



SASKATCHEWAN

## Further Estimates

Fiscal Year Ending March 31, 2006

# Further Estimates Agriculture and Food

Vote 1  
(in thousands of dollars)

**Estimated  
2005-06**

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## **Development and Technology Transfer (AG07)**

Promotes the development, expansion and diversification of the agriculture production and manufacturing industry by providing production, processing, business and adaptation support, the demonstration of new technologies, and community, regional and institutional development. It also delivers the Canadian Agricultural Skills Service Program (CASS) under the Agricultural Policy Framework Agreement.

### **Classification by Type**

	<u>2005-06</u>
Salaries.....	250
Supplier and Other Payments.....	482

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**732**

# Further Estimates Learning

Vote 5

(in thousands of dollars)

**Estimated  
2005-06**

## **K-12 Education (LR03)**

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

### **Allocations**

School Operating.....	24,500
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### **Classification by Type**

	2005-06
Transfers for Public Services.....	24,500

**24,500**

## **Teachers' Pensions and Benefits (LR04)**

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

### **Allocations**

Teachers' Superannuation Plan (Statutory).....	962
Teachers' Group Life Insurance (Statutory).....	63
Saskatchewan Teachers' Retirement Plan (Statutory).....	1,431
Teachers' Extended Health Plan.....	2,499

### **Classification by Type**

	2005-06
Transfers for Public Services - Pensions and Benefits.....	4,955

**4,955**

*This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$2,499K.*

# Further Estimates Supplementary Information

The full set of Financial Statements and Schedules included in the 2005-06 Main Estimates are provided as supplementary information. Changes to the Statements and Schedules as a result of the Further Estimates are shaded in gray. Only the changes are shaded, calculation results are not shaded. The following supplementary information includes:

Agriculture and Food (Vote 1): Development and Technology Transfer (AG07)

Learning (Vote 5): K-12 Education (LR03)

Teachers' Pensions and Benefits (LR04)

Fiscal Stabilization Fund (Vote 71)

Statement of Operations and Accumulated Deficit

Statement of Change in Net Debt \*

Fiscal Stabilization Fund

Statement of Cash Flow

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Schedule of 2005-06 Department Operating Expense by Classification

Schedule of Capital Activities

- Capital Asset Acquisitions by Activity \*

- Capital Transfer Payments by Activity \*

Schedule of Capital Assets \*

Summary of Budgetary Appropriation and Expense

Schedule of Lending and Investing Activities

- Receipts \*

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\* No change is required to this Statement/Schedule as a result of the Further Estimates.



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# Further Estimates Agriculture and Food

## Vote 1

The mandate of the Department is to foster a commercially viable, self-sufficient, and sustainable agriculture and food sector. Working with individuals, businesses, communities, and governments, the Department will assist farmers and ranchers, encourage higher value production and processing and promote sustainable economic development in rural Saskatchewan.

### Summary of Appropriation and Expense (in thousands of dollars)

	<b>Estimated 2005-06</b>	<b>Estimated 2004-05</b>
Central Management and Services.....	5,796	5,568
Policy and Planning.....	5,833	5,481
Research and Technology.....	13,222	13,608
Development and Technology Transfer.....	14,396	11,283
Inspection and Regulatory Management.....	3,516	3,368
Land Management.....	3,488	3,638
Farm Stability and Adaptation.....	98,776	101,526
Industry Assistance.....	3,819	3,142
Financial Programs.....	4,124	4,744
Crop Insurance.....	112,090	111,524
<b>Total Appropriation</b>	<b>265,060</b>	<b>263,882</b>
Capital Asset Acquisitions.....	(150)	(570)
Capital Asset Amortization.....	175	110
<b>Total Expense</b>	<b>265,085</b>	<b>263,422</b>

### FTE Staff Complement

Department.....	398.5	397.5
Revolving Fund.....	124.1	124.1
	<b>522.6</b>	<b>521.6</b>

For Comparative purposes, figures shown for the 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information Section, presents an itemized reconciliation of appropriations and staff complements.

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

# Further Estimates Agriculture and Food

Vote 1 - Continued  
(in thousands of dollars)

	<b>Estimated 2005-06</b>	<b>Estimated 2004-05</b>
<b>Development and Technology Transfer (AG07)</b>		
<p>Promotes the development, expansion and diversification of the agriculture production and manufacturing industry by providing production, processing, business and adaptation support, the demonstration of new technologies, and community, regional and institutional development. It also delivers the Canadian Agricultural Skills Service Program (CASS) under the Agricultural Policy Framework Agreement.</p>		
<b>Classification by Type</b>	<b>2005-06</b>	<b>2004-05</b>
Salaries.....	9,868	8,549
Supplier and Other Payments.....	4,528	2,434
Capital Asset Acquisitions.....	- - -	300
	<b>14,396</b>	<b>11,283</b>



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# Further Estimates Learning

## Vote 5

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

### Summary of Appropriation and Expense (in thousands of dollars)

	<b>Estimated 2005-06</b>	<b>Estimated 2004-05</b>
Central Management and Services.....	12,812	13,397
Post-Secondary Education.....	396,763	386,853
<b>K-12 Education.....</b>	<b>606,864</b>	577,781
E-Learning.....	6,999	6,718
Training Programs.....	33,651	31,798
Student Support Programs.....	69,513	70,886
Provincial Library.....	8,581	8,529
Early Childhood Development.....	3,306	3,320
Education Property Tax Relief.....	55,050	- - -
<b>Total Appropriation</b>	<b>1,193,539</b>	1,099,282
Capital Asset Acquisitions.....	(1,045)	(5,519)
Capital Asset Amortization.....	3,503	3,377
<b>Total Expense</b>	<b>1,195,997</b>	1,097,140
<b>Teacher's Pensions and Benefits.....</b>	<b>160,129</b>	119,123
<b>Total Appropriation</b>	<b>1,353,668</b>	1,218,405

### FTE Staff Complement

Department.....	522.2	522.2
Revolving Fund.....	29.1	29.1
	<b>551.3</b>	<b>551.3</b>

For Comparative purposes, figures shown for the 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information Section, presents an itemized reconciliation of appropriations and staff complements.

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

# Further Estimates Learning

Vote 5 - Continued  
(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
<b>K-12 Education (LR03)</b>		
Provides financial, program and administrative support to students, teachers and school boards in the development, delivery and evaluation of programs. It also provides operating and capital transfer payments to school divisions for the delivery of education services and career development supports.		
<b>Allocations</b>		
Operational Support.....	4,072	4,284
School Operating.....	552,400	527,900
School Division Restructuring.....	4,500	---
School Capital Transfers.....	26,655	26,030
School Capital - Debenture Interest Payments.....	650	1,520
Curriculum Instruction.....	3,056	2,996
Regional Services.....	8,974	8,884
Official Minority Language Office.....	5,968	5,870
Educational Agencies.....	589	297
<b>Classification by Type</b>		
	2005-06	2004-05
Salaries.....	10,982	11,319
Supplier and Other Payments.....	6,054	3,638
Capital Asset Acquisitions.....	---	2,255
Transfers for Public Services.....	562,973	534,339
Transfers for Public Services - Capital.....	26,655	26,030
Transfers to Individuals.....	200	200
	<b>606,864</b>	<b>577,781</b>

## Teachers' Pensions and Benefits (LR04)

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

### Allocations

Teachers' Superannuation Commission.....	1,343	1,418
Teachers' Superannuation Plan (Statutory).....	95,632	62,780
Teachers' Group Life Insurance (Statutory).....	1,747	1,635
Teachers' Dental Plan.....	8,820	8,400
Saskatchewan Teachers' Retirement Plan (Statutory).....	39,469	34,580
Teachers' Extended Health Plan.....	13,118	10,310

### Classification by Type

	2005-06	2004-05
Salaries.....	576	612
Supplier and Other Payments.....	767	806
Transfers for Public Services - Pensions and Benefits.....	158,786	117,705
	<b>160,129</b>	<b>119,123</b>

*This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$23,281K.*





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# Further Estimates Fiscal Stabilization Fund

Vote 71

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

## Summary of Appropriation and Expense (in thousands of dollars)

	<b>Estimated 2005-06</b>	<b>Estimated 2004-05</b>
Fiscal Stabilization Transfer.....	<b>(174,455)</b>	(171,100)
	<b>(174,455)</b>	(171,100) <sup>1</sup>

<sup>1</sup> 2004-05 is adjusted by \$13.0M due to Further Estimates.

# Further Estimates Fiscal Stabilization Fund

Vote 71 - Continued  
(in thousands of dollars)

	<b>Estimated 2005-06</b>	<b>Estimated 2004-05</b>
<b>Fiscal Stabilization Transfer (FS01)</b>		
<p>This is a transfer of money between the General Revenue Fund (GRF) and the Fiscal Stabilization Fund (FSF). This transfer is intended to stabilize the fiscal position of the Province to facilitate long-term fiscal planning.</p>		
<b>Classification by Type</b>	<b>2005-06</b>	<b>2004-05</b>
GRF Transfer to (from) the FSF.....	(174,455)	(171,100)
	<b>(174,455)</b>	<b>(171,100)</b> <sup>1</sup>

<sup>1</sup> 2004-05 is adjusted by \$13.0M due to Further Estimates.

# Further Estimates - Supplementary Information Statement of Operations and Accumulated Deficit

(in thousands of dollars)

	<b>Estimated 2005-06</b>	<b>Forecast 2004-05</b>	<b>Estimated 2004-05</b>
Revenue.....	7,007,532	7,713,900	6,590,500
Operating Expense.....	6,593,918	6,481,052	6,147,533 <sup>1</sup>
Operating Surplus.....	413,614	1,232,848	442,967
Debt Servicing.....	(588,000)	(590,000)	(614,000)
Transfer from (to) Fiscal Stabilization Fund.....	174,455	(353,500)	171,100
Surplus for the Year.....	69	289,348	67
Accumulated Deficit, Beginning of Year.....	(5,179,793)	(5,469,141)	(5,469,141)
Transfer of Saskatchewan Property Management Corporation Equity.....	337,917 <sup>2</sup>	---	---
<b>Accumulated Deficit, End of Year</b>	<b>(4,841,807)</b>	<b>(5,179,793)</b>	<b>(5,469,074)</b>

<sup>1</sup> 2004-05 includes \$13.0M provided to the Department of Health by Further Estimates.

<sup>2</sup> For 2005-06, the Saskatchewan Property Management Corporation is disestablished and its assets and liabilities are transferred to the General Revenue Fund. The equity of the Corporation includes non-financial assets of \$388,479K and net financial liabilities of \$50,562K.

## Statement of Change in Net Debt

(in thousands of dollars)

	<b>Estimated 2005-06</b>	<b>Forecast 2004-05</b>	<b>Estimated 2004-05</b>
Annual Surplus.....	69	289,348	67
Acquisition of Capital Assets.....	(194,315)	(150,106)	(146,781)
Amortization of Capital Assets.....	141,991	106,248	104,263
(Increase) Decrease in Net Debt from Operations.....	(52,255)	245,490	(42,451)
Change due to transfer from government organizations.....	(50,562) <sup>1</sup>	(157,682) <sup>2</sup>	(151,872) <sup>2</sup>
Net Debt at Beginning of Year.....	(6,968,418)	(7,056,226)	(7,056,226)
<b>Net Debt at End of Year</b>	<b>(7,071,235)</b>	<b>(6,968,418)</b>	<b>(7,250,549)</b>

<sup>1</sup> This change reflects the transfer of the net financial liabilities of the Saskatchewan Property Management Corporation to the General Revenue Fund.

<sup>2</sup> This change reflects the cancellation of General Revenue Fund loans to the Saskatchewan Opportunities Corporation in exchange for capital assets of comparable value.

## Fiscal Stabilization Fund

(in thousands of dollars)

	<b>Estimated 2005-06</b>	<b>Forecast 2004-05</b>	<b>Estimated 2004-05</b>
Fiscal Stabilization Fund, Beginning of Year.....	719,500	366,000	366,000
Transfer to General Revenue Fund.....	(174,455)	353,500	(171,100)
<b>Fiscal Stabilization Fund, End of Year</b>	<b>545,045</b>	<b>719,500</b>	<b>194,900</b>

# Further Estimates - Supplementary Information Statement of Cash Flow

(in thousands of dollars)

	<b>Estimated 2005-06</b>	<b>Forecast 2004-05</b>	<b>Estimated 2004-05</b>
<b>Operating Activities</b>			
Surplus for the Year.....	69	289,348	67
Add Non-cash Items			
Amortization of Foreign Exchange Loss.....	1,859	1,659	4,596
Amortization of Capital Assets.....	141,991	106,248	104,263
Loss (Gain) on Loans and Investments.....	864	(4,073)	1,385
Net Change in Non-cash Operating Activities.....	<b>(86,936)</b>	(28,647)	(184,345)
Earnings Retained in Sinking Funds.....	<b>(42,789)</b>	(40,459)	(45,871)
<b>Cash Provided by (used for) Operating Activities</b>	<b>15,058</b>	324,076	(119,905)
<b>Capital Activities</b>			
Acquisition of Capital Assets.....	<b>(194,315)</b>	(150,106)	(146,781)
<b>Cash Provided by (used for) Capital Activities</b>	<b>(194,315)</b>	(150,106)	(146,781)
<b>Lending and Investing Activities</b>			
Receipts.....	419,256	447,728	446,215
Disbursements.....	<b>(654,647)</b>	(608,003)	(421,952)
<b>Cash Provided by (used for) Lending and Investing Activities</b>	<b>(235,391)</b>	(160,275)	24,263
<b>Financing Activities</b>			
Borrowing.....	1,338,438	1,037,114	1,449,736
Debt Repayment.....	<b>(1,050,253)</b>	(1,429,144)	(1,343,502)
Increase (Decrease) in Deposits Held.....	<b>(174,455)</b>	365,315	(191,100)
<b>Cash Provided by (used for) Financing Activities</b>	<b>113,730</b>	(26,715)	(84,866)
<b>(Decrease) Increase in Cash <sup>1</sup></b>	<b>(300,918)</b>	(13,020)	(327,289)

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

# Further Estimates - Supplementary Information Schedule of Revenue

(in thousands of dollars)

	<b>Estimated 2005-06</b>	<b>Forecast 2004-05</b>	<b>Estimated 2004-05</b>
<b>Taxes</b>			
Corporation Capital.....	373,700	367,300	357,300
Corporation Income.....	322,100	257,700	249,800
Fuel.....	365,400	363,100	363,100
Individual Income.....	1,361,900	1,327,000	1,292,200
Sales.....	1,019,000	991,700	1,016,700
Tobacco.....	169,000	182,000	184,200
Other.....	84,100	82,600	80,600
<b>Taxes</b>	<b>3,695,200</b>	<b>3,571,400</b>	<b>3,543,900</b>
<b>Non-Renewable Resources</b>			
Natural Gas.....	191,400	212,300	138,400
Oil.....	656,300	901,200	400,800
Potash.....	293,000	280,600	125,200
Other.....	51,400	49,600	43,000
<b>Non-Renewable Resources</b>	<b>1,192,100</b>	<b>1,443,700</b>	<b>707,400</b>
<b>Transfers from Crown Entities</b>			
Crown Investments Corporation of Saskatchewan.....	175,000	268,000	250,000
Saskatchewan Liquor and Gaming Authority.....	330,700	348,000	365,400
Other Enterprises and Funds.....	40,300	48,400	48,700
<b>Transfers from Crown Entities</b>	<b>546,000</b>	<b>664,400</b>	<b>664,100</b>
<b>Other Revenue</b>			
Fines, Forfeits and Penalties.....	13,100	10,900	11,700
Interest, Premium, Discount and Exchange.....	45,900	53,100	47,600
Motor Vehicle Fees.....	125,700	121,000	127,100
Other Licences and Permits.....	46,100	54,500	44,800
Sales, Services and Service Fees.....	83,400	83,200	84,500
Transfers from Other Governments.....	16,600	16,600	15,700
Other.....	16,000	29,700	18,000
<b>Other Revenue</b>	<b>346,800</b>	<b>369,000</b>	<b>349,400</b>
<b>Own-Source Revenue</b>	<b>5,780,100</b>	<b>6,048,500</b>	<b>5,264,800</b>
<b>Transfers from the Government of Canada</b>			
Canada Health Transfer.....	551,900	453,100	419,400
Canada Social Transfer.....	299,700	263,500	259,300
Health Reform Transfer.....	108,500	46,900	46,700
Equalization Payments.....	82,000	581,600	442,500
Other.....	185,332	320,300	157,800
<b>Transfers from the Government of Canada</b>	<b>1,227,432</b>	<b>1,665,400</b>	<b>1,325,700</b>
<b>Revenue</b>	<b>7,007,532</b>	<b>7,713,900</b>	<b>6,590,500</b>

# Further Estimates - Supplementary Information Schedule of Expense

(in thousands of dollars)

	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
<b>Executive Branch of Government</b>			
Agriculture and Food.....	265,085	404,792	263,422
Community Resources and Employment.....	637,510	602,766	602,766
Corrections and Public Safety.....	123,196	119,883	118,887
Culture, Youth and Recreation.....	57,206	57,875	42,161
Environment.....	172,036	137,697	161,671
Executive Council.....	8,303	7,733	7,362
Finance .....	39,914	37,110	37,393
- Public Service Pensions and Benefits <sup>1</sup> .....	213,874	208,660	204,263
First Nations and Metis Relations.....	42,502	45,861	45,861
Government Relations.....	161,488	147,302	149,247
Health.....	2,892,799	2,778,928	2,700,416 <sup>2</sup>
Highways and Transportation.....	260,353	259,805	252,285
Industry and Resources.....	62,385	72,273	55,764
Information Technology Office.....	4,587	4,324	2,609
Justice <sup>3</sup> .....	211,932	202,592	199,907
Labour.....	14,770	14,201	14,201
Learning.....	1,195,997	1,165,665	1,097,140
- Teachers' Pensions and Benefits.....	160,129	133,148	119,123
Northern Affairs.....	5,487	5,280	5,232
Property Management.....	11,036	---	---
Public Service Commission.....	8,761	8,351	8,351
Rural Development.....	6,626	6,357	6,357
Saskatchewan Property Management Corporation.....	---	24,278	16,808
Saskatchewan Research Council.....	8,190	7,779	7,779
<b>Legislative Branch of Government</b>			
Chief Electoral Officer.....	791	814	761
Children's Advocate.....	1,206	1,150	1,150
Conflict of Interest Commissioner.....	122	122	122
Information and Privacy Commissioner.....	488	387	387
Legislative Assembly.....	19,539	18,583	18,772
Ombudsman.....	1,666	1,581	1,581
Provincial Auditor.....	5,940	5,755	5,755
<hr/>			
Operating Expense.....	6,593,918	6,481,052	6,147,533
Debt Servicing.....	588,000	590,000	614,000
<hr/>			
<b>Expense</b>	<b>7,181,918</b>	<b>7,071,052</b>	<b>6,761,533</b>

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

<sup>2</sup> 2004-05 includes \$13.0M provided by Further Estimates.

<sup>3</sup> Includes expenses for the judicial branch of government.

# Further Estimates - Supplementary Information Schedule of Operating Expense by Classification

(in thousands of dollars)

	Estimated 2005-06	Percentage of Total	Forecast 2004-05	Percentage of Total	Estimated 2004-05
<b>Government Delivered Programs</b>					
Salaries.....	577,279	8.8	531,994	8.2	526,449
Supplier and Other Payments.....	417,726	6.3	425,189	6.6	418,899
Pensions and Benefits.....	212,700	3.2	203,627	3.1	199,242
Amortization.....	132,134	2.0	106,248	1.6	104,263
<b>Government Delivered Programs</b>	<b>1,339,839</b>	<b>20.3</b>	<b>1,267,058</b>	<b>19.5</b>	<b>1,248,853</b>
<b>Transfers</b>					
Transfers for Public Services					
- Operating.....	3,976,581	60.3	3,808,616	58.8	3,754,557
- Pensions and Benefits.....	158,786	2.4	131,730	2.0	117,705
- Capital.....	132,579	2.0	250,473	3.9	139,530
<b>Transfers for Public Services</b>	<b>4,267,946</b>	<b>64.7</b>	<b>4,190,819</b>	<b>64.7</b>	<b>4,011,792</b>
<b>Transfers to Individuals</b>	<b>986,133</b>	<b>15.0</b>	<b>1,023,175</b>	<b>15.8</b>	<b>886,888</b>
<b>Transfers</b>	<b>5,254,079</b>	<b>79.7</b>	<b>5,213,994</b>	<b>80.5</b>	<b>4,898,680</b>
<b>Operating Expense</b>	<b>6,593,918</b>	<b>100.0</b>	<b>6,481,052</b>	<b>100.0</b>	<b>6,147,533</b>

Effective April 1, 2005, the Saskatchewan Property Management Corporation (SPMC) is disestablished and responsibility for its activities are transferred to the Department of Property Management. For 2004-05, the General Revenue Fund grant to SPMC was classified as a transfer payment and SPMC's charges to departments for accommodation and services were classified as supplier and other payments. For 2005-06 these similar expenses are classified as salaries, supplier and other payments and amortization.

## Further Estimates - Supplementary Information

### Schedule of 2005-06 Department Operating Expense by Classification

(in thousands of dollars)

Vote	Government Delivered Programs				Transfers			Expense Recovery			
	Salaries	Supplier and Other Payments	Pensions/ Benefits	Amortization	Transfers for Public Service			Transfers to Individuals	Internal Recoveries	External Recoveries	Expense
		Operating	Pensions/ Benefits	Capital							
<b>Executive Branch of Government</b>											
Agriculture and Food.....	22,369	15,093	---	175	41,467	---	---	186,131	(150)	---	265,085
Community Resources and Employment.....	99,244	40,265	---	1,334	54,630	---	---	442,037	---	---	637,510
Corrections and Public Safety.....	86,510	29,863	---	141	5,106	---	---	1,576	---	---	123,196
Culture, Youth and Recreation.....	6,028	13,126	---	20	38,032	---	---	---	---	---	57,206
Environment.....	54,666	88,744	---	4,085	21,690	---	2,851	---	---	---	172,036
Executive Council.....	6,025	2,274	---	4	---	---	---	---	---	---	8,303
Finance <sup>1</sup> .....	21,381	17,770	212,700	1,937	---	---	---	---	---	---	253,788
First Nations and Metis Relations.....	2,315	1,165	---	---	28,780	---	---	10,242	---	---	42,502
Government Relations.....	10,161	7,287	---	3	102,039	---	41,998	---	---	---	161,488
Health.....	36,251	41,894	---	757	2,550,231	---	56,700	206,966	---	---	2,892,799
Highways and Transportation.....	55,053	115,870	---	94,430	---	---	---	---	---	(5,000)	260,353
Industry and Resources.....	18,721	11,656	---	4,622	27,335	---	---	51	---	---	62,385
Information Technology Office.....	6,021	9,152	---	---	---	---	---	---	(10,586)	---	4,587
Justice <sup>2</sup> .....	57,151	36,334	---	480	103,497	---	---	15,996	(1,526)	---	211,932
Labour.....	10,750	3,994	---	26	---	---	---	---	---	---	14,770
Learning.....	27,193	23,623	---	3,503	991,620	158,786	31,030	120,371	---	---	1,356,126
Northern Affairs.....	2,419	1,178	---	7	600	---	---	1,283	---	---	5,487
Property Management.....	37,813	157,904	---	30,149	---	---	---	---	(152,726)	(62,104)	11,036
Public Service Commission.....	6,619	2,001	---	141	---	---	---	---	---	---	8,761
Rural Development.....	2,365	1,066	---	---	1,715	---	---	1,480	---	---	6,626
Saskatchewan Research Council.....	---	---	---	---	8,190	---	---	---	---	---	8,190
<b>Legislative Branch of Government</b>											
Chief Electoral Officer.....	435	356	---	---	---	---	---	---	---	---	791
Children's Advocate.....	892	314	---	---	---	---	---	---	---	---	1,206
Conflict of Interest Commissioner.....	70	52	---	---	---	---	---	---	---	---	122
Information and Privacy Commissioner.....	277	211	---	---	---	---	---	---	---	---	488
Legislative Assembly.....	11,187	6,607	---	96	1,649	---	---	---	---	---	19,539
Ombudsman.....	1,292	374	---	---	---	---	---	---	---	---	1,666
Provincial Auditor.....	4,053	1,806	---	81	---	---	---	---	---	---	5,940
	<b>587,261</b>	<b>629,979</b>	<b>212,700</b>	<b>141,991</b>	<b>3,976,581</b>	<b>158,786</b>	<b>132,579</b>	<b>986,133</b>	<b>(164,988)</b>	<b>(67,104)</b>	<b>6,593,918</b>
Adjustment for Internal Recoveries	---	(164,988)	---	---	---	---	---	---	164,988	---	---
Adjustment for External Recoveries	(9,982)	(47,265)	---	(9,857)	---	---	---	---	---	67,104	---
<b>Operating Expense</b>	<b>577,279</b>	<b>417,726</b>	<b>212,700</b>	<b>132,134</b>	<b>3,976,581</b>	<b>158,786</b>	<b>132,579</b>	<b>986,133</b>	<b>---</b>	<b>---</b>	<b>6,593,918</b>

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

<sup>2</sup> Includes expenses for the judicial branch of government.



# Further Estimates - Supplementary Information Schedule of Capital Activities

(in thousands of dollars)

Capital Asset Acquisitions by Activity	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
<b>Agriculture and Food</b>			
General Office Assets.....	150	200	270
Dairy Laboratory Equipment.....	---	---	300
<b>Community Resources and Employment</b>			
General Office Assets.....	400	255	255
Shelter Supplements - Systems Development.....	---	900	900
Income Support - Call Centres.....	550	---	---
<b>Corrections and Public Safety</b>			
General Office Assets.....	1,015	---	---
Regina Provincial Correctional Centre.....	3,893	---	---
Adult Corrections Facilities.....	55	55	55
Young Offender Facilities.....	325	25	25
<b>Environment</b>			
General Office Assets.....	250	363	363
Parks Infrastructure and Equipment.....	1,275	850	1,597
Forest Fire Infrastructure and Equipment.....	19,240	5,385	1,000
<b>Executive Council</b>			
General Office Assets.....	---	---	25
<b>Finance</b>			
General Office Assets.....	1,233	377	33
Central Financial Systems Development.....	4,000	3,409	3,409
<b>Health</b>			
General Office Assets.....	175	287	275
Provincial Laboratory Infrastructure and Equipment.....	1,549	913	---
<b>Highways and Transportation</b>			
General Office Assets.....	1,300	---	---
Ferry Machinery and Equipment.....	102	200	100
Highways Machinery and Equipment.....	7,500	6,650	6,750
Airport Capital.....	107	---	---
<b>Highways and Transportation Capital</b>			
Infrastructure Rehabilitation.....	43,481	39,613	43,093
Highways and Bridges - Infrastructure.....	78,367	78,004	78,840
Strategic Rural Roads Partnership Program.....	3,250	6,656	3,632
<b>Industry and Resources</b>			
Geological Core Laboratory.....	860	50	50
<b>Justice</b>			
General Office Assets.....	625	170	250
<b>Labour</b>			
General Office Assets.....	---	20	20
<b>Learning</b>			
K-12 Education - Systems Development.....	---	2,255	2,255
Post-Secondary - Systems Development.....	1,045	3,264	3,264
<b>Legislative Assembly</b>			
General Office Assets.....	---	205	20
<b>Provincial Auditor</b>			
General Office Assets.....	73	---	---
<b>Property Management</b>			
Major Capital Assets.....	23,495	---	---
<b>Capital Asset Acquisitions</b>	<b>194,315</b>	<b>150,106</b>	<b>146,781</b>

## Further Estimates - Supplementary Information Schedule of Capital Activities

(in thousands of dollars)

<b>Capital Transfer Payments by Activity</b>	<b>Estimated 2005-06</b>	<b>Forecast 2004-05</b>	<b>Estimated 2004-05</b>
<b>Environment</b>			
Saskatchewan Watershed Authority - Water Control Structures.....	2,851	3,222	3,222
<b>Government Relations</b>			
Transit Vehicles for the Disabled.....	275	275	275
Rural Revenue Sharing - Roads and Other Infrastructure.....	3,450	3,250	3,250
Canada-Saskatchewan Infrastructure Program.....	22,658	19,458	22,658
Government House Redevelopment.....	---	1,250	1,250
Municipal Rural Infrastructure Fund.....	9,215	---	---
Canada Strategic Infrastructure Fund.....	5,900	4,600	4,600
Urban Development Agreements.....	500	---	---
<b>Health</b>			
Health Facilities.....	36,500	31,085	22,085
Medical Equipment.....	20,200	49,637	18,000
<b>Highways and Transportation</b>			
Highways Facilities.....	---	800	800
<b>Learning</b>			
K-12 Facilities.....	26,655	32,351	26,030
Post-Secondary Facilities.....	4,375	82,675	22,960
<b>Saskatchewan Property Management Corporation</b>			
Government Buildings and Facilities.....	---	21,870	14,400
<b>Capital Transfer Payments</b>	<b>132,579</b>	<b>250,473</b>	<b>139,530</b>
<b>Capital Activities</b>	<b>326,894</b>	<b>400,579</b>	<b>286,311</b>

## Schedule of Capital Assets

(in thousands of dollars)

<b>Capital Asset Categories</b>	<b>Forecast</b>		<b>Estimated Amortization</b>	<b>Estimated Transfers<sup>2</sup></b>	<b>Estimated</b>
	<b>March 31, 2005 Net Book Value<sup>1</sup></b>	<b>Estimated Acquisitions</b>			<b>March 31, 2006 Net Book Value<sup>1</sup></b>
Infrastructure.....	1,379,974	127,743	(88,661)	610	<b>1,419,666</b>
Land, Buildings and Improvements.....	240,709	19,929	(23,808)	335,818	<b>572,648</b>
Machinery and Equipment.....	57,973	22,792	(19,584)	473	<b>61,654</b>
Transportation Equipment.....	11,417	6,851	(1,639)	41,168	<b>57,797</b>
Office and Information Technology.....	41,860	17,000	(8,299)	2,438	<b>52,999</b>
<b>Capital Assets</b>	<b>1,731,933</b>	<b>194,315</b>	<b>(141,991)<sup>3</sup></b>	<b>380,507</b>	<b>2,164,764</b>

<sup>1</sup> Net Book Value is the cost of the capital assets less the accumulated amortization.

<sup>2</sup> Transfers are capital assets transferred to the General Revenue Fund from Saskatchewan Property Management Corporation upon its disestablishment on April 1, 2005.

<sup>3</sup> This amount includes \$9,857K that is charged to external clients and is net budgeted.

# Further Estimates - Supplementary Information Summary of Budgetary Appropriation and Expense

(in thousands of dollars)

	Voted 2005-06	Statutory 2005-06	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
<b>Executive Branch of Government</b>					
Agriculture and Food.....	264,931	129	<b>265,060</b>	404,882	263,882
Community Resources and Employment.....	637,126	---	<b>637,126</b>	602,254	602,254
Corrections and Public Safety.....	128,343	---	<b>128,343</b>	119,823	118,827
Culture, Youth and Recreation.....	57,186	---	<b>57,186</b>	57,855	42,141
Environment.....	187,067	1,649	<b>188,716</b>	141,963	162,380
Executive Council.....	7,609	690	<b>8,299</b>	7,721	7,371
Finance.....	149,187	107,897	<b>257,084</b>	248,699	244,274
First Nations and Metis Relations.....	42,502	---	<b>42,502</b>	45,861	45,861
Government Relations.....	157,485	4,000	<b>161,485</b>	147,299	149,244
Health.....	2,893,766	---	<b>2,893,766</b>	2,779,395	2,700,095 <sup>1</sup>
Highways and Transportation.....	174,932	---	<b>174,932</b>	175,102	169,182
Highways and Transportation Capital.....	125,098	---	<b>125,098</b>	124,273	125,565
Industry and Resources.....	58,623	---	<b>58,623</b>	67,630	51,121
Information Technology Office.....	4,587	---	<b>4,587</b>	4,324	2,609
Justice <sup>2</sup> .....	203,287	8,790	<b>212,077</b>	202,308	199,823
Labour.....	14,744	---	<b>14,744</b>	14,187	14,187
Learning.....	1,216,795	136,873	<b>1,353,668</b>	1,300,955	1,218,405
Northern Affairs.....	5,480	---	<b>5,480</b>	5,273	5,225
Property Management.....	34,469	---	<b>34,469</b>	---	---
Public Service Commission.....	8,620	---	<b>8,620</b>	8,210	8,210
Rural Development.....	6,626	---	<b>6,626</b>	6,357	6,357
Saskatchewan Property Management Corporation.....	---	---	---	24,278	16,808
Saskatchewan Research Council.....	8,190	---	<b>8,190</b>	7,779	7,779
<b>Legislative Branch of Government</b>					
Chief Electoral Officer.....	---	791	<b>791</b>	814	761
Children's Advocate.....	1,077	129	<b>1,206</b>	1,150	1,150
Conflict of Interest Commissioner.....	122	---	<b>122</b>	122	122
Information and Privacy Commissioner.....	488	---	<b>488</b>	387	387
Legislative Assembly.....	6,571	12,872	<b>19,443</b>	18,673	18,695
Ombudsman.....	1,538	128	<b>1,666</b>	1,581	1,581
Provincial Auditor.....	5,802	130	<b>5,932</b>	5,755	5,755
Operating Appropriation.....	6,402,251	274,078	<b>6,676,329</b>	6,524,910	6,190,051
Servicing Government Debt.....	---	588,000	<b>588,000</b>	590,000	614,000
<b>Budgetary Appropriation</b>	<b>6,402,251</b>	<b>862,078</b>	<b>7,264,329</b>	<b>7,114,910</b>	<b>6,804,051</b>
Acquisition of Capital Assets.....			<b>(194,315)</b>	(150,106)	(146,781)
Amortization of Capital Assets (not voted).....			<b>111,904</b> <sup>3</sup>	106,248	104,263
<b>Budgetary Expense</b>			<b>7,181,918</b>	<b>7,071,052</b>	<b>6,761,533</b>

<sup>1</sup> 2004-05 includes \$13.0M provided by Further Estimates.

<sup>2</sup> Includes expenses for the judicial branch of government.

<sup>3</sup> For 2005-06, the total amortization on capital assets is \$141,991K. The presented amount excludes amortization of \$9,857K billed to clients outside of the General Revenue Fund that receive services from Government Departments and \$20,230K charged to client government departments which is provided for in each department's voted appropriation.

# Further Estimates - Supplementary Information Schedule of Lending and Investing Activities

(in thousands of dollars)

Receipts	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
<b>Crown Corporations - Loan Repayments</b>			
Agricultural Credit Corporation of Saskatchewan.....	- - -	9,100	9,191
Information Services Corporation of Saskatchewan.....	10,000	11,900	8,200
Municipal Financing Corporation of Saskatchewan.....	5,000	9,391	9,391
Saskatchewan Crop Insurance Corporation.....	33,000	- - -	12,000
Saskatchewan Power Corporation.....	86,312	149,929	149,929
Saskatchewan Telecommunications Holding Corporation.....	35,000	14,497	14,497
Saskatchewan Water Corporation.....	7,618	764	764
SaskEnergy Incorporated.....	126,195	45,757	30,457
<b>Crown Corporations - Loan Repayments</b>	<b>303,125</b>	<b>241,338</b>	<b>234,429</b>
<b>Other - Loan Repayments</b>			
Agriculture and Food.....	4,299	3,173	4,820
Highways and Transportation.....	18	- - -	- - -
Learning.....	45,000	45,000	46,200
Northern Affairs.....	1,547	1,473	1,798
Rural Development.....	6,454	5,640	4,884
Federal/Municipal.....	5	5	10
Other Receipts.....	19	18	18
<b>Other - Loan Repayments</b>	<b>57,342</b>	<b>55,309</b>	<b>57,730</b>
<b>Loan Repayments</b>	<b>360,467</b>	<b>296,647</b>	<b>292,159</b>
<b>Investment Receipts</b>			
Sinking Fund Contributions from Crown Corporations.....	27,422	24,200	26,583
Agricultural Land and Improvements.....	1,500	1,500	1,500
Redemption of Sinking Funds.....	29,867	125,381	125,973
<b>Investment Receipts</b>	<b>58,789</b>	<b>151,081</b>	<b>154,056</b>
<b>Receipts</b>	<b>419,256</b>	<b>447,728</b>	<b>446,215</b>

# Further Estimates - Supplementary Information Schedule of Lending and Investing Activities

(in thousands of dollars)

Disbursements	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
<b>Crown Corporations - Loans</b>			
Crown Investments Corporation of Saskatchewan.....	---	---	32,800
Education Infrastructure Financing Corporation.....	---	---	3,900
Municipal Financing Corporation of Saskatchewan.....	5,000	7,000	10,000
Saskatchewan Crop Insurance Corporation.....	---	40,000	---
Saskatchewan Opportunities Corporation.....	1,700	---	---
Saskatchewan Power Corporation.....	236,500	350,000	101,600
Saskatchewan Telecommunications Holding Corporation.....	95,000	---	30,400
Saskatchewan Water Corporation.....	13,000	3,600	8,800
SaskEnergy Incorporated.....	137,200	50,000	68,100
<b>Crown Corporations - Loans</b>	<b>488,400</b>	<b>450,600</b>	<b>255,600</b>
<b>Other - Loans</b>			
Highways and Transportation.....	800	880	1,050
Learning.....	66,000	60,500	66,000
Northern Affairs.....	2,010	1,510	2,010
Rural Development.....	8,000	6,000	7,500
<b>Other - Loans</b>	<b>76,810</b>	<b>68,890</b>	<b>76,560</b>
<b>Loans</b>	<b>565,210</b>	<b>519,490</b>	<b>332,160</b>
<b>Investments</b>			
Contributions to Sinking Funds.....	89,037	88,113	89,392
Agricultural Land and Improvements.....	400	400	400
<b>Investments</b>	<b>89,437</b>	<b>88,513</b>	<b>89,792</b>
<b>Disbursements</b>	<b>654,647</b>	<b>608,003</b>	<b>421,952</b>

# Further Estimates - Supplementary Information Schedule of Borrowing Requirements

(in thousands of dollars)

	<b>Estimated 2005-06</b>	<b>Forecast 2004-05</b>	<b>Estimated 2004-05</b>
<b>Borrowing for Crown Corporations</b>			
Crown Investments Corporation of Saskatchewan .....	---	---	32,800
Education Infrastructure Financing Corporation.....	---	---	3,900
Municipal Financing Corporation of Saskatchewan.....	<b>5,000</b>	7,000	10,000
Saskatchewan Crop Insurance Corporation.....	---	40,000	---
Saskatchewan Opportunities Corporation.....	<b>1,700</b>	---	---
Saskatchewan Power Corporation.....	<b>236,500</b>	350,000	101,600
Saskatchewan Telecommunications Holding Corporation.....	<b>95,000</b>	---	30,400
Saskatchewan Water Corporation.....	<b>13,000</b>	3,600	8,800
SaskEnergy Incorporated.....	<b>137,200</b>	50,000	68,100
Borrowing for Crown Corporations.....	<b>488,400</b>	450,600	255,600
<b>Borrowing for Government.....</b>	<b>850,038</b>	586,514	1,194,136
<b>Borrowing Requirements</b>	<b>1,338,438</b>	1,037,114	1,449,736

# Further Estimates - Supplementary Information Schedule of Debt

as at March 31

(in thousands of dollars)

	Estimated Gross Debt 2006	Estimated Sinking Funds 2006	Estimated Debt 2006	Forecast Debt 2005	Estimated Debt 2005
<b>Crown Corporation Debt</b>					
Crown Investments Corporation of Saskatchewan .....	---	---	---	---	32,800
Education Infrastructure Financing Corporation.....	---	---	---	---	3,386
Information Services Corporation of Saskatchewan.....	38,980	---	38,980	48,980	52,680
Investment Saskatchewan Incorporated.....	20,919	(6,268)	14,651	14,988	14,988
Municipal Financing Corporation of Saskatchewan.....	12,000	(107)	11,893	11,947	14,947
Saskatchewan Crop Insurance Corporation.....	184,000	---	184,000	217,000	165,000
Saskatchewan Housing Corporation.....	83,004	(4,645)	78,359	79,178	79,167
Saskatchewan Opportunities Corporation.....	1,700	---	1,700	---	---
Saskatchewan Power Corporation.....	2,417,537	(176,971)	2,240,566	2,118,281	1,892,154
Saskatchewan Property Management Corporation.....	---	---	---	3,305	3,326
Saskatchewan Telecommunications Holding Corporation.....	453,574	(44,544)	409,030	354,278	386,980
Saskatchewan Water Corporation.....	65,797	(3,607)	62,190	55,578	60,772
SaskEnergy Incorporated.....	746,934	(31,599)	715,335	702,117	735,456
<b>Crown Corporation Debt.....</b>	<b>4,024,445</b>	<b>(267,741)</b>	<b>3,756,704</b>	3,605,652	3,441,656
<b>Government Debt.....</b>	<b>8,398,585</b>	<b>(787,120)</b>	<b>7,611,465</b>	7,579,784	8,285,865
<b>Debt.....</b>	<b>12,423,030</b>	<b>(1,054,861)</b>	<b>11,368,169</b>	11,185,436	11,727,521
<b>Guaranteed Debt.....</b>	<b>73,221</b>	<b>---</b>	<b>73,221</b>	71,655	76,123
<b>Debt Plus Guaranteed Debt</b>	<b>12,496,251</b>	<b>(1,054,861)</b>	<b>11,441,390</b>	11,257,091	11,803,644
Crown Corporation Purpose.....	4,024,965	(267,741)	3,757,224	3,606,177	3,446,788
<b>Government Purpose.....</b>	<b>8,471,286</b>	<b>(787,120)</b>	<b>7,684,166</b>	7,650,914	8,356,856
<b>Debt Plus Guaranteed Debt</b>	<b>12,496,251</b>	<b>(1,054,861)</b>	<b>11,441,390</b>	11,257,091	11,803,644

# Further Estimates - Supplementary Information Schedule of Guaranteed Debt

as at March 31  
(in thousands of dollars)

	Estimated 2006	Forecast 2005	Estimated 2005
<b>Guaranteed Debt for Crown Corporations</b>			
The Power Corporation Act			
Scotiabank.....	---	---	4,263
Saskatchewan Power Savings Bonds Series I to Series VII (matured).....	20	25	35
The Saskatchewan Development Fund Act			
Guaranteed Investments.....	400	400	680
The Saskatchewan Telecommunications Act			
TeleBonds (matured).....	100	100	154
<b>Guaranteed Debt for Crown Corporations</b>	<b>520</b>	<b>525</b>	<b>5,132</b>
<b>Other Guaranteed Debt</b>			
The Economic and Co-operative Development Act			
Vanguard Inc.....	1,250	1,250	---
The Farm Financial Stability Act			
Breeder Associations Loan Guarantees.....	22,000	20,000	18,901
Feeder Associations Loan Guarantees.....	14,000	12,000	12,219
Agricultural Income Disaster Assistance Program.....	8	16	12
Individual Feedlot Loan Guarantees.....	7,000	4,000	2,500
Feedlot Construction Loan Guarantees.....	5,000	2,000	2,000
Enhanced Feeder Loan Guarantees.....	1,000	---	1,500
Feedlot Equity Loan Guarantees.....	3,000	1,000	1,000
The Housing and Special Care Homes Act			
Senior Citizens' Housing.....	35	38	38
The Industry and Commerce Development Act			
Saskferco Products Inc.....	---	---	1,540
The NewGrade Energy Inc. Act			
NewGrade Energy Inc.....	19,307	30,700	31,230
The Student Assistance and Student Aid Fund Act.....	101	126	51
<b>Other Guaranteed Debt</b>	<b>72,701</b>	<b>71,130</b>	<b>70,991</b>
<b>Guaranteed Debt</b>	<b>73,221</b>	<b>71,655</b>	<b>76,123</b>