

Part: **Financial Reporting**
 Section: **Other Financial Reporting**
 Subsection: **Financial Reporting for Entities**
 Policy: **Reporting Payee Details - Other Entities**

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Reporting Payee Details - Other Entities

Objective	<i>The objective is to set requirements for the reporting of payee details by specified entities.</i>
Authority	<i>The Financial Administration Act, 1993, clauses 5(a) and subsection 10(2)</i>
Applicability	This policy applies to entities included in the Summary Financial Statements, except for Crown Investments Corporation of Saskatchewan (CIC) and its subsidiaries.
Treasury Board Policy	.01 Entities included in the Summary Financial Statements, except for Crown Investments Corporation of Saskatchewan (CIC) and its subsidiaries are required to table, in the Legislative Assembly, payment information similar to the payment details that are provided in the Public Accounts for the General Revenue Fund and revolving funds, and publish the tabled payment information online. See Section 2010 Reporting Payee Details in the Public Accounts for reporting requirements for payee details in the Public Accounts.
Provincial Comptroller Directives	.02 There is no requirement for payment details to be audited. .03 The payee information may be tabled in the Legislative Assembly as supplementary information along with the financial statements or annual report.
References	1200 Role of the Legislature to Control Public Money 2010 Reporting Payee Details in the Public Accounts 2300 Financial Reporting for Entities 2305 Approval of the Financial Statements of Government Entities 2310 Compendium of Financial Statements and Compendium of Payee Details