

Part: **Public Money and Property**  
 Section: **General Revenue Fund and Revolving Funds**  
 Subsection: **Payments from the GRF**  
 Policy: **GRF Payment Responsibilities**

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## GRF Payment Responsibilities

### Objective

*The objective is to outline the requirements and procedures for payments from the General Revenue Fund (GRF) in compliance with The Financial Administration Act, 1993 (FAA).*

### Authority

*The Financial Administration Act, 1993, Sections 28, 29, 30, 31 and 32*

### Background

The FAA requires every payment out of an appropriation to be requisitioned by the permanent head or delegate. As well, certification by the permanent head or delegate under section 30 is required, indicating goods and services received and payment is in accordance with the contract or is reasonable, or the payee is eligible for or entitled to the payment. The FAA, section 31(3), requires every person who requisitions a payment to certify the proposed payment(s) are lawful, proper and accurate, including the allocation of related charges. The Provincial Comptroller may authorize measures, put in place by the permanent head, to assure the certification requirements in sections 30 and 31 are met (subsection 28(2)). See [Section 3100 Payments from the GRF](#) for more details.

The requisition for payment must be made in any manner or by any method that the Provincial Comptroller directs or approves. A “requisition for a payment” under the FAA may involve an electronic approval of a payment request, signing an invoice, or signing an invoice register printed from the Government’s central financial system. It can also be another means designated by the Provincial Comptroller.

### Provincial Comptroller Directives

- .01 Ministries are responsible for ensuring sufficient controls are put in place to assure that payment requests are in compliance with all relevant legislation, Treasury Board policy and other administrative requirements before executing each transaction.
- .02 The permanent head is to assign responsibility for initiating and approving financial transactions through delegation. Delegations must be formally assigned and recorded. Some delegations are broader (e.g., the delegations under the FAA for certifying requests for payment under section 30 and section 31). Certain specific policies require specific delegations (e.g., for the approval of out-of-province travel).

Employees are to be made aware of their delegated

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responsibilities. Those individuals delegated certain responsibility cannot further delegate their responsibility. See [Appendix F Summary of Delegations](#).

- .03 Ministries are responsible for ensuring duties of employees are adequately segregated within the GRF payment process (e.g., employees receiving goods and services do not have the ability to approve the related invoice).
- .04 Approvers are to ensure each payment request complies with nine payment criteria. There must be processes in place in ministries to ensure these requirements are met. See Schedule A Payment Checklist for a checklist to assist in meeting the criteria.
- (i) There must be legislative authority to undertake the activity/program to which a payment request relates. *Where legislative authority for making a payment is unclear, ministries should consult their legal advisors.*
  - (ii) There must be funds appropriated for the purpose for which an expenditure is being made.
  - (iii) The request must not result in an expense in excess of the appropriation, or reduce the balance available in the appropriation so that it would not be sufficient to meet the commitments chargeable against it.
  - (iv) Authority has been delegated to the approver by the permanent head to charge the appropriation for the proposed payment (FAA section 31 certification).
  - (v) Provisions of applicable general laws (e.g., *The Executive Government Administration Act, The Purchasing Act, 2004* and *The Public Service Act, 1998*) and collective agreements (e.g., The Collective Bargaining Agreement between The Government of Saskatchewan and Saskatchewan Government and General Employees' Union) must be complied with.
  - (vi) Specific kinds of expenses (e.g., contracts, business expenses, grants) must comply with applicable Treasury Board policy and related directives and procedures.

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- (vii) Payment requests must be:
  - for the appropriate amount;
  - to the correct party; and
  - for goods/services that are received, or for other payments, the payee is eligible for or entitled to the payment.
  
- (viii) Payment requests are to be coded to appropriate account classifications. Ministries must ensure the payment is coded to the correct natural account category (e.g., salary, transfer, supplier payment) and pursue appropriate detailed chart of accounts coding to support their programs/activities, and meet accounting and reporting requirements.
  
- (ix) For transactions of a specific nature, there is supporting documentation and authorization(s) included.
  
- .05 Where the certification of FAA sections 30 and 31 requirements in .04 above do not involve individual certification, measures (e.g., system processes and controls) implemented by the permanent head to certify or confirm the requirements of section 30 and 31 are met must be approved by the Provincial Comptroller.
  
- .06 Most payment requests are submitted to the Government's central financial system via an electronic payment request and approved electronically by the permanent head or delegate. In limited situations, certifications may be a manual signature (e.g., debit memos, employees without access to iExpense, and other approved situations).
  
- .07 The typical process begins when ministries send invoices and other payment requests to Central Accounts Payable (CAP) Branch, Provincial Comptroller's Office, Ministry of Finance, where they are scanned and entered into the Government's central financial system, and then forwarded electronically to the ministry. The ministry contact verifies and records that goods and services have been received, enters account coding, and then submits the payment request for approval. Approval is provided electronically by an independent individual in the ministry with delegated authority (to certify the payment request as lawful, proper and coded appropriately, including

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that goods and services have been received or payee is eligible for payment). Independent means that there is adequate segregation of duties between the individual verifying that goods and services have been received and the individual approving payment. Once approved, the transaction is forwarded electronically to Finance for payment.

- .08 Supplier payments and employee reimbursements are automatically scheduled on the Government's central financial system for payment according to government policies for the release of funds. Where ministries must schedule a payment for release, relevant policies and procedures must be followed (e.g., [Section 3142 Timing of Grant Payments](#)). For details related to payment scheduling, see the [Accounting Manual, Appendix H Central System Processing](#).
- .09 Payments are sent to the supplier from Finance. In rare cases, cheques are returned to the ministry. The [Accounting Manual, Appendix H Central System Processing](#) outlines the special processes for such situations to minimize the risk of fraud.
- .10 Ministries must ensure that details of completed transactions are scrutinized by management at an appropriate level. Managers review reports of completed transactions from the Government's central financial system and follow up on any errors, variances or other issues in a timely manner. The review should be evidenced by initialing and dating the report.
- .11 Ministries are responsible for keeping all file documentation required to provide an acceptable audit trail (which may include electronic documentation within the central financial system). A signed file record of current delegations is also required.
- .12 The Provincial Comptroller's Office performs review and audit functions, including select payments processed by CAP, according to established risk based criteria (i.e., high dollar value and randomly selected payments). Concerns are resolved with ministries as necessary.

## References

- [3100 Payments from the GRF](#)  
[3132 Advances to Individuals](#)  
[3136 Travel Expense Claims](#)

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[3142 Timing of Grant Payments](#)

[3150 Timing of Supplier Payments](#)

[3152 Interest on Late Supplier Payments](#)

[3156 Taxes on Goods and Services](#)

[4130 Internal Audit Guideline](#)

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

[Making Payments in Government \(2020\) \(Government Training\)](#)

[Frequently Asked Questions About Government Payment Authorities](#)

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## Schedule A Payment Checklist

### All Payments

- .01 It is the responsibility of the ministry to ensure:
- the payment meets all legal requirements (e.g., legislative authority exists, funds have been appropriated, the balance available in the appropriation is sufficient);
  - there is compliance with applicable Treasury Board policy and related directives and procedures;
  - the payment is supported by an original invoice, or in rare situations, a copy which is certified as “original not previously paid”;
  - all calculations, extensions and totals are correct;
  - the payee’s name and address are correct;
  - chart of account distributions are appropriate;
  - support documentation (e.g., written contract, agreement, Order in Council (OC), Minister’s Order, [Treasury Board Order](#)) is in place and referenced as required (where there is no documentation to initiate a payment, a [Standard Payment Form](#) may be used); and
  - all required certifications/approvals are in place (e.g., certification that goods and services are received) and signers are authorized (i.e., formal delegation exists as required).

### Supplier Payments

- .02 It is the responsibility of the ministry to ensure:
- goods and quantity received are the goods that were ordered;
  - the unit price given by the supplier matches the purchase order or release as required;
  - for services, all contract terms are adhered to;
  - GST and PST are included or excluded, as appropriate;
  - transportation/freight charges are appropriate;
  - the invoice has not previously been paid (certification is required for invoices over 90 days);
  - the purchase is reasonable for the type of operation performed;
  - prepayment is only made where required (e.g., subscriptions, registration fees);
  - the invoice received date and goods and services received date have been accurately captured (for guidance on

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capturing the dates, see the [Accounting Manual, Appendix H Central System Processing](#));

- where goods and services have not been received and payment is required (e.g., unused hotel rooms or airline tickets, cancelled courses), certification should reference “Payment in Accordance with Contract”;
- for contract payments, when required, supporting documentation includes Workers’ Compensation Clearance, Statutory Declaration of Contractor and PST Clearance; and
- purchasing and communication requirements are adhered to for approvals and processes.

## Transfer Payments

.03 It is the responsibility of the ministry to ensure:

- the transfer is in accordance with the provisions of relevant legislation, and related OCs, agreements, etc.;
- a detailed calculation statement is provided when the amount of the transfer is determined using a formula as set out in legislation, regulations or in an agreement;
- a [Standard Payment Form](#) or similar document (to capture key details) is used when submitting each transfer payment or when submitting a group of transfer payments with the identical statutory and budgetary authorities;
- when an application form is used, it contains the signatures of the applicant and an authorized official of the ministry; and
- where payments are made to suppliers to provide goods and/or services to individuals (e.g., payments to SaskEnergy on behalf of Saskatchewan Assistance Plan recipients), these payments are subject to the criteria for suppliers outlined above in .02.

## Employee-related Payments

.04 It is the responsibility of the ministry to ensure:

- all necessary information is captured; the applicable form (e.g., Travel iExpense Claim, [Standard Payment Form](#)) can help determine key information;
- the employee is a bona fide employee;
- receipts are provided as supporting documentation to indicate proof of payment, where required (e.g., hotel bills) and invoice dates should be reasonable (e.g., agree to the travel claim);

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- rates used are the approved rates for the claim date (e.g., for the date traveled on the travel claim);
- for travel claims, that meals claimed are eligible given departure and arrival times;
- claims are certified by the claimant that the expenses claimed were incurred on government business;
- exceptional expenses (e.g., excess meal rates) are properly authorized;
- advances are deducted from travel claim totals as required; and
- hotel expenses and other travel related expenses, charged to a purchase card, are not claimed on a travel claim.

## **Payroll Payments**

.05 It is the responsibility of the ministry to ensure:

- timecards are completed by all employees and certified correct by the employee's manager(s);
- time reported on timecards is accurate and complete and employees have fulfilled all attendance requirements;
- non-routine payroll amounts (e.g. vacation payouts, temporary assignment of higher duties) are properly reviewed and approved, prior to payment;
- payroll reports are reviewed prior to payment for reasonableness, as well as to identify unusual items;
- only bona fide employees appear on payroll reports;
- exceptions encountered during the review of payroll reports are sufficiently investigated; and
- the review of payroll reports is evidenced.