

Cannabis Guidance - Tracking and Reporting

As part of the permitting or registration process, SLGA will confirm that the applicant is equipped to use an electronic inventory management and sales tracking system that can:

- complete customer transactions
- maintain inventory
- generate files for ordering
- generate files for reporting and remitting taxes
- generate files for reporting cannabis sales and purchases
- if the system is within a larger framework of an accounting system, it must be able to keep records and reporting separate from other business records in that system
- provide reports that can be submitted in a CSV format according to SLGA specifications

Once a permit or registration is issued, SLGA will require that the permittee or registrant track all purchase and sale transactions, as well as any other information affecting inventory including but not limited to returns, spoiled product, and recalls.

All permitted and registered businesses will be required to send SLGA monthly reports in CSV format providing information for each category of authorized cannabis product. SLGA will report the information provided by permitted wholesalers and retailers to Health Canada for federal tracking purposes. Federally licensed producers (LPs) will be responsible for reporting their own inventory movement directly to Health Canada.

The reporting requirements described in this document are based in part on current information available about Health Canada's federal tracking and reporting system, and are subject to change at any time.

RETAIL PERMITTEES – monthly reporting requirements

Product inventory quantity and book value (excluding any federal or provincial taxes) for:

- Opening inventory, by category
- All additions to inventory, by category, including:
 - Purchases from within Saskatchewan
 - Purchases from outside Saskatchewan
 - Customer returns
- All reductions to inventory, by category, including:
 - Online sales to end consumers
 - In-person sales to end consumers
 - Sales to other Saskatchewan retailers
 - Recalls
 - Product used for sampling purposes
 - Destroyed product
 - Lost or stolen product
 - Returns to supplier
- Employee count information, including
 - Management
 - Administrative
 - Sales
 - Production
 - Other

WHOLESALE PERMITTEES – monthly reporting requirements

Product inventory quantity and book value (excluding any federal or provincial taxes) for:

- Opening inventory, by category
- All additions to inventory, by category, including:
 - Purchases from within Saskatchewan
 - Purchases from outside Saskatchewan
 - Customer returns
- All reductions to inventory, by category, including:
 - Sales to retailers
 - Sales to other Saskatchewan wholesalers
 - Recalls
 - Product used for sampling purposes
 - Destroyed product
 - Lost or stolen product
 - Returns to supplier
- Employee count information, including
 - Management
 - Administrative
 - Sales
 - Production
 - Other

REGISTERED LPs – monthly reporting requirements

Product inventory quantity and book value (excluding any federal or provincial taxes) for:

- Sales, by category, to:
 - Saskatchewan wholesalers
 - Saskatchewan retailers
- Customer returns, by category, from:
 - Saskatchewan wholesalers
 - Saskatchewan retailers

October 2018