



Treasury Board of Canada  
Secretariat

Secrétariat du Conseil du Trésor  
du Canada

Canada

# An Introduction to the Treasury Board of Canada and the Treasury Board Secretariat

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# Objective and Outline

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## Objective

By the end of this presentation, you will have a better understanding of the Treasury Board of Canada and its role in the policy-making process, what a Treasury Board submission seeking funding an/or policy-related authorities looks like, and what the Treasury Board of Canada Secretariat looks for during its review process.

## Outline

1. The Treasury Board (TB) and TB Meetings
2. TB Submission and What TB Ministers Need to Know
3. TBS Review and Challenge Function
4. TBS Briefing Documents and Processes
5. Communicating TB Decisions to Departments

# The Treasury Board



- Established in 1867 through the *Financial Administration Act* (FAA)
- Government's management board
- Oversees financial management and spending
- Employer for the public service
- Establishes policies and common standards for administrative, personnel, financial, and organizational practices across government
- Approves regulatory policies and regulations, and most orders-in-council (government directive)
- Members Include:
  - President of the Treasury Board (Chair, permanent member)
  - Minister of Finance (permanent member)
  - Four other ministers, plus alternates to ensure quorum (appointed by the Prime Minister)

# About the Treasury Board

Established in 1867, Treasury Board (TB) is the *only* statutory Cabinet Committee.

It has **two distinct functions**



## Part A – Management Board

Makes **decisions** about:

- ✓ Funds (Expenditure Manager)
- ✓ Rules, compliance and authorities (Management Board)
- ✓ People (Employer)

TB responsibilities delegated by the *Financial Administration Act* (FAA) which creates TB's public service support – Secretary, Comptroller General, and Chief Human Resource Officer



## Part B – Governor in Council

Since 2003, Treasury Board has been designated as the cabinet committee responsible for considering Governor in Council (GIC) matters

Makes **recommendations** to the Governor General about:

- ✓ Regulations
- ✓ Most Orders in Council (OICs)

***In addition to the Financial Administration Act, over 20 other statutes establish Treasury Board's roles and authorities. Powers and responsibilities are also set out in regulations, Orders in Council, policies, guidelines and practices***

# The Roles of Treasury Board

Part A



## Expenditure Manager

Oversees Government expenditure plans and the stewardship of public funds



## Management Board

Sets rules on how government is managed



## People

Sets the policy framework for people management, oversees collective bargaining and labour relations



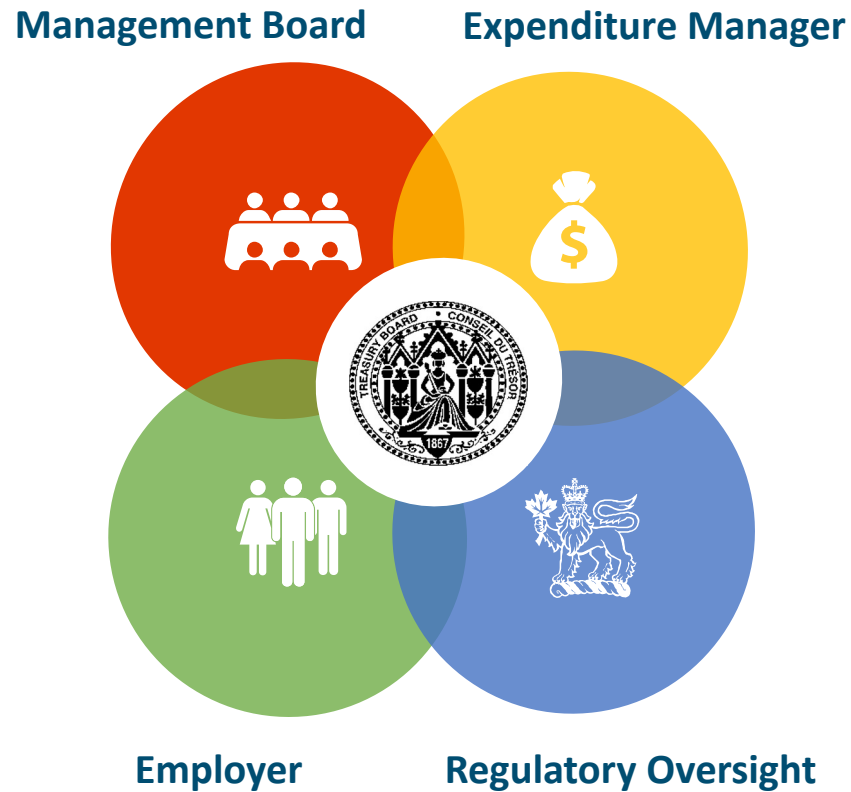
## Regulatory Oversight

Oversees most regulations and Orders in Council, and promotes regulatory cooperation within Canada and (increasingly) with the United States

Part B

# The Treasury Board and the Treasury Board Secretariat

## What is Treasury Board?



## What is Treasury Board Secretariat?



# Decision Making Process



## Government Priorities

Government of the Day sets the strategic direction through the electoral platform, Speech from the Throne, Budget Speech, Fiscal and Economic Updates, and Auditor General Reports.

## Ministerial Direction

Policy direction is set through Minister's mandate letter, and the department supports the Minister by developing a policy proposal.

## Cabinet

Minister seeks **policy authority** by presenting his/her recommendations (through a Memorandum to Cabinet) to a Cabinet Committee. The committee's recommendation is then ratified by full Cabinet. If legislation is required, drafting instructions are also included.

## Budget

Minister seeks a **source of funds** by providing a letter and proposal to the Minister of Finance. Generally, funding decisions are announced during the annual Budget, but can also be announced in an off-cycle decision or in the Government's Fiscal and Economic Updates.

## Treasury Board

Examines how the department proposes to implement the Government's policy decisions, legislative measures and Budget commitments. If regulations or regulatory amendments are required, this would also be done at the TB stage.

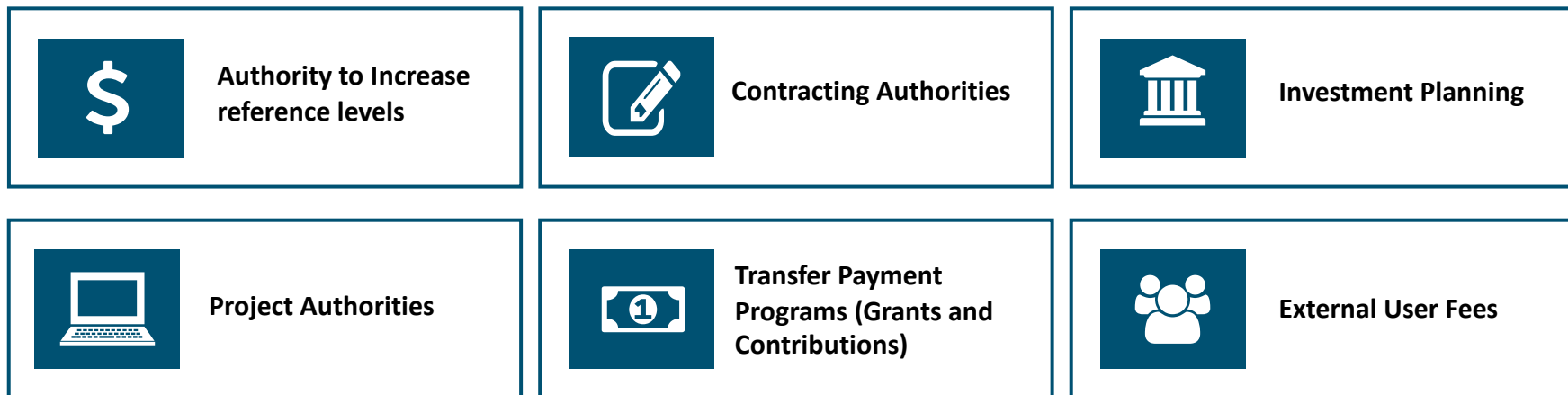
## Parliament

Responsible for reviewing and passing Government bills. This also includes granting expenditure authority through the Appropriation Bills. A bill receives Royal Assent by the Governor General.

# What is a Treasury Board Submission?

- An official document seeking specific authorities or approvals from TB, often to implement or update a program or project
- Presents the following in plain and clear language:
  - Plan to carry out the department's initiative (including its costs and source of funds)
  - Risks associated with the initiative, including the risk of not implementing the initiative
  - Decision(s) being sought from TB
  - Expected results
- Brought forward by a minister (or ministers) to undertake an initiative that is outside its delegated authorities

## Commonly sought authorities:



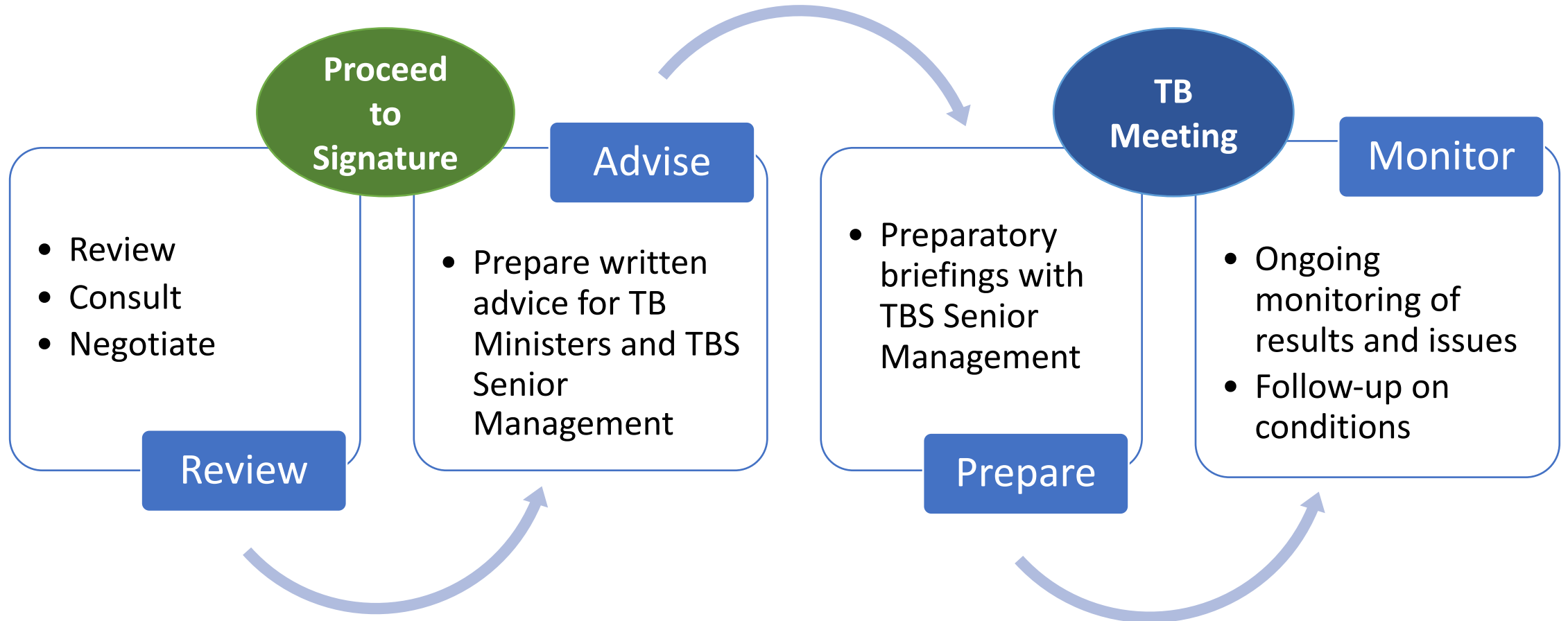


# Treasury Board Meetings

- The Secretariat manages the preparation of Treasury Board meetings and provides written advice to all Treasury Board ministers.
- TBS Assistant Secretaries (assistant deputy ministers) present Treasury Board submissions from ministers/departments across government, provide advice, and answer questions.
- There are two Parts to a TB meeting:

PART A	PART B
As members of the Treasury Board, ministers are responsible for the management of personnel, finances, and administration within government, with support from the Treasury Board Secretariat (TBS).	Acting as the “Committee of Council,” ministers review and approve regulations and most Orders-in-Council, with support from TBS and the Privy Council Office (PCO).

# TB Submission Briefing Process



# What TB Ministers Need to Know

To enable the TB Ministers to come to a decision, the submission must respond to these questions:



1. What does the Minister want to do?



2. What does TB need to know in order to make its decision?



3. How much funding and over how many years? Source of funds?



4. How does the initiative fit into the big picture?



5. What are the results and are they achievable?



6. What are the impacts of the initiative on gender, race, and other considerations (GBA+)?



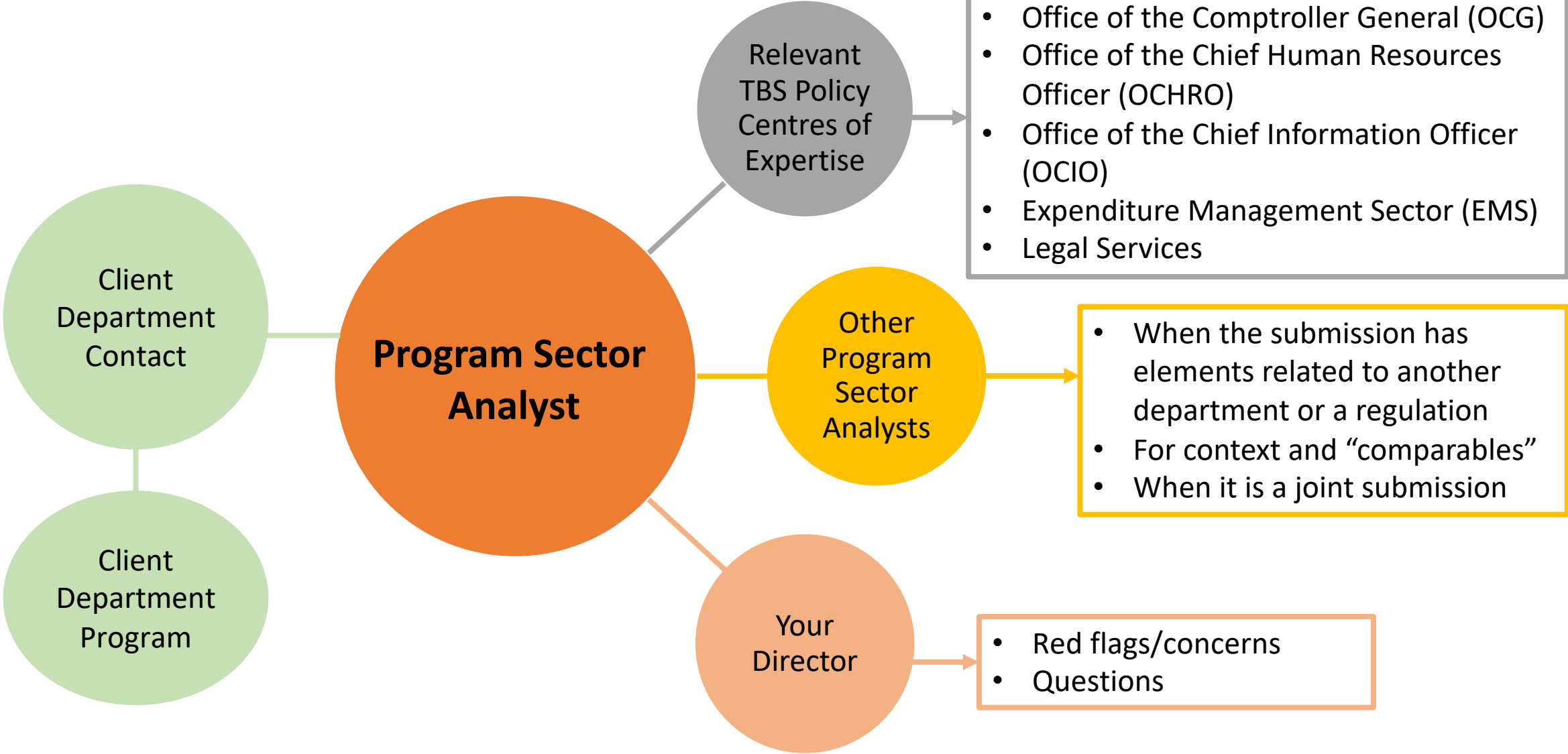
7. What is the FTE footprint and is it justifiable?



8. Has the department done the required due diligence, or does TBS require more?

Additionally, there are a number of other lenses that may apply to the proposal such as implications for Indigenous Peoples, privacy and official languages.

# TBS Review – Who do we collaborate with?

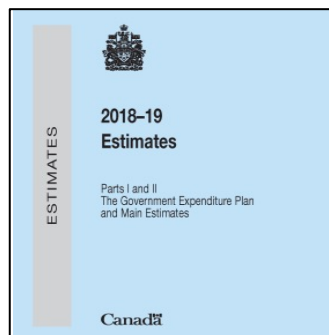


# The Supply Cycle – Sequence of Estimates Documents

## Main Estimates

*Tabled on or by  
March 1*

- **Main Estimates** support the Government's request for Parliament to approve funding to deliver programs and services for the whole year.
- Appropriation Act No. 1 is introduced and voted on in March. Generally 3/12ths of full year amount. Exceptions to meet cash flow needs.
- Appropriation Act No. 2 is introduced and vote on in June.



## Departmental Plans

*Tabled soon after Main  
Estimates*

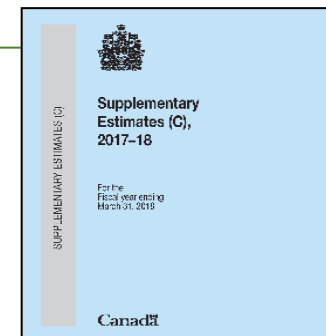
- **Departmental Plans** describe departmental priorities, expected results and associated resource requirements, covering a three-year period.



## Supplementary Estimates

*Tabled spring, fall and winter (if  
required)*

- **Supplementary Estimates** support the Government's request for Parliament to approve additional spending requirements during the fiscal year.
- Typically, each Supplementary Estimates will present all Treasury Board approvals since the previous Estimates.
- Appropriation acts related to supplementary estimates are introduced and voted on in June, December and March.



## Departmental Results Reports

*Tabled in the fall*

- **Departmental Results Reports** report on the results achieved against the expectations set out in the Departmental Plans for that fiscal year.



# Parliamentary Reporting and Key Dates in the Supply Cycle

Beginning of fiscal year  
**April 1**

## January to March

*Tabling of final Supplementary Estimates*  
*Tabling of Main Estimates*  
*Tabling of Departmental Plans*  
*Federal Budget presentation*  
*Approval of appropriation bills*

## April to June

*Tabling of spring Supplementary Estimates (possible)*  
*Approval of appropriation bill(s)*

## September to December

*Tabling of Public Accounts*  
*Tabling of fall Supplementary Estimates*  
*Tabling of Departmental Results Reports*  
*Fall Economic Statement*  
*Approval of appropriation bill*

### Supply Periods:

Since 1968, Standing Orders divide the parliamentary calendar into three Supply periods:

- April 1 – June 23
- September – December 10
- January – March 26

### Final TB Meeting Dates per Supply Cycle

Main Estimates	December
Supplementary Estimates A	April
Supplementary Estimates B	September
Supplementary Estimates C	December

# Key Takeaways

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- Treasury Board of Canada and its role
  - Expenditure management
  - Management Board
  - People Management
  - Regulatory Oversight
- Treasury Board Submissions
  - Official document used to seek specific authorities or approvals from Treasury Board
- TBS Review Process
  - TBS analysts review submissions to ensure that they contain what TB Ministers need to know to make their decisions