

Part: **Public Money and Property**
 Section: **General Revenue Fund and Revolving Funds**
 Subsection: **Payments from the GRF**
 Policy: **Payroll Payments**

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Payroll Payments

Objective *The objective is to outline policies and related procedures concerning payroll.*

Authority *The Financial Administration Act, 1993, clauses 5(a) and 5(e), subsection 10(2) and sections 22 and 28*

- Treasury Board Policy**
- .01 Salaries of employees and others paid through the Government's central payroll system are paid monthly if not otherwise specified (e.g., in a collective bargaining agreement).
 - .02 Monthly salaries shall be paid on the last working day of the month for which the salaries are payable.
 - .03 Ministries are responsible to ensure that:
 - time reports include only the names of bona fide government employees; and,
 - employees have fulfilled all attendance requirements.
 - .04 The Provincial Comptroller is responsible to determine the manner in which payrolls are to be produced and distributed.

Provincial Comptroller Directives

- Bi-weekly Payroll** .05 Labour service, part-time and term/casual salaries are paid bi-weekly.
- Direct Deposit** .06 Employee salaries are paid through the Government's central payroll system by direct deposit to the financial institution of their choice. Deposit advices are accessible online.
- Salary Benefits** .07 The Government's share of employee benefits is paid centrally by the Ministry of Finance.
- Payroll Processing** .08 The Public Service Commission (PSC) is responsible for the central payroll system. The PSC also maintains related system security. Finally, the PSC provides key controls in payroll processing such as staffing releases, salary audits, and financial reports for the review of payroll data.

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- .09 Ministries are responsible to ensure that appropriate processes and controls over the processing and review of payroll data are in place.
- .10 The PSC performs central payroll functions on behalf of ministries. Ministries are responsible to ensure that service level agreements and delegations of authority clearly reflect the roles and responsibilities of the PSC.
- .11 Minimum controls over the processing and review of payroll data should include:
- A proper segregation of duties.
 - Certification by employees that the time they report is accurate and complete.
 - The signoff of timecards by managers or delegates to certify accuracy and completeness of reported time.
 - The review and approval of non-routine payroll amounts (e.g. vacation payouts, temporary assignment of higher duties), prior to payment.
 - Employees are paid in accordance with *The Saskatchewan Employment Act* (i.e., employees are paid no later than six days after the end of a pay period).
 - The review of payroll reports prior to payment. This review is to include an assessment for reasonableness of the amounts as well as the identification of unusual items. Exceptions are to be investigated further. This review is to be evidenced, for example, by maintaining a log that indicates the report has been reviewed.
 - The review of monthly MIDAS financial reports by managers, which is to be evidenced.
- .12 Further payroll direction is available from the PSC.
- .13 The Provincial Comptroller's Office, Ministry of Finance performs a sample post-audit function for payroll payments to assure payments are lawful and proper charges against an appropriation. Audit concerns are resolved with ministries as necessary.

References

- [3100 Payments from the GRF](#)
- [3101 GRF Payment Responsibilities](#)
- [3122 Salary Payments for New Employees](#)
- [3132 Advances to Individuals](#)

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

Service Level Agreements between Public Service Commission and Ministries

PSC's MIDAS HR/Payroll

[Submit a Timecard](#) (Taskroom)

[Payroll Schedules](#) (Taskroom)