

Part:	Financial Reporting	Number:	2310
Section:	Other Financial Reporting	Date:	2020-01-15
Subsection:	Financial Reporting for Entities	Page:	1 of 2
Policy:	Compendium of Financial Statements and Compendium of Payee Details		

Compendium of Financial Statements and Compendium of Payee Details

Objective

The objective is to provide, through a Compendium, easy access to financial statements of entities with tabling requirements, and easy access to payee details of SFS entities, other entities responsible to the Crown Investments Corporation of Saskatchewan (CIC) and the main financial statements.

Authority

The Financial Administration Act, 1993, clause 5(a) and subsection 10(2)

Treasury Board Policy

- .01 The Compendium of Financial Statements is to include the financial statements of all entities with tabling requirements other than the main financial statements and the financial statements of CIC, its subsidiaries, and any fund administered by CIC or its subsidiaries.
- .02 The Compendium of Payee Details is to include the payee details of all SFS entities, other than CIC, its subsidiaries, and any fund administered by CIC or its subsidiaries.

Provincial Comptroller Directives

- .03 The Compendiums are prepared on an annual basis by the Financial Management Branch of the Provincial Comptroller's Office of the Ministry of Finance.
- .04 Individual financial statements of entities are prepared, audited and tabled in accordance with enabling legislation.
- .05 Individual payee details of entities are prepared and tabled in accordance with FAM Section 2315 and published online.
- .06 There is no legislative requirement to prepare and table the Compendiums.
- .07 As the individual financial statements are tabled, they are posted to the [Compendium of Financial Statements](#) on the Ministry of Finance's website.
- .08 As the individual payee details are tabled, they are posted to the [Compendium of Payee Details](#) on the Ministry of Finance's website. Entities may choose to publish payee details on their website as well.

Part:	Financial Reporting	Number:	2310
Section:	Other Financial Reporting	Date:	2020-01-15
Subsection:	Financial Reporting for Entities	Page:	2 of 2
Policy:	Compendium of Financial Statements and Compendium of Payee Details		

- .09 The Table of Contents for the [Compendium of Financial Statements](#) provides a list of financial statements that are included.
- .10 The Table of Contents for the [Compendium of Payee Details](#) provides a list of payee details that are included.

References

- [1200 Role of the Legislature to Control Public Money](#)
[2300 Financial Reporting for Entities](#)
[2305 Approval of the Financial Statements of Government Entities](#)
[2315 Reporting Payee Details - Other Entities](#)