



GOVERNMENT OF SASKATCHEWAN

25-26

ESTIMATES 



Government
— of —
Saskatchewan

Estimates

For the Fiscal Year
Ending March 31
2026

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Government
— of —
Saskatchewan

Introduction

Province of Saskatchewan 2025-26 Estimates

Introduction

General Principles

Introduction to Budget Documents

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

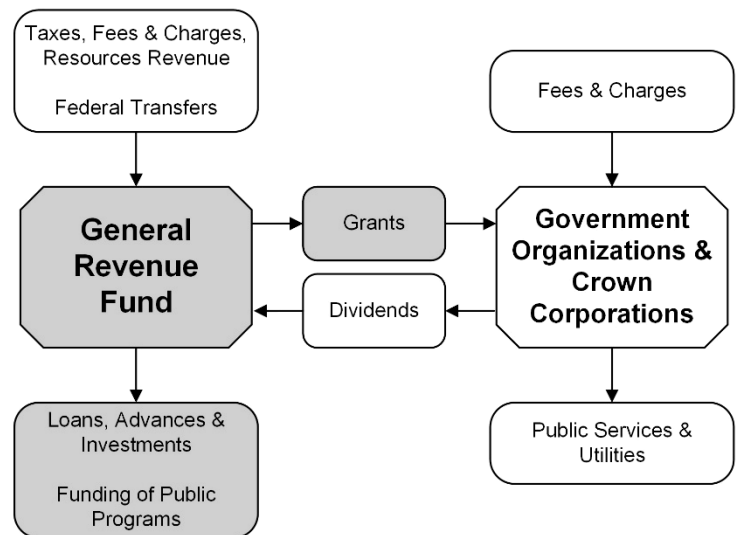
The Budget includes an overview of the financial plan for the Government of Saskatchewan reporting entity, which is comprised of core government operations funded through the General Revenue Fund (GRF) and all other entities which the Government controls according to Public Sector Accounting Board (PSAB)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

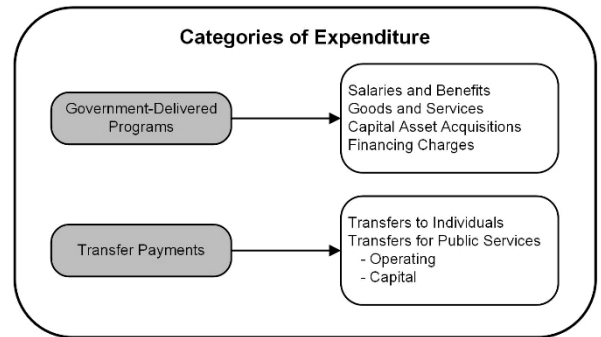
Voted and Statutory Approval

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)

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 Alcohol and Gaming Regulation Amendment Act, 2025

The purpose of this Bill is to enact initiatives announced in the 2025-26 Budget that raise the maximum administrative penalties on registrants and liquor permit holders who violate the terms and conditions of their permit certificates, and to impose interest on overdue accounts.

The Income Tax Amendment Act, 2025

The purpose of this Bill is to enact initiatives announced in the 2025-26 Budget to introduce two new income tax credits: the Fertility Treatment Tax Credit and the Small and Medium Enterprise Investment Tax Credit.

The Power Corporation Amendment Act, 2025

The purpose of this Bill is to enact initiatives announced in the 2025-26 Budget that will require an increase to SaskPower's borrowing limit. Changes to the Act are also required in relation to SaskPower's subsidiaries.

The Provincial Sales Tax Amendment Act, 2025

The purpose of this Bill is to enact initiatives announced in the 2025-26 Budget that expand the Provincial Sales Tax base to include all vapour products.

The Regulated Health Professions Act

The Regulated Health Professions Consequential Amendments Act, 2025

The purpose of this Bill is to enact initiatives announced in the 2025-26 Budget that establish consistent and improved regulatory standards for all health professionals.

The additional GRF appropriation is reflected in:

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

The Saskatchewan Commercial Innovation Incentive (Patent Box) Amendment Act, 2025

The purpose of this Bill is to enact initiatives announced in the 2025-26 Budget that extend the Saskatchewan Commercial Innovation Incentive (Patent Box) program to June 30, 2027.

The Small and Medium Enterprise (SME) Investment Tax Credit Act

The purpose of this Bill is to enact initiatives announced in the 2025-26 Budget that establish the new Small and Medium Enterprise Investment Tax Credit.



Government
— of —
Saskatchewan

General Revenue Fund Financial Schedules

Schedule of Budgetary Appropriation and Expense

(thousands of dollars)

	Operating 2025-26	Capital 2025-26	Estimated 2025-26	Forecast 2024-25	Estimated 2024-25
Executive Branch of Government					
Advanced Education.....	747,102	40,986	788,088	819,015	792,582
Agriculture.....	619,264	3,861	623,125	661,677	568,552
Corrections, Policing and Public Safety.....	729,676	68,685	798,361	894,622	719,074
Education.....	3,316,928	191,318	3,508,246	3,384,477	3,324,796
Energy and Resources.....	51,874	2,666	54,540	55,520	51,369
Environment.....	273,592	165	273,757	235,825	235,825
Executive Council.....	13,469	-	13,469	12,896	12,896
Finance.....	461,256	3,015	464,271	422,439	402,346
Finance - Debt Servicing.....	815,200	-	815,200	713,300	666,700
Firearms Secretariat.....	8,267	490	8,757	13,809	12,346
Government Relations.....	531,124	249,854	780,978	793,460	843,608
Health.....	7,422,784	656,933	8,079,717	8,091,421	7,588,521
Highways.....	341,715	435,702	777,417	802,980	741,149
Immigration and Career Training.....	149,876	2,500	152,376	163,880	160,280
Innovation Saskatchewan.....	32,537	-	32,537	31,832	31,042
Justice and Attorney General.....	267,493	5,844	273,337	266,570	250,813
Labour Relations and Workplace Safety.....	21,694	-	21,694	21,806	20,406
Parks, Culture and Sport.....	85,290	15,204	100,494	97,541	92,329
Public Service Commission.....	48,153	-	48,153	37,300	34,064
Saskatchewan Research Council.....	19,423	-	19,423	63,623	41,623
SaskBuilds and Procurement.....	92,136	63,260	155,396	169,898	156,796
SaskBuilds Corporation.....	-	25,000	25,000	-	-
Social Services.....	1,586,306	31,330	1,617,636	1,594,810	1,544,810
Tourism Saskatchewan.....	19,278	-	19,278	19,603	19,603
Trade and Export Development.....	43,705	620	44,325	40,439	40,439
Water Security Agency.....	29,407	70,000	99,407	86,338	103,638
Legislative Assembly and its Officers					
Advocate for Children and Youth.....	3,261	-	3,261	3,230	3,041
Chief Electoral Officer.....	4,994	-	4,994	29,241	29,241
Conflict of Interest Commissioner.....	595	-	595	669	569
Information and Privacy Commissioner.....	2,916	-	2,916	2,843	2,703
Legislative Assembly.....	34,440	300	34,740	32,588	33,063
Ombudsman and Public Interest Disclosure Commissioner.....	4,914	-	4,914	4,806	4,563
Provincial Auditor.....	11,029	-	11,029	10,217	10,217
Appropriation and Expenditure	17,789,698	1,867,733	19,657,431	19,578,675	18,539,004
Acquisition of Capital Assets.....	-	(553,736)	(553,736)	(613,742)	(580,326)
Non-Appropriated Expense Adjustment ¹	343,441	-	343,441	315,794	321,194
Expense	18,133,139	1,313,997	19,447,136	19,280,727	18,279,872

¹ For 2025-26, total amortization on capital assets is \$378,803K (Forecast 2024-25, \$349,247K; Estimated 2024-25, \$354,647K). The total presented above excludes amortization of \$10,513K (Forecast 2024-25, \$10,513K; Estimated 2024-25, \$10,513K) charged to outside clients and net budgeted pursuant to section 13.1 of *The Financial Administration Act, 1993* and \$24,849K (Forecast 2024-25, \$22,940K; Estimated 2025-25, \$22,940K) charged to government ministries and included in each ministry's budgetary appropriation.

Schedule of Voted and Statutory Budgetary Appropriation

(thousands of dollars)

	Voted 2025-26	Statutory 2025-26	Estimated 2025-26	Forecast 2024-25	Estimated 2024-25
Executive Branch of Government					
Advanced Education.....	788,031	57	788,088	819,015	792,582
Agriculture.....	623,068	57	623,125	661,677	568,552
Corrections, Policing and Public Safety.....	798,361	-	798,361	894,622	719,074
Education.....	3,080,656	427,590	3,508,246	3,384,477	3,324,796
Energy and Resources.....	54,483	57	54,540	55,520	51,369
Environment.....	273,700	57	273,757	235,825	235,825
Executive Council.....	13,314	155	13,469	12,896	12,896
Finance.....	343,232	121,039	464,271	422,439	402,346
Finance - Debt Servicing.....	-	815,200	815,200	713,300	666,700
Firearms Secretariat.....	8,757	-	8,757	13,809	12,346
Government Relations.....	780,921	57	780,978	793,460	843,608
Health.....	8,079,603	114	8,079,717	8,091,421	7,588,521
Highways.....	777,417	-	777,417	802,980	741,149
Immigration and Career Training.....	152,376	-	152,376	163,880	160,280
Innovation Saskatchewan.....	32,537	-	32,537	31,832	31,042
Justice and Attorney General.....	247,943	25,394	273,337	266,570	250,813
Labour Relations and Workplace Safety.....	21,694	-	21,694	21,806	20,406
Parks, Culture and Sport.....	100,437	57	100,494	97,541	92,329
Public Service Commission.....	48,153	-	48,153	37,300	34,064
Saskatchewan Research Council.....	19,423	-	19,423	63,623	41,623
SaskBuilds and Procurement.....	155,339	57	155,396	169,898	156,796
SaskBuilds Corporation.....	25,000	-	25,000	-	-
Social Services.....	1,617,579	57	1,617,636	1,594,810	1,544,810
Tourism Saskatchewan.....	19,278	-	19,278	19,603	19,603
Trade and Export Development.....	44,268	57	44,325	40,439	40,439
Water Security Agency.....	99,407	-	99,407	86,338	103,638
Legislative Assembly and its Officers					
Advocate for Children and Youth.....	2,999	262	3,261	3,230	3,041
Chief Electoral Officer.....	-	4,994	4,994	29,241	29,241
Conflict of Interest Commissioner.....	595	-	595	669	569
Information and Privacy Commissioner.....	2,654	262	2,916	2,843	2,703
Legislative Assembly.....	11,908	22,832	34,740	32,588	33,063
Ombudsman and Public Interest Disclosure Commissioner.....	4,652	262	4,914	4,806	4,563
Provincial Auditor.....	10,772	257	11,029	10,217	10,217
Appropriation and Expenditure	18,238,557	1,418,874	19,657,431	19,578,675	18,539,004

Schedule of Capital Appropriation by Vote

(thousands of dollars)

	Estimated Acquisitions 2025-26	Estimated Transfers 2025-26	Estimated 2025-26	Forecast 2024-25	Estimated 2024-25
Executive Branch of Government					
Advanced Education.....	-	40,986	40,986	74,831	58,961
Agriculture.....	-	3,861	3,861	3,861	3,861
Corrections, Policing and Public Safety.....	23,092	45,593	68,685	102,683	61,170
Education.....	-	191,318	191,318	238,733	216,033
Energy and Resources.....	2,666	-	2,666	2,011	2,321
Environment.....	165	-	165	1,784	1,784
Executive Council.....	-	-	-	-	-
Finance.....	3,015	-	3,015	700	700
Finance - Debt Servicing.....	-	-	-	-	-
Firearms Secretariat.....	490	-	490	7,558	5,345
Government Relations.....	-	249,854	249,854	267,635	350,085
Health.....	7,077	649,856	656,933	580,015	516,849
Highways.....	421,396	14,306	435,702	451,552	417,252
Immigration and Career Training.....	2,500	-	2,500	1,500	1,500
Innovation Saskatchewan.....	-	-	-	2,420	2,420
Justice and Attorney General.....	5,844	-	5,844	6,988	6,988
Labour Relations and Workplace Safety.....	-	-	-	-	-
Parks, Culture and Sport.....	15,204	-	15,204	14,010	14,010
Public Service Commission.....	-	-	-	-	-
Saskatchewan Research Council.....	-	-	-	22,000	-
SaskBuilds and Procurement.....	63,260	-	63,260	88,306	84,575
SaskBuilds Corporation.....	-	25,000	25,000	-	-
Social Services.....	8,107	23,223	31,330	31,457	36,957
Tourism Saskatchewan.....	-	-	-	-	-
Trade and Export Development.....	620	-	620	-	-
Water Security Agency.....	-	70,000	70,000	49,176	75,000
Legislative Assembly and its Officers					
Advocate for Children and Youth.....	-	-	-	-	-
Chief Electoral Officer.....	-	-	-	-	-
Conflict of Interest Commissioner.....	-	-	-	-	-
Information and Privacy Commissioner.....	-	-	-	-	-
Legislative Assembly.....	300	-	300	300	300
Ombudsman and Public Interest Disclosure Commissioner.....	-	-	-	-	-
Provincial Auditor.....	-	-	-	-	-
Total Capital Appropriation	553,736	1,313,997	1,867,733	1,947,520	1,856,111

Schedule of Capital Investments

(thousands of dollars)

Capital Asset Acquisitions	Estimated 2025-26	Forecast 2024-25	Estimated 2024-25
Executive Branch of Government			
Corrections, Policing and Public Safety			
Custody Facility Land, Buildings and Improvements.....	16,924	48,054	48,054
Information Management and Technology.....	2,464	1,800	2,087
Policing Facility Land, Buildings and Improvements.....	954	904	904
Saskatchewan Marshals Service Capital.....	1,500	2,300	-
Transportation and Operating Equipment.....	1,250	1,250	1,250
Energy and Resources			
Information Technology.....	2,666	2,011	2,321
Environment			
Field Equipment.....	38	38	38
Land, Buildings and Improvements.....	127	127	127
Office Equipment and Information Technology.....	-	1,119	1,119
Rapid Deployment Air Quality Station.....	-	200	200
Timber Scaling Data System.....	-	300	300
Finance			
Information Technology.....	200	500	700
Land, Buildings and Improvements.....	2,815	200	-
Firearms Secretariat			
Information Technology.....	135	375	375
Land, Buildings and Improvements.....	355	7,183	4,970
Health			
Information Technology.....	7,077	-	-
Tenant Improvements.....	-	180	180
Highways			
Accommodations.....	5,639	4,839	4,839
Enhancement of Highways, Bridges and Culverts.....	186,439	186,224	161,124
Minor Capital.....	3,951	5,067	4,567
Rehabilitation of Highways, Bridges and Culverts.....	217,256	229,705	225,305
Transportation and Operating Equipment.....	8,111	8,111	8,111
Immigration and Career Training			
Information Technology Modernization.....	2,500	1,500	1,500
Justice and Attorney General			
Court Facility Land, Buildings and Improvements.....	3,380	5,575	5,575
Information Management and Technology.....	2,464	1,413	1,413
Parks, Culture and Sport			
Information Technology.....	-	582	582
Parks Capital Projects.....	12,500	13,283	13,283
Royal Saskatchewan Museum.....	2,704	145	145
SaskBuilds and Procurement			
Buildings and Building Improvements.....	6,843	6,843	6,843
Information Technology.....	42,679	66,185	66,185
Transportation and Operating Equipment.....	13,738	11,547	11,547
Social Services			
Community Living Facilities, Maintenance and Upgrades.....	1,725	-	-
Income Assistance Information Technology.....	5,061	5,061	5,061
Leasehold Improvements.....	1,321	821	1,321
Trade and Export Development			
Information Technology.....	620	-	-
Legislative Assembly and its Officers			
Legislative Assembly			
Information Technology Projects and Upgrades.....	300	300	300
Capital Asset Acquisitions	553,736	613,742	580,326

Schedule of Capital Investments - Continued

(thousands of dollars)

Capital Transfers	Estimated 2025-26	Forecast 2024-25	Estimated 2024-25
Executive Branch of Government			
Advanced Education			
Post-Secondary Capital Transfers.....	40,986	74,831	58,961
Agriculture			
Irrigation Infrastructure Rehabilitation.....	3,861	3,861	3,861
Corrections, Policing and Public Safety			
Royal Canadian Mounted Police.....	4,859	4,859	4,859
Saskatchewan Public Safety Agency.....	40,734	43,516	4,016
Education			
School Facilities.....	191,318	238,733	216,033
Government Relations			
Canada Community-Building Fund.....	69,886	67,835	67,835
Communities-in-Transition.....	700	700	700
Investing in Canada Infrastructure Program.....	174,468	193,000	271,750
New Building Canada Fund.....	4,000	5,300	9,000
Transit Assistance for People with Disabilities Program.....	800	800	800
Health			
Health Facilities.....	543,133	475,963	412,797
Health Information Technology and Equipment.....	106,723	103,872	103,872
Highways			
Community Airport Partnership Program.....	850	850	850
Rural Integrated Roads for Growth.....	8,500	7,500	7,500
Urban Connectors.....	4,956	9,256	4,956
Innovation Saskatchewan			
Redevelopment Project.....	-	2,420	2,420
Saskatchewan Research Council			
Rare Earth Elements Processing Facility.....	-	22,000	-
SaskBuilds and Procurement			
Buildings and Building Improvements.....	-	3,731	-
SaskBuilds Corporation			
Capital Transfers.....	25,000	-	-
Social Services			
Community Living Facilities, Maintenance and Upgrades.....	8,985	8,875	8,875
Saskatchewan Housing Corporation.....	14,238	16,700	21,700
Water Security Agency			
Dam and Water Supply Channel Rehabilitation.....	70,000	49,176	75,000
Capital Transfers - Appropriation	1,313,997	1,333,778	1,275,785
Capital Investments	1,867,733	1,947,520	1,856,111

Schedule of Budgetary Appropriation by Type

(thousands of dollars)

	Government-Delivered Programs						Transfers			Recovery		2025-26 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.....	12,033	11,368	-	-	677,164	40,986	46,537	-	-	-	788,088	
Agriculture.....	32,245	17,926	-	-	121,226	3,861	447,867	-	-	-	623,125	
Corrections, Policing and Public Safety.....	253,777	103,315	23,092	-	371,545	45,593	1,614	(575)	-	-	798,361	
Education.....	27,396	22,016	-	10,030	2,805,743	191,318	29	-	-	-	3,056,532	
Education - Teachers' Pensions and Benefits.....	616	606	-	-	450,492	-	-	-	-	-	451,714	
Energy and Resources.....	30,871	17,453	2,666	-	3,550	-	-	-	-	-	54,540	
Environment.....	35,639	21,679	165	-	216,876	-	-	(602)	-	-	273,757	
Executive Council.....	9,713	3,756	-	-	-	-	-	-	-	-	13,469	
Finance.....	43,121	29,746	3,015	-	-	-	16,700	-	-	-	92,582	
Finance - Public Service Pensions and Benefits.....	371,092	597	-	-	-	-	-	-	-	-	371,689	
Firearms Secretariat.....	5,673	2,444	490	-	150	-	-	-	-	-	8,757	
Government Relations.....	17,963	4,846	-	-	506,980	249,854	1,335	-	-	-	780,978	
Health.....	37,063	56,743	7,077	8,183	6,849,384	649,856	471,411	-	-	-	8,079,717	
Highways.....	95,466	204,950	421,396	31,778	14,521	14,306	-	(1,000)	(4,000)	-	777,417	
Immigration and Career Training.....	22,398	10,179	2,500	-	114,059	-	3,240	-	-	-	152,376	
Innovation Saskatchewan.....	-	-	-	-	32,537	-	-	-	-	-	32,537	
Justice and Attorney General.....	140,660	58,228	5,844	-	27,001	-	41,604	-	-	-	273,337	
Labour Relations and Workplace Safety.....	16,175	5,519	-	-	-	-	-	-	-	-	21,694	
Parks, Culture and Sport.....	12,973	9,680	15,204	-	58,747	-	3,890	-	-	-	100,494	
Public Service Commission.....	34,006	14,147	-	-	-	-	-	-	-	-	48,153	
Saskatchewan Research Council.....	-	-	-	-	19,423	-	-	-	-	-	19,423	
SaskBuilds and Procurement.....	88,896	770,090	63,260	9,510	5,109	-	-	(239,110)	(542,359)	-	155,396	
SaskBuilds Corporation.....	-	-	-	-	-	25,000	-	-	-	-	25,000	
Social Services.....	149,764	49,201	8,107	-	554,874	23,223	832,467	-	-	-	1,617,636	
Tourism Saskatchewan.....	-	-	-	-	19,278	-	-	-	-	-	19,278	
Trade and Export Development.....	15,431	18,751	620	-	9,523	-	-	-	-	-	44,325	
Water Security Agency.....	-	-	-	-	29,407	70,000	-	-	-	-	99,407	
Legislative Assembly and its Officers												
Advocate for Children and Youth.....	2,581	680	-	-	-	-	-	-	-	-	3,261	
Chief Electoral Officer.....	2,658	2,336	-	-	-	-	-	-	-	-	4,994	
Conflict of Interest Commissioner.....	447	148	-	-	-	-	-	-	-	-	595	
Information and Privacy Commissioner.....	2,271	645	-	-	-	-	-	-	-	-	2,916	
Legislative Assembly.....	21,914	9,747	300	-	2,779	-	-	-	-	-	34,740	
Ombudsman and Public Interest Disclosure Commissioner.....	3,655	1,259	-	-	-	-	-	-	-	-	4,914	
Provincial Auditor.....	7,690	3,339	-	-	-	-	-	-	-	-	11,029	
Adjustment for Internal Recoveries.....	1,494,187	1,451,394	553,736	59,501	12,890,368	1,313,997	1,866,694	(241,287)	(546,359)	-	18,842,231	
Adjustment for External Recoveries.....	-	(233,104)	-	(8,183)	-	-	-	241,287	-	-	-	
Finance - Debt Servicing.....	(10,486)	(535,873)	-	815,200	-	-	-	-	546,359	-	-	
Total Appropriation	1,483,701	682,417¹	553,736	866,518	12,890,368	1,313,997	1,866,694	-	-	-	19,657,431	

¹ The Goods & Services appropriation includes \$24,849K of amortization recovered by service provider ministries (total Goods & Services expense is \$657,568K).

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.....	-	-	-	788,088	-	-	-	-	-	-	-	788,088
Agriculture.....	625,260	-	-	-	-	-	-	-	-	-	-	625,260
Corrections, Policing and Public Safety.....	-	-	-	-	-	-	-	-	783,922	-	-	783,922
Education.....	-	14,758	56,494	3,483,458	-	10,030	-	-	-	-	-	3,508,246
Energy and Resources.....	-	-	7,542	-	266,518	-	-	-	-	-	-	274,060
Environment.....	-	-	17,050	-	-	-	13,469	-	-	-	-	13,469
Executive Council.....	-	-	-	-	-	-	446,832	-	-	-	-	446,832
Finance - Debt Servicing.....	-	-	-	-	-	815,200	-	-	9,148	-	-	815,200
Firearms Secretariat.....	-	-	-	-	-	-	-	-	947	3,787	103,110	9,148
Government Relations.....	658,848	-	-	-	-	-	14,386	-	-	-	-	8,074,629
Health.....	-	-	-	-	-	8,183	-	8,066,446	-	-	-	8,074,629
Highways.....	-	-	-	-	300	31,778	-	-	-	-	613,801	645,879
Immigration and Career Training.....	-	-	12,874	138,664	-	-	-	-	-	-	-	151,538
Innovation Saskatchewan.....	-	-	32,537	-	-	-	-	-	-	-	-	32,537
Justice and Attorney General.....	-	-	-	-	-	-	13,997	-	215,644	41,604	-	271,245
Labour Relations and Workplace Safety.....	-	-	-	-	-	-	-	-	21,786	-	-	21,786
Parks, Culture and Sport.....	-	57,632	16,125	-	17,808	-	1,258	-	-	697	-	93,520
Public Service Commission.....	-	-	-	-	-	-	48,558	-	-	-	-	48,558
Saskatchewan Research Council.....	-	-	19,423	-	-	-	-	-	-	-	-	19,423
SaskBuilds and Procurement.....	-	5,109	25,367	-	-	2,940	70,762	-	-	-	-	104,178
SaskBuilds Corporation.....	-	-	25,000	-	-	-	-	-	-	1,614,938	-	25,000
Social Services.....	-	-	-	-	-	-	-	-	-	-	-	1,614,938
Tourism Saskatchewan.....	-	-	19,278	-	-	-	-	-	-	-	-	19,278
Trade and Export Development.....	-	-	43,855	-	-	-	-	-	-	-	-	43,855
Water Security Agency.....	-	-	-	-	99,407	-	-	-	-	-	-	99,407
Legislative Assembly and its Officers												
Advocate for Children and Youth.....	-	-	-	-	-	-	-	-	3,261	-	-	3,261
Chief Electoral Officer.....	-	-	-	-	-	-	5,213	-	-	-	-	5,213
Conflict of Interest Commissioner.....	-	-	-	-	-	-	595	-	-	-	-	595
Information and Privacy Commissioner.....	-	-	-	-	-	-	-	-	2,916	-	-	2,916
Legislative Assembly.....	-	-	-	-	-	-	34,590	-	-	-	-	34,590
Ombudsman and Public Interest Disclosure Commissioner.....	-	-	-	-	-	-	-	-	4,914	-	-	4,914
Provincial Auditor.....	-	-	-	-	-	-	11,029	-	-	-	-	11,029
Estimated Expense 2025-26												
Non-Appropriated Expense Adjustment.....	625,260	736,347	275,545	4,410,210	384,033	868,131	660,689	8,066,446	1,042,538	1,661,026	716,911	19,447,136
Capital Asset Acquisitions.....	(2,135)	(8,330)	(4,770)	(1,662)	(468)	-	(15,442)	(1,989)	(13,378)	(5,409)	(289,858)	(343,441)
	-	2,704	3,286	2,500	12,665	-	66,575	7,077	29,426	8,107	421,396	553,736
Appropriation 2025-26	623,125	730,721	274,061	4,411,048	396,230	868,131	711,822	8,071,534	1,058,586	1,663,724	848,449	19,657,431
Estimated Expense 2024-25												
Non-Appropriated Expense Adjustment.....	570,639	796,638	252,071	4,236,278	347,409	720,498	590,800	7,584,626	915,498	1,584,706	680,709	18,279,872
Capital Asset Acquisitions.....	(2,087)	(7,240)	(4,862)	(2,164)	(870)	-	(4,630)	(1,677)	(11,337)	(6,453)	(279,874)	(321,194)
	-	727	2,621	1,500	14,767	-	85,575	180	64,628	6,382	403,946	580,326
Appropriation 2024-25	568,552	790,125	249,830	4,235,614	361,306	720,498	671,745	7,583,129	968,789	1,584,635	804,781	18,539,004



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 2025-26	Estimated 2024-25
Central Management and Services.....	17,735	16,526
Post-Secondary Education.....	721,939	727,943
Student Supports.....	48,414	48,113
Appropriation	788,088	792,582
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	400
Expense	788,088	792,982
Summary of Capital Investments		
Transfers for Public Services - Capital.....	40,986	58,961
Capital Investments	40,986	58,961

Advanced Education

Vote 37 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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).....		57	56
Executive Management.....		1,833	1,678
Central Services.....		12,772	11,316
Accommodation Services.....		3,073	3,476
Classification by Type		<u>2025-26</u>	<u>2024-25</u>
Salaries.....		7,068	6,396
Goods and Services.....		10,667	10,130
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$17,678K.</i>		<u>17,735</u>	<u>16,526</u>
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.....		3,789	3,516
Universities, Federated and Affiliated Colleges.....		454,710	444,983
Technical Institutes.....		186,662	184,628
Regional Colleges.....		35,792	35,855
Post-Secondary Capital Transfers.....		40,986	58,961
Classification by Type		<u>2025-26</u>	<u>2024-25</u>
Salaries.....		3,235	2,962
Goods and Services.....		554	554
Transfers for Public Services.....		677,164	665,466
Transfers for Public Services - Capital.....		40,986	58,961
		<u>721,939</u>	<u>727,943</u>

Advanced Education

Vote 37 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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.....	1,877	1,576
Saskatchewan Student Aid Fund.....	34,367	34,367
Scholarships.....	12,170	12,170
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	1,730	1,429
Goods and Services.....	147	147
Transfers to Individuals.....	46,537	46,537
	<u>48,414</u>	<u>48,113</u>
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		
	<u>2025-26</u>	<u>2024-25</u>
Amortization of Capital Assets.....	-	400
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	-	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 2025-26	Estimated 2024-25
Central Management and Services.....	12,889	12,640
Industry Assistance.....	4,726	4,726
Land Management.....	5,990	5,714
Policy, Trade and Value-Added.....	6,357	5,946
Research and Technology.....	38,277	38,178
Regional Services.....	34,875	33,656
Programs.....	36,211	35,992
Business Risk Management.....	483,800	431,700
Appropriation	623,125	568,552
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	2,135	2,087
Expense	625,260	570,639
Summary of Capital Investments		
Transfers for Public Services - Capital.....	3,861	3,861
Capital Investments	3,861	3,861

Agriculture

Vote 1 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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).....		57	56
Executive Management.....		1,684	1,609
Central Services.....		7,413	7,103
Accommodation Services.....		3,735	3,872
Classification by Type			
	2025-26	2024-25	
Salaries.....	5,124	4,630	
Goods and Services.....	7,765	8,010	
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$12,832K.</i>		12,889	12,640
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.....		4,175	4,175
Classification by Type			
	2025-26	2024-25	
Transfers for Public Services.....	4,726	4,726	
		4,726	4,726
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.....		5,890	5,614
Land Revenue - Bad Debt Allowances.....		100	100
Classification by Type			
	2025-26	2024-25	
Salaries.....	3,766	3,390	
Goods and Services.....	2,124	2,224	
Transfers to Individuals.....	100	100	
		5,990	5,714

Agriculture

Vote 1 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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				
	2025-26	2024-25		
Salaries.....	4,906	4,425		
Goods and Services.....	1,451	1,521		
			6,357	5,946
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.....			1,277	1,178
Research Programming.....			37,000	37,000
Classification by Type				
	2025-26	2024-25		
Salaries.....	1,134	1,030		
Goods and Services.....	143	148		
Transfers for Public Services.....	37,000	37,000		
			38,277	38,178
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				
	2025-26	2024-25		
Salaries.....	14,927	13,418		
Goods and Services.....	6,064	6,354		
Transfers for Public Services.....	2,200	2,200		
Transfers for Public Services - Capital.....	3,861	3,861		
Transfers to Individuals.....	7,823	7,823		
			34,875	33,656

Agriculture

Vote 1 - Continued
(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	2,388	2,154		
Goods and Services.....	379	394		
Transfers to Individuals.....	33,444	33,444		
			<u>36,211</u>	<u>35,992</u>
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.....			52,000	39,000
Crop Insurance Program Premiums.....			296,000	260,000
AgriStability Program Delivery.....			25,300	18,000
AgriStability.....			53,100	51,900
AgriInvest.....			42,000	47,700
Wildlife Damage Compensation Program.....			15,400	15,100
Classification by Type				
	<u>2025-26</u>	<u>2024-25</u>		
Transfers for Public Services.....	77,300	57,000		
Transfers to Individuals.....	406,500	374,700		
			<u>483,800</u>	<u>431,700</u>
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				
	<u>2025-26</u>	<u>2024-25</u>		
Amortization of Capital Assets.....	2,135	2,087		
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			<u>2,135</u>	<u>2,087</u>



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 2025-26	Estimated 2024-25
Central Management and Services.....	57,653	51,260
Saskatchewan Public Safety Agency.....	118,918	78,414
Saskatchewan Police Commission.....	3,789	2,103
Custody, Supervision and Rehabilitation Services.....	254,100	251,773
Policing and Community Safety Services.....	363,901	335,524
Appropriation	798,361	719,074
Capital Asset Acquisitions.....	(23,092)	(52,295)
Non-Appropriated Expense Adjustment.....	8,653	7,728
Expense	783,922	674,507
Summary of Capital Investments		
Capital Asset Acquisitions.....	23,092	52,295
Transfers for Public Services - Capital.....	45,593	8,875
Capital Investments	68,685	61,170

For comparative purposes, figures shown for 2024-25 have been restated to be consistent with the presentation of the 2025-26 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 2025-26	Estimated 2024-25
Central Management and Services (CP01)				
Provides executive direction and centrally-managed services in the areas of finance and budgeting, audit, employee health and safety, communications, policy, research, information management services, and other operational services that include information technology, and head office and program-based accommodations services required for the delivery of the Ministry's mandate. It also includes providing research and data to support the Ministries of Justice and Attorney General and Social Services through shared-services memorandums of understanding.				
Allocations				
Minister's Salary (Statutory).....			-	56
Executive Management.....			944	883
Central Services.....			9,971	8,515
Accommodation Services.....			46,738	41,806
Classification by Type				
	2025-26	2024-25		
Salaries.....	8,440	7,421		
Goods and Services.....	46,227	41,230		
Capital Asset Acquisitions.....	2,464	2,087		
Transfers for Public Services.....	522	522		
			57,653	51,260
Saskatchewan Public Safety Agency (CP06)				
Provides support to the Saskatchewan Public Safety Agency, including the Provincial Disaster Assistance Program.				
Classification by Type				
	2025-26	2024-25		
Transfers for Public Services.....	78,184	74,398		
Transfers for Public Services - Capital.....	40,734	4,016		
			118,918	78,414
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.....			3,441	1,755
Classification by Type				
	2025-26	2024-25		
Salaries.....	1,474	1,388		
Goods and Services.....	2,315	715		
			3,789	2,103

Corrections, Policing and Public Safety

Vote 73 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
Custody, Supervision and Rehabilitation Services (CP13)		
Provides correctional services to youth and adult offenders in both Custody Services and Community Corrections. It provides institutionally-based correctional services including cultural, health, addictions and rehabilitative programs. It operates pre-employment trades training and education within the correctional centres. 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 and provides for the maintenance and acquisition of capital necessary to support the correctional system.		
Allocations		
Custody Services.....	189,625	161,457
Supervision and Rehabilitation Services.....	47,551	42,262
Custody Facility Land, Buildings and Improvements.....	16,924	48,054
Classification by Type	2025-26	2024-25
Salaries.....	194,102	165,278
Goods and Services.....	33,918	30,139
Capital Asset Acquisitions.....	16,924	48,054
Transfers for Public Services.....	7,542	6,953
Transfers to Individuals.....	1,614	1,349
	254,100	251,773

Corrections, Policing and Public Safety

Vote 73 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
Policing and Community Safety Services (CP15)		
Provides for the Royal Canadian Mounted Police (RCMP) as the provincial police service, the Provincial Protective Services (PPS) and the Saskatchewan Marshals Service (SMS), as well as the maintenance and acquisition of related capital. It also coordinates all non-police armed peace officer activity across the province. It provides for integrated enforcement programs involving the RCMP, municipal police services, the SMS and the PPS. 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.....	755	755
Police Programs.....	29,504	23,174
Royal Canadian Mounted Police.....	260,652	252,807
Provincial Protective Services.....	58,370	49,634
Saskatchewan Marshals Service.....	12,416	7,000
Policing Facility Land, Buildings and Improvements.....	954	904
Transportation and Operating Equipment.....	1,250	1,250
Classification by Type	2025-26	2024-25
Salaries.....	49,761	40,007
Goods and Services.....	20,855	17,957
Capital Asset Acquisitions.....	3,704	2,154
Transfers for Public Services.....	285,297	271,122
Transfers for Public Services - Capital.....	4,859	4,859
Recovery - Internal.....	(575)	(575)
	363,901	335,524
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	2025-26	2024-25
Amortization of Capital Assets.....	8,653	7,728
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	8,653	7,728



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 2025-26	Estimated 2024-25
Central Management and Services.....	14,107	13,492
K-12 Education.....	2,613,297	2,445,939
Early Years.....	413,259	408,661
Provincial Library and Literacy.....	15,869	15,733
Appropriation	3,056,532	2,883,825
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	3,056,532	2,883,825
Teachers' Pensions and Benefits.....	451,714	440,971
Total Expense	3,508,246	3,324,796
Total Appropriation	3,508,246	3,324,796
Summary of Capital Investments		
Transfers for Public Services - Capital.....	191,318	216,033
Capital Investments	191,318	216,033

For comparative purposes, figures shown for 2024-25 have been restated to be consistent with the presentation of the 2025-26 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Education

Vote 5 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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).....		57	56
Executive Management.....		1,929	1,762
Central Services.....		8,965	8,518
Accommodation Services.....		3,156	3,156
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	5,452	4,837	
Goods and Services.....	8,655	8,655	
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$14,050K.</i>		<u>14,107</u>	<u>13,492</u>
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.....		40,209	38,289
School Operating.....		2,227,141	2,060,834
School Operating - Preventative Maintenance and Renewal.....		65,000	50,000
Saskatchewan Distance Learning Corporation.....		18,436	11,000
K-12 Initiatives.....		53,086	52,676
School Capital.....		191,318	216,033
P3 Joint-use Schools - Maintenance and Financing Charges.....		18,107	17,107
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	12,345	11,318	
Goods and Services.....	4,593	4,623	
Transfers for Public Services.....	2,394,982	2,203,906	
Transfers for Public Services - Capital.....	191,318	216,033	
Transfers to Individuals.....	29	29	
Financing Charges.....	10,030	10,030	
		<u>2,613,297</u>	<u>2,445,939</u>

Education

Vote 5 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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.....	1,222	1,438
Teachers' Superannuation Plan (Statutory).....	309,418	294,417
Teachers' Group Life Insurance (Statutory).....	2,555	2,555
Teachers' Dental Plan (Statutory).....	17,984	17,376
Saskatchewan Teachers' Retirement Plan (Statutory).....	97,576	102,576
Teachers' Extended Health Plan.....	22,959	22,609
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	616	732
Goods and Services.....	606	706
Transfers for Public Services.....	450,492	439,533
	<u>451,714</u>	<u>440,971</u>
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$24,181K.</i>		
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.....	4,713	4,428
KidsFirst.....	18,603	18,060
Early Childhood Intervention Programs.....	5,691	5,525
Child Care.....	384,252	380,648
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	7,668	6,819
Goods and Services.....	7,497	7,497
Transfers for Public Services.....	398,094	394,345
	<u>413,259</u>	<u>408,661</u>

Education

Vote 5 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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.....	3,202	3,084
Libraries.....	11,556	11,556
Literacy.....	1,111	1,093
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	1,931	1,813
Goods and Services.....	1,271	1,271
Transfers for Public Services.....	12,667	12,649
	<u>15,869</u>	<u>15,733</u>



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 Saskatchewan's natural resource 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 2025-26	Estimated 2024-25
Central Management and Services.....	26,583	25,227
Energy Regulation.....	13,440	12,399
Resource Development.....	14,517	13,743
Appropriation	54,540	51,369
Capital Asset Acquisitions.....	(2,666)	(2,321)
Non-Appropriated Expense Adjustment.....	4,620	4,712
Expense	56,494	53,760
Summary of Capital Investments		
Capital Asset Acquisitions.....	2,666	2,321
Capital Investments	2,666	2,321

Energy and Resources

Vote 23 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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).....	57	56
Executive Management.....	1,009	929
Central Services.....	22,160	20,885
Accommodation Services.....	3,357	3,357
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	10,754	9,743
Goods and Services.....	13,163	13,163
Capital Asset Acquisitions.....	2,666	2,321
	<u>26,583</u>	<u>25,227</u>
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$26,526K.</i>		
Energy Regulation (ER05)		
Regulates the lifecycle activities related to the responsible development of Saskatchewan's oil, gas and other 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.....	13,196	12,170
Surface Rights Board of Arbitration.....	244	229
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	11,036	9,995
Goods and Services.....	2,404	2,404
	<u>13,440</u>	<u>12,399</u>

Energy and Resources

Vote 23 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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.....	5,332	4,921
Saskatchewan Geological Survey.....	9,185	8,822
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	9,081	8,207
Goods and Services.....	1,886	1,536
Transfers for Public Services.....	3,550	4,000
	<u>14,517</u>	<u>13,743</u>
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		
	<u>2025-26</u>	<u>2024-25</u>
Amortization of Capital Assets.....	4,620	4,712
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	<u>4,620</u>	<u>4,712</u>



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 2025-26	Estimated 2024-25
Central Management and Services.....	15,599	14,615
Climate Resilience.....	5,511	4,924
Fish, Wildlife and Lands.....	20,557	19,238
Forest Service.....	8,768	8,321
Environmental Protection.....	48,612	48,727
Clean Electricity Transition.....	174,710	140,000
Appropriation	273,757	235,825
Capital Asset Acquisitions.....	(165)	(1,784)
Non-Appropriated Expense Adjustment.....	468	870
Expense	274,060	234,911
Summary of Capital Investments		
Capital Asset Acquisitions.....	165	1,784
Capital Investments	165	1,784

Environment

Vote 26 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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).....			57	56
Executive Management.....			1,717	1,570
Central Services.....			9,664	9,188
Accommodation Services.....			4,161	3,801
Classification by Type				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	7,818	7,306		
Goods and Services.....	8,256	7,784		
Capital Asset Acquisitions.....	127	127		
Recovery - Internal.....	(602)	(602)		
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$15,542K.</i>			<u>15,599</u>	<u>14,615</u>
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				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	4,950	4,126		
Goods and Services.....	561	798		
			<u>5,511</u>	<u>4,924</u>

Environment

Vote 26 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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.....			6,145	5,905
Lands Program.....			9,176	7,965
Fish and Wildlife Development Fund.....			5,236	5,368
Classification by Type				
	2025-26	2024-25		
Salaries.....	7,969	7,390		
Goods and Services.....	7,314	6,442		
Capital Asset Acquisitions.....	38	38		
Transfers for Public Services.....	5,236	5,368		
			20,557	19,238
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.....			7,542	7,075
Insect and Disease Control.....			1,226	1,246
Classification by Type				
	2025-26	2024-25		
Salaries.....	5,353	4,488		
Goods and Services.....	3,415	3,533		
Capital Asset Acquisitions.....	-	300		
			8,768	8,321

Environment

Vote 26 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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.....		6,543	6,402
Environmental Assessment and Stewardship.....		1,784	1,691
Beverage Container Collection and Recycling System.....		36,930	36,335
Business Support Services.....		2,870	3,814
Remediation of Contaminated Sites.....		485	485
Classification by Type	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	9,549	8,514	
Goods and Services.....	2,133	2,559	
Capital Asset Acquisitions.....	-	1,319	
Transfers for Public Services.....	36,930	36,335	
		<u>48,612</u>	<u>48,727</u>
Clean Electricity Transition (EN19)			
Supports Saskatchewan's transition to net-zero emissions electricity by providing funding under the Output-Based Performance Standards program for ongoing developments and future investments to achieve a clean provincial electricity grid by 2050.			
Classification by Type	<u>2025-26</u>	<u>2024-25</u>	
Transfers for Public Services.....	174,710	140,000	
		<u>174,710</u>	<u>140,000</u>
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	<u>2025-26</u>	<u>2024-25</u>	
Amortization of Capital Assets.....	468	870	
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>		<u>468</u>	<u>870</u>



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 2025-26	Estimated 2024-25
Central Management and Services.....	6,357	6,098
Communications Office.....	1,158	1,094
Cabinet Planning.....	769	765
Cabinet Secretariat.....	541	512
Members of the Executive Council.....	155	152
Premier's Office.....	534	492
House Business and Research.....	273	248
Intergovernmental Affairs.....	2,929	2,810
Lieutenant Governor's Office.....	753	725
Appropriation	13,469	12,896
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	13,469	12,896

Executive Council

Vote 10 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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.....		2,326	2,147
Central Services.....		2,373	2,313
Accommodation Services.....		1,658	1,638
Classification by Type		<u>2025-26</u>	<u>2024-25</u>
Salaries.....		3,720	3,336
Goods and Services.....		2,637	2,762
		<u>6,357</u>	<u>6,098</u>
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		<u>2025-26</u>	<u>2024-25</u>
Salaries.....		1,004	900
Goods and Services.....		154	194
		<u>1,158</u>	<u>1,094</u>
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		<u>2025-26</u>	<u>2024-25</u>
Salaries.....		730	726
Goods and Services.....		39	39
		<u>769</u>	<u>765</u>

Executive Council

Vote 10 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	476	427
Goods and Services.....	65	85
	<u>541</u>	<u>512</u>
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	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	155	152
<i>Amounts in this subvote are "Statutory".</i>		
	<u>155</u>	<u>152</u>
Premier's Office (EX07)		
Provides administrative support to the Premier and Members of the Executive Council.		
Classification by Type	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	408	366
Goods and Services.....	126	126
	<u>534</u>	<u>492</u>
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	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	243	218
Goods and Services.....	30	30
	<u>273</u>	<u>248</u>

Executive Council

Vote 10 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	2,414	2,165		
Goods and Services.....	515	645		
			<u>2,929</u>	<u>2,810</u>
Lieutenant Governor's Office (EX12)				
Provides administrative services to the Office of the Lieutenant Governor.				
Classification by Type				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	563	505		
Goods and Services.....	190	220		
			<u>753</u>	<u>725</u>



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 treasury services; designing and administering fair, efficient, and competitive tax regimes; administering payments and receivables; overseeing 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 2025-26	Estimated 2024-25
Central Management and Services.....	11,856	8,637
Provincial Comptroller.....	19,631	10,236
Treasury Management.....	3,235	3,082
Revenue.....	31,765	27,495
Budget Analysis.....	8,442	7,566
Miscellaneous Payments.....	23	23
Personnel Policy Secretariat.....	580	532
Research and Development Tax Credit.....	5,000	5,000
Financial Programs.....	12,050	2,700
Appropriation	92,582	65,271
Capital Asset Acquisitions.....	(3,015)	(700)
Non-Appropriated Expense Adjustment.....	2,626	2,626
Expense	92,193	67,197
Pensions and Benefits.....	371,689	337,075
Total Expense	463,882	404,272
Total Appropriation	464,271	402,346
Summary of Capital Investments		
Capital Asset Acquisitions.....	3,015	700
Capital Investments	3,015	700

Finance

Vote 18 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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).....			65	64
Executive Management.....			1,064	968
Central Services.....			5,914	5,616
Accommodation Services.....			4,813	1,989
Classification by Type				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	3,354	2,959		
Goods and Services.....	5,687	5,678		
Capital Asset Acquisitions.....	2,815	-		
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$11,791K.</i>			<u>11,856</u>	<u>8,637</u>
Provincial Comptroller (FI03)				
Assists the Legislative Assembly and the government in controlling and accounting for the receipt and disposition of public money. It operates and maintains the financial modules within the government enterprise management system, processes accounts payable, fixed assets and accounts receivable transactions 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				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	9,805	6,669		
Goods and Services.....	9,826	3,567		
			<u>19,631</u>	<u>10,236</u>
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				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	1,753	1,415		
Goods and Services.....	1,282	967		
Capital Asset Acquisitions.....	200	700		
			<u>3,235</u>	<u>3,082</u>

Finance

Vote 18 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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.....			28,280	24,010
Allowance for Doubtful Accounts.....			2,050	2,050
CRA Income Tax Administration.....			1,435	1,435
Classification by Type				
	2025-26	2024-25		
Salaries.....	19,665	16,370		
Goods and Services.....	12,100	11,125		
			31,765	27,495
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				
	2025-26	2024-25		
Salaries.....	7,657	6,781		
Goods and Services.....	785	785		
			8,442	7,566
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				
	2025-26	2024-25		
Goods and Services.....	23	23		
			23	23
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$22K.</i>				

Finance

Vote 18 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
Pensions and Benefits (F109)		
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.		
Allocations		
Public Service Superannuation Plan (Statutory).....	106,001	108,603
Members of the Legislative Assembly - Pensions and Benefits (Statutory).....	2,674	2,595
Judges' Superannuation Plan (Statutory).....	12,298	10,869
Public Employees' Pension Plan.....	106,620	86,076
Canada Pension Plan - Employer's Contribution.....	54,789	49,007
Employment Insurance - Employer's Contribution.....	20,054	16,810
Workers' Compensation - Employer's Assessment.....	14,098	12,788
Employees' Benefits - Employer's Contribution.....	54,558	49,747
Services to Public Service Superannuation Plan Members.....	597	580
Classification by Type	<u>2025-26</u>	<u>2024-25</u>
Goods and Services.....	597	580
Pensions and Benefits.....	371,092	336,495
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$250,716K.</i>	<u>371,689</u>	<u>337,075</u>
Personnel Policy Secretariat (F110)		
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	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	537	489
Goods and Services.....	43	43
	<u>580</u>	<u>532</u>
Research and Development Tax Credit (F112)		
Provides tax credit support to corporations that invest in research and development to encourage economic growth and diversification in Saskatchewan.		
Classification by Type	<u>2025-26</u>	<u>2024-25</u>
Transfers to Individuals.....	5,000	5,000
	<u>5,000</u>	<u>5,000</u>

Finance

Vote 18 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
Financial Programs (FI13)				
Provides financial assistance to people and businesses in the Province through the delivery of grants.				
Allocations				
Saskatchewan Secondary Suite Incentive Grant Program.....			9,999	2,699
Saskatchewan Class 1 Truck Driver Training Rebate Program.....			1,050	-
First-Time Homebuyers' Tax Credit Transition Program.....			1,000	-
Other Financial Programs.....			1	1
Classification by Type				
	2025-26	2024-25		
Salaries.....	350	-		
Transfers to Individuals.....	11,700	2,700		
			12,050	2,700
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				
	2025-26	2024-25		
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 2025-26	Estimated 2024-25
Debt Servicing.....	771,000	623,900
Crown Corporation Debt Servicing.....	44,200	42,800
Appropriation	815,200	666,700
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	815,200	666,700

Finance - Debt Servicing

Vote 12 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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).....			775,900	631,800
Adjustment for Fees, Commissions and Amortization (Statutory).....			(4,900)	(7,900)
Classification by Type	<u>2025-26</u>	<u>2024-25</u>		
Financing Charges.....	771,000	623,900		
<i>Amounts in this subvote are "Statutory".</i>			<u>771,000</u>	<u>623,900</u>
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	<u>2025-26</u>	<u>2024-25</u>		
Financing Charges.....	44,200	42,800		
<i>Amounts in this subvote are "Statutory".</i>			<u>44,200</u>	<u>42,800</u>



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 2025-26	Estimated 2024-25
Central Management and Services.....	3,034	7,490
Chief Firearms Office Support.....	3,098	2,632
Saskatchewan Firearms Ballistics Laboratory.....	1,551	927
Client Services.....	1,074	1,297
Appropriation	8,757	12,346
Capital Asset Acquisitions.....	(490)	(5,345)
Non-Appropriated Expense Adjustment.....	881	334
Expense	9,148	7,335
 Summary of Capital Investments		
Capital Asset Acquisitions.....	490	5,345
Capital Investments	490	5,345

Firearms Secretariat

Vote 92 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
Central Management and Services (FS01)			
Provides direction and centrally-managed services in the areas of finance and budgeting, employee health and safety, communications, and other operational services that include information technology and accommodation services, as well as executive management.			
Allocations			
Executive Management.....		380	345
Central Services.....		2,045	6,482
Accommodation Services.....		609	663
Classification by Type			
	2025-26	2024-25	
Salaries.....	1,181	758	
Goods and Services.....	1,363	1,387	
Capital Asset Acquisitions.....	490	5,345	
		3,034	7,490
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			
	2025-26	2024-25	
Salaries.....	2,562	2,096	
Goods and Services.....	536	536	
		3,098	2,632
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			
	2025-26	2024-25	
Salaries.....	1,096	502	
Goods and Services.....	455	425	
		1,551	927

Firearms Secretariat

Vote 92 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
Client Services (FS04)				
Provides for the representation of the residents of Saskatchewan to ensure fair market value for legally obtained firearms and firearms 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 the prosecution of regulatory offences under <i>The Saskatchewan Firearms Act</i> . It supports firearms safety and education initiatives across the province.				
Allocations				
Firearms Compensation Committee.....			597	797
Prosecutions Unit.....			477	500
Classification by Type				
	2025-26	2024-25		
Salaries.....	834	1,152		
Goods and Services.....	90	145		
Transfers for Public Services.....	150	-		
			1,074	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				
	2025-26	2024-25		
Amortization of Capital Assets.....	881	334		
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			881	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 2025-26	Estimated 2024-25
Central Management and Services.....	7,987	7,629
Saskatchewan Municipal Board.....	2,021	1,886
Municipal Relations.....	649,656	729,545
First Nations, Métis and Northern Affairs.....	113,843	97,274
Provincial Capital Commission.....	7,471	7,274
Appropriation	780,978	843,608
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	100	100
Expense	781,078	843,708
Summary of Capital Investments		
Transfers for Public Services - Capital.....	249,854	350,085
Capital Investments	249,854	350,085

Government Relations

Vote 30 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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).....		57	56
Executive Management.....		1,048	1,009
Central Services.....		5,455	5,098
Accommodation Services.....		1,427	1,466
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	5,012	4,607	
Goods and Services.....	2,975	3,022	
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$7,930K.</i>		<u>7,987</u>	<u>7,629</u>
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			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	1,556	1,416	
Goods and Services.....	465	470	
		<u>2,021</u>	<u>1,886</u>

Government Relations

Vote 30 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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.....	231,907	218,093
Rural Revenue Sharing.....	103,110	96,968
Northern Revenue Sharing.....	26,773	25,178
New Building Canada Fund.....	4,000	9,000
Investing in Canada Infrastructure Program.....	174,468	271,750
Transit Assistance for People with Disabilities Program.....	3,787	3,787
Grants-in-Lieu of Property Taxes.....	14,500	14,100
Saskatchewan Assessment Management Agency.....	12,288	12,288
Municipal Relations.....	7,990	7,484
Canada Community-Building Fund.....	69,886	67,835
Building and Technical Standards.....	947	3,062
Classification by Type	2025-26	2024-25
Salaries.....	7,868	7,561
Goods and Services.....	1,069	2,310
Transfers for Public Services.....	390,865	369,589
Transfers for Public Services - Capital.....	249,854	350,085
	649,656	729,545

Government Relations

Vote 30 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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.....		5,064	4,768
Treaty Land Entitlement.....		335	335
First Nations and Métis Consultation Participation Fund.....		1,000	1,000
Métis Development Fund.....		2,722	2,477
First Nations Gaming Agreements.....		104,722	88,694
Classification by Type		<u>2025-26</u>	<u>2024-25</u>
Salaries.....		3,527	3,210
Goods and Services.....		337	358
Transfers for Public Services.....		108,644	92,371
Transfers to Individuals.....		1,335	1,335
		<u>113,843</u>	<u>97,274</u>
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.			
Classification by Type		<u>2025-26</u>	<u>2024-25</u>
Transfers for Public Services.....		7,471	7,274
		<u>7,471</u>	<u>7,274</u>
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		<u>2025-26</u>	<u>2024-25</u>
Amortization of Capital Assets.....		100	100
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>		<u>100</u>	<u>100</u>



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 2025-26	Estimated 2024-25
Central Management and Services.....	9,736	10,443
Saskatchewan Health Services.....	5,915,828	5,481,520
Provincial Health Services and Support.....	346,358	331,313
Medical Services and Medical Education Programs.....	1,274,269	1,265,515
Drug Plan and Extended Benefits.....	533,526	499,730
Appropriation	8,079,717	7,588,521
Capital Asset Acquisitions.....	(7,077)	(180)
Non-Appropriated Expense Adjustment.....	1,989	1,677
Expense	8,074,629	7,590,018
Summary of Capital Investments		
Capital Asset Acquisitions.....	7,077	180
Transfers for Public Services - Capital.....	649,856	516,669
Capital Investments	656,933	516,849

For comparative purposes, figures shown for 2024-25 have been restated to be consistent with the presentation of the 2025-26 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Health

Vote 32 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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).....			114	112
Executive Management.....			2,977	2,707
Central Services.....			5,521	5,275
Accommodation Services.....			1,124	2,349
Classification by Type				
	2025-26	2024-25		
Salaries.....	6,051	5,433		
Goods and Services.....	3,685	4,830		
Capital Asset Acquisitions.....	-	180		
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$9,622K.</i>			9,736	10,443
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.....			7,259	7,259
Saskatchewan Health Authority.....			4,528,972	4,228,961
Saskatchewan Health Authority Targeted Programs and Services.....			410,516	449,461
Saskatchewan Cancer Agency.....			279,295	248,871
Facilities - Capital Transfers.....			543,133	412,797
Equipment - Capital Transfers.....			106,723	103,872
Programs and Support.....			39,930	30,299
Classification by Type				
	2025-26	2024-25		
Salaries.....	19,804	17,441		
Goods and Services.....	20,094	19,903		
Capital Asset Acquisitions.....	7,077	-		
Transfers for Public Services.....	5,210,814	4,919,115		
Transfers for Public Services - Capital.....	649,856	516,669		
Financing Charges.....	8,183	8,392		
			5,915,828	5,481,520

Health

Vote 32 - Continued
(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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.....	50,631	47,631
Provincial Targeted Programs and Services.....	97,247	102,805
Health Quality Council.....	4,977	4,977
Immunizations.....	29,318	24,001
eHealth Saskatchewan.....	161,185	151,899
Fertility Treatment Tax Credit.....	3,000	-
Classification by Type	2025-26	2024-25
Goods and Services.....	29,318	24,001
Transfers for Public Services.....	314,040	307,312
Transfers to Individuals.....	3,000	-
	346,358	331,313
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.....	731,649	759,713
Physician Programs.....	209,742	206,742
Medical Education System.....	152,208	135,005
Optometric Services.....	15,289	15,289
Dental Services.....	2,033	2,033
Out-of-Province.....	154,332	138,332
Medical Services Program Support.....	9,016	8,401
Classification by Type	2025-26	2024-25
Salaries.....	5,929	5,314
Goods and Services.....	3,087	3,087
Transfers for Public Services.....	1,265,253	1,257,114
	1,274,269	1,265,515

Health

Vote 32 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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.....	418,558	395,783
Saskatchewan Aids to Independent Living.....	59,277	58,388
Supplementary Health Program.....	46,110	36,935
Family Health Benefits.....	3,480	3,250
Multi-Provincial Human Immunodeficiency Virus Assistance.....	263	263
Benefit Plans Program Support.....	5,838	5,111
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	5,279	4,552
Goods and Services.....	559	559
Transfers for Public Services.....	59,277	58,388
Transfers to Individuals.....	468,411	436,231
	<u>533,526</u>	<u>499,730</u>
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		
	<u>2025-26</u>	<u>2024-25</u>
Amortization of Capital Assets.....	1,989	1,677
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	<u>1,989</u>	<u>1,677</u>



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 2025-26	Estimated 2024-25
Central Management and Services.....	19,833	19,525
Preservation of Transportation System.....	132,285	127,389
Transportation Planning and Policy.....	4,912	4,454
Infrastructure and Equipment Capital.....	421,396	403,946
Custom Work Activity.....	-	-
Operation of Transportation System.....	167,974	156,288
Strategic Municipal Infrastructure.....	31,017	29,547
Appropriation	777,417	741,149
Capital Asset Acquisitions.....	(421,396)	(403,946)
Non-Appropriated Expense Adjustment.....	289,858	279,874
Expense	645,879	617,077
Summary of Capital Investments		
Capital Asset Acquisitions.....	421,396	403,946
Transfers for Public Services - Capital.....	14,306	13,306
Capital Investments	435,702	417,252

Highways

Vote 16 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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
Executive Management.....			1,210	1,111
Central Services.....			7,735	7,322
Accommodation Services.....			10,888	11,036
Classification by Type				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	7,969	7,510		
Goods and Services.....	11,864	12,015		
			<u>19,833</u>	<u>19,525</u>
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.....			120,643	116,862
Regional Services.....			11,642	10,527
Classification by Type				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	35,019	29,797		
Goods and Services.....	97,266	97,592		
			<u>132,285</u>	<u>127,389</u>
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 short line railways and regulation of provincial railways.				
Classification by Type				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	4,544	4,090		
Goods and Services.....	368	364		
			<u>4,912</u>	<u>4,454</u>

Highways

Vote 16 - Continued
(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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.....	190,322	204,940
- Airports and Ferries.....	2,054	1,365
- Bridges.....	24,880	19,000
Infrastructure Enhancement.....	186,439	161,124
Accommodations Capital.....	5,639	4,839
Transportation and Operating Equipment.....	8,111	8,111
Minor Capital.....	3,951	4,567
Classification by Type	<u>2025-26</u>	<u>2024-25</u>
Capital Asset Acquisitions.....	421,396	403,946
	<u>421,396</u>	<u>403,946</u>
Custom Work Activity (HI09)		
Provides for custom work activities performed by the Ministry for municipalities, other ministries, Crown corporations and other organizations on a full cost-recovery basis.		
Classification by Type	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	625	625
Goods and Services.....	4,375	4,375
Recovery - Internal.....	(1,000)	(1,000)
Recovery - External.....	(4,000)	(4,000)
	<u>-</u>	<u>-</u>

Highways

Vote 16 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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.....		61,646	52,237
Road Safety and Traffic Guidance.....		28,927	28,462
Operational Services.....		64,425	62,810
Ferry Services.....		3,993	3,807
Airports.....		2,283	1,972
Information Technology Services.....		6,400	6,100
Remediation of Contaminated Sites.....		300	900
Classification by Type	2025-26	2024-25	
Salaries.....	47,309	38,809	
Goods and Services.....	88,887	85,043	
Financing Charges.....	31,778	32,436	
		167,974	156,288
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 short line railway programs.			
Allocations			
Rural Integrated Roads for Growth.....		18,350	17,350
Strategic Partnership Program.....		2,190	2,190
Urban Connectors.....		8,627	8,627
Community Airport Partnership Program.....		850	850
Short Line Railway Improvement Program.....		1,000	530
Classification by Type	2025-26	2024-25	
Goods and Services.....	2,190	2,190	
Transfers for Public Services.....	14,521	14,051	
Transfers for Public Services - Capital.....	14,306	13,306	
		31,017	29,547

Highways

Vote 16 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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	<u>2025-26</u>	<u>2024-25</u>		
Amortization of Capital Assets.....	297,358	284,874		
Change in Inventory.....	(7,500)	(5,000)		
			<u>289,858</u>	<u>279,874</u>
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>				



Immigration and Career Training

Vote 89

The Ministry of Immigration and Career Training builds a strong and resilient labour market by addressing employer workforce needs, training people for jobs, and supporting newcomers to settle, work and stay in Saskatchewan.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
Central Management and Services.....	14,244	13,274
Immigration, Settlement and Credential Recognition.....	8,585	8,096
Training and Employment Services.....	12,248	11,721
Labour Market Programs.....	117,299	127,189
Appropriation	152,376	160,280
Capital Asset Acquisitions.....	(2,500)	(1,500)
Non-Appropriated Expense Adjustment.....	1,662	1,764
Expense	151,538	160,544
Summary of Capital Investments		
Capital Asset Acquisitions.....	2,500	1,500
Capital Investments	2,500	1,500

For comparative purposes, figures shown for 2024-25 have been restated to be consistent with the presentation of the 2025-26 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 2025-26	Estimated 2024-25
Central Management and Services (IC01)				
Provides executive direction and centrally-managed services in the areas of finance, information technology, information management, legislation, privacy, contract services, accommodations, marketing and communications, strategic planning and policy, and other operational services for the delivery of the Ministry's mandate.				
Allocations				
Executive Management.....			507	463
Central Services.....			9,806	8,798
Accommodation Services.....			3,931	4,013
Classification by Type	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	2,862	2,702		
Goods and Services.....	8,882	9,072		
Capital Asset Acquisitions.....	2,500	1,500		
			<u>14,244</u>	<u>13,274</u>
Immigration, Settlement and Credential Recognition (IC02)				
Supports the attraction and settlement of newcomers into the social and economic life of the province, while maintaining the integrity of the immigration system. Provides settlement and credential recognition services to support newcomer integration and retention.				
Classification by Type	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	7,945	7,378		
Goods and Services.....	640	718		
			<u>8,585</u>	<u>8,096</u>
Training and Employment Services (IC03)				
Supports the development and delivery of employment, training and workforce solutions to prepare a skilled and diverse workforce for Saskatchewan employers. It also provides program and administrative support to third-party partners.				
Classification by Type	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	11,591	10,950		
Goods and Services.....	657	771		
			<u>12,248</u>	<u>11,721</u>

Immigration and Career Training

Vote 89 - Continued
(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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.....	24,145	24,145
Skills Training.....	22,564	21,848
Workforce Development.....	17,767	23,007
Saskatchewan Apprenticeship and Trade Certification Commission.....	25,591	22,884
Apprenticeship Training Allowance.....	3,240	2,945
Employability Assistance for Persons with Disabilities.....	10,393	9,893
Canada-Saskatchewan Job Grant.....	725	8,093
Newcomer and Settlement.....	12,874	14,374
Classification by Type	<u>2025-26</u>	<u>2024-25</u>
Transfers for Public Services.....	114,059	124,244
Transfers to Individuals.....	3,240	2,945
	<u>117,299</u>	<u>127,189</u>
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	<u>2025-26</u>	<u>2024-25</u>
Amortization of Capital Assets.....	1,662	1,764
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	<u>1,662</u>	<u>1,764</u>



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 2025-26	Estimated 2024-25
Innovation Saskatchewan.....	32,537	31,042
Appropriation	32,537	31,042
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	32,537	31,042
Summary of Capital Investments		
Transfers for Public Services - Capital.....	-	2,420
Capital Investments	-	2,420

Innovation Saskatchewan

Vote 84 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
Innovation Saskatchewan (IS01)				
Provides for implementation and coordination of the strategic direction of the government's research, science and technology expenditures.				
Classification by Type				
	<u>2025-26</u>	<u>2024-25</u>		
Transfers for Public Services.....	32,537	28,622		
Transfers for Public Services - Capital.....	-	2,420		
			<u>32,537</u>	<u>31,042</u>



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 2025-26	Estimated 2024-25
Central Management and Services.....	45,141	42,159
Courts and Civil Justice.....	80,253	77,142
Legal and Policy Services.....	85,402	77,354
Boards, Commissions and Independent Offices.....	62,541	54,158
Appropriation	273,337	250,813
Capital Asset Acquisitions.....	(5,844)	(6,988)
Non-Appropriated Expense Adjustment.....	3,752	3,183
Expense	271,245	247,008
Summary of Capital Investments		
Capital Asset Acquisitions.....	5,844	6,988
Capital Investments	5,844	6,988

Justice and Attorney General

Vote 3 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
Central Management and Services (JU01)				
Provides executive direction and centrally-managed services in the areas of finance and budgeting, audit, communications, information management, employee health and safety, and other operational services that include information technology, and head office and program-based accommodations services required for the delivery of the Ministry's mandate, including associated boards and commissions. It also includes the provision of information and technology expertise, support and services to the Ministry of Corrections, Policing and Public Safety through a shared-services memorandum of understanding.				
Allocations				
Minister's Salary (Statutory).....			57	56
Executive Management.....			1,460	1,300
Central Services.....			22,744	20,779
Accommodation Services.....			20,880	20,024
Classification by Type				
	2025-26	2024-25		
Salaries.....	9,334	8,181		
Goods and Services.....	33,343	32,565		
Capital Asset Acquisitions.....	2,464	1,413		
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$45,084K.</i>			45,141	42,159
Courts and Civil Justice (JU03)				
Provides judicial and operational support to the court system, including court capital. 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.....			42,726	39,216
Salaries - Provincial Court Judges (Statutory).....			20,576	19,977
Salaries - Justices of the Peace (Statutory).....			4,760	4,172
Family Justice Services.....			5,526	5,144
Dispute Resolution.....			2,535	2,308
Court Facility Land, Buildings and Improvements.....			3,380	5,575
Minor Capital Expenses - Courts.....			750	750
Classification by Type				
	2025-26	2024-25		
Salaries.....	61,105	55,465		
Goods and Services.....	14,444	14,816		
Capital Asset Acquisitions.....	3,380	5,575		
Transfers for Public Services.....	1,324	1,286		
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$54,917K.</i>			80,253	77,142

Justice and Attorney General

Vote 3 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
Legal and Policy Services (JU04)		
Provides legal and policy 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. It publishes and distributes legislation, regulations and other government publications, and provides strategic planning and reporting for the Ministry. It provides community-led justice programming to respond to the needs of communities for increased safety and greater well-being. This includes administration of similar corrections programming on behalf of the Ministry of Corrections, Policing and Public Safety through a shared-services memorandum of understanding.		
Allocations		
Justice Services and Tribunal Division.....	1,326	1,024
Public Prosecutions.....	39,786	33,929
King's Printer Revolving Fund - Subsidy.....	786	272
Public Registry Assurance Claims (Statutory).....	1	1
Legal Services.....	13,211	11,922
Policy, Programs and Support.....	30,292	30,206
Classification by Type	2025-26	2024-25
Salaries.....	53,362	44,890
Goods and Services.....	6,460	7,210
Transfers for Public Services.....	25,580	25,254
	85,402	77,354

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$85,401K.

Justice and Attorney General

Vote 3 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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.....	2,177	1,921
Inquiries.....	76	76
Legal Aid Commission.....	41,604	35,325
Automobile Injury Appeal Commission.....	1,258	1,057
Highway Traffic Board.....	1,128	1,075
Public Complaints Commission.....	2,442	2,021
Office of the Public Guardian and Trustee.....	4,577	4,159
Saskatchewan Coroners Service.....	5,715	5,299
Office of Tribunal Counsel.....	476	419
SGI Appeal Advisory Program.....	482	200
	62,541	54,158
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	16,859	14,771
Goods and Services.....	3,981	3,968
Transfers for Public Services.....	97	94
Transfers to Individuals.....	41,604	35,325
	62,541	54,158
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		
	<u>2025-26</u>	<u>2024-25</u>
Amortization of Capital Assets.....	3,752	3,183
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	3,752	3,183



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 2025-26	Estimated 2024-25
Central Management and Services.....	5,089	5,197
Occupational Health and Safety.....	10,537	9,675
Employment Standards.....	3,222	2,911
Labour Relations Board.....	1,079	1,000
Labour Relations and Mediation.....	730	680
Injured Worker Appeal Services.....	1,037	943
Appropriation	21,694	20,406
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	92	92
Expense	21,786	20,498

Labour Relations and Workplace Safety

Vote 20 - Continued
(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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				
Executive Management.....			690	750
Central Services.....			2,568	2,637
Accommodation Services.....			1,831	1,810
Classification by Type				
	2025-26	2024-25		
Salaries.....	2,149	2,048		
Goods and Services.....	2,940	3,149		
			5,089	5,197
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				
	2025-26	2024-25		
Salaries.....	8,590	7,728		
Goods and Services.....	1,947	1,947		
			10,537	9,675
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				
	2025-26	2024-25		
Salaries.....	3,023	2,712		
Goods and Services.....	199	199		
			3,222	2,911

Labour Relations and Workplace Safety

Vote 20 - Continued

(thousands of dollars)

Estimated 2025-26	Estimated 2024-25
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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	2025-26	2024-25
Salaries.....	929	850
Goods and Services.....	150	150

1,079	1,000
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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	2025-26	2024-25
Salaries.....	571	521
Goods and Services.....	159	159

730	680
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Injured Worker Appeal Services (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	2025-26	2024-25
Salaries.....	913	819
Goods and Services.....	124	124

1,037	943
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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	2025-26	2024-25
Amortization of Capital Assets.....	92	92

Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.

92	92
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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 2025-26	Estimated 2024-25
Central Management and Services.....	9,363	9,493
Parks.....	30,821	28,531
Resource Stewardship.....	10,630	8,079
Community Engagement.....	49,680	46,226
Appropriation	100,494	92,329
Capital Asset Acquisitions.....	(15,204)	(14,010)
Non-Appropriated Expense Adjustment.....	8,230	7,140
Expense	93,520	85,459
Summary of Capital Investments		
Capital Asset Acquisitions.....	15,204	14,010
Capital Investments	15,204	14,010

For comparative purposes, figures shown for 2024-25 have been restated to be consistent with the presentation of the 2025-26 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Parks, Culture and Sport

Vote 27 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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).....		57	56
Executive Management.....		859	880
Central Services.....		4,544	4,205
Accommodation Services.....		3,206	3,639
Status of Women Office.....		697	713
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	3,558	3,121	
Goods and Services.....	5,655	6,222	
Transfers for Public Services.....	150	150	
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$9,306K.</i>		<u>9,363</u>	<u>9,493</u>
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.....		4,368	3,988
Parks Capital Projects.....		12,500	13,283
Parks Preventative Maintenance.....		2,207	1,707
Regional Parks.....		2,230	1,230
Urban Parks.....		513	513
Commercial Revolving Fund - Subsidy.....		9,003	7,810
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	3,614	3,139	
Goods and Services.....	2,961	2,556	
Capital Asset Acquisitions.....	12,500	13,283	
Transfers for Public Services.....	11,746	9,553	
		<u>30,821</u>	<u>28,531</u>

Parks, Culture and Sport

Vote 27 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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.....		2,713	3,011
Support for Provincial Heritage and Culture.....		821	821
Royal Saskatchewan Museum.....		5,838	3,058
Francophone Affairs.....		1,258	1,189
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	5,801	5,082	
Goods and Services.....	1,064	1,209	
Capital Asset Acquisitions.....	2,704	727	
Transfers for Public Services.....	1,061	1,061	
		<u>10,630</u>	<u>8,079</u>
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.....		8,450	3,100
Active Families Benefit.....		3,890	3,890
Heritage Institutions and Saskatchewan Science Centre.....		5,551	5,551
Saskatchewan Arts Board.....		6,879	6,775
Community Initiatives Fund.....		8,477	8,477
Creative Saskatchewan.....		16,125	18,125
Saskatchewan Heritage Foundation.....		308	308
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Goods and Services.....	-	812	
Transfers for Public Services.....	45,790	41,524	
Transfers to Individuals.....	3,890	3,890	
		<u>49,680</u>	<u>46,226</u>

Parks, Culture and Sport

Vote 27 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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	<u>2025-26</u>	<u>2024-25</u>	
Amortization of Capital Assets.....	8,230	7,140	
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			
		<u>8,230</u>	<u>7,140</u>



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 2025-26	Estimated 2024-25
Central Management and Services.....	6,338	5,189
Human Resource Consulting Services.....	8,866	9,115
Employee Relations and Strategic Human Resource Services.....	13,037	9,023
Human Resource Service Centre.....	19,912	10,737
Appropriation	48,153	34,064
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	405	305
Expense	48,558	34,369

For comparative purposes, figures shown for 2024-25 have been restated to be consistent with the presentation of the 2025-26 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Public Service Commission

Vote 33 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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.....			419	366
Central Services.....			2,182	2,159
Accommodation Services.....			3,737	2,664
Classification by Type				
	2025-26	2024-25		
Salaries.....	1,462	1,206		
Goods and Services.....	4,876	3,983		
			6,338	5,189
Human Resource Consulting Services (PS03)				
Provides human resource consulting and advisory services to government and implements government-wide human resource strategies.				
Classification by Type				
	2025-26	2024-25		
Salaries.....	8,636	8,874		
Goods and Services.....	230	241		
			8,866	9,115
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				
	2025-26	2024-25		
Salaries.....	11,919	8,267		
Goods and Services.....	1,118	756		
			13,037	9,023

Public Service Commission

Vote 33 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	11,989	7,328		
Goods and Services.....	7,923	3,409		
			<u>19,912</u>	<u>10,737</u>
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				
	<u>2025-26</u>	<u>2024-25</u>		
Amortization of Capital Assets.....	405	305		
			<u>405</u>	<u>305</u>
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>				



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 2025-26	Estimated 2024-25
Saskatchewan Research Council.....	19,423	41,623
Appropriation	19,423	41,623
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	19,423	41,623

Saskatchewan Research Council

Vote 35 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
Saskatchewan Research Council (SR01)				
Supports applied research and assists clients in the private and public sectors in the transfer and commercialization of technology to support economic development.				
Classification by Type				
	<u>2025-26</u>	<u>2024-25</u>		
Transfers for Public Services.....	19,423	41,623		
			<u>19,423</u>	<u>41,623</u>



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 2025-26	Estimated 2024-25
Central Management and Services.....	16,705	5,279
Property Management.....	5,198	5,019
Project Management.....	-	-
Transportation and Other Services.....	474	551
Major Capital Asset Acquisitions.....	63,260	84,575
Information Technology.....	39,283	38,560
Provincial Archives of Saskatchewan.....	5,109	4,330
Infrastructure and Procurement.....	25,367	18,482
Appropriation	155,396	156,796
Capital Asset Acquisitions.....	(63,260)	(84,575)
Non-Appropriated Expense Adjustment.....	12,042	1,309
Expense	104,178	73,530
Summary of Capital Investments		
Capital Asset Acquisitions.....	63,260	84,575
Capital Investments	63,260	84,575

For comparative purposes, figures shown for 2024-25 have been restated to be consistent with the presentation of the 2025-26 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 2025-26	Estimated 2024-25
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. It also provides integrated planning and prioritization of provincial infrastructure projects and initiatives.			
Allocations			
Minister's Salary (Statutory).....		57	56
Executive Management.....		897	830
Central Services.....		15,186	15,166
Accommodation Services.....		565	574
Allocated to Services Subvotes.....		-	(11,347)
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	9,578	7,766	
Goods and Services.....	7,127	8,860	
Allocated to Services Subvotes.....	-	(11,347)	
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$16,648K.</i>			
		<u>16,705</u>	<u>5,279</u>
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.....		194,835	189,047
Accommodation Costs Incurred on Behalf of the Legislative Assembly.....		2,977	2,961
Program Delivery and Client Services.....		20,194	20,719
Property Management Allocated to Ministries.....		(142,497)	(141,241)
Property Management Charged to External Clients.....		(70,311)	(66,467)
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	25,353	22,126	
Goods and Services.....	156,453	148,771	
Allocation from Central Management and Services.....	-	7,213	
Financing Charges.....	9,510	9,836	
Amortization of Capital Assets.....	26,690	24,781	
Recovery - Internal.....	(142,497)	(141,241)	
Recovery - External.....	(70,311)	(66,467)	
		<u>5,198</u>	<u>5,019</u>

SaskBuilds and Procurement

Vote 13 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
Project Management (SP03)			
Provides for the management of projects on behalf of clients on a full cost-recovery basis.			
Allocations			
Custody Facilities.....		14,630	47,786
Health Facilities.....		449,675	331,245
Parks Capital.....		12,500	12,500
Post-Secondary Capital.....		6,878	9,464
Other.....		6,871	13,825
Project Management Allocated to Ministries.....		(29,985)	(70,845)
Project Management Charged to External Clients.....		(460,569)	(343,975)
Classification by Type			
	2025-26	2024-25	
Goods and Services.....	490,554	414,820	
Recovery - Internal.....	(29,985)	(70,845)	
Recovery - External.....	(460,569)	(343,975)	
	-	-	
Transportation and Other Services (SP05)			
Provides for government's vehicle fleet, air ambulance, mail services, telecommunications and other support services.			
Allocations			
Vehicle Services.....		28,014	28,904
Air Services.....		10,888	9,500
Mail Services.....		11,340	11,648
Telecommunications Services.....		279	331
Services Allocated to Ministries.....		(32,531)	(32,613)
Services Charged to External Clients.....		(17,516)	(17,219)
Classification by Type			
	2025-26	2024-25	
Salaries.....	8,554	7,670	
Goods and Services.....	33,715	32,465	
Allocation from Central Management and Services.....	-	1,996	
Amortization of Capital Assets.....	8,252	8,252	
Recovery - Internal.....	(32,531)	(32,613)	
Recovery - External.....	(17,516)	(17,219)	
	474	551	

SaskBuilds and Procurement

Vote 13 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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	6,843
Transportation and Operating Equipment.....			13,738	11,547
Office Equipment and Information Technology.....			42,679	66,185
Classification by Type				
	2025-26	2024-25		
Capital Asset Acquisitions.....	63,260	84,575		
			63,260	84,575
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.....			33,417	32,694
Application Support.....			6,826	6,826
Interministerial Services.....			62,462	57,077
IT Allocated to Ministries.....			(58,946)	(53,896)
IT Allocated to External Clients.....			(4,476)	(4,141)
Classification by Type				
	2025-26	2024-25		
Salaries.....	25,102	22,910		
Goods and Services.....	77,183	71,129		
Allocation from Central Management and Services.....	-	2,138		
Amortization of Capital Assets.....	420	420		
Recovery - Internal.....	(58,946)	(53,896)		
Recovery - External.....	(4,476)	(4,141)		
			39,283	38,560
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				
	2025-26	2024-25		
Transfers for Public Services.....	5,109	4,330		
			5,109	4,330

SaskBuilds and Procurement

Vote 13 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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, delivery and contract oversight of provincial infrastructure projects and initiatives.		
Allocations		
Infrastructure Development.....	12,854	12,312
Procurement Management.....	12,513	6,170
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	20,309	11,885
Goods and Services.....	5,058	6,597
	<u>25,367</u>	<u>18,482</u>
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		
	<u>2025-26</u>	<u>2024-25</u>
Amortization of Capital Assets.....	47,404	34,762
Amortization Allocated to Services Subvotes.....	(35,362)	(33,453)
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>	<u>12,042</u>	<u>1,309</u>



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 2025-26	Estimated 2024-25
SaskBuilds Corporation.....	25,000	-
Appropriation	25,000	-
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	25,000	-
Summary of Capital Investments		
Transfers for Public Services - Capital.....	25,000	-
Capital Investments	25,000	-

SaskBuilds Corporation

Vote 86 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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				
	<u>2025-26</u>	<u>2024-25</u>		
Transfers for Public Services - Capital.....	25,000	-		
			<u>25,000</u>	<u>-</u>



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 2025-26	Estimated 2024-25
Central Management and Services.....	61,796	59,008
Income Assistance Services.....	695,394	667,916
Child and Family Services.....	408,415	389,419
Client Support.....	14,475	12,963
Housing.....	73,747	74,727
Disability Programs and Services.....	363,809	340,777
Appropriation	1,617,636	1,544,810
Capital Asset Acquisitions.....	(8,107)	(6,382)
Non-Appropriated Expense Adjustment.....	5,409	6,453
Expense	1,614,938	1,544,881
Summary of Capital Investments		
Capital Asset Acquisitions.....	8,107	6,382
Transfers for Public Services - Capital.....	23,223	30,575
Capital Investments	31,330	36,957

Social Services

Vote 36 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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).....		57	56
Executive Management.....		2,089	1,875
Central Services.....		42,238	40,500
Accommodation Services.....		17,412	16,577
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	13,922	12,084	
Goods and Services.....	41,492	40,542	
Capital Asset Acquisitions.....	6,382	6,382	
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$61,739K.</i>		<u>61,796</u>	<u>59,008</u>
Income Assistance Services (SS03)			
Provides income assistance programs and services 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.....		263,792	257,242
Saskatchewan Assured Income for Disability.....		314,500	307,047
Saskatchewan Employment Incentive.....		17,000	17,000
Saskatchewan Employment Supplement.....		10	500
Child Care Parent Subsidies.....		10	500
Rental Housing Supplements.....		11,521	11,521
Seniors Income Plan.....		37,171	37,171
Seniors Personal Care Home Benefit.....		14,216	4,416
Income Assistance Community Services.....		5,978	4,969
Income Assistance Program Delivery.....		31,196	27,550
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	30,520	26,874	
Goods and Services.....	676	676	
Transfers for Public Services.....	5,978	4,969	
Transfers to Individuals.....	658,220	635,397	
		<u>695,394</u>	<u>667,916</u>

Social Services

Vote 36 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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.....	153,837	147,732
Child and Family Community-Based Organization Services.....	189,308	182,640
Child and Family Program Delivery.....	65,270	59,047
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	62,071	55,848
Goods and Services.....	3,199	3,199
Transfers for Public Services.....	189,308	182,640
Transfers to Individuals.....	153,837	147,732
	<u>408,415</u>	<u>389,419</u>
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.....	14,475	12,963
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	12,630	11,118
Goods and Services.....	1,845	1,845
	<u>14,475</u>	<u>12,963</u>

Social Services

Vote 36 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
Housing (SS12)			
Provides for programs, services and financial assistance to families, seniors and others to enable access to appropriate housing. Provides funding to support vulnerable people in accessing emergency shelter and outreach services.			
Allocations			
Program Delivery.....		8,338	7,626
Saskatchewan Housing Corporation.....		65,409	67,101
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	7,866	7,154	
Goods and Services.....	472	472	
Transfers for Public Services.....	51,171	45,401	
Transfers for Public Services - Capital.....	14,238	21,700	
		<u>73,747</u>	<u>74,727</u>
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.....		339,537	318,987
Disability Program Delivery.....		24,272	21,790
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	22,755	20,265	
Goods and Services.....	1,517	1,525	
Capital Asset Acquisitions.....	1,725	-	
Transfers for Public Services.....	308,417	289,702	
Transfers for Public Services - Capital.....	8,985	8,875	
Transfers to Individuals.....	20,410	20,410	
		<u>363,809</u>	<u>340,777</u>
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			
	<u>2025-26</u>	<u>2024-25</u>	
Amortization of Capital Assets.....	5,409	6,453	
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			
		<u>5,409</u>	<u>6,453</u>



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 2025-26	Estimated 2024-25
Tourism Saskatchewan.....	19,278	19,603
Appropriation	19,278	19,603
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	19,278	19,603

Tourism Saskatchewan

Vote 88 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
Tourism Saskatchewan (TR01)				
Promotes the province as a tourism destination, and assists industry to market and develop quality tourism products.				
Classification by Type				
	<u>2025-26</u>	<u>2024-25</u>		
Transfers for Public Services.....	19,278	19,603		
			<u>19,278</u>	<u>19,603</u>



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 2025-26	Estimated 2024-25
Central Management and Services.....	9,938	8,773
Strategic Policy and Competitiveness.....	2,337	2,482
Economic Development.....	12,508	9,873
International Engagement.....	19,542	19,311
Appropriation	44,325	40,439
Capital Asset Acquisitions.....	(620)	-
Non-Appropriated Expense Adjustment.....	150	150
Expense	43,855	40,589
Summary of Capital Investments		
Capital Asset Acquisitions.....	620	-
Capital Investments	620	-

Trade and Export Development

Vote 90 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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).....		57	56
Executive Management.....		1,908	1,868
Central Services.....		6,016	5,406
Accommodation Services.....		1,957	1,443
Classification by Type	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	5,050	4,447	
Goods and Services.....	4,268	4,326	
Capital Asset Acquisitions.....	620	-	
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$9,881K.</i>		<u>9,938</u>	<u>8,773</u>
Strategic Policy and Competitiveness (TE02)			
Provides data, analysis and advice to advance Saskatchewan's competitiveness and market access. This includes working to secure market access through the negotiation of trade agreements, quantitative analysis, statistical reports, and policy advice to enable a competitive business environment to grow trade and investment.			
Classification by Type	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	2,009	1,804	
Goods and Services.....	328	678	
		<u>2,337</u>	<u>2,482</u>

Trade and Export Development

Vote 90 - Continued

(thousands of dollars)

		Estimated 2025-26	Estimated 2024-25
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.			
Allocations			
Operational Support.....		12,053	9,418
Saskatchewan Indigenous Investment Finance Corporation.....		455	455
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	3,622	3,272	
Goods and Services.....	2,631	4,631	
Transfers for Public Services.....	6,255	1,970	
		<u>12,508</u>	<u>9,873</u>
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.....		16,274	16,043
Saskatchewan Trade and Export Partnership.....		3,268	3,268
Classification by Type			
	<u>2025-26</u>	<u>2024-25</u>	
Salaries.....	4,750	4,519	
Goods and Services.....	11,524	11,524	
Transfers for Public Services.....	3,268	3,268	
		<u>19,542</u>	<u>19,311</u>
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			
	<u>2025-26</u>	<u>2024-25</u>	
Amortization of Capital Assets.....	150	150	
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			
		<u>150</u>	<u>150</u>



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 2025-26	Estimated 2024-25
Water Security Agency.....	99,407	103,638
Appropriation	99,407	103,638
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	99,407	103,638
Summary of Capital Investments		
Transfers for Public Services - Capital.....	70,000	75,000
Capital Investments	70,000	75,000

Water Security Agency

Vote 87 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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				
	<u>2025-26</u>	<u>2024-25</u>		
Transfers for Public Services.....	29,407	28,638		
Transfers for Public Services - Capital.....	70,000	75,000		
			<u>99,407</u>	<u>103,638</u>



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 2025-26	Estimated 2024-25
Advocate for Children and Youth.....	3,261	3,041
Appropriation	3,261	3,041
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	3,261	3,041

Advocate for Children and Youth

Vote 76 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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).....	262	239
Advocate Operations.....	2,999	2,802
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	2,581	2,361
Goods and Services.....	680	680
	<u>3,261</u>	<u>3,041</u>
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$2,999K.</i>		



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 2025-26	Estimated 2024-25
Chief Electoral Officer.....	4,994	29,241
Appropriation	4,994	29,241
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	219	240
Expense	5,213	29,481

Chief Electoral Officer

Vote 34 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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				
	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	2,658	9,935		
Goods and Services.....	2,336	19,306		
<i>Amounts in this subvote are "Statutory".</i>			<u>4,994</u>	<u>29,241</u>
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				
	<u>2025-26</u>	<u>2024-25</u>		
Amortization of Capital Assets.....	219	240		
<i>Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.</i>			<u>219</u>	<u>240</u>



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 2025-26	Estimated 2024-25
Conflict of Interest Commissioner.....	595	569
Appropriation	595	569
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	595	569

Conflict of Interest Commissioner

Vote 57 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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 <i>The Members' Conflict of Interest Act</i> 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 <i>The Lobbyists Act</i> and ensures compliance and conformity of lobbyists to <i>The Lobbyists Act</i> .				
Classification by Type	<u>2025-26</u>	<u>2024-25</u>		
Salaries.....	447	406		
Goods and Services.....	148	163		
			<u>595</u>	<u>569</u>



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 2025-26	Estimated 2024-25
Information and Privacy Commissioner.....	2,916	2,703
Appropriation	2,916	2,703
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	2,916	2,703

Information and Privacy Commissioner

Vote 55 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
Information and Privacy Commissioner (IP01)		
<p>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.</p>		
Allocations		
Commissioner's Salary (Statutory).....	262	239
Commission Operations.....	2,654	2,464
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	2,271	2,063
Goods and Services.....	645	640
	<u>2,916</u>	<u>2,703</u>
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$2,654K.</i>		



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 2025-26	Estimated 2024-25
Central Management and Services.....	4,193	3,676
Legislative Assembly Services.....	7,471	7,159
Committees of the Legislative Assembly.....	35	35
Payments and Allowances to Individual Members.....	19,837	19,117
Caucus Operations.....	2,629	2,569
Office of the Speaker and Board of Internal Economy.....	575	507
Appropriation	34,740	33,063
Capital Asset Acquisitions.....	(300)	(300)
Non-Appropriated Expense Adjustment.....	150	150
Expense	34,590	32,913
Summary of Capital Investments		
Capital Asset Acquisitions.....	300	300
Capital Investments	300	300

Legislative Assembly

Vote 21 - Continued

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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				
	2025-26	2024-25		
Salaries.....	2,788	2,422		
Goods and Services.....	1,105	954		
Capital Asset Acquisitions.....	300	300		
			4,193	3,676
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).....			274	246
Assembly Operations and Services.....			4,211	4,043
Legislative Library.....			2,504	2,315
Law Clerk and Parliamentary Counsel.....			482	555
Classification by Type				
	2025-26	2024-25		
Salaries.....	5,708	5,191		
Goods and Services.....	1,613	1,668		
Transfers for Public Services.....	150	300		
			7,471	7,159
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$7,197K.</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				
	2025-26	2024-25		
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 2025-26	Estimated 2024-25
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).....			19,458	18,751
Allowances for Additional Duties (Statutory).....			379	366
Classification by Type				
	2025-26	2024-25		
Salaries.....	13,044	12,367		
Goods and Services.....	6,793	6,750		
<i>Amounts in this subvote are "Statutory".</i>			19,837	19,117
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				
	2025-26	2024-25		
Transfers for Public Services.....	2,629	2,569		
<i>Amounts in this subvote are "Statutory".</i>			2,629	2,569
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).....			57	55
Speaker's Office Operations and Services.....			438	372
Board of Internal Economy Operations and Services.....			80	80
Classification by Type				
	2025-26	2024-25		
Salaries.....	363	297		
Goods and Services.....	212	210		
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$518K.</i>			575	507
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				
	2025-26	2024-25		
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 2025-26	Estimated 2024-25
Ombudsman and Public Interest Disclosure Commissioner.....	4,914	4,563
Appropriation	4,914	4,563
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	<u>4,914</u>	<u>4,563</u>

Ombudsman and Public Interest Disclosure Commissioner

Vote 56 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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).....	262	239
Ombudsman and Public Interest Disclosure Commissioner Operations.....	4,652	4,324
Classification by Type		
	2025-26	2024-25
Salaries.....	3,655	3,435
Goods and Services.....	1,259	1,128
	4,914	4,563

This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$4,652K.



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 2025-26	Estimated 2024-25
Provincial Auditor.....	10,323	9,576
Unforeseen Expenses.....	706	641
Appropriation	11,029	10,217
Capital Asset Acquisitions.....	-	-
Non-Appropriated Expense Adjustment.....	-	-
Expense	11,029	10,217

Provincial Auditor

Vote 28 - Continued

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
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).....	257	234
Provincial Auditor Operations.....	10,066	9,342
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	6,984	6,377
Goods and Services.....	3,339	3,199
	<u>10,323</u>	<u>9,576</u>
<i>This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$10,066K.</i>		
Unforeseen Expenses (PA02)		
Provides for unforeseen expenses pursuant to Section 10.1 of <i>The Provincial Auditor Act</i> .		
Classification by Type		
	<u>2025-26</u>	<u>2024-25</u>
Salaries.....	706	641
	<u>706</u>	<u>641</u>



Government
— of —
Saskatchewan

General Revenue Fund Non-Budgetary Appropriation

Schedule of Non-Budgetary Voted and Statutory Appropriation

(thousands of dollars)

	Voted 2025-26	Statutory 2025-26	Estimated Total 2025-26	Forecast 2024-25	Estimated 2024-25
Lending and Investing Activities					
Advanced Education.....	80,000	-	80,000	80,000	80,000
Municipal Financing Corporation of Saskatchewan.....	-	33,000	33,000	36,000	30,000
Saskatchewan Power Corporation.....	-	687,000	687,000	1,135,000	977,200
Saskatchewan Telecommunications Holding Corporation.....	-	200,000	200,000	150,000	216,100
Saskatchewan Water Corporation.....	-	1,500	1,500	-	33,500
SaskEnergy Incorporated.....	-	272,610	272,610	223,640	279,800
Total Lending and Investing Activities	80,000	1,194,110	1,274,110	1,624,640	1,616,600
Debt Redemption, Sinking Fund and Interest Payments					
Debt Redemption.....	-	1,529,420	1,529,420	1,328,331	1,329,257
Sinking Fund Payments - Government Share.....	-	268,265	268,265	250,459	250,460

Schedule of Debt

as at March 31
(thousands of dollars)

	Estimated General Gross Debt 2026	Estimated Gov't Business Enterprise Specific Gross Debt 2026	Estimated Gross Debt 2026	Forecast Gross Debt 2025	Estimated Gross Debt 2025
Government - Operating.....	7,463,811	-	7,463,811	7,463,811	7,463,811
Government - Saskatchewan Capital Plan.....	15,791,080	-	15,791,080	14,021,818	13,371,080
Innovation Saskatchewan.....	50,590	-	50,590	51,310	51,310
Lotteries and Gaming Saskatchewan Corporation.....	-	19,000	19,000	49,000	49,000
Municipal Financing Corporation of Saskatchewan.....	100,000	269,209	369,209	359,209	343,209
Saskatchewan Power Corporation.....	750,000	9,327,079	10,077,079	9,590,079	9,047,528
Saskatchewan Telecommunications Holding Corporation.....	50,000	1,920,758	1,970,758	1,889,758	1,923,172
Saskatchewan Water Corporation.....	-	110,605	110,605	110,805	143,191
SaskEnergy Incorporated.....	75,000	2,246,817	2,321,817	2,124,207	2,238,523
Debt	24,280,481	13,893,468	38,173,949	35,659,997	34,630,824
Guaranteed Debt	75,000	-	75,000	75,223	75,222

Schedule of Guaranteed Debt

as at March 31

(thousands of dollars)

	Estimated 2026	Forecast 2025	Estimated 2025
Guaranteed Debt for Crown Corporations			
<i>The Saskatchewan Indigenous Investment Finance Corporation Act</i>			
Saskatchewan Indigenous Investment Finance Loans.....	75,000	75,000	75,000
Guaranteed Debt for Crown Corporations	75,000	75,000	75,000
Other Guaranteed Debt			
<i>The Farm Financial Stability Act</i>			
Breeder Associations Loan Guarantees.....	-	175	171
Feeder Associations Loan Guarantees.....	-	48	51
Other Guaranteed Debt	-	223	222
Guaranteed Debt	75,000	75,223	75,222

Schedule of Borrowing Requirements

(thousands of dollars)

	Estimated 2025-26	Forecast 2024-25	Estimated 2024-25
Borrowing for Crown Corporations			
Municipal Financing Corporation of Saskatchewan.....	33,000	36,000	30,000
Saskatchewan Power Corporation.....	687,000	1,135,000	977,200
Saskatchewan Telecommunications Holding Corporation.....	200,000	150,000	216,100
Saskatchewan Water Corporation.....	1,500	-	33,500
SaskEnergy Incorporated.....	272,610	223,640	279,800
Borrowing for Crown Corporations	1,194,110	1,544,640	1,536,600
Borrowing for Government			
Government - Operating.....	1,080,000	927,427	927,427
Government - Saskatchewan Capital Plan.....	1,769,262	2,530,738	1,900,000
Borrowing for Government	2,849,262	3,458,165	2,827,427
Borrowing Requirements	4,043,372	5,002,805	4,364,027

Schedule of Lending and Investing Activities

(thousands of dollars)

Receipts	Estimated 2025-26	Forecast 2024-25	Estimated 2024-25
Crown Corporations - Loan Repayments			
Innovation Saskatchewan.....	720	845	830
Lotteries and Gaming Saskatchewan Corporation.....	30,000	28,059	30,000
Municipal Financing Corporation of Saskatchewan.....	23,000	21,000	21,000
Saskatchewan Power Corporation.....	200,000	200,000	200,000
Saskatchewan Telecommunications Holding Corporation.....	119,000	50,000	50,000
Saskatchewan Water Corporation.....	1,700	1,000	-
SaskEnergy Incorporated.....	75,000	100,000	100,000
Crown Corporations - Loan Repayments	449,420	400,904	401,830
Other - Loan Repayments			
Advanced Education.....	33,000	33,000	35,000
Highways.....	33	33	33
Trade and Export Development.....	11	23	23
Other - Loan Repayments	33,044	33,056	35,056
Loan Repayments	482,464	433,960	436,886
Investment Receipts			
Sinking Fund Contributions from Crown Corporations.....	136,677	121,257	117,257
Redemption of Sinking Funds.....	102,892	89,811	91,516
Investment Receipts	239,569	211,068	208,773
Receipts	722,033	645,028	645,659

Schedule of Lending and Investing Activities

(thousands of dollars)

Disbursements	Estimated 2025-26	Forecast 2024-25	Estimated 2024-25
Crown Corporations - Loans			
Municipal Financing Corporation of Saskatchewan.....	33,000	36,000	30,000
Saskatchewan Power Corporation.....	687,000	1,135,000	977,200
Saskatchewan Telecommunications Holding Corporation.....	200,000	150,000	216,100
Saskatchewan Water Corporation.....	1,500	-	33,500
SaskEnergy Incorporated.....	272,610	223,640	279,800
Crown Corporations - Loans	1,194,110	1,544,640	1,536,600
Other - Loans			
Advanced Education.....	80,000	80,000	80,000
Loans	1,274,110	1,624,640	1,616,600
Investments			
Contributions to Sinking Funds.....	404,942	371,716	367,717
Sinking Fund Redemptions of Crown Corporations.....	102,892	17,264	17,384
Investments	507,834	388,980	385,101
Disbursements	1,781,944	2,013,620	2,001,701

Lending and Investing Activities

(thousands of dollars)

	Estimated 2025-26	Estimated 2024-25
Advanced Education (Vote 169)		
Loans to Student Aid Fund (AE01) - <i>To Be Voted</i>	80,000	80,000
Municipal Financing Corporation of Saskatchewan (Vote 151)		
Loans (MF01) - <i>Statutory</i>	33,000	30,000
Saskatchewan Power Corporation (Vote 152)		
Loans (PW01) - <i>Statutory</i>	687,000	977,200
Saskatchewan Telecommunications Holding Corporation (Vote 153)		
Loans (ST01) - <i>Statutory</i>	200,000	216,100
Saskatchewan Water Corporation (Vote 140)		
Loans (SW01) - <i>Statutory</i>	1,500	33,500
SaskEnergy Incorporated (Vote 150)		
Loans (SE01) - <i>Statutory</i>	272,610	279,800

Debt Redemption, Sinking Fund and Interest Payments

(thousands of dollars)

			Estimated 2025-26	Estimated 2024-25
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.				
	2025-26	2024-25		
Government General Debt.....	1,080,000	927,427		
Crown Corporation General Debt.....	720	830		
Government Business Enterprise Specific Debt.....	448,700	401,000		
<i>Amounts in this vote are "Statutory".</i>			1,529,420	1,329,257
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.				
	2025-26	2024-25		
Sinking Fund Payments.....	404,942	367,717		
Less: Reimbursement from Crown corporations with respect to Crown Corporation General Debt.....	10,117	10,117		
Less: Reimbursement from Crown corporations with respect to Government Business Enterprise Specific Debt.....	126,560	107,140		
<i>Amounts in this vote are "Statutory".</i>			268,265	250,460
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.				
	2025-26	2024-25		
Interest on Gross Debt - Crown Enterprise Share.....	494,800	459,600		
Less: Reimbursement from Crown Enterprises.....	494,800	459,600		
<i>Amounts in this vote are "Statutory".</i>			-	-



Government
— of —
Saskatchewan

Supplementary Information

Restatement Schedule

2024-25 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 2024-25 Estimate as it appears in the 2025-26 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.

2024-25 Appropriation Restatement Schedule

(thousands of dollars)

2024-25

Appropriation

Executive Branch of Government

Corrections, Policing and Public Safety (Vote 73)

Original 2024-25 Estimate

Transferred From:	Transferred To:	
Subvote Allocation	Subvote Allocation	
CP13 Program Support	PS04 Employee Relations and Strategic Human Resource Services	719,374
This transfer consolidates funding for the Talent Project Team.		(300)

Restated 2024-25 Estimate

Internal Restatements:		
Transferred From:	Transferred To:	
Subvote Allocation	Subvote Allocation	Appropriation
CP01 Central Services	CP01 Accommodation Services	13,336
This transfer consolidates accommodation and information technology resources.		

CP13 Program Support	CP01 Central Services	553
CP15 Program Support	CP01 Central Services	553
These transfers consolidate and centralize financial and capital support resources.		

CP13 Program Support	CP13 Custody Services	2,014
This transfer consolidates management and program support resources within Custody Services.		

CP13 Program Support	CP13 Community Corrections	11,951
This transfer consolidates funding for community-based organization grant payments, management and support resources.		

Within the subvote Custody, Supervision and Rehabilitation Services (CP13), the allocation Community Corrections is renamed Supervision and Rehabilitation Services.

Education (Vote 5)

Original 2024-25 Estimate

Transferred From:	Transferred To:	
Subvote Allocation	Subvote Allocation	
ED03 Achievement and Operational Support	HE03 Saskatchewan Health Authority	2,000
ED03 Achievement and Operational Support	HE03 Saskatchewan Health Authority Targeted Programs and Services	1,000
These transfers consolidate mental health funding for schools.		

Restated 2024-25 Estimate

Internal Restatements:		
Transferred From:	Transferred To:	
Subvote Allocation	Subvote Allocation	Appropriation
ED03 School Operating	ED03 K-12 Initiatives	1,923
This transfer consolidates funding for Certified Independent Schools.		

3,324,796

3,321,796

2024-25 Appropriation Restatement Schedule

(thousands of dollars)

2024-25

Appropriation

Health (Vote 32)

Original 2024-25 Estimate

Transferred From:	Transferred To:	
<u>Subvote</u>	<u>Vote</u>	<u>Subvote</u>
HE03 Saskatchewan Health Authority	ED03 Education (Vote 5)	ED03 Achievement and Operational Support
HE03 Saskatchewan Health Authority Targeted Programs and Services	ED03 Education (Vote 5)	ED03 Achievement and Operational Support
These transfers consolidate mental health funding for schools.		

7,591,521

(2,000)
(1,000)

Restated 2024-25 Estimate

7,588,521

Immigration and Career Training (Vote 89)

Internal Restatements:

Transferred From:	Transferred To:
<u>Subvote</u>	<u>Subvote</u>
IC01 Central Services	IC02 Immigration, Employment and Career Development
This transfer restates the Immigration Policy Office to align similar services.	

Appropriation
1,052

IC02 Immigration, Employment and Career Development

7,204

This transfer restates the Career Services Branch to align similar services.

IC03 Training and Employer Services

524

This transfer restates the Labour Market Intelligence Office to align similar services.

Within this vote, the subvote Immigration, Employment and Career Development (IC02) is renamed Immigration, Settlement and Credential Recognition, and the subvote Training and Employer Services (IC03) is renamed Training and Employment Services.

Parks, Culture and Sport (Vote 27)

Internal Restatements:

Transferred From:	Transferred To:
<u>Subvote</u>	<u>Subvote</u>
PC01 Accommodation Services	PC19 Creative Saskatchewan
This transfer consolidates funding for the Soundstage lease transfer.	

Appropriation
812

Public Service Commission (Vote 33)

Original 2024-25 Estimate

Transferred From:	Transferred To:	
<u>Subvote</u>	<u>Vote</u>	<u>Subvote</u>
PS04 Employee Relations and Strategic Human Resource Services	CP13 Corrections, Policing and Public Safety (Vote 73)	CP13 Program Support
This transfers funding for the Talent Project Team.		

33,764

300

Restated 2024-25 Estimate

34,064

2024-25 Appropriation Restatement Schedule

(thousands of dollars)

2024-25

Appropriation

SaskBuilds and Procurement (Vote 13)

Internal Restatements:

Transferred From:

Subvote Allocation

SP14 Realty and Facility Assessment Services

This transfer consolidates facility assessment services resources.

SP14 Infrastructure Development

This transfer consolidates capital planning and oversight resources.

SP14 Single Procurement Service

This transfer consolidates planning and policy development resources.

SP14 Priority Saskatchewan

This transfer consolidates procurement management resources.

SP14 Realty and Facility Assessment Services

This transfer consolidates infrastructure oversight resources.

SP14 Infrastructure Development

SP14 Realty and Facility Assessment Services

These transfers consolidate realty resources.

Transferred To:

Subvote Allocation

SP01 Central Services

SP01 Central Services

SP01 Central Services

SP14 Single Procurement Service

SP14 Infrastructure Development

SP02 Program Delivery and Client Services

SP02 Program Delivery and Client Services

Appropriation
3,047

1,564

612

746

2,690

1,324

484

Within the subvote Infrastructure and Procurement (SP14), the allocation Single Procurement Service is renamed Procurement Management.

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.

