

Part: **Financial Management and Administration**
 Section: **Treasury Board's General Management Policies**
 Subsection: **Transfers**
 Policy: **Control of Transfers**

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Control of Transfers

Objective	<i>The objective is to specify the control requirements for transfers.</i>
Authority	<i>The Financial Administration Act, 1993, clause 5(a) and subsection 10(2)</i>
Applicability	This policy applies to ministries.
Definitions	Refer to Section 4600 Transfers for the following definitions: <ul style="list-style-type: none"> • government transfers • entitlements • shared cost arrangements • other transfers (grants)
Treasury Board Policy	<p>.01 Ministries are responsible to establish such terms and conditions so as to be reasonably satisfied that transfer moneys are spent for authorized purposes.</p> <p>.02 Regulations and agreements for transfers and transfer programs are to cover the following:</p> <ul style="list-style-type: none"> • the eligibility criteria, if any, to be met by the recipient to qualify for the transfer; • the stipulations, if any, to be met by the recipient after being eligible for the transfer; • the future years' authorization, if any, required for multi-year transfers; • the manner in which the transfer is to be applied for; • the type of information which is to be provided by the applicant; • a provision to enable a representative of the Minister of Finance to examine the books and records of the applicant; and • a provision for the disposition of any unused portion of a transfer by any government board, commission, agency or Crown corporation.
Provincial Comptroller Directives	.03 Accounting requirements outlined in the CPA Canada Public Sector Accounting Handbook, PS 3410 Government Transfers are to be complied with.

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- .04 For further information regarding transfers, refer to the [Accounting Manual, Section 3200 Government Transfers](#) and related appendices.
- .05 Questions regarding accounting requirements may be directed to the Ministry Corporate Services Head who may consult with the Assistant Provincial Comptroller, Ministry of Finance.
- .06 For details with respect to transfer payments from the General Revenue Fund, refer to [Section 3101 GRF Payment Responsibilities](#) and [Section 3142 Timing of Grant Payments](#).

References

[3100 Payments from the GRF](#)
[3101 GRF Payment Responsibilities](#)
[3142 Timing of Grant Payments](#)
[4600 Transfers](#)
[4610 Contributions \(Donations\)](#)
[4615 Grants in Lieu of Taxes](#)

[Accounting Manual, Section 3200 Government Transfers](#)

[Accounting Manual, Appendix E Government Transfers Application Guidance](#)

[Accounting Manual, Appendix F Template Transfers Agreement](#)

[Accounting Manual, Appendix G Template Community Based Organizations \(CBO\) Transfers Agreement](#)

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

CPA Canada Public Sector Accounting Handbook, PS 3410