

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

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Advances to Individuals

Objective

The objective is to provide for the use of advances for Government expenses.

Authority

The Financial Administration Act, 1993, clauses 5(a) and 5(e), subsection 10(2) and sections 22, 28 and 41

Definition

An **advance** is a prepayment on the central financial system that is to be expensed at a later date (e.g., payment for travel expenses to be incurred).

Treasury Board Policy

- .01 Advances may be issued where it is not practical to use the ordinary payment system. Advances to individuals may be made for the following:
- travel;
 - business expenses;
 - relocation; and
 - other situations approved by the Provincial Comptroller or delegate.
- .02 Advances may be approved by the permanent head or delegate for travel and relocation.
- .03 An advance for business expenses incurred on government business may be made to deputy ministers, associate deputy ministers, their equivalents and senior officials that have been designated by the Deputy Minister to the Premier. The amount advanced is limited to \$300. Refer to [Section 4420 Business Expenses for Ministry Officials](#). An advance may be made to a minister and to a legislative secretary to pay for expenses they incur as minister or legislative secretary. The amount advanced is limited to \$300 for a minister and \$150 for a legislative secretary. Refer to [Section 4430 Ministers' Travel and Business Expenses](#).
- .04 Advances are to be charged to the appropriate balance sheet account.
- .05 Ministries are responsible for implementing suitable controls to minimize loss or inappropriate use and to ensure appropriate recovery of advances.

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Provincial Comptroller Directives

Travel Advances

- .06 The following are eligible for travel advances:
- employees
 - prospective employees
 - members of boards and commissions
- .07 An employee who travels infrequently may request a one-time advance. The amount of the advance is determined by estimating the out-of-pocket expenses that will be incurred on the business trip.
- .08 Employees who travel frequently are encouraged to use a [Travel Card](#) or a [Purchase Card](#) to pay for their travel expenses. In extenuating circumstances, an employee who travels frequently and for whom the use of a [Travel Card](#) or [Purchase Card](#) does not meet their travel needs may request a standing advance. The amount of the advance is determined by the expenses normally incurred and the frequency of travel.
- .09 To request a travel advance, the employee prepares a [Standard Payment Form](#).
- .10 Approval by the permanent head or delegate is required for the advance before payment is made. Approval by a more senior position than the employee requesting the advance is required.
- .11 Employees account for travel expenses relating to the advance by completing a travel claim on iExpense on the central financial system or in rare cases, a [Travel Expense Statement](#).
- .12 For a one-time advance, the travel expense claim is to be completed immediately upon the conclusion of the trip. The amount of the claim is applied against the advance. The employee receives a reimbursement to the extent that the travel expenses on the travel claim are greater than the amount of the advance. Any excess of the advance over the travel expenses is immediately due from the employee. When this is received, the ministry deposits the payment and applies it against the advance.

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- .13 For a standing advance, travel expenses are to be reported at least quarterly or when the amount of the total claim exceeds \$500. The amount of the claim is paid to the employee to reimburse actual expenses incurred and bring the advance to the level approved.

- Business Advances**
- .14 The Office of the Executive Council maintains a list of officials that are eligible for a business advance. To obtain an advance, an official must request approval from the Office of the Executive Council. The approval memo must be provided to the ministry’s administration branch before payment of an advance is made.
- .15 Officials account for business expenses relating to the business advance using a [Senior Officials Business Expense Reimbursement](#) form.
- .16 For a business advance, business expenses are to be reported at least quarterly. The amount of the claim is paid to the official to bring the amount of the advance to the level approved. For more information regarding business advances to senior officials, refer to [Section 4420 Business Expenses for Ministry Officials](#).
- .17 Ministries should try to minimize use of business advances by encouraging employees who frequently incur business expenses to use a [Travel Card](#) or a [Purchase Card](#).

- Relocation Advances**
- .18 An accountable advance may be granted upon the request of the employee/appointee. The amount of advance is based on the estimated relocation benefits for which the employee/appointee is eligible, providing a list of estimates of expenses is submitted to the employing ministry. A [promissory note](#) must be signed by the employee/appointee for the amount of the advance.
- .19 For more information, refer to Treasury Board’s policy relating to relocation in [Section 4310 Relocation Expenses](#) and to the [Saskatchewan Public Service Commission Human Resource Manual, PS 706](#).

- Administration**
- .20 While advances are relatively small items individually, ministries are reminded that to ensure effective cash

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management within Government, it is important for amounts held in cash to be maintained at a minimum.

- .21 Ministries are to review outstanding advances on a periodic basis to ensure one-time travel and relocation advances are cleared; to determine whether standing travel and business advances should be repaid (e.g., the employee ceases to travel or incur business expenses on a regular basis); to determine whether the level of the standing travel or business advance is appropriate; or to determine if [Travel Cards](#) or [Purchase Cards](#) should be issued in lieu of standing advances.
- .22 Ministries are to ensure that outstanding advances for travel and business are collected from individuals that are moving to another ministry or leaving the Government. This must be done prior to that person's last day of work or last cheque.
- .23 Ministries should ensure claims for travel, business and relocation expenses are submitted prior to the cut-off date to ensure expenses are charged to the proper year.
- .24 Pursuant to section 57 of The Public Service Regulations, 1999, permanent employees are entitled, once per year, to receive their salary in advance for the month in which their vacation begins. These advances are handled through the Government's central payroll system.

References

[3100 Payments from the GRF](#)
[3101 GRF Payment Responsibilities](#)
[3134 Travel Cards](#)
[3136 Travel Expense Claims](#)
[3154 Purchase Cards](#)
[4310 Relocation Expenses](#)
[4405 Employee Travel](#)
[4420 Business Expenses for Ministry Officials](#)
[4430 Ministers' Travel and Business Expenses](#)

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

[Saskatchewan Public Service Commission Human Resource Manual, PS 706](#)

[The Public Service Regulations, 1999](#)