

# *The Correctional Centres Handicraft Accounts*

*Repealed*

by chapter C-39.1 Reg 1 (effective August 1, 1994).

*Formerly*

Saskatchewan Regulation 244/73 (effective October 3, 1973)  
as amended by Saskatchewan Regulation 9/74.

## **NOTE:**

**This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.**

**SASKATCHEWAN REGULATION 244/73**  
under *The Corrections Act, 1967*

SCHEDULE

Rules and Regulations for the efficient administration of:

*Correctional Centres Handicraft Account*

A. There shall be a handicraft account for each Correctional Centre.

19 Oct 73 SR 244/73.

B. *Purpose of Account*

The Correctional Centre's Handicraft Account is set up to enable the purchase for resale of materials and repairs for use in handicraft shops. It also provides a method of handling profits accruing from the operation of hobbies, shops and allied activities, and utilizing them for the direct benefit of the inmates. Such benefits provide improved recreational activities and permit full and flexible training opportunities.

19 Oct 73 SR 244/73.

C. *Purchasing*

The following categories of inmate benefits shall be purchased to the greatest extent possible, from the handicraft accounts:

- (a) All sports equipment, repairs to sports equipment, league fees. The accounts should not be used, however, to purchase major equipment items such as may be initially required for a formalized program in which inmates may be expected to participate, such as, running shoes, mats, parallel bars, badminton equipment, etc.
- (b) Musical instruments and repairs.
- (c) Prizes and decorations for special events.
- (d) All television and radio sets and repairs. This would not include radio sound systems installed throughout the centre, but rather smaller radios for camps, dormitories, etc.
- (e) Materials for use in inmate newspapers.
- (f) Other special benefits authorized by the Correctional Centre's director.

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(g) A portion of the fund as determined by the Deputy Minister may be spent for specific purposes designated by the inmate body as indicated by a majority vote of the inmate body or by a majority vote of the elected Inmate Committee. Funds may not be designated by the inmate body for any purposes which may jeopardize the general security of the Correctional Centre or for any article unauthorized by the Director of the Correctional Centre which is considered contraband in the Correctional Centre.

If money is not available for the purchases of these articles they will be requested through the institutional budget. Materials and supplies shall not be purchased to improve or renovate institutional buildings.

All tools, equipment, and training materials for training shop programs should be financed by the institutional budget whenever possible.

19 Oct 73 SR 244/73; 18 Jan 74 SR 9/74 s2.

D. *Method of Pricing*

1. Material — purchase price of material or repairs used plus ten per cent of cost price if purchased wholesale;
2. Labour — approximately one-third of the cost of having it done commercially. The instructor in charge in consultation with his supervisor will decide on what are fair and equitable prices and shall set the same accordingly.

19 Oct 73 SR 244/73.

E. *Accounting Procedures.*

Books used in connection with handicraft accounts are as follows: – work orders, journals, receipt books, synoptics, bank deposit books, cheque book and control ledger.

1. Work Orders — each shop has its own work orders and series of numbers. The following information is required on work orders:
  - (i) name of party
  - (ii) date
  - (iii) work order number
  - (iv) quantity of material or parts used
  - (v) price charged for same
  - (vi) labour costs
  - (vii) education tax, and
  - (viii) total of work order.

When the work order is checked for correctness it is to be posted to the appropriate journal under accounts receivable.

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2. Journals — Each shop has its own journal which contains accounts receivable (work order), and accounts payable (invoices).

(a) Accounts receivable are broken down to show the following:

- (i) total accounts receivable
- (ii) sales
- (iii) labour
- (iv) education tax, and
- (v) receipt number

(b) Accounts payable are broken down to show the following:

- (i) work order number
- (ii) total of account payable
- (iii) resale
- (iv) shop supplies
- (v) equipment, and
- (vi) cheque number

The Accounts Payable are posted to the journal direct from invoices which bear the work order number or numbers.

3. Receipts — A receipt is made in triplicate for all cash received. The original copy goes to the customer with the original copy of the work order. The second copy is attached to the second copy of the work order and is retained in the accounting office on file. The third copy is kept in the receipt book. The cash receipt number is posted to the journal. All cash receipts are entered in the synoptic individually.

4. Deposits — These are made in the bank as soon as collections reach one hundred dollars. Deposits are numbered consecutively and are in duplicate. The amount of deposits is entered in the synoptic.

19 Oct 73 SR 244/73.