

Part: **Public Money and Property**  
 Section: **General Revenue Fund and Revolving Funds**  
 Subsection: **Control of the GRF**  
 Policy: **Refunds to Vote**

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## Refunds to Vote

- Objective** *The objective is to provide for refunds to vote (i.e., the recording of certain receipts as a reduction of expenditures).*
- Authority** *The Financial Administration Act, 1993, clauses 5(a) and 5(e), subsection 10(2) and sections 22 and 28.*
- Definition** A **refund to vote** is the recording of certain receipts as a reduction of expenditures in order to reflect the true costs of the vote. As this treatment deviates from the strict application of the gross budgeting principle, the approval of Provincial Comptroller or delegate is required in accordance with the policy.
- Treasury Board Policy**
- .01 Whenever a duplicate payment is made, a payment is made in error, or a payment is made on an employee's behalf, the amount of such payment is to be recovered. Refunds of expenditures incurred in the current year are to be credited to the vote against which they were initially charged.
  - .02 Refunds of expenditures of past fiscal years are to be recorded as revenue.
  - .03 At the discretion of the Provincial Comptroller or delegate, refunds of expenditures incurred in the current fiscal year may be credited to the vote against which they were initially charged.
- Provincial Comptroller Directives**
- .04 Refunds to vote are to be recorded in the same fiscal year in which the expenditure was incurred. If the amount has not been received at March 31, a receivable is to be recorded.
  - .05 Refunds to vote should be coded to the same coding from which the original expenditure was made, unless otherwise approved. For information with respect to processing a refund to vote, refer to the [Accounting Manual, Appendix H Central System Processing](#).
  - .06 Refunds to vote are not to exceed the amount of the original expenditure. Any excess is to be recorded as revenue.
  - .07 Approval requests for refund to vote situations are to be submitted for approval to the Assistant Provincial Comptroller, Ministry of Finance, except as indicated in .08 and .09.

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- .08 Ministries may record as refunds to vote, refunds of expenditures incurred in the current year as a result of overpayments, duplicate payments, payments made in error, cancelled cheques or returned goods.
- .09 The ministry Corporate Services Head may approve refunds to vote of salary reimbursements for secondments where the services provided by the employee during the secondment are not normally provided by the home ministry as part of the home ministry's mandate. This authority cannot be delegated. A record of these approvals must be kept. For Treasury Board's administrative policy with respect to secondments, refer to [Section 4205 Secondments](#).
- .10 Inquiries with respect to delegated authority should be directed to the Assistant Provincial Comptroller, Ministry of Finance.

## Secondments

- .11 Salary overhead costs (i.e., government's share of employee benefits) are paid centrally by the Ministry of Finance.
- When the secondment is with another ministry, the recovery of employee benefits is not applicable.
  - When the secondment is with an organization other than a ministry, the Government's share of employee benefits (e.g., EI, CPP) is to be recovered from the organization. If it is not practical to calculate the salary overhead costs, the recovery may be determined by applying average rates, as set out in [Appendix I Fringe Benefit Factors](#), to the gross salary. Since the Ministry of Finance pays for these costs, the recoveries of these costs must be deposited to casual revenue. These rates are updated annually.
- .12 The employee's full salary (and employee benefits, if applicable) is to be recovered if the employee is seconded on a full-time basis. For secondments that are less than full time, the prorated share of the salary (and employee benefits, if applicable) is to be recovered. Refund to vote requests that are exceptions to this are to be submitted to the Financial Management Branch for approval, not to the ministry Corporate Services Head. For information on processing secondments, refer to the [Accounting Manual, Appendix H Central System Processing](#).

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.13 Where an employee is seconded to provide services to a ministry from an organization external to the General Revenue Fund, the salary of the seconded employee should be included in the detail listings of personal service payments in the Public Accounts in accordance with [Section 2010 Reporting Payee Details in the Public Accounts](#). See the [Accounting Manual, Appendix H Central System Processing](#) for details relating to recording these salaries.

## Approval

.14 Approval requests for other refund to vote situations are to be submitted to the Assistant Provincial Comptroller, Ministry of Finance for approval.

.15 Approval to refund to vote on an ongoing basis may be provided when a particular situation occurs on a regular basis throughout the year and/or in future years.

.16 Some examples where the refund to vote treatment is provided for on an ongoing basis are the following:

- reimbursements to ministries under the policy in [Section 4215 Ministerial Assistants' Salaries and Other Related Expenses](#);
- reimbursements to the Public Service Commission under the policy in [Section 4315 Long Service Recognition](#);
- reimbursements under the policy in [Section 4540 Primary Research](#); and
- reimbursements of association dues and professional fees under the policy in [Section 3180 Association Dues and Professional Fees](#).

.17 Reimbursements from other ministries pursuant to arrangements for shared services and shared grants are covered in [Section 3007 Shared Services](#) and [Section 3008 Shared Grants and Programs](#).

## References

[2010 Reporting Payee Details in the Public Accounts](#)

[3001 Net Budgeting in the GRF](#)

[3007 Shared Services](#)

[3008 Shared Grants and Programs](#)

[3180 Association Dues and Professional Fees](#)

[4205 Secondments](#)

[4210 Personal Service Contracts](#)

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[4215 Ministerial Assistants' Salaries and Other Related Expenses](#)

[4315 Long Service Recognition](#)

[4540 Primary Research](#)

[Appendix I Fringe Benefit Factors](#)

[Accounting Manual, Appendix A General Revenue Fund Year-end Procedures and Schedules](#)

[Accounting Manual, Appendix H Central System Processing](#)