

Part: **Financial Management and Administration**  
 Section: **Treasury Board's General Management Policies**  
 Subsection: **Personal Services**  
 Policy: **Secondments**

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## Secondments

- Objective** *The objective is to ensure that material salary expenses relating to seconded employees are expenses of the organization receiving the benefit of the employee's services.*
- Authority** *The Financial Administration Act, 1993, clauses 5(a) and 5(d) and subsection 10(2)*
- Applicability** This policy applies to ministries, Treasury Board Crowns (see [Appendix B Public Agencies](#)), and the Saskatchewan Health Authority. This includes the funds they administer, except for trust and pension funds.
- Definition** "Secondment" is defined as "the detachment of a person from their regular organization for temporary assignment elsewhere."  
 (Source: Word<sup>®</sup> 1.6, © 1997 Princeton University)
- Treasury Board Policy**
- .01 For a secondment of greater than two months, the organization receiving the benefit, in terms of employee services, is responsible for paying the employee's salary.
  - .02 For a secondment of up to two months in duration, either the home or receiving organization may pay the employee's salary.
- Provincial Comptroller Directives**
- .03 A job assignment or secondment requires a written letter of agreement. See the [Saskatchewan Public Service Commission Human Resource Manual, PS 414-8](#) for related requirements, and for additional administration details regarding secondments.
  - .04 Salary overhead costs (i.e., government's share of employee benefits) are paid centrally by the Ministry of Finance; therefore, reimbursements of these costs are not required if the secondment is with another ministry.
  - .05 If the secondment is with an organization other than a ministry, ministries are required to ensure that the terms and conditions of the agreement include the recovery of employee benefits (e.g., EI, CPP).

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- .06 For information regarding the calculation of employee benefits and the approval to net salary reimbursements against the salary costs for seconded employees, refer to [Section 3005 Refunds to Vote](#). See the [Accounting Manual, Appendix H Central System Processing](#) for details relating to recording these salaries.

## References

[3005 Refunds to Vote](#)

[4210 Personal Service Contracts](#)

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

[Saskatchewan Public Service Commission Human Resource Manual, PS 414-8](#)