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## Glossary of Terms

- Accumulated Surplus (Deficit)** - the amount by which revenue has exceeded expense (expense has exceeded revenue) from the beginning of incorporation (i.e., 1905, for Saskatchewan) to the end of the fiscal year. It is the sum of all the annual deficits and surpluses and any adjustments charged directly to the accumulated surplus (deficit). It is calculated as the difference between total assets and liabilities.
- Act** - a bill that has been considered by the Legislative Assembly, passed, and assented to (may be called a law or statute). Under *The Legislation Act* an Act comes into force on the day of assent (i.e., when the Lieutenant Governor indicates approval) unless the Act specifies a date or on the occurrence of a specific event. For example, an Act could come into force on a date fixed by Order in Council or at the same time another Act comes into force.
- Administrator of Saskatchewan** - is appointed by the federal government to act when the Lieutenant Governor is unavailable.
- Advance** - is a payment that is to be accounted for by the recipient at some later date (e.g., payment for business and travel expenses to be incurred).
- Advisory Committees** - include committees that are established by a minister pursuant to *The Executive Government Administration Act* for the purpose of providing advice to the minister (approval of the Lieutenant Governor in Council is required).
- Advocate for Children and Youth** - is an officer of the Legislative Assembly with the authority to promote the interests of and act as a voice for children when there are concerns about provincial government services. Anyone, including children and youth, can contact the Office.
- Air Billing Account** - is an account that the Government has secured with the purchase card bank that is used to charge air travel. It works like a credit card. Air billing accounts allow air travel charges to be tracked by employee and destination. Air billing accounts are issued to organizational units.
- Appointed Auditor** - in *The Provincial Auditor Act*, “appointed auditor” means “an auditor appointed pursuant to an Act or other authority by the Lieutenant Governor in Council or another body to examine the accounts of a Crown agency or Crown-controlled corporation or accounts otherwise related to public money.”

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- Appropriation** - funding from the GRF that the Legislature authorized for a particular purpose, which is identified in *Appropriation Acts* and estimates.
  
- Appropriation Act** - is the legal authorization to spend moneys from the GRF for the purposes and time period identified in the *Appropriation Act* and estimates.
  
- Appropriation Bill** - is a supply bill that when passed by the Legislative Assembly becomes an *Appropriation Act*.
  
- Automatic Interim Funding** - is funding provided on April 1 of a fiscal year, pursuant to *The Financial Administration Act, 1993*, to allow the Government to operate existing programs after the old fiscal year has expired on March 31 until the normal Completion Day of the legislative session. Automatic interim funding is two-twelfths of the previous year’s estimates.
  
- Assent** - is when the Lieutenant Governor indicates his or her approval of a bill.
  
- Bill** - a separate piece of proposed legislation that is considered by the Legislative Assembly.
  
- Board of Internal Economy** - is a statutory board that oversees the organization and administration of the Legislative Assembly and reviews and approves the budgets and forecasts for the Assembly.
  
- Board of Revenue Commissioners** - is continued pursuant to *The Revenue and Financial Services Act*. It may take any proceedings to recover public moneys due the Crown, issue orders for the collection of public money, and authorize the cancellation or adjustment of any debt due to the Crown or the refunding of any public moneys paid to the Crown.
  
- Budget** - the Budget Address and budget papers that are tabled by the Minister of Finance, along with the Main Estimates. The Budget is usually presented before the start of the fiscal year.
  
- Budget Address** - is tabled by the Minister of Finance, along with the Main Estimates. The Budget Address outlines the Government’s priorities.
  
- Cabinet** - the decision-making body of the Government, which comprises the Premier and all Cabinet ministers (also called Executive Council).

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- Cabinet Minister** - See Minister.
  
- Cash Register Float** - is a specified amount of cash entrusted to an individual for use in cash registers in order to provide change to customers.
  
- Caucus** - a group of all Members of a given party.
  
- CIC Crown Corporation** - in *The Crown Corporations Act, 1993*, “CIC Crown corporation” means “a corporation created pursuant to Part III and includes a corporation created pursuant to Part IV that is designated as a CIC Crown corporation pursuant to subsection 14(7) and a corporation designated pursuant to subsection 49(2) as a CIC Crown corporation, but does not include a corporation that is designated pursuant to subsection 11(8) as a Treasury Board Crown corporation.”
  
- Chief Procurement Officer (SaskBuilds and Procurement)** - is the Director of Purchasing under *The Purchasing Act, 2004*.
  
- Classified Division** - as provided for in subsection 15(3) of *The Public Service Act, 1998* (PSA), the classified division is composed of all positions in the public service, other than those in the unclassified division and those positions designated pursuant to the PSA (i.e., the Lieutenant Governor in Council can designate positions in the unclassified division that are to be moved to the classified division).
  
- Clerk of the Executive Council** - is responsible for ensuring that lieutenant governors, premiers, ministers and members of certain boards are properly sworn in; also the Clerk of the Executive Council is responsible for the management, co-ordination, implementation and evaluation of processes relating to Cabinet decision-making and the implementation of decisions.
  
- Clerk of the Legislative Assembly** - the chief permanent officer of the Legislative Assembly, who reports directly to the Speaker and is responsible for maintaining records, providing advice to all Members of the Legislative Assembly, supervising the general administrative services for the Assembly and directing protocol arrangements.
  
- Collective Agreement** - as defined in clause 2(d) of *The Public Service Act, 1998*, means “a collective agreement as defined in Part VI of *The Saskatchewan Employment Act*.” Employees in the public service are represented

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by the Saskatchewan Government and General Employees' Union and the Canadian Union of Public Employees, Local 600-3.

**Committee of Finance** - is a committee of the Whole Assembly that considers estimates and appropriation bills.

**Committee of the Whole Assembly** - is a committee of all the Members of the Legislative Assembly.

**Conditional Grant** - is where the recipient of a grant is required to meet certain conditions or use the money received for a specified purpose. If the recipients do not meet some or all of the conditions they may be required to return some or all of the money.

**Conditional Receipts** - is the name given to the main suspense account used by the General Revenue Fund (GRF).

**Conflict of Interest Commissioner** - an officer of the Legislative Assembly that is provided for by *The Members' Conflict of Interest Act* with a variety of duties pursuant to that Act (e.g., advising Members of the Legislative Assembly regarding their obligations under the Act).

**Consolidated Offset Balance Concentration (COBC)** - is a banking arrangement whereby the Government's financial institution groups moneys of other entities with GRF money. The arrangement facilitates more efficient cash management for the GRF and provides short-term investing opportunities for participating entities.

The COBC arrangement facilitates effective cash management by allowing the GRF to use these moneys to reduce the need to issue promissory notes to finance temporary cash shortages. It also reduces situations where the Government is simultaneously investing on behalf of entities and borrowing externally in the money markets.

**Contract** - is an agreement between two or more parties. A contract is considered binding when an offer to provide goods or services, at a price, is accepted.

**Corporate Travel Card** - is a credit card provided for ministers and employees to use on government business.

**Crown** - an institution that represents the democratic power of the people, which is greater than the powers of governments and political parties. The Crown is personified by Her Majesty Queen Elizabeth II

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in right of Saskatchewan and in her absence, the Lieutenant Governor of Saskatchewan. The Crown gives political parties powers temporarily and in trust to use on behalf of the people.

- in *The Financial Administration Act, 1993*, *The Crown Corporations Act, 1993*, and *The Crown Employment Contracts Act*, “Crown” means “the Crown in right of Saskatchewan.”
- in *The Revenue and Financial Services Act* and *The Provincial Auditor Act* “Crown” means “Her Majesty the Queen in right of Saskatchewan.”

**Crown Agency**

- in *The Provincial Auditor Act*, “Crown agency” means an association, board, commission, corporation, council, foundation, institution, organization or other body, whether incorporated or unincorporated, of which all the members: (i) are appointed by an Act or by the Lieutenant Governor in Council; or (ii) are, in the discharge of their duties, public officers or servants of the Crown; and includes a corporation that has at least 90 percent of its issued and outstanding shares vested in the Crown.

**Crown Corporation**

- in *The Financial Administration Act, 1993*, “Crown corporation” means “a corporation that is an agent of the Crown.”
- in *The Crown Corporations Act, 1993*, “Crown corporation” means “CIC, a CIC Crown corporation or a Treasury Board Crown corporation.”
- in *The Crown Employment Contracts Act*, “Crown corporation” means “a corporation that is: (i) established by or pursuant to, or is subject to the provisions of, *The Crown Corporation Act, 1978*; or (ii) incorporated or continued pursuant to an Act and has all its members or directors appointed or elected by the Lieutenant Governor in Council or a member of the Executive Council.”

**Crown Employee**

- in *The Crown Employment Contracts Act*, a “Crown employee” means “a person who is employed under a Crown employment contract.”

**Crown Employment Contract**

- in *The Crown Employment Contracts Act*, a “Crown employment contract” means “a contract, with all amendments to the contract, that is entered into by a Crown employer in which a person enters into an employee-employer relationship with the Crown employer and includes a contract described in this clause that is entered into

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under the authority of the Lieutenant Governor in Council.”

Pursuant to *The Crown Employment Contracts Act*, the Act does not apply to persons covered by collective bargaining agreements, employees who have a right to the appeal procedures outlined in *The Public Service Act, 1998* or employees appointed pursuant to an Order in Council if: (i) there are no provisions dealing with payments or benefits on termination attached to or referenced, other than those prescribed in the regulations to *The Public Service Act, 1998*; and (ii) there is no contract, apart from the Order in Council that deals with payments upon termination.

**Crown Investments Corporation of Saskatchewan (CIC)**

- is the holding company for all subsidiary Crown corporations and also the agency for making and administering, on behalf of the Government of Saskatchewan, investments authorized under *The Crown Corporations Act, 1993* or any previous *Crown Corporations Act*.

**Deficit**

- the amount by which expenses exceed revenues for a fiscal year.

**Demands for Payment**

- are legal documents issued under legal authority. They request that amounts payable by the Government to a specific party be paid to the issuer of the demand (a third party). Demands for payments typically include notices of seizure, garnishments, and assignments.

**Deputy Minister to the Premier**

- as provided for in *The Executive Government Administration Act*, the deputy minister of the Office of the Executive Council is to be called the Deputy Minister to the Premier.

**Designated Subsidiary Crown Corporation**

- in *The Crown Corporations Act, 1993*, “designated subsidiary Crown corporation” means “any corporation that is wholly owned by the Crown, that is created or continued pursuant to an Act and that is designated in the regulations as a designated subsidiary Crown corporation.”

**Designated Treasury Board Crown Corporation**

- in *The Crown Corporations Act, 1993*, “designated Treasury Board Crown corporation” means “any corporation that is wholly owned by the Crown, that is created or continued pursuant to an Act and that is designated in the regulations as a designated Treasury Board Crown corporation.”

**Dissolution**

- the formal conclusion of the Legislature, which is the series of sessions between elections.

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- Entitlements** - are transfers that a government must make if the recipient meets specified eligibility criteria. These payments are non-discretionary as legislation and/or regulations prescribe “who” is eligible to receive the transfer and “how much” is transferred (CPA Canada Public Sector Accounting Handbook, PS 3410).
  
- Estimates** - is the document tabled before the Legislative Assembly by the Minister of Finance on Budget Day, which reflects the Government’s detailed financial plan for the year and forms the basis for the requested appropriations (also called Main Estimates).
  
- Executive Council** - the Executive Council appointed pursuant to *The Executive Government Administration Act* (also called Cabinet).
  
- Executive Government** - in *The Executive Government Administration Act*, “executive government” means “the executive government of Saskatchewan.” Pursuant to *The Executive Government Administration Act*, the Lieutenant Governor in Council may, by regulation, on the recommendation of the President of the Executive Council, determine the organization of the executive government.
  
- Financial Statements Compendium** - comprises the financial statements of organizations with tabling requirements, other than the main financial statements and the financial statements of the Crown Investments Corporation of Saskatchewan (CIC), its subsidiaries, and any funds that are the administered by CIC or its subsidiaries.
  
- Frozen Funds** - Treasury Board may “freeze” or prohibit the use of part or all of an appropriation (e.g., where an expenditure is approved in principle, but where certain conditions must be met or certain details provided).
  
- Further Estimates** - are additional spending estimates that are tabled while the Budget estimates are being reviewed by the Legislative Assembly.
  
- Garnishments** - are a form of a demand for payment. However, they are issued by a court, normally upon a judgment obtained by a plaintiff against a debtor.
  
- General Revenue Fund (GRF)** - the fund into which all public moneys are paid, other than public moneys over which the Legislative Assembly has no power of appropriation and public moneys otherwise specially disposed of by the Legislative Assembly. The GRF is available for appropriation for the public services of Saskatchewan.

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- Government of Saskatchewan** - in *The Legislation Act*, “Government of Saskatchewan” means “the Crown in right of Saskatchewan.”
  
- Government Transfer** - see Transfer.
  
- Grants** - are transfers where the government has discretion in deciding whether or not to make the transfer, any conditions to be complied with, how much will be transferred and to whom (CPA Canada Public Sector Accounting Handbook, PS 3410).
  
- Imprest Bank Account** - is a bank account that is periodically funded from the General Revenue Fund (GRF) bank account as payments are made.
  
- Information and Privacy Commissioner** - is an officer of the Legislative Assembly that is appointed pursuant to *The Freedom of Information and Protection of Privacy Act* (FIPPA). The Commissioner oversees the FIPPA, *The Local Authority Freedom of Information and Protection of Privacy Act* and *The Health Information Protection Act*.
  
- In-scope** - is used to refer to employees who are within the scope of a collective bargaining agreement.
  
- Interim Supply Bill** - is a supply bill that is put forward before the main *Appropriation Act* is enacted. An interim supply bill would not generally be required as automatic interim funding allows ministries to operate existing programs until the normal Completion Day of the legislative session. However, there are situations when an interim supply bill would still be required. For example, an interim supply bill would be required if funding was needed for new programs, if the Completion Day extended significantly past the normal Completion Day (i.e., the Thursday before Victoria Day), or if more than two-twelfths automatic interim funding was needed, for a program.
  
- Inventories** - represent items that are purchased or produced and are not immediately consumed. They are recorded as an asset until they are issued for consumption or sale, at which time they are expensed. There are two main types of inventories: Inventories Held for Consumption or Use and Inventories Held for Resale.
  
- Inventories Held for Consumption or Use** - are non-financial assets that will be used or consumed in the normal course of operations. Because the primary purpose of a government’s operations is to provide services, the future economic benefit of inventories held for consumption or use is embodied in their capacity to render service that furthers the government’s



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objectives. They are not intended for sale in the ordinary course of operations.

**Inventories Held for Resale**

- are financial assets that will be sold or used to produce a product that will be sold in the ordinary course of operations.

**Legislative Assembly**

- the elected representatives of the people (i.e., Members of the Legislative Assembly (MLAs)) that convene in the Legislative Chamber.

**Legislative Assembly Service**

- the Legislative Assembly Service, which includes the Speaker, the Clerk, the Clerks-at-the-Table, the Sergeant-at-Arms, the Law Clerk and Parliamentary Counsel, the Legislative Librarian and employees that may be required by the Clerk, the Law Clerk and Parliamentary Counsel and the Legislative Librarian, is continued pursuant to *The Legislative Assembly Act, 2007*.

**Legislative Employees**

- employees of the Legislative Assembly, not members of the public service.

**Legislative Secretary**

- pursuant to *The Executive Government Administration Act*, the Lieutenant Governor in Council may appoint one or more Members of the Legislative Assembly to be legislative secretaries to ministers. A legislative secretary assists the minister in any manner that the minister may direct.

**Legislature**

- the series of sessions between elections, which is dissolved by the Lieutenant Governor on the recommendation of the Premier.
- in *The Legislation Act*, “legislature” means “the Lieutenant Governor acting by and with the advice and consent of the Legislative Assembly of Saskatchewan.”

**Lieutenant Governor**

- in *The Legislation Act*, “Lieutenant Governor” means “the Lieutenant Governor of Saskatchewan and includes the Administrator of Saskatchewan.”

**Lieutenant Governor in Council**

- in *The Legislation Act*, “Lieutenant Governor in Council” means “the Lieutenant Governor acting by and with the advice of, or by and with the advice and consent of, or conjunction with, the Executive Council.”

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**Lobby**

- in *The Lobbyist Act*, “lobby” means in 2(1)(i)(i), “in relation to either a consultant lobbyist or an in-house lobbyist, to communicate with a public office holder in an attempt to influence:
  - (A) the development of any legislative proposal by the Government of Saskatchewan, a government institution or a member of the Legislative Assembly;
  - (B) the introduction of any Bill or resolution in the Legislative Assembly or the amendment, passage or defeat of any Bill or resolution that is before the Legislative Assembly;
  - (C) the development or the enactment of any regulation within the meaning of *The Legislation Act* or any order in council;
  - (D) the development, establishment, amendment or termination of any program, policy, directive or guideline of the Government of Saskatchewan or a government institution;
  - (E) the awarding, amendment or termination of any grant, contract or financial benefit by or on behalf of the Government of Saskatchewan or a government institution;
  - (F) a decision by the Executive Council or a minister of the Crown to transfer from the Crown for consideration all or part of, or any interest in or asset of, any business, enterprise or institution that provides goods or services to the Crown or a government institution or to the public; or
  - (G) a decision by the Executive Council or a minister of the Crown to have the private sector instead of the Crown provide goods or services to the Government of Saskatchewan;”

**Members of the Legislative Assembly**

- elected representatives of the people to the Legislative Assembly.

**Mid-year Financial Report**

- a report released in November that provides updated financial and economic information on the Province of Saskatchewan.

**Minister**

- in *The Executive Government Administration Act*, “minister” means “a member of the Executive Council and includes the President of the Executive Council.”
- in *The Ministerial Assistant Employment Regulations, 1993*, “minister” means “a member of the Executive Council.”

**Ministerial Assistant**

- as defined in *The Ministerial Assistant Employment Regulations, 1993*, a “ministerial assistant” means a person appointed by a minister as a ministerial assistant.

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- Minister’s Order** - is an instrument issued by a minister to implement a decision that the minister has the authority to make pursuant to an Act or regulations.
- Ministry** - is an organizational unit of executive government created for the purpose of managing related programs.
- in *The Executive Government Administration Act*, “ministry” means “a ministry, department, secretariat, office or other similar agency of the executive government.”
- Normal Completion Day** - for the legislative session is the Thursday before Victoria Day.
- Ombudsman** - is an officer of the Legislative Assembly established by *The Ombudsman Act, 2012* with the authority to investigate complaints received from members of the public who believe they were unfairly dealt with by the government administration, including ministries, boards, agencies or commissions that are responsible to the Crown and any public servant in Saskatchewan.
- Order in Council** - is a legislative instrument issued by the Lieutenant Governor in Council.
- Order in Council Appointee** - is a person appointed by the Lieutenant Governor in Council.
- pursuant to *The Public Service Act, 1998*, the Lieutenant Governor in Council is to make appointments to all positions in the unclassified division.
- Out-of-scope** - is used to refer to employees in the classified division who are not within the scope of a collective bargaining agreement.
- Permanent Head** - in *The Public Service Act, 1998*, “permanent head” means “a deputy minister or other official in charge of a ministry who is directly responsible to a member of the Executive Council.”
- in *The Crown Employment Contracts Act*, “permanent head” means: “(i) a permanent head as defined in *The Public Service Act, 1998*; or (ii) in the case of a Crown employer that is a Crown corporation or body corporate, the chief executive officer of the Crown employer.”
- Personal Service Contract** - is a contract that creates an employer/employee relationship.

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- Petty Cash Fund** - is a specified amount of cash entrusted to an individual and used for minor disbursements (e.g., parking, supplies).
  
- Policy Field Committees** - are standing committees of the Legislative Assembly that are mandated to oversee a portfolio of government ministries, agencies and Crown corporations; they examine legislative proposals, budgetary estimates, annual reports, regulations, bylaws of professional associations and conduct inquiries. The policy field committees are the Standing Committee on Human Services, the Standing Committee on the Economy, the Standing Committee on Crown and Central Agencies and the Standing Committee on Intergovernmental Affairs and Justice.
  
- Premier** - the head of a provincial government, who has the support of the majority of the Legislative Assembly. Also see President of the Executive Council.
  
- Prepaid Expense** - is a payment, other than for inventory or tangible capital assets, before the criteria for expense recognition have been met (i.e., before receipt of goods or services). The payment is expected to yield economic benefits over one or more future periods.
  
- President of the Executive Council** - pursuant to *The Executive Government Administration Act*, the Lieutenant Governor appoints the President of the Executive Council. In Saskatchewan, by tradition, the Premier is appointed the President of the Executive Council.
  
- Private Aircraft** - are those owned or leased by a government employee.
  
- Prorogation** - the formal conclusion of a session by the Lieutenant Governor.
  
- Protocol Office** - is responsible for planning and organizing official visits to Saskatchewan, ceremonial occasions, and the Government Gift Policy.
  
- Provincial Archives of Saskatchewan** - is continued pursuant to *The Archives and Public Records Management Act* (APRMA). The Provincial Archives of Saskatchewan maintains an office for the safe-keeping, classification, indexing and public use of all public records (e.g., government records, court records) and private records of historical significance, in accordance with the APRMA.
  
- Provincial Auditor** - an officer of the Legislative Assembly who audits the financial statements and accounts of the Government of Saskatchewan, accounts related to public money, and any accounts not related to

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public money that the Provincial Auditor is required by an Act to examine.

**Provincial Comptroller** - an officer in the Ministry of Finance, who is appointed by the Lieutenant Governor in Council and who prepares the Government’s financial statements and Public Accounts, controls disbursements from the General Revenue Fund and supervises the receipt, recording and proper disposition of public money.

**Public Accounts** - the report of government spending that is tabled after the end of the fiscal year. Pursuant to *The Financial Administration Act, 1993* (FAA), the Public Accounts must contain the summary financial statements of the Government of Saskatchewan, a summary of the financial position of trust funds managed by a member of the Executive Council, and any other information that is required by the FAA, any other Act or by Treasury Board.

**Public Agency**

- in *The Financial Administration Act, 1993*, “public agency” means “a board, commission, Crown corporation or other agent of the Crown.” In the Manual, that is how the term “public agency” is used.
- in *The Purchasing Act, 2004* (PA) “public agency” means any ministry, agency, board or commission of the Government of Saskatchewan, and includes any Crown corporation or other agent of the Crown designated by the Minister as a public agency for the purposes of the PA.
- in *The Revenue and Financial Services Act*, “public agency” means “a ministry of the Government of Saskatchewan and includes any board, commission, Crown corporation or other agent of the Government of Saskatchewan that Treasury Board may designate.”
- in *The Public Works and Services Act* (PWSA), “public agency” means: (i) a ministry, agency, board or commission of the Government of Saskatchewan; (ii) the Legislative Assembly Office, the Office of the Law Clerk and Parliamentary Counsel, the Legislative Library and the office of any officer of the Legislature; (iii) a Crown corporation or other agent of the Government of Saskatchewan; or (iv) any other entity designated by the Minister as a public agency for the purposes of the PWSA.

**Public Employees Benefits Agency (PEBA)** - is a central body within the Ministry of Finance that administers pension and benefits programs for employees of executive government, Crown corporations and government funded bodies.

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**Public Money**

- in *The Financial Administration Act, 1993*, “public money” means money: (i) belonging to the Government of Saskatchewan, or (ii) held by the Government of Saskatchewan or an employee or officer of the Government of Saskatchewan for the benefit of or in trust for any government or person. In the Manual, that is how the term “public money” is used.
- in *The Revenue and Financial Services Act*, “public money” means “public money as defined in *The Financial Administration Act, 1993*.”
- in *The Provincial Auditor Act*, “public money” means “all revenues and public moneys from whatever source arising, whether the revenues and moneys:
  - (i) belong to the Government of Saskatchewan; or
  - (ii) are collected or held by officers of the departments of the Government of Saskatchewan or Crown agencies for, on account of or in trust for the Government of Canada or the government of any other province or for any other party or person; and includes public property.”

**Public Service**

- includes employees of government ministries but does not include employees of Crown corporations.
- in *The Public Service Act, 1998*, “public service” means “service with the executive government of Saskatchewan.”

**Public Service Commission (PSC)**

- is continued pursuant to *The Public Service Act, 1998*. The PSC is the central human resource agency for the public service and provides leadership and service in human resource management.

**Public Work**

- in *The Public Works and Services Act*, “public work” means: “(i) any land, building or complex of buildings, or any part of them, acquired, developed, constructed or provided by the Government of Saskatchewan for use in whole or in part by a public agency; and (ii) any land, building or complex of buildings, or any part of them, designated by the Lieutenant Governor in Council as a public work.”

**Refund to Vote**

- a refund to vote is the recording of certain receipts as a reduction of expenses in order to reflect the true costs of the vote. As this treatment deviates from the strict application of the gross budgeting principle, the approval of Provincial Comptroller or delegate is required in accordance with the policy.

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- Regulations** - are rules that explain how provisions of Acts are to be applied; regulations may be made by the Lieutenant Governor in Council, ministers or agencies as specified in the Act that authorizes the regulations to be made.
  
- Remission** - is the waiving of a liability to pay or refunding of a tax, royalty, rental, fee, forfeiture, fine, pecuniary penalty or other amount imposed or authorized to be imposed pursuant to an Act.
  
- Retainer** - is an amount paid to retain the services of a professional.
  
- Revenue** - the gross proceeds for a fiscal year from taxes, licenses, fees, transfer payments and other sources other than borrowing.
  
- Saskatchewan Gazette** - is published weekly by the Queen’s Printer for Saskatchewan. Part I contains official government notices, Orders in Council, and those private notices required to be published by statute. Part II and III contain official versions of regulations as enacted.
  
- Secondment** - is defined as “the detachment of a person from their regular organization for temporary assignment elsewhere.”  
(Source: Word® 1.6, © 1997 Princeton University)
  
- Segregation of Duties** - is the division of duties and responsibilities among different employees to reduce the risk of error, waste or fraud. No one individual should be allowed to control all key aspects of a transaction or event and therefore be in a position to perpetrate and conceal errors or irregularities in the normal course of their duties. Principle incompatible duties to be segregated include: authorization of transactions (e.g., approval), recording of transactions (e.g., data entry) and custody of related assets (e.g., cash, inventory). For example, if an employee receives cash and also records the receipt of payment in the accounting records, the employee could misappropriate cash and cover the shortage by adjusting the accounting records.
  
- Session** - the total series of sitting days in a year, which is by prorogued by the Lieutenant Governor at its conclusion.
  
- Shared Cost Arrangements** - transfers under shared cost arrangements are reimbursements of eligible expenditures pursuant to an agreement between the transferring government and the recipient (CPA Canada Public Sector Accounting Handbook, PS 3410).

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- Speaker** - in *The Legislative Assembly Act, 2007* (LAA), the “Speaker” is the Member of the Assembly elected as Speaker pursuant to the LAA. The Speaker is the official spokesman for the Legislative Assembly, who chairs the debate, enforces proper order and decorum, and is responsible for legislative employees.
- Special Committees** - are committees established by the Legislature to report on a specific subject.
- Special Warrants** - are issued pursuant to *The Financial Administration Act, 1993* by the Lieutenant Governor in Council when the Legislature is not in session and a matter arises for which there is no appropriation or insufficient appropriation. Amounts approved by special warrant are deemed to be an appropriation for the fiscal year in which they are issued and are included in the next Appropriation Act that is not an Act for interim supply. Any funding provided by special warrant would appear in the next supplementary estimates document. Special warrants increase the Province’s overall budget and are disclosed in the Public Accounts.
- Speech from the Throne** - is the speech delivered by the Lieutenant Governor at the start of each session of the legislature which outlines the Government’s priorities.
- Standing Committees** - are set up at the beginning of the first session of each legislature for the duration of the legislature. There are three types of standing committees: house, scrutiny and policy field committees.
- Standing Committee on Crown and Central Agencies** - is a policy field committee of the Legislative Assembly that is established to consider matters relating to the Crown Investments Corporation of Saskatchewan and its subsidiaries, supply and services, central government agencies, liquor, gaming and all the other revenue related agencies and entities. Reports of the Provincial Auditor, as they relate to the Crown Investments Corporation of Saskatchewan and its subsidiaries, are referred here.
- Standing Committee on House Services** - is a house committee of the Legislative Assembly that oversees all the standing and special committees with respect to membership and allocation of government ministries, agencies and Crown corporations to the various policy field committees. It can examine any matter relating to the rules, procedures, practices and powers of the Legislative Assembly, its operation and organization, and the facilities and services provided to the Legislative Assembly, its committees and members. It considers the estimates of the



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legislative branch; it also considers annual reports, except for those of the Provincial Auditor.

**Standing Committee on Public Accounts**

- is the scrutiny committee of the Legislative Assembly that reviews the Public Accounts and the Provincial Auditor’s reports.

**Standing Offer**

- is an arrangement between the Government and a supplier, established through a competitive process. The Government uses standing offers when it anticipates a need for products or services on an ongoing basis but is uncertain as to exactly how much will be purchased and when. Under a standing offer, suppliers provide, on request, specific goods or services at set prices or under agreed conditions.

**Statute**

- an Act or law.

**Statutory Appropriation**

- the authorization for spending funds without requiring an annual appropriation. The authorization is provided through Acts other than *The Appropriation Act*.

**Statutory Instrument**

- is a provincial Act, regulation, Order in Council, rule of court, form, tariff of costs and fees, proclamation, letter patent, bylaw or resolution enacted under a power conferred by a provincial Act.

**Subsidiary Crown Corporation**

- in *The Crown Corporations Act, 1993*, “subsidiary Crown corporation” means a CIC Crown corporation or a designated subsidiary Crown corporation.

**Summary Financial Statements (SFS)**

- report the financial activities of organizations which are controlled by the Government. The SFS are part of the Public Accounts.

**Summary Financial Reporting Entity**

- in accordance with the CPA Canada Public Sector Accounting Handbook, the Summary Financial Statements report the financial activities of organizations which are controlled by the Government.

**Supplementary Estimates**

- are additional spending estimates that are tabled after the passage of the *Appropriation Acts* that supplied funding as specified in the Budget estimates. Supplementary estimates would typically be tabled in the fall and in the spring prior to the tabling of the Main Estimates. Any funding provided by Special Warrant would appear in the next supplementary estimates.

**Surplus**

- the amount by which revenue exceeds expenses for a fiscal year.

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**Tabling**

- the act of a Member of the Legislative Assembly of sending a document to the Table of the House, which makes the document available to members and the public. Tabling provisions are under *The Executive Government Administration Act*.

**Tangible Capital Assets**

- are non-financial assets having physical substance that:
  - are held for use by the Government in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;
  - have useful lives extending beyond a year and are intended to be used on a continuing basis; and
  - are not intended for sale in the ordinary course of operations.

**Transfer**

- are transfers of money from a government to an individual, an organization or another government for which the government making the transfer does not:
  - receive any goods or services directly in return;
  - expect to be repaid in the future; or
  - expect a financial return (CPA Canada Public Sector Accounting Handbook, Section PS 3410).

**Treasury Board**

- is a committee of Cabinet that is responsible for providing advice to Cabinet on financial aspects of policy options. It consists of the Minister of Finance and other persons appointed by the Lieutenant Governor in Council; while most of the members of Treasury Board are Cabinet ministers, some Members of the Legislative Assembly who are not Cabinet ministers have been appointed.

**Treasury Board Crown Corporation**

- in *The Crown Corporations Act, 1993*, “Treasury Board Crown Corporation” means “a corporation created pursuant to Part IV or a designated Treasury Board Crown corporation and includes a corporation created pursuant to Part III that is designated as a Treasury Board Crown corporation pursuant to subsection 11(8) and a corporation designated pursuant to subsection 49(2) as a Treasury Board Crown corporation or deemed to be a Treasury Board Crown corporation pursuant to subsection 49(3), but does not include a corporation that is designated pursuant to subsection 14(7) as a CIC Crown corporation.”

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- Treasury Board Order** - is a form of Treasury Board approval that is generally used for administrative matters related to making expenditures. Treasury Board Orders cannot be used when the authorizing legislation requires the approval of the Lieutenant Governor in Council. Treasury Board Orders are used when an expenditure requires prior Treasury Board approval, when an expenditure deviates from existing Treasury Board policy, or when no specific authority exists to make the payment. Treasury Board Orders are also used to authorize the transfer of moneys between funds.
- Unclassified Division** - as provided for in subsection 15(2) of *The Public Service Act, 1998*, the unclassified division is composed of permanent heads, members of boards or commissions, the Clerk of the Executive Council, and those positions designated by the Lieutenant Governor in Council as positions to be placed in the unclassified division.
- Pursuant to *The Public Service Act, 1998*, the Lieutenant Governor in Council may move to the unclassified division, any position or class of a professional, technical or administrative character. The Lieutenant Governor in Council may, upon the recommendation of the commission, move any ministry or any branch, division, section or other organizational unit of any ministry that is in the classified division to the unclassified division. Also, the Lieutenant Governor in Council may designate positions in the unclassified division that are to be moved to and become part of the classified division.
- Virement** - is used to transfer unspent and uncommitted amounts from one subvote to another subvote within the same ministerial appropriation (vote). Virements have no effect on the spending limit of the appropriation; however, they allow the movement of moneys among programs to meet changing conditions and priorities. The net effect of all virements is disclosed in the Public Accounts.
- Vote** - is a block of funding provided for by statute or voted on by the Legislative Assembly in an *Appropriation Act* that is used to pay for the expenses relating to an activity or purpose (e.g., ministry) as outlined in estimates for a fiscal year.
- in *The Financial Administration Act, 1993*, a “vote” means “each item identified as a vote in the estimates on which schedules to an *Appropriation Act* are based or in relation to which a special warrant is issued pursuant to section 14.”