

Part: **General Information**  
 Section: **Financial Management and Administration**  
 Subsection: **Applicability of the Financial Administration Manual**

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## Applicability of the Financial Administration Manual

### Purpose

To outline which government entities are required to follow the different sections of the Financial Administration Manual.

### Authority

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

### Applicability

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

Refer to the following Appendices for the listings of agencies that make up groupings identified in the table below as follows:

- [Appendix A Executive Government](#) – lists ministries and other organizations that are part of executive government;
- [Appendix B Public Agencies](#) – lists crown agencies that are both non-corporate and incorporated as well as Treasury Board Crowns; and
- [Appendix C Public Money](#) – lists the executive and legislative branches, revolving funds, special purpose funds, trusts and pension funds.

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 Overview of General Revenue Fund Accounting	GRF
2120 GRF Accounting Policies	GRF
2200 Summary Financial Statements	SFS Reporting Entity
2210 SFS Accounting Policies	SFS Reporting Entity
2280 Environmental Liabilities Management and Reporting	Ministries and Public Agencies
2305 Approval of the Financial Statements of Government Entities	Government entities that are required to table
2310 Compendium of Financial Statements and Compendium of Payee Details	Compendium of Financial Statements - entities that are required to table their financial statements, except for the Crown Investments Corporation of Saskatchewan (CIC) and its subsidiaries Compendium of Payee Details – entities included in the Summary Financial Statements, except for CIC and its subsidiaries
2315 Reporting Payee Details - Other Entities	Entities included in the Summary Financial Statements, except for CIC and its subsidiaries
3000 Control of the GRF	GRF
3001 Net Budgeting in the GRF	GRF
3005 Refunds to Vote	GRF
3007 Shared Services	GRF

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<b>Policy/Directive Number and Name</b>	<b>Application</b>
3008 Shared Grants and Programs	GRF
3010 Application for Remissions	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 Travel Cards	GRF
3136 Travel Expense Claims	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
3160 Mail Services	GRF
3162 Workers' Compensation Board Assessment	GRF
3180 Association Dues and Professional Fees	GRF
3182 Education Expenses	GRF
3186 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

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Policy/Directive Number and Name	Application
3525 Receipt of Donations	GRF, Special Purpose Funds and Trust Money Held by Ministries
3530 Electronic Funds Transfer Receipts	GRF, Revolving Funds and Other MIDAS Entities in the Government's central financial system
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
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 Tangible 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 Implementing 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
4130 Internal Audit Guideline	Ministries
4205 Secondments	Ministries, Treasury Board Crowns, and the Saskatchewan Health Authority
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

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<b>Policy/Directive Number and Name</b>	<b>Application</b>
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 Recognizing Excellence	Ministries and Treasury Board Crowns
4405 Employee Travel	Ministries
4407 Vendor Sponsored Travel	Ministries and Public Agencies
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 Supplies and Services	Ministries
4510 Contracts for Services	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	Ministries
4540 Primary Research	Ministries, Treasury Board Crowns, Crown Investments Corporation of Saskatchewan and its subsidiaries
4545 Protocol Gifts	Ministries
4550 Christmas Cards	Ministries
4552 Condolences upon the Death of an Employee	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](#)
- [1400 Financial Management and Control](#)
- [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](#)

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[Appendix A Executive Government](#)

[Appendix B Public Agencies](#)

[Appendix C Public Money](#)