

Part: **Financial Reporting**
 Section: **Public Accounts**
 Subsection: **Overview of the Public Accounts**
 Policy: **Form and Content of the Public Accounts**

Number: **2005**
 Date: **2018-05-31**
 Page: **1 of 1**

Form and Content of the Public Accounts

Objective

The objective of the policy is to outline the presentation of the Public Accounts.

Authority

The Financial Administration Act, 1993, clause 5(b) provides authority to Treasury Board to prescribe the form and content of the Public Accounts that are presented to the Legislative Assembly.

Treasury Board Policy

- .01 The [Public Accounts](#) of the Government of Saskatchewan are organized into two reports.
- .02 Volume 1 contains the following:
- Financial Statement Discussion and Analysis; and
 - Summary Financial Statements.
- .03 Volume 2 contains the following:
- General Revenue Fund (GRF):
 - schedules and details;
 - capital asset acquisitions schedule and details;
 - Revolving Funds:
 - expenditure details;
 - Supplier Summary:
 - summary listing of payees who provided goods and services and capital assets of \$50,000 or more to the GRF and Revolving Funds during the year;
 - Other Information including:
 - assets, liabilities and residual balances of pension plans and trust funds administered by the Government;
 - remissions of taxes and fees; and
 - road-use fuel tax accountability revenues and expenditures.

References

[1200 Role of the Legislature to Control Public Money](#)
[2000 Overview of the Public Accounts](#)
[2010 Reporting Payee Details in the Public Accounts](#)
[2100 Overview of General Revenue Fund Accounting](#)