GOVERNMENT OF SASKATCHEWAN

26-27

ESTIMATES

Government
of
Saskatchewan

Estimates

For the Fiscal Year
Ending March 31
2027

Table of Contents

Page

Introduction

General Principles 7
Budget and Spending Control 9
Budget Principles 9
Specified Budget Bills 10

Financial Schedules

Schedule of Budgetary Appropriation and Expense 15
Schedule of Voted and Statutory Budgetary Appropriation 16
Schedule of Capital Appropriation by Vote 17
Schedule of Capital Investments
- Capital Asset Acquisitions 18
- Capital Transfers 19
Schedule of Budgetary Appropriation by Type 20
Schedule of Budgetary Expense by Vote and Theme 21

Budgetary Appropriation

Executive Branch of Government

Vote 37 - Advanced Education 25
Vote 01 - Agriculture 29
Vote 73 - Community Safety 35
Vote 05 - Education 39
Vote 23 - Energy and Resources 43
Vote 26 - Environment 47
Vote 10 - Executive Council 51
Vote 18 - Finance 55
Vote 12 - Finance - Debt Servicing 61
Vote 92 - Firearms Secretariat 63
Vote 30 - Government Relations 67
Vote 32 - Health 71
Vote 16 - Highways 75
Vote 89 - Immigration and Career Training 81
Vote 84 - Innovation Saskatchewan 85
Vote 03 - Justice and Attorney General 87
Vote 20 - Labour Relations and Workplace Safety 91
Vote 27 - Parks, Culture and Sport 95
Vote 33 - Public Service Commission 99
Vote 35 - Saskatchewan Research Council 103
Vote 93 - Saskatchewan Residential Fuel Charge 105
Vote 13 - SaskBuilds and Procurement 107
Vote 86 - SaskBuilds Corporation 113
Vote 36 - Social Services 115
Vote 88 - Tourism Saskatchewan 119
Vote 90 - Trade and Export Development 121
Vote 87 - Water Security Agency 125

Page

Legislative Assembly and its Officers

Vote 76 - Advocate for Children and Youth 129
Vote 34 - Chief Electoral Officer 131
Vote 57 - Conflict of Interest Commissioner 133
Vote 55 - Information and Privacy Commissioner 135
Vote 21 - Legislative Assembly 137
Vote 56 - Ombudsman and Public Interest Disclosure Commissioner 141
Vote 28 - Provincial Auditor 143

Non-Budgetary Appropriation

Schedule of Non-Budgetary Voted and Statutory Appropriation 147
Schedule of Debt 148
Schedule of Guaranteed Debt 149
Schedule of Borrowing Requirements 150
Schedule of Lending and Investing Activities
- Receipts 151
- Disbursements 152
Vote 169 - Advanced Education 153
Vote 151 - Municipal Financing Corporation of Saskatchewan 153
Vote 152 - Saskatchewan Power Corporation 153
Vote 172 - Saskatchewan Research Council 153
Vote 153 - Saskatchewan Telecommunications Holding Corporation 153
Vote 140 - Saskatchewan Water Corporation 153
Vote 150 - SaskEnergy Incorporated 153
Vote 175 - Debt Redemption 154
Vote 176 - Sinking Fund Payments - Government Share 154
Vote 177 - Interest on Gross Debt - Crown Enterprise Share 154

Supplementary Information

Restatement Schedule - 2025-26 Appropriation 157
Glossary of Terms - Estimates 161

Government of Saskatchewan

Introduction

Province of Saskatchewan
2026-27 Estimates

Introduction

General Principles

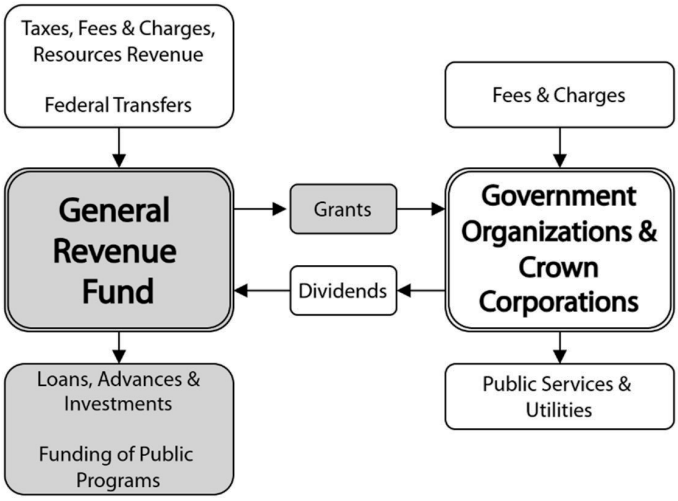
Introduction to Budget Documents

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 Canadian 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 Estimates include appropriations for the shaded transactions.

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.

Estimates Structure

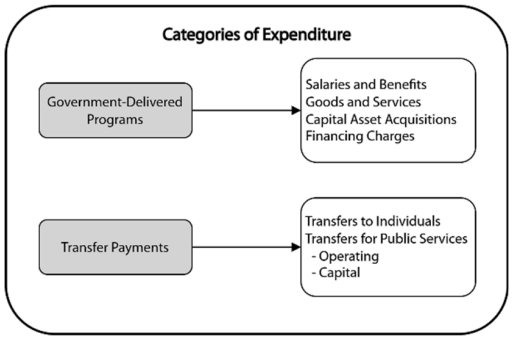
Budgetary and Non-Budgetary Expenditures
The expenditures in the Estimates are either budgetary or non-budgetary. Budgetary expenditures increase recorded expenses either in the current fiscal year or, as in the case of expenditures on tangible capital assets, over a period longer than a fiscal year. 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 Corporation Capital Tax Amendment Act, 2026

The purpose of this Bill is to enact initiatives announced in the 2026-27 Budget that will phase out the Corporate Capital Tax (CCT) on all Crown corporations over two years, eliminate the telecommunications CCT surtax and the CCT on small financial institutions, and increase the CCT rate on large financial institutions.

The Correctional Services Amendment Act, 2026

The purpose of this Bill is to enact initiatives announced in the 2026-27 Budget that establish a legislative framework for Justices of the Peace to conduct major disciplinary hearings and amend the inmate discipline and administrative segregation provisions to align with the *Canadian Charter of Rights and Freedoms*.

The additional GRF appropriation is reflected in:

- Community Safety – Vote 73
    - Custody, Supervision and Rehabilitation Services (CS13)
        - Custody Services

The Financial Administration Amendment Act, 2026

The purpose of this Bill is to enact initiatives announced in the 2026-27 Budget to introduce the On-Reserve Cannabis Refund program and authorize the Ministry of Finance to administer the program.

The additional GRF appropriation is reflected in:

- Finance – Vote 18
    - Financial Programs (FI13)
        - On-Reserve Cannabis Refund Program

The Heritage Property Amendment Act, 2026

The purpose of this Bill is to enact initiatives announced in the 2026-27 Budget to introduce a new $300 heritage investigation permit application fee for archaeological and paleontological investigation permits.

The Income Tax Amendment Act, 2026

The purpose of this Bill is to enact initiatives announced in the 2026-27 Budget to double the Saskatchewan Volunteer First Responders' Tax Credit, extend the Saskatchewan Chemical Fertilizer Incentive program's minimum $10M capital investment requirement by five years to December 31, 2031 and make other housekeeping changes.

The Information Services Corporation Amendment Act, 2026

The purpose of this Bill is to enact initiatives announced in the 2026-27 Budget that are required in relation to the strategic review underway by Information Services Corporation.

The King's Bench Amendment Act, 2026

The purpose of this Bill is to enact initiatives announced in the 2026-27 Budget that will create a new category of judges who would be responsible for specific civil and family matters on the Court of King's Bench.

The additional GRF appropriation is reflected in:

- Justice and Attorney General – Vote 03
    - Courts and Civil Justice (JU03)
        - Salaries - Court of King's Bench Associate Judges (Statutory)

The Medical Profession Amendment Act, 2026

The purpose of this Bill is to enact initiatives announced in the 2026-27 Budget that will expand the College of Physicians and Surgeons of Saskatchewan's investigative capacity to formally investigate individuals engaged in the unlawful practice of medicine.

The additional GRF appropriation is reflected in:

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

The Saskatchewan Chemical Fertilizer Incentive Amendment Act, 2026

The purpose of this Bill is to enact initiatives announced in the 2026-27 Budget to extend the Saskatchewan Chemical Fertilizer Incentive program's minimum $10M capital investment threshold by five years, from its scheduled sunset date of December 31, 2026, to December 31, 2031.

Government
of
Saskatchewan

General Revenue Fund
Financial Schedules

Schedule of Budgetary Appropriation and Expense

(thousands of dollars)

	Operating 2026-27	Capital 2026-27	Estimated 2026-27	Forecast 2025-26	Estimated 2025-26
Executive Branch of Government					
Advanced Education	790,307	56,825	847,132	790,240	788,088
Agriculture	656,681	4,161	660,842	726,928	623,125
Community Safety	802,252	82,588	884,840	1,177,357	797,620
Education	3,453,896	123,800	3,577,696	3,556,446	3,508,246
Energy and Resources	51,008	1,462	52,470	56,540	54,540
Environment	95,552	2,165	97,717	272,757	273,757
Executive Council	13,328	-	13,328	13,469	13,469
Finance	491,920	2,715	494,635	480,456	464,271
Finance - Debt Servicing	994,000	-	994,000	820,500	815,200
Firearms Secretariat	8,466	-	8,466	6,374	8,757
Government Relations	591,018	241,065	832,083	791,829	780,978
Health	7,843,121	635,696	8,478,817	8,417,717	8,079,717
Highways	346,533	417,172	763,705	803,616	777,417
Immigration and Career Training	153,765	2,200	155,965	154,240	152,376
Innovation Saskatchewan	29,242	3,000	32,242	32,537	32,537
Justice and Attorney General	264,925	6,570	271,495	282,627	273,976
Labour Relations and Workplace Safety	20,238	-	20,238	21,694	21,694
Parks, Culture and Sport	85,038	31,654	116,692	100,804	100,494
Public Service Commission	43,573	-	43,573	40,155	48,255
Saskatchewan Research Council	19,229	26,000	45,229	87,423	19,423
Saskatchewan Residential Fuel Charge	1	-	1	10,000	-
SaskBuilds and Procurement	143,440	46,979	190,419	155,396	155,396
SaskBuilds Corporation	-	-	-	25,000	25,000
Social Services	1,656,814	33,928	1,690,742	1,692,636	1,617,636
Tourism Saskatchewan	19,469	-	19,469	19,278	19,278
Trade and Export Development	42,620	-	42,620	44,325	44,325
Water Security Agency	27,778	58,000	85,778	82,505	99,407
Legislative Assembly and its Officers					
Advocate for Children and Youth	3,228	-	3,228	3,261	3,261
Chief Electoral Officer	5,043	450	5,493	4,994	4,994
Conflict of Interest Commissioner	589	-	589	595	595
Information and Privacy Commissioner	2,887	-	2,887	2,916	2,916
Legislative Assembly	32,935	300	33,235	33,990	34,740
Ombudsman and Public Interest Disclosure Commissioner	4,865	-	4,865	4,914	4,914
Provincial Auditor	11,279	-	11,279	11,029	11,029
Appropriation and Expenditure	18,705,040	1,776,730	20,481,770	20,724,548	19,657,431
Acquisition of Capital Assets	-	(535,397)	(535,397)	(565,444)	(553,736)
Non-Appropriated Expense Adjustment[1]	364,002	-	364,002	333,115	343,441
Expense	19,069,042	1,241,333	20,310,375	20,492,219	19,447,136

[1] For 2026-27, total amortization on capital assets is $398,944K (Forecast 2025-26, $368,427K; Estimated 2025-26, $378,803K). The total presented above excludes amortization of $10,513K (Forecast 2025-26, $10,513K; Estimated 2025-26, $10,513K) charged to outside clients and net budgeted pursuant to section 13.1 of *The Financial Administration Act, 1993* and $24,429K (Forecast 2025-26, $24,849K; Estimated 2025-26, $24,849K) charged to government ministries and included in each ministry's budgetary appropriation.

Schedule of Voted and Statutory Budgetary Appropriation

(thousands of dollars)

	Voted 2026-27	Statutory 2026-27	Estimated 2026-27	Forecast 2025-26	Estimated 2025-26
Executive Branch of Government					
Advanced Education	847,074	58	847,132	790,240	788,088
Agriculture	660,784	58	660,842	726,928	623,125
Community Safety	884,782	58	884,840	1,177,357	797,620
Education	3,144,332	433,364	3,577,696	3,556,446	3,508,246
Energy and Resources	52,412	58	52,470	56,540	54,540
Environment	97,659	58	97,717	272,757	273,757
Executive Council	13,170	158	13,328	13,469	13,469
Finance	375,000	119,635	494,635	480,456	464,271
Finance - Debt Servicing	-	994,000	994,000	820,500	815,200
Firearms Secretariat	8,466	-	8,466	6,374	8,757
Government Relations	832,025	58	832,083	791,829	780,978
Health	8,478,701	116	8,478,817	8,417,717	8,079,717
Highways	763,647	58	763,705	803,616	777,417
Immigration and Career Training	155,965	-	155,965	154,240	152,376
Innovation Saskatchewan	32,242	-	32,242	32,537	32,537
Justice and Attorney General	244,135	27,360	271,495	282,627	273,976
Labour Relations and Workplace Safety	20,238	-	20,238	21,694	21,694
Parks, Culture and Sport	116,634	58	116,692	100,804	100,494
Public Service Commission	43,573	-	43,573	40,155	48,255
Saskatchewan Research Council	45,229	-	45,229	87,423	19,423
Saskatchewan Residential Fuel Charge	-	1	1	10,000	-
SaskBuilds and Procurement	190,361	58	190,419	155,396	155,396
SaskBuilds Corporation	-	-	-	25,000	25,000
Social Services	1,690,684	58	1,690,742	1,692,636	1,617,636
Tourism Saskatchewan	19,469	-	19,469	19,278	19,278
Trade and Export Development	42,562	58	42,620	44,325	44,325
Water Security Agency	85,778	-	85,778	82,505	99,407
Legislative Assembly and its Officers					
Advocate for Children and Youth	2,966	262	3,228	3,261	3,261
Chief Electoral Officer	-	5,493	5,493	4,994	4,994
Conflict of Interest Commissioner	589	-	589	595	595
Information and Privacy Commissioner	2,634	253	2,887	2,916	2,916
Legislative Assembly	11,675	21,560	33,235	33,990	34,740
Ombudsman and Public Interest Disclosure Commissioner	4,603	262	4,865	4,914	4,914
Provincial Auditor	11,021	258	11,279	11,029	11,029
Appropriation and Expenditure	18,878,410	1,603,360	20,481,770	20,724,548	19,657,431

Schedule of Capital Appropriation by Vote

(thousands of dollars)

	Estimated Acquisitions 2026-27	Estimated Transfers 2026-27	Estimated 2026-27	Forecast 2025-26	Estimated 2025-26
Executive Branch of Government					
Advanced Education	-	56,825	56,825	40,986	40,986
Agriculture	300	3,861	4,161	3,701	3,861
Community Safety	15,508	67,080	82,588	60,961	68,685
Education	-	123,800	123,800	154,568	191,318
Energy and Resources	1,462	-	1,462	3,866	2,666
Environment	2,165	-	2,165	165	165
Executive Council	-	-	-	-	-
Finance	2,715	-	2,715	600	3,015
Finance - Debt Servicing	-	-	-	-	-
Firearms Secretariat	-	-	-	962	490
Government Relations	2,020	239,045	241,065	211,854	249,854
Health	12,716	622,980	635,696	629,218	656,933
Highways	400,866	16,306	417,172	451,702	435,702
Immigration and Career Training	2,200	-	2,200	2,500	2,500
Innovation Saskatchewan	-	3,000	3,000	-	-
Justice and Attorney General	6,570	-	6,570	5,844	5,844
Labour Relations and Workplace Safety	-	-	-	-	-
Parks, Culture and Sport	31,654	-	31,654	15,535	15,204
Public Service Commission	-	-	-	-	-
Saskatchewan Research Council	-	26,000	26,000	68,000	-
Saskatchewan Residential Fuel Charge	-	-	-	-	-
SaskBuilds and Procurement	46,979	-	46,979	68,964	63,260
SaskBuilds Corporation	-	-	-	25,000	25,000
Social Services	9,492	24,436	33,928	22,180	31,330
Tourism Saskatchewan	-	-	-	-	-
Trade and Export Development	-	-	-	620	620
Water Security Agency	-	58,000	58,000	53,098	70,000
Legislative Assembly and its Officers					
Advocate for Children and Youth	-	-	-	-	-
Chief Electoral Officer	450	-	450	-	-
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	535,397	1,241,333	1,776,730	1,820,624	1,867,733

Schedule of Capital Investments

(thousands of dollars)

Capital Asset Acquisitions	Estimated 2026-27	Forecast 2025-26	Estimated 2025-26
Executive Branch of Government			
Agriculture			
Information Technology	300	140	-
Community Safety			
Custody Facility Land, Buildings and Improvements	11,329	9,200	16,924
Information Management and Technology	725	2,464	2,464
Policing Facility Land, Buildings and Improvements	704	954	954
Saskatchewan Marshals Service Capital	1,500	1,500	1,500
Transportation and Operating Equipment	1,250	1,250	1,250
Energy and Resources			
Information Technology	1,462	3,866	2,666
Environment			
Field Equipment	38	38	38
Land, Buildings and Improvements	127	127	127
Office Equipment and Information Technology	2,000	-	-
Finance			
Information Technology	-	500	200
Land, Buildings and Improvements	2,715	100	2,815
Firearms Secretariat			
Information Technology	-	37	135
Land, Buildings and Improvements	-	925	355
Government Relations			
Municipal Investments Transformation Information Technology	2,020	-	-
Health			
Complex Needs Facilities	8,000	-	-
Information Technology	4,716	7,077	7,077
Highways			
Accommodations	8,839	2,339	5,639
Infrastructure Enhancement	168,155	247,339	186,439
Infrastructure Rehabilitation	213,471	173,656	217,256
Minor Capital	4,201	2,951	3,951
Transportation and Operating Equipment	6,200	9,111	8,111
Immigration and Career Training			
Information Technology Modernization	2,200	2,500	2,500
Justice and Attorney General			
Court Facility Land, Buildings and Improvements	3,030	3,380	3,380
Information Management and Technology	3,540	2,464	2,464
Parks, Culture and Sport			
Information Technology	-	331	-
Parks Capital Projects	15,000	12,500	12,500
Royal Saskatchewan Museum	16,654	2,704	2,704
SaskBuilds and Procurement			
Buildings and Building Improvements	8,500	6,270	6,843
Information Technology	16,591	55,874	42,679
Transportation and Operating Equipment	21,888	6,820	13,738
Social Services			
Community Living Facilities, Maintenance and Upgrades	2,910	1,725	1,725
Income Assistance Information Technology	5,261	5,061	5,061
Leasehold Improvements	1,321	1,321	1,321
Trade and Export Development			
Information Technology	-	620	620
Legislative Assembly and its Officers			
Chief Electoral Officer			
Information Technology Upgrades	450	-	-
Legislative Assembly			
Information Technology Projects and Upgrades	300	300	300
Capital Asset Acquisitions	535,397	565,444	553,736

Schedule of Capital Investments - Continued

(thousands of dollars)

Capital Transfers	Estimated 2026-27	Forecast 2025-26	Estimated 2025-26
Executive Branch of Government			
Advanced Education			
Post-Secondary Capital Transfers	56,825	40,986	40,986
Agriculture			
Irrigation Infrastructure Rehabilitation	3,861	3,561	3,861
Community Safety			
Royal Canadian Mounted Police	4,859	4,859	4,859
Saskatchewan Public Safety Agency	62,221	40,734	40,734
Education			
School Facilities	123,800	154,568	191,318
Government Relations			
Canada Community-Building Fund	69,496	69,886	69,886
Canada Housing Infrastructure Fund	2,962	-	-
Communities-in-Transition	1,500	700	700
Investing in Canada Infrastructure Program	158,287	134,468	174,468
New Building Canada Fund	6,000	6,000	4,000
Transit Assistance for People with Disabilities Program	800	800	800
Health			
Health Facilities	532,542	516,018	543,133
Health Information Technology and Equipment	90,438	106,123	106,723
Highways			
Community Airport Partnership Program	850	850	850
Rural Integrated Roads for Growth	10,500	8,500	8,500
Urban Connectors	4,956	6,956	4,956
Innovation Saskatchewan			
Infrastructure Renewal and Third-Party Transfers	3,000	-	-
Saskatchewan Research Council			
Rare Earth Elements Processing Facility	26,000	68,000	-
SaskBuilds Corporation			
Capital Transfers	-	25,000	25,000
Social Services			
Community Living Facilities, Maintenance and Upgrades	9,396	8,985	8,985
Saskatchewan Housing Corporation	15,040	5,088	14,238
Water Security Agency			
Dam and Water Supply Channel Rehabilitation	58,000	53,098	70,000
Capital Transfers - Appropriation	1,241,333	1,255,180	1,313,997
Capital Investments	1,776,730	1,820,624	1,867,733

Schedule of Budgetary Appropriation by Type

(thousands of dollars)

	Government-Delivered Programs				Transfers			Recovery		
					Transfers for Public Services					
	Salaries & Benefits	Goods & Services	Capital Asset Acquisitions	Financing Charges	Operating	Capital	Transfers to Individuals	Internal	External	**2026-27 Appropriation**
Executive Branch of Government										
Advanced Education	11,816	7,640	-	-	719,564	56,825	51,287	-	-	847,132
Agriculture	31,692	15,296	300	-	120,426	3,861	489,267	-	-	660,842
Community Safety	272,654	100,058	15,508	-	428,501	67,080	1,614	(575)	-	884,840
Education	27,941	19,922	-	10,030	2,935,687	123,800	29	-	-	3,117,409
Education - Teachers' Pensions and Benefits	616	606	-	-	459,065	-	-	-	-	460,287
Energy and Resources	30,237	17,221	1,462	-	3,550	-	-	-	-	52,470
Environment	35,064	18,807	2,165	-	42,283	-	-	(602)	-	97,717
Executive Council	9,572	3,756	-	-	-	-	-	-	-	13,328
Finance	42,405	25,720	2,715	-	-	-	34,621	-	-	105,461
Finance - Public Service Pensions and Benefits	388,427	747	-	-	-	-	-	-	-	389,174
Firearms Secretariat	5,518	2,798	-	-	150	-	-	-	-	8,466
Government Relations	17,631	3,781	2,020	-	568,481	239,045	1,125	-	-	832,083
Health	36,542	59,227	12,716	7,978	7,267,963	622,980	471,411	-	-	8,478,817
Highways	94,692	211,212	400,866	31,108	14,521	16,306	-	(1,000)	(4,000)	763,705
Immigration and Career Training	21,595	7,635	2,200	-	121,101	-	3,434	-	-	155,965
Innovation Saskatchewan	-	-	-	-	29,242	3,000	-	-	-	32,242
Justice and Attorney General	142,084	51,619	6,570	-	29,315	-	41,907	-	-	271,495
Labour Relations and Workplace Safety	15,738	4,500	-	-	-	-	-	-	-	20,238
Parks, Culture and Sport	12,971	9,363	31,654	-	54,814	-	7,890	-	-	116,692
Public Service Commission	31,955	11,618	-	-	-	-	-	-	-	43,573
Saskatchewan Research Council	-	-	-	-	19,229	26,000	-	-	-	45,229
Saskatchewan Residential Fuel Charge	-	1	-	-	-	-	-	-	-	1
SaskBuilds and Procurement	84,697	865,851	46,979	9,510	5,109	-	-	(275,402)	(546,325)	190,419
SaskBuilds Corporation	-	-	-	-	-	-	-	-	-	-
Social Services	148,549	39,333	9,492	-	587,647	24,436	881,285	-	-	1,690,742
Tourism Saskatchewan	-	-	-	-	19,469	-	-	-	-	19,469
Trade and Export Development	15,208	17,889	-	-	9,523	-	-	-	-	42,620
Water Security Agency	-	-	-	-	27,778	58,000	-	-	-	85,778
Legislative Assembly and its Officers										
Advocate for Children and Youth	2,581	647	-	-	-	-	-	-	-	3,228
Chief Electoral Officer	2,855	2,188	450	-	-	-	-	-	-	5,493
Conflict of Interest Commissioner	443	146	-	-	-	-	-	-	-	589
Information and Privacy Commissioner	2,295	592	-	-	-	-	-	-	-	2,887
Legislative Assembly	20,441	9,678	300	-	2,816	-	-	-	-	33,235
Ombudsman and Public Interest Disclosure Commissioner	3,718	1,147	-	-	-	-	-	-	-	4,865
Provincial Auditor	7,894	3,385	-	-	-	-	-	-	-	11,279
	1,517,831	1,512,383	535,397	58,626	13,466,234	1,241,333	1,983,870	(277,579)	(550,325)	19,487,770
Adjustment for Internal Recoveries	-	(269,601)	-	(7,978)	-	-	-	277,579	-	-
Adjustment for External Recoveries	(10,486)	(539,839)	-	-	-	-	-	-	550,325	-
Finance - Debt Servicing	-	-	-	994,000	-	-	-	-	-	994,000
Total Appropriation	1,507,345	702,943[1]	535,397	1,044,648	13,466,234	1,241,333	1,983,870	-	-	20,481,770

[1] The Goods & Services appropriation includes $24,429K of amortization recovered by service provider ministries (total Goods & Services expense is $678,514K).

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	-	-	-	847,132	-	-	-	-	-	-	-	847,132
Agriculture	662,667	-	-	-	-	-	-	-	-	-	-	662,667
Community Safety	-	-	-	-	-	-	-	-	878,720	-	-	878,720
Education	-	14,906	-	3,552,760	-	10,030	-	-	-	-	-	3,577,696
Energy and Resources	-	-	55,783	-	-	-	-	-	-	-	-	55,783
Environment	-	-	7,429	-	88,559	-	-	-	-	-	-	95,988
Executive Council	-	-	-	-	-	-	13,328	-	-	-	-	13,328
Finance	-	-	34,971	-	-	-	459,575	-	-	-	-	494,546
Finance - Debt Servicing	-	-	-	-	-	994,000	-	-	-	-	-	994,000
Firearms Secretariat	-	-	-	-	-	-	-	-	9,413	-	-	9,413
Government Relations	-	700,519	-	-	-	-	13,078	-	932	3,787	111,847	830,163
Health	-	-	-	-	-	7,978	-	8,460,030	-	-	-	8,468,008
Highways	-	-	-	-	800	31,108	-	-	-	-	637,327	669,235
Immigration and Career Training	-	-	13,584	141,709	-	-	-	-	-	-	-	155,293
Innovation Saskatchewan	-	-	32,242	-	-	-	-	-	-	-	-	32,242
Justice and Attorney General	-	-	-	-	-	-	13,652	-	213,338	41,907	-	268,897
Labour Relations and Workplace Safety	-	-	-	-	-	-	-	-	20,330	-	-	20,330
Parks, Culture and Sport	-	61,015	12,125	-	17,909	-	1,250	-	-	816	-	93,115
Public Service Commission	-	-	-	-	-	-	44,057	-	-	-	-	44,057
Saskatchewan Research Council	-	-	45,229	-	-	-	-	-	-	-	-	45,229
Saskatchewan Residential Fuel Charge	-	-	-	-	1	-	-	-	-	-	-	1
SaskBuilds and Procurement	-	5,109	21,363	-	-	2,940	129,241	-	-	-	-	158,653
SaskBuilds Corporation	-	-	-	-	-	-	-	-	-	-	-	-
Social Services	-	-	-	-	-	-	-	-	-	1,686,792	-	1,686,792
Tourism Saskatchewan	-	-	19,469	-	-	-	-	-	-	-	-	19,469
Trade and Export Development	-	-	42,740	-	-	-	-	-	-	-	-	42,740
Water Security Agency	-	-	-	-	85,778	-	-	-	-	-	-	85,778
Legislative Assembly and its Officers												
Advocate for Children and Youth	-	-	-	-	-	-	-	-	3,228	-	-	3,228
Chief Electoral Officer	-	-	-	-	-	-	5,167	-	-	-	-	5,167
Conflict of Interest Commissioner	-	-	-	-	-	-	589	-	-	-	-	589
Information and Privacy Commissioner	-	-	-	-	-	-	-	-	2,887	-	-	2,887
Legislative Assembly	-	-	-	-	-	-	33,085	-	-	-	-	33,085
Ombudsman and Public Interest Disclosure Commissioner	-	-	-	-	-	-	-	-	4,865	-	-	4,865
Provincial Auditor	-	-	-	-	-	-	11,279	-	-	-	-	11,279
Estimated Expense 2026-27	662,667	781,549	284,935	4,541,601	193,047	1,046,056	724,301	8,460,030	1,133,713	1,733,302	749,174	20,310,375
Non-Appropriated Expense Adjustment	(2,125)	(8,177)	(4,895)	(1,528)	(436)	-	(18,597)	(1,907)	(14,399)	(5,542)	(306,396)	(364,002)
Capital Asset Acquisitions	300	16,654	1,462	2,200	17,165	-	52,464	12,716	22,078	9,492	400,866	535,397
Appropriation 2026-27	660,842	790,026	281,502	4,542,273	209,776	1,046,056	758,168	8,470,839	1,141,392	1,737,252	843,644	20,481,770
Estimated Expense 2025-26	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
Non-Appropriated Expense Adjustment	(2,135)	(8,330)	(4,770)	(1,662)	(468)	-	(15,442)	(1,989)	(13,378)	(5,409)	(289,858)	(343,441)
Capital Asset Acquisitions	-	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

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 2026-27	Estimated 2025-26
Central Management and Services	13,834	17,735
Post-Secondary Education	780,141	721,939
Student Supports	53,157	48,414
Appropriation	847,132	788,088
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	847,132	788,088

Summary of Capital Investments

Transfers for Public Services - Capital	56,825	40,986
Capital Investments	56,825	40,986

Advanced Education

Vote 37 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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)			58	57
Executive Management			1,683	1,833
Central Services			8,919	12,772
Accommodation Services			3,174	3,073
Classification by Type	2026-27	2025-26		
Salaries	6,854	7,068		
Goods and Services	6,980	10,667		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $13,776K.			13,834	17,735
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			3,752	3,789
Universities, Federated and Affiliated Colleges			477,203	454,710
Technical Institutes			204,407	186,662
Regional Colleges			37,954	35,792
Post-Secondary Capital Transfers			56,825	40,986
Classification by Type	2026-27	2025-26		
Salaries	3,232	3,235		
Goods and Services	520	554		
Transfers for Public Services	719,564	677,164		
Transfers for Public Services - Capital	56,825	40,986		
			780,141	721,939

Advanced Education

Vote 37 - Continued

(thousands of dollars)

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.

			Estimated 2026-27	Estimated 2025-26
Allocations				
Operational Support			1,870	1,877
Saskatchewan Student Aid Fund			39,117	34,367
Scholarships			12,170	12,170
Classification by Type	2026-27	2025-26		
Salaries	1,730	1,730		
Goods and Services	140	147		
Transfers to Individuals	51,287	46,537		
			53,157	48,414

Agriculture
Vote 01

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 2026-27	Estimated 2025-26
Central Management and Services	11,072	12,889
Industry Assistance	4,726	4,726
Land Management	5,925	5,990
Policy, Trade and Value-Added	6,272	6,357
Research and Technology	38,258	38,277
Regional Services	34,119	34,875
Programs	36,170	36,211
Business Risk Management	524,300	483,800
Appropriation	660,842	623,125
Capital Asset Acquisitions	(300)	-
Non-Appropriated Expense Adjustment	2,125	2,135
Expense	662,667	625,260

Summary of Capital Investments

Capital Asset Acquisitions	300	-
Transfers for Public Services - Capital	3,861	3,861
Capital Investments	4,161	3,861

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Minister's Salary (Statutory)	58	57
Executive Management	1,659	1,684
Central Services	5,557	7,413
Accommodation Services	3,798	3,735

Classification by Type	2026-27	2025-26
Salaries	5,037	5,124
Goods and Services	5,735	7,765
Capital Asset Acquisitions	300	-

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $11,014K.	11,072	12,889

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	2026-27	2025-26
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	5,825	5,890
Land Revenue - Bad Debt Allowances	100	100

Classification by Type	2026-27	2025-26
Salaries	3,701	3,766
Goods and Services	2,124	2,124
Transfers to Individuals	100	100

	5,925	5,990

Agriculture

Vote 01 - Continued

(thousands of dollars)

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Policy, Trade and Value-Added	6,272	6,357

Classification by Type	2026-27	2025-26		
Salaries	4,821	4,906		
Goods and Services	1,451	1,451		
			6,272	6,357

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			1,258	1,277
Research Programming			37,000	37,000

Classification by Type	2026-27	2025-26		
Salaries	1,115	1,134		
Goods and Services	143	143		
Transfers for Public Services	37,000	37,000		
			38,258	38,277

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Regional Services	34,119	34,875

Classification by Type	2026-27	2025-26
Salaries	14,671	14,927
Goods and Services	5,464	6,064
Transfers for Public Services	2,300	2,200
Transfers for Public Services - Capital	3,861	3,861
Transfers to Individuals	7,823	7,823
	34,119	34,875

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.

Allocations		
Programs	36,170	36,211

Classification by Type	2026-27	2025-26
Salaries	2,347	2,388
Goods and Services	379	379
Transfers to Individuals	33,444	33,444
	36,170	36,211

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Crop Insurance Program Delivery	51,100	52,000
Crop Insurance Program Premiums	269,200	296,000
AgriStability Program Delivery	25,300	25,300
AgriStability	116,300	53,100
AgriInvest	46,900	42,000
Wildlife Damage Compensation Program	15,500	15,400

Classification by Type	2026-27	2025-26		
Transfers for Public Services	76,400	77,300		
Transfers to Individuals	447,900	406,500		
			524,300	483,800

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	2026-27	2025-26		
Amortization of Capital Assets	2,125	2,135		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			2,125	2,135

Community 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 2026-27	Estimated 2025-26
Central Management and Services	48,199	58,500
Saskatchewan Public Safety Agency	138,508	118,918
Saskatchewan Police Commission	3,789	3,789
Custody, Supervision and Rehabilitation Services	268,869	256,720
Policing and Community Safety Services	425,475	359,693
Appropriation	884,840	797,620
Capital Asset Acquisitions	(15,508)	(23,092)
Non-Appropriated Expense Adjustment	9,388	8,653
Expense	878,720	783,181

Summary of Capital Investments

Capital Asset Acquisitions	15,508	23,092
Transfers for Public Services - Capital	67,080	45,593
Capital Investments	82,588	68,685

For comparative purposes, figures shown for 2025-26 have been restated to be consistent with the presentation of the 2026-27 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Community Safety

Vote 73 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
Central Management and Services (CS01)				
Provides executive direction and centrally-managed services in the areas of finance and budgeting, strategy, audit, employee health and safety, communications, policy, research, information management services, contract management, 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.				
Allocations				
Minister's Salary (Statutory)			58	-
Executive Management			944	944
Central Services			10,326	10,818
Accommodation Services			36,871	46,738
Classification by Type	2026-27	2025-26		
Salaries	8,675	8,537		
Goods and Services	38,277	46,227		
Capital Asset Acquisitions	725	2,464		
Transfers for Public Services	522	1,272		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $48,141K.			48,199	58,500
Saskatchewan Public Safety Agency (CS06)				
Provides support to the Saskatchewan Public Safety Agency.				
Allocations				
Saskatchewan Public Safety Agency			138,508	118,918
Classification by Type	2026-27	2025-26		
Transfers for Public Services	76,287	78,184		
Transfers for Public Services - Capital	62,221	40,734		
			138,508	118,918
Saskatchewan Police Commission (CS12)				
Supports effective policing and regulates municipal policing, First Nations police services and the Saskatchewan Marshals Service 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	3,441
Classification by Type	2026-27	2025-26		
Salaries	2,074	1,474		
Goods and Services	1,715	2,315		
			3,789	3,789

Custody, Supervision and Rehabilitation Services (CS13)

Provides correctional services to youth and adult offenders in both Custody Services and Community Corrections. This includes supervising offenders on court orders in correctional facilities or in communities. It delivers and funds correctional and community safety services including cultural, health, education, employment, diversion, addictions, reintegration and rehabilitative programs. It operates pre-employment trades training and education within the correctional centres. It also provides for the maintenance and acquisition of capital necessary to support the correctional system.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Custody Services	202,763	189,523
Supervision and Rehabilitation Services	54,777	50,273
Custody Facility Land, Buildings and Improvements	11,329	16,924

Classification by Type	2026-27	2025-26
Salaries	210,112	194,282
Goods and Services	36,804	37,376
Capital Asset Acquisitions	11,329	16,924
Transfers for Public Services	9,010	6,524
Transfers to Individuals	1,614	1,614
	268,869	256,720

Policing and Community Safety Services (CS15)

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 support for First Nations Policing and 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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Program Support	755	755
Police Programs	37,985	29,504
Royal Canadian Mounted Police	309,556	259,902
Provincial Protective Services	58,009	54,912
Saskatchewan Marshals Service	17,216	12,416
Policing Facility Land, Buildings and Improvements	704	954
Transportation and Operating Equipment	1,250	1,250

Classification by Type	2026-27	2025-26
Salaries	51,793	49,761
Goods and Services	23,262	17,397
Capital Asset Acquisitions	3,454	3,704
Transfers for Public Services	342,682	284,547
Transfers for Public Services - Capital	4,859	4,859
Recovery - Internal	(575)	(575)
	425,475	359,693

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	2026-27	2025-26
Amortization of Capital Assets	9,388	8,653
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.	9,388	8,653

Education
Vote 05

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 2026-27	Estimated 2025-26
Central Management and Services	12,298	14,107
K-12 Education	2,663,559	2,613,297
Early Years	425,521	413,259
Provincial Library and Literacy	16,031	15,869
Appropriation	3,117,409	3,056,532
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	3,117,409	3,056,532
Teachers' Pensions and Benefits	460,287	451,714
Total Expense	3,577,696	3,508,246
Total Appropriation	3,577,696	3,508,246

Summary of Capital Investments

Transfers for Public Services - Capital	123,800	191,318
Capital Investments	123,800	191,318

Education

Vote 05 - Continued

(thousands of dollars)

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Minister's Salary (Statutory)	58	57
Executive Management	1,890	1,929
Central Services	7,194	8,965
Accommodation Services	3,156	3,156

Classification by Type	2026-27	2025-26		
Salaries	5,367	5,452		
Goods and Services	6,931	8,655		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $12,240K.			12,298	14,107

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			40,234	40,209
School Operating			2,327,703	2,227,141
School Operating - Preventative Maintenance and Renewal			65,000	65,000
Saskatchewan Distance Learning Corporation			24,590	18,436
K-12 Initiatives			63,625	53,086
School Capital			123,800	191,318
P3 Joint-use Schools - Maintenance and Financing Charges			18,607	18,107

Classification by Type	2026-27	2025-26		
Salaries	12,329	12,345		
Goods and Services	4,623	4,593		
Transfers for Public Services	2,512,748	2,394,982		
Transfers for Public Services - Capital	123,800	191,318		
Transfers to Individuals	29	29		
Financing Charges	10,030	10,030		
			2,663,559	2,613,297

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Teachers' Superannuation Commission	1,222	1,222
Teachers' Superannuation Plan (Statutory)	308,540	309,418
Teachers' Group Life Insurance (Statutory)	2,487	2,555
Teachers' Dental Plan (Statutory)	18,703	17,984
Saskatchewan Teachers' Retirement Plan (Statutory)	103,576	97,576
Teachers' Extended Health Plan	25,759	22,959

Classification by Type	2026-27	2025-26		
Salaries	616	616		
Goods and Services	606	606		
Transfers for Public Services	459,065	450,492		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $26,981K.			460,287	451,714

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			4,596	4,713
KidsFirst			19,106	18,603
Early Childhood Intervention Programs			5,806	5,691
Child Care			396,013	384,252

Classification by Type	2026-27	2025-26		
Salaries	8,341	7,668		
Goods and Services	7,097	7,497		
Transfers for Public Services	410,083	398,094		
			425,521	413,259

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Operational Support	3,175	3,202
Libraries	11,731	11,556
Literacy	1,125	1,111

Classification by Type	2026-27	2025-26
Salaries	1,904	1,931
Goods and Services	1,271	1,271
Transfers for Public Services	12,856	12,667
	16,031	15,869

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 2026-27	Estimated 2025-26
Central Management and Services	23,205	26,583
Energy Regulation	13,075	13,440
Resource Development	16,190	14,517
Appropriation	52,470	54,540
Capital Asset Acquisitions	(1,462)	(2,666)
Non-Appropriated Expense Adjustment	4,775	4,620
Expense	55,783	56,494

Summary of Capital Investments

Capital Asset Acquisitions	1,462	2,666
Capital Investments	1,462	2,666

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Minister's Salary (Statutory)	58	57
Executive Management	1,004	1,009
Central Services	18,786	22,160
Accommodation Services	3,357	3,357

Classification by Type	2026-27	2025-26
Salaries	10,485	10,754
Goods and Services	11,258	13,163
Capital Asset Acquisitions	1,462	2,666
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $23,147K.	23,205	26,583

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	12,847	13,196
Surface Rights Board of Arbitration	228	244

Classification by Type	2026-27	2025-26
Salaries	10,842	11,036
Goods and Services	2,233	2,404
	13,075	13,440

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Operational Support	5,115	5,332
Saskatchewan Geological Survey	11,075	9,185

Classification by Type	2026-27	2025-26
Salaries	8,910	9,081
Goods and Services	3,730	1,886
Transfers for Public Services	3,550	3,550
	16,190	14,517

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	2026-27	2025-26
Amortization of Capital Assets	4,775	4,620
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.	4,775	4,620

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 2026-27	Estimated 2025-26
Central Management and Services	12,951	15,599
Climate Resilience	5,345	5,511
Fish, Wildlife and Lands	20,371	20,557
Forest Service	8,570	8,768
Environmental Protection	50,480	48,612
Clean Electricity Transition	-	174,710
Appropriation	97,717	273,757
Capital Asset Acquisitions	(2,165)	(165)
Non-Appropriated Expense Adjustment	436	468
Expense	95,988	274,060

Summary of Capital Investments

Capital Asset Acquisitions	2,165	165
Capital Investments	2,165	165

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Minister's Salary (Statutory)	58	57
Executive Management	1,700	1,717
Central Services	7,218	9,664
Accommodation Services	3,975	4,161

Classification by Type	2026-27	2025-26
Salaries	7,717	7,818
Goods and Services	5,709	8,256
Capital Asset Acquisitions	127	127
Recovery - Internal	(602)	(602)
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $12,893K.	12,951	15,599

Climate Resilience (EN06)

Leads development and implementation of emissions and climate adaptation policies, programs and regulations. Supports sustainable economic growth and resilience, as well as regulating emissions intensity improvements by industrial emitters. Reports on provincial resilience progress. Promotes Saskatchewan's interests within intergovernmental collaborative forums.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Climate Resilience	5,345	5,511

Classification by Type	2026-27	2025-26
Salaries	4,865	4,950
Goods and Services	480	561
	5,345	5,511

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Fish and Wildlife Program	6,092	6,145
Lands Program	9,043	9,176
Fish and Wildlife Development Fund	5,236	5,236

Classification by Type	2026-27	2025-26
Salaries	7,843	7,969
Goods and Services	7,254	7,314
Capital Asset Acquisitions	38	38
Transfers for Public Services	5,236	5,236
	20,371	20,557

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Forest Programs	7,429	7,542
Insect and Disease Control	1,141	1,226

Classification by Type	2026-27	2025-26
Salaries	5,240	5,353
Goods and Services	3,330	3,415
	8,570	8,768

Environment

Vote 26 - Continued

(thousands of dollars)

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 information technology-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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Environmental Protection Program	6,419	6,543
Environmental Assessment and Stewardship	1,725	1,784
Beverage Container Collection and Recycling System	37,047	36,930
Business Support Services	4,804	2,870
Remediation of Contaminated Sites	485	485

Classification by Type	2026-27	2025-26
Salaries	9,399	9,549
Goods and Services	2,034	2,133
Capital Asset Acquisitions	2,000	-
Transfers for Public Services	37,047	36,930
	50,480	48,612

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.

Allocations		
Clean Electricity Transition	-	174,710

Classification by Type	2026-27	2025-26
Transfers for Public Services	-	174,710
	-	174,710

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	2026-27	2025-26
Amortization of Capital Assets	436	468
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.	436	468

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 2026-27	Estimated 2025-26
Central Management and Services	6,285	6,357
Communications Office	1,158	1,158
Cabinet Planning	697	769
Cabinet Secretariat	541	541
Members of the Executive Council	158	155
Premier's Office	534	534
House Business and Research	273	273
Intergovernmental Affairs	2,929	2,929
Lieutenant Governor's Office	753	753
Appropriation	13,328	13,469
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	13,328	13,469

Executive Council

Vote 10 - Continued

(thousands of dollars)

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Executive Management	2,326	2,326
Central Services	2,301	2,373
Accommodation Services	1,658	1,658

Classification by Type	2026-27	2025-26		
Salaries	3,648	3,720		
Goods and Services	2,637	2,637		
			6,285	6,357

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.

Allocations				
Communications Office			1,158	1,158

Classification by Type	2026-27	2025-26		
Salaries	1,004	1,004		
Goods and Services	154	154		
			1,158	1,158

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.

Allocations				
Cabinet Planning			697	769

Classification by Type	2026-27	2025-26		
Salaries	658	730		
Goods and Services	39	39		
			697	769

Executive Council

Vote 10 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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.				
Allocations				
Cabinet Secretariat			541	541
Classification by Type	2026-27	2025-26		
Salaries	476	476		
Goods and Services	65	65		
			541	541
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.				
Allocations				
Members of the Executive Council (Statutory)			158	155
Classification by Type	2026-27	2025-26		
Salaries	158	155		
Amounts in this subvote are "Statutory".			158	155
Premier's Office (EX07)				
Provides administrative support to the Premier and Members of the Executive Council.				
Allocations				
Premier's Office			534	534
Classification by Type	2026-27	2025-26		
Salaries	408	408		
Goods and Services	126	126		
			534	534

Executive Council

Vote 10 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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.				
Allocations				
House Business and Research			273	273
Classification by Type	2026-27	2025-26		
Salaries	243	243		
Goods and Services	30	30		
			273	273
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.				
Allocations				
Intergovernmental Affairs			2,929	2,929
Classification by Type	2026-27	2025-26		
Salaries	2,414	2,414		
Goods and Services	515	515		
			2,929	2,929
Lieutenant Governor's Office (EX12)				
Provides administrative services to the Office of the Lieutenant Governor.				
Allocations				
Lieutenant Governor's Office			753	753
Classification by Type	2026-27	2025-26		
Salaries	563	563		
Goods and Services	190	190		
			753	753

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 2026-27	Estimated 2025-26
Central Management and Services	8,931	11,856
Provincial Comptroller	18,389	19,631
Treasury Management	3,111	3,235
Revenue	31,179	31,765
Budget Analysis	8,177	8,342
Miscellaneous Payments	23	23
Personnel Policy Secretariat	680	680
Research and Development Tax Credit	16,000	5,000
Financial Programs	18,971	12,050
Appropriation	105,461	92,582
Capital Asset Acquisitions	(2,715)	(3,015)
Non-Appropriated Expense Adjustment	2,626	2,626
Expense	105,372	92,193
Pensions and Benefits	389,174	371,689
Total Expense	494,546	463,882
Total Appropriation	494,635	464,271

Summary of Capital Investments

Capital Asset Acquisitions	2,715	3,015
Capital Investments	2,715	3,015

For comparative purposes, figures shown for 2025-26 have been restated to be consistent with the presentation of the 2026-27 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

			Estimated 2026-27	Estimated 2025-26

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)			66	65
Executive Management			1,064	1,064
Central Services			3,088	5,914
Accommodation Services			4,713	4,813
Classification by Type	2026-27	2025-26		
Salaries	3,299	3,354		
Goods and Services	2,917	5,687		
Capital Asset Acquisitions	2,715	2,815		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $8,865K.			8,931	11,856

Provincial Comptroller (FI03)

Assists the Legislative Assembly and the government in controlling and accounting for the receipt and disposition of public money. It prepares and publishes the Public Accounts and financial accountability reports. It provides leadership and direction in the development and implementation of government financial management and accounting policies and procedures. It provides policy analysis and advice on government financial management. It operates and maintains the financial modules within the Government Enterprise Management (GEM) system, and provides central coordination and processing of accounts payable, fixed assets and accounts receivable transactions on behalf of government.

Allocations				
Provincial Comptroller			18,389	19,631
Classification by Type	2026-27	2025-26		
Salaries	9,641	9,805		
Goods and Services	8,748	9,826		
			18,389	19,631

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Treasury Management	3,111	3,235

Classification by Type	2026-27	2025-26
Salaries	1,724	1,753
Goods and Services	1,387	1,282
Capital Asset Acquisitions	-	200
	3,111	3,235

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 (CRA) for administration of provincial income tax.

Allocations		
Revenue Division	27,694	28,280
Allowance for Doubtful Accounts	2,050	2,050
CRA Income Tax Administration	1,435	1,435

Classification by Type	2026-27	2025-26
Salaries	19,335	19,665
Goods and Services	11,844	12,100
	31,179	31,765

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.

Allocations		
Budget Analysis	8,177	8,342

Classification by Type	2026-27	2025-26
Salaries	7,419	7,557
Goods and Services	758	785
	8,177	8,342

Miscellaneous Payments (FI08)

Provides for miscellaneous payments and unforeseen expenditures.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Bonding of Public Officials	21	21
Unforeseen and Unprovided for	1	1
Implementation of Guarantees (Statutory)	1	1

Classification by Type	2026-27	2025-26
Goods and Services	23	23

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $22K.

	23	23

Pensions and Benefits (FI09)

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

	Estimated 2026-27	Estimated 2025-26
Allocations		
Public Service Superannuation Plan (Statutory)	103,870	106,001
Members of the Legislative Assembly - Pensions and Benefits (Statutory)	2,867	2,674
Judges' Superannuation Plan (Statutory)	12,831	12,298
Public Employees' Pension Plan	113,596	106,620
Canada Pension Plan - Employer's Contribution	58,543	54,789
Employment Insurance - Employer's Contribution	21,476	20,054
Workers' Compensation - Employer's Assessment	14,098	14,098
Employees' Benefits - Employer's Contribution	61,146	54,558
Services to Public Service Superannuation Plan Members	747	597

Classification by Type	2026-27	2025-26
Goods and Services	747	597
Pensions and Benefits	388,427	371,092

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $269,606K.

	389,174	371,689

Personnel Policy Secretariat (FI10)

Provides information, policy analysis and advice to the Sub-Committee on Public Sector Bargaining, Cabinet, ministries and public sector employers with respect to the management of collective bargaining and compensation decisions in the broader public sector. It facilitates Sub-Committee oversight of public sector collective bargaining activities and provides bargaining advice and direction as appropriate to public sector employers.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Personnel Policy Secretariat	680	680

Classification by Type	2026-27	2025-26
Salaries	637	637
Goods and Services	43	43
	680	680

Research and Development Tax Credit (FI12)

Provides tax credit support to corporations that invest in research and development to encourage economic growth and diversification in Saskatchewan.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Research and Development Tax Credit	16,000	5,000

Classification by Type	2026-27	2025-26
Transfers to Individuals	16,000	5,000
	16,000	5,000

Financial Programs (FI13)

Provides financial assistance to people and businesses in the Province through the delivery of grants.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Saskatchewan Secondary Suite Incentive Grant Program	17,000	9,999
Saskatchewan Class 1 Truck Driver Training Rebate Program	1,850	1,050
First-Time Homebuyers' Tax Credit Transition Program	-	1,000
Other Financial Programs	1	1
On-Reserve Cannabis Refund Program	120	-

Classification by Type	2026-27	2025-26
Salaries	350	350
Transfers to Individuals	18,621	11,700
	18,971	12,050

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	2026-27	2025-26	**Estimated 2026-27**	**Estimated 2025-26**
Amortization of Capital Assets	2,626	2,626		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			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 2026-27	Estimated 2025-26
Debt Servicing	949,400	771,000
Crown Corporation Debt Servicing	44,600	44,200
Appropriation	994,000	815,200
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	994,000	815,200

Finance - Debt Servicing

Vote 12 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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)			951,500	775,900
Adjustment for Fees, Commissions and Amortization (Statutory)			(2,100)	(4,900)
Classification by Type	2026-27	2025-26		
Financing Charges	949,400	771,000		
Amounts in this subvote are "Statutory".			949,400	771,000
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.				
Allocations				
Crown Corporation Debt Servicing (Statutory)			44,600	44,200
Classification by Type	2026-27	2025-26		
Financing Charges	44,600	44,200		
Amounts in this subvote are "Statutory".			44,600	44,200

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 2026-27	Estimated 2025-26
Central Management and Services	2,398	3,034
Chief Firearms Office	2,606	3,098
Saskatchewan Ballistics Laboratory	1,551	1,551
Client Services	1,911	1,074
Appropriation	8,466	8,757
Capital Asset Acquisitions	-	(490)
Non-Appropriated Expense Adjustment	947	881
Expense	9,413	9,148

Summary of Capital Investments

Capital Asset Acquisitions	-	490
Capital Investments	-	490

For comparative purposes, figures shown for 2025-26 have been restated to be consistent with the presentation of the 2026-27 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

Firearms Secretariat

Vote 92 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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	380
Central Services			1,409	2,045
Accommodation Services			609	609
Classification by Type	2026-27	2025-26		
Salaries	1,181	1,181		
Goods and Services	1,217	1,363		
Capital Asset Acquisitions	-	490		
			2,398	3,034
Chief Firearms Office (FS02)				
Provides for administrative and investigative functions to deliver federally mandated firearms regulation in the Province under the authority granted by the relevant federal legislation. 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.				
Allocations				
Chief Firearms Office			2,606	3,098
Classification by Type	2026-27	2025-26		
Salaries	2,095	2,562		
Goods and Services	511	536		
			2,606	3,098

Firearms Secretariat

Vote 92 - Continued

(thousands of dollars)

Saskatchewan 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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Saskatchewan Ballistics Laboratory	1,551	1,551

Classification by Type	2026-27	2025-26
Salaries	1,096	1,096
Goods and Services	455	455
	1,551	1,551

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 the relevant provincial legislation. It supports firearms safety and education initiatives across the province.

Allocations		
Firearms Compensation Committee	1,453	597
Legal Services	458	477

Classification by Type	2026-27	2025-26
Salaries	1,146	834
Goods and Services	615	90
Transfers for Public Services	150	150
	1,911	1,074

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	2026-27	2025-26
Amortization of Capital Assets	947	881
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.	947	881

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 2026-27	Estimated 2025-26
Central Management and Services	8,976	7,987
Saskatchewan Municipal Board	1,873	2,021
Municipal Relations	669,744	649,656
First Nations, Métis and Northern Affairs	144,019	113,843
Provincial Capital Commission	7,471	7,471
Appropriation	832,083	780,978
Capital Asset Acquisitions	(2,020)	-
Non-Appropriated Expense Adjustment	100	100
Expense	830,163	781,078

Summary of Capital Investments

Capital Asset Acquisitions	2,020	-
Transfers for Public Services - Capital	239,045	249,854
Capital Investments	241,065	249,854

Government Relations

Vote 30 - Continued

(thousands of dollars)

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Minister's Salary (Statutory)	58	57
Executive Management	1,039	1,048
Central Services	6,452	5,455
Accommodation Services	1,427	1,427

Classification by Type	2026-27	2025-26
Salaries	4,928	5,012
Goods and Services	2,028	2,975
Capital Asset Acquisitions	2,020	-
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $8,918K.	8,976	7,987

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Saskatchewan Municipal Board	1,873	2,021

Classification by Type	2026-27	2025-26
Salaries	1,526	1,556
Goods and Services	347	465
	1,873	2,021

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Urban Revenue Sharing	251,557	231,907
Rural Revenue Sharing	111,847	103,110
Northern Revenue Sharing	29,041	26,773
New Building Canada Fund	6,000	4,000
Investing in Canada Infrastructure Program	158,287	174,468
Transit Assistance for People with Disabilities Program	3,787	3,787
Grants-in-Lieu of Property Taxes	15,091	14,500
Saskatchewan Assessment Management Agency	12,890	12,288
Municipal Relations	7,854	7,990
Canada Community-Building Fund	69,496	69,886
Building and Technical Standards	932	947
Canada Housing Infrastructure Fund	2,962	-

Classification by Type	2026-27	2025-26		
Salaries	7,717	7,868		
Goods and Services	1,069	1,069		
Transfers for Public Services	421,913	390,865		
Transfers for Public Services - Capital	239,045	249,854		
			669,744	649,656

Government Relations

Vote 30 - Continued

(thousands of dollars)

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
First Nations, Métis and Northern Affairs	4,997	5,064
Treaty Land Entitlement	125	335
First Nations and Métis Consultation Participation Fund	1,000	1,000
Métis Development Fund	2,848	2,722
First Nations Gaming Agreements	135,049	104,722

Classification by Type	2026-27	2025-26		
Salaries	3,460	3,527		
Goods and Services	337	337		
Transfers for Public Services	139,097	108,644		
Transfers to Individuals	1,125	1,335		
			144,019	113,843

Provincial Capital Commission (GR14)

Provides for the operation, management and stewardship of provincial assets that include Government House and Wascana Centre, enhancing quality of life and creating pride in the capital city through educational programming, public events and celebratory opportunities. The Commission acts as a regulator for all land use within Wascana Centre.

Allocations				
Provincial Capital Commission			7,471	7,471

Classification by Type	2026-27	2025-26		
Transfers for Public Services	7,471	7,471		
			7,471	7,471

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	2026-27	2025-26		
Amortization of Capital Assets	100	100		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			100	100

Health
Vote 32

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

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2026-27	Estimated 2025-26
Central Management and Services	10,761	9,736
Saskatchewan Health Services	6,242,375	5,915,828
Provincial Health Services and Support	395,187	346,358
Medical Services and Medical Education Programs	1,296,176	1,274,269
Drug Plan and Extended Benefits	534,318	533,526
Appropriation	8,478,817	8,079,717
Capital Asset Acquisitions	(12,716)	(7,077)
Non-Appropriated Expense Adjustment	1,907	1,989
Expense	8,468,008	8,074,629

Summary of Capital Investments

Capital Asset Acquisitions	12,716	7,077
Transfers for Public Services - Capital	622,980	649,856
Capital Investments	635,696	656,933

			Estimated 2026-27	Estimated 2025-26
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)			116	114
Executive Management			2,971	2,977
Central Services			5,514	5,521
Accommodation Services			2,160	1,124
Classification by Type	2026-27	2025-26		
Salaries	6,053	6,051		
Goods and Services	4,708	3,685		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $10,645K.			10,761	9,736
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			4,743,915	4,528,972
Saskatchewan Health Authority Targeted Programs and Services			512,658	410,516
Saskatchewan Cancer Agency			308,611	279,295
Facilities - Capital Transfers			532,542	543,133
Equipment - Capital Transfers			90,438	106,723
Programs and Support			46,952	39,930
Classification by Type	2026-27	2025-26		
Salaries	19,281	19,804		
Goods and Services	21,560	20,094		
Capital Asset Acquisitions	12,716	7,077		
Transfers for Public Services	5,557,860	5,210,814		
Transfers for Public Services - Capital	622,980	649,856		
Financing Charges	7,978	8,183		
			6,242,375	5,915,828

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Canadian Blood Services	65,838	50,631
Provincial Targeted Programs and Services	121,296	97,247
Health Quality Council	4,977	4,977
Immunizations	29,318	29,318
eHealth Saskatchewan	170,758	161,185
Fertility Treatment Tax Credit	3,000	3,000

Classification by Type	2026-27	2025-26
Goods and Services	29,318	29,318
Transfers for Public Services	362,869	314,040
Transfers to Individuals	3,000	3,000
	395,187	346,358

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Physician Services	729,473	731,649
Physician Programs	219,024	209,742
Medical Education System	167,014	152,208
Optometric Services	15,289	15,289
Dental Services	2,033	2,033
Out-of-Province	154,332	154,332
Medical Services Program Support	9,011	9,016

Classification by Type	2026-27	2025-26
Salaries	5,929	5,929
Goods and Services	3,082	3,087
Transfers for Public Services	1,287,165	1,265,253
	1,296,176	1,274,269

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Saskatchewan Prescription Drug Plan	418,558	418,558
Saskatchewan Aids to Independent Living	60,069	59,277
Supplementary Health Program	46,110	46,110
Family Health Benefits	3,480	3,480
Multi-Provincial Human Immunodeficiency Virus Assistance	263	263
Benefit Plans Program Support	5,838	5,838

Classification by Type	2026-27	2025-26
Salaries	5,279	5,279
Goods and Services	559	559
Transfers for Public Services	60,069	59,277
Transfers to Individuals	468,411	468,411
	534,318	533,526

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	2026-27	2025-26
Amortization of Capital Assets	1,907	1,989
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.	1,907	1,989

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 that promote the safe and efficient movement of people and goods.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2026-27	Estimated 2025-26
Central Management and Services	19,891	19,833
Preservation of Transportation System	137,085	132,285
Transportation Planning and Policy	4,672	4,912
Infrastructure and Equipment Capital	400,866	421,396
Custom Work Activity	-	-
Operation of Transportation System	168,174	167,974
Strategic Municipal Infrastructure	33,017	31,017
Appropriation	763,705	777,417
Capital Asset Acquisitions	(400,866)	(421,396)
Non-Appropriated Expense Adjustment	306,396	289,858
Expense	669,235	645,879

Summary of Capital Investments

Capital Asset Acquisitions	400,866	421,396
Transfers for Public Services - Capital	16,306	14,306
Capital Investments	417,172	435,702

			Estimated 2026-27	Estimated 2025-26
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)			58	-
Executive Management			1,210	1,210
Central Services			7,735	7,735
Accommodation Services			10,888	10,888
Classification by Type	2026-27	2025-26		
Salaries	8,027	7,969		
Goods and Services	11,864	11,864		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $19,833K.			19,891	19,833
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			125,733	120,643
Regional Services			11,352	11,642
Classification by Type	2026-27	2025-26		
Salaries	34,699	35,019		
Goods and Services	102,386	97,266		
			137,085	132,285
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.				
Allocations				
Transportation Planning and Policy			4,672	4,912
Classification by Type	2026-27	2025-26		
Salaries	4,304	4,544		
Goods and Services	368	368		
			4,672	4,912

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Infrastructure Rehabilitation		
- Highways	202,486	190,322
- Airports and Ferries	2,330	2,054
- Bridges	8,655	24,880
Infrastructure Enhancement	168,155	186,439
Accommodations Capital	8,839	5,639
Transportation and Operating Equipment	6,200	8,111
Minor Capital	4,201	3,951

Classification by Type	2026-27	2025-26
Capital Asset Acquisitions	400,866	421,396
	400,866	421,396

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Custom Work Activity	-	-

Classification by Type	2026-27	2025-26
Salaries	625	625
Goods and Services	4,375	4,375
Recovery - Internal	(1,000)	(1,000)
Recovery - External	(4,000)	(4,000)
	-	-

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Winter Maintenance	64,146	61,646
Road Safety and Traffic Guidance	29,927	28,927
Operational Services	64,000	64,425
Ferry Services	3,993	3,993
Airports	2,283	2,283
Information Technology Services	3,025	6,400
Remediation of Contaminated Sites	800	300

Classification by Type	2026-27	2025-26		
Salaries	47,037	47,309		
Goods and Services	90,029	88,887		
Financing Charges	31,108	31,778		
			168,174	167,974

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			20,350	18,350
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	1,000

Classification by Type	2026-27	2025-26		
Goods and Services	2,190	2,190		
Transfers for Public Services	14,521	14,521		
Transfers for Public Services - Capital	16,306	14,306		
			33,017	31,017

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	2026-27	2025-26	**Estimated 2026-27**	**Estimated 2025-26**
Amortization of Capital Assets	313,896	297,358		
Change in Inventory	(7,500)	(7,500)		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			306,396	289,858

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 2026-27	Estimated 2025-26
Central Management and Services	11,329	14,244
Immigration, Settlement and Credential Recognition	8,335	8,585
Training and Employment Services	11,766	12,248
Labour Market Programs	124,535	117,299
Appropriation	155,965	152,376
Capital Asset Acquisitions	(2,200)	(2,500)
Non-Appropriated Expense Adjustment	1,528	1,662
Expense	155,293	151,538

Summary of Capital Investments

Capital Asset Acquisitions	2,200	2,500
Capital Investments	2,200	2,500

Immigration and Career Training

Vote 89 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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	507
Central Services			6,731	9,806
Accommodation Services			4,091	3,931
Classification by Type	2026-27	2025-26		
Salaries	2,691	2,862		
Goods and Services	6,438	8,882		
Capital Asset Acquisitions	2,200	2,500		
			11,329	14,244
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.				
Allocations				
Immigration, Settlement and Credential Recognition			8,335	8,585
Classification by Type	2026-27	2025-26		
Salaries	7,745	7,945		
Goods and Services	590	640		
			8,335	8,585
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.				
Allocations				
Training and Employment Services			11,766	12,248
Classification by Type	2026-27	2025-26		
Salaries	11,159	11,591		
Goods and Services	607	657		
			11,766	12,248

Immigration and Career Training

Vote 89 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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			21,845	24,145
Skills Training			22,198	22,564
Workforce Development			25,907	17,767
Saskatchewan Apprenticeship and Trade Certification Commission			27,174	25,591
Apprenticeship Training Allowance			3,434	3,240
Employability Assistance for Persons with Disabilities			10,393	10,393
Canada-Saskatchewan Job Grant			-	725
Newcomer and Settlement			13,584	12,874
Classification by Type	2026-27	2025-26		
Transfers for Public Services	121,101	114,059		
Transfers to Individuals	3,434	3,240		
			124,535	117,299
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	2026-27	2025-26		
Amortization of Capital Assets	1,528	1,662		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			1,528	1,662

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 2026-27	Estimated 2025-26
Innovation Saskatchewan	32,242	32,537
Appropriation	32,242	32,537
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	32,242	32,537

Summary of Capital Investments

Transfers for Public Services - Capital	3,000	-
Capital Investments	3,000	-

Innovation Saskatchewan

Vote 84 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
Innovation Saskatchewan (IS01)				
Provides for implementation and coordination of the strategic direction of the government's research, science and technology expenditures.				
Allocations				
Innovation Saskatchewan			32,242	32,537
Classification by Type	2026-27	2025-26		
Transfers for Public Services	29,242	32,537		
Transfers for Public Services - Capital	3,000	-		
			32,242	32,537

Justice and Attorney General

Vote 03

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 2026-27	Estimated 2025-26
Central Management and Services	39,493	45,141
Courts and Civil Justice	81,478	80,253
Legal and Policy Services	87,152	86,041
Boards, Commissions and Independent Offices	63,372	62,541
Appropriation	271,495	273,976
Capital Asset Acquisitions	(6,570)	(5,844)
Non-Appropriated Expense Adjustment	3,972	3,752
Expense	268,897	271,884

Summary of Capital Investments

Capital Asset Acquisitions	6,570	5,844
Capital Investments	6,570	5,844

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 Community Safety through a shared-services memorandum of understanding.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Minister's Salary (Statutory)	58	57
Executive Management	1,444	1,460
Central Services	17,111	22,744
Accommodation Services	20,880	20,880

Classification by Type	2026-27	2025-26
Salaries	9,219	9,334
Goods and Services	26,734	33,343
Capital Asset Acquisitions	3,540	2,464

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $39,435K.	39,493	45,141

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	43,140	43,476
Salaries - Provincial Court Judges (Statutory)	21,176	20,576
Salaries - Court of King's Bench Associate Judges (Statutory)	390	-
Salaries - Justices of the Peace (Statutory)	5,735	4,760
Family Justice Services	5,495	5,526
Dispute Resolution	2,512	2,535
Court Facility Land, Buildings and Improvements	3,030	3,380

Classification by Type	2026-27	2025-26
Salaries	62,654	61,105
Goods and Services	14,444	14,444
Capital Asset Acquisitions	3,030	3,380
Transfers for Public Services	1,350	1,324

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $54,177K.	81,478	80,253

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Justice Services and Tribunal Division	1,425	1,326
Public Prosecutions	39,728	39,786
King's Printer Revolving Fund - Subsidy	586	786
Public Registry Assurance Claims (Statutory)	1	1
Legal Services	13,066	13,211
Policy, Programs and Support	32,346	30,931

Classification by Type	2026-27	2025-26		
Salaries	52,826	52,983		
Goods and Services	6,460	6,460		
Transfers for Public Services	27,866	26,598		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $87,151K.			87,152	86,041

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Human Rights Commission	3,106	2,606
Office of Residential Tenancies and Provincial Mediation Board	2,151	2,177
Inquiries	76	76
Legal Aid Commission	41,907	41,604
Automobile Injury Appeal Commission	1,246	1,258
Highway Traffic Board	1,117	1,128
Public Complaints Commission	2,419	2,442
Office of the Public Guardian and Trustee	4,844	4,577
Saskatchewan Coroners Service	5,673	5,715
Office of Tribunal Counsel	470	476
SGI Appeal Advisory Program	363	482

Classification by Type	2026-27	2025-26		
Salaries	17,385	16,859		
Goods and Services	3,981	3,981		
Transfers for Public Services	99	97		
Transfers to Individuals	41,907	41,604		
			63,372	62,541

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	2026-27	2025-26		
Amortization of Capital Assets	3,972	3,752		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			3,972	3,752

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 2026-27	Estimated 2025-26
Central Management and Services	4,621	5,089
Occupational Health and Safety	9,762	10,537
Employment Standards	3,009	3,222
Labour Relations Board	1,079	1,079
Labour Relations and Mediation	730	730
Injured Worker Appeal Services	1,037	1,037
Appropriation	20,238	21,694
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	92	92
Expense	20,330	21,786

Labour Relations and Workplace Safety

Vote 20 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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	690
Central Services			2,100	2,568
Accommodation Services			1,831	1,831
Classification by Type	2026-27	2025-26		
Salaries	2,149	2,149		
Goods and Services	2,472	2,940		
			4,621	5,089
Occupational Health and Safety (LR02)				
Establishes regulatory and policy frameworks to advance and improve occupational health and safety in the workplace. Fosters compliance through education, training, inspections, incident investigations and enforcement of workplace safety standards.				
Allocations				
Occupational Health and Safety			9,762	10,537
Classification by Type	2026-27	2025-26		
Salaries	8,366	8,590		
Goods and Services	1,396	1,947		
			9,762	10,537
Employment Standards (LR03)				
Establishes and enforces minimum standards of employment related to hours of work, overtime, minimum wage, annual holidays, termination or layoffs, leaves of absence 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.				
Allocations				
Employment Standards			3,009	3,222
Classification by Type	2026-27	2025-26		
Salaries	2,810	3,023		
Goods and Services	199	199		
			3,009	3,222

Labour Relations and Workplace Safety

Vote 20 - Continued

(thousands of dollars)

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Labour Relations Board	1,079	1,079

Classification by Type	2026-27	2025-26
Salaries	929	929
Goods and Services	150	150
	1,079	1,079

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.

Allocations		
Labour Relations and Mediation	730	730

Classification by Type	2026-27	2025-26
Salaries	571	571
Goods and Services	159	159
	730	730

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.

Allocations		
Injured Worker Appeal Services	1,037	1,037

Classification by Type	2026-27	2025-26
Salaries	913	913
Goods and Services	124	124
	1,037	1,037

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	2026-27	2025-26	**Estimated 2026-27**	**Estimated 2025-26**
Amortization of Capital Assets	92	92		
			92	92

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

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 2026-27	Estimated 2025-26
Central Management and Services	8,621	9,363
Parks	33,422	30,821
Resource Stewardship	24,598	10,630
Community Engagement	50,051	49,680
Appropriation	116,692	100,494
Capital Asset Acquisitions	(31,654)	(15,204)
Non-Appropriated Expense Adjustment	8,077	8,230
Expense	93,115	93,520

Summary of Capital Investments

Capital Asset Acquisitions	31,654	15,204
Capital Investments	31,654	15,204

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 in the delivery of their mandate to lead and coordinate the development of policies, programs and other strategic initiatives, as well as provide financial assistance that enables women to live safe, healthy and prosperous lives.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Minister's Salary (Statutory)	58	57
Executive Management	851	859
Central Services	3,134	4,544
Accommodation Services	3,762	3,206
Status of Women Office	816	697

Classification by Type	2026-27	2025-26
Salaries	3,648	3,558
Goods and Services	4,823	5,655
Transfers for Public Services	150	150

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $8,563K.	8,621	9,363

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	4,333	4,368
Parks Capital Projects	15,000	12,500
Parks Preventative Maintenance	2,647	2,207
Regional Parks	2,230	2,230
Urban Parks	513	513
Commercial Revolving Fund - Subsidy	8,699	9,003

Classification by Type	2026-27	2025-26
Salaries	3,579	3,614
Goods and Services	3,401	2,961
Capital Asset Acquisitions	15,000	12,500
Transfers for Public Services	11,442	11,746

	33,422	30,821

Parks, Culture and Sport

Vote 27 - Continued

(thousands of dollars)

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Operational Support	2,764	2,713
Support for Provincial Heritage and Culture	821	821
Royal Saskatchewan Museum	19,763	5,838
Francophone Affairs	1,250	1,258

Classification by Type	2026-27	2025-26
Salaries	5,744	5,801
Goods and Services	1,139	1,064
Capital Asset Acquisitions	16,654	2,704
Transfers for Public Services	1,061	1,061
	24,598	10,630

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Community Sport, Culture and Recreation Programs	8,450	8,450
Active Families Benefit	7,890	3,890
Heritage Institutions and Saskatchewan Science Centre	5,551	5,551
Saskatchewan Arts Board	6,879	6,879
Community Initiatives Fund	8,848	8,477
Creative Saskatchewan	12,125	16,125
Saskatchewan Heritage Foundation	308	308

Classification by Type	2026-27	2025-26
Transfers for Public Services	42,161	45,790
Transfers to Individuals	7,890	3,890
	50,051	49,680

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	2026-27	2025-26	**Estimated 2026-27**	**Estimated 2025-26**
Amortization of Capital Assets	8,077	8,230		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			8,077	8,230

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 2026-27	Estimated 2025-26
Central Management and Services	6,122	7,443
Human Resource Consulting Services	8,579	8,866
Employee Relations and Strategic Human Resource Services	12,260	12,034
Human Resource Service Centre	16,612	19,912
Appropriation	43,573	48,255
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	484	405
Expense	44,057	48,660

For comparative purposes, figures shown for 2025-26 have been restated to be consistent with the presentation of the 2026-27 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 2026-27	Estimated 2025-26
Central Management and Services (PS01)				
Provides executive direction and centrally-managed services in the areas of finance, human resource information management, policy, planning, communications and other operational services, including accommodations, required for the delivery of the Commission's mandate.				
Allocations				
Executive Management			419	419
Central Services			2,625	3,287
Accommodation Services			3,078	3,737
Classification by Type	2026-27	2025-26		
Salaries	2,438	2,329		
Goods and Services	3,684	5,114		
			6,122	7,443
Human Resource Consulting Services (PS03)				
Provides human resource consulting and advisory services to government and implements government-wide human resource strategies.				
Allocations				
Human Resource Consulting Services			8,579	8,866
Classification by Type	2026-27	2025-26		
Salaries	8,349	8,636		
Goods and Services	230	230		
			8,579	8,866
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, safety and wellness, recruitment and organizational development.				
Allocations				
Employee Relations and Strategic Human Resource Services			12,260	12,034
Classification by Type	2026-27	2025-26		
Salaries	11,380	11,154		
Goods and Services	880	880		
			12,260	12,034

Public Service Commission

Vote 33 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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.				
Allocations				
Human Resource Service Centre			16,612	19,912
Classification by Type	2026-27	2025-26		
Salaries	9,788	11,989		
Goods and Services	6,824	7,923		
			16,612	19,912
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	2026-27	2025-26		
Amortization of Capital Assets	484	405		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			484	405

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 2026-27	Estimated 2025-26
Saskatchewan Research Council	45,229	19,423
Appropriation	45,229	19,423
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	45,229	19,423

Summary of Capital Investments

Transfers for Public Services - Capital	26,000	-
Capital Investments	26,000	-

Saskatchewan Research Council

Vote 35 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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.				
Allocations				
Saskatchewan Research Council			45,229	19,423
Classification by Type	2026-27	2025-26		
Transfers for Public Services	19,229	19,423		
Transfers for Public Services - Capital	26,000	-		
			45,229	19,423

Saskatchewan Residential Fuel Charge

Vote 93

The mandate of the Saskatchewan Residential Fuel Charge is to facilitate the Government of Saskatchewan to be the sole distributor of marketable and non-marketable natural gas for the Province of Saskatchewan in compliance with the *Greenhouse Gas Pollution Pricing Act* (Canada).

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2026-27	Estimated 2025-26
Saskatchewan Residential Fuel Charge	1	-
Appropriation	1	-
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	1	-

Saskatchewan Residential Fuel Charge

Vote 93 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
Saskatchewan Residential Fuel Charge (RF01)				
Provides for the Province's financial obligations as the sole distributor of marketable and non-marketable natural gas.				
Allocations				
Saskatchewan Residential Fuel Charge (Statutory)			1	-
Classification by Type	2026-27	2025-26		
Goods and Services	1	-		
Amounts in this subvote are "Statutory".			1	-

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 2026-27	Estimated 2025-26
Central Management and Services	18,125	16,705
Property Management	5,198	5,198
Project Management	-	-
Transportation and Other Services	474	474
Major Capital Asset Acquisitions	46,979	63,260
Information Technology	93,171	39,283
Provincial Archives of Saskatchewan	5,109	5,109
Infrastructure and Procurement	21,363	25,367
Appropriation	190,419	155,396
Capital Asset Acquisitions	(46,979)	(63,260)
Non-Appropriated Expense Adjustment	15,213	12,042
Expense	158,653	104,178

Summary of Capital Investments

Capital Asset Acquisitions	46,979	63,260
Capital Investments	46,979	63,260

			Estimated 2026-27	Estimated 2025-26
Central Management and Services (SP01)				
Provides executive direction and centrally-managed services in the areas of finance, administration, information management, internal audit, risk management, asset 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)			58	57
Executive Management			897	897
Central Services			13,435	15,186
Accommodation Services			3,735	565
Classification by Type	2026-27	2025-26		
Salaries	9,946	9,578		
Goods and Services	8,179	7,127		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $18,067K.			18,125	16,705
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			197,915	194,835
Accommodation Costs Incurred on Behalf of the Legislative Assembly			2,977	2,977
Program Delivery and Client Services			21,255	20,194
Property Management Allocated to Ministries			(149,695)	(142,497)
Property Management Charged to External Clients			(67,254)	(70,311)
Classification by Type	2026-27	2025-26		
Salaries	25,753	25,353		
Goods and Services	160,194	156,453		
Financing Charges	9,510	9,510		
Amortization of Capital Assets	26,690	26,690		
Recovery - Internal	(149,695)	(142,497)		
Recovery - External	(67,254)	(70,311)		
			5,198	5,198

			Estimated 2026-27	Estimated 2025-26
Project Management (SP03)				
Provides for the management of projects on behalf of clients on a full cost-recovery basis.				
Allocations				
Custody Facilities			11,264	14,630
Health Facilities			442,665	449,675
Parks Capital			15,000	12,500
Post-Secondary Capital			16,751	6,878
Other			23,426	6,871
Project Management Allocated to Ministries			(45,674)	(29,985)
Project Management Charged to External Clients			(463,432)	(460,569)
Classification by Type	2026-27	2025-26		
Goods and Services	509,106	490,554		
Recovery - Internal	(45,674)	(29,985)		
Recovery - External	(463,432)	(460,569)		
			-	-
Transportation and Other Services (SP05)				
Provides for government's vehicle fleet, air ambulance, mail services, telecommunications and other support services.				
Allocations				
Vehicle Services			29,481	28,014
Air Services			10,888	10,888
Mail Services			11,440	11,340
Telecommunications Services			279	279
Services Allocated to Ministries			(33,362)	(32,531)
Services Charged to External Clients			(18,252)	(17,516)
Classification by Type	2026-27	2025-26		
Salaries	8,554	8,554		
Goods and Services	35,282	33,715		
Amortization of Capital Assets	8,252	8,252		
Recovery - Internal	(33,362)	(32,531)		
Recovery - External	(18,252)	(17,516)		
			474	474

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Land, Buildings and Improvements	8,500	6,843
Transportation and Operating Equipment	21,888	13,738
Office Equipment and Information Technology	16,591	42,679

Classification by Type	2026-27	2025-26		
Capital Asset Acquisitions	46,979	63,260		
			46,979	63,260

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
IT Coordination and Transformation Initiatives	93,171	33,417
Application Support	-	6,826
Interministerial Services	79,000	62,462
IT Allocated to Ministries	(71,100)	(58,946)
IT Allocated to External Clients	(7,900)	(4,476)

Classification by Type	2026-27	2025-26		
Salaries	26,167	25,102		
Goods and Services	146,004	77,183		
Amortization of Capital Assets	-	420		
Recovery - Internal	(71,100)	(58,946)		
Recovery - External	(7,900)	(4,476)		
			93,171	39,283

Provincial Archives of Saskatchewan (SP13)

Provides funding to the Provincial Archives of Saskatchewan to acquire, preserve and make accessible the documentary heritage of Saskatchewan.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Provincial Archives of Saskatchewan	5,109	5,109

Classification by Type	2026-27	2025-26		
Transfers for Public Services	5,109	5,109		
			5,109	5,109

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Infrastructure Development	9,758	12,854
Procurement Management	11,605	12,513

Classification by Type	2026-27	2025-26		
Salaries	14,277	20,309		
Goods and Services	7,086	5,058		
			21,363	25,367

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	2026-27	2025-26		
Amortization of Capital Assets	50,155	47,404		
Amortization Allocated to Services Subvotes	(34,942)	(35,362)		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			15,213	12,042

SaskBuilds Corporation

Vote 86

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

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2026-27	Estimated 2025-26
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

			Estimated 2026-27	Estimated 2025-26
SaskBuilds Corporation (SB01)				
In collaboration with the Ministry of SaskBuilds and Procurement, provides a strategic and central focus to coordinate, enhance and prioritize infrastructure planning and delivery.				
Allocations				
SaskBuilds Corporation			-	25,000
Classification by Type	2026-27	2025-26		
Transfers for Public Services - Capital	-	25,000		
			-	25,000

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 2026-27	Estimated 2025-26
Central Management and Services	50,588	61,796
Income Assistance Services	717,625	695,394
Child and Family Services	434,432	408,415
Client Support	14,800	14,475
Housing	83,275	73,747
Disability Programs and Services	390,022	363,809
Appropriation	1,690,742	1,617,636
Capital Asset Acquisitions	(9,492)	(8,107)
Non-Appropriated Expense Adjustment	5,542	5,409
Expense	1,686,792	1,614,938

Summary of Capital Investments

Capital Asset Acquisitions	9,492	8,107
Transfers for Public Services - Capital	24,436	23,223
Capital Investments	33,928	31,330

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Minister's Salary (Statutory)	58	57
Executive Management	2,089	2,089
Central Services	30,214	42,238
Accommodation Services	18,227	17,412

Classification by Type	2026-27	2025-26		
Salaries	12,707	13,922		
Goods and Services	31,299	41,492		
Capital Asset Acquisitions	6,582	6,382		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $50,530K.			50,588	61,796

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, as well as income supports for seniors.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Saskatchewan Income Support	271,316	263,792
Saskatchewan Assured Income for Disability	327,794	314,500
Saskatchewan Employment Incentive	17,000	17,000
Saskatchewan Employment Supplement	-	10
Child Care Parent Subsidies	-	10
Rental Housing Supplements	4,541	11,521
Seniors Income Plan	37,171	37,171
Seniors Personal Care Home Benefit	22,216	14,216
Income Assistance Community Services	6,391	5,978
Income Assistance Program Delivery	31,196	31,196

Classification by Type	2026-27	2025-26		
Salaries	30,520	30,520		
Goods and Services	676	676		
Transfers for Public Services	6,391	5,978		
Transfers to Individuals	680,038	658,220		
			717,625	695,394

			Estimated 2026-27	Estimated 2025-26

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			173,837	153,837
Child and Family Community-Based Organization Services			195,325	189,308
Child and Family Program Delivery			65,270	65,270

Classification by Type	2026-27	2025-26		
Salaries	62,071	62,071		
Goods and Services	3,199	3,199		
Transfers for Public Services	195,325	189,308		
Transfers to Individuals	173,837	153,837		
			434,432	408,415

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			14,800	14,475

Classification by Type	2026-27	2025-26		
Salaries	12,630	12,630		
Goods and Services	2,170	1,845		
			14,800	14,475

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Program Delivery	8,338	8,338
Saskatchewan Housing Corporation	74,937	65,409

Classification by Type	2026-27	2025-26		
Salaries	7,866	7,866		
Goods and Services	472	472		
Transfers for Public Services	59,897	51,171		
Transfers for Public Services - Capital	15,040	14,238		
			83,275	73,747

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			365,750	339,537
Disability Program Delivery			24,272	24,272

Classification by Type	2026-27	2025-26		
Salaries	22,755	22,755		
Goods and Services	1,517	1,517		
Capital Asset Acquisitions	2,910	1,725		
Transfers for Public Services	326,034	308,417		
Transfers for Public Services - Capital	9,396	8,985		
Transfers to Individuals	27,410	20,410		
			390,022	363,809

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	2026-27	2025-26		
Amortization of Capital Assets	5,542	5,409		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			5,542	5,409

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 2026-27	Estimated 2025-26
Tourism Saskatchewan	19,469	19,278
Appropriation	19,469	19,278
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	19,469	19,278

Tourism Saskatchewan

Vote 88 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
Tourism Saskatchewan (TR01)				
Promotes the province as a tourism destination, and assists industry to market and develop quality tourism products.				
Allocations				
Tourism Saskatchewan			19,469	19,278
Classification by Type	2026-27	2025-26		
Transfers for Public Services	19,469	19,278		
			19,469	19,278

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 2026-27	Estimated 2025-26
Central Management and Services	8,585	9,938
Strategic Policy and Competitiveness	2,208	2,337
Economic Development	12,350	12,508
International Engagement	19,477	19,542
Appropriation	42,620	44,325
Capital Asset Acquisitions	-	(620)
Non-Appropriated Expense Adjustment	120	150
Expense	42,740	43,855

Summary of Capital Investments

Capital Asset Acquisitions	-	620
Capital Investments	-	620

Trade and Export Development

Vote 90 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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)			58	57
Executive Management			1,894	1,908
Central Services			5,296	6,016
Accommodation Services			1,337	1,957
Classification by Type	2026-27	2025-26		
Salaries	4,979	5,050		
Goods and Services	3,606	4,268		
Capital Asset Acquisitions	-	620		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $8,527K.			8,585	9,938
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.				
Allocations				
Strategic Policy and Competitiveness			2,208	2,337
Classification by Type	2026-27	2025-26		
Salaries	1,980	2,009		
Goods and Services	228	328		
			2,208	2,337

Trade and Export Development

Vote 90 - Continued

(thousands of dollars)

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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Operational Support	11,895	12,053
Saskatchewan Indigenous Investment Finance Corporation	455	455

Classification by Type	2026-27	2025-26
Salaries	3,564	3,622
Goods and Services	2,531	2,631
Transfers for Public Services	6,255	6,255
	12,350	12,508

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	16,209	16,274
Saskatchewan Trade and Export Partnership	3,268	3,268

Classification by Type	2026-27	2025-26
Salaries	4,685	4,750
Goods and Services	11,524	11,524
Transfers for Public Services	3,268	3,268
	19,477	19,542

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	2026-27	2025-26
Amortization of Capital Assets	120	150
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.	120	150

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 2026-27	Estimated 2025-26
Water Security Agency	85,778	99,407
Appropriation	85,778	99,407
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	85,778	99,407

Summary of Capital Investments

Transfers for Public Services - Capital	58,000	70,000
Capital Investments	58,000	70,000

Water Security Agency

Vote 87 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
Water Security Agency (WS01)				
Supports dam safety, protection of drinking water, flood and drought response, and management of water supplies and water quality.				
Allocations				
Water Security Agency			85,778	99,407
Classification by Type	2026-27	2025-26		
Transfers for Public Services	27,778	29,407		
Transfers for Public Services - Capital	58,000	70,000		
			85,778	99,407

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 2026-27	Estimated 2025-26
Advocate for Children and Youth	3,228	3,261
Appropriation	3,228	3,261
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	3,228	3,261

Advocate for Children and Youth

Vote 76 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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	262
Advocate Operations			2,966	2,999
Classification by Type	2026-27	2025-26		
Salaries	2,581	2,581		
Goods and Services	647	680		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $2,966K.			3,228	3,261

Chief Electoral Officer

Vote 34

The mandate of the Office is to provide impartial administration of provincial elections, by-elections and election finances under *The Election Act, 1996* to ensure public confidence in the integrity of the electoral process for the Saskatchewan electorate. The Office maintains the province's political contributions tax credit disclosure regime under *The Political Contributions Tax Credit Act*, administers plebiscites and referendums under *The Referendum and Plebiscite Act* and Time votes conducted under *The Time Act*.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2026-27	Estimated 2025-26
Chief Electoral Officer	5,493	4,994
Appropriation	5,493	4,994
Capital Asset Acquisitions	(450)	-
Non-Appropriated Expense Adjustment	124	219
Expense	5,167	5,213

Summary of Capital Investments

Capital Asset Acquisitions	450	-
Capital Investments	450	-

Chief Electoral Officer

Vote 34 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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. The Office maintains the province's political contributions tax credit disclosure regime, administers plebiscites, referendums and Time votes.				
Allocations				
Chief Electoral Officer (Statutory)			5,493	4,994
Classification by Type	2026-27	2025-26		
Salaries	2,855	2,658		
Goods and Services	2,188	2,336		
Capital Asset Acquisitions	450	-		
Amounts in this subvote are "Statutory".			5,493	4,994
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	2026-27	2025-26		
Amortization of Capital Assets	124	219		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			124	219

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 2026-27	Estimated 2025-26
Conflict of Interest Commissioner	589	595
Appropriation	589	595
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	589	595

Conflict of Interest Commissioner

Vote 57 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
Conflict of Interest Commissioner (CC01)				
Coordinates disclosure of assets held by Members, provides advice on conflict of interest issues, conducts inquires and provides opinions on compliance 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 and ensures compliance and conformity of lobbyists to the legislation.				
Allocations				
Conflict of Interest Commissioner			589	595
Classification by Type	2026-27	2025-26		
Salaries	443	447		
Goods and Services	146	148		
			589	595

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 2026-27	Estimated 2025-26
Information and Privacy Commissioner	2,887	2,916
Appropriation	2,887	2,916
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	2,887	2,916

Information and Privacy Commissioner

Vote 55 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
Information and Privacy Commissioner (IP01)				
The Information and Privacy Commissioner, as a statutory officer of the Legislative Assembly, oversees three different provincial access and privacy laws. This includes reviewing decisions of government institutions, local authorities and health information trustees on access to information requests and breach of privacy complaints in respect of personal information collected, used or disclosed by those bodies. The Commissioner provides public education on information rights in the province.				
Allocations				
Commissioner's Salary (Statutory)			253	262
Commission Operations			2,634	2,654
Classification by Type	2026-27	2025-26		
Salaries	2,295	2,271		
Goods and Services	592	645		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $2,634K.			2,887	2,916

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 2026-27	Estimated 2025-26
Central Management and Services	4,182	4,193
Legislative Assembly Services	7,349	7,471
Committees of the Legislative Assembly	35	35
Payments and Allowances to Individual Members	18,506	19,837
Caucus Operations	2,691	2,629
Office of the Speaker and Board of Internal Economy	472	575
Appropriation	33,235	34,740
Capital Asset Acquisitions	(300)	(300)
Non-Appropriated Expense Adjustment	150	150
Expense	33,085	34,590

Summary of Capital Investments

Capital Asset Acquisitions	300	300
Capital Investments	300	300

For comparative purposes, figures shown for 2025-26 have been restated to be consistent with the presentation of the 2026-27 Estimates. The Restatement

Legislative Assembly

Vote 21 - Continued

(thousands of dollars)

	2026-27	2025-26	Estimated 2026-27	Estimated 2025-26
Central Management and Services (LG01)				
Provides centrally-managed services in the areas of finance, human resources, policy and planning, information management and communications services.				
Allocations				
Central Management and Services			4,182	4,193
Classification by Type				
Salaries	2,682	2,788		
Goods and Services	1,200	1,105		
Capital Asset Acquisitions	300	300		
			4,182	4,193
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)			270	274
Assembly Operations and Services			7,079	7,197
Classification by Type				
Salaries	5,681	5,708		
Goods and Services	1,543	1,613		
Transfers for Public Services	125	150		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $7,079K.			7,349	7,471
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				
Salaries	11	11		
Goods and Services	24	24		
Amounts in this subvote are "Statutory".			35	35

			Estimated 2026-27	Estimated 2025-26
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)			18,127	19,458
Allowances for Additional Duties (Statutory)			379	379
Classification by Type	2026-27	2025-26		
Salaries	11,782	13,044		
Goods and Services	6,724	6,793		
Amounts in this subvote are "Statutory".			18,506	19,837
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.				
Allocations				
Caucus Operations (Statutory)			2,691	2,629
Classification by Type	2026-27	2025-26		
Transfers for Public Services	2,691	2,629		
Amounts in this subvote are "Statutory".			2,691	2,629
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)			58	57
Speaker's Office Operations and Services			364	438
Board of Internal Economy Operations and Services			50	80
Classification by Type	2026-27	2025-26		
Salaries	285	363		
Goods and Services	187	212		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $414K.			472	575

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.

			Estimated 2026-27	Estimated 2025-26
Classification by Type	2026-27	2025-26		
Amortization of Capital Assets	150	150		
Non-appropriated expense adjustments are non-cash adjustments presented for information purposes only.			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. This authority is provided under *The Ombudsman Act, 2012*. 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. This authority is provided under *The Public Interest Disclosure Act*.

Summary of Appropriation and Expense

(thousands of dollars)

	Estimated 2026-27	Estimated 2025-26
Ombudsman and Public Interest Disclosure Commissioner	4,865	4,914
Appropriation	4,865	4,914
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	4,865	4,914

Ombudsman and Public Interest Disclosure Commissioner

Vote 56 - Continued

(thousands of dollars)

Ombudsman and Public Interest Disclosure Commissioner (OM01)

The Ombudsman has the authority to investigate or informally address complaints of unfairness in provincial and municipal government actions. The Ombudsman also acts 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.

	Estimated 2026-27	Estimated 2025-26
Allocations		
Ombudsman and Public Interest Disclosure Commissioner's Salary (Statutory)	262	262
Ombudsman and Public Interest Disclosure Commissioner Operations	4,603	4,652

Classification by Type	2026-27	2025-26
Salaries	3,718	3,655
Goods and Services	1,147	1,259

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $4,603K.	4,865	4,914

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 2026-27	Estimated 2025-26
Provincial Auditor	10,551	10,323
Unforeseen Expenses	728	706
Appropriation	11,279	11,029
Capital Asset Acquisitions	-	-
Non-Appropriated Expense Adjustment	-	-
Expense	11,279	11,029

Provincial Auditor

Vote 28 - Continued

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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)			258	257
Provincial Auditor Operations			10,293	10,066
Classification by Type	2026-27	2025-26		
Salaries	7,166	6,984		
Goods and Services	3,385	3,339		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $10,293K.			10,551	10,323
Unforeseen Expenses (PA02)				
Provides for unforeseen expenses pursuant to governing legislation.				
Allocations				
Unforeseen Expenses			728	706
Classification by Type	2026-27	2025-26		
Salaries	728	706		
			728	706

Government
of
Saskatchewan

General Revenue Fund
Non-Budgetary Appropriation

Schedule of Non-Budgetary Voted and Statutory Appropriation

(thousands of dollars)

	Voted 2026-27	Statutory 2026-27	Estimated Total 2026-27	Forecast 2025-26	Estimated 2025-26
Lending and Investing Activities					
Advanced Education	80,000	-	80,000	80,000	80,000
Municipal Financing Corporation of Saskatchewan	-	10,330	10,330	23,000	33,000
Saskatchewan Power Corporation	-	1,050,000	1,050,000	1,550,000	687,000
Saskatchewan Research Council	-	18,000	18,000	-	-
Saskatchewan Telecommunications Holding Corporation	-	150,000	150,000	200,000	200,000
Saskatchewan Water Corporation	-	-	-	2,200	1,500
SaskEnergy Incorporated	-	100,200	100,200	279,100	272,610
Total Lending and Investing Activities	80,000	1,328,530	1,408,530	2,134,300	1,274,110
Debt Redemption, Sinking Fund and Interest Payments					
Debt Redemption	-	1,704,109	1,704,109	1,515,766	1,529,420
Sinking Fund Payments - Government Share	-	337,251	337,251	287,062	268,265

Schedule of Debt

as at March 31

(thousands of dollars)

	Estimated General Gross Debt 2027	Estimated Gov't Business Enterprise Specific Gross Debt 2027	Estimated Gross Debt 2027	Forecast Gross Debt 2026	Estimated Gross Debt 2026
Government - Operating	9,613,811	-	9,613,811	8,463,811	7,463,811
Government - Saskatchewan Capital Plan	17,026,276	-	17,026,276	15,726,276	15,791,080
Innovation Saskatchewan	49,720	-	49,720	50,590	50,590
Lotteries and Gaming Saskatchewan Corporation	-	-	-	19,000	19,000
Municipal Financing Corporation of Saskatchewan	100,000	259,209	359,209	359,209	369,209
Saskatchewan Power Corporation	750,000	11,039,104	11,789,104	10,739,104	10,077,079
Saskatchewan Telecommunications Holding Corporation	50,000	2,069,773	2,119,773	2,037,973	1,970,758
Saskatchewan Water Corporation	-	111,414	111,414	111,914	110,605
SaskEnergy Incorporated	75,000	2,237,130	2,312,130	2,242,139	2,321,817
Debt	27,664,807	15,716,630	43,381,437	39,750,016	38,173,949
Guaranteed Debt	75,000	-	75,000	7,000	75,000

Schedule of Guaranteed Debt

as at March 31

(thousands of dollars)

	Estimated 2027	Forecast 2026	Estimated 2026
Guaranteed Debt for Crown Corporations			
The Saskatchewan Indigenous Investment Finance Corporation Act			
Saskatchewan Indigenous Investment Finance Loans	75,000	7,000	75,000
Guaranteed Debt for Crown Corporations	75,000	7,000	75,000
Guaranteed Debt	75,000	7,000	75,000

Schedule of Borrowing Requirements

(thousands of dollars)

	Estimated 2026-27	Forecast 2025-26	Estimated 2025-26
Borrowing for Crown Corporations			
Municipal Financing Corporation of Saskatchewan	10,330	23,000	33,000
Saskatchewan Power Corporation	1,050,000	1,550,000	687,000
Saskatchewan Telecommunications Holding Corporation	150,000	200,000	200,000
Saskatchewan Water Corporation	-	2,200	1,500
SaskEnergy Incorporated	100,200	279,100	272,610
Borrowing for Crown Corporations	1,310,530	2,054,300	1,194,110
Borrowing for Government			
Government - Operating	2,725,000	2,080,000	1,080,000
Government - Saskatchewan Capital Plan	1,300,000	1,704,458	1,769,262
Borrowing for Government	4,025,000	3,784,458	2,849,262
Borrowing Requirements	5,335,530	5,838,758	4,043,372

Schedule of Lending and Investing Activities

(thousands of dollars)

Receipts	Estimated 2026-27	Forecast 2025-26	Estimated 2025-26
Crown Corporations - Loan Repayments			
Innovation Saskatchewan	870	812	720
Lotteries and Gaming Saskatchewan Corporation	19,000	29,254	30,000
Municipal Financing Corporation of Saskatchewan	10,330	23,000	23,000
Saskatchewan Power Corporation	-	200,000	200,000
Saskatchewan Telecommunications Holding Corporation	68,200	106,000	119,000
Saskatchewan Water Corporation	500	1,700	1,700
SaskEnergy Incorporated	30,209	75,000	75,000
Crown Corporations - Loan Repayments	129,109	435,766	449,420
Other - Loan Repayments			
Advanced Education	33,000	33,000	33,000
Highways	-	33	33
Trade and Export Development	5	11	11
Other - Loan Repayments	33,005	33,044	33,044
Loan Repayments	162,114	468,810	482,464
Investment Receipts			
Sinking Fund Contributions from Crown Corporations	153,525	136,677	136,677
Redemption of Sinking Funds	145,436	113,258	102,892
Investment Receipts	298,961	249,935	239,569
Receipts	461,075	718,745	722,033

Schedule of Lending and Investing Activities

(thousands of dollars)

Disbursements	Estimated 2026-27	Forecast 2025-26	Estimated 2025-26
Crown Corporations - Loans			
Municipal Financing Corporation of Saskatchewan	10,330	23,000	33,000
Saskatchewan Power Corporation	1,050,000	1,550,000	687,000
Saskatchewan Telecommunications Holding Corporation	150,000	200,000	200,000
Saskatchewan Water Corporation	-	2,200	1,500
SaskEnergy Incorporated	100,200	279,100	272,610
Crown Corporations - Loans	1,310,530	2,054,300	1,194,110
Other - Loans			
Advanced Education	80,000	80,000	80,000
Saskatchewan Research Council	18,000	-	-
Other - Loans	98,000	80,000	80,000
Loans	1,408,530	2,134,300	1,274,110
Investments			
Contributions to Sinking Funds	490,777	423,739	404,942
Sinking Fund Redemptions of Crown Corporations	3,944	113,258	102,892
Investments	494,721	536,997	507,834
Disbursements	1,903,251	2,671,297	1,781,944

Lending and Investing Activities

(thousands of dollars)

	Estimated 2026-27	Estimated 2025-26
Advanced Education (Vote 169)		
Loans to Student Aid Fund (AE01) - *To Be Voted*	80,000	80,000
Municipal Financing Corporation of Saskatchewan (Vote 151)		
Loans (MF01) - *Statutory*	10,330	33,000
Saskatchewan Power Corporation (Vote 152)		
Loans (PW01) - *Statutory*	1,050,000	687,000
Saskatchewan Research Council (Vote 172)		
Loans (SR01) - *Statutory*	18,000	-
Saskatchewan Telecommunications Holding Corporation (Vote 153)		
Loans (ST01) - *Statutory*	150,000	200,000
Saskatchewan Water Corporation (Vote 140)		
Loans (SW01) - *Statutory*	-	1,500
SaskEnergy Incorporated (Vote 150)		
Loans (SE01) - *Statutory*	100,200	272,610

Debt Redemption, Sinking Fund and Interest Payments

(thousands of dollars)

			Estimated 2026-27	Estimated 2025-26
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.				
	2026-27	2025-26		
Government General Debt	1,575,000	1,080,000		
Crown Corporation General Debt	870	720		
Government Business Enterprise Specific Debt	128,239	448,700		
Amounts in this vote are "Statutory".			1,704,109	1,529,420
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.				
	2026-27	2025-26		
Sinking Fund Payments	490,776	404,942		
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	143,408	126,560		
Amounts in this vote are "Statutory".			337,251	268,265
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.				
	2026-27	2025-26		
Interest on Gross Debt - Crown Enterprise Share	559,800	494,800		
Less: Reimbursement from Crown Enterprises	559,800	494,800		
Amounts in this vote are "Statutory".			-	-

Government of Saskatchewan

Supplementary Information

Restatement Schedule
2025-26 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 2025-26 Estimate as it appears in the 2026-27 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.

2025-26 Appropriation Restatement Schedule

(thousands of dollars)

2025-26 Appropriation

Executive Branch of Government

Community Safety (Vote 73)

Original 2025-26 Estimate 798,361

Transferred To:		Transferred From:			
Subvote	Allocation	Vote	Subvote	Allocation	
CS13	Supervision and Rehabilitation Services	Justice and Attorney General (Vote 03)	JU04	Policy, Programs and Support	282
CS01	Central Services	Justice and Attorney General (Vote 03)	JU04	Policy, Programs and Support	97

This transfer consolidates funding for community-based program support.

Transferred From:		Transferred To:			
Subvote	Allocation	Vote	Subvote	Allocation	
CS13	Custody Services	Public Service Commission (Vote 33)	PS04	Employee Relations and Strategic Human Resource Services	(102)

This transfers funding for the Talent Project Team.

CS13	Supervision and Rehabilitation Services	Justice and Attorney General (Vote 03)	JU04	Policy, Programs and Support	(1,018)

This transfer consolidates funding for the Youth Victims Restitution, Community Mobilization and Northern Lights School Division.

Restated 2025-26 Estimate **797,620**

Internal Restatements:

Transferred From:		Transferred To:		
Subvote	Allocation	Subvote	Allocation	Appropriation
CS15	Provincial Protective Services	CS13	Supervision and Rehabilitation Services	3,458

This transfer consolidates Supervision and Rehabilitation Services.

CS15	Royal Canadian Mounted Police	CS01	Central Services	750

This transfer consolidates resources as a result of the Integrated Justice Services dissolution.

Pursuant to Order in Council #520/2025, dated December 11, 2025, the Ministry of Corrections, Policing and Public Safety is renamed the Ministry of Community Safety.

Finance (Vote 18)

Internal Restatements:

Transferred From:		Transferred To:		
Subvote	Allocation	Subvote	Allocation	Appropriation
FI06	Budget Analysis	FI10	Personnel Policy Secretariat	100

This transfer consolidates funding to provide advice for collective bargaining agreements.

Firearms Secretariat (Vote 92)

Internal Restatements:

The subvote Chief Firearms Office Support (FS02) is renamed Chief Firearms Office. Within the subvote FS02, the allocation Chief Firearms Office Support is renamed Chief Firearms Office.

The subvote Saskatchewan Firearms Ballistics Laboratory (FS03) is renamed Saskatchewan Ballistics Laboratory. Within the subvote FS03, the allocation Saskatchewan Firearms Ballistics Laboratory is renamed Saskatchewan Ballistics Laboratory.

Within the subvote Client Services (FS04), the allocation Prosecutions Unit is renamed Legal Services.

2025-26 Appropriation Restatement Schedule

(thousands of dollars)

					2025-26 Appropriation
Justice and Attorney General (Vote 03)					
Original 2025-26 Estimate					273,337
Transferred To:		Transferred From:			
Subvote	Allocation	Vote	Subvote	Allocation	
JU04	Policy, Programs and Support	Community Safety (Vote 73)	CS13	Supervision and Rehabilitation Services	1,018
This transfer consolidates funding for the Youth Victims Restitution, Community Mobilization and Northern Lights School Division.					
Transferred From:		Transferred To:			
Subvote	Allocation	Vote	Subvote	Allocation	
JU04	Policy, Programs and Support	Community Safety (Vote 73)	CS13	Supervision and Rehabilitation Services	(282)
JU04	Policy, Programs and Support	Community Safety (Vote 73)	CS01	Central Services	(97)
This transfer consolidates funding for community-based program support.					
Restated 2025-26 Estimate					**273,976**
Internal Restatements:					
Transferred From:		Transferred To:			
Subvote	Allocation	Subvote	Allocation		Appropriation
JU03	Minor Capital Expenses - Courts	JU03	Court Services		750
This transfer consolidates capital expenses within Court Services.					
Public Service Commission (Vote 33)					
Original 2025-26 Estimate					48,153
Transferred To:		Transferred From:			
Subvote	Allocation	Vote	Subvote	Allocation	
PS04	Employee Relations and Strategic Human Resource Services	Community Safety (Vote 73)	CS13	Custody Services	102
This transfers funding for the Talent Project Team.					
Restated 2025-26 Estimate					**48,255**
Internal Restatements:					
Transferred From:		Transferred To:			
Subvote	Allocation	Subvote	Allocation		Appropriation
PS04	Employee Relations and Strategic Human Resource Services	PS01	Central Services		1,105
This transfer consolidates communication and strategic management functions.					
Legislative Assembly and its Officers					
Legislative Assembly (Vote 21)					
Internal Restatements:					
Transferred From:		Transferred To:			
Subvote	Allocation	Subvote	Allocation		Appropriation
LG03	Legislative Library	LG03	Assembly Operations and Services		2,504
This transfer consolidates parliamentary library services within Legislative Assembly Services.					
LG03	Law Clerk and Parliamentary Counsel	LG03	Assembly Operations and Services		482
This transfer consolidates legal services within Legislative Assembly Services.					

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.

- **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.