

The Honourable Rod Gantefer
Minister of Finance



SASKATCHEWAN PROVINCIAL BUDGET

08-09

READY FOR GROWTH

S U P P L E M E N T A R Y
E S T I M A T E S
N O V E M B E R



SASKATCHEWAN

Supplementary Estimates - November

For the Fiscal Year
Ending March 31
2009

General Revenue Fund

Supplementary Estimates - November

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Introduction

The 2008-09 Supplementary Estimates – November are prepared in accordance with Section 12(1) of *The Financial Administration Act, 1993* and therefore include the estimated increases in 2008-09 “To Be Voted” and “Statutory” expenditures, loans, advances or investments to be paid from the General Revenue Fund (GRF). It also includes funding previously provided by special warrant in accordance with the *Act*.

The funding requests reflect the additional commitments that the government has or will undertake during the fiscal year. The requested funding is the net amount required after reallocating voted appropriations not required in other areas of the Vote.

The Supplementary Estimates – November contain financial statements and schedules similar in format to those included in the main Estimates and incorporate estimated changes in revenue, expenditure and loan disbursements.

The detail section of the Supplementary Estimates – November follows the similar Vote (ministry or Crown organization), subvote (major program area) and allocation (component of a subvote) as the main Estimates.

The subvote descriptions provided in the main Estimates apply to the Supplementary Estimates – November. Subvote descriptions may be expanded by the explanation for the additional funding provided by the Supplementary Estimates.

Subvote descriptions for new subvotes are incorporated into the explanation for the additional funding.

The Principles and Concepts, Accounting Policies and Glossary of Terms outlined in the main Estimates apply to the Supplementary Estimates – November.

Statement of Operations and Accumulated Deficit

(in thousands of dollars)

	Original Estimated 2008-09	Revised Estimated 2008-09	Change 2008-09
Revenue.....	9,366,500	12,260,200	2,893,700
Operating Expense.....	8,581,880 ¹	9,113,768	531,888
Operating Surplus.....	784,620	3,146,432	2,361,812
Debt Servicing.....	(535,000)	(510,000)	25,000
Pre-Transfer Surplus (Deficit).....	249,620	2,636,432	2,386,812
Transfer (to) Growth and Financial Security Fund.....	(124,810) ¹	(1,318,216)	(1,193,406)
Transfer from Growth and Financial Security Fund.....	125,190 ¹	1,000,000	874,810
Surplus for the Year.....	250,000	2,318,216	2,068,216
Accumulated Deficit, Beginning of Year.....	(3,654,545)	(3,359,791) ²	294,754
Accumulated Deficit, End of Year	(3,404,545)	(1,041,575)	2,362,970

¹ This amount reflects \$10,412K provided by Further Estimates.

² This amount represents the accumulated deficit at March 31, 2008 as shown in the 2007-08 Public Accounts.

Statement of Change in Net Debt

(in thousands of dollars)

	Original Estimated 2008-09	Revised Estimated 2008-09	Change 2008-09
Annual Surplus.....	250,000	2,318,216	2,068,216
Acquisition of Capital Assets.....	(364,551)	(379,394)	(14,843)
Amortization of Capital Assets.....	151,114	151,173	59
(Increase) Decrease in Net Debt from Operations.....	36,563	2,089,995	2,053,432
Net Debt at Beginning of Year.....	(6,277,985)	(5,949,716) ¹	328,269
Net Debt at End of Year	(6,241,422)	(3,859,721)	2,381,701

¹ This amount represents the net debt at March 31, 2008 as shown in the 2007-08 Public Accounts.

Debt Retirement Fund

(in thousands of dollars)

	Revised Estimated 2008-09
Balance, Beginning of Year.....	- - -
Surplus for the Year.....	2,318,216
Balance, End of Year	2,318,216

The Debt Retirement Fund is established by *The Growth and Financial Security Act*. The Fund is an accounting of the surpluses of the General Revenue Fund that are allocated to the Fund on or after April 1, 2008.

Growth and Financial Security Fund

(in thousands of dollars)

	Revised Estimated 2008-09
Transfer from Fiscal Stabilization Fund.....	1,528,934
Transfer from Saskatchewan Infrastructure Fund.....	105,090
Transferred Balance.....	1,634,024
Transfer from General Revenue Fund.....	1,318,216
Transfer (to) General Revenue Fund.....	(1,000,000)
Growth and Financial Security Fund, End of Year	1,952,240

The Growth and Financial Security Fund is established by *The Growth and Financial Security Act* to assist the Government in achieving its long-term objectives by providing financial security from year to year and/or enhancing economic development in Saskatchewan. The balances remaining in the Fiscal Stabilization Fund and the Saskatchewan Infrastructure Fund were transferred to the Growth and Financial Security Fund as they existed before the *Act* came into force.

Transfer from the General Revenue Fund (GRF) is 50 per cent of the GRF's pre-transfer surplus in accordance with Section 18(1) of the *Act*.

Transfer to the GRF is pursuant to Section 20 of the *Act*.

Balances in the Fund are invested in short and medium-term marketable securities.

Appropriation to Expense Reconciliation

(in thousands of dollars)

	Original Estimated 2008-09	Supplementary Estimated 2008-09	Estimated Adjustments 2008-09	Revised Estimated 2008-09
Operating Appropriation.....	8,826,927 ¹	535,548	11,124 ²	9,373,599
Acquisition of Capital Assets.....	(364,551)	(6,859)	(7,984)	(379,394)
Amortization of Capital Assets.....	119,504 ³	59	- - -	119,563 ³
Operating Expense	8,581,880	528,748	3,140	9,113,768

¹ This amount includes \$10,412K provided by Further Estimates.

² The estimated adjustments represent forecasted savings (\$833K) and the 2008-09 forecasted capital carry over of \$60,838K for work in progress by year end, offset by the 2007-08 capital carry over of \$72,795K for work in progress at year end, pursuant to annual Appropriation Acts.

³ Total capital amortization of government owned assets excludes amortization incurred by service providers such as the Ministry of Government Services that is recovered from voted appropriation through billing client ministries (\$21,104K) and from non-GRF organizations (\$10,506K).

Schedule of Budgetary Appropriation

(in thousands of dollars)

	Original Estimated 2008-09	Supplementary Estimated 2008-09	Estimated Adjustments 2008-09 ²	Revised Estimated 2008-09
Executive Branch of Government				
Advanced Education, Employment and Labour.....	761,822	106,311	---	868,133
Agriculture.....	300,594	29,445	---	330,039
Corrections, Public Safety and Policing.....	314,159	20,846	---	335,005
Education.....	991,252	9,405	---	1,000,657
- Teachers' Pensions and Benefits.....	194,083	931	---	195,014
Energy and Resources.....	34,023	2,139	---	36,162
Enterprise and Innovation.....	60,104	---	---	60,104
Enterprise Saskatchewan.....	---	6,087	---	6,087
Environment.....	209,028	---	---	209,028
Executive Council.....	8,716	---	---	8,716
Finance.....	43,838	---	(20)	43,818
- Public Service Pensions and Benefits.....	254,278	813	(813)	254,278
First Nations and Métis Relations.....	70,329	19,643	---	89,972
Government Services.....	40,263	---	---	40,263
Health.....	3,773,652	80,000	---	3,853,652
Highways and Infrastructure.....	287,464	---	---	287,464
Highways and Infrastructure Capital.....	225,712	4,000	11,957	241,669
Information Technology Office.....	5,575	---	---	5,575
Intergovernmental Affairs.....	3,538	---	---	3,538
Justice and Attorney General.....	131,292	3,455	---	134,747
Municipal Affairs.....	251,220 ¹	---	---	251,220
Office of the Provincial Secretary.....	4,153	---	---	4,153
Public Service Commission.....	37,692	---	---	37,692
Saskatchewan Research Council.....	12,082	---	---	12,082
Social Services.....	635,518	11,880	---	647,398
Tourism, Parks, Culture and Sport.....	140,941	---	---	140,941
Crown Investment Corporation.....	---	240,000	---	240,000
Legislative Branch of Government				
Chief Electoral Officer.....	1,071	224	---	1,295
Children's Advocate.....	1,531	---	---	1,531
Conflict of Interest Commissioner.....	151	---	---	151
Information and Privacy Commissioner.....	822	---	---	822
Legislative Assembly.....	22,841	314	---	23,155
Ombudsman.....	2,068	55	---	2,123
Provincial Auditor.....	7,115	---	---	7,115
Operating Appropriation	8,826,927	535,548	11,124	9,373,599
"To Be Voted" Operating Appropriation.....	8,503,991	533,580	11,937	9,049,508
"Statutory" Operating Appropriation.....	322,936	1,968	(813)	324,091
Operating Appropriation.....	8,826,927	535,548	11,124	9,373,599
Servicing Government Debt (Statutory)	535,000	---	(25,000)	510,000
Total Budgetary Appropriation	9,361,927	535,548	(13,876)	9,883,599

¹ This amount includes \$10,412K provided by Further Estimates.

² The estimated adjustments represent forecasted savings (\$833K) and the 2008-09 forecasted capital carry over of \$60,838K for work in progress by year end, offset by the 2007-08 capital carry over of \$72,795K for work in progress at year end, pursuant to annual Appropriation Acts.

Schedule of Capital Appropriation

(in thousands of dollars)

	Original Estimated 2008-09	Supplementary Estimated 2008-09	Estimated Adjustments 2008-09 ¹	Revised Estimated 2008-09
Capital Asset Acquisitions				
Advanced Education, Employment and Labour.....	3,200	200	---	3,400
Agriculture.....	250	---	---	250
Corrections, Public Safety and Policing.....	22,521	2,659	---	25,180
Environment.....	27,369	---	(1,499)	25,870
Finance.....	575	---	(20)	555
Government Services.....	26,813	---	---	26,813
Health.....	29,316	---	---	29,316
Highways and Infrastructure.....	12,299	---	---	12,299
Highways and Infrastructure Capital.....	225,712	4,000	11,957 ²	241,669
Information Technology Office.....	250	---	---	250
Justice and Attorney General.....	3,050	---	---	3,050
Legislative Assembly.....	---	---	46	46
Provincial Auditor.....	58	---	---	58
Public Service Commission.....	2,321	---	---	2,321
Social Services.....	5,033	---	(2,500)	2,533
Tourism, Parks, Culture and Sport.....	5,784	---	---	5,784
Capital Asset Acquisitions	364,551	6,859	7,984	379,394
Capital Transfer Payments				
Advanced Education, Employment and Labour				
Innovation and Science.....	5,907	---	---	5,907
Post-Secondary.....	36,736	100,156	---	136,892
Agriculture				
Agri-Stability Program.....	---	5,500	---	5,500
Education				
Child Care Facilities.....	675	---	---	675
School Facilities.....	117,622	---	---	117,622
Environment				
Saskatchewan Watershed Authority				---
- Water Infrastructure Rehabilitation.....	2,689	---	---	2,689
Health				
Health Facilities.....	131,931	2,800	---	134,731
Medical Equipment.....	29,900	3,500	---	33,400
Highways and Infrastructure				
Transportation Infrastructure.....	18,167	---	2,350	20,517
Municipal Affairs				
Municipal Rural Infrastructure Fund - Phase 1.....	25,679	---	---	25,679
New Deal for Cities and Communities.....	31,950	---	---	31,950
Rural Municipal Primary Weight Corridors Program.....	10,000	---	---	10,000
Rural Revenue Sharing - Roads and Other Infrastructure.....	6,151	---	---	6,151
Transit Vehicles for the Disabled.....	275	---	---	275
Urban Development Agreements.....	2,081	---	---	2,081
Building Canada Fund - Communities Component.....	5,000	---	---	5,000
Saskatchewan Infrastructure Growth Initiative.....	2,400	---	---	2,400
Tourism, Parks, Culture and Sport				
Building Communities.....	37,391	---	(11,637)	25,754
Capital Transfer Payments	464,554	111,956	(9,287)	567,223
Total Capital Investments	829,105	118,815	(1,303)	946,617

¹ The estimated adjustments represent net transfers between capital asset acquisitions and non-capital appropriations (\$3,953K), net transfers between capital transfer payments and non-capital appropriations (\$9,287K), forecasted savings (\$20K) and the net change in capital carry over as noted below.

² This amount represents the 2008-09 forecasted capital carry over of \$60,838K for work in progress by year end, offset by the 2007-08 capital carry over of \$72,795K for work in progress at year end, pursuant to annual Appropriation Acts.

Schedule of Appropriation by Classification

(Supplementary Estimates - November)

(in thousands of dollars)

Vote	Government Delivered Programs				Transfers				2008-09 Total
	Salaries	Supplier and Other Payments	Pensions/ Benefits	Capital	Transfers for Public Service			Transfers to Individuals	
					Operating	Pensions/ Benefits	Capital		
Executive Branch of Government									
Advanced Education, Employment and Labour.....	---	400	---	200	5,555	---	100,156	---	106,311
Agriculture.....	---	---	---	---	3,940	---	5,500	20,005	29,445
Corrections, Public Safety and Policing.....	3,870	3,484	---	2,659	---	---	---	10,833	20,846
Education.....	---	3,050	---	---	6,355	931	---	---	10,336
Energy and Resources.....	439	1,700	---	---	---	---	---	---	2,139
Enterprise Saskatchewan.....	---	---	---	---	6,087	---	---	---	6,087
Finance.....	---	700	113	---	---	---	---	---	813
First Nations and Métis Relations.....	---	---	---	---	19,643	---	---	---	19,643
Health.....	---	---	---	---	73,700	---	6,300	---	80,000
Highways and Infrastructure Capital.....	---	---	---	4,000	---	---	---	---	4,000
Justice and Attorney General.....	1,430	1,740	---	---	285	---	---	---	3,455
Social Services.....	---	---	---	---	5,000	---	---	6,880	11,880
Crown Investment Corporation.....	---	---	---	---	240,000	---	---	---	240,000
Legislative Branch of Government									
Chief Electoral Officer.....	168	56	---	---	---	---	---	---	224
Legislative Assembly.....	---	132	---	---	182	---	---	---	314
Ombudsman.....	55	---	---	---	---	---	---	---	55
Supplementary Operating Appropriation	5,962	11,262	113	6,859	360,747	931	111,956	37,718	535,548
"To Be Voted" Operating Appropriation.....	5,794	10,506	---	6,859	360,565	---	111,956	37,718	533,398
"Statutory" Operating Appropriation.....	168	756	113	---	182	931	---	---	2,150

Schedule of Lending and Investing Disbursements

(in thousands of dollars)

	Original Estimated 2008-09	Revised Estimated 2008-09	Change 2008-09
Crown Corporations - Loans			
Vote			
147 Agricultural Credit Corporation of Saskatchewan.....	3,000	- - -	(3,000)
151 Municipal Financing Corporation of Saskatchewan.....	37,500	37,500	- - -
161 Saskatchewan Crop Insurance Corporation.....	1,600	- - -	(1,600)
154 Saskatchewan Opportunities Corporation.....	26,000	23,684	(2,316)
152 Saskatchewan Power Corporation.....	243,000	627,100	384,100
153 Saskatchewan Telecommunications Holding Corporation.....	158,100	78,700	(79,400)
140 Saskatchewan Water Corporation.....	12,600	11,400	(1,200)
150 SaskEnergy Incorporated.....	53,100	140,000	86,900
Crown Corporations - Loans (Statutory)	534,900	918,384	383,484
Other - Loans			
169 Advanced Education, Employment and Labour.....	43,000	40,000	(3,000)
146 Agriculture.....	2,825	2,105	(720)
144 Enterprise and Innovation.....	5,500	5,000	(500)
163 First Nations and Métis Relations.....	1,600	1,600	- - -
145 Highways and Infrastructure.....	750	976	226
Other - Loans (To Be Voted)	53,675	49,681	(3,994)
Loans	588,575	968,065	379,490
Investments			
176 Contributions to Sinking Funds (Statutory).....	104,054	2,174,922	2,070,868
146 Agriculture - Land (To Be Voted).....	200	- - -	(200)
Investments	104,254	2,174,922	2,070,668
Disbursements	692,829	3,142,987	2,450,158

Debt Redemption

(in thousands of dollars)

	Original Estimated 2008-09	Revised Estimated 2008-09	Change 2008-09
Debt Redemption			
Vote			
175 Crown Enterprise Share (Statutory).....	205,741	394,441	188,700
175 Government Share (Statutory).....	527,110	527,953	843
	732,851	922,394	189,543

General Revenue Fund

Supplementary Estimates - November

For the Fiscal Year Ending March 31, 2009
(in thousands of dollars)

**Supplementary
Estimates
2008-09**

Budgetary Appropriation

Executive Branch of Government

Advanced Education, Employment and Labour - Vote 37

Student Support Programs (AE03)

Employability Assistance for People with Disabilities.....		27
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Post-Secondary Education (AE02)

Operational Support.....	400	
Universities, Federated and Affiliated Colleges and Educational Agencies.....	1,600	
Post-Secondary Capital Transfers.....	100,156	
Apprenticeship and Trade Certification Commission.....	3,500	105,656

Immigration (AE06)

Immigration.....		73
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Career and Employment Services (AE04)

Workforce Development.....		355
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Major Capital Asset Acquisitions (AE08)

Major Capital Asset Acquisitions.....		200
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106,311

Additional funding is required: for a general increase for operating grants provided to community-based organizations; for a comprehensive review of the First Nations University of Canada; for a grant to the First Nations University of Canada primarily to cover collective agreement costs; and, to provide an appropriation for federal Community Development Trust funding for additional training spaces to provide all apprentices an opportunity to attend institutional training.

Additional capital investments will provide for: costs towards construction of the Academic Health Sciences Centre at the University of Saskatchewan; and, a funding shortfall for the facility renovations for increased nurses training capacity and the expansion of trades skills training capacity.

Supplementary Estimates - November

Continued
(in thousands of dollars)

	Supplementary Estimates 2008-09
Agriculture - Vote 1	
Industry Assistance (AG03)	
Contributions for General Agriculture Interests.....	3,440
Farm Stability and Adaptation (AG08)	
Program Delivery.....	9,000
Crop Insurance (AG10)	
Crop Insurance Program Premiums.....	17,005
	29,445

Additional funding is required for: the gopher control rebate program; a grant to SaskPork to facilitate meat processing of culled sows for distribution to food banks across Saskatchewan; federally cost-shared transitional expenditures to transfer administration of the Agri-Stability Program from the federal government; and, the Province's share of insurance premium costs related to increased and enhanced producer participation in the Crop Insurance program.

Additional capital investments will provide for information technology development costs for the Agri-Stability Program.

Supplementary Estimates - November

Continued
(in thousands of dollars)

			Supplementary Estimates 2008-09
Corrections, Public Safety and Policing - Vote 73			
Central Management and Services (CP01)			
Central Services.....			1,920
Adult Corrections (CP04)			
Adult Corrections Facilities.....			3,914
Young Offender Programs (CP07)			
Young Offender Facilities.....	870		
Community and Alternative Measures.....	383		
Program Support.....	225		1,478
Public Safety (CP06)			
Provincial Disaster Assistance Program.....			10,450
Policing Services (CP10)			
Police Programs.....			425
Major Capital Projects (CP09)			
Regina Provincial Correctional Centre.....	1,731		
Saskatoon Provincial Correctional Centre.....	928		2,659
			20,846

Additional funding is required: to support the information technology partnership agreement; to manage higher than anticipated inmate counts in adult correctional facilities; to manage higher than anticipated young offender program costs; for a general increase for operating grants provided to community-based organizations; for increased provincial disaster assistance claims primarily due to increased natural disasters; for costs associated with on-going legal actions against the Province; and, for costs associated with incidents in correctional facilities requiring increased security services.

Additional capital investments will provide for revised cash flow requirements for the Regina Provincial Correctional Centre replacement project and for the pre-engineered dormitory style building at the Saskatoon Provincial Correctional Centre.

Supplementary Estimates - November

Continued
(in thousands of dollars)

**Supplementary
Estimates
2008-09**

Education - Vote 5

Pre-K-12 Education (ED03)

School Operating.....		1,255
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Early Learning and Child Care (ED08)

Early Childhood Intervention Programs.....	150	
Child Care Facilities.....	1,905	2,055

Curriculum and E-Learning (ED10)

Operational Support.....		3,050
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Provincial Library (ED15)

Provincial Library.....		3,045
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Teachers' Pensions and Benefits (ED04)

Saskatchewan Teachers' Retirement Plan (Statutory).....		931
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This vote includes "Statutory" amounts. The amount "To Be Voted" is \$9,405K.

10,336

Additional funding is required: to enhance technology supported learning in school divisions and upgrade CommunityNet connections in K-12 schools; to deliver the Ministry of Health's autism programming; for a general increase for operating grants provided to community-based organizations; to expand and enhance the E-Learning Satellite Network; for the Single Integrated Library Information System and enhanced CommunityNet in public libraries; and, for adjustments in statutory contributions as a result of teachers' salary increases and the addition of new members.

Energy and Resources - Vote 23

Forestry Development (ER18)

Forestry Development.....		1,700
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Revenue and Program Services (ER04)

Revenue and Program Services.....		439
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2,139

Additional funding is required to provide an appropriation for the federal Community Development Trust funding for research and market analysis on value added forestry products and for costs associated with increased activity in the resource sector.

Supplementary Estimates - November

Continued
(in thousands of dollars)

**Supplementary
Estimates
2008-09**

Enterprise Saskatchewan - Vote 83

Enterprise Saskatchewan (ES01)

Enterprise Saskatchewan.....	6,087	
		6,087

Enterprise Saskatchewan was established in 2008 by The Enterprise Saskatchewan Act to bring together representation from all sectors of the economy to formulate strategy and to prescribe action to propel the province forward on a sustainable growth agenda.

Funding is required for start-up and operating costs and to provide an appropriation for the federal Community Development Trust initiatives. Funding is also required for the Hydrogen Technologies Corporation project.

Finance - Vote 18

Pensions and Benefits (FI09)

Judges' Superannuation Plan (Statutory).....	113	
Public Employees' Benefits Agency Revolving Fund - Net Expense (Statutory).....	700	813
		813

Amounts in this vote are "Statutory".

Additional statutory funding is required to supplement the Judges' Superannuation Plan due to a higher than anticipated number of retirements and for an advance to the revolving fund to purchase new operational equipment. The Ministry has identified savings in other non-statutory program areas to offset the additional costs.

First Nations and Métis Relations - Vote 25

Gaming Agreements (FN03)

First Nations Gaming Agreements.....	19,643	
		19,643

Additional funding is required for increased payments to the First Nations Trust and Community Development Corporations in accordance with agreements for the distribution of increased gaming proceeds.

Supplementary Estimates - November

Continued
(in thousands of dollars)

		Supplementary Estimates 2008-09
Health - Vote 32		
Provincial Health Services (HE04)		
Provincial Targeted Programs and Services.....		1,300
Regional Health Services (HE03)		
Regional Targeted Programs and Services.....	71,700	
Facilities - Capital Transfers.....	2,800	
Equipment - Capital Transfers.....	3,500	78,000
Drug Plan and Extended Benefits (HE08)		
Saskatchewan Prescription Drug Plan.....		700
		80,000

Additional funding is required for: a general increase for operating grants provided to community-based organizations; increased fuel costs; costs related to the collective agreement with the Saskatchewan Union of Nurses; and, additional high-cost prescription drugs in the provincial formulary.

Additional capital investments will provide for new diagnostic imaging equipment for the Saskatchewan Cancer Agency and for North Sask Laundry facility repairs.

Highways and Infrastructure Capital - Vote 17

Infrastructure Enhancement (HC02)

Highways and Bridges.....		4,000
		4,000

Additional capital investments will provide for the first year costs associated with rebuilding Highway #310 to a primary weight road.

Supplementary Estimates - November

Continued
(in thousands of dollars)

		Supplementary Estimates 2008-09
Justice and Attorney General - Vote 3		
Courts and Civil Justice (JU03)		
Court Services.....	2,075	
Public Guardian and Trustee.....	200	2,275
Marketplace Regulation (JU07)		
Corporations.....		200
Community Justice (JU05)		
Community Services.....		285
Boards and Commissions (JU08)		
Human Rights Commission.....	195	
Inquiries.....	500	695
		3,455

Additional funding is required for costs associated with: an increased number of prosecutions; an increased demand for public guardian and trustee services; increased corporation filing activity; a general increase for operating grants provided to community-based organizations; an increase in complex human rights complaints; and, the conclusion of the David Milgaard Inquiry.

Social Services - Vote 36

Employment Support and Income Assistance (SS03)

Saskatchewan Assistance Plan.....	400	
Saskatchewan Income Plan - Senior Citizens' Benefits.....	4,600	
Rental Housing Supplements.....	1,880	6,880

Community Inclusion (SS06)

Payments for Community Living.....		3,000
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Child and Family Services (SS04)

Child and Family Community-Based Organization Services.....		2,000
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11,880

Additional funding is required: for shelter rate increases for Saskatchewan Assistance Plan recipients; for enhancements to the Saskatchewan Income Plan (for seniors) and rental housing supplements; to address waitlists for individuals to achieve an increased level of independence in community living facilities; and, for a general increase for operating grants provided to community-based organizations.

Supplementary Estimates - November

Continued
(in thousands of dollars)

**Supplementary
Estimates
2008-09**

Crown Investments Corporation - Vote 54

Carbon Capture and Storage (CI01)

Carbon Capture Storage.....	240,000
	240,000

Funding was provided by special warrant to provide for an appropriation for carbon capture and storage demonstration projects managed by the Crown Investments Corporation of Saskatchewan and financed by the federal government.

Legislative Branch of Government

Chief Electoral Officer - Vote 34

Chief Electoral Officer (CE01)

Chief Electoral Officer (Statutory).....	224
	224

Amounts in this vote are "Statutory".

Additional statutory funding is required to cover the costs of the Cumberland by-election.

Legislative Assembly - Vote 21

Central Management and Services (LG01)

Central Services.....	132
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Caucus Operations (LG06)

Government Caucus (Statutory).....	5	
Opposition Caucus and Office of the Leader of the Opposition (Statutory).....	177	182

This vote includes "Statutory" amounts. The amount "To Be Voted" is \$132K.

314

Additional funding is required for Legislative Assembly Chamber chairs and statutory transfer payments primarily for severance payments to former caucus employees.

Supplementary Estimates - November

Continued
(in thousands of dollars)

**Supplementary
Estimates
2008-09**

Ombudsman - Vote 56

Ombudsman (OM01)

Ombudsman Operations.....	55
	55

Additional funding is required for increased salary costs.

Summary - Budgetary Appropriation

"To Be Voted".....	533,398
"Statutory".....	2,150
Total Budgetary Appropriation	535,548
Amount Provided by Special Warrant.....	240,000
Additional Funding Required.....	295,548

Lending and Investing Activities

Highways and Infrastructure - Vote 145

Loans for Short-Line Railways (HI01)

Loans for Short-Line Railways.....	226
	226

Additional funding was provided by special warrant to provide for a shortfall in a loan required to purchase short-line subdivisions from Canadian Pacific Railway.

Saskatchewan Power Corporation - Vote 152

Loans (PW01) - (Statutory).....	384,100
<i>Amounts in this vote are "Statutory".</i>	384,100

Supplementary Estimates - November

Continued
(in thousands of dollars)

	Supplementary Estimates 2008-09
SaskEnergy Incorporated - Vote 150	
Loans (SE01) - (Statutory).....	86,900
<i>Amounts in this vote are "Statutory".</i>	86,900

Summary - Lending and Investing Activities

"To Be Voted"	226
"Statutory"	471,000
Total Lending and Investing Activities	471,226
Amount Provided by Special Warrant.....	226
Additional Funding Required.....	471,000

Growth and Financial Security Fund - Vote 82

Growth and Financial Security Transfer (GF01)

Transfer from the General Revenue Fund.....	1,193,406
<i>Amounts in this vote are "Statutory".</i>	1,193,406

An additional statutory transfer to the Growth and Financial Security Fund is required to provide for 50 per cent of the forecasted change in the pre-transfer surplus pursuant to Section 18(1) of The Growth and Financial Security Act.

Amortization

Capital assets require an appropriation in the fiscal year they are acquired. These assets are not expensed upon acquisition. Under accrual accounting, capital assets are charged as an expense over their useful service life as they are consumed. The consumption of capital assets is referred to as amortization and does not require an appropriation. Loss on disposition of assets and change in inventory valuation is also treated as amortization.

Amortization of Capital Assets

Education.....	62
Enterprise and Innovation.....	27
Legislative Assembly.....	(30)
<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	59

