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Government Management and Control

Introduction

This section discusses management and control through the Executive Branch of the Government. For the Legislature's role in controlling public money, refer to [Section 1200 Role of the Legislature to Control Public Money](#).

Cabinet

Pursuant to *The Executive Government Administration Act*, the Lieutenant Governor appoints the Executive Council (i.e., Cabinet) and a President of the Executive Council. In Saskatchewan, by tradition, the Premier is appointed the President of the Executive Council.

Through *The Executive Government Administration Act*, the Premier selects ministers to preside over ministries or other similar agencies, their responsibilities for Acts, corporations and other entities, and their appointments to standing Cabinet committees. All ministers are in Cabinet. The Premier is chair of Cabinet and the Minister responsible for the Office of the Executive Council.

Cabinet is the decision-making body of the Government. Cabinet exercises the specific authority that was delegated to the Lieutenant Governor in Council by the Legislative Assembly or that is permitted through common law. Cabinet makes decisions with respect to proposed Orders in Council and regulations and determines government policies, priorities, the legislative agenda and the annual budget.

The broad directions and priorities of Cabinet are communicated to the public through the Speech from the Throne and the Budget Speech.

Ministers

All government organizations, including ministries, Crown corporations and provincial agencies, and all ministers' offices are part of the cabinet system and in most cases subject to its requirements. Ministers are the political heads of ministries and/or Crown corporations or agencies. Ministers are responsible for bringing to Cabinet, policy, budget and other proposals that are part of their assigned responsibilities or their responsibilities pursuant to legislation.¹

¹ Department of Executive Council, Government of Saskatchewan (September 27, 1999). *The Cabinet System of the Government of Saskatchewan*. Pages 6-7.

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Cabinet Committees

Saskatchewan has chosen to use committees to undertake some of the analysis and identification of key decisions before the matter comes to Cabinet for discussion and decision. The Premier determines the committees that are needed.

The names and terms of reference of the committees vary over time; however, there are always two kinds of committees. There are committees that review policy and attempt to integrate policy from a government-wide perspective and there are committees that review the details of implementing policy, particularly details that are implemented through legislation and regulations.

The chair must be a Cabinet minister and most, if not all, of the members are Cabinet ministers. Occasionally, a government caucus member (e.g., a Member of the Legislative Assembly of the governing party) is appointed to a Cabinet committee.

Except for committees provided for through legislation (i.e., Treasury Board and the Crown Investments Corporation), which can make decisions within their statutory powers, all conclusions of committees become recommendations to Cabinet and are subject to Cabinet review and decision.²

Secretariats assist Cabinet by managing the information flow, organizing meetings, and analyzing issues prior to finalization of the items that are provided to Cabinet committees for review. Secretariats for Cabinet committees are decentralized among the Office of the Executive Council, the Ministry of Finance and the Crown Investments Corporation.³

Treasury Board

The *Financial Administration Act, 1993* establishes Treasury Board and sets out its powers and duties. Treasury Board comprises the Minister of Finance, and other persons (e.g., ministers, Members of the Legislative Assembly) appointed by the Lieutenant Governor in Council. The Minister of Finance is the chair of Treasury Board and the Deputy Minister of Finance is the secretary.

Treasury Board provides advice to Cabinet on financial aspects of policy options to be considered or decisions to be implemented. In accordance with *The Financial Administration Act, 1993*, Treasury

² Ibid. Page 16.

³ Ibid. Page 19.

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Board is responsible to the Lieutenant Governor in Council for all matters relating to:

- the finances of the Government of Saskatchewan;
- the evaluation of programs of the Government of Saskatchewan;
- the administrative policies and management practices and systems in the Government of Saskatchewan;
- the accounting policies and practices of the Government of Saskatchewan;
- the organization of the Government of Saskatchewan; and
- other matters that may be assigned by the Lieutenant Governor in Council (section 4).

Treasury Board is also responsible to the Lieutenant Governor in Council for all matters relating to investments made by the Government of Saskatchewan (section 8).

For more information regarding the role of Treasury Board, see [Section 1400 Financial Management and Control](#).

The Minister of Finance

The Financial Administration Act, 1993 provides powers and duties to the Minister of Finance.

The Minister of Finance is responsible for all matters not assigned to any other member of the Executive Council, ministry or agency of the Government of Saskatchewan relating to:

- the collection, management and control of public money;
- the provision of financial and administrative services to ministries and public agencies (i.e., boards, commissions, Crown corporations or other agents of the Crown);
- the establishment, operation, administration or management of any superannuation plan or benefits program that is designated by the Lieutenant Governor in Council; and
- the formulation and implementation of the fiscal and economic policy of the Government of Saskatchewan (section 6).

The Minister of Finance's duties are to:

- prepare the Estimates in any form that Treasury Board may direct and present the Estimates to the Legislative Assembly (subsection 12(1)); and

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- cause the Public Accounts to be prepared as soon as is practicable after fiscal year end in the form directed by Treasury Board (subsection 18(1)).

Also, pursuant to *The Financial Administration Act, 1993*, the Minister may establish, maintain or close bank accounts in the name of the Crown (section 21).

Pursuant to *The Executive Government Administration Act*, the Minister of Finance is provided with the duty to approve the financial arrangements of federal-provincial agreements that are greater than \$50,000 (subsection 21(3)).

Crown Investments Corporation

The Crown Corporations Act, 1993 (CCA) establishes the Crown Investments Corporation of Saskatchewan (CIC), which is responsible for supervising all [subsidiary Crown corporations](#) and managing investments authorized by the CCA or any previous *Crown Corporations Act*. The board is both a Cabinet committee that makes public policy, investment and commercial business recommendations to Cabinet and a board of directors that makes management decisions regarding the corporation.⁴

Pursuant to *The Crown Corporations Act, 1993*, CIC is responsible to the Lieutenant Governor in Council for:

- the review and evaluation of the budgets, programs, objectives, plans, goals, revenues, expenses, expenditures, investments and operating results of subsidiary Crown corporations;
- the administrative policy and management practices and systems of subsidiary Crown corporations;
- the accounting policies and practices of subsidiary Crown corporations;
- the financial relationship between subsidiary Crown corporations and the Government of Saskatchewan; and
- any other matter assigned by the Lieutenant Governor in Council (subsection 5(2)).

Public Service

Cabinet uses the [public service](#) in providing information and recommendations respecting policies, programs and financial requirements.

⁴ Ibid. Page 20.

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Ministries are organizational units of [executive government](#). Ministers preside over ministries. The permanent head of a ministry is appointed by the Premier on the advice of the Deputy Minister to the Premier and Cabinet Secretary. The permanent head is the chief executive officer, as well as policy advisor to the minister.⁵

There are two types of ministries:

- central agencies, which provide support to executive government; and
- line ministries, which deliver programs and services to the people of Saskatchewan.

The central agencies in the Government of Saskatchewan are the following:

- Office of the Executive Council
- Ministry of Finance
- Ministry of SaskBuilds and Procurement
- Public Service Commission

Office of the Executive Council

The Executive Government Administration Act provides for the Office of the Executive Council and the positions of Deputy Minister to the Premier, Cabinet Secretary, and Clerk of the Executive Council.

The Premier is the minister responsible for the Office of the Executive Council. The Office supports the Premier in the Premier's roles as head of government, chair of Cabinet and chair or member of committees, provides secretariat support to one or more Cabinet committees, and oversees the Government's communications delivery system and is a liaison between Executive Council and ministries, Crown corporations and other government organizations.

Ministry of Finance

The Ministry of Finance is continued pursuant to *The Ministry of Finance Regulations, 2007* under *The Executive Government Administration Act*. The Ministry's mandate is to manage the financing, revenue and expenses of the Government in order to enhance the fiscal strength of the Province.

⁵ Ibid. Pages 11 and 14.

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The Ministry develops and analyzes revenue, expenditure, economic and compensation policies to assist Treasury Board and Cabinet in developing and implementing the Government's fiscal plan. The Ministry also administers the Government's central financial system, prepares the Government's financial statements and Public Accounts and develops accounting, reporting and financial administrative policies for Treasury Board. The Ministry also manages the provincial debt, the cash position of the General Revenue Fund, various Saskatchewan tax and refund programs, and public sector pension and benefit plans.

Provincial Comptroller

The Financial Administration Act, 1993 (FAA) provides for the appointment of the Provincial Comptroller by the Lieutenant Governor in Council. The Provincial Comptroller is an officer in the Ministry of Finance.

Pursuant to *The Financial Administration Act, 1993*, the duties of the Provincial Comptroller are to:

- supervise the receipt, recording and proper disposition of public money;
- maintain or cause to be maintained the appropriation and financial accounts with respect to the General Revenue Fund (GRF);
- control disbursements from the GRF in accordance with the provisions of the FAA;
- prepare the Public Accounts and other reports required by the Minister of Finance or Treasury Board; and
- ensure, as far as practicable, compliance with the directives of Treasury Board (subsection 10(1)).

For further information regarding the role of the Provincial Comptroller, refer to [Section 1400 Financial Management and Control](#).

Ministry of SaskBuilds and Procurement

The Ministry of SaskBuilds and Procurement (SaskBuilds and Procurement) operates under the authority of *The Ministry of SaskBuilds and Procurement Regulations*, and other enabling legislation and regulations.

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Through *SaskBuilds and Procurement*, support services are provided to the Government, including the provision of accommodation and a central fleet of vehicles. Central coordination of the purchase and disposal of goods for the Government is provided through the Single Procurement Service.

The development and implementation of policies and programs relating to information technology and information and records management are conducted through the Information Technology Division, which is part of *SaskBuilds and Procurement*.

Public Service Commission

The Public Service Commission (PSC) is continued under *The Public Service Act, 1998*. The PSC is responsible for leading effective human management in government.

Other Organizations

Other organizations that impact government operations are the Provincial Archives of Saskatchewan and the Board of Revenue Commissioners.

Provincial Archives of Saskatchewan

The Archives and Public Records Management Act (APRMA), continues the Provincial Archives of Saskatchewan. The board of directors appoints the Provincial Archivist, who is the officer in charge of the archives. The Provincial Archives of Saskatchewan is responsible for the safekeeping, 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. The APRMA also sets out the requirements for the proper disposal of public records.

Board of Revenue Commissioners

The Revenue and Financial Services Act continues the Board of Revenue Commissioners and sets out its powers and duties. The Board of Revenue Commissioners comprises the persons appointed as full-time members of the Saskatchewan Municipal Board. The Board of Revenue Commissioners performs duties assigned by statute, the Lieutenant Governor in Council, a minister, or those delegated to it by Treasury Board. It may take any proceedings necessary to recover public money due to the Crown, issue orders for the collection of public money, and authorize the cancellation or adjustment of any debt due the Crown or the refunding of any public money paid to the Crown.

References

[1000 Form and Structure of the Government](#)
[1400 Financial Management and Control](#)

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[1500 Applicability of the Financial Administration Manual](#)

[2000 Overview of the Public Accounts](#)

[2100 Overview of General Revenue Fund Accounting](#)

[2200 Summary Financial Statements](#)

[3000 Control of the GRF](#)

[3101 GRF Payment Responsibilities](#)

[Appendix A Executive Government](#)

[Appendix B Public Agencies](#)

[Appendix C Public Money](#)

[Appendix G General Laws](#)

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