

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

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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:

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- 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 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 Summary 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)).

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References

- [1000 Form and Structure of the Government](#)
- [1300 Government Management and Control](#)
- [1500 Applicability of the Financial Administration Manual](#)
- [2000 Overview of the Public Accounts](#)
- [2100 Overview of General Revenue Fund Accounting](#)
- [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](#)