

Part: **Public Money and Property**  
 Section: **Receipt, Deposit and Control of Public Money**  
 Subsection: **Control of Public Money**  
 Policy: **Credit and Debit Card Receipts**

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## Credit and Debit Card Receipts

- Objective** *The objective is to outline requirements for implementation of the use of credit and debit cards as a means of receipt.*
- Authority** *The Financial Administration Act, 1993, clauses 5(a) and 5(e), subsection 10(2) and section 22*
- Applicability** This policy applies to the General Revenue Fund (GRF), and special purpose funds and trust money that are administered by ministries. See [Appendix C Public Money](#).
- Treasury Board Policy**
- .01 Ministries may accept debit and/or credit cards for receipt of payments.
  - .02 Credit cards are not to be accepted for the collection of taxes.
- Provincial Comptroller Directives**
- .03 Ministries establishing systems that enable the acceptance of on-line payments with credit cards must follow the security policies, standards and guidelines provided in the Electronic Online Credit Card Transaction Policy. For additional information, contact the Information Technology Division (within the Ministry of SaskBuilds and Procurement).
  - .04 Ministries are to ensure that all credit and debit card receipts are properly received, safeguarded, recorded, and deposited promptly. Refer to [Section 3505 Receipt and Control of Public Money](#).
  - .05 Generally a bank account is required to accept debit/credit card payments. Refer to [Section 3605 Approval of Bank Accounts](#).
  - .06 New financial systems or changes to existing systems requires the approval of the Provincial Comptroller in accordance with [Section 4015 Implementing Financial Systems](#).
  - .07 Revenue should be recorded at the gross amount received. The merchant fee paid by the GRF is to be recorded as an expense. It cannot be netted against revenue. See the [Accounting Manual, Appendix H Central System Processing](#).
  - .08 Any incremental cost and/or impact on revenue must be identified in the budget process.

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## References

[3020 Suspense Accounts and Conditional Receipts](#)  
[3500 Control of Public Money](#)  
[3505 Receipt and Control of Public Money](#)  
[3510 Minor Errors in Remittances](#)  
[3515 NSF Cheques](#)  
[3525 Receipt of Donations](#)  
[3600 Control of Bank Accounts](#)  
[3605 Approval of Bank Accounts](#)  
[3610 Controls over Bank Accounts](#)  
[3615 Bank Account Interest and Charges](#)  
[4000 Financial Systems](#)  
[4005 Acquisition of Financial Systems](#)  
[4010 Development of Financial Systems](#)  
[4015 Implementing Financial Systems](#)  
[4020 System Processing Controls](#)  
[4025 System Security](#)

[Online and Phone Payments to Government of Saskatchewan](#)

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