial police service, and the Saskatchewan Marshal Service. It coordinates all non-police armed peace officer activity across the province. It provides for integrated enforcement programs involving the RCMP, municipal police services and the Provincial Protective Services. It regulates the private security industry and provides for other community safety programs, including Witness Protection. It also develops intelligence and provides investigation services for Ministry supported programming.		
Allocations		
Program Support.....	1,387	1,387
Police Programs.....	22,353	21,814
Royal Canadian Mounted Police.....	246,864	235,791
Provincial Protective Services.....	45,979	44,743
Saskatchewan Marshal Service.....	7,000	-
Classification by Type	2023-24	2022-23
Salaries.....	40,539	36,365
Goods and Services.....	14,402	10,340
Transfers for Public Services.....	264,358	252,746
Transfers for Public Services - Capital.....	4,859	4,859
Recovery - Internal.....	(575)	(575)
	323,583	303,735



Education

Vote 5

The Ministry of Education provides leadership and direction to the early years, Prekindergarten through Grade 12 education, family literacy and library sectors. The Ministry supports the sectors through funding, governance and accountability, with a focus on improving student achievement. The Ministry is committed to improving the learning success and well-being of all Saskatchewan children and youth, and the enhancement of family literacy.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	14,356	14,286
K-12 Education.....	2,232,780	2,117,017
Early Years.....	386,879	314,129
Provincial Library and Literacy.....	14,917	14,446
Appropriation	2,648,932	2,459,878
P3 Financing Charges Adjusted to Opening Accumulated Deficit.....	(13,500)	-
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	2,635,432	2,459,878
Teachers' Pensions and Benefits.....	438,609	421,329
Total Expense	3,074,041	2,881,207
Total Appropriation	3,087,541	2,881,207
Summary of Capital Investments		
Transfers for Public Services - Capital.....	152,315	168,625
Capital Investments	152,315	168,625

For comparative purposes, figures shown for 2022-23 have been restated to be consistent with the presentation of the 2023-24 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Education

Vote 5 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (ED01)		
Provides executive direction and centrally-managed services in the areas of finance, risk management, legislation, privacy, strategic policy and planning, intergovernmental relations, program evaluation, communications, contract services and other operational services that include accommodations required for the delivery of the Ministry's mandate.		
Allocations		
Minister's Salary (Statutory).....	56	53
Executive Management.....	1,776	1,776
Central Services.....	8,551	8,551
Accommodation Services.....	3,973	3,906
Classification by Type	2023-24	2022-23
Salaries.....	4,884	4,881
Goods and Services.....	9,472	9,405
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$14,300K.</i>	14,356	14,286
K-12 Education (ED03)		
Provides program, administrative and financial support to the education system in its development and delivery of programs, including French language programming and online learning. It also provides transfer payments to school divisions and the Saskatchewan Distance Learning Corporation for the delivery of education services, leadership and support for French Language, First Nations and Métis Education, English as an Additional Language and Student Support Services.		
Allocations		
Achievement and Operational Support.....	29,047	25,782
School Operating.....	1,906,643	1,858,565
School Operating - Preventative Maintenance and Renewal.....	50,000	50,000
Saskatchewan Distance Learning Corporation.....	23,000	-
K-12 Initiatives.....	46,168	49,493
School Capital.....	147,315	118,625
P3 Joint-use Schools - Maintenance and Financing Charges.....	30,607	14,552
Classification by Type	2023-24	2022-23
Salaries.....	11,428	11,303
Goods and Services.....	3,223	3,223
Transfers for Public Services.....	2,042,255	1,925,992
Transfers for Public Services - Capital.....	152,315	168,625
Transfers to Individuals.....	29	29
Financing Charges.....	23,530	7,845
	2,232,780	2,117,017

Education

Vote 5 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Teachers' Pensions and Benefits (ED04)		
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.....	1,345	1,325
Teachers' Superannuation Plan (Statutory).....	293,917	285,355
Teachers' Group Life Insurance (Statutory).....	2,555	2,555
Teachers' Dental Plan (Statutory).....	16,549	15,895
Saskatchewan Teachers' Retirement Plan (Statutory).....	101,634	93,590
Teachers' Extended Health Plan.....	22,609	22,609
Classification by Type	2023-24	2022-23
Salaries.....	739	739
Goods and Services.....	606	586
Transfers for Public Services.....	437,264	420,004
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$23,954K.</i>		
	438,609	421,329
Early Years (ED08)		
Provides programs, services and financial supports to enable access to high-quality, affordable early learning and child care, including funding through federal-provincial agreements. Provides services and financial supports to community-based early childhood programs that serve vulnerable young children and children experiencing disabilities. It also includes management of the Prekindergarten program and support for the Kindergarten programs.		
Allocations		
Operational Support.....	4,461	4,461
KidsFirst.....	17,129	16,629
Early Childhood Intervention Programs.....	5,364	5,208
Child Care.....	359,925	287,831
Classification by Type	2023-24	2022-23
Salaries.....	5,501	5,072
Goods and Services.....	7,497	6,176
Transfers for Public Services.....	373,881	302,881
	386,879	314,129

Education

Vote 5 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Provincial Library and Literacy (ED15)		
Develops the legislative and policy frameworks for the operations of Saskatchewan's provincial public library and multitype library systems. It administers grants, provides cost-effective centralized services and coordinates the cooperative use of information technologies and library resources for the benefit of all Saskatchewan residents. It also provides financial, policy, program and services support, and leadership to increase opportunities for child and family literacy development.		
Allocations		
Operational Support.....	2,285	2,085
Libraries.....	11,556	11,302
Literacy.....	1,076	1,059
Classification by Type		
	2023-24	2022-23
Salaries.....	1,831	1,831
Goods and Services.....	454	254
Transfers for Public Services.....	12,632	12,361
	14,917	14,446



Energy and Resources

Vote 23

The Ministry of Energy and Resources develops, coordinates, and implements policies and programs to promote the growth and responsible development of the province's natural resources industries. The Ministry operates as the primary regulatory authority for the oil and gas industry and ensures competitive royalty systems, regulations and policies for all natural resource sectors. The Ministry also plays an important role in promoting Saskatchewan's diverse resource potential to investors around the world.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	28,643	26,919
Energy Regulation.....	12,593	124,483
Resource Development.....	13,699	76,105
Appropriation	54,935	227,507
Remediation of Contaminated Sites.....	-	(65,767)
Capital Asset Acquisitions.....	(5,737)	(3,822)
Non-Appropriated Expense Adjustment.....	4,060	3,949
Expense	53,258	161,867
Summary of Capital Investments		
Capital Asset Acquisitions.....	5,737	3,822
Capital Investments	5,737	3,822

For comparative purposes, figures shown for 2022-23 have been restated to be consistent with the presentation of the 2023-24 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Energy and Resources

Vote 23 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (ER01)		
Provides executive direction and centrally managed services in the areas of strategic planning, financial management and administration, information technology and other operational services that include accommodations required for the delivery of the Ministry's mandate. Administers the tenure for mineral rights owned by the provincial Crown, as well as the revenue associated with mineral right holdings and non-renewable resources. It also provides funding for marketing services that are delivered through a shared-services memorandum of understanding with the Ministry of Trade and Export Development.		
Allocations		
Minister's Salary (Statutory).....	56	53
Executive Management.....	929	929
Central Services.....	24,301	22,511
Accommodation Services.....	3,357	3,426
Classification by Type	2023-24	2022-23
Salaries.....	9,577	9,612
Goods and Services.....	13,329	13,485
Capital Asset Acquisitions.....	5,737	3,822
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$28,587K.</i>	28,643	26,919
Energy Regulation (ER05)		
Regulates the lifecycle activities related to the responsible development of Saskatchewan's oil, gas and associated mineral resources. Implements regulatory programs related to protecting public safety and the environment, maximizing recovery from oil and gas reservoirs, preventing wasteful production, managing greenhouse gas emissions, collecting well data and production statistics and managing long-term liabilities associated with wells, facilities and pipelines. It also supports the operation of the Surface Rights Board of Arbitration.		
Allocations		
Operational Support.....	12,364	12,254
Surface Rights Board of Arbitration.....	229	229
Accelerated Site Closure Program.....	-	112,000
Classification by Type	2023-24	2022-23
Salaries.....	10,189	9,961
Goods and Services.....	2,404	2,522
Transfers for Public Services.....	-	112,000
	12,593	124,483

Energy and Resources

Vote 23 - Continued

(thousands of dollars)

		Estimated 2023-24	Estimated 2022-23
Resource Development (ER06)			
Advances policies and programs that encourage the development of the mining, energy and forestry sectors with a focus on enhancing jurisdictional competitiveness. Investigates, compiles and maintains the foundational information about Saskatchewan's geology and its mineral and petroleum resources. Designs and maintains royalty and tax structures that optimize revenue while maintaining competitiveness throughout the resource commodity cycle. Provides for the reclamation of legacy northern uranium mines and management of sites within the Institutional Control Program.			
Allocations			
Operational Support.....		5,071	4,890
Saskatchewan Geological Survey.....		8,628	5,448
Remediation of Contaminated Sites.....		-	65,767
Classification by Type			
	2023-24	2022-23	
Salaries.....	7,888	7,758	
Goods and Services.....	1,811	67,597	
Transfers for Public Services.....	4,000	750	
		13,699	76,105
Non-Appropriated Expense Adjustment			
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.			
Classification by Type			
	2023-24	2022-23	
Amortization of Capital Assets.....	4,060	3,949	
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			
		4,060	3,949



Environment

Vote 26

The Ministry of Environment's role is to manage the health of Saskatchewan's environment in a responsible manner that supports sustainable growth through objective, transparent and informed decision-making and stewardship.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	14,343	14,636
Climate Resilience	4,964	5,827
Fish, Wildlife and Lands.....	17,449	15,985
Forest Service.....	8,331	8,563
Environmental Protection.....	52,367	84,112
Appropriation	97,454	129,123
Asset Retirement Obligation Adjusted to Opening Accumulated Deficit.....	-	(43)
Remediation of Contaminated Sites.....	-	(34,466)
Capital Asset Acquisitions.....	(3,013)	(3,723)
Non-Appropriated Expense Adjustment.....	870	1,745
Expense	95,311	92,636
Summary of Capital Investments		
Capital Asset Acquisitions.....	3,013	3,723
Capital Investments	3,013	3,723

For comparative purposes, figures shown for 2022-23 have been restated to be consistent with the presentation of the 2023-24 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Environment

Vote 26 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (EN01)		
Provides executive direction and centrally-managed services in the areas of finance, communications, policy and planning coordination, workplace health and safety and other operational services, including accommodations, required for the delivery of the Ministry's mandate. Coordinates the development of results-based regulations and the Saskatchewan Environmental Code. Develops policies and procedures to support ministry engagement with First Nations and Métis communities to enhance environmental management outcomes and provides direct support on ministry initiatives regarding First Nations and Métis interests and rights. Provides financial services to the Ministry of Parks, Culture and Sport on a cost-recovery basis.		
Allocations		
Minister's Salary (Statutory).....	56	53
Executive Management.....	1,570	1,750
Central Services.....	9,014	9,151
Accommodation Services.....	3,703	3,682
Classification by Type	2023-24	2022-23
Salaries.....	7,306	7,593
Goods and Services.....	7,512	7,518
Capital Asset Acquisitions.....	127	127
Recovery - Internal.....	(602)	(602)
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$14,287K.</i>	14,343	14,636
Climate Resilience (EN06)		
Develops policy and regulations to help build resiliency to the effects of climatic, economic and social risks of climate change. Conducts economic modelling, research and policy analysis to measure and prepare for climate risks and opportunities, and to optimize sustainable growth objectives. Regulates greenhouse gases from industrial emitters. Engages with provincial, federal and international governments, industry, non-governmental organizations, communities and Indigenous peoples to identify cutting-edge solutions to address climate change.		
Classification by Type	2023-24	2022-23
Salaries.....	4,126	4,674
Goods and Services.....	838	1,153
	4,964	5,827

Environment

Vote 26 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Fish, Wildlife and Lands (EN07)		
Conserves and allocates fish and wildlife populations and maintains biodiversity, including support of research, management of species data and leadership on Species at Risk recovery. The Fish and Wildlife Development Fund assists in protecting vulnerable fish and wildlife habitat and promotes resource education and endangered species programming through third parties. Develops and administers policies and programs for the management of Crown resource land to maintain a healthy ecosystem in balance with sustainable land use by implementing land use plans, responding to Treaty Land Entitlement and specific land claims, maintaining the provincial network of protected areas and allocating Crown lands. It also receives and reviews all proposals for oil, gas and mineral exploration, and provides required environmental authorizations.		
Allocations		
Fish and Wildlife Program.....	5,468	5,091
Lands Program.....	6,920	4,961
Fish and Wildlife Development Fund.....	5,061	5,933
Classification by Type	2023-24	2022-23
Salaries.....	6,478	6,177
Goods and Services.....	5,872	3,837
Capital Asset Acquisitions.....	38	38
Transfers for Public Services.....	5,061	5,933
	17,449	15,985
Forest Service (EN09)		
Delivers an ecosystem-based approach to managing provincial forests sustainably through the licensing of forest products and the oversight of forest industry planning, harvesting and forest renewal. It also collects Crown dues and fees from harvested forest products, monitors and controls damage to forests from insects and disease, and provides forest inventory and resource analysis services.		
Allocations		
Forest Programs.....	7,085	7,317
Insect and Disease Control.....	1,246	1,246
Classification by Type	2023-24	2022-23
Salaries.....	4,798	4,930
Goods and Services.....	3,533	3,633
	8,331	8,563

Environment

Vote 26 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Environmental Protection (EN11)		
Protects the environment and human health from the potential adverse effects from municipal and industrial development and manages the environmental impact assessment process and the environmental audit programs. Provides centralized information management and delivery of technology initiatives to support business outcomes, and provides organizational IT-focused change management and training services. It also manages the industry stewardship recycling, hazardous material response, air quality and impacted sites programs, and provides financial support to the Beverage Container Collection and Recycling System.		
Allocations		
Environmental Protection Program.....	6,162	6,150
Environmental Assessment and Stewardship.....	1,691	1,671
Beverage Container Collection and Recycling System.....	37,584	35,536
Business Support Services.....	5,543	6,289
Remediation of Contaminated Sites.....	1,387	34,466
Classification by Type	2023-24	2022-23
Salaries.....	8,514	8,518
Goods and Services.....	3,421	36,500
Capital Asset Acquisitions.....	2,848	3,558
Transfers for Public Services.....	37,584	35,536
	52,367	84,112
Non-Appropriated Expense Adjustment		
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.		
Classification by Type	2023-24	2022-23
Amortization of Capital Assets.....	870	1,745
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	870	1,745



Executive Council

Vote 10

The mandate of the Office is to facilitate and communicate decisions of the Executive Council (Cabinet) by providing research, analysis and policy advice to Cabinet and Cabinet sub-committees; coordinating policy development and government communications; and, managing Cabinet records. It coordinates the management of relations with Canadian jurisdictions. It coordinates and manages matters relating to official protocol. It provides administration services to the Office of the Lieutenant Governor. 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

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	6,098	6,031
Communications Office.....	1,094	1,094
Cabinet Planning.....	765	1,118
Cabinet Secretariat.....	512	512
Members of the Executive Council.....	152	143
Premier's Office.....	492	492
House Business and Research.....	248	248
Intergovernmental Affairs.....	3,060	2,783
Lieutenant Governor's Office.....	725	725
Appropriation	13,146	13,146
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	13,146	13,146

Executive Council

Vote 10 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Central Management and Services (EX01)				
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, visual identity, communications and print procurement, policy and planning and other operational services that include head office accommodations required for the delivery of Executive Council's mandate.				
Allocations				
Executive Management.....			2,147	2,147
Central Services.....			2,313	2,233
Accommodation Services.....			1,638	1,651
Classification by Type				
	2023-24	2022-23		
Salaries.....	3,336	3,262		
Goods and Services.....	2,762	2,769		
			6,098	6,031
Communications Office (EX03)				
Oversees policies, procedures and standards in strategic communications across government to ensure information on government programs and services is provided to the public, media and other audiences in a timely, accurate and effective manner. It also prepares and distributes news releases, provides assistance across government in the preparation of news releases and news conferences, and also coordinates the day-to-day media relations for the Premier's Office and Members of the Executive Council.				
Classification by Type				
	2023-24	2022-23		
Salaries.....	900	900		
Goods and Services.....	194	194		
			1,094	1,094
Cabinet Planning (EX04)				
Provides analysis, research and policy advice to Cabinet and the Premier, the Deputy Minister to the Premier, other parts of Executive Council and line ministries. It also provides support services to various Cabinet committees.				
Classification by Type				
	2023-24	2022-23		
Salaries.....	726	1,071		
Goods and Services.....	39	47		
			765	1,118

Executive Council

Vote 10 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Cabinet Secretariat (EX05)				
Maintains procedures for Cabinet to make policy decisions and monitors the implementation of those decisions. It also maintains all Cabinet documents, Orders in Council and Regulations.				
Classification by Type	2023-24	2022-23		
Salaries.....	427	427		
Goods and Services.....	85	85		
			512	512
Members of the Executive Council (EX06)				
Provides for payment of salaries to the Premier and Members of the Executive Council that are not allocated to a ministry.				
Classification by Type	2023-24	2022-23		
Salaries.....	152	143		
<i>Amounts in this subvote are "Statutory".</i>			152	143
Premier's Office (EX07)				
Provides administrative support to the Premier and Members of the Executive Council.				
Classification by Type	2023-24	2022-23		
Salaries.....	366	366		
Goods and Services.....	126	126		
			492	492
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	2023-24	2022-23		
Salaries.....	218	218		
Goods and Services.....	30	30		
			248	248

Executive Council

Vote 10 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Intergovernmental Affairs (EX10)				
Supports the development, coordination and implementation of the province's intergovernmental activities and policies within Canada. It works with other areas of government to design and implement initiatives that promote the positive impact of Saskatchewan's sustainable products. It also designs and administers programs to recognize outstanding Saskatchewan citizens through various honours and awards.				
Classification by Type	2023-24	2022-23		
Salaries.....	2,165	1,646		
Goods and Services.....	895	1,137		
			3,060	2,783
Lieutenant Governor's Office (EX12)				
Provides administrative services to the Office of the Lieutenant Governor.				
Classification by Type	2023-24	2022-23		
Salaries.....	505	505		
Goods and Services.....	220	220		
			725	725



Finance

Vote 18

The Ministry of Finance is responsible for oversight of government revenue, expenses, assets and liabilities. Finance is the lead ministry for fiscal policy; budget development and integrity; managing provincial debt; designing and administering fair, efficient, and competitive tax regimes; pension and benefit administration; labour relations advice to government; ensuring accountability to both the public and the Legislative Assembly for the use of public funds; and ensuring effective financial management and accounting policies and procedures.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	8,761	8,953
Provincial Comptroller.....	10,324	10,324
Treasury Management.....	2,332	2,332
Revenue.....	35,414	29,814
Budget Analysis.....	7,270	6,780
Miscellaneous Payments.....	23	23
Personnel Policy Secretariat.....	532	532
Research and Development Tax Credit.....	5,000	5,000
Appropriation	69,656	63,758
Capital Asset Acquisitions.....	(700)	(3,700)
Non-Appropriated Expense Adjustment.....	2,626	2,626
Expense	71,582	62,684
Pensions and Benefits.....	328,819	313,901
Total Expense	400,401	376,585
Total Appropriation	398,475	377,659
Summary of Capital Investments		
Capital Asset Acquisitions.....	700	3,700
Capital Investments	700	3,700

Finance

Vote 18 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (FI01)		
Provides executive direction and centrally-managed services in the areas of finance, information management, communications and other operational services that include head office accommodations required for the delivery of the Ministry's mandate. It also provides central services to client agencies.		
Allocations		
Minister's Salary (Statutory).....	64	60
Executive Management.....	1,068	1,068
Central Services.....	5,640	5,640
Accommodation Services.....	1,989	2,185
Classification by Type	2023-24	2022-23
Salaries.....	3,083	3,079
Goods and Services.....	5,678	5,874
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$8,697K.</i>	8,761	8,953
Provincial Comptroller (FI03)		
Assists the Legislative Assembly 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, processes accounts payable on behalf of government, 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	2023-24	2022-23
Salaries.....	6,757	6,757
Goods and Services.....	3,567	3,567
	10,324	10,324
Treasury Management (FI04)		
Arranges financing requirements of the government, Crown corporations and other agencies. 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	2023-24	2022-23
Salaries.....	965	965
Goods and Services.....	667	667
Capital Asset Acquisitions.....	700	700
	2,332	2,332

Finance

Vote 18 - Continued

(thousands of dollars)

		Estimated 2023-24	Estimated 2022-23
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 Revenue Agency for administration of provincial income tax.			
Allocations			
Revenue Division.....		24,729	20,329
Allowance for Doubtful Accounts.....		2,050	2,050
CRA Income Tax Administration.....		1,435	1,435
Real Time Validation System.....		200	1,000
Fuel Charge Program.....		-	5,000
Saskatchewan Affordability Tax Credit.....		7,000	-
Classification by Type			
	2023-24	2022-23	
Salaries.....	15,949	16,149	
Goods and Services.....	12,465	10,665	
Capital Asset Acquisitions.....	-	3,000	
Transfers to Individuals.....	7,000	-	
		35,414	29,814
Budget Analysis (FI06)			
Supports decisions by providing the Minister of Finance, Treasury Board, Cabinet and ministries with information, and policy analysis and advice on revenue, expenditure, intergovernmental, fiscal, economic and social issues; and disseminates financial, economic and social information. It also provides leadership, coordination and support for the development and implementation of enhanced planning, improvement and reporting practices across government.			
Classification by Type			
	2023-24	2022-23	
Salaries.....	6,485	6,245	
Goods and Services.....	785	535	
		7,270	6,780

Finance

Vote 18 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Miscellaneous Payments (FI08)		
Provides for miscellaneous payments and unforeseen expenditures.		
Allocations		
Bonding of Public Officials.....	21	21
Unforeseen and Unprovided for.....	1	1
Implementation of Guarantees (Statutory).....	1	1
Classification by Type	2023-24	2022-23
Goods and Services.....	23	23
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$22K.</i>	23	23
Pensions and Benefits (FI09)		
Provides for the employer's contributions to pension and benefit plans for government employees, judges and Members of the Legislative Assembly. It supports the Judges' Superannuation Fund and provides for pension allowances for retired MLAs and members of the Public Service Superannuation Plan. It also administers the Public Service Superannuation Plan.		
Allocations		
Public Service Superannuation Plan (Statutory).....	109,411	109,411
Members of the Legislative Assembly - Pensions and Benefits (Statutory).....	2,493	2,735
Judges' Superannuation Plan (Statutory).....	11,396	8,613
Public Employees' Pension Plan.....	81,000	81,000
Canada Pension Plan - Employer's Contribution.....	47,000	43,000
Employment Insurance - Employer's Contribution.....	16,275	15,500
Workers' Compensation - Employer's Assessment.....	12,600	12,000
Employees' Benefits - Employer's Contribution.....	48,002	41,000
Services to Public Service Superannuation Plan Members.....	642	642
Public Employees' Benefits Agency Revolving Fund - Subsidy.....	-	-
Classification by Type	2023-24	2022-23
Goods and Services.....	642	642
Pensions and Benefits.....	328,177	313,259
Transfers for Public Services.....	-	-
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$205,519K.</i>	328,819	313,901

Finance

Vote 18 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Personnel Policy Secretariat (FI10)				
Provides information, policy analysis and advice to the Sub-Committee on Public Sector Bargaining, Cabinet, ministries and public sector employers with respect to the management of collective bargaining and compensation decisions in the broader public sector. It facilitates Sub-Committee oversight of public sector collective bargaining activities and provides bargaining advice and direction as appropriate to public sector employers.				
Classification by Type		2023-24	2022-23	
Salaries.....		489	489	
Goods and Services.....		43	43	
			532	532
Research and Development Tax Credit (FI12)				
Provides tax credit support to corporations that invest in research and development to encourage economic growth and diversification in Saskatchewan.				
Classification by Type		2023-24	2022-23	
Transfers to Individuals.....		5,000	5,000	
			5,000	5,000
Non-Appropriated Expense Adjustment				
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.				
Classification by Type		2023-24	2022-23	
Amortization of Capital Assets.....		2,626	2,626	
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			2,626	2,626



Finance - Debt Servicing

Vote 12

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

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Debt Servicing.....	579,400	565,800
Crown Corporation Debt Servicing.....	30,600	15,100
Appropriation	610,000	580,900
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	610,000	580,900

Finance - Debt Servicing

Vote 12 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
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).....	591,500	583,100
Adjustment for Fees, Commissions and Amortization (Statutory).....	(12,100)	(17,300)
Classification by Type	2023-24	2022-23
Financing Charges.....	579,400	565,800
Amounts in this subvote are "Statutory".	579,400	565,800
Crown Corporation Debt Servicing (FD02)		
Provides for interest and other debt-related costs on general borrowings advanced or loaned to Crown corporations. These costs are recovered from Crown corporations and shown as interest revenue. It excludes debt servicing costs for debt borrowed specifically on behalf of government business enterprises.		
Classification by Type	2023-24	2022-23
Financing Charges.....	30,600	15,100
Amounts in this subvote are "Statutory".	30,600	15,100



Firearms Secretariat

Vote 92

Saskatchewan Firearms Secretariat supports the Chief Firearms Officer in the performance of the duties imposed by the *Firearms Act* (Canada). It administers an orderly process for the seizure, storage, destruction or deactivation of firearms either restricted or prohibited by Canadian Law. Finally, it promotes the safe and lawful use and storage of firearms by Saskatchewan citizens.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	4,071	323
Chief Firearms Office Support.....	2,632	2,241
Saskatchewan Firearms Ballistics Laboratory	927	-
Client Services	1,297	-
Appropriation	8,927	2,564
Capital Asset Acquisitions.....	(1,876)	-
Non-Appropriated Expense Adjustment.....	334	-
Expense	7,385	2,564
Summary of Capital Investments		
Capital Asset Acquisitions.....	1,876	-
Capital Investments	1,876	-

For comparative purposes, figures shown for 2022-23 have been restated to be consistent with the presentation of the 2023-24 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Firearms Secretariat

Vote 92 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Central Management and Services (FS01)				
Provides direction and centrally-managed services in the areas of finance and budgeting, communications, and other operational services that include information technology and accommodation services, as well as executive management.				
Allocations				
Executive Management.....			345	-
Central Services.....			3,063	-
Accommodation Services.....			663	323
Classification by Type				
	2023-24	2022-23		
Salaries.....	758	-		
Goods and Services.....	1,437	323		
Capital Asset Acquisitions.....	1,876	-		
			4,071	323
Chief Firearms Office Support (FS02)				
Provides for administrative and investigative functions to deliver federally mandated firearms regulation in the Province under the authority granted by the <i>Firearms Act</i> (Canada) and Part III of the Criminal Code. Provides for the assessment of the continuous eligibility of firearms licence holders which may include actions such as revocations or refusals of licences, responding to and initiating court applications regarding licencing, and executing search warrants to seize firearms when public safety is at risk. Also provides funding to promote the safe, lawful use and storage of firearms and firearm accessories, including the permitting of firearms possession and transportation, and for the regulation of instruction of safe firearms handling and recreational marksmanship infrastructure, such as ranges.				
Classification by Type				
	2023-24	2022-23		
Salaries.....	2,096	1,815		
Goods and Services.....	536	426		
			2,632	2,241

Firearms Secretariat

Vote 92 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Saskatchewan Firearms Ballistics Laboratory (FS03)				
Provides for the operation of the laboratory to conduct analysis and catalogue ballistics characteristics and serial numbers to expedite Saskatchewan law enforcement agency investigations. It will also determine the legal classification of a specific firearm and firearm accessory.				
Classification by Type		2023-24	2022-23	
Salaries.....		502	-	
Goods and Services.....		425	-	
			927	-
Client Services (FS04)				
Provides for the representation of the residents of Saskatchewan to ensure fair market value for legally obtained firearms and firearm accessories that are expropriated. Collaborates with law enforcement agencies regarding the prosecution of all non-criminal firearms offences. Also provides for issuing and managing the Saskatchewan Firearms Licence and for prosecutions of regulatory offences under the <i>Saskatchewan Firearms Act</i> .				
Allocations				
Firearms Compensation Committee.....			797	-
Prosecutions Unit.....			500	-
Classification by Type		2023-24	2022-23	
Salaries.....		1,152	-	
Goods and Services.....		145	-	
			1,297	-
Non-Appropriated Expense Adjustment				
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.				
Classification by Type		2023-24	2022-23	
Amortization of Capital Assets.....		334	-	
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			334	-



Government Relations

Vote 30

The Ministry is responsible for municipal relations, building and technical standards, and First Nations, Métis and northern affairs, and the Provincial Capital Commission. The Ministry engages a diverse range of partners and stakeholders to: plan for and respond to the opportunities and challenges of growth; provide leadership and direction so that integrated public services are available to communities and their residents; and support responsible governments.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	7,579	7,598
Saskatchewan Municipal Board.....	1,886	1,888
Municipal Relations.....	682,017	566,654
First Nations, Métis and Northern Affairs.....	97,182	66,235
Provincial Capital Commission.....	7,274	8,054
Appropriation	795,938	650,429
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	100	100
Expense	796,038	650,529
Summary of Capital Investments		
Transfers for Public Services - Capital.....	348,056	268,595
Capital Investments	348,056	268,595

Government Relations

Vote 30 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (GR01)		
Provides executive direction and centrally-managed services in the areas of finance, information management, policy and program services, communications and other operational services including head office and program-based accommodations required for delivery of the Ministry's mandate. It also develops legislative and policy frameworks, including frameworks for the provincial system of municipal government, building and technical standards, property assessment and taxation and education property tax.		
Allocations		
Minister's Salary (Statutory).....	56	53
Executive Management.....	1,009	1,009
Central Services.....	5,048	5,048
Accommodation Services.....	1,466	1,488
Classification by Type	2023-24	2022-23
Salaries.....	4,607	4,604
Goods and Services.....	2,972	2,994
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$7,523K.</i>	7,579	7,598
Saskatchewan Municipal Board (GR06)		
The Saskatchewan Municipal Board is an administrative tribunal established for regulatory and quasi-judicial purposes in dealing with issues from local authorities. The Board hears appeals regarding assessment, planning and development, road maintenance, municipal boundaries, fire prevention, noxious weed orders and any other issues referred by the Minister or through legislation. The Board also provides approval for municipalities including establishing and setting debt limits, authorizing borrowing, approving utility rate applications and reviewing business plans that support these activities. As the Board of Revenue Commissioners, the Board hears provincial tax assessment appeals and approves write-offs and cancellations of provincial debt.		
Classification by Type	2023-24	2022-23
Salaries.....	1,416	1,416
Goods and Services.....	470	472
	1,886	1,888

Government Relations

Vote 30 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Municipal Relations (GR07)		
Provides advisory and other services to municipalities and related organizations, and administers financial assistance in support of municipalities, municipal governance, infrastructure, and other services to support community development. It provides assistance to related authorities and agencies for building and technical standards, the safe development of land for economic growth and management of property assessment. It administers provincial and federal funding to Saskatchewan municipalities for municipal priorities and infrastructure under several provincial programs, the Canada Community-Building Fund and other federal-provincial programs.		
Allocations		
Urban Revenue Sharing.....	190,938	168,304
Rural Revenue Sharing.....	84,894	74,831
Northern Revenue Sharing.....	22,043	19,430
New Building Canada Fund.....	9,255	35,361
Investing in Canada Infrastructure Program.....	265,101	162,616
Transit Assistance for People with Disabilities Program.....	3,787	3,787
Grants-in-Lieu of Property Taxes.....	13,800	13,500
Saskatchewan Assessment Management Agency.....	11,388	11,388
Municipal Relations.....	7,534	7,442
Canada Community-Building Fund.....	72,200	69,118
Building and Technical Standards.....	1,077	877
Classification by Type		
	2023-24	2022-23
Salaries.....	7,161	7,069
Goods and Services.....	1,350	1,250
Transfers for Public Services.....	325,450	289,740
Transfers for Public Services - Capital.....	348,056	268,595
	682,017	566,654

Government Relations

Vote 30 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
First Nations, Métis and Northern Affairs (GR12)		
Collaborates with partners to improve the social and economic outcomes for First Nations and Métis people throughout the province, and works with communities in the north. Works with partners to meet the government's obligations under the comprehensive Treaty Land Entitlement Framework Agreement and its duty to consult obligations. It also provides payments related to the Province's financial obligations pursuant to provincial gaming agreements.		
Allocations		
First Nations, Métis and Northern Affairs.....	4,038	4,038
Treaty Land Entitlement.....	335	335
First Nations and Métis Consultation Participation Fund.....	400	400
Métis Development Fund.....	1,591	1,175
First Nations Gaming Agreements.....	90,818	60,287
Classification by Type	2023-24	2022-23
Salaries.....	2,920	2,920
Goods and Services.....	318	318
Transfers for Public Services.....	93,209	62,262
Transfers to Individuals.....	735	735
	97,182	66,235
Provincial Capital Commission (GR14)		
Provides for the operation, management and stewardship of provincial assets that include Government House and Wascana Centre, enhancing quality of life and creating pride in the capital city through educational programming, public events and celebratory opportunities. The Commission acts as a regulator for all land use within Wascana Centre.		
Allocations		
Provincial Capital Commission.....	7,274	7,304
Saskatchewan Centre of the Arts.....	-	750
Classification by Type	2023-24	2022-23
Transfers for Public Services.....	7,274	8,054
	7,274	8,054
Non-Appropriated Expense Adjustment		
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.		
Classification by Type	2023-24	2022-23
Amortization of Capital Assets.....	100	100
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	100	100



Health

Vote 32

Through leadership and partnership, the Ministry of Health is dedicated to achieving a responsive, integrated and efficient health system that puts the patient first, and enables people to achieve their best possible health by promoting healthy choices and responsible self-care.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	10,513	10,216
Saskatchewan Health Services.....	5,028,748	4,648,300
Provincial Health Services and Support.....	307,724	280,447
Medical Services and Medical Education Programs.....	1,040,221	1,047,938
Drug Plan and Extended Benefits.....	478,746	451,472
Appropriation	6,865,952	6,438,373
Capital Asset Acquisitions.....	(765)	(4,227)
Non-Appropriated Expense Adjustment.....	1,465	1,501
Expense	6,866,652	6,435,647
Summary of Capital Investments		
Capital Asset Acquisitions.....	765	4,227
Transfers for Public Services - Capital.....	336,788	152,346
Capital Investments	337,553	156,573

Health

Vote 32 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Central Management and Services (HE01)				
Provides executive direction and centrally-managed services in the areas of finance, communications and other operational services that include head office and program-based accommodations required for the delivery of the Ministry's mandate.				
Allocations				
Ministers' Salaries (Statutory).....			112	106
Executive Management.....			2,707	2,707
Central Services.....			5,175	5,175
Accommodation Services.....			2,519	2,228
Classification by Type				
	2023-24	2022-23		
Salaries.....	5,433	5,427		
Goods and Services.....	4,730	4,789		
Capital Asset Acquisitions.....	350	-		
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$10,401K.</i>			10,513	10,216
Saskatchewan Health Services (HE03)				
Provides funding and support to health authorities, the Saskatchewan Cancer Agency and other health organizations for the delivery of health services. It also provides funding for health system equipment and the provincial portion of construction and renovation of health facilities.				
Allocations				
Athabasca Health Authority Inc.....			7,234	7,234
Saskatchewan Health Authority.....			4,044,203	3,915,628
Saskatchewan Health Authority Targeted Programs and Services.....			388,881	326,071
Saskatchewan Cancer Agency.....			222,747	219,824
Facilities - Capital Transfers.....			278,252	111,232
Equipment - Capital Transfers.....			58,536	41,114
Programs and Support.....			28,895	27,197
Classification by Type				
	2023-24	2022-23		
Salaries.....	16,658	15,960		
Goods and Services.....	19,522	19,465		
Transfers for Public Services.....	4,647,134	4,453,505		
Transfers for Public Services - Capital.....	336,788	152,346		
Financing Charges.....	8,646	7,024		
			5,028,748	4,648,300

Health

Vote 32 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Provincial Health Services and Support (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 and provincial health registration. It also funds related health activities and organizations.		
Allocations		
Canadian Blood Services.....	48,106	48,106
Provincial Targeted Programs and Services.....	85,927	68,269
Health Quality Council.....	4,977	4,977
Immunizations.....	23,447	23,447
eHealth Saskatchewan.....	145,267	135,648
Classification by Type	2023-24	2022-23
Goods and Services.....	23,447	23,447
Transfers for Public Services.....	284,277	257,000
	307,724	280,447
Medical Services and Medical Education Programs (HE06)		
Provides coverage for medical services, clinical education, and specified optometric and dental health costs. It provides for insured out-of-province medical and hospital costs incurred by Saskatchewan residents and also funds related program supports.		
Allocations		
Physician Services.....	626,813	636,349
Physician Programs.....	118,576	116,897
Medical Education System.....	127,862	123,490
Optometric Services.....	15,289	15,289
Dental Services.....	2,033	2,033
Out-of-Province.....	140,832	141,162
Medical Services Program Support.....	8,816	12,718
Classification by Type	2023-24	2022-23
Salaries.....	5,314	5,314
Goods and Services.....	3,087	3,177
Capital Asset Acquisitions.....	415	4,227
Transfers for Public Services.....	1,031,405	1,035,220
	1,040,221	1,047,938

Health

Vote 32 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Drug Plan and Extended Benefits (HE08)		
Provides subsidies and additional support for people with low incomes, high drug costs and special needs for approved prescription drugs. It funds supplementary health benefits for low-income Saskatchewan residents and funds aids for independent living, including oxygen, prosthetics and other devices. It provides assistance for persons infected with the Human Immunodeficiency Virus through the Canadian blood system and also funds related program supports.		
Allocations		
Saskatchewan Prescription Drug Plan.....	388,569	362,829
Saskatchewan Aids to Independent Living.....	50,769	49,256
Supplementary Health Program.....	30,784	29,678
Family Health Benefits.....	3,250	4,335
Multi-Provincial Human Immunodeficiency Virus Assistance.....	263	263
Benefit Plans Program Support.....	5,111	5,111
Classification by Type		
	2023-24	2022-23
Salaries.....	4,552	4,552
Goods and Services.....	559	559
Transfers for Public Services.....	50,769	49,256
Transfers to Individuals.....	422,866	397,105
	478,746	451,472
Non-Appropriated Expense Adjustment		
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.		
Classification by Type		
	2023-24	2022-23
Amortization of Capital Assets.....	1,465	1,501
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	1,465	1,501



Highways

Vote 16

The Ministry manages and provides for the future development of an integrated sustainable provincial transportation system, which supports economic growth and prosperity for Saskatchewan. Our infrastructure investments will be guided by strategic transportation policy and incorporate operating and maintenance practices which promote the safe and efficient movement of people and goods.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	17,361	17,316
Preservation of Transportation System.....	127,554	118,193
Transportation Planning and Policy.....	3,968	3,968
Infrastructure and Equipment Capital.....	422,291	454,622
Custom Work Activity.....	-	-
Operation of Transportation System.....	178,383	219,160
Strategic Municipal Infrastructure.....	26,497	32,697
Appropriation	776,054	845,956
Asset Retirement Obligation Adjusted to Opening Accumulated Deficit.....	-	(2,100)
P3 Financing Charges Adjusted to Opening Accumulated Deficit.....	(28,747)	-
Remediation of Contaminated Sites.....	-	(88,500)
Capital Asset Acquisitions.....	(422,291)	(452,522)
Non-Appropriated Expense Adjustment.....	270,996	259,239
Expense	596,012	562,073
Summary of Capital Investments		
Capital Asset Acquisitions.....	422,291	452,522
Transfers for Public Services - Capital.....	20,636	26,952
Capital Investments	442,927	479,474

Highways

Vote 16 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (HI01)		
Provides executive direction and centrally-managed services in the areas of finance, geographical information, communications and other operational services that include head office and program-based accommodations required for the delivery of the Ministry's mandate.		
Allocations		
Minister's Salary (Statutory).....	56	53
Executive Management.....	1,111	1,111
Central Services.....	5,158	5,158
Accommodation Services.....	11,036	10,994
Classification by Type	2023-24	2022-23
Salaries.....	5,214	5,211
Goods and Services.....	12,147	12,105
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$17,305K.</i>	17,361	17,316
Preservation of Transportation System (HI04)		
Provides preventative maintenance on provincial highways and bridges. It provides delivery, planning, engineering and management of preservation and capital construction programs.		
Allocations		
Surface Preservation.....	115,362	106,001
Regional Services.....	12,192	12,192
Classification by Type	2023-24	2022-23
Salaries.....	31,117	31,117
Goods and Services.....	96,437	87,076
	127,554	118,193
Transportation Planning and Policy (HI06)		
Provides for strategic transportation planning and policy development. It ensures a modern and competitive regulatory framework for transportation that aligns with Saskatchewan's regulatory modernization initiative. It assesses the efficiency of Saskatchewan's transportation network for the development of transportation plans. It also includes technical advice to shortline railways and regulation of provincial railways.		
Classification by Type	2023-24	2022-23
Salaries.....	3,507	3,507
Goods and Services.....	461	461
	3,968	3,968

Highways

Vote 16 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Infrastructure and Equipment Capital (HI08)		
Provides for the structural restoration, rehabilitation and new construction of paved highways, bridges and other transportation infrastructure capital by utilizing in-house and contracted resources. It also provides for major capital accommodation improvements, machinery and equipment, and minor capital.		
Allocations		
Infrastructure Rehabilitation		
- Highways.....	178,173	131,214
- Airports.....	7,426	6,300
- Bridges.....	23,800	20,000
Infrastructure Enhancement.....	196,761	278,877
Accommodations Capital.....	4,839	4,839
Transportation and Operating Equipment.....	8,111	8,111
Minor Capital.....	3,181	5,281
Classification by Type		
	2023-24	2022-23
Goods and Services.....	-	2,100
Capital Asset Acquisitions.....	422,291	452,522
	422,291	454,622
Custom Work Activity (HI09)		
Provides for custom work activities performed by the Ministry for municipalities, Crown corporations and other organizations on a full cost-recovery basis.		
Classification by Type		
	2023-24	2022-23
Salaries.....	500	500
Goods and Services.....	3,500	3,500
Recovery - External.....	(4,000)	(4,000)
	-	-

Highways

Vote 16 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Operation of Transportation System (HI10)		
Provides for the safe access and operation of the transportation system through the delivery of a range of operational and maintenance services including pavement marking, signing, lighting, mowing, snow and ice control, ferry and provincial airport operations, information technology management and systems support, project support and land management. It also provides related operational services oversight such as technical standards, regulation development and traffic engineering.		
Allocations		
Winter Maintenance.....	42,237	37,237
Road Safety and Traffic Guidance.....	30,462	26,562
Operational Services.....	92,905	55,107
Ferry Services.....	3,807	3,682
Airports.....	1,972	1,972
Information Technology Services.....	6,100	6,100
Remediation of Contaminated Sites.....	900	88,500
Classification by Type	2023-24	2022-23
Salaries.....	36,168	34,068
Goods and Services.....	80,559	160,071
Financing Charges.....	61,656	25,021
	178,383	219,160
Strategic Municipal Infrastructure (HI15)		
Provides for partnership project initiatives that facilitate traffic management on the provincial transportation system. It also provides for strategic investments in municipal infrastructure, air services including community airports, and shortline railway programs.		
Allocations		
Rural Integrated Roads for Growth.....	15,000	22,500
Strategic Partnership Program.....	3,490	2,190
Urban Connectors.....	6,627	6,627
Community Airport Partnership Program.....	850	850
Short Line Railway Improvement Program.....	530	530
Classification by Type	2023-24	2022-23
Goods and Services.....	2,190	2,190
Transfers for Public Services.....	3,671	3,555
Transfers for Public Services - Capital.....	20,636	26,952
	26,497	32,697

Highways

Vote 16 - Continued
(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Non-Appropriated Expense Adjustment				
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.				
Classification by Type				
		2023-24	2022-23	
Amortization of Capital Assets.....		270,996	259,239	
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			270,996	259,239



Immigration and Career Training

Vote 89

The Ministry of Immigration and Career Training helps individuals prepare for, obtain and maintain employment, and leads activities required to assist employers with the development, recruitment and retention of workers. The Ministry's key tasks involve delivering services and programs that address labour demand and undertaking activities to fully engage Saskatchewan's labour supply.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	15,685	14,765
Immigration, Employment and Career Development.....	12,315	11,680
Training and Employer Services.....	5,141	5,141
Labour Market Programs.....	130,922	122,552
Appropriation	164,063	154,138
Capital Asset Acquisitions.....	(1,500)	(1,500)
Non-Appropriated Expense Adjustment.....	1,620	1,620
Expense	164,183	154,258
Summary of Capital Investments		
Capital Asset Acquisitions.....	1,500	1,500
Capital Investments	1,500	1,500

For comparative purposes, figures shown for 2022-23 have been restated to be consistent with the presentation of the 2023-24 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Immigration and Career Training

Vote 89 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (IC01)		
Provides executive direction and centrally-managed services in the areas of finance, information technology, information management, internal audit, legislation, privacy, contract services, accommodations, marketing and communications, strategic planning and policy, and other operational services for the delivery of the Ministry's mandate. It provides services to improve labour mobility and fair registration practices.		
Allocations		
Executive Management.....	463	463
Central Services.....	11,003	10,292
Accommodation Services.....	4,219	4,010
Classification by Type		
	2023-24	2022-23
Salaries.....	4,354	4,054
Goods and Services.....	9,831	9,211
Capital Asset Acquisitions.....	1,500	1,500
	15,685	14,765

Immigration, Employment and Career Development (IC02)

Supports employment and career growth for Saskatchewan residents, as well as the attraction and settlement of newcomers into the social and economic life of the province. It helps individuals launch and build a career in Saskatchewan.

Classification by Type		
	2023-24	2022-23
Salaries.....	11,183	10,611
Goods and Services.....	1,132	1,069
	12,315	11,680

Training and Employer Services (IC03)

Develops training and other workforce solutions to develop, recruit, and retain a skilled and diverse workforce. It helps Saskatchewan employers navigate their labour market options, and provides strategic direction, oversight and investment to align the provincial training system with labour market needs.

Classification by Type		
	2023-24	2022-23
Salaries.....	4,737	4,737
Goods and Services.....	404	404
	5,141	5,141

Immigration and Career Training

Vote 89 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Labour Market Programs (IC04)				
Provides program investments designed to address labour market needs of the provincial workforce and employers, and the economic priorities of the Government of Saskatchewan.				
Allocations				
Essential Skills.....			25,895	26,145
Skills Training.....			23,089	16,994
Workforce Development.....			22,747	23,547
Saskatchewan Apprenticeship and Trade Certification Commission.....			21,384	19,884
Provincial Training Allowance.....			-	5,197
Apprenticeship Training Allowance.....			2,945	1,745
Employability Assistance for Persons with Disabilities.....			9,893	9,893
Canada-Saskatchewan Job Grant.....			10,593	10,593
Newcomer and Settlement.....			14,376	8,554
Classification by Type				
	2023-24	2022-23		
Transfers for Public Services.....	127,977	115,610		
Transfers to Individuals.....	2,945	6,942		
			130,922	122,552
Non-Appropriated Expense Adjustment				
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.				
Classification by Type				
	2023-24	2022-23		
Amortization of Capital Assets.....	1,620	1,620		
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			1,620	1,620



Innovation Saskatchewan

Vote 84

Innovation Saskatchewan is the central agency of the Government of Saskatchewan with responsibility for implementing Saskatchewan's innovation priorities. Innovation Saskatchewan coordinates the strategic direction of the government's research and development and science and technology expenditures; provides advice on science and technology policy; coordinates the establishment and maintenance of science, research and development infrastructure; and provides advice and recommendations on research, development, demonstration, and the commercialization of new technologies and innovative processes in Saskatchewan.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Innovation Saskatchewan.....	28,727	122,227
Appropriation	28,727	122,227
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	28,727	122,227

Innovation Saskatchewan

Vote 84 - Continued
(thousands of dollars)

Innovation Saskatchewan (IS01)

Provides for implementation and coordination of the strategic direction of the government's research, science and technology expenditures.

Classification by Type

	2023-24	2022-23	Estimated 2023-24	Estimated 2022-23
Transfers for Public Services.....	28,727	122,227	28,727	122,227



Integrated Justice Services

Vote 91

Integrated Justice Services supports the objectives of the Ministry of Corrections, Policing and Public Safety, the Ministry of Justice and Attorney General and the Firearms Secretariat, and responds to the safety and well-being needs of communities.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	50,058	53,535
Integrated Services.....	61,632	61,976
Capital and Improvements.....	98,710	60,272
Appropriation	210,400	175,783
Capital Asset Acquisitions.....	(97,960)	(59,522)
Non-Appropriated Expense Adjustment.....	11,027	9,995
Expense	123,467	126,256
Summary of Capital Investments		
Capital Asset Acquisitions.....	97,960	59,522
Capital Investments	97,960	59,522

For comparative purposes, figures shown for 2022-23 have been restated to be consistent with the presentation of the 2023-24 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Integrated Justice Services

Vote 91 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (IJ01)		
Provides direction and centrally-managed services in the areas of finance and budgeting, communications, and other operational services that include head office and program-based accommodations to the justice system and associated boards and commissions.		
Allocations		
Central Services.....	4,263	4,213
Accommodation Services.....	45,795	49,322
Classification by Type	2023-24	2022-23
Salaries.....	2,167	2,127
Goods and Services.....	47,891	51,408
	50,058	53,535
Integrated Services (IJ02)		
Provides supports to the justice system such as community safety programs, policy, research and services that respond to the needs of communities for increased safety and greater well-being. It also provides strategic planning and reporting, data analytics and information technology. In addition, it provides information management, internal auditing, and Occupational Health and Safety programming across the justice system.		
Allocations		
Community Safety and Well-Being.....	30,236	28,676
Strategic Systems and Innovation.....	24,189	24,179
Strategic Policy, Planning and Reporting.....	1,518	1,489
Program Support.....	514	664
Audit, Information Management and Safety.....	2,895	2,838
Research and Implementation.....	2,280	4,130
Classification by Type	2023-24	2022-23
Salaries.....	11,777	11,286
Goods and Services.....	22,776	23,363
Transfers for Public Services.....	27,079	27,327
	61,632	61,976

Integrated Justice Services

Vote 91 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Capital and Improvements (IJ03)		
Provides for investment in major capital assets, capital upgrades and other capital purchases.		
Allocations		
Court Facility Land, Buildings and Improvements.....	4,305	3,854
Custody Facility Land, Buildings and Improvements.....	88,843	50,394
Information Management and Technology.....	2,858	4,461
Minor Capital Expenses - Courts.....	750	750
Transportation and Operating Equipment.....	1,250	284
Policing Facility Land, Buildings and Improvements.....	704	529
Classification by Type	2023-24	2022-23
Goods and Services.....	750	750
Capital Asset Acquisitions.....	97,960	59,522
	98,710	60,272
Non-Appropriated Expense Adjustment		
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.		
Classification by Type	2023-24	2022-23
Amortization of Capital Assets.....	11,027	9,995
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	11,027	9,995



Justice and Attorney General

Vote 3

The Ministry of Justice and Attorney General provides access to quality justice services that respect the rule of law and protect the rights of all individuals in Saskatchewan; promotes safe and secure communities; and provides legal and justice policy advice to government.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	1,121	1,118
Courts and Civil Justice.....	71,087	69,749
Legal and Policy Services.....	48,076	47,247
Boards, Commissions and Independent Offices.....	50,292	48,666
Appropriation	170,576	166,780
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	170,576	166,780

For comparative purposes, figures shown for 2022-23 have been restated to be consistent with the presentation of the 2023-24 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Justice and Attorney General

Vote 3 - Continued

(thousands of dollars)

		Estimated 2023-24	Estimated 2022-23
Central Management and Services (JU01)			
Provides executive direction to the Ministry, Integrated Justice Services, and associated boards and commissions.			
Allocations			
Minister's Salary (Statutory).....		56	53
Executive Management.....		1,065	1,065
Classification by Type			
	2023-24	2022-23	
Salaries.....	936	933	
Goods and Services.....	185	185	
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$1,065K.</i>		1,121	1,118
Courts and Civil Justice (JU03)			
Provides judicial and operational support to the court system. Provides maintenance enforcement and other justice services to assist parents and children in family dispute situations. Represents the Ministry on all applications for counsel appointed by all three levels of the court in the province. 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 provides access to justice.			
Allocations			
Court Services.....		39,751	39,762
Salaries - Provincial Court Judges (Statutory).....		19,300	18,725
Salaries - Justices of the Peace (Statutory).....		4,050	3,742
Family Justice Services.....		5,246	4,749
Dispute Resolution.....		2,740	2,771
Classification by Type			
	2023-24	2022-23	
Salaries.....	55,375	54,083	
Goods and Services.....	14,468	14,468	
Transfers for Public Services.....	1,244	1,198	
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$47,737K.</i>		71,087	69,749

Justice and Attorney General

Vote 3 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Legal and Policy Services (JU04)		
Provides legal services such as advice, litigation and legislative drafting to the government, its ministries and agencies. It oversees the operation of public registries and payment of Assurance Claims. It represents the interests of the general public in the criminal justice system by providing advice to law enforcement agencies, prosecuting Criminal Code, young offender and provincial offences, and overseeing the seizure, forfeiture and the distribution of property obtained through criminal activity. It publishes and distributes legislation, regulations and other government publications.		
Allocations		
Justice Services and Tribunal Division.....	1,295	1,006
Public Prosecutions.....	34,646	33,011
King's Printer Revolving Fund - Subsidy.....	272	272
Public Registry Assurance Claims (Statutory).....	1	1
Legal Services.....	11,862	11,417
Criminal Property Forfeiture Fund.....	-	1,540
Classification by Type		
	2023-24	2022-23
Salaries.....	41,008	39,995
Goods and Services.....	6,796	6,980
Transfers for Public Services.....	272	272
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$48,075K.</i>	48,076	47,247

Justice and Attorney General

Vote 3 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Boards, Commissions and Independent Offices (JU08)		
Provides funding and support to independent and quasi-judicial boards, commissions, offices and inquiries which report to the Minister of Justice and Attorney General.		
Allocations		
Human Rights Commission.....	2,606	2,606
Office of Residential Tenancies and Provincial Mediation Board.....	1,921	1,915
Inquiries.....	76	76
Legal Aid Commission.....	31,627	30,236
Automobile Injury Appeal Commission.....	1,057	1,045
Highway Traffic Board.....	1,075	1,075
Public Complaints Commission.....	1,853	1,672
Office of the Public Guardian and Trustee.....	4,159	4,141
Saskatchewan Coroners Service.....	5,299	5,299
Office of Tribunal Counsel.....	419	401
SJI Appeal Advisory Program.....	200	200
Classification by Type	2023-24	2022-23
Salaries.....	14,606	14,374
Goods and Services.....	3,968	3,968
Transfers for Public Services.....	91	88
Transfers to Individuals.....	31,627	30,236
	50,292	48,666



Labour Relations and Workplace Safety

Vote 20

The Ministry of Labour Relations and Workplace Safety promotes, supports and enforces safe work practices and employment standards. It fosters a fair and balanced employment environment that respects the rights, duties and responsibilities of employees and employers thereby ensuring healthy, safe and productive workplaces.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	5,173	5,213
Occupational Health and Safety.....	9,675	9,935
Employment Standards.....	3,111	3,171
Labour Relations Board.....	1,000	1,000
Labour Relations and Mediation.....	680	745
Workers' Advocate.....	943	863
Appropriation	20,582	20,927
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	92	92
Expense	20,674	21,019

Labour Relations and Workplace Safety

Vote 20 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Central Management and Services (LR01)				
Provides executive direction and centrally-managed services in the areas of finance, information management, policy and planning, communications and other operational services including accommodations required for the delivery of the Ministry's mandate.				
Allocations				
Minister's Salary (Statutory).....			56	53
Executive Management.....			760	760
Central Services.....			2,547	2,567
Accommodation Services.....			1,810	1,833
Classification by Type				
	2023-24	2022-23		
Salaries.....	2,104	2,151		
Goods and Services.....	3,069	3,062		
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$5,117K.</i>			5,173	5,213
Occupational Health and Safety (LR02)				
Promotes safe and healthy workplaces through education, training, inspections, incident investigations and enforcement of workplace safety standards.				
Classification by Type				
	2023-24	2022-23		
Salaries.....	7,728	7,959		
Goods and Services.....	1,947	1,976		
			9,675	9,935
Employment Standards (LR03)				
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 compassionate care, maternity, paternity and bereavement; and equal pay provisions. It also delivers outreach programs to workers and employers on rights and responsibilities related to employment standards, and operates the Ministry's client service desk.				
Classification by Type				
	2023-24	2022-23		
Salaries.....	2,892	2,952		
Goods and Services.....	219	219		
			3,111	3,171

Labour Relations and Workplace Safety

Vote 20 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Labour Relations Board (LR04)				
Rules on collective bargaining rights and adjudicates disputes between unions and employers, primarily through public hearings and written decisions. Adjudicates duty of fair representation claims by members against their union. Assigns adjudicators to hear appeals from Employment Standards and Occupational Health and Safety decisions, and hears appeals from those adjudicators' decisions. Chairs essential services tribunals.				
Classification by Type	2023-24	2022-23		
Salaries.....	850	850		
Goods and Services.....	150	150		
			1,000	1,000
Labour Relations and Mediation (LR05)				
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	2023-24	2022-23		
Salaries.....	521	586		
Goods and Services.....	159	159		
			680	745
Workers' Advocate (LR06)				
Provides assistance and advice to injured workers and their dependents who have a dispute with the Workers' Compensation Board concerning a compensation claim.				
Classification by Type	2023-24	2022-23		
Salaries.....	819	754		
Goods and Services.....	124	109		
			943	863

Labour Relations and Workplace Safety

Vote 20 - Continued

(thousands of dollars)

		Estimated 2023-24	Estimated 2022-23
Non-Appropriated Expense Adjustment			
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.			
Classification by Type			
	2023-24	2022-23	
Amortization of Capital Assets.....	92	92	
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>		92	92



Parks, Culture and Sport

Vote 27

The Ministry's strategic focus is on quality of life and economic growth. The Ministry works with diverse groups and communities to enhance the Province's cultural, artistic, recreational and social life; to promote excellence in the arts, culture, heritage and sport; and represents the interests of the Province's French-language population. The Ministry manages and enhances Saskatchewan's provincial parks system and the Royal Saskatchewan Museum, conserves ecosystems and cultural resources, and provides recreational and interpretive opportunities for park and museum visitors.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	10,077	9,753
Parks.....	26,891	26,430
Resource Stewardship.....	8,434	7,866
Community Engagement.....	43,413	39,539
Appropriation	88,815	83,588
Asset Retirement Obligation Adjusted to Opening Accumulated Deficit.....	-	(850)
Capital Asset Acquisitions.....	(13,729)	(11,565)
Non-Appropriated Expense Adjustment.....	6,774	6,383
Expense	81,860	77,556
Summary of Capital Investments		
Capital Asset Acquisitions.....	13,729	11,565
Capital Investments	13,729	11,565

Parks, Culture and Sport

Vote 27 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (PC01)		
Provides executive direction and centrally-managed services in the areas of finance, information management, communications, strategic policy, program planning and evaluation, legislation and other operational services including head office and program-based accommodations required for the delivery of the Ministry's mandate. It also supports the Status of Women Office.		
Allocations		
Minister's Salary (Statutory).....	56	53
Executive Management.....	880	880
Central Services.....	4,205	4,000
Accommodation Services.....	4,451	4,445
Status of Women Office.....	485	375
Classification by Type	2023-24	2022-23
Salaries.....	3,113	2,805
Goods and Services.....	6,864	6,848
Transfers for Public Services.....	100	100
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$10,021K.</i>	10,077	9,753
Parks (PC12)		
Provides recreational, interpretive and educational opportunities for park visitors to promote tourism and to conserve the ecosystems and cultural resources contained in provincial parks. Provides for investment in new facilities and maintains infrastructure within the provincial park system, and provides legislative oversight and support for regional parks and the Meewasin and Wakamow Valley Authorities.		
Allocations		
Provincial Park Programs.....	3,988	4,838
Parks Capital Projects.....	12,258	10,725
Parks Preventative Maintenance.....	1,707	1,807
Regional Parks.....	615	600
Urban Parks.....	513	500
Commercial Revolving Fund - Subsidy.....	7,810	7,960
Classification by Type	2023-24	2022-23
Salaries.....	3,139	3,139
Goods and Services.....	2,556	3,506
Capital Asset Acquisitions.....	12,258	10,725
Transfers for Public Services.....	8,938	9,060
	26,891	26,430

Parks, Culture and Sport

Vote 27 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Resource Stewardship (PC18)		
Provides policy, advisory, regulatory and commemorative services and support for the arts, culture, heritage, sport and recreation sectors. It reviews and approves land developments across Saskatchewan to ensure heritage resources are protected from development impacts. It provides for the operation and preservation of provincial assets at the Royal Saskatchewan Museum. It makes these assets accessible to educate and engage the public on Saskatchewan's natural history. Serves as a liaison between the provincial government and the province's Francophone population. It also supports Executive Government and agencies implementing French-language services.		
Allocations		
Operational Support.....	2,955	2,992
Support for Provincial Heritage and Culture.....	821	897
Royal Saskatchewan Museum.....	3,939	3,258
Francophone Affairs.....	719	719
Classification by Type		
	2023-24	2022-23
Salaries.....	5,002	5,070
Goods and Services.....	1,070	989
Capital Asset Acquisitions.....	1,471	840
Transfers for Public Services.....	891	967
	8,434	7,866
Community Engagement (PC19)		
Provides and administers financial assistance to individuals, organizations, and communities related to arts, culture, heritage, sport and recreation. These investments support both the commercial viability and growth of the creative sector, and support the development of a rich array of sport, cultural, heritage and recreational opportunities.		
Allocations		
Community Sport, Culture and Recreation Programs.....	3,100	3,200
Active Families Benefit.....	4,000	4,000
Heritage Institutions and Saskatchewan Science Centre.....	5,551	5,415
Saskatchewan Arts Board.....	6,775	6,610
Community Initiatives Fund.....	6,366	4,700
Creative Saskatchewan.....	17,313	15,314
Saskatchewan Heritage Foundation.....	308	300
Classification by Type		
	2023-24	2022-23
Transfers for Public Services.....	39,413	35,539
Transfers to Individuals.....	4,000	4,000
	43,413	39,539

Parks, Culture and Sport

Vote 27 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Non-Appropriated Expense Adjustment				
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.				
Classification by Type				
	2023-24	2022-23		
Amortization of Capital Assets.....	6,774	6,383		
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			6,774	6,383



Public Service Commission

Vote 33

The Public Service Commission is the central human resource agency for the Government of Saskatchewan. The Commission provides leadership and policy direction to all ministries to enable a high-performing and innovative professional public service. The Commission works with ministries to ensure effective workforce management by supporting delivery of foundational services such as payroll, staffing and classification, and strategic support including labour relations and organizational development.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	5,201	5,037
Human Resource Consulting Services.....	9,128	9,128
Employee Relations and Strategic Human Resource Services.....	8,004	7,955
Human Resource Service Centre.....	11,691	11,602
Appropriation	34,024	33,722
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	305	303
Expense	34,329	34,025

Public Service Commission

Vote 33 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Central Management and Services (PS01)				
Provides executive direction and centrally-managed services in the areas of finance, human resource information management, communications and other operational services, including accommodations, required for the delivery of the Commission's mandate.				
Allocations				
Executive Management.....			342	342
Central Services.....			2,105	2,105
Accommodation Services.....			2,754	2,590
Classification by Type				
	2023-24	2022-23		
Salaries.....	1,172	1,172		
Goods and Services.....	4,029	3,865		
			5,201	5,037
Human Resource Consulting Services (PS03)				
Provides human resource consulting and advisory services to government and implements government-wide human resource strategies.				
Classification by Type				
	2023-24	2022-23		
Salaries.....	8,778	8,778		
Goods and Services.....	350	350		
			9,128	9,128
Employee Relations and Strategic Human Resource Services (PS04)				
Provides a wide range of human resource programs and expertise to government including collective bargaining, compensation and benefits, learning and development, policy, planning, safety and wellness, recruitment and organizational development.				
Classification by Type				
	2023-24	2022-23		
Salaries.....	7,128	7,128		
Goods and Services.....	876	827		
			8,004	7,955

Public Service Commission

Vote 33 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Human Resource Service Centre (PS06)				
Provides human resources, benefits and payroll administration services to government employees. It also provides for the government-wide information technology systems required for payroll purposes and human resource management.				
Classification by Type	2023-24	2022-23		
Salaries.....	8,574	8,574		
Goods and Services.....	3,117	3,028		
			11,691	11,602
Non-Appropriated Expense Adjustment				
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.				
Classification by Type	2023-24	2022-23		
Amortization of Capital Assets.....	305	303		
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			305	303



Saskatchewan Research Council

Vote 35

The Council helps the people of Saskatchewan strengthen the economy with quality jobs and a secure environment. This is done through research, development and the transfer of innovative scientific and technological solutions, applications and services.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Saskatchewan Research Council.....	40,408	20,309
Appropriation	40,408	20,309
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	40,408	20,309
Summary of Capital Investments		
Transfers for Public Services - Capital.....	20,000	-
Capital Investments	20,000	-

Saskatchewan Research Council

Vote 35 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
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				
	2023-24	2022-23		
Transfers for Public Services.....	20,408	20,309		
Transfers for Public Services - Capital.....	20,000	-		
			40,408	20,309



SaskBuilds and Procurement

Vote 13

The Ministry of SaskBuilds and Procurement provides central coordination and delivery of property management, information technology, procurement, project management, transportation, and other support services to government ministries and agencies. In collaboration with SaskBuilds Corporation, the Ministry integrates, coordinates and prioritizes infrastructure planning and delivery for the Province of Saskatchewan, and advances projects through contract oversight, innovative approaches and alternative financing models as appropriate. The Ministry also provides funding to the Provincial Archives of Saskatchewan.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	56	53
Property Management.....	11,311	2,028
Project Management.....	-	-
Transportation and Other Services.....	551	551
Major Capital Asset Acquisitions.....	60,865	108,730
Information Technology.....	32,170	40,293
Provincial Archives of Saskatchewan.....	4,330	4,363
Infrastructure and Procurement.....	25,878	22,677
Appropriation	135,161	178,695
Asset Retirement Obligation Adjusted to Opening Accumulated Deficit.....	-	(2,177)
P3 Financing Charges Adjusted to Opening Accumulated Deficit.....	(8,100)	-
Remediation of Contaminated Sites.....	-	(5,270)
Capital Asset Acquisitions.....	(60,865)	(103,460)
Non-Appropriated Expense Adjustment.....	1,309	1,309
Expense	67,505	69,097
Summary of Capital Investments		
Capital Asset Acquisitions.....	60,865	103,460
Capital Investments	60,865	103,460

For comparative purposes, figures shown for 2022-23 have been restated to be consistent with the presentation of the 2023-24 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

SaskBuilds and Procurement

Vote 13 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (SP01)		
Provides executive direction and centrally-managed services in the areas of finance, administration, information management, internal audit, risk management and communication services required for the delivery of the Ministry's mandate.		
Allocations		
Minister's Salary (Statutory).....	56	53
Executive Management.....	830	783
Central Services.....	9,943	9,590
Accommodation Services.....	574	691
Allocated to Services Subvotes.....	(11,347)	(11,064)
Classification by Type	2023-24	2022-23
Salaries.....	5,803	5,409
Goods and Services.....	5,600	5,708
Allocated to Services Subvotes.....	(11,347)	(11,064)
<i>Amounts in this subvote are "Statutory".</i>	56	53
Property Management (SP02)		
Provides for the operation and maintenance of buildings and facilities, and the disposal of government-owned buildings.		
Allocations		
Operations and Maintenance of Property.....	192,858	180,735
Accommodation Costs Incurred on Behalf of the Legislative Assembly.....	2,961	2,961
Program Delivery and Client Services.....	18,037	17,928
Property Management Allocated to Ministries.....	(140,025)	(137,721)
Property Management Charged to External Clients.....	(62,520)	(61,875)
Classification by Type	2023-24	2022-23
Salaries.....	20,377	20,162
Goods and Services.....	143,549	141,304
Allocation from Central Management and Services.....	7,213	6,930
Financing Charges.....	17,936	8,328
Amortization of Capital Assets.....	24,781	24,900
Recovery - Internal.....	(140,025)	(137,721)
Recovery - External.....	(62,520)	(61,875)
	11,311	2,028

SaskBuilds and Procurement

Vote 13 - Continued

(thousands of dollars)

		Estimated 2023-24	Estimated 2022-23
Project Management (SP03)			
Provides for the management of projects on behalf of clients on a full cost-recovery basis.			
Allocations			
Custody Facilities.....		84,214	27,000
Health Facilities.....		207,145	-
Parks Capital.....		11,400	-
Post-Secondary Capital.....		10,677	4,000
Other.....		800	1,000
Project Management Allocated to Ministries.....		(303,559)	(28,000)
Project Management Charged to External Clients.....		(10,677)	(4,000)
Classification by Type			
	2023-24	2022-23	
Goods and Services.....	314,236	32,000	
Recovery - Internal.....	(303,559)	(28,000)	
Recovery - External.....	(10,677)	(4,000)	
	-	-	
Transportation and Other Services (SP05)			
Provides for government's vehicle fleet, air ambulance, mail services, telecommunications and other support services.			
Allocations			
Vehicle Services.....		28,904	28,904
Air Services.....		9,500	9,500
Mail Services.....		11,648	11,648
Telecommunications Services.....		331	331
Services Allocated to Ministries.....		(32,613)	(32,613)
Services Charged to External Clients.....		(17,219)	(17,219)
Classification by Type			
	2023-24	2022-23	
Salaries.....	7,670	7,670	
Goods and Services.....	32,465	32,465	
Allocation from Central Management and Services.....	1,996	1,996	
Amortization of Capital Assets.....	8,252	8,252	
Recovery - Internal.....	(32,613)	(32,613)	
Recovery - External.....	(17,219)	(17,219)	
	551	551	

SaskBuilds and Procurement

Vote 13 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Major Capital Asset Acquisitions (SP07)		
Provides for investment in major capital assets including land, infrastructure, buildings, vehicles, aircraft, information technology and other capital. It also provides for the transfer of government-owned buildings.		
Allocations		
Land, Buildings and Improvements.....	6,843	38,863
Transportation and Operating Equipment.....	11,547	10,890
Office Equipment and Information Technology.....	42,475	53,707
Remediation of Contaminated Sites.....	-	5,270
Classification by Type	2023-24	2022-23
Goods and Services.....	-	5,270
Capital Asset Acquisitions.....	60,865	103,460
	60,865	108,730
Information Technology (SP11)		
Provides a full range of centralized information technology (IT) services, overseeing IT policies, standards and architectural services that enable ministries and agencies to deliver services to the citizens of Saskatchewan.		
Allocations		
IT Coordination and Transformation Initiatives.....	26,304	34,427
Application Support.....	6,826	6,826
Interministerial Services.....	54,077	54,077
IT Allocated to Ministries.....	(50,896)	(50,896)
IT Allocated to External Clients.....	(4,141)	(4,141)
Classification by Type	2023-24	2022-23
Salaries.....	22,910	22,810
Goods and Services.....	61,739	69,962
Allocation from Central Management and Services.....	2,138	2,138
Amortization of Capital Assets.....	420	420
Recovery - Internal.....	(50,896)	(50,896)
Recovery - External.....	(4,141)	(4,141)
	32,170	40,293

SaskBuilds and Procurement

Vote 13 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Provincial Archives of Saskatchewan (SP13)				
Provides funding to the Provincial Archives of Saskatchewan to acquire, preserve and make accessible the documentary heritage of Saskatchewan.				
Classification by Type		2023-24	2022-23	
Transfers for Public Services.....		4,330	4,363	
				4,330 4,363
Infrastructure and Procurement (SP14)				
Provides for the coordination, management and strategic improvement of public procurement on behalf of clients as well as, in collaboration with SaskBuilds Corporation, the coordination, integrated planning and prioritization, delivery and contract oversight of provincial infrastructure projects and initiatives.				
Allocations				
Infrastructure Development.....			12,875	13,478
Priority Saskatchewan.....			746	746
Single Procurement Service.....			6,036	6,036
Realty and Facility Assessment Services.....			6,221	3,360
Infrastructure Allocated to Ministries.....			-	(943)
Classification by Type		2023-24	2022-23	
Salaries.....		15,597	14,619	
Goods and Services.....		10,281	9,001	
Recovery - Internal.....		-	(943)	
				25,878 22,677
Non-Appropriated Expense Adjustment				
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.				
Classification by Type		2023-24	2022-23	
Amortization of Capital Assets.....		34,762	34,881	
Amortization Allocated to Services Subvotes.....		(33,453)	(33,572)	
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>				
				1,309 1,309



SaskBuilds Corporation

Vote 86

In collaboration with the Ministry of SaskBuilds and Procurement, SaskBuilds Corporation integrates, coordinates and prioritizes infrastructure planning and delivery for the Province of Saskatchewan, and advances projects through contract oversight, innovative approaches and alternative financing models as appropriate.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
SaskBuilds Corporation.....	26,350	29,600
Appropriation	26,350	29,600
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	26,350	29,600
Summary of Capital Investments		
Transfers for Public Services - Capital.....	26,350	29,600
Capital Investments	26,350	29,600

SaskBuilds Corporation

Vote 86 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
SaskBuilds Corporation (SB01)				
In collaboration with the Ministry of SaskBuilds and Procurement, provides a strategic and central focus to coordinate, enhance, prioritize infrastructure planning and delivery, and provide contract oversight.				
Classification by Type				
	2023-24	2022-23		
Transfers for Public Services - Capital.....	26,350	29,600		
			26,350	29,600



Social Services

Vote 36

The Ministry helps children be safe from abuse and neglect and individuals to meet their basic needs and participate in their community.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	56,886	58,169
Income Assistance Services.....	647,390	637,279
Child and Family Services.....	379,087	363,618
Client Support.....	12,963	12,963
Housing.....	24,062	17,590
Disability Programs and Services.....	310,909	295,898
Appropriation	1,431,297	1,385,517
Capital Asset Acquisitions.....	(6,382)	(7,134)
Non-Appropriated Expense Adjustment.....	7,610	7,466
Expense	1,432,525	1,385,849
Summary of Capital Investments		
Capital Asset Acquisitions.....	6,382	7,134
Transfers for Public Services - Capital.....	1,275	1,275
Capital Investments	7,657	8,409

Social Services

Vote 36 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (SS01)		
Provides executive direction and centrally-managed services in the areas of finance, information technology, policy and planning, communications and other operational services, including head office and program-based accommodations for the delivery of the Ministry's mandate.		
Allocations		
Minister's Salary (Statutory).....	56	53
Executive Management.....	1,875	1,875
Central Services.....	38,905	39,027
Accommodation Services.....	16,050	17,214
Classification by Type	2023-24	2022-23
Salaries.....	11,989	11,986
Goods and Services.....	38,515	39,049
Capital Asset Acquisitions.....	6,382	7,134
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$56,830K.</i>	56,886	58,169
Income Assistance Services (SS03)		
Provides income assistance to Saskatchewan people to support basic needs as they work toward becoming self-sufficient to the best of their abilities. It also provides employment and housing supplements, a child care subsidy, and income supports for seniors.		
Allocations		
Saskatchewan Income Support.....	249,842	261,542
Saskatchewan Assured Income for Disability.....	298,982	281,932
Saskatchewan Employment Supplement.....	5,013	5,013
Child Care Parent Subsidies.....	4,580	5,780
Rental Housing Supplements.....	11,521	12,227
Seniors Income Plan.....	37,171	34,171
Seniors Personal Care Home Benefit.....	4,416	2,216
Income Assistance Community Services.....	9,005	7,749
Income Assistance Program Delivery.....	26,860	26,649
Classification by Type	2023-24	2022-23
Salaries.....	26,184	25,973
Goods and Services.....	676	676
Transfers for Public Services.....	9,005	7,749
Transfers to Individuals.....	611,525	602,881
	647,390	637,279

Social Services

Vote 36 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Child and Family Services (SS04)				
Provides programs, services and financial supports to protect children from neglect and abuse and promote the safe care of children through an array of family support services. It also funds and regulates out-of-home care arrangements for children and youth who cannot remain safely at home.				
Allocations				
Child and Family Program Maintenance and Support.....			146,432	141,919
Child and Family Community-Based Organization Services.....			173,608	164,352
Child and Family Program Delivery.....			59,047	57,347
Classification by Type				
	2023-24	2022-23		
Salaries.....	55,848	54,148		
Goods and Services.....	3,199	3,199		
Transfers for Public Services.....	173,608	164,352		
Transfers to Individuals.....	146,432	141,919		
			379,087	363,618
Client Support (SS05)				
Provides program supports which enable income assistance, disability, and child and family service delivery systems to meet client needs.				
Allocations				
Service Centre Client Support.....			12,963	12,963
Classification by Type				
	2023-24	2022-23		
Salaries.....	11,118	11,118		
Goods and Services.....	1,845	1,845		
			12,963	12,963
Housing (SS12)				
Provides programs, services and financial assistance to families, seniors and others to enable access to appropriate housing.				
Allocations				
Program Delivery.....			7,626	7,626
Saskatchewan Housing Corporation.....			16,436	9,964
Classification by Type				
	2023-24	2022-23		
Salaries.....	7,154	7,154		
Goods and Services.....	472	472		
Transfers for Public Services.....	16,436	9,964		
			24,062	17,590

Social Services

Vote 36 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Disability Programs and Services (SS14)				
Provides programs and services that support inclusion of persons with disabilities and provides financial supports to individuals and families with different abilities. It operates residential facilities, crisis prevention services and supports a network of third-party service providers that provide residential programs, day programs and other supports for persons with intellectual disabilities.				
Allocations				
Disability Services.....			289,119	274,549
Disability Program Delivery.....			21,790	21,349
Classification by Type				
	2023-24	2022-23		
Salaries.....	20,265	19,982		
Goods and Services.....	1,525	1,367		
Transfers for Public Services.....	271,434	256,864		
Transfers for Public Services - Capital.....	1,275	1,275		
Transfers to Individuals.....	16,410	16,410		
			310,909	295,898
Non-Appropriated Expense Adjustment				
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.				
Classification by Type				
	2023-24	2022-23		
Amortization of Capital Assets.....	7,610	7,466		
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			7,610	7,466



Tourism Saskatchewan

Vote 88

Tourism Saskatchewan promotes the province as a tourism destination by providing in-province and out-of-province marketing and visitor services. Tourism Saskatchewan assists industry to market and develop quality tourism products through cooperative marketing, education and training and event funding programs.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Tourism Saskatchewan.....	20,223	19,673
Appropriation	20,223	19,673
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	20,223	19,673

Tourism Saskatchewan

Vote 88 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Tourism Saskatchewan (TR01)				
Promotes the province as a tourism destination, and assists industry to market and develop quality tourism products.				
Classification by Type	2023-24	2022-23		
Transfers for Public Services.....	20,223	19,673		
			20,223	19,673



Trade and Export Development

Vote 90

Guided by the Saskatchewan Growth Plan, the Ministry of Trade and Export Development advances a strong and sustainable economy to build a better quality of life for Saskatchewan people. The Ministry leads international engagement and coordinates a cross-government approach to grow trade and investment, diversify international markets, increase Indigenous participation, and add value to the economy.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	8,773	8,783
Strategic Policy and Competitiveness.....	2,529	2,529
Economic Development.....	9,920	8,920
International Engagement.....	19,271	17,654
Appropriation	40,493	37,886
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	96	70
Expense	40,589	37,956

For comparative purposes, figures shown for 2022-23 have been restated to be consistent with the presentation of the 2023-24 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Trade and Export Development

Vote 90 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services (TE01)		
Provides executive direction and funding for centrally-managed services in the areas of marketing, communications, budget and forecasting, financial services, information management, legislative and contract services, planning, and accommodations and capital improvements. Works with internal and external stakeholders to improve the regulatory environment and delivers tax incentive programs.		
Allocations		
Minister's Salary (Statutory).....	56	53
Executive Management.....	1,868	1,868
Central Services.....	5,406	5,406
Accommodation Services.....	1,443	1,456
Classification by Type	2023-24	2022-23
Salaries.....	4,447	4,444
Goods and Services.....	4,326	4,339
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$8,717K.</i>	8,773	8,783
Strategic Policy and Competitiveness (TE02)		
Works with internal and external partners to advance Saskatchewan's economic competitiveness. This includes working to secure market access for Saskatchewan exports, improving the regulatory environment, ensuring the policy environment is conducive to growth and delivering effective tax incentive programs.		
Classification by Type	2023-24	2022-23
Salaries.....	1,804	1,804
Goods and Services.....	725	725
	2,529	2,529
Economic Development (TE03)		
Facilitates growth and investment in key economic sectors. Works with companies to attract investment to Saskatchewan. Connects First Nations, Métis and northern stakeholders to business opportunities. Provides loan guarantees to Indigenous communities and organizations for investments in natural resource and value-added agriculture projects through the Saskatchewan Indigenous Investment Finance Corporation.		
Classification by Type	2023-24	2022-23
Salaries.....	3,377	3,377
Goods and Services.....	5,028	4,028
Transfers for Public Services.....	1,515	1,515
	9,920	8,920

Trade and Export Development

Vote 90 - Continued

(thousands of dollars)

		Estimated 2023-24	Estimated 2022-23
International Engagement (TE04)			
Advances Saskatchewan's international engagement by administering Saskatchewan's International Trade and Investment Office network, leading strategic international engagement initiatives and working in collaboration with partners, including the Saskatchewan Trade and Export Partnership to deliver programs and services to facilitate economic growth. Enhances diplomatic international relations by leading incoming and outgoing missions to advance Saskatchewan's value proposition in international markets.			
Allocations			
Operational Support.....		16,003	14,386
Saskatchewan Trade and Export Partnership.....		3,268	3,268
Classification by Type			
	2023-24	2022-23	
Salaries.....	4,433	3,816	
Goods and Services.....	11,570	10,570	
Transfers for Public Services.....	3,268	3,268	
		19,271	17,654
Non-Appropriated Expense Adjustment			
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.			
Classification by Type			
	2023-24	2022-23	
Amortization of Capital Assets.....	96	70	
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			
		96	70



Water Security Agency

Vote 87

The Water Security Agency is responsible for managing the water supply, protecting water quality, ensuring safe drinking water, managing dams and water supply channels, reducing flood and drought damage and providing information on water. The Agency works to integrate all aspects of provincial water management to ensure water supplies support economic growth, quality of life and environmental well-being.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Water Security Agency.....	103,030	68,778
Appropriation	103,030	68,778
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	103,030	68,778
Summary of Capital Investments		
Transfers for Public Services - Capital.....	73,153	43,121
Capital Investments	73,153	43,121

Water Security Agency

Vote 87 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Water Security Agency (WS01)				
Supports dam safety, protection of drinking water, flood and drought response, and management of water supplies and water quality.				
Classification by Type				
	2023-24	2022-23		
Transfers for Public Services.....	29,877	25,657		
Transfers for Public Services - Capital.....	73,153	43,121		
			103,030	68,778



Government
— of —
Saskatchewan

General Revenue Fund Budgetary Appropriation

Legislative Assembly and its Officers

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



Advocate for Children and Youth

Vote 76

The mandate of the Advocate for Children and Youth is to promote the interests of, and act as a voice for, children and youth receiving services from a government ministry, agency or publicly funded health entity to ensure their rights are respected and valued in legislation, policy and practice.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Advocate for Children and Youth.....	3,026	2,978
Appropriation	3,026	2,978
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	3,026	2,978

Advocate for Children and Youth

Vote 76 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Advocate for Children and Youth (CA01)		
To work toward the best possible systemic outcomes for children and youth through recommendations for improvements to government programs and services for children and ensuring the rights, well-being and perspectives of young people are respected, valued and supported.		
Allocations		
Advocate's Salary (Statutory).....	239	239
Advocate Operations.....	2,787	2,739
Classification by Type	2023-24	2022-23
Salaries.....	2,361	2,328
Goods and Services.....	665	650
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$2,787K.</i>	3,026	2,978



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

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Chief Electoral Officer.....	8,858	5,546
Appropriation	8,858	5,546
Capital Asset Acquisitions.....	-	(25)
Non-Appropriated Expense Adjustment.....	252	242
Expense	9,110	5,763
Summary of Capital Investments		
Capital Asset Acquisitions.....	-	25
Capital Investments	-	25

Chief Electoral Officer

Vote 34 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
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 <i>The Election Act, 1996</i> . The Office maintains the province's political contributions tax credit disclosure regime under <i>The Political Contributions Tax Credit Act</i> , administers plebiscites and referendums under <i>The Referendum and Plebiscite Act</i> and Time votes conducted under <i>The Time Act</i> .		
Classification by Type	2023-24	2022-23
Salaries.....	3,688	2,287
Goods and Services.....	5,170	3,234
Capital Asset Acquisitions.....	-	25
<i>Amounts in this subvote are "Statutory".</i>	8,858	5,546
Non-Appropriated Expense Adjustment		
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.		
Classification by Type	2023-24	2022-23
Amortization of Capital Assets.....	252	242
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	252	242



Conflict of Interest Commissioner

Vote 57

The Office of the Conflict of Interest Commissioner, who is an Officer of the Legislative Assembly of Saskatchewan, is mandated 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. Under the provisions of *The Lobbyists Act*, the Conflict of Interest Commissioner will promote transparency about people and organizations who are attempting to influence government decision making.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Conflict of Interest Commissioner.....	628	596
Appropriation	628	596
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	628	596

Conflict of Interest Commissioner

Vote 57 - Continued

(thousands of dollars)

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. The Conflict of Interest Commissioner also serves as the Lobbyist Registrar which oversees the lobbyist registry, promotes and educates the general public, stakeholders and the lobbyist community about *The Lobbyists Act* and ensures compliance and conformity of lobbyists to *The Lobbyists Act*.

Classification by Type

	2023-24	2022-23	Estimated 2023-24	Estimated 2022-23
Salaries.....	406	406		
Goods and Services.....	222	190		
			628	596



Information and Privacy Commissioner

Vote 55

The mandate of the Office is to review decisions and actions of government under *The Freedom of Information and Protection of Privacy Act*, of local authorities under *The Local Authority Freedom of Information and Protection of Privacy Act* and health information trustees under *The Health Information Protection Act*. The Office provides that oversight for the purpose of ensuring that Saskatchewan residents enjoy the full measure of their “information rights” guaranteed by those statutes. Those information rights include the right to access public records and the right to have privacy protected.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Information and Privacy Commissioner.....	2,605	2,520
Appropriation	2,605	2,520
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	2,605	2,520

Information and Privacy Commissioner

Vote 55 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Information and Privacy Commissioner (IP01)		
The Information and Privacy Commissioner, as a statutory officer of the Legislative Assembly, oversees three different provincial access and privacy laws. This includes reviewing decisions of government institutions, local authorities and health information trustees on access to information requests and breach of privacy complaints in respect of personal information collected, used or disclosed by those bodies. The Commissioner provides public education on information rights in the province.		
Allocations		
Commissioner's Salary (Statutory).....	239	239
Commission Operations.....	2,366	2,281
Classification by Type		
	2023-24	2022-23
Salaries.....	2,021	1,968
Goods and Services.....	584	552
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$2,366K.</i>	2,605	2,520



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

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Central Management and Services.....	3,934	3,781
Legislative Assembly Services.....	6,525	6,718
Committees of the Legislative Assembly.....	35	35
Payments and Allowances to Individual Members.....	16,885	16,717
Caucus Operations.....	2,363	2,318
Office of the Speaker and Board of Internal Economy.....	459	457
Appropriation	30,201	30,026
Capital Asset Acquisitions.....	(300)	(350)
Non-Appropriated Expense Adjustment.....	150	150
Expense	30,051	29,826
Summary of Capital Investments		
Capital Asset Acquisitions.....	300	350
Capital Investments	300	350

Legislative Assembly

Vote 21 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
Central Management and Services (LG01)				
Provides centrally-managed services in the areas of finance, human resources, policy and planning, information management and communications services.				
Classification by Type		2023-24	2022-23	
Salaries.....		2,670	2,612	
Goods and Services.....		964	819	
Capital Asset Acquisitions.....		300	350	
			3,934	3,781
Legislative Assembly Services (LG03)				
Provides direction through the Clerk of the Legislative Assembly and services necessary for Members and for the operation of the Assembly and committees, including procedural, protocol, sessional, security, legal, public information and parliamentary library services.				
Allocations				
Legislative Clerk's Salary (Statutory).....			246	246
Assembly Operations and Services.....			3,650	3,939
Legislative Library.....			2,179	2,090
Law Clerk and Parliamentary Counsel.....			450	443
Classification by Type		2023-24	2022-23	
Salaries.....		4,769	4,809	
Goods and Services.....		1,581	1,909	
Transfers for Public Services.....		175	-	
			6,525	6,718
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$6,279K.</i>				
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				
Members' Committee Expenses (Statutory).....			35	35
Classification by Type		2023-24	2022-23	
Salaries.....		11	11	
Goods and Services.....		24	24	
			35	35
<i>Amounts in this subvote are "Statutory".</i>				

Legislative Assembly

Vote 21 - Continued

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
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).....			16,529	16,371
Allowances for Additional Duties (Statutory).....			356	346
Classification by Type				
	2023-24	2022-23		
Salaries.....	10,732	10,643		
Goods and Services.....	6,153	6,074		
<i>Amounts in this subvote are "Statutory".</i>			16,885	16,717
Caucus Operations (LG06)				
Provides research, secretarial and administrative services for Government and Opposition caucuses. It also provides for the operation of the Office of the Official Opposition.				
Classification by Type				
	2023-24	2022-23		
Transfers for Public Services.....	2,363	2,318		
<i>Amounts in this subvote are "Statutory".</i>			2,363	2,318
Office of the Speaker and Board of Internal Economy (LG07)				
Provides executive direction through the Speaker and the Board of Internal Economy and provides services for the operation of the Speaker's Office.				
Allocations				
Speaker's Salary (Statutory).....			54	53
Speaker's Office Operations and Services.....			355	354
Board of Internal Economy Operations and Services.....			50	50
Classification by Type				
	2023-24	2022-23		
Salaries.....	281	278		
Goods and Services.....	178	179		
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$405K.</i>			459	457
Non-Appropriated Expense Adjustment				
Accounts for expenses and expense recoveries that do not require appropriation. Typically these are expenses for which the cash outflow is appropriated in a different fiscal year than the expense or recovery is recorded.				
Classification by Type				
	2023-24	2022-23		
Amortization of Capital Assets.....	150	150		
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			150	150



Ombudsman and Public Interest Disclosure Commissioner

Vote 56

The Ombudsman, an Independent Officer of the Legislative Assembly of Saskatchewan, helps to ensure that provincial and municipal governments are accountable and fair when they provide services to the public. As Public Interest Disclosure Commissioner, the Ombudsman also helps to ensure the provincial government provides a workplace where wrongdoings can be safely raised and appropriately addressed.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Ombudsman and Public Interest Disclosure Commissioner.....	4,534	4,452
Appropriation	4,534	4,452
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	4,534	4,452

Ombudsman and Public Interest Disclosure Commissioner

Vote 56 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Ombudsman and Public Interest Disclosure Commissioner (OM01)		
<i>The Ombudsman Act, 2012, gives the Ombudsman the authority to investigate or informally address complaints of unfairness in provincial and municipal government actions. The Public Interest Disclosure Act appoints the Ombudsman as the Public Interest Disclosure Commissioner, with the authority to provide advice to and investigate disclosures from public servants with allegations of wrongdoings or reprisal within their provincial government institutions.</i>		
Allocations		
Ombudsman and Public Interest Disclosure Commissioner's Salary (Statutory).....	239	239
Ombudsman and Public Interest Disclosure Commissioner Operations.....	4,295	4,213
Classification by Type		
	2023-24	2022-23
Salaries.....	3,435	3,378
Goods and Services.....	1,099	1,074
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$4,295K.</i>	4,534	4,452



Provincial Auditor

Vote 28

The Provincial Auditor, an Independent Officer of the Legislative Assembly, 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

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Provincial Auditor.....	8,993	8,834
Unforeseen Expenses.....	592	588
Appropriation	9,585	9,422
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	9,585	9,422

Provincial Auditor

Vote 28 - Continued

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Provincial Auditor (PA01)		
To provide for the audits of the administration of programs and activities of government ministries, 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. The Provincial Auditor also assists the Standing Committees on Public Accounts and Crown and Central Agencies in their review of the Provincial Auditor's Report, the Public Accounts and other reports.		
Allocations		
Provincial Auditor's Salary (Statutory).....	234	240
Provincial Auditor Operations.....	8,759	8,594
Classification by Type	2023-24	2022-23
Salaries.....	5,923	5,904
Goods and Services.....	3,070	2,930
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$8,759K.</i>	8,993	8,834
Unforeseen Expenses (PA02)		
Provides for unforeseen expenses pursuant to Section 10.1 of <i>The Provincial Auditor Act</i> .		
Classification by Type	2023-24	2022-23
Salaries.....	592	588
	592	588



Government
— of —
Saskatchewan

General Revenue Fund Non-Budgetary Appropriation

Schedule of Non-Budgetary Voted and Statutory Appropriation

(thousands of dollars)

	Voted 2023-24	Statutory 2023-24	Estimated Total 2023-24	Forecast 2022-23	Estimated 2022-23
Lending and Investing Activities					
Advanced Education.....	80,000	-	80,000	80,000	80,000
Lotteries and Gaming Saskatchewan Corporation ¹	-	79,000	79,000	-	-
Municipal Financing Corporation of Saskatchewan.....	-	38,000	38,000	36,600	20,000
Saskatchewan Power Corporation.....	-	566,800	566,800	1,160,000	792,800
Saskatchewan Telecommunications Holding Corporation.....	-	200,000	200,000	110,500	102,300
Saskatchewan Water Corporation.....	-	11,400	11,400	10,200	23,900
SaskEnergy Incorporated.....	-	180,400	180,400	100,000	112,700
Total Lending and Investing Activities	80,000	1,075,600	1,155,600	1,497,300	1,131,700
Changes in Advances to Revolving Funds					
	-	-	-	-	-
Debt Redemption, Sinking Fund and Interest Payments					
Debt Redemption.....	-	1,019,921	1,019,921	1,386,525	516,364
Sinking Fund Payments - Government Share.....	-	232,983	232,983	237,992	230,812

¹In 2023-24, the new Lotteries and Gaming Saskatchewan Corporation will take ownership of gaming assets and liabilities previously held by the Saskatchewan Liquor and Gaming Authority.

Schedule of Debt

as at March 31

(thousands of dollars)

	Estimated General Gross Debt 2024	Estimated Gov't Business Enterprise Specific Gross Debt 2024	Estimated Public Debt 2024	Forecast Public Debt 2023	Estimated Public Debt 2023 ¹
Government - Operating.....	7,463,811	-	7,463,811	8,451,900	10,745,520
Government - Saskatchewan Capital Plan.....	10,371,080	-	10,371,080	9,771,080	9,899,780
Innovation Saskatchewan ²	52,070	-	52,070	52,900	52,729
Lotteries and Gaming Saskatchewan Corporation ³	-	79,000	79,000	-	-
Municipal Financing Corporation of Saskatchewan.....	100,000	194,204	294,204	294,204	259,322
Saskatchewan Liquor and Gaming Authority.....	-	-	-	84,902	84,980
Saskatchewan Power Corporation.....	750,000	7,625,998	8,375,998	7,959,198	7,656,953
Saskatchewan Telecommunications Holding Corporation.....	50,000	1,736,968	1,786,968	1,642,968	1,582,292
Saskatchewan Water Corporation.....	-	107,918	107,918	98,618	112,892
SaskEnergy Incorporated.....	75,000	2,047,597	2,122,597	1,942,197	1,990,033
Debt	18,861,961	11,791,685	30,653,646	30,297,967	32,384,501
Guaranteed Debt	75,118	-	75,118	35,202	35,185

¹ The 2022-23 Estimates presented a total estimated public debt balance of \$29.8B as of March 31, 2023, which was net of sinking funds totalling \$2.6M. To be consistent with recent changes in presentation of debt both in the Summary Financial Statements and the 2023-24 Budget documents, sinking funds are no longer being presented as part of this schedule.

² On March 23, 2022, the Government of Saskatchewan announced the creation of a single innovation agency in the province by moving the Saskatchewan Opportunities Corporation (SOCO) under the authority of Innovation Saskatchewan. The change was effective April 1, 2022, and SOCO's assets and liabilities, including debt, were subsequently transferred to Innovation Saskatchewan.

³ In 2023-24, the new Lotteries and Gaming Saskatchewan Corporation will take ownership of gaming assets and liabilities previously held by the Saskatchewan Liquor and Gaming Authority.

Schedule of Guaranteed Debt

as at March 31

(thousands of dollars)

	Estimated 2024	Forecast 2023	Estimated 2023
Guaranteed Debt for Crown Corporations			
<i>The Crown Corporations Act, 1993</i>			
Federal Immigrant Investor Loans.....	-	-	74
<i>The Saskatchewan Indigenous Investment Finance Corporation Act</i>			
Saskatchewan Indigenous Investment Finance Loans.....	75,000	35,000	35,000
Guaranteed Debt for Crown Corporations	75,000	35,000	35,074
Other Guaranteed Debt			
<i>The Farm Financial Stability Act</i>			
Breeder Associations Loan Guarantees.....	118	157	111
Feeder Associations Loan Guarantees.....	-	45	-
Other Guaranteed Debt	118	202	111
Guaranteed Debt	75,118	35,202	35,185

Schedule of Borrowing Requirements

(thousands of dollars)

	Estimated 2023-24	Forecast 2022-23	Estimated 2022-23
Borrowing for Crown Corporations			
Lotteries and Gaming Saskatchewan Corporation.....	79,000	-	-
Municipal Financing Corporation of Saskatchewan.....	38,000	36,600	20,000
Saskatchewan Power Corporation.....	566,800	1,160,000	792,800
Saskatchewan Telecommunications Holding Corporation.....	200,000	110,500	102,300
Saskatchewan Water Corporation.....	11,400	10,200	23,900
SaskEnergy Incorporated.....	180,400	100,000	112,700
Borrowing for Crown Corporations.....	1,075,600	1,417,300	1,051,700
Borrowing for Government			
Government - Operating.....	-	-	1,070,000
Government - Saskatchewan Capital Plan.....	600,000	1,266,800	1,400,000
Borrowing for Government.....	600,000	1,266,800	2,470,000
Borrowing Requirements	1,675,600	2,684,100	3,521,700

Schedule of Lending and Investing Activities

(thousands of dollars)

Receipts	Estimated 2023-24	Forecast 2022-23	Estimated 2022-23
Crown Corporations - Loan Repayments			
Innovation Saskatchewan ¹	830	1,001	1,200
Municipal Financing Corporation of Saskatchewan.....	38,000	35,970	15,996
Saskatchewan Gaming Corporation.....	-	-	4,988
Saskatchewan Liquor and Gaming Authority.....	84,902	4,871	5,000
Saskatchewan Power Corporation.....	150,000	256,320	256,320
Saskatchewan Telecommunications Holding Corporation.....	56,000	-	-
Saskatchewan Water Corporation.....	2,100	-	-
SaskEnergy Incorporated.....	-	25,500	-
Crown Corporations - Loan Repayments	331,832	323,662	283,504
Other - Loan Repayments			
Advanced Education.....	30,000	30,000	30,000
Highways.....	101	101	101
Integrated Justice Services.....	-	1,000	1,000
Trade and Export Development.....	19	21	25
Other - Loan Repayments	30,120	31,122	31,126
Loan Repayments	361,952	354,784	314,630
Investment Receipts			
Sinking Fund Contributions from Crown Corporations.....	109,280	99,237	99,137
Redemption of Sinking Funds.....	11,914	231,428	256,487
Equity Repayment from Crown Investments Corporation of Saskatchewan.....	-	93,500	94,500
Investment Receipts	121,194	424,165	450,124
Receipts	483,146	778,949	764,754

¹On March 23, 2022, the Government of Saskatchewan announced the creation of a single innovation agency in the province by moving SOCO under the authority of Innovation Saskatchewan. The change was effective April 1, 2022, and SOCO's assets and liabilities, including debt, were subsequently transferred.

Schedule of Lending and Investing Activities

(thousands of dollars)

Disbursements	Estimated 2023-24	Forecast 2022-23	Estimated 2022-23
Crown Corporations - Loans			
Lotteries and Gaming Saskatchewan Corporation.....	79,000	-	-
Municipal Financing Corporation of Saskatchewan.....	38,000	36,600	20,000
Saskatchewan Power Corporation.....	566,800	1,160,000	792,800
Saskatchewan Telecommunications Holding Corporation.....	200,000	110,500	102,300
Saskatchewan Water Corporation.....	11,400	10,200	23,900
SaskEnergy Incorporated.....	180,400	100,000	112,700
Crown Corporations - Loans	1,075,600	1,417,300	1,051,700
Other - Loans			
Advanced Education.....	80,000	80,000	80,000
Loans	1,155,600	1,497,300	1,131,700
Investments			
Contributions to Sinking Funds.....	342,263	337,229	329,949
Sinking Fund Redemptions of Crown Corporations.....	1,605	73,757	81,975
Investments	343,868	410,986	411,924
Disbursements	1,499,468	1,908,286	1,543,624

Lending and Investing Activities

(thousands of dollars)

	Estimated 2023-24	Estimated 2022-23
Advanced Education (Vote 169)		
Loans to Student Aid Fund (AE01) - <i>To Be Voted</i>	80,000	80,000
Lotteries and Gaming Saskatchewan Corporation (Vote 155)		
Loans (LO01) - <i>Statutory</i>	79,000	-
Municipal Financing Corporation of Saskatchewan (Vote 151)		
Loans (MF01) - <i>Statutory</i>	38,000	20,000
Saskatchewan Power Corporation (Vote 152)		
Loans (PW01) - <i>Statutory</i>	566,800	792,800
Saskatchewan Telecommunications Holding Corporation (Vote 153)		
Loans (ST01) - <i>Statutory</i>	200,000	102,300
Saskatchewan Water Corporation (Vote 140)		
Loans (SW01) - <i>Statutory</i>	11,400	23,900
SaskEnergy Incorporated (Vote 150)		
Loans (SE01) - <i>Statutory</i>	180,400	112,700

Debt Redemption, Sinking Fund and Interest Payments

(thousands of dollars)

			Estimated 2023-24	Estimated 2022-23
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.				
	2023-24	2022-23		
Government General Debt.....	688,089	232,860		
Crown Corporation General Debt.....	830	1,200		
Government Business Enterprise Specific Debt.....	331,002	282,304		
<i>Amounts in this vote are "Statutory".</i>			1,019,921	516,364
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.				
	2023-24	2022-23		
Sinking Fund Payments.....	342,263	329,949		
Less: Reimbursement from Crown corporations with respect to Crown Corporation General Debt.....	7,117	3,117		
Less: Reimbursement from Crown corporations with respect to Government Business Enterprise Specific Debt.....	102,163	96,020		
<i>Amounts in this vote are "Statutory".</i>			232,983	230,812
Interest on Gross Debt - Crown Enterprise Share (Vote 177)				
Provides for interest costs on the Province's debt borrowed specifically on behalf of Government Business Enterprises and the reimbursement of those interest costs by the respective Crown corporation.				
	2023-24	2022-23		
Interest on Gross Debt - Crown Enterprise Share.....	440,200	350,439		
Less: Reimbursement from Crown Enterprises.....	440,200	350,439		
<i>Amounts in this vote are "Statutory".</i>			-	-



Government
— of —
Saskatchewan

Supplementary Information

Restatement Schedule

2022-23 Appropriation

Restatement

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

- creation of new ministries or disestablishment of existing ministries;
- transfer of a program or function from one ministry to another; and
- transfer of a program area or function (subvote or allocation) within a ministry.

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 ministry or subvote that will be performing that function in the current year.

The "Restatement Schedule" indicates the functions that were transferred into or out of a particular vote to arrive at the 2022-23 Estimate as it appears in the 2023-24 Estimates.

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

(thousands of dollars)

Appropriation

Corrections, Policing and Public Safety (Vote 73)

Transferred From:

CP06 Provincial D

[illegible]

CP06 Saskatchewan

0

2,876

Education (Vote 5)

Transferred From:

ED03 School Capital

Renewal is created.

ED03 School Ope

0
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50,000

Mainte

Original 2022-23 Estimate

Subvote

ER01 Accommodation S

The prior shared services agreement b

October 19, 2022.

1000

Vote

Immigration and Career Training (Vote 89)

d Resources, Ministry of Immigration and Citizenship

positions and positions between the three ministries was approved by Order in Council (1972/2022), dated

Internal Restatements:

Subvote Allocation

This transfer consolidates capital funding.

Subvote

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1,385

cos'è

227,507

2022-23 Appropriation Restatement Schedule

(thousands of dollars)

2022-23
Appropriation

Environment (Vote 26)

Internal Restatements:

Transferred From:

Subvote Allocation

EN06 Cumulative Impacts and Science

This transfer consolidates the Ministry's work in climate-related economic modelling, and research and policy analysis to measure, prepare for climate risks and opportunities, optimize sustainable growth objectives and regulate greenhouse gases from industrial emitters.

Transferred To:

Subvote

EN06 Climate Change

Appropriation

1,457

EN07 Fish, Wildlife and Lands Program

EN07 Lands Program

4,961

This transfer responsibility for Crown land administration, ecological reviews and permitting, Treaty land entitlement functions and protected areas programming. The allocation Lands Program is created.

Within this vote, the subvote Climate Change and Adaptation (EN06) is renamed Climate Resilience. Within EN06, the allocation Climate Change is renamed Climate Resilience. Within the subvote Fish, Wildlife and Lands (EN07), the allocation Fish, Wildlife and Lands Program is renamed Fish and Wildlife Program.

Firearms Secretariat (Vote 92)

Internal Restatements:

Transferred From:

Subvote Allocation

FS01 Firearms Secretariat

FS01 Firearms Secretariat

These transfers reflect the expansion of the Firearms Secretariat, which creates the Chief Firearms Office Support subvote and the Accommodation Services allocation.

Transferred To:

Subvote

FS01 Accommodation Services

FS02 Chief Firearms Office Support

Appropriation

323

2,241

Within this vote, the subvote Firearms Secretariat (FS01) is renamed Central Management and Services.

2022-23 Appropriation Restatement Schedule

(thousands of dollars)

2022-23
Appropriation

Immigration and Career Training (Vote 89)

Original 2022-23 Estimate

Transferred To:	Transferred From:	
Subvote	Subvote	Allocation
IC01	Central Services	TE01
The prior shared services agreement between the Ministry of Energy and Resources, Ministry of Immigration and Career Training and the Ministry of Trade and Export Development was terminated, and the reorganization of the impacted functions and positions between the three ministries was approved by Order in Council 472/2022, dated October 19, 2022.		
		Central Services
		193

158,142

Transferred From:	Transferred To:	
Subvote	Subvote	Allocation
IC01	Central Services	ER01
IC01	Accommodation Services	ER01
IC01	Central Services	TE01
IC01	Accommodation Services	TE01
The prior shared services agreement between the Ministry of Energy and Resources, Ministry of Immigration and Career Training and the Ministry of Trade and Export Development was terminated, and the reorganization of the impacted functions and positions between the three ministries was approved by Order in Council 472/2022, dated October 19, 2022.		
		Central Services
		(1,622)
		Accommodation Services
		(372)
		Central Services
		(1,430)
		Accommodation Services
		(190)

IC01 Minister's Salary (Statutory)

IC01 Executive Management

These transfers restate the Minister's Office to the Ministry of Trade and Export Development.

(53)

TE01 Minister's Salary (Statutory)

TE01 Executive Management

(530)

Restated 2022-23 Estimate

154,138

Integrated Justice Services (Vote 91)

Internal Restatements:

Transferred From:

Subvote	Allocation
IJ01	Central Services

This transfer consolidates risk management functions.

Transferred To:

Subvote	Allocation
IJ02	Access and Privacy

Appropriation

992

Within the subvote Integrated Services (IJ02), the allocation Access and Privacy is renamed Audit, Information Management and Safety.

Justice and Attorney General (Vote 3)

Internal Restatements:

Transferred From:

Subvote	Allocation
JU04	Justice Services

This transfer consolidates policy development functions.

Transferred To:

Subvote	Allocation
JU04	Administrative Justice and Strategic Relations

Appropriation

415

Within this vote, the subvote Innovation and Legal Services (JU04) is renamed Legal and Policy Services. Within JU04, the allocation Administrative Justice and Strategic Relations is renamed Justice Services and Tribunal Division, and the allocation Queen's Printer Revolving Fund - Subsidy is renamed King's Printer Revolving Fund - Subsidy.

2022-23 Appropriation Restatement Schedule

(thousands of dollars)

2022-23
Appropriation

SaskBuilds and Procurement (Vote 13)

Internal Restatements:

Transferred From:		Transferred To:	
Subvote	Allocation	Subvote	Allocation
SP02	Program Delivery and Client Services	SP14	Reality and Facility Assessment Services
	This transfer consolidates project delivery and reality services, and the allocation Reality and Facility Assessment Services is created.		3,360

Within the subvote Project Management (SP03), the allocation Saskatchewan Polytechnic is renamed Post-Secondary Capital, and the allocation Saskatoon Remand Centre is renamed Custody Facilities.

Trade and Export Development (Vote 90)

Original 2022-23 Estimate

36,166

Transferred To:		Transferred From:	
Subvote	Allocation	Vote	Subvote
TE01	Central Services	Immigration and Career Training (Vote 89)	IC01
TE01	Accommodation Services	Immigration and Career Training (Vote 89)	IC01
The prior shared services agreement between the Ministry of Energy and Resources, Ministry of Immigration and Career Training and the Ministry of Trade and Export Development was terminated, and the reorganization of the impacted functions and positions between the three ministries was approved by Order in Council 472/2022, dated October 19, 2022.			Allocation
			Central Services
			1,430
			190

TE01	Minister's Salary (Statutory)	Immigration and Career Training (Vote 89)	IC01	Minister's Salary (Statutory)	53
TE01	Executive Management	Immigration and Career Training (Vote 89)	IC01	Executive Management	530
These transfers restate the Minister's Office from the Ministry of Immigration and Career Training, and the allocation Minister's Salary (Statutory) is created.					

Transferred From:		Transferred To:	
Subvote	Allocation	Vote	Subvote
TE01	Central Services	Energy and Resources (Vote 23)	ER01
TE01	Central Services	Immigration and Career Training (Vote 89)	IC01
The prior shared services agreement between the Ministry of Energy and Resources, Ministry of Immigration and Career Training and the Ministry of Trade and Export Development was terminated, and the reorganization of the impacted functions and positions between the three ministries was approved by Order in Council 472/2022, dated October 19, 2022.			Allocation
			Central Services
			(290)
			(193)

Restated 2022-23 Estimate

37,886

Internal Restatements:

Transferred From:		Transferred To:	
Subvote	Allocation	Subvote	Allocation
TE02	Strategic Policy and Competitiveness	TE01	Central Services
TE03	Economic Development	TE01	Central Services
TE03	Economic Development	TE01	Executive Management
These transfers consolidate the financial programs, regulatory modernization, travel coordination and corporate planning functions within Corporate Services.			692
			99
			99
TE03	Economic Development	TE04	Operational Support
TE03	Economic Development	TE02	Strategic Policy and Competitiveness
These transfers restate economic development resources.			164
			99

Glossary of Terms - Estimates

Allocation

A component of a subvote representing the major program or function provided by the subvote such as a distinct client group or method of delivering the program.

Amortization

A systematic allocation of the cost of a capital asset over the expected remaining life of the asset. Each year, the portion of the capital asset consumed in providing service is charged to expense and reduces the recorded value of the asset.

Appropriation

An amount the Legislature has authorized to be paid from the General Revenue Fund (GRF) under an act of the Legislative Assembly for a particular purpose. This purpose is outlined in the appropriation act and defined in the Estimates.

Appropriation Act

A supply bill passed by the Legislative Assembly. An appropriation bill is the legal authorization to spend monies from the GRF for the purposes and time period identified by the supply bill and the Estimates.

Capital Assets

Property, infrastructure, equipment, vehicles, computer systems or other assets held by the government which have an economic life extending beyond one year and are held for use, not for sale, in the ordinary course of operations.

Capital Investment

Expenditures for capital assets including both capital transfers to third parties and direct capital acquisitions.

Capital Transfer

A grant provided to a third party such as the health authority, or a school board, university or municipality to acquire or develop capital assets. Capital transfers also include transfers of government capital assets to third parties.

Debt

Obligations incurred through the issuance of debt instruments. Debt does not include other liabilities such as accounts payable or pension obligations.

- **General Debt** – Debt incurred by the GRF to fund government expenditures that is not Government Business Enterprise (GBE) specific debt.
- **Government Business Enterprise Specific Debt** – Debt specifically borrowed on behalf of a GBE, where the GBE is obligated to repay the debt under identical terms and conditions as those applicable to the GRF.

- **Gross Debt** – Borrowings through the issuance of debt instruments such as promissory notes and debentures.
- **Guaranteed Debt** – The debt of another party that the government has agreed to repay if the other party defaults.

Estimates

The document that is prepared and tabled with the Legislative Assembly pursuant to subsection 12(1) of *The Financial Administration Act, 1993*. This document reflects the government's detailed financial plan for the GRF and is traditionally tabled with the Budget.

- The government may table additional spending Estimates while the Budget Estimates, which are also called **Main Estimates**, are being reviewed by the Legislative Assembly. These additional Estimates are referred to as **Further Estimates**.
- The government may also table **Supplementary Estimates** after the passage of the appropriation bill that supplied funding as specified in the Budget Estimates and Further Estimates, if any.

Executive Branch

The decision-making branch of government comprised of the Lieutenant Governor, Premier, Cabinet and public service. The branch is generally organized into ministries.

Expenditure

The amount of appropriation used during the fiscal period for government operations and programming, capital transactions, advances, loans or investments. Expenditure includes the purchase of capital assets and asset retirement obligations.

- **Budgetary Expenditures** include capital acquisitions, capital transfers and all operating expenses except amortization.
- **Non-Budgetary Expenditures** are outlays of GRF financial assets to provide investments, loans or advances.

Expenses

An accounting measure of the cost of economic resources consumed during the fiscal period, including the amortization of capital assets. Expenses include all operating expenses and capital transfers.

Financing Charges

Costs associated with government general debt, Crown corporation general debt, and obligations under long-term financing arrangements such as public private partnerships and capital lease obligations. Financing charges include interest, foreign exchange gains and losses, discounts, fees and commissions. Financing charges incurred for Crown corporation general debt are reimbursed by the Crown corporation and the reimbursement is recorded as interest revenue.

Forecast

The amounts of revenue, expense, expenditure or debt the government expects to record for the period.

General Revenue Fund (GRF)

The fund into which all public monies are paid, other than public monies over which the Legislative Assembly has no power of appropriation and public monies otherwise disposed of by the Legislative Assembly. The GRF is available for appropriation for the public services of Saskatchewan.

Goods and Services

An expense type that includes accommodation, travel, supplies, equipment rental, consulting, communication costs and other expenses such as allowance for bad debts.

Government Business Enterprise (GBE)

An organization that is controlled by the government, is self-sufficient and has the financial and operating authority to sell goods and services to individuals and organizations outside the government reporting entity as its principal activity.

Government-Delivered Programs

Public services and functions that are performed by the government, and its employees and agents. They exclude transfer payments to Crown corporations or third parties that in turn use the funding to provide public services.

Investing Activity

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

Lending Activity

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

Liabilities

Amounts the GRF owes, including debt, deposits held on behalf of others, accounts payable and accrued liabilities.

Ministry

An organizational unit of Executive Government created for the purpose of managing related programs.

Non-Appropriated Expense Adjustment

An expense or expense recovery that does not require appropriation. These are typically expenses for which the cash outflow is appropriated in a different fiscal year than the expense or expense recovery is recorded.

Operating Expense

An expense type that includes salaries and benefits, goods and services, operating transfers for public services, transfers to individuals, amortization and debt servicing costs.

Pensions and Benefits

The employer share of public sector pension and benefit plan costs related to salary and compensation paid directly by the GRF. These include pensions and benefits paid by the GRF for the benefit of Saskatchewan teachers, Executive Government employees, judges, Members of the Legislative Assembly, and employees of the Legislative Assembly and its Officers.

Recovery

The recovery of expenses incurred by a ministry in providing services to another organization. If the services are provided to another ministry, the recovery is an **internal recovery**. If the ministry provides services to an organization outside the GRF on a cost-recovery or commercial basis, the recovery is an **external recovery**.

Salaries

An expense type that includes salaries and wages paid directly by the GRF to Executive Government employees, judges, Members of the Legislative Assembly, and employees of the Legislative Assembly and its Officers. Employees include permanent, non-permanent, order in council and personal service contract employees.

Sinking Fund

Funds set aside for the repayment of debt.

Special Warrants

Appropriations issued pursuant to *The Financial Administration Act, 1993* by the Lieutenant Governor in Council when the Legislature is not in session and a matter arises for which there is no appropriation or the appropriation is exhausted or insufficient, and the expense is urgently and immediately required for the public good. Amounts approved by special warrant are deemed to be an appropriation for the fiscal year in which they are issued and are included in the next appropriation act that is not an act for interim supply. Funding provided by special warrant appears in the next Estimates document.

Statutory

Expenses and disbursements from the GRF that have ongoing spending authority in legislation and do not require annual legislative authority through an appropriation act. Examples of statutory expenditures are debt servicing costs and loans to Crown corporations.

Subvote

A major program or function within a vote. The Legislative Assembly votes on the Estimates at the subvote level.

Third Parties

A term used to describe organizations independent of the GRF that receive provincial funding (see Transfers for Public Services). Typically, third parties use the funding to provide a public service. Examples of third parties are the health authority, school boards, universities and community-based organizations.

Transfers

Payments by the GRF to an individual, organization, authority or other government for which no goods or services are directly received by the GRF and no repayment is expected in the future.

- **Transfers for Public Services** – Payments from the GRF to entities to fund a public service. Examples are payments to educational institutions for the provision of educational services or payments to doctors for the provision of medical services. Transfers may be in the form of grants, conditional grants, cost-shared arrangements or entitlements under legislation. Capital transfers also include transfers of government's ownership interest in capital assets to third parties.
- **Transfers to Individuals** – Payments from the GRF made directly or indirectly to individuals for which no public service is required in return. Transfers provide the recipient with a financial benefit and are usually in the nature of an income support, subsidy or compensation payment.

Vote

A block of funding provided by statute or voted by the Legislative Assembly to provide for the activities and purposes outlined in the Estimates for a fiscal period.