

Part: **Financial Management and Administration**
 Section: **Treasury Board's General Management Policies**
 Subsection: **Personal Services**
 Policy: **Ministerial Assistants' Salaries and Other Related Expenses**

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Ministerial Assistants' Salaries and Other Related Expenses

Objective

The objective is to ensure that material salary expenses and related office costs for ministerial assistants are expenses of the organization receiving the benefit of a ministerial assistant's services.

Authority

The Financial Administration Act, 1993, clauses 5(a) and 5(d) and subsection 10(2)

Applicability

The policy applies to ministries and public agencies (see [Appendix B Public Agencies](#)). It also applies to the Crown Investments Corporation of Saskatchewan and its subsidiaries.

Treasury Board Policy

- .01 Ministries are to budget for the salary and related office costs of ministerial assistants.
- .02 Where a ministerial assistant provides services outside the ministry, the Crown corporation or other agency that receives the benefit of a ministerial assistant's services is to reimburse the ministry for related costs. The reimbursement is to be returned to the ministry's appropriation as a refund to vote.
- .03 Agreement of the terms of the reimbursement is required, in writing, by the deputy minister of the ministry and the head of the Crown corporation or agency involved.
- .04 Ministries are to invoice the Crown corporation or agency for ministerial assistant costs.
- .05 Approval of the Secretary of Treasury Board is required for the hiring of all ministerial assistants who are not employed by a ministry. The Secretary of Treasury Board may prescribe disclosure requirements for ministerial assistants employed outside ministries.

Provincial Comptroller Directives

- .06 In situations where it is known in advance that ministerial assistants' services are required by a Crown corporation or agency, the written agreement for reimbursements pursuant to this policy should include such items as:
 - name of ministerial assistant;
 - salary expenses to be reimbursed;
 - benefits portion of salary expenses to be reimbursed;

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- frequency of billing;
- office costs directly related to the services (e.g., telephone, computer); and
- travel costs.

.07 In situations where it is not known for certain whether the services of a ministerial assistant will be utilized by a Crown corporation or agency, a general agreement is required. The agreement shall state that the Crown corporation or agency will reimburse the ministry for material salary costs of the ministerial assistant and related travel and office costs associated with the services provided by the ministerial assistant to the Crown corporation or agency.

Budgeting

.08 Ministries are to budget for reimbursements that are expected pursuant to this policy as “savings due to vacancies.”

Billing

.09 Ministries are to submit an itemized invoice to the Crown corporation or agency, which should include the name of the ministerial assistant and details of salary costs, travel costs, and other office costs, such as telephone and computer.

.10 Ministries must bill for the benefits portion of salary (e.g., EI, CPP) that is paid centrally by the Ministry of Finance. This reimbursement is deposited to casual revenue in the General Revenue Fund.

.11 Ministries are to bill every quarter where it is feasible (i.e., at March 31, June 30, September 1 and December 31). Less frequent billing may be more appropriate where services provided by a ministerial assistant to a Crown corporation or other public agency are intermittent.

.12 Only material costs should be included. Any costs for services of approximately 10 working days or less, over a three-month period, should not be billed.

.13 For information regarding the calculation of salary benefits and the approval to net reimbursements against the costs for ministerial assistants, refer to Treasury Board's Refund to Vote policy in [Section 3005 Refunds to Vote](#).

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Accounting and Public Reporting Requirements

- .14 Ministries that share ministerial assistants with Crown corporations or other agencies are to report the full cost of the ministerial assistants' salary.
- .15 Ministries that share ministerial assistants with other ministries are to report their portion of the ministerial assistants' salary.
- .16 Ministries are responsible for providing information relating to reimbursements for the Public Accounts.
- .17 Refer to the [Accounting Manual, Appendix H Central System Processing](#) for processing details with respect to refunds from agencies outside of executive government and interministerial allocations of costs.

References

- [3005 Refunds to Vote](#)
- [4400 Travel and Business Expenses](#)

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

[The Ministerial Assistant Employment Regulations, 1993](#)