



Financial Management and Control

Purpose of Manual

The purpose of the Financial Administration Manual is to communicate to ministries and public agencies, Treasury Board's policies and the Provincial Comptroller's directives for the control, management and accounting of government financial resources.

Authority

This manual is produced under the authority of Treasury Board. The authority of Treasury Board and the Provincial Comptroller is provided through *The Financial Administration Act, 1993* (FAA).

Treasury Board

Treasury Board is responsible to Cabinet for the finances, the administrative policies and management practices and systems, and the accounting policies and practices of executive government. Refer to [Appendix A Executive Government](#) for a list of ministries and other organizations that are part of executive government.

As provided for in *The Financial Administration Act, 1993*, Treasury Board has the powers to:

- make orders and issue directives that are related to its responsibilities (clause 5(a));
- prescribe the form and content of the Public Accounts and the Estimates (clause 5(b));
- prescribe the form and manner of financial records and accounting systems of the Government of Saskatchewan (clause 5(c));
- direct any person receiving, managing or disbursing public money to keep any books, records or accounts that it considers necessary (clause 5(e)); and
- determine its rules and procedures (clause 5(f)).

Also, pursuant to *The Financial Administration Act, 1993*, Treasury Board may designate a public agency (i.e., board, commission, Crown corporation or other agent of the Crown) as subject to its directives (clause 5(d)). Refer to [Appendix B Public Agencies](#) for a list of public agencies. Crown Investments Corporation of Saskatchewan (CIC) and its subsidiaries are excluded from this list as the applicability of policies to them is dealt with separately.

Other powers and duties of Treasury Board pursuant to *The Financial Administration Act, 1993* include the following:



- The Estimates are to be prepared by the Minister of Finance in any form that Treasury Board may direct (subsection 12(1)).
- The Public Accounts are to be prepared by the Provincial Comptroller and are to contain the General Revenue Fund (GRF) Financial Statements, the Summary Financial Statements, a summary of the financial condition of trust funds managed by a member of the Executive Council and any other information required by the Act, any other Act or Treasury Board (clause 10(1)(d) and subsection 18(2)).
- Public moneys are to be forwarded, deposited and otherwise dealt with in accordance with any orders and directives of Treasury Board (section 22). Refer to [Appendix C Public Money](#) for a list of public money.
- The financial statements of the GRF for each fiscal year are to be prepared by the Provincial Comptroller in accordance with the accounting policies established by Treasury Board (section 15).
- The financial statements for the Government of Saskatchewan for each fiscal year are to be prepared by the Provincial Comptroller in accordance with the accounting policies established by Treasury Board (section 16).

Provincial Comptroller

The Provincial Comptroller is appointed pursuant to *The Financial Administration Act, 1993*, which establishes the duties of the Provincial Comptroller to:

- supervise the receipt, recording and proper disposition of public money;
- maintain or cause to be maintained the appropriation and financial accounts with respect to the GRF;
- control disbursements from the GRF in accordance with the provisions of the FAA;
- prepare the Public Accounts and other reports required by the Minister of Finance or Treasury Board; and
- ensure, as far as practicable, compliance with the directives of Treasury Board (subsection 10(1)).

The Financial Administration Act, 1993 states that every payment out of the GRF is to be made under the direction and control of the Provincial Comptroller and in the manner that the Provincial Comptroller may direct (section 28).

The FAA also allows the Provincial Comptroller to issue directives detailing the manner in which Treasury Board directives are to be



complied with (subsection 10(2)) and to issue any directives where the Provincial Comptroller determines that a payment is not a lawful or proper charge against an appropriation (subsection 32(5)).

Applicability

The following table summarizes the application of the Treasury Board policies and Provincial Comptroller directives that are contained in the Financial Administration Manual.

Policy/Directive Number and Name	Application
2005 Form and Content of the Public Accounts	Public Accounts
2010 Reporting Payee Details in the Public Accounts	GRF and Revolving Funds
2100 General Revenue Fund Financial Statements	GRF
2120 GRF Accounting Policies	GRF
2150 Capital Assets Accounting and Reporting	GRF and Revolving Funds
2160 Inventory Accounting and Reporting	GRF and Revolving Funds
2170 Prepaid Expenses Accounting and Reporting	GRF and Revolving Funds
2200 Summary Financial Statements	SFS Reporting Entity
2210 SFS Accounting Policies	SFS Reporting Entity
2305 Approval of the Financial Statements of Government Entities	Government entities that are required to table
2310 Compendium of Financial Statements	Entities that are required to table, except for the Crown Investments Corporation of Saskatchewan (CIC) and its subsidiaries
2315 Reporting Payee Details - Other Entities	Treasury Board Crowns
3000 Control of the GRF	GRF
3001 Net Budgeting in the GRF	GRF
3005 Refunds to Vote	GRF
3007 Shared Services	GRF
3008 Shared Grants and Programs	GRF
3010 Application for Remissions	GRF
3015 Revenue Refunds	GRF
3020 Suspense Accounts and Conditional Receipts	GRF
3101 GRF Payment Responsibilities	GRF
3105 Imprest Bank Accounts	GRF
3110 Petty Cash and Cash Register Floats	GRF
3112 Petty Cash and Cash Register Float Losses	GRF
3120 Payroll Payments	GRF
3122 Salary Payments for New Employees	GRF
3130 Air Billing Accounts	GRF
3132 Advances to Individuals	GRF
3134 Corporate Travel Cards	GRF
3136 Travel Expense Statements	GRF
3140 Transfer Payments	GRF
3142 Timing of Grant Payments	GRF
3150 Timing of Supplier Payments	GRF
3152 Interest on Late Supplier Payments	GRF
3154 Purchase Cards	GRF
3156 Taxes on Goods and Services	GRF
3158 Telephone Services	GRF



Policy/Directive Number and Name	Application
3160 Mail Services	GRF
3162 Workers' Compensation Board Assessment	GRF
3180 Association Dues and Professional Fees	GRF
3182 Education Expenses	GRF
3184 Employee and Family Assistance Program	GRF
3186 Garnishments and Demands for Payment	GRF
3188 Payments Due Deceased Persons	GRF
3205 Approval of Revolving Funds	Revolving Funds
3210 Budget and Control of Revolving Funds	Revolving Funds
3215 Financial Reporting Requirements and Accounting Policies for Revolving Funds	Revolving Funds
3305 Holding Money in the GRF through Consolidated Offset Balance Concentration (COBC)	Money held in the GRF that does not otherwise belong to the GRF (as approved)
3310 Holding Money in the GRF (Other MIDAS Entities)	Money held in the GRF that does not otherwise belong to the GRF (as approved)
3315 Terms and Conditions for Moneys Held in the GRF	COBC and Other MIDAS Entities in the Government's central financial system
3405 Establishment and Control of Special Purpose Funds and Trust Money	Special Purpose Funds and Trust Money Held by Ministries
3410 Cash Management of Special Purpose Funds and Trust Money	Special Purpose Funds and Trust Money Held by Ministries
3415 Financial Statements and Accounting for Special Purpose Funds and Trust Money	Special Purpose Funds and Trust Money Held by Ministries
3420 Disposition of Unclaimed Trust Money	Special Purpose Funds and Trust Money Held by Ministries
3505 Receipt and Control of Public Money	GRF, Special Purpose Funds and Trust Money Held by Ministries
3510 Minor Errors in Remittances	GRF, Special Purpose Funds and Trust Money Held by Ministries
3515 NSF Cheques	GRF, Special Purpose Funds and Trust Money Held by Ministries
3520 Credit and Debit Card Receipts	GRF, Special Purpose Funds and Trust Money Held by Ministries
3525 Receipt of Donations	GRF, Special Purpose Funds and Trust Money Held by Ministries
3605 Approval of Bank Accounts	GRF, Special Purpose Funds and Trust Money Held by Ministries, COBC bank accounts and where required by law
3610 Controls over Bank Accounts	GRF, Special Purpose Funds and Trust Money Held by Ministries
3615 Bank Account Interest and Charges	GRF, Special Purpose Funds and Trust Money Held by Ministries
3705 Credit Terms	GRF, Special Purpose Funds and Trust Money Held by Ministries
3710 Accounts Receivable Records	GRF, Special Purpose Funds and Trust Money Held by Ministries
3715 Collection Activities	GRF, Special Purpose Funds and Trust Money Held by Ministries
3720 Collection Agency Fees	GRF, Special Purpose Funds and Trust Money Held by Ministries



Part: **General Information**
 Section: **Financial Management and Administration**
 Subsection: **Financial Management and Control**

Number: **1400**
 Date: **2011-05-19**
 Page: **5 of 6**

Policy/Directive Number and Name	Application
3725 Write-off or Cancellation of Accounts Receivable	GRF, Special Purpose Funds and Trust Money Held by Ministries
3805 Management of Inventories	GRF, Special Purpose Funds and Trust Money Held by Ministries
3810 Management of Capital Assets	GRF, Special Purpose Funds and Trust Money Held by Ministries
4005 Acquisition of Financial Systems	GRF, Special Purpose Funds and Trust Money Held by Ministries
4010 Development of Financial Systems	GRF, Special Purpose Funds and Trust Money Held by Ministries
4015 Approval of Financial Systems	GRF, Special Purpose Funds and Trust Money Held by Ministries
4020 System Processing Controls	GRF, Special Purpose Funds and Trust Money Held by Ministries
4025 System Security	GRF, Special Purpose Funds and Trust Money Held by Ministries
4101 Incidents of Suspected Fraud or Similar Illegal Acts	Ministries
4102 Employee Onus to Report Suspected Fraud or Similar Illegal Acts	Ministries
4105 Reporting Incidents of Fraud or Similar Illegal Acts	Ministries and Treasury Board Crowns
4110 Compensation for Loss Payments	Ministries
4115 Fidelity Bond	Ministries and organizations listed in Schedule A
4120 Employee Liability Protection	Ministries
4125 Insurance	Ministries
4205 Secondments	Ministries and Treasury Board Crowns
4210 Personal Service Contracts	Ministries
4215 Ministerial Assistants' Salaries and Other Related Expenses	Ministries and Public Agencies, including the Crown Investments Corporation of Saskatchewan and its subsidiaries
4305 Vehicle Policy for Senior Officials	Ministries
4310 Relocation Expenses	Ministries
4315 Long Service Recognition	Ministries and Treasury Board Crowns
4320 Retirement Expenses	Ministries and Treasury Board Crowns
4325 Superior Performance Recognition	Ministries and Treasury Board Crowns
4405 Employee Travel	Ministries
4410 Interview Expenses	Ministries
4415 Geological Survey Parties	Ministries
4420 Business Expenses for Ministry Officials	Ministries
4425 Banquet Expenses	Ministries
4430 Ministers' Travel and Business Expenses	Ministries
4435 Frequent Flyer Points	Ministries
4440 Private Aircraft	Ministries
4445 Fines for Parking and Traffic Offences	Ministries
4505 Purchases of Goods	Ministries
4510 Contracts for Services	Ministries
4520 Travel Agency Selection	Ministries
4525 Communications (Advertising)	Ministries, Treasury Board Crowns, Crown Investments Corporation of Saskatchewan and its subsidiaries
4530 Transportation of Goods	Ministries
4535 Rent of an Aircraft and Executive Aircraft	Ministries



Part: **General Information**
 Section: **Financial Management and Administration**
 Subsection: **Financial Management and Control**

Number: **1400**
 Date: **2011-05-19**
 Page: **6 of 6**

Policy/Directive Number and Name	Application
4540 Primary Research	Ministries, Treasury Board Crowns, Crown Investments Corporation of Saskatchewan and its subsidiaries
4545 Protocol Gifts	Ministries
4550 Christmas Cards	Ministries
4553 Premier's Office – Gifts and Flower Arrangements	Premier's Office
4555 Land Purchases	Ministries
4565 Appliances for Employee Use	Ministries
4605 Control of Transfers	Ministries
4610 Contributions (Donations)	Ministries and Treasury Board Crowns
4615 Grants in Lieu of Taxes	Crown Investments Corporation of Saskatchewan and its subsidiaries and Treasury Board Crowns
5005 Per Diem Rates (Boards, Commissions and Committees)	Where remuneration is set by the Lieutenant Governor in Council or by a minister
5010 Travel and Other Expenses (Boards, Commissions and Committees)	Where remuneration is set by the Lieutenant Governor in Council or by a minister

References

[1000 Form and Structure of the Government](#)
[1300 Government Management and Control](#)
[2000 Overview of the Public Accounts](#)
[2100 General Revenue Fund Financial Statements](#)
[2200 Summary Financial Statements](#)
[3000 Control of the GRF](#)
[3101 GRF Payment Responsibilities](#)

[Appendix A Executive Government](#)
[Appendix B Public Agencies](#)
[Appendix C Public Money](#)