

Part: **Financial Reporting**
 Section: **Public Accounts**
 Subsection: **Overview of the Public Accounts**
 Policy: **Reporting Payee Details in the Public Accounts**

Number: **2010**
 Date: **2015-10-26**
 Page: **1 of 1**

Reporting Payee Details in the Public Accounts

Objective

The objective is to set levels for reporting payee details of the General Revenue Fund (GRF) and revolving funds in 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 Payee details for the GRF and revolving funds in the Public Accounts are reported as follows:

- Details for salaries, transfers and supplier payments where payees received \$50,000 or more.
- For transfers, details are not provided:
 - for high volume programs of a universal nature, or income security and other programs of a confidential and personal nature. Treasury Board's approval is required to exclude this information.
 - where governing program legislation requires payee information to be kept confidential.
- Additional disclosure may be provided where warranted based on significance or sensitivity (e.g., minister's travel is disclosed regardless of the amount).

References

[1200 Role of the Legislature to Control Public Money](#)
[2000 Overview of the Public Accounts](#)
[2005 Form and Content of the Public Accounts](#)
[2100 Overview of General Revenue Fund Accounting](#)