



# **STANDING COMMITTEE ON CROWN AND CENTRAL AGENCIES**

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## **STANDING COMMITTEE ON CROWN AND CENTRAL AGENCIES**

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Mr. Steven Bonk  
Moosomin

Mr. Daryl Harrison  
Cannington

Mr. Terry Jenson  
Martensville-Warman

Mr. Greg Lawrence  
Moose Jaw Wakamow

Mr. Dana Skoropad  
Arm River



[The committee met at 15:17.]

**The Chair:** — Welcome to the Standing Committee on Crown and Central Agencies. My name is Terry Dennis. I'm the Chair of the committee. And with us today we have Trent Wotherspoon filling in for Erika Ritchie. We have Tim McLeod filling in for Steve Bonk, Daryl Harrison, Terry Jenson, Greg Lawrence, and Dana Skoropad.

Today we will be considering the estimates and supplementary estimates no. 2 for the Ministry of Finance, including 2022-2023 estimates, vote 18, Finance; vote 12, Finance — Debt Servicing; vote 151, Municipal Financing Corporation; vote 175, Debt Redemption; vote 176, Sinking Fund Payments — Government Share; vote 177, Interest on Gross Debt — Crown Enterprise Share; 2021-22 supplementary estimates no. 2, vote 151, Municipal Financing Corporation; vote 175, Debt Redemption.

**General Revenue Fund  
Finance  
Vote 18**

**Subvote (FI01)**

**The Chair:** — We will begin with vote 18, Finance, central management and services, subvote (FI01). Minister Harpauer is here with her officials. As a reminder to the officials, please state your name for the record before speaking, and do not touch the microphones. Hansard operators will turn your microphone on when you're ready to speak. Minister, please introduce your officials and give your opening comments.

**Hon. Ms. Harpauer:** — Mr. Chair, committee members, thank you for the opportunity to talk about the ministry's budget today. To my left is Rupen Pandya, the deputy minister of Finance, and then I have a number of other officials with me here today. And as you pointed out, they will introduce themselves when they help to address some of the members' questions.

The Ministry of Finance estimates, vote 18, appears on pages 51 to 55 of the Estimates book. The Ministry of Finance expense budget for 2022-23 is 376.6 million, an increase of 8.4 million or 2.3 per cent from '21-22.

Our ministry's expense budget for this year includes the following increases: 8.1 million for pensions and benefits; 3 million for the fuel charge program; 900,000 and nine FTEs [full-time equivalent] for new audit and tax collection initiatives; 625,000 for salary adjustments resulting from the collective bargaining agreements; 500,000 for the allowance for doubtful accounts; and 299,000 for enterprise IT [information technology] billing and accommodation; and 1,000 for the minister's salary.

Those increases are partially offset by a \$5 million decrease related to the completion of the small-business emergency payment and the tourism sector support program. And the ministry's budget includes 3.7 million in government-owned capital, which includes IT systems for the fuel charge program and the real-time validation system upgrade and the treasury management IT system upgrade.

Mr. Chair, allow me to elaborate on some of the highlights of our

ministry's budget in the context of our province's '22-23 budget, which shows clearly that Saskatchewan is back on track. Our province's finances are vastly improved. We have a fiscal plan to return the budget to balance. Our province's economy is growing past pre-pandemic levels as we protect lives and livelihoods through the end of the pandemic.

The Ministry of Finance's '22-23 budget operating expense of 62.7 million supports the guidance, accountability, and expertise related to the management of the province's finances. Our ministry plays a pivotal role in ensuring our government's fiscal plan achieves government's priorities for the people of Saskatchewan. This means our ministry ensures valued services, programs, and capital investments are sustainable today and into the future.

Our ministry's budget includes 2 million in capital for system implementation and 3 million for administration of the program, pending the outcome of the provincial-federal disclosures. And that program is the sort of placeholder that we have in the budget for the federal fuel charge program.

We are carefully managing our ministry finances, offsetting expenses and additional revenue collected through several measures related to fair taxation. Our budget includes 900,000 in new funding directed to initiatives focused on greater contract compliance and enhanced collection and audit activities.

And through the Public Employees Benefits Agency, or PEBA, Finance's budget includes an increase in pension and benefit expense represented in employer's contributions to government employees, judges, and members of the Legislative Assembly. 313.9 million is forecast for employer's pension and benefit contributions, an increase of 8.1 million from last year based on actual values and compensation rate values.

Mr. Chair, this is a very quick snapshot of the work that the people at Saskatchewan's Ministry of Finance undertake throughout each year. The women and men at Finance work hard to serve their many clients in and outside of government. And at this time I'd be happy to take questions.

**The Chair:** — Thank you, Minister, for your opening statement. So I will now open it up to questions. Mr. Wotherspoon.

**Mr. Wotherspoon:** — Thank you very much, Mr. Chair. Thank you, committee members. Thank you to all the leadership and all the officials from Finance here today, and for all their leadership throughout the year. Thank you, Minister, for being here as well.

Just before we get started, I just want to recognize the life and service, on the record, of Mr. Arun Srinivas. I know he earned the respect of all of his colleagues in the civil service. He earned the respect of those on all sides of this Assembly, and he has a legacy that lives on. And you know, I just want to say, send our care to his family and all those that loved Mr. Srinivas.

Moving on a bit here, maybe where we'll focus first is, I wouldn't mind getting a better sense of what the federal transfers look like this year. I know we've got kind of the bigger numbers reported here by way of the Health Transfer and the Social Transfer, and then there's the "other" item. And so I'm looking to see if we can

get some detail on what's captured there and what's included in that list of "other" and the value for each.

**Mr. Pandya:** — Great. Thank you. Thank you for the question. I'll maybe start with the Canada Health Transfer, and I'll give you budget-over-budget differences if that would be useful for you. So '22-23 budget, the Canada Health Transfer is 1.390 billion, and the '21-22 budget for Canada Health Transfer is 1,330,400,000.

Canada Social Transfer, just moving on, '22-23, 490.1 million, and in '21-22 is 477.4 million.

Just other transfers . . . And this notes equalization. Obviously we don't receive equalization in Saskatchewan. So just for the record, I would note that in '22-23 that is 1,339,600,000, and in '21-22 it was 1,100,700,000.

**Mr. Wotherspoon:** — Thank you very much. It's more the detail. I have those numbers there. That's appreciated. To break out the "other," can you describe with some detail what constitutes "other," the different tranches of funding there and the value for each?

**Mr. Pandya:** — Sure. I'll just go through the list in some detail if that's okay then. So for '21-22 forecast, I noted it's up 496.6 million. It includes 287 million increase to the GRF [General Revenue Fund], and that's primarily for 124.1 million increase for Saskatchewan's share of Helping Our Health Systems Recover program. Oh sorry, that's '21-22, pardon me. Let me just jump to '22-23 if you don't mind.

Okay, correction. So for '22-23 budget there is 156.5 million decrease, and this is due to 124.1 million decrease of one-time funding received in '21-22 for Saskatchewan's share of the Helping Our Health Systems Recover. That was one-time federal funding that dropped off.

There's a 62.6 million decrease in one-time top-up funding received in '21-22 for the Canada Community-Building Fund, and that's formerly the Gas Tax program. There's a \$31 million decrease for one-time funding received in '21-22 for Saskatchewan's share of the COVID-19 immunization plan. There's 25.8 million decrease in one-time top-up funding received in '21-22 for the Workforce Development Agreement at Immigration and Career Training. There's 13.2 million decrease in federal disaster assistance.

There's a 10.7 million decrease in the Building Canada Fund, and that's a provincial-territorial infrastructure component. There's a 9.6 million decrease in airport capital assistance program funding at Highways, and that's related to lower eligible expenditures. There's a 9.3 million decrease for the Canada Health Accord. There's a \$9 million decrease for the Saskatchewan Public Safety Agency, and that's related to one-time funding received in '21-22 for safe voluntary isolation programming.

There's 7.8 million decrease for one-time funding received in '21-22 for COVID-19 Safe Restart funding, and that was for data management initiatives. There's 7.3 million decrease in funding under national trade corridors funding at Highways as the program winds down; 6 million decrease in funding at the Ministry of Social Services for Indigenous Services Canada.

There's 4.9 million decrease at the Ministry of Agriculture for the Saskatchewan Crop Insurance Corporation administration; 4 million decrease for the safe return to classrooms, and that's the indoor air funding. And there's a 4 million decrease at Social Services for the special allowances for children in care funding.

And that's offset by 140.5 million increase for Saskatchewan's share of the early learning and child care agreement, and 17.1 million increase in funding for the accelerated site-closure program, and this is consistent with expected activity under the program. And there's a 5.2 million increase in Agriculture in the Growing Forward 2 program funding, and a 10 million net increase in all other GRF federal-provincial cost-sharing agreements.

**Mr. Wotherspoon:** — Thank you very much. Once these, you know, dollars are deployed through the various ministries and organizations, how does the Ministry of Finance keep track of their utilization or their deployment at that point?

**Hon. Ms. Harpauer:** — Each ministry would be keeping track of their own budgets, so then they report to Finance. And I'd like to point out, because the federal government of course had a recent announcement just before their budget on the surgical initiative, that's not in our budget because our budget was already introduced. So you'll see that in Q1 [first quarter].

[15:30]

**Mr. Wotherspoon:** — As far as the breakdown you've provided for the current year, I appreciate that very much. How would you be able to report out to the public or to us with respect to the funding that was delivered last year and the utilization or the subscription of that funding in each of the ministries?

**Hon. Ms. Harpauer:** — It would depend on which funding pool you were interested in. For example, the Gas Tax, it would be an allocation to the municipalities but it flows through our budget. For the infrastructure programs, again you would see that through the projects, and many of them are provincially shared in the costs, so you would see that through the projects. So it depends which program you want to see.

**Mr. Wotherspoon:** — Right. No, I appreciate that. And there's nowhere in the budget that details all of these items. Am I correct in that? All the items that are contained within "other."

**Hon. Ms. Harpauer:** — So you would see it's allocated to the respective ministries. So in the case of the . . . I'm going to use the Building Canada Fund, for example. You would see that in the GR [Government Relations] budget. The Gas Tax, you'd see that in the GR budget, is where that would be reflected.

**Mr. Wotherspoon:** — I appreciate that. With respect to last year, I'm wondering if you'd be able to . . . And maybe you're not in a position to provide the information today. I'm wondering if you would endeavour to be able to provide it in the days to come if you're not able to today. But what all the federal transfers were in the previous fiscal year; what ministries they flowed to; and you know, of course how it was utilized; and what proportion of funds were disbursed; and what amount were unspent.

**Hon. Ms. Harpauer:** — I'm not sure . . . Like that would have

been last year's estimates and then . . . So you want to go back a budget year and start there?

**Mr. Wotherspoon:** — Yeah, to get a better sense because you have the federal transfers and they're there within the budget, so we're characterizing some of those here today. But then it's the piece around tracking that would be . . . So I would appreciate a tracking of the deployment of those dollars. Many of those dollars will be, you know, fully utilized and will have been spent. Some of those dollars may or may not have been, and to have that detail attached to it would be helpful.

**Hon. Ms. Harpauer:** — So all that information would be in Public Accounts when it's all completed. The year-end is where you're going to see that information.

**Mr. Wotherspoon:** — So from that, will it detail and break out in that final accounting through Public Accounts . . . It'll record the revenues or the transfer that occurs. Will it then break out specifically — you know, obviously they're intended for a purpose, those dollars, in many cases — will it break out then if those dollars were fully utilized?

**Hon. Ms. Harpauer:** — They also have their annual reports, each of the ministries. Like, I don't think in the estimates for Finance that we should be doing the estimates for every ministry, which is kind of what you're asking for, is for the accounting now for what goes to Health and what goes . . . Because the Health Transfer, that would be pretty onerous nor is it necessarily dedicated to one thing. It goes into the health budget, which then is compensation and it's surgeries and it's medical procedures, etc. So it goes into their overall budget and that is scrutinized on the floor of the Assembly through committee, as well as then Public Accounts. And they have annual reports. But it'd be pretty onerous for Finance to start to go into everybody's budgets when there is opportunity to do the scrutiny on those budgets.

**Mr. Wotherspoon:** — Yeah, I'm not sure. Maybe I'm not clear what I'm looking for. I'm not looking for, you know, something that's a huge undertaking, you know, as far as resources go. I suspect it's information that's tracked by government. What I'm trying to get a sense of is the subscription or utilization of those dollars and, you know, what dollars might be unspent.

I think the Canada Health Transfer and the Social Transfer would be different because they're so broad. It's more some of the unique funding tranches — we've seen, you know, more of them in the last couple years obviously through the pandemic — and just sort of a reporting. And maybe you can point me to where that information's publicly available. But it does not seem to be tracked in that way. And so I'm just wondering if a summary could be provided on these fronts.

**Hon. Ms. Harpauer:** — I think you need to pick which transfers you're interested in because some of them it depends on the agreement with the federal government. Some of them we're allowed to carry forward a percentage amount, so it may or may not be spent in a given year but we account for it that year. But with the agreement it could be spent the following year.

Most agreements with the federal government, if it's not spent you have to return it. And so it is very rare for them to have a transfer to the provinces that they say, okay, if you don't spend it

all, you can just keep it and do whatever you want with it. That's pretty unusual. I can't think of one where we don't have to spend it all on generally what we agreed to.

**Mr. Wotherspoon:** — Right. No, this is good. So I'm just wondering though, that level of detail with respect to those other aspects of funding, is that something that you could have provided out as far as the deployment, the subscription of those dollars, what were spent? You know, I guess that might also account for then if any dollars had to be returned.

**Hon. Ms. Harpauer:** — I can almost say we have not had to return any dollars that I'm aware of, and I'm seeing my deputy minister agreeing with that. So we can give you the list that was read into the record, and what it was designated for is what it would have been spent on.

So in the case with the child care dollars allocation, in that case I do know in the agreement you can carry forward some of the money because provinces had concerns on whether or not they could actually expense it when it was a partial year when the agreement was signed. And so all provinces have that agreement of a carry-forward of some of the dollars.

The Gas Tax, as I had pointed out before, is fully expensed to its intention. I forget what else was on the deputy minister's list as he read it off, but pretty much what it states it is, is what it was used for.

**Mr. Wotherspoon:** — Okay. No, that's . . . So there's no dollars that are returned from last fiscal year, and obviously you don't have intentions to return any dollars that are going to be received this year. So it's simply then the list that you're providing, the different dollars that are delivered through the various ministries. And then there might be some distinction as to whether there's a carry-over in some programs, some ministries, and that depends on the agreement and utilization by your government.

**Hon. Ms. Harpauer:** — Correct. Correct. I'm trying to think of another one. The accelerated site-closure, I think, was again allocated, but it had a number of years that you could expense it in. But most programs is one year or it's gone.

**Mr. Wotherspoon:** — Right. So the deputy minister read a list in for the year ahead. I appreciated that detail that he offered. Would it be appropriate to ask for that list along with the list for the previous year then?

And then just a point of clarity, you know, if the dollars, I guess, were carried forward, so if they weren't fully utilized. Because you've clarified that if 21 million is dedicated through ministry such-and-such for such-and-such program, that those are going to be, that those were fully utilized. They wouldn't have been . . . otherwise they would have been returned, so you would just identify in the cases that they needed to be carried forward and to what amount.

**Hon. Ms. Harpauer:** — Just to clarify, you want the list for '21-22 — and we would have the complete list now because the full fiscal year has taken place — and what they were allocated for. And then the list for what we're projecting for this year, knowing that the federal government may . . . as they already have done for the surgical wait times.

**Mr. Wotherspoon:** — Right.

**Hon. Ms. Harpauer:** — Yeah. We can provide that.

**Mr. Wotherspoon:** — No, that's exactly what I'm looking for and I appreciate that. And you know, so we've seen these federal dollars, the surgical dollars that sort of came post-budget. Are we anticipating other dollars at this point, or are you aware of other dollars from the federal government with respect to new transfers?

**Hon. Ms. Harpauer:** — We don't know yet for the housing dollars that were announced in the federal budget. We have absolutely no details on those dollars or if any of it will be transferred to the provinces.

Generally the federal government has taken us by surprise, and they have not given us very much heads-up on their funding announcements. I know the surgical wait-list announcement, I don't think there was any heads-up.

**Mr. Wotherspoon:** — I was going to touch in on it later in the estimates here. But since we're talking a bit about those surgical dollars, I just want to get a sense of the situation there. In this budget how much are you providing in incremental funding to the SHA [Saskatchewan Health Authority] to address the surgical backlog?

**Hon. Ms. Harpauer:** — Within the budget we put an additional 20 million — 20.1, I believe it was — on top of what is already internally in the budget.

**Mr. Wotherspoon:** — Okay, and we've talked a little bit about, then, the federal transfer that has been announced since the budget. The ink would have dried. Can you advise us the amount of money that you presently expect to receive from the federal government in 2022-23 and 2023-24 on that front?

**Hon. Ms. Harpauer:** — I believe that for 2022-23 is 62 million. Or is that over two years . . . Saskatchewan's allocation from that announcement is 62 million.

**Mr. Wotherspoon:** — And that's for the current fiscal year? That's flowing in fully for '22-23?

**Hon. Ms. Harpauer:** — Right. And that's what you're going to see reflected on Q1.

**Mr. Wotherspoon:** — And will the government be providing all that incremental funding to the SHA in '22-23? The 62 million in addition to the budget then, I would assume.

**Hon. Ms. Harpauer:** — Yeah, it'll go into the health budget.

**Mr. Wotherspoon:** — And so it'll go to Health, and I think there's been some discussion about how those dollars would then be used. Do you know if those dollars will be fully dedicated to addressing the surgical backlog, or if they're required to do so by way of the agreement?

**Hon. Ms. Harpauer:** — That would be a question for Health.

**Mr. Wotherspoon:** — Thanks so much. And with respect to the

federal . . . Just to make sure I have the understanding, you're able to provide to us either tonight or at some point in the coming days the breakout that we were talking about on the federal transfers that we were . . .

**Hon. Ms. Harpauer:** — Yeah. The list of what is "other" and what it's transferred to us for. We can give a brief sentence or two explanation as well.

**Mr. Wotherspoon:** — I'd like to get a little bit of an update on just the revenue collection. Some of it's detailed and broken out, and we can see where those dollars are derived, and others we can't. And I just want to . . . I've been doing some tracking over the last number of years on the PST [provincial sales tax] front, and I'm looking for some updates here with respect to some of the PST changes over the last number of years and what sort of revenue each one of them are generating, what they're forecast to in this current fiscal.

If you know your latest estimate . . . I don't know if you have the unaudited statements yet or if you're drawing off the third quarter yet at this point. But your best estimate for the year we just closed. But can we just go through a few of those? Children's clothes, restaurant meals, construction, insurance, and used cars. Just looking for a breakout on those.

[15:45]

**Hon. Ms. Harpauer:** — Right. So 2019-20 is the last stats I have. I think the last update you had was '18-19.

**Mr. Wotherspoon:** — That's right.

**Hon. Ms. Harpauer:** — Right. And so '19-20, PST in construction is 400 million; PST on restaurant meals and snack foods is 102 million, hundred and two; PST on vehicle trade-in allowance, I've got zero.

**Mr. Wotherspoon:** — Like on the used cars? Or on the . . . Right, the trade-in allowance. But on the used cars, the PST that was added to used cars as well.

**Hon. Ms. Harpauer:** — I don't whether we would know that. I don't have that one in front of me. I've got PST on children's clothes at 16.8 million.

**Mr. Wotherspoon:** — That's the '18-19 number that I have here unless I . . . Or is that '19-20 year?

**Hon. Ms. Harpauer:** — It's the same number.

**Mr. Wotherspoon:** — It's the same number? Okay.

**Hon. Ms. Harpauer:** — It's the same number, yeah. That's what I have.

**Mr. Wotherspoon:** — Insurance?

**Hon. Ms. Harpauer:** — Insurance, I have same number too, 121.9.

**Mr. Wotherspoon:** — Okay. So that's '19-20. Can we get updates, if possible, for '20-21, '21-22, and then the current



forecast?

**Hon. Ms. Harpauer:** — So that work hasn't been completed yet. So we will get that when we can.

**Mr. Wotherspoon:** — And that's for the two previous fiscal years, as well as the forecast for this year, you don't have updated numbers that you're in a position to be able to share at this point. Is that . . .

**Hon. Ms. Harpauer:** — Correct.

**Mr. Wotherspoon:** — You expressed a willingness to undertake to get that information back. Is that something that can be provided in a matter of days or weeks or . . . I want to be reasonable with your team.

**Hon. Ms. Harpauer:** — My deputy minister tells me they will try to be as fast as they can, but they don't know how long it's going to take to break it all out.

**Mr. Wotherspoon:** — Sure. Well thank you for that information. And within that then you'd have sort of forecasts for this year I would assume as well, for the current fiscal year?

**Hon. Ms. Harpauer:** — They'll undertake that with the same process.

**Mr. Wotherspoon:** — Okay. And you said that you didn't have used cars in front of you there. The last number I had on used cars was 95 million. Is that number correct? That was for '18-19. Is that number accurate? I actually have it in my chart here. I think I've got it for '19-20. I'm not sure if . . . I have 95, I believe, as well.

**Hon. Ms. Harpauer:** — They'll check on that breakout as well.

**Mr. Wotherspoon:** — And then the trade-in allowance that you identified. Just help me understand what was represented there.

**Hon. Ms. Harpauer:** — I had to revisit that one because that's been a while since I worked on it. So you're taxed on the difference between your trade-in and your new vehicle. So if you purchased a \$60,000 vehicle, for example, and you had no trade-in, you would pay tax on the full 60,000. If you had a 20,000 trade-in, you would pay tax on the 40,000. And then when the trade-in is sold, it is taxed. So that's when the tax is collected on the remainder of that 60,000.

**Mr. Wotherspoon:** — Right. It makes sense.

**Hon. Ms. Harpauer:** — Okay.

**Mr. Wotherspoon:** — I think it makes sense, so thanks for . . . And it doesn't show up as a . . . There's no dollars dedicated in that fiscal year?

**Hon. Ms. Harpauer:** — Right, because it would be the vehicle sales tax. And it's all together. We don't separate it or get the dealerships to separate it out.

**Mr. Wotherspoon:** — I won't get in at this point with respect to the, you know . . . We're well on the record where we stand on

the increases that have occurred here and the concern and the hardship that it's, you know, brought for people and its hurt for local businesses and our economy as well.

I want to move along to where we see quite a few new taxes being imposed in the budget. I'm wondering what consultation took place with stakeholders specifically in the fitness, arts and culture, sports and recreation sector?

**Hon. Ms. Harpauer:** — So generally, with provincial sales tax, there wasn't consultation per se. It was a harmonization, which is what is done in many provinces. Of course these particular entities would already be taxed with both GST [goods and services tax] and PST because it's harmonized.

The consultation would be fairly easy to do in that you would say, we are considering tax. They'd say, we don't want to have PST applied even if GST is. So we know the answer to the question. And I don't think with PST there's ever been consultation.

**Mr. Wotherspoon:** — I mean, we've discussed these to some end. This is, you know, a time and these are sectors that are really hurting right now, the hardest hit in many ways if you look at the last couple of years, and so important as well to communities, local businesses, and places to gather and bring people together. So it just sort of defies common sense to hit them at a time where they're really working to recover.

And you know, if you look at the amount that's being collected, I think there has to be a question about whether the juice is worth the squeeze here, because it's not a whole lot of money that's collected in a broad sense for the budget. But it's real impacts for organizations and local businesses and families who are hit with those costs. You know, I think of gyms for an example. I think of all these, but gyms that have really been struggling. Was there any economic analysis done before this hike or this imposition of the PST was brought forward?

**Hon. Ms. Harpauer:** — As I said, this is not unique just in Saskatchewan. A number of provinces of course have harmonized tax on these entities. And you know, we're not hearing that because of the tax in Ontario, for example, there is less users of gymnasiums or any of these venues. So we've got those examples in our nation. We can't of course compare to Alberta that has no PST on anything.

We found when we expanded the PST base prior, in the 2017-18 budget, restaurant meals for example recovered very, very quickly. And I know there was an outcry by yourself and others that this was going to devastate restaurants. And in fact they recovered very quickly and then of course were devastated by the pandemic.

But for sure, all decisions are not easy to make. But there was a number of increases and I think we'll be continuing to increase in a number of areas, in health care and in education, and the money has to come from somewhere.

And although I hear criticism from yourself and your colleagues, I don't hear the alternative. I have never heard the alternative, other than taxing the rich, which is a very short-sighted, I think, policy as well.

**Mr. Wotherspoon:** — Again you connect to so many points of pride in organizations and businesses that are important to communities across Saskatchewan at a time where they've been on their knees and are doing all they can to either reopen doors, keep doors open, you know, hold events again.

And you know, to suggest, I think, that imposing a tax at a time where inflation's through the roof and folks are struggling and they're facing a crushing cost of living, to suggest that it's not going to change consumer behaviour I think is naive. And you know, there's a lot of folks that are stressed right now about the price at the pumps and the food bill and all the other inflationary pressures in their life, wages pretty flat. And so there's a real worry out there.

When you think of the fitness industry and the gym industry, likely something that we should be encouraging if we're actually to take a sense of how we're to improve health — and even our fiscal health as a province in the end, if we can encourage a healthier population — these are the kinds of things that we should support. So the justification that we should harmonize them because the feds are taxing them, my goodness, I just don't think that holds water.

I guess to that end, I mean as far as the whole harmonization, this is something that, you know, I think clearly Saskatchewan people aren't interested in. They're not interested in this new tranche of harmonization that they see here right now. They're certainly not interested in further harmonization. I think that what we would want to see is a rollback, you know, of what's been brought forward here. But what are the minister's intentions around further harmonization? Where does the minister stand on harmonization?

**Hon. Ms. Harpauer:** — We're on record for not agreeing to full harmonization.

**Mr. Wotherspoon:** — So you know, when you expand the list of services and the way that we see here this year we're getting closer and closer to having, you know, real harmonization on the sales tax, GST and the PST. And then there's some places of course that the provincial government even goes further and is attaching the PST where the GST isn't attached as well.

My question is I guess with respect to, you know, gas and electricity. These are things that are so costly already. There's a concern with folks when they see harmonization. Do you make a full commitment to not be expanding further harmonization in places like gas and electricity or any other fronts? Or can we expect in the years to come this incremental, or in this case this year, substantial harmonization like we've seen?

**Hon. Ms. Harpauer:** — Well it's obviously not substantial. As you just pointed out yourself, it was not a lot of, you know, a huge revenue generator. And I've not had one person — in the number of chambers that I've met with over the budget, in my constituency office, or in my office here in Regina — one person that's raised a concern over complete harmonization or think that that's where it's going. So you are the first person to say it, and hopefully you're not going to go and publicly try to generate that fear because it is just simply not on.

**Mr. Wotherspoon:** — Well no, the concern is the harmonization

that we continue to see by your government. We see that in this budget. And the question was, you know, it's problematic to what we see already and while the amount . . .

**The Chair:** — Mr. Wotherspoon, I would caution you to get you to align your question with the estimates and please move on.

**Mr. Wotherspoon:** — Well they certainly are. The question was on the new taxes, the harmonization that we're discussing here. And the . . .

**The Chair:** — You're questioning the future of expansion and I don't think that's part of the estimates, so please move on.

[16:00]

**Mr. Wotherspoon:** — So with respect to further harmonization, is your answer that there'd be no further harmonization moving forward?

**Hon. Ms. Harpauer:** — I've answered that question. And I've said that harmonization is not in our discussion, and we are on record of saying we will not harmonize.

**Mr. Wotherspoon:** — And any more incremental harmonization as we see in this budget . . .

**Hon. Ms. Harpauer:** — What are you worried about? Because what's left? Like . . .

**Mr. Wotherspoon:** — So I identified gas and electricity. There's other goods as well. And certainly . . .

**Hon. Ms. Harpauer:** — No harmonization.

**Mr. Wotherspoon:** — And then the province, of course . . .

**Hon. Ms. Harpauer:** — No harmonization.

**Mr. Wotherspoon:** — The province taxes areas that the federal government don't or that they don't tax as well. So there's those pieces. So just to make sure we're focusing directly on the pieces there, could you provide just the . . . So the 20 million isn't a large sum for the budget, but it's impactful for somebody who's, you know, trying to pay the bills, and you know, go to a Rider game or go to the gym. Could you break out just a list and provide us a list on the amounts, the value of what's forecast to be received for each of the areas that the PST has been imposed this year?

**Hon. Ms. Harpauer:** — No. It is a broad estimate at this point in time.

**Mr. Wotherspoon:** — Okay. And the broad estimate, it's that 21 . . .

**Hon. Ms. Harpauer:** — 20 million.

**Mr. Wotherspoon:** — 21 million. So you're not able to break down sporting events or concerts or shows or rodeos or craft shows?

**Hon. Ms. Harpauer:** — Not at this point. No. There'll be very

few craft shows impacted because very few are of the magnitude that they have an admission fee. Small towns, actually, will be very little impacted because they don't have venues or craft shows that GST apply to.

**Mr. Wotherspoon:** — So just, yeah, maybe just make sure . . . Can you detail because there's lots of questions as to what this will apply to or not out through the community? I know your office is fielding questions on this front. Mine is as well and I, you know, connect them with officials. So you know, what's the threshold that causes this new PST to be imposed on these events?

**Hon. Ms. Harpauer:** — If they fall into the threshold for GST, they will for PST, which is why we chose that because of the simplicity of it, and it answers all of the questions so that we don't get flooded with "am I in or I out?" If you are not required to pay GST, you are not required to pay PST.

**Mr. Wotherspoon:** — And the GST, so then it's triggered, you know, by the GST. It's the same rules there. Can you describe what causes the GST to apply or not apply to events like the rodeos and craft shows and sporting events?

**Hon. Ms. Harpauer:** — So I'm being told that the federal rules is if it's a business and the sales revenue is less than 30,000 annually, they do not have to register for GST. And if it's a public service body that annual revenue is anything less than 50,000 doesn't have to register for GST.

**Mr. Wotherspoon:** — So now something that's a not-for-profit . . . Can you describe how not-for-profits will be treated or distinguished?

**Hon. Ms. Harpauer:** — It falls into the public service body.

**Mr. Wotherspoon:** — Are you able to at least break out what the . . . Some of these are attached to the entertainment, the different, you know, aspects that I've identified here. But what about gym memberships itself? Would you have that number or what that target would be? The forecast?

**Hon. Ms. Harpauer:** — We don't.

**Mr. Wotherspoon:** — We don't have to debate in this committee the matters that we've debated on the floor and will continue to. But you know, certainly it's been a big concern to see the new imposition on this front, the harmonization on this front, and the PST imposed on these hard-hit sectors. Is there any consideration at this point . . . I know lots of folks have reached out to express their concerns, lots of organizations, lots of communities. Is there a consideration in walking back even a portion of or some elements of these new taxes?

**Hon. Ms. Harpauer:** — I've talked to some cinema groups and to some gymnasium groups, and they often are a member of a national organization or business. And the discussion was of them working with the federal government, of having them removed there, in which case it would automatically be removed provincially as well.

**Mr. Wotherspoon:** — Right. And now what about the actual imposition into these other areas? Is there any consideration of

walking back some of these? You think of that gym membership one and some of the community events that are going to be impacted.

**Hon. Ms. Harpauer:** — You know, as we continue to build the economy and as the province recovers and strengthens — and I'm very optimistic of that with there being almost \$14 billion of private investment now coming into our province — with each and every budget process, we look at the entire suite of revenues, and that includes the entire suite of taxation. And we have those discussions each and every year of whether or not we're in the position financially to walk them back in order to still sustain and maintain going forward our expenses that are also equally important when it comes to the services that the government provides to the people. So that discussion is ongoing on all fronts.

You know, can we walk back at some point in time PST entirely back to 5 per cent on everything that PST, you know, applies to? That would be truly great and it would be a sign that we now have a strong enough economy and a stable enough tax base in order to have those conversations. So that is a budget deliberation that happens each and every year. Each and every year the possibility is there for each and every thing. But it does depend on the revenue projections for that year because we don't want to put at risk what we're also investing into health care, education, safety nets, and protection of people and property.

**Mr. Wotherspoon:** — It's just a real difficult time for the economy, difficult time for people. Inflation that's never . . . well hasn't been, you know, this high since 1991: 5.7 per cent over this last year. Folks, you know, know what they're paying at the pumps, and you know, they know what the impacts are for food. And at the same time the province, of course, is experiencing a revenue windfall, you know, in face of this extraordinary situation. So it's just, you know, I can't express my disappointment enough with the direction and the choices here to impose these taxes and cause that sort of hardship and economic impacts that are negative at a time where we should be supporting folks.

My question with respect to this choice: did you do an assessment or did folks do an assessment? You said you didn't do an economic analysis. Was there an assessment of the job levels and then the job loss in these sectors throughout the pandemic?

**Hon. Ms. Harpauer:** — No, that's not the job of the Finance ministry to do job loss assessments. But I do want to point out something. I do understand that we're in an inflationary time period, as is every other province across our country, as is many countries globally. But decisions have been made, and it goes back to what I said. With each and every budget we make decisions on what we are fiscally able to do at that time.

So the interesting thing is, you know, in British Columbia — which is of course an NDP [New Democratic Party] government — you start paying tax after you make, you know, anything more than \$11,302. In Saskatchewan, that's \$16,615. I think if the residents of Saskatchewan had a choice of PST on their gym membership or an additional 5,000, over \$5,000 more in income tax, I think they would choose the PST on the gym membership.

Let's go to Manitoba. Manitoba, you start paying tax at 10,000. Ontario, 11,000, which also has PST on gym memberships. New

Brunswick, 10,817, who also pays PST on their gym memberships. I think that the citizens of Saskatchewan would rather have \$16,615 clear in their pocket that they get to keep and spend and they will help . . . They will pay that PST on the gym membership.

So you're implying that we do nothing to help with affordability, which couldn't be farther from the truth. If you go through the list of supports — and that's not counting our income assistance programs — that is supports for people not on income assistance by having one of the lowest personal income tax in the country, by having a low-income tax credit for those that don't even pay income tax, by increasing our seniors' income plan, by having the Saskatchewan housing benefit, the active families benefit, the disability tax credit, the caregiver tax credit, the first-time homebuyers tax credit, the home renovation tax credit, the graduate retention program, the Saskatchewan Advantage Scholarship.

We're going to have an SGI [Saskatchewan Government Insurance] rebate of \$100. The amount of health services that we subsidize or cover, including having one of the best seniors' drug plan and children's drug plan in the country. And that is over \$2 billion of forgone revenue or direct payments to help with affordability.

We also have the second-lowest utility bundle in the country, and we significantly decreased the EPT [education property tax]. So I understand that no one wants to pay GST on their gym membership. I understand that, but if the alternative is then an increase to any of the others, most citizens will say, I will pay \$5,000 less in income tax and I will pay PST on my gym membership.

**Mr. Wotherspoon:** — We'll get into some of those other amounts later on, but again this is a time when there's windfall revenues. There's extraordinary pressures that folks are facing — crushing cost of living, you know, a real once-in-a-generation sort of an experience that families are facing. So it just defies common sense to further pile on with the taxes. We know that the PST, of course, now it's the biggest tax hike in Saskatchewan's history that's been brought forward from 2017 and now added to in this budget. So it's a real concern for folks.

But I guess with respect to these specific changes this year around entertainment and gyms, when were these increases first proposed, and you know, was anyone asking for this?

**Hon. Ms. Harpauer:** — That's a ridiculous question. So it was proposed in the budget.

**Mr. Wotherspoon:** — Right.

**Hon. Ms. Harpauer:** — And I have not had one person come to me in my entire lifetime that said, gee, can you raise my taxes? So it's a ridiculous question.

**Mr. Wotherspoon:** — So the question though, it's certainly . . . And I think the point that it's being increased is most people would find to be ridiculous to that point. But back to the budget deliberations, when was the idea first proposed? And like, how did we get to this situation where we have gas prices at record highs for folks, this extraordinary situation, revenues through the

roof for government, yet a government signing off on these tax increases? So you know, I'm wondering when were they proposed and why was that, you know, why was that plan not abandoned?

**Hon. Ms. Harpauer:** — We do budget deliberations. We start at the end of September, I believe it is, and we work on the budget through October, November, December, January, February is the number of times that we meet, numerous times. So to give you a date is irrelevant. That's when we do the budget deliberations.

[16:15]

**Mr. Wotherspoon:** — Well I'll just leave my disappointment on the record. I think that governments have a duty to respond to the realities that they're facing, that folks are facing, and we have a pretty dynamic time now, an extraordinary situation that our world faces, and you know, cost of living was already such an impact for Saskatchewan people.

But you know, what we've seen since that unforgivable invasion in Ukraine has created, you know, just terrible hardship, economic hardship for people. And it defies common sense that a government wouldn't adjust to the extraordinary situation and step back at that point. I'll leave it there because I'm well on the record on that front, and you know, and just to remind folks that, I mean, the dollars are there. The other consequence of some of this is that we have windfall revenues. We can get into that a little bit later.

But I'll shift along a little bit here if I can. And maybe if we look, I'd be interested in getting a profile of our current debt. Maybe first of all, if we can just touch on the debt servicing costs. I know there's the accounting for it within the budget on the GRF. What is our . . . if you could break out the debt servicing costs, sort of across government? Then as well for the Crowns and for P3s [public-private partnership] just to get a, make sure we have a full capture of debt servicing costs for all of government.

**Hon. Ms. Harpauer:** — While I wait for the officials to gather that information — I'm not sure we have the type of detail you're looking for — but I just want to remind people that are watching that your party called for us to do what Alberta did, which is to remove the fuel tax. And Alberta is taking their fuel tax off for three months, and if you consumed 150 litres per month, the saving for the driver over three months is \$58.50. And Ontario also reduced their fuel tax by 5.7 cents for six months, and if those drivers consumed 150 litres a month, the saving to those drivers over six months is \$51.30.

In Saskatchewan, we're giving \$100 rebate to all drivers. So I think again if you had the choice of having the \$58.50 savings in Alberta — assuming that you burn 150 litres per month, which many people don't — or \$100 which is what the Saskatchewan government's doing, I think the choice would be very clear. In my mind, I would take the \$100 rather than the \$58.50 that your party was asking for, which was to do what Alberta's doing.

**Mr. Wotherspoon:** — Yeah, so maybe a bit of detail there. We were using Alberta as an example. This government has options on this front in how you would build a program. So you know, certainly I think there's better ways to build a program as well. And you know, if you look at the fuel tax that's going to be

collected, \$513 million, you know, we had called for either a cancellation of the fuel tax for a three-month period or for those dollars, the collection to be rebated to Saskatchewan people. Or you could build a program and you'd have, you know, over \$100 million to discharge. Your government chose not to act on this front, but folks certainly are facing those costs. We can go further if there's some possibility of finally getting some fuel relief for folks. We can get into that.

Of course, on the SGI piece, this is something we've called for and pushed for because those are Saskatchewan people . . . Those are drivers' dollars. And you know, SGI is an exceptional Crown corporation, well managed. And you know, it's an example of the benefit of, you know, all of our Crowns. But that Crown and the value that it provides folks . . . So certainly the rebate back to Saskatchewan people with respect to SGI is an important one.

But the relief around fuel is something that stands and that I would continue to urge your government to consider. Each day that WTI [West Texas Intermediate] and WCS [Western Canadian Select] are where they're at by way of oil price is providing windfalls of revenues for this government. And the same can be said across the resource sector right now, and that's a good thing. But what Saskatchewan people and producers are experiencing is, you know, record prices at the pumps, really high inputs, and we'll continue to press for the relief.

But back to the question. I'm interested in getting a breakout in the total debt servicing costs of all of government, including Crown corporations and P3s.

**Mr. Pandya:** — So thanks for the question. So maybe I'll start with the fact that the budget document, the budget policy document, the white book will note that debt servicing costs are 812.048 million.

For GRF financing charges, as per Estimates, it's 622 million. And then there is consolidation adjustments related to General Revenue Fund that net out at about 16.4 million. And the pension adjustments, 173.153 million. So the adjusted General Revenue Fund debt picture is 778.975 million.

And I'll just try to give you a bit of a breakdown of that 622 so it tries to answer your question about the components of debt. So vote 12, Finance — Debt Servicing, charges are 580.9 million. Vote 16, Highways and Infrastructure, is 25.021 million. Vote 05, Education, is 7.845 million. Vote 32 is Health; that's 7.024 million. And vote 13 is SaskBuilds and Procurement, which is 1.432 million. So that totals that 622.222 million as per Estimates.

So there is some other consolidation adjustments related to other interest paid on our SCIC [Saskatchewan Crop Insurance Corporation] joint banking arrangement, etc., that nets out, resulting in adjusted GRF financing charges of 605.822 million.

Crown corporation financing charges are, because of Public Sector Accounting Board standards, are consolidated as net income into our financial statements. So the Crowns operate under a set of financial standards called IFRS [international financial reporting standards], and they consolidate into the provincial summary financial statements as just a net income number. So they're netted out as part of that process.

**Mr. Wotherspoon:** — Thank you very much for the breakout of the information. And just to confirm, if you can provide the total debt servicing cost this year and then provide what it was last year.

**Hon. Ms. Harpauer:** — It's on page 57, vote 12. On page 57, 58.

**Mr. Wotherspoon:** — So thanks for the amount here. Now I heard some . . . There were some other amounts shared by the deputy minister that . . . So the budget book of course shows the 580 on vote 12, 580 million, as 515 million. So if the deputy minister or the minister can just provide some clarity on the other numbers that were provided?

**Mr. Pandya:** — I'll give it a try. So thanks. So I think the minister already responded to the first part of your question, which is vote 12 was 580.9 million, and I think you found that. Vote 16 starts on page 71 of the Estimates, and the amount is 25.021 million, and I'll just try to itemize that for you here. Although you could find it, I'm going to ask my colleagues to help out a little bit just to track down the numbers inside of Estimates for you.

Thanks. Sorry, it just took me a minute. It's on page 74. If you take a look at classification by type, under operation of the transportation system, which is (HI10), financing charges are listed there as 25.021. That's consistent with the information I just shared with you.

I can continue if you'd like me to continue with that itemization out of the Estimates, where those . . .

**Mr. Wotherspoon:** — That would be helpful. And what our number would have been for last year for the total.

**Hon. Ms. Harpauer:** — Last year's Estimates book would have all these numbers, and you have it.

**Mr. Wotherspoon:** — It would have the forecast for the year, so just doing a comparative . . .

**Hon. Ms. Harpauer:** — So the final numbers, the year-end final numbers are in Public Accounts, which also is something that you have.

**Mr. Wotherspoon:** — It won't be published yet for last year, so I guess . . .

**Hon. Ms. Harpauer:** — But in fairness, the officials work on gathering year-end numbers and so that is what Public Accounts is all about, is for those final year-end numbers, and that is available to all members. So I would suggest you stick as much as possible to the estimates in this particular budget, and when you have . . . Public Accounts is totally available to you, which will be the final numbers for last year's.

**Mr. Wotherspoon:** — So just looking then to make sure I understand, because we see a significant increase in debt servicing costs this year if you're looking at \$65 million increase year over year on, you know, a total cost of just over 500 million. I guess the question would be, is there that same kind of increase on those other, you know, debt servicing costs as well?

**Mr. Pandya:** — I'll try to answer that question. So certainly the increase in debt servicing costs will be linked to both the amount of borrowing and at the rate at which that borrowing is facilitated. So with respect to votes 16, 5, 32, 13 which were Highways, Education, Health, SaskBuilds and Procurement, those are all part of financing charges related to long-term contracts, and so they won't be subject to the same inflationary pressure that we're seeing with respect to other debt servicing costs. So hopefully that answers your question.

**Mr. Wotherspoon:** — No, I appreciate that information. Can you profile what the interest rate assumptions are in the 2022 financing program with respect to 5-, 10-, and 20-year borrowings?

**Mr. Pandya:** — Great. So the assumptions in the budget paper are 0.5 for short-term debt and 2.75 for term debt, which is essentially 10- and 30-year debt.

**Mr. Wotherspoon:** — Thank you for that information. Can you please advise the amount of new borrowings versus the amount of refinancing of past borrowings coming due in this fiscal year '22-23?

[16:30]

**Mr. Pandya:** — So total borrowing is 3,521,700,000, and refinancing is 664.6 million of that total.

**Mr. Wotherspoon:** — Of that total.

**Mr. Pandya:** — Yeah. It's not in addition.

**Mr. Wotherspoon:** — Right. No. Thank you for the total and thank you for the aspect that's the refinancing. With respect to the past borrowing, so those that are coming due and that are going to be refinanced, can you tell us the interest rate on each of the past borrowing that you'll need to refinance? I think it's the 664 I think was the number that you provided.

**Mr. Pandya:** — So I'll ask Rod Balkwill, who's the executive director of treasury management branch, to just come up and join me. He can try to get into some detail if there is detail. But I'd like to maybe just answer generally that because of the steep decline in interest rates that we've seen over the course of the last number of years, that almost all of our term debt has been refinanced at lower rates. And so we've got off of double-digit debt down to single-digit debt and . . . or pardon me, single-digit interest rates.

**Mr. Balkwill:** — Thank you for the question. I'm Rod Balkwill, executive director of treasury management branch. We can get you the details of the bonds that are maturing and the coupon interest that was attached to those bonds. I don't have it handy at the moment. But as Rupen said, they are coming off . . . They're historic bonds that were at higher interest rates and are being refinanced at 2.75 to 3 per cent interest rates.

**Mr. Wotherspoon:** — Thank you. Yeah, thank you very much for that. I'd really appreciate if you're able to undertake to provide that information back. It's useful to track and informative. So if you're able to provide then the complete breakdown of all the individual borrowings that comprise total

government debt that are coming due this current fiscal year and the interest rates that they currently hold, and as well that come due starting in '23-24, so into the next fiscal year.

And if you can within that just identify what tranche of debt we're talking about — the source of the borrowing, the term of the debt, the due date, you know, and who's responsible for the debt in executive government or a self-supporting Crown, and then of course the interest rate. If we're able to receive that, that would be really appreciated.

**Mr. Balkwill:** — We can do that.

**Mr. Wotherspoon:** — Thank you. Thank you very much. Over the last couple of years, obviously it's been a challenged couple of years with the pandemic as well. And I know we've canvassed, you know, questions around liquidity and access to debt markets. Can you give us a bit of an update as to the current situation and where things are headed for the province of Saskatchewan on this front?

**Mr. Balkwill:** — Thanks for the question. So in regards to the current bond markets and the ability to finance, I'll maybe go back to last year when we spoke about the pandemic and the freeze that happened in capital markets. And that impacted almost every entity that was borrowing money, and every province was affected by that. So that was extremely severe but relatively short-lived as the Bank of Canada and other central banks stepped in to support markets and provincial bonds were supported. So through most of fiscal '21-22 we were on recovery mode, and financing was relatively effective, but not back to where it was before the pandemic.

In the current environment we have seen more difficulty in financing as a result of really three aspects, you know, the pandemic not completely gone from our midst and also of course the conflict in Ukraine has caused more impacts and nervousness in the markets. And I will comment that also central bank activity of raising interest rates has also thrown a bit more difficulty to investors in terms of how they look at fixed-income markets.

So provinces in general, you know, if we wanted to grade it, it would be a 7 out of 10 in terms of their ability to finance. Saskatchewan is in a similar position in terms of going to market and financing. However with recent upturn in revenues because of royalties, our borrowing needs have dropped off coming into the end of this year, and we are in a good liquid cash position at this point. So we have not accessed markets since the invasion occurred.

**Mr. Wotherspoon:** — Thank you very much. I really appreciate both the landscape, the situation that we're facing, and your accounting of it and the commitment to get that other information back.

You know, obviously we have a large borrowing program and it's a dynamic time on these fronts. I would assume that you're sort of assessing various interest rate scenarios right now, when you're looking in sort of the forward-looking projections right now. Can you talk a little bit about what scenarios you're looking at and what those impacts are on the provincial budget?

**Mr. Balkwill:** — Well the obvious scenario that is in front of us,

and has been in front of us, is rising interest rates. And we've seen interest rates go up one full percentage point in all terms of borrowing in the last six months as central banks have set on a tightening course. So that's the major headwind. And our analysis indicates that that 100 basis point increase will cost an increase in total costs of some \$32 million.

And so you know, borrowing more quickly is in some ways an obvious answer, but we don't know the path of interest rates completely. And so what we tend to do, or attempt to do, is borrow uniformly across the fiscal year to get the average rate. That said, we have built up larger liquidity funds to allow us to delay borrowing should interest rates spike in the short term, and that's a strategy that has been fairly effective.

We have also, not necessarily a rise in interest rates, but a difficulty to fund should another shutdown in capital markets occur. With that scenario, we have increased our liquidity another \$500 million to set aside in case of inability to access markets and still be able to make our commitments. So those are, you know, the main scenarios that we see: higher interest rates or the inability to borrow because investors are hesitant. We've also broadened out our investor base by accessing or developing programs to borrow in other currencies, including the US [United States] dollar, which is a very large and deep market which will benefit our ability to fund.

**Mr. Wotherspoon:** — Thanks again for the insight and the information. It's really appreciated.

So with respect to debt, right now the forecast is to have debt increase at 2026-27 to 35 billion. And then of course we have substantial commitments that are, you know, required with respect to . . . I think of SaskPower specifically, right, and power generation needs. And new power generation's, you know, an expensive undertaking, and we have commitments that we need to be meeting as well.

With respect to even the SMRs [small modular reactor], which hold out a lot of promise on many fronts, certainly there needs to be questions, economic questions answered, you know, costs and other pieces. But right now it's forecast that a 300 megawatt SMR is forecast to be about \$5 billion. And so that's one, and if that's the road we go down, you probably need, you know, four of them — I'm not sure — if we get into a place where those costs are going to be driven down as well.

I guess just my question is around, as we look out into the not-so-distant future, you know, what impact would there be on our credit rating and the subsequent cost to access borrowing to be adding that kind of borrowing into our program?

**Hon. Ms. Harpauer:** — We're not answering the hypothetical into the future. That'll be decisions made as we move forward, because no decisions have been made on this front.

**Mr. Wotherspoon:** — Yeah, fair enough. I won't press the point. And it's not a matter of debate or anything here. It's more a matter of getting one's mind around those decisions, right. You see the debt increasing to the 35 billion, and then we know that we have power generation renewal and replacement that we need to take on. We have other investments that are going to be needed as well. But that decision sort of looms large and just, you know,

knowing that we can, you know, plan out what those impacts can be, and obviously making the most economic decisions on these fronts.

I won't press further. I think it's an important area. I know your government will, you know, officials and others will be engaged on these sorts of considerations because it's all coming down the pipe here fairly quickly.

I don't think I have any other questions at this moment on . . . I might touch something back on some of the debt later on at some point. But I know folks were looking for a little break here as well. So thanks to officials for the answers on these fronts.

**The Chair:** — We will now take a 15-minute break and reconvene at 5 p.m. Thank you.

[The committee recessed for a period of time.]

**The Chair:** — I'd like to welcome everybody back. We'll continue on with questions. Mr. Wotherspoon.

**Mr. Wotherspoon:** — Thanks. Thanks very much. We'll maybe move along a little bit to the resource assumptions, revenue assumptions, and the current situation with commodity prices. Just first off, can you advise me what the budget 2022-23 assumption is for natural gas revenues and the price per gigajoule?

**Mr. Pandya:** — Thanks for the question. So the '22-23 budget has the average fuel gate price in Canadian dollars for a gigajoule at 374, and the revenues are booked at 3.9 million.

**Mr. Wotherspoon:** — Thank you. Thanks very much for that information. Could you also just provide me the government's projections for drilling of natural gas wells in 2022 as well as the number drilled in 2021? I know this isn't a huge component of our industry, but with the current pricing environment I know that it's being made more viable.

[17:00]

**Mr. Pandya:** — Thanks. So there's been only three natural gas wells drilled in the last five years, and this is primarily because the shale gas plays in British Columbia are just much more prolific, and so there is no forecast for additional gas wells.

**Mr. Wotherspoon:** — Thanks for that information. I know the minister stated at budget time that her revenue forecast was based on cautious oil price projections, and sort of said that it was too soon to tell if oil prices are going to remain high for an extended period of time and what that impact could have on revenues. Of course we're facing these volatile world events, as the minister described, and that she would continue to monitor both the impact of revenues and affordability as required.

You know, we're six weeks on from the budget, and the average WTI over that period's been over \$105 per barrel, you know, an astounding almost 40 per cent higher than the forecast. And obviously you do want to be responsible in your estimates because you can't overshoot them.

But I guess I'm wondering at this point in time what your

projection for the . . . what you're seeing as far as the '21-22 fiscal year. We saw a close of I think \$888 million were the revenues that were derived for oil and gas. And I guess my question would be, do you still believe that we'll receive less oil and gas revenues in this fiscal year, in 2022-23, than in '21-22 when prices, you know, are almost double the oil price assumption of \$55 from the year previous?

**Hon. Ms. Harpauer:** — So the projection for oil and gas in the budget is \$867.5 million, and we are using an assumption of \$75.75 US per barrel of oil. And just looking at my chart now, and you were saying that . . . You know, you're right; we're only six weeks into this budget, so it is very, very preliminary to know what it will average over the course of the 12 months of the fiscal year.

But it is already showing coming down somewhat. At April 1st it was \$99.27. April 4th it went up to 103.27; April 5th, 101. But then April 6th it's down to 96.23; April 7, 96.03. And as I go across the chart, there's many times it's falling below that \$100 a barrel. So it is way too soon to know what's going to happen over the course of the entire year.

What I can say is — and I know you have said a number of times this evening of how there's this massive windfall that we are just assuming is going to happen — in the case of oil, \$1 US for a barrel of oil changes the budget 14 million, which is, I mean, welcomed for sure. And it does accumulate if we are, over the course of the 12 months, well above the \$75.75 that we projected, but we have no way of knowing that. I would say \$1 change for a barrel of oil in Alberta is equivalent to 500 million, so it is significantly different on the windfall between the two provinces based on the price of oil.

**Mr. Wotherspoon:** — Appreciate the response there. The \$14 million — am I correct? — per dollar, that's a number that's consistent with sort of tracking for the last couple years that government's been using. Is that correct, the 14 million per?

**Hon. Ms. Harpauer:** — It changes and then it is also dependent on the differential, and we're projecting the differential to be 14.5 per cent. That differential has been much higher than that at times, so you have to put all of those factors in the equation before you can calculate what the value of \$1 of . . . barrel. Yeah.

**Mr. Wotherspoon:** — Thanks for that information. I just wanted to make sure that the number had been adjusted to reflect I think that changed environment with the tighter differential, better value for Saskatchewan people on that front, a bit more fiscal torque as well with the increase right now where you have your Canadian dollar sort of decoupled a bit with the increases to the oil price, and I think just a bit more efficient transportation system than we've dealt with in the past, which I guess is reflected in the differential. So I appreciate that.

But my question goes back to the budget number itself. And without a doubt, we're only six weeks on. We're in a time of volatility but you can certainly see, you know, what some of the folks are forecasting. TD Economics, for example, they're right just under the hundred. You know, the future curve has been around close to that 100 for the year as well.

So my question goes back to the budget amount, the revenues

that you're estimating or forecasting we'll receive this year, \$867 million. That is less than we received last year. Correct?

**Hon. Ms. Harpauer:** — Slightly down because at Q3 of the last budget, we were projecting 888 million.

**Mr. Wotherspoon:** — Right. And you know, I guess and to that 888, I suspect there's a chance that that actually closed a little higher. Do you have access at this point to the unaudited statements for the year?

**Hon. Ms. Harpauer:** — That'll be again Public Accounts when it's all rolled up.

**Mr. Wotherspoon:** — Okay, so the 888 million . . . Do you think that we're going to receive less oil and gas revenue this year than we did last year?

**Hon. Ms. Harpauer:** — I have no way of knowing. The final months of last year is when the prices spiked considerably. They've already come down from the peak for sure. So no, we don't know. We literally depend on the industry and their projections for our projections.

**Mr. Wotherspoon:** — Yeah, projections it seems from private sector forecasters that we rely on are certainly up, you know, for the year and significantly higher than what was budgeted last year. So it just seems, you know, difficult to comprehend that we'd be receiving less oil and gas revenues then next year.

So I can do the math on most of this, but if oil prices average, you know, even \$90 a barrel WTI in '22-23, how much additional revenue are we looking at for provincial coffers? And can you break out . . . I guess you've described, I guess, the \$14 impact there, and just maybe breaking out what that would look like both on the royalty and then also on the resource surcharge.

**Hon. Ms. Harpauer:** — The quick math is, of course, take \$90 minus \$75.75, multiply it by 14 million, and you'll have the number that you're looking for. Then we'd have to . . . I don't know. When we start to do the breakdown tonight of how much is surcharge and how much is . . . I'm being advised it's all speculative at that.

**Mr. Wotherspoon:** — Yeah. Are you able to break out the royalty component and the surcharge model that . . . the 90?

**Hon. Ms. Harpauer:** — We rely on the colleagues at Energy and Resources, and they're . . . That's not the budget here.

**Mr. Wotherspoon:** — What about the potash situation? Certainly, you know, this is an incredibly important industry as well to the province. Both these industries are important to the world. And you know, we see that obviously in face of the horrible realities that I think have been exposed in Ukraine.

And so the demand, the need for Saskatchewan potash is huge. And I know the companies are, you know, basically going flat out to meet the demand and to secure markets and do their part with food security. Are you making any adjustments from what your budget assumption was, based on some of the volume commitments that we're seeing from the sector, from the companies, at this point?



**Hon. Ms. Harpauer:** — No it'd be very, very unusual to adjust the budget projections before the budget's even passed. And as you are well aware, there is updates and adjustments made each quarter. So the first adjustment would be made at Q1. We are projecting a price per tonne of \$407 US for total revenues of 1.5 billion from potash.

But I can't imagine any province adjusting that six weeks into their budget before it's even passed. And there's a whole entire fiscal year, and things are definitely changing a lot. So it's an unusual request.

**Mr. Wotherspoon:** — The question isn't whether or not you're restating in your actual budget here. The question's simply that you're tracking this as Finance, and of course you'll report it out at Q1, maybe in advance of that. But the trends are pretty clear, you know, that we're experiencing right now, and I think that's the question.

**Hon. Ms. Harpauer:** — I track it every day.

**Mr. Wotherspoon:** — So there we have the minister. She certainly has her graph there for which she's tracking this. And you know, I think what we likely have . . . You want to be cautious with your estimates, without a doubt, but it is becoming clear I think that there's, you know, a situation where we are facing windfall revenues. Even those, you know, when we account for what's in that budget, the revenues are up in a significant way.

And certainly in the potash sector as well, I think with the commitments that we've already . . . the undertakings we've seen from industry, the tonnes will surpass what's forecast. And certainly the price environment is really, I mean, at levels that we haven't . . . you know, sort of new historic levels or levels we haven't seen for a long, long time.

**The Chair:** — Excuse me, Mr. Wotherspoon, if you could connect your line of questioning to the estimates and not assumptions, and continue forward please.

**Mr. Wotherspoon:** — I won't question the Chair. The budget's built on assumptions and we're talking about the assumptions of prices . . .

**The Chair:** — We're talking about the estimates, not the future of estimates and stuff like that. Please stay on the estimates.

**Mr. Wotherspoon:** — I won't debate the Chair, but the assumptions are what build the budget. It's also what builds the forward-looking forecasts, and we're here for the Ministry of Finance. But I want to move along to a few other areas as well.

Certainly, as I was saying, the resource sector revenues are significantly higher than years previous — a windfall situation. And you know, again that's sort of . . . Just wanting to make sure we're fully capturing what those revenues are looking like for the year ahead, because the impacts of course for organizations and schools and people are that of inflation. And so, you know, we want to make sure that we're having a response from government that addresses those challenges.

Looking at maybe a few of the other economic pieces, of course

there's the new child care agreement that your government has entered into with the federal government. And I guess this initiative, the federal child care initiative, will see fees cut in half by the end of 2022.

[17:15]

And I'm wondering if Finance has modelled the economic implications of this initiative and, if so, you know, what's the positive impact on GDP [gross domestic product] and jobs?

**Hon. Ms. Harpauer:** — We have not. I want to also put some, just sort of bring some caution, because again several times tonight you've said, like, we have this massive windfall of revenues. We don't know that, that there is a massive windfall of revenues. The revenues as we've projected them, we still have a deficit budget.

So there is still some recovery that we need to do, and a path to get back to balance. I don't want a misconception for the public that suddenly in the budget there's this massive windfall and that it's free sailing from here on out. And it's simply not.

**Mr. Wotherspoon:** — Just back to the federal child care initiative in this, the cut to the \$10. So you've been clear that you haven't assessed the positive impact on jobs and the GDP. Have you assessed what its impact would be on the labour supply or the labour force side — those positive impacts?

**Hon. Ms. Harpauer:** — Probably the best way to do that is under the Education estimates, would be to ask what the wait-list is for various daycares, if they keep that data. I'm not sure. And then assume that each of those on a wait-list have no child care whatsoever, although many of them on a wait-list are on a wait-list because they want to move to that particular centre. They have their child in child care somewhere, but the centre that they put their name on a wait-list is more desirable because it's closer to their work or it is a service that they would prefer.

So that's a little deceptive, because you may be on a list. You may be working and you may have your child in care of some sort, or you may have a relative or grandma looking after the child until you can get them into daycare. So then you could take those on a list and you could add them all up and then say, okay, if they're all working, then you've got something to work with.

But however, I don't think there's any deep dive as to how many are on a list because quite frankly there's a number of day home services that we don't even know about. They are regulated because there is a number . . . Even if you have a day home, there is a number of restrictions that you must follow, which is provincial restrictions.

So I guess that would be a very blunt instrument of trying to figure out what the impact would be on jobs because you would have to go and then talk to the people on the wait-list and find out if they are not working until that child gets into that particular daycare that they are on a wait-list for, or if they are working and their child's on there because they want that particular child care resource. I don't think any of that work's been done.

**Mr. Wotherspoon:** — And of course there's other factors there as well. There's many folks that are not even on the wait-list

because they know what the costs were or the lack of accessibility. Maybe that now opens up the labour force and training possibilities for folks. So I guess my question is . . . So there hasn't been work to assess the positive impact or the value on the GDP or on jobs or on labour force. Do you see this as an assessment that's of value for government?

**Hon. Ms. Harpauer:** — It's hypothetical because again the people that may get a job should they put their children in daycare and haven't done so to date because they felt it was too expensive, we don't know who they are. So it's hypothetical. Finance doesn't do those studies.

**Mr. Wotherspoon:** — Okay. I think it's of value and I think it has a direct, you know, relationship to Finance when you're talking about GDP impacts, job impacts, labour force pieces, finance, the economy. But I'll leave it there. I think it would be of value to assess those impacts, make sure we're maximizing the value in that investment as well the return on that investment, make sure we're modelling approaches that will maximize that.

Maybe I'll move along a little bit to assess and just sort of get a little bit of an update. Could you provide me an update as to, I guess, the projection for Saskatchewan's real GDP for the current year, 2022, and then confirm the numbers just going back to 2018 if possible.

**Mr. Pandya:** — Thanks. So maybe I'll start 2018, so GDP is 87.728 billion. 2019, 86.771 billion; 2020, 82.552 billion; 2021, 85.435 billion; 2022, 88.604 billion; and 2023, 90.824 billion.

**Mr. Wotherspoon:** — Sorry, that's real GDP? And those are the actuals?

**Mr. Pandya:** — That's right.

**Mr. Wotherspoon:** — That's real GDP. And the actual then, sorry, for 2022 . . . Or the forecast right now, sorry.

**Mr. Pandya:** — That's correct.

**Mr. Wotherspoon:** — And can you give me the 2018 number again? I apologize. I'm a slow writer here.

**Mr. Pandya:** — I'm sorry?

**Mr. Wotherspoon:** — The 2018 number on the real GDP.

**Mr. Pandya:** — 87.728 billion.

**Mr. Wotherspoon:** — And in 2022, this year, the forecast?

**Mr. Pandya:** — 88.604 billion.

**Mr. Wotherspoon:** — Okay. Thank you for the information. And I guess the point just as I do the math here, we know it's been, you know, a flat period as far as economic growth within the province. I guess just a question to the minister. Am I understanding this correctly, that from 2018 until 2022, that the growth rate of the GDP is less than 1 per cent through that entire period? Not 1 per cent annually but less than 1 per cent since 2018?

**Hon. Ms. Harpauer:** — So in Saskatchewan as in many jurisdictions, provinces, countries, we just experienced a massive contraction, as you should be well aware of. And so, you know, we've recovered and moving forward from that contraction. I believe the contraction was 4.9 per cent from the pandemic.

**Mr. Wotherspoon:** — Thanks. It's a period that of course, I mean, is one of economic challenge for folks, without a question. You know, almost no economic growth of course through that period, and very little wage growth, all while the cost of living continues to rise. So I think it's easy to understand the stressful situation that households are in when you look at what they're facing by way of inflation and the realities that they're facing at the grocery store and at the gas station and much more.

Moving on a little bit, so the budget provided, as I understand, a 2.8 per cent increase in inflation in 2022. Inflation in Saskatchewan in March year over year was 5.7 per cent, highest since 1991. As we see this continue, and you know, if we see this kind of continue for the remainder of the year, could you describe some of the financial implications for the economy, for families, for pension plans, some of these areas that of course are impacted directly?

**Hon. Ms. Harpauer:** — No, because you're asking for again a hypothetical discussion on economic impacts of inflation, which is theoretically a very, very interesting conversation to have. But I don't think that's the purpose that we're here tonight is to start to have, you know, the hypothetical discussions on different impacts on the economy and society, as there is inflation and there will be obviously the impact of a geopolitical situation in Europe and supply chains, etc., etc. I can discuss how inflation will affect our budget, but I'm not going to discuss here tonight the big, broad societal picture that you're asking for.

**Mr. Wotherspoon:** — Are you able to describe to us some of the impacts on pension plans, for example, for, you know, those administered by PEBA?

**Mr. Phillips:** — Jeremy Phillips. So I don't think we could discuss inflation directly related to pension plans and its direct impact. We could talk about interest rates and we could talk about valuations and the work that actuaries do with respect to inflation assumptions and interest rates and putting that whole package together. That would be the general context that we would use for discussing how inflation reflects on pension plans.

**Mr. Wotherspoon:** — Thank you very much. And are you able to provide a little bit of that detail?

**Mr. Phillips:** — With respect to which plans? Are you talking in general terms of pension plans or specific plans?

**Mr. Wotherspoon:** — I think like the ones administered by government where there's a direct impact.

**Mr. Phillips:** — Yeah. So PEBA administers a number of plans, including defined benefit plans and defined contribution plans. And so actuaries would do work on each of those plans with respect to inflation as well as interest rate assumptions, and then that would feed into the annual valuations that each plan have.

[17:30]

**Mr. Wotherspoon:** — And as far as those ones administered by PEBA, are you able to describe a little bit more some of what those actual impacts are with persistent inflation?

**Mr. Phillips:** — I think we can only speak in general terms to each one of the plans in terms of effects on liabilities and assets and the funding ratios for the different plans. And of course PEBA administers again plans that are fully funded and plans that are more pay-as-you-go.

**Mr. Wotherspoon:** — No, I appreciate that. And thanks to all the good folks at PEBA and the good work and attention that they provide to those that they have commitments to.

Inflation of course will also put pressure on CBAs [collective bargaining agreement]. And I'm just wanting to assess what plans are overseen by the personnel policy secretariat that are coming open in the next 24 months.

**Hon. Ms. Harpauer:** — I'm not sure. What was your question?

**Mr. Wotherspoon:** — Just with respect to the pressure that inflation places on CBAs, and I'm wondering what plans overseen by the personnel policy secretariat are coming open in the next 24 months.

**Hon. Ms. Harpauer:** — Okay. In executive government we have SGEU [Saskatchewan Government and General Employees' Union], so that expires September 30th, 2022. CUPE [Canadian Union of Public Employees] 600 is presently open right now. SaskEnergy, Unifor Local 649, expires January 31st, 2023.

SaskGaming Corporation is open right now — that's PSAC [Public Service Alliance of Canada]. SaskGaming Corporation, RWDSU [Retail, Wholesale and Department Store Union], expires February 6th, 2023. SaskGaming Corporation, RWDSU Moose Jaw, expires September 30th, 2023. SaskGaming Corporation, IATSE [International Alliance of Theatrical Stage Employees], expires July 6th, 2022.

SGI, COPE [Canadian Office and Professional Employees Union], expires December 31st, 2022. SaskPower, Unifor Local 649, expires December 31st, 2022. SaskPower, IBEW [International Brotherhood of Electrical Workers], expires December 31st, 2022. SaskTel, Unifor Local, expires March 16th, 2024. SecurTek, Unifor Local, is open at this moment.

Directwest, Unifor, is open right now. SaskWater, Unifor, it expires December 31st, 2023. SK Arts, SGEU, expires September 30th, 2022. Sask Crop Insurance, SGEU, expires September 30th, 2022. Conexus Arts Centre, IATSE, just concluded. I'm not sure of the expiry date on that one. Conexus Arts Centre, RWDSU, expires January 26th, 2023.

Legal Aid Commission, CUPE, is open. Sask Human Rights, CUPE, expires July 31st, 2022. Sask Liquor and Gaming Authority, SGEU, expires March 31st, 2023. Tourism Saskatchewan, SGEU, expires September 30th, 2024. Sask water agency, Unifor Local, expires December 31st, 2023.

Workers' Compensation Board, SGEU, expires December 31st, 2022. eHealth, SGEU, expires September 30th, 2022. Northlands regional college expires August 31st, 2022. Saskatchewan

Polytechnic Faculty Association, SPFA, expires June 30th, 2023. Sask Polytech, SGEU, expires June 30th, 2022.

We have six southern regional colleges, which are all SGEU, which expire August 31st, 2022. STF [Saskatchewan Teachers' Federation] expires August 31st, 2023.

In Health, we have CUPE, which is the service providers' union, expires March 31st, 2023. Sask Cancer Agency, which is SGEU, expires March 31st, 2024. SEIU [Service Employees International Union], service providers, expires March 31st, 2023. SGEU, service providers, March 31st, 2023. SUN [Saskatchewan Union of Nurses] expires March 31st, 2024. HSAS [Health Sciences Association of Saskatchewan] expires March 31st, 2024. And I think that just about covers it.

**Mr. Wotherspoon:** — Thank you so much for the accounting on that front of, you know, what CBAs will be open in the next 24 months. Certainly inflation will place pressure on expectations, fairly, on that front. What did you assume for growth in salaries and wages in the executive government portion of the 2022-23 budget?

**Hon. Ms. Harpauer:** — All of our existing tables are at 82 per cent left this year.

**Mr. Wotherspoon:** — Okay. So that increase is largely for existing contracts and salary structures. Is there anything that's been provided to reflect the challenge with inflation and the fact that so many employees are losing real purchasing power?

**Hon. Ms. Harpauer:** — No, the wages are negotiated and you are quite familiar with that.

**Mr. Wotherspoon:** — Thanks, Minister. With respect to the budget and the targets that are there, the forecasts that are there, your government is allowing for an increase to SaskPower, SaskTel, SaskEnergy rates in 2022. Does your budget depend on these increases in order to meet your financial targets, the forecasts that are there?

**Hon. Ms. Harpauer:** — This year's budget won't see any of those increases. When the application goes to the rate review panel, there is a relatively lengthy process that is undertaken before an actual increase takes place, and decision points along the way.

**Mr. Wotherspoon:** — So there's no increases to SaskPower rates, or SaskTel, or SaskEnergy rates in the current 2022-23 budget year?

**Hon. Ms. Harpauer:** — It's not to Power. Energy might. So we're not sure exactly what they use. So with the Crown corporations giving us their forecasts, the only one that's gone for a rate increase is Power, and that, like I said, is a process. That would be best asked of the Crown minister.

**Mr. Wotherspoon:** — But the question is whether . . . Because it's all integrated, the whole budget, so just questioning whether or not the increase at Power has been built into this budget.

**Hon. Ms. Harpauer:** — If it is, it would be a couple months if they did.

**Mr. Wotherspoon:** — So we're not sure if . . . And when is that rate hike? I think it was, was it in September? I'm going to have to go back and . . . And so you're not sure if any rate increases . . .

**Hon. Ms. Harpauer:** — If it is, it's the last few months of the year, if they get approval. And they haven't gone through the process yet.

**Mr. Wotherspoon:** — Right. So that's kind of the point of the questions. Right now the targets, the fiscal targets that we have with respect to government and this budget and the Crowns . . . so you're saying SaskPower, is that built into their estimates then at this point?

**Hon. Ms. Harpauer:** — I'm being advised that the last few months, yes, that that would have been included in their projections.

**Mr. Wotherspoon:** — And what per cent increase is included there then?

**Hon. Ms. Harpauer:** — They applied for a 4 per cent.

**Mr. Wotherspoon:** — Then there's nothing then for SaskTel or SaskEnergy as far as rate increases in this fiscal year that are built into this budget?

**Hon. Ms. Harpauer:** — We can't recall any of them asking for an increase, but we would have to go to CIC [Crown Investments Corporation of Saskatchewan] and ask them.

**Mr. Wotherspoon:** — Thanks for the information on that front. I don't think we have any more time with CIC at this point, but we can follow up as well to get some of the clarity there.

With respect to the \$5 million that's profiled in the budget around the fuel charge program, this is what seems to be a new dollar amount. There wasn't anything there in the previous year. Can you describe what that's all about?

**Hon. Ms. Harpauer:** — Yeah. It's basically a placeholder, although some work will be done because negotiations are ongoing with the federal government in order to transfer the administration of the carbon tax to the province. Nothing has been decided and determined or agreed upon. So it is a placeholder at this point in time, not knowing at this point in time if we will need all of it or any of it.

**Mr. Wotherspoon:** — Okay. And so this is the placeholder? So will those dollars be deployed then? Are there FTEs or staff involved in that, or will those dollars not . . . Will they go unspent if the province doesn't take over the carbon tax?

**Hon. Ms. Harpauer:** — So I'm being advised the 2 million is sort of earmarked for operating and 3 million for capital, which would be the IT system. But none of it gets triggered until we have an agreement.

**Mr. Wotherspoon:** — Right. So there's no, none of those dollars will be utilized until there's an agreement in place for the takeover of that program.

That takes me, I guess to that, maybe that area of questioning just a little bit before we move on to some others. With respect to the value of the rebate that individuals and families receive currently on this front, with the province taking it over, would that decline from what they're receiving at this current point in time?

**Hon. Ms. Harpauer:** — No decisions or agreements have been made, nor is it a decision I would make myself.

**Mr. Wotherspoon:** — When you're looking at taking over that program, you have a proposal now at this point. Is that right? And that's been submitted to the federal government?

**Hon. Ms. Harpauer:** — There's been several, I believe, made to the federal government.

**Mr. Wotherspoon:** — And we have one that's there right now. Is that correct?

**Hon. Ms. Harpauer:** — It's been a challenge of trying to get clarification in various areas with the federal government. So there's not a final, final submission at this point in time. We're still waiting for a response in a number of areas from the federal government for clarification on a number of fronts. I'm not intricately involved in all of it. You know, there is some back-and-forth between myself and Minister Freeland's office, but it's being managed on a number of fronts.

**Mr. Wotherspoon:** — And within that proposal, is there design within that as well around rebate structure and offsets and whatnot?

**Hon. Ms. Harpauer:** — No.

[17:45]

**Mr. Wotherspoon:** — No, it's the administration, more the administration of the program.

A straightforward question here. But the revenue division, I think, salaries are to increase by 15.6 per cent, budget over budget. Can you explain this increase?

**Hon. Ms. Harpauer:** — Part of it — and I can be corrected by my officials — part of it would be the collective bargaining increase. And also we are hiring more auditors, as I mentioned in my opening comments.

**Mr. Wotherspoon:** — Thanks for that information. Do you know, would the number of . . . So it's the number of FTEs then that have driven that cost up?

**Hon. Ms. Harpauer:** — Nine.

**Mr. Wotherspoon:** — Nine new FTEs. Okay. How many more FTEs . . . Or what's the FTE change for all of Finance in this fiscal year?

**Hon. Ms. Harpauer:** — Nine.

**Mr. Wotherspoon:** — Nine for everything?

**Hon. Ms. Harpauer:** — Yes.

**Mr. Wotherspoon:** — With respect to equalization and making the case to secure a fair deal, a better deal for Saskatchewan, I guess I'd be interested in hearing what submissions have been made of late to the federal government and working with partners within the federation on this front — the other provinces. I just want to get an update as to proposals and undertakings on this important front.

**Hon. Ms. Harpauer:** — So the next year that it's open for supposed negotiation is 2024. However I will speak — I would like to speak at length but I won't — of the past negotiations, or lack thereof, because it was open in 2020 . . . 2019? Okay. The officials recalled very little conversation with their federal counterparts, and there was zero with the provinces — zero. There is no consultation with our present federal government on equalization, and in fact it was just announced kind of along with their budget. And here it is. And we had submitted suggestions prior to that date, with no responses and no reaction. So that is kind of the consultation, federal-government style.

**Mr. Wotherspoon:** — Yeah, it's a persistent frustration, isn't it. And you know, and it's not just, obviously, with the current federal government. The previous federal government had broken its very clear commitment to Saskatchewan people on this front as well, which is why the . . . It seems to me that the undertaking is an important one for Saskatchewan and we should need to be, you know . . . I think we're going to have to be leading the way in making sure that we're advancing that conversation in those proposals, both with the federal minister and also with the other provinces. Certainly we, I don't think, can take a passive approach on this front.

Were there undertakings in the previous year recognizing that negotiation doesn't come up till 2024, but in advance of that, with the federal minister or with other provinces to advance the case for improvements to equalization for Saskatchewan?

**Hon. Ms. Harpauer:** — Conversations over the past two years with my federal counterpart has been totally focused on COVID, and the financial pressures of COVID, and what they're going to do for COVID, and what the provinces are interested in help, in support for COVID.

She did not entertain any conversations about equalization whatsoever. And nor have I sent her correspondence, quite frankly, over the past two years. I've, as I said, sent correspondence asking for clarification on some of their programs and on the carbon tax, but don't necessarily get responses from her office. But now that your party has joined the federal Liberals, I'm hoping that you will help us on that front.

**Mr. Wotherspoon:** — I'm a Saskatchewan New Democrat. I know the minister is teasing. I know she knows that I, you know, have no challenge finding independence on matters and being very clear with any party in Ottawa, whether that's the federal NDP on a matter or the federal Liberals or the Conservatives. You know, where we will always be focused is on Saskatchewan's interests and that'll certainly be the case and it always has been. I know the minister would know that on equalization.

Of course the previous government in fact had the lawsuit in place, a very solid case with the federal government that was

dropped shortly after that election. To give peace a chance on this front was sort of the pitch. But it didn't work out so well.

Anyways, I appreciate the minister's interest in the file. I think that for us to be successful in advancing this conversation, there's some parts of Canada that are going to be less interested in the conversation. And you know, regardless of the temperature of the federal government, whatever party that is that's there, I think we need to be consistent in our entries, principled in those entries, and doing all we can to elevate the importance of that conversation.

Are you able to share with us what the most recent proposal from Saskatchewan would be, when it was submitted, and what that looks like? I know the big areas are around how hydroelectricity get treated and how resource revenues get treated.

**Hon. Ms. Harpauer:** — This has nothing to do with my budget.

**The Chair:** — Mr. Wotherspoon, again I would ask you to keep on track of the estimates in front of you, please.

**Mr. Wotherspoon:** — I appreciate that. So the work on the equalization file occurs out of the Ministry of Finance. It has a direct impact on the financial position of the province now and into the future. So I would submit that we should be able to get an accounting of the activities that have been undertaken, the proposals that we're advancing, and a clear understanding of what, in the current fiscal year out of the Ministry of Finance, what's committed to to advance those conversations.

Are you able to share in the year ahead, then, in the current budget that we're looking at, what sort of time and attention the equalization file is receiving and what sort of actions Saskatchewan people can expect on this front?

**Hon. Ms. Harpauer:** — Well I'm going to probably dedicate, I don't know, going by past years, 20 to 50 hours towards reading material on it. A lot of the conversations I don't time them, so I'm not sure what kind of time I'll dedicate with conversations with Minister Freeland on it. I do do a lot of research and reading on equalization, compiled a lot of ideas on it. I'm not sure how you . . . like, I'm not dedicating any money to it at this point in time, other than the paper to maybe do a letter at some point.

**Mr. Wotherspoon:** — Okay. Well we'll move along. I would urge that I think it's going to be our consistent entries on these that are going to be required with, you know, other Finance ministers, with the other provinces, at first ministers' meetings, you know, and with the federal government. And you know, I know we've got an exceptional team in that Ministry of Finance who will be in a very good position to lead that conversation. But for us to actually affect change on this front, it's going to have to be, you know, a consistent effort.

And I'll leave it there at this point because I want to move along to . . . But it's certainly an important area for us to act on and improve the deal for Saskatchewan people, ensure fairness for Saskatchewan people. With respect to the . . . Sorry.

**Hon. Ms. Harpauer:** — We don't disagree.

**Mr. Wotherspoon:** — Yeah.

**Hon. Ms. Harpauer:** — We don't disagree on the importance of it by any means, but your questions are very difficult to answer. I don't know in the next 365 days how many hours I'm going to spend on equalization, or how many letters I'm going to write, or how many phone calls I'm going to have. I have no way of projecting that on the floor tonight, and so that is why your questions are very problematic to answer.

Agreeing wholeheartedly with you, it's of huge importance, but the changes that we have asked consistently for have been ignored, and it takes other provinces agreeing to those changes or at least supporting us in those changes. We did get unanimous support for changes to the stabilization program. We worked very hard communicating with each and every province to get that unanimous support for changes to that program, and basically the federal government ignored us.

So if you want to do a whole equalization discussion here tonight, I mean we equally agree that it's extremely important. And there's components in it that desperately need to change or else Saskatchewan will always remain in a situation where they do not qualify, and I believe very unfairly so. But I don't think that's the purpose of this estimates on a budget.

Again it's a hypothetical discussion, and you know, if you have suggestions of what you think should be changed in the formula, because it's a very, very complex formula and there are a couple changes that would definitely help Saskatchewan's situation in order to qualify for equalization . . . Or even going back to the purpose of equalization, the intent of equalization has been absolutely lost in the way that it's calculated and disbursed at this moment in time.

But it's a federal program; it's not a provincial program. It is a federal program, so you need to get all the provinces on the side, and even that may not change with the way the federal government decides to allocate that funding or what goes into the calculation. It is their choice to make; it is their program.

And then getting consensus and going through the work of working with all of the provinces to get consensus on changes to the stabilization program — which did take some work because the changes didn't benefit many of the provinces, but they supported us anyways — didn't change the federal government. So we could talk at length. We could talk the clock on equalization — love to — but I'm not sure you're going to gain anything other than we're both passionate about it.

**Mr. Wotherspoon:** — Yeah. No, I didn't mean to sort of get any sort of frustration in the questions. You know, I think for us to succeed even as best we can, if we can be a united Assembly in these calls. The question was simply that I had asked what undertakings had the minister taken on. You know, in the previous year, what had a proposal looked like? What can we expect in the year ahead?

I don't think we should throw in the white towel on this. It's not a . . . You know, I think we should be consistent in those entries. And I think that, you know, we should be looking to what sort of engagement do we need to have with the provinces and the federal government, you know, in the years ahead. Because we don't want to get to that point in 2024, as the minister describes, where all of a sudden, you know, they say, oh, negotiations are

done, and you know, there's not improvements that are brought.

So as best we can, I'll be here to be a constructive force — you know, that's my offer — on this end and with whatever, whoever we need to in Ottawa from our end. And it's an important file to Saskatchewan.

I'd like to move along a little bit and just see if there's a bit of an explanation around the 700 . . . Actually I'll move along to a different . . . In the department itself, do you have any hard-to-recruit positions that you're dealing with right now?

**Mr. Pandya:** — Yeah, there's a number of positions that have been difficult to recruit over many years. So first in our revenue division on the audit and collections front, bringing in revenue auditors has been relatively difficult and there's a bit of a . . . We take a little bit of pride in the fact that we're training auditors for the private sector because we bring in auditors, train them up. In many cases they'll get their designation and then they'll be recruited by private sector firms because they're highly sought after, after they've received public sector training. So we have a bit of a perennial problem in that, and that drives a lot of vacancy with respect to positions within revenue division in general.

On the treasury management side, you know, you had opportunity to speak with Rod Balkwill who's our executive director, but capital markets expertise is again a little bit more difficult to recruit. You're looking for CFAs [chartered financial analyst] who've had capital markets experience, and they're typically recruited or poached by private equity firms. And so it's something that we've been monitoring and trying to address with respect to innovative kind of recruitment programs.

[18:00]

So those are just two areas, but in general I would say there is across public sector . . . And maybe you may have heard this through our colleagues in Public Service Commission, that there is shortages of, you know, professionals in a whole range of occupations, and it's post-pandemic. There's been a significant shift in resources out to the private sector or to different forms of work.

**Mr. Wotherspoon:** — Thanks for that summary of the hard-to-recruit spaces. And what about over the last five years? How is the Ministry of Finance doing from a perspective of a representative workforce? Are you able to share any trends there or where the Ministry of Finance is at?

**Mr. Pandya:** — I know that, you know, we certainly continue to work to ensure that we are being as representative of the makeup of the public as possible and are making progress. I know the last five years happens to coincide with my tenure as deputy minister, and you know, we've made a lot of progress with respect to culture and engagement and ensuring that we have in place renewed committee structures around diversity and inclusion to start helping build that awareness across the ministry.

You know, we have actively as a leadership team discussed how to do more focused recruitment with respect to, in particular, Indigenous populations, but also with respect to visible minorities in general. We have entered into a number of pilot initiatives with various partners to try to do recruitment with

respect to persons with disabilities, etc. So I would say that we're making progress and that we need to make more progress, but there is focused attention on the question.

**Mr. Wotherspoon:** — Thank you very much for that, and obviously a very important focus and I appreciate, you know, the attention to it. Certainly accountable government is important, and I know that the Ministry of Finance has great expertise in completing comprehensive program evaluations, and that obviously this is really important to, you know, report on the performance of government and improve performance and ensure best value. I know the ministry undertakes these evaluations. Is there a reason why that type of information wouldn't be posted online or made available publicly?

**Mr. Pandya:** — So in fact the office of planning, performance and improvement resides in the Ministry of Finance and is responsible for the accountability framework. They're really a centre of excellence that's focused on, you know, planning, budgeting, performance assessment. And they support the rest of government ministries with respect to their questions around assessment.

So they do significant work to ensure that there is continuous improvement monitoring that occurs within government ministries. And all of that reporting emerges through ministry annual reports. So each ministry will produce an annual report that will outline its continuous improvement and/or program evaluation, which is a more robust, deeper dive, if you will, with respect to kind of program metrics. And so that information is made public through each respective ministry.

**Mr. Wotherspoon:** — Okay, so those program evaluations, sorry, that the Ministry of Finance is involved in — I know they have exceptional capacity on this front, and it's very important work — those then are posted on wherever the program resides, whichever ministry? They're posted publicly?

**Mr. Pandya:** — This is a clarification. So the ministry doesn't actually conduct the reviews. So the ministry's responsible as the centre of excellence, the OPPI [office of planning, performance and improvement] branch, for oversight with respect to continuous improvement program evaluation across the Government of Saskatchewan. So that occurs within each respective ministry, and those ministries then will report in their annual reports on any notable continuous improvement and/or program evaluation outcome in their annual report documents.

**Mr. Wotherspoon:** — Thanks for that information. So the Ministry of Finance itself isn't conducting those, the program reports, themselves or those assessments. And the results of those assessments that are done by various ministries are posted publicly.

**Mr. Pandya:** — Member, they will report within their annual reports on any sort of notable trends with respect to continuous improvement or program evaluation reporting. I don't know if . . . I would have to see whether ministries are posting that information publicly or not, like the full reports. But certainly they're reporting on that in their annual reports.

**Mr. Wotherspoon:** — Thank you. Thanks for that. The budget makes reference to prior year adjustment payments for 2021-22,

personal and corporate income taxes. What are the amounts for each? And then also are you anticipating any prior year adjustments in 2022-23?

**Mr. Pandya:** — So for corporate income tax, we're forecasting 840.5 million of revenue. And I'll just share with you the reconciliation that picks up the prior year's adjustment, Member. So current year tax revenue for '22-23 is 937.9 million. Then there's incentive measures that are part of the tax system that are backed out of 104.1 million. And then the prior year's adjustment is 6.7 million. And that'll bring the total to the 840.5 million.

And just on individual income tax, so the individual income tax estimate for '22-23 is 2,796,900,000. That is made up of current year tax revenue of 2.897 billion less 84.1 million for incentives, and then prior year adjustment of 16 million, bringing the total to the 2796.9.

**Hon. Ms. Harpauer:** — And I can be corrected, but part of the reasons for adjustments is because we are . . . So for PST, we collect it and pretty much we know those numbers within that year with, you know, a few month lag for when they're submitted. For personal income tax we're reliant on then getting the data at the end of the day from CRA [Canada Revenue Agency]. And there's about a one-year lag on that information. And sometimes that's where an adjustment may come through.

And for corporate income tax there's an almost two-year lag, and so they prepay to the province on the projected, what we project will be the revenues. And then it's adjusted at some point when the actuals are available. Am I right? Yeah.

**Mr. Wotherspoon:** — Thanks so much for that. Just looking for a little bit of clarity as to the contractual obligations of government. And I know from Public Accounts from 2020 to 2021 there was a dramatic increase on that front, total contractual obligations up to 24.6 billion year over year from 17.9 billion the year before.

Could the minister provide, or officials provide what the factors are on this front and what the details are, and then if you're in a position to forecast what this looks like for 2022? And of course that's total government service organizations, the operating transfers, Education, total government business enterprise, and then the purchase power agreements.

**Hon. Ms. Harpauer:** — So my officials pointed out that this is all information that's in Public Accounts.

**Mr. Wotherspoon:** — Right.

**Hon. Ms. Harpauer:** — And so this year's budget you won't see till it's rolled up for Public Accounts, which is again available then for questioning at that time.

Between 2021 and 2020, one of the biggest differences was in Power of obligation, which would be power purchase agreements, probably for wind. But I'm literally . . . Without having the minister here or SaskPower here, I am projecting what it might be.

**Mr. Wotherspoon:** — Right.

**Hon. Ms. Harpauer:** — So in fairness, these are questions that you need to ask in Public Accounts when it's available.

**Mr. Wotherspoon:** — I was looking for the factors there. So I have the Public Accounts numbers and the fiscal reality of the province reported out around the contractual obligations. So I was wondering on, you know, it's just a dramatic change in a year and I was wondering what factors . . . Like even the Education piece there going from 2020, it was 0.4 billion and then it was next year, the year following, it's 2 billion. Now is that pension obligations that we would have there where . . . Would that be reflective of . . .

**Hon. Ms. Harpauer:** — When it's that dramatic a change, I would think yes. I don't see Education. We don't have that information here. You'll have to wait for Public Accounts, then ask those questions at that point in time.

**Mr. Wotherspoon:** — Okay. So that we would have contractual obligations in this current fiscal, in this budget that we have right now. Am I correct on that? Do you have information as to what those contractual obligations look like in this current fiscal year? It impacts the budget obviously directly.

[18:15]

**Hon. Ms. Harpauer:** — The budget is put together on the basis of expenditures and revenues, and each ministry brings forward what they need for their budget for that given year, and if they want to make changes, if they have found savings, or whatever. Within that may be ongoing contractual obligations, but it's in the details of their specific budgets.

So again, Public Accounts is the way to get to that detail, or else you need to ask for each ministry as it comes forward with their budget estimates what contractual obligations do they have within their budget. Because yes, Finance does the budget, and we're here to talk about Finance's budget, but we don't have detailed rollups for the entire . . . across government in our budget.

**Mr. Wotherspoon:** — No, I appreciate it. I was just looking for some clarity. I mean the variances are significant year to year, and I suspect in each case there's, you know, quite a few different factors. Purchase power agreements with Power are, you know, pretty clear I think what that would be. But I was looking for some clarity on the other areas and what that looks like this year. But I'll move along with my questioning at this point.

With respect to the value-added agriculture incentive, the SVAI [Saskatchewan value-added agriculture incentive], certainly we see some really awesome announcements and commitments that have been made by the private sector in this space, in the value-add space. And these are obviously promising, very important to our future, important from an economic perspective in the jobs that they'll provide. And of course there's long-term fiscal and economic benefits for the province, you know, out of those sorts of investments and projects, and we have some significant ones that have been made. So these are important projects.

What I want to just get a sense of is just how the value-add incentive is structured and how it's working, how it interacts with these projects. So I guess my question would be if you have a

cost over the next five years assessed to this program. Of course we know there's many economic benefits and revenues that'll be derived as a result of these investments, but wondering what the cost of this program is.

**Hon. Ms. Harpauer:** — So as you mentioned, it has been a very successful program to date. It's an untransferable tax rebate on capital expenditures valued at 10 million or more for newly constructed or expanded value-added agriculture facilities in Saskatchewan.

We made a change to the program that was introduced right late-2017 so it came into effect in 2018. We're making a change in this budget where you get a rebate that can be applied against your corporate income tax based on the amount of your capital expenditures. So between 10 million and 400 million you get a 15 per cent, between 400 million and 600 million you get 30 per cent, and any project that has a capital expenditure of over 600 million gets 40 per cent.

The tax credit's applied, as I said, against the corporate income tax owing over a 3- to 10-year period once the facility has been brought into production. There's a cap. On any one project, cannot get a rebate above and beyond \$250 million.

The importance of this is, as you've pointed out, it is to attract private sector investment into our province and that then therefore creates jobs. It's huge for job creation and not just direct job creation, but job creation from all the spinoff that the project will from . . . The workers for that job then are shopping in our stores. They're, you know, eating at our restaurants, etc. There's the spinoff economy for the suppliers for the facility, and it provides a market of course for Sask agriculture projects. And the net benefit to the province will be quite substantive.

When you ask . . . And I know you want a projection so I'm just going to give you a hypothetical, because that's all that can be given at this point in time. There's one project has been conditionally approved and I believe there's 14 that are tentatively in the approval process but none of them are . . . Most of them aren't even in construction yet so the end value of the cost of capital is unknown. But should I give you a hypothetical example: if there is 15, if all 15 of those projects' cost, end capital cost was 925 million or more, then the credit that they would be able to cumulatively use over 3 to 10 years would be 3.75 billion — 250 million times the 15 projects. The total investment however would be 13.875 billion.

So in a second example that I've mocked up, if we had five projects that cost 499 million, then you would be crediting those five projects . . . would have gained a credit of 299.25 million. The total investment from those five projects would be 1.995 billion. Then you had an additional five projects that came in at 599 million. So then their credit would be 598.5 million and the investment would be 2.995 billion. If the last five projects came in at over the 925 million, the credit would be 1.25 billion. And the total investment for those projects, should they be 925 million, would be 4.625 billion.

So in that scenario the credit cost, or the forgone revenue, considering that none of it would be forgone because we would not have tracked many of these projects without this incentive, but the credit would be 2,147,750,000. And the investment would



be 9.615 billion.

So I mocked up a number of examples, and I can keep going through them so that you can understand that we can't project because we don't know where the projects are coming in . . . [inaudible].

**Mr. Wotherspoon:** — Well no, you . . .

**Hon. Ms. Harpauer:** — So I could do . . . I did one with five projects, like, that are 15 million and then another five at 200 million and two projects at 450 million and two projects at 500 million and one project at 1 billion. And what we would get for the credit and then what the total investment would be, I could do that one too, which is probably closer to what we're going to see from these projects. But we don't know yet. What we do know is that the investment and the credit and the spinoff taxation and stimulus within the economy is zero, unless we attract the investment in the first place.

**Mr. Wotherspoon:** — Yeah. No, I wasn't meaning to, you know, cause the minister to feel like I was challenging her. These programs, you know, these investments are so critical and there's cost-benefit analysis to the way you design a program. And I appreciate that none of these, you know, some of these projects may not proceed so you can't . . . And we don't know to the extent, you know, the size of that investment.

The Chair tells me I've got one more question. What a guy. I've got, you know, pages here and we've got all these great officials here. So I guess I do want to know . . . I can't get two questions, Chair? One. Well I'll just stay focused on this program, and then I'll try to attach a second question into one and see if the Chair catches it.

Just the change around the retroactivity, why was that made? Were there undertakings or commitments made to any of the proponents in advance of that change? Was it an equity piece as far as some of the other projects that are now coming into the queue? And folks would be saying well, you know, this should apply. So that's an important question. And directly related to that in the answer would be of course the good work that I've, you know, given a shout-out to over the years around making sure we properly capture the tax on out-of-province e-commerce, an important file where I know this ministry has provided leadership. One that I've, you know, followed up with over the years.

I'm interested in that retroactivity component to the SVAI and the revenue collection and effectiveness of the changes that have been brought to ensure fairness on the taxation side for local businesses and Saskatchewan people around the e-commerce piece and the changes that have been made.

**Hon. Ms. Harpauer:** — The answer on the SVAI is yes. It was a fairness . . . It was kind of twofold going retroactive, but it was fairness to the project that had already, you know, was in the . . . actively going forward with this program.

There was a number that were definitely looking at the program, but the program is to . . . with this design was to not only attract the investment initially, but there was decisions made then that they may . . . I'm just going to say double in size, but it may not

be double in size. There were projects that were looking at a certain capacity of value-add, but with this incentive, they will double that rather than waiting five years down the road and then doing a second facility.

So it did a double lift. It brought them in but also made decisions to expand. So in fairness to the project that we had before . . . And of course there was not a lot of interest through two years of COVID, so we only had one before because we went from introducing the program into COVID. That gave them the opportunity then to decide whether they wanted to go bigger.

**Mr. Pandya:** — And just on the electronic distribution platform, so we've currently licensed 115 companies, some 16 in streaming services, 11 in digital marketplace, 75 online retailers, one . . . Oh, so pardon me, online retailer and streaming service. There's a combination of one, and I think you probably know who that is. Online accommodation platform services, we've got two, and computer services, 10.

So we're actively working on registering an additional 159 companies. And just in terms of the revenue that we've been able to bring in, in '20-21 that brought in 66.2 million, and in '21-22 that has brought in 70.2 million, for a total of 136.4 million in revenue.

**Mr. Wotherspoon:** — Thank you. Thanks so much. It's been an important file and it's one I've, you know, raised over the years and pushed. And I just want to . . . I know the expertise of this ministry's been very effective in realizing some fairness for local retailers and benefits for Saskatchewan people on this front.

And I think the Chair's looking at me. I just want to say thank you so much to the minister. I know our time is up. Thanks to the minister, thanks to all the officials for their time here today. Importantly to those officials, thanks for the work you do, day in, day out, throughout the year, and all those that are involved in your work. And thanks to committee members and to the Chair, that I thought was a bit tough at times. Thought he'd cut his fellow Boston Bruin fan some slack. But thanks to the Chair as well.

**The Chair:** — Thank you. I'd ask the minister for some closing comments.

**Hon. Ms. Harpauer:** — Yes, thank you as well for the questions throughout the evening and for your time that you gave up from coaching hockey. Thank you to the committee members and to all of the officials who are here with us tonight.

**The Chair:** — Thank you, Minister. I'd also like to thank the minister, the officials, the committee members. A little tough on the opposition there too as well. The staff, Hansard, and security that are working here tonight. And having reached our agreed-upon time for the consideration of the estimates today, we'll adjourn the consideration of the estimates for the Ministry of Finance.

I'd now ask a member to move that this committee now do adjourn. Mr. Skoropad moves. Is that agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — Carried. This committee stands adjourned to the call of the Chair.

[The committee adjourned at 18:29.]