



A Guide to Preparing Treasury Board Submissions

2007



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Part I: Preamble

The purpose of *A Guide to Preparing Treasury Board Submissions* is to provide guidance and practical advice to federal government officials on preparing and submitting a Treasury Board submission. The Guide sets out the minimum expectations for submissions and is designed to ensure that ministers receive high-quality, integrated information as a basis for decision making. To this end, it reflects key directions the Treasury Board of Canada Secretariat has taken to encourage improved accountability and government-wide management.

A new approach

Improving the quality of information and accountability for results are key elements of the new approach to managing spending across government. The new approach supports managing for results by establishing clear responsibilities for departments to better define the expected outcomes of new and existing programs. It supports decision making for results by ensuring that all new programs are fully and effectively integrated with existing programs and by reviewing all spending to ensure efficiency, effectiveness, and ongoing value for money. Finally, it supports reporting for results by improving the quality of departmental and government-wide reporting to Parliament.

The Treasury Board of Canada Secretariat, in consultation with the Privy Council Office and the Department of Finance Canada, is working to ensure that the information content of Cabinet documents is strengthened to provide the information and analysis necessary to support decision making. Accordingly, in preparing memoranda to Cabinet (MCs) and Treasury Board submissions, departments will now be required to clearly identify linkages between new and existing programs, set out clear objectives, expected results and outcomes, provide details about options/instrument choices, and include rigorous costing and performance measurement frameworks.

A Guide to Preparing Treasury Board Submissions incorporates many improvements to enhance the quality of information and strengthen the linkages between policy development and program implementation and reporting.

This guide provides user-friendly drafting advice with policy-specific examples for complete context and many hyperlinks to relevant references. It clarifies planning and process expectations and provides a new submission template with improved security features.

It also introduces the new planning and assessment tools: the *Management, Resources, and Results Structure Policy* (MRRS Policy), which incorporates the Program Activity Architecture (PAA), and the Management Accountability Framework (MAF). Parts of the Guide have been expanded to incorporate the additional regulatory affairs expertise now at the Secretariat. In

addition, recent changes implemented as part of the Policy Suite Renewal project are integrated as appropriate throughout.

The Guide also addresses Treasury Board requirements for specific information on risk and on similarities with other government programs in submissions. It sets out the Treasury Board of Canada Secretariat's new requirement for a separate breakdown of program evaluation costs, with sign-off by departmental heads of evaluation on the adequacy and source of funding for the new resources, as well as the requirement for accrual accounting information.

A new structure

Part 1 provides the context for developing Treasury Board submissions and reviews the functions of the key players.

Part 2 highlights the importance of planning for the Treasury Board, presents the process behind a Treasury Board submission, and provides a few reminders.

Part 3 sets out a step-by-step approach to writing a Treasury Board submission, looking first at the necessary preparation work, then walking the drafter through the submission itself and, finally, dealing with the finishing touches.

Part 4 addresses the various authorities and gives some strategic advice and checklists to help the drafter cover all aspects required for the submission.

The appendices provide detailed information on a range of key subject areas, along with some examples of Treasury Board submissions.

Updates

A Guide to Preparing Treasury Board Submissions will be updated regularly to ensure consistency with policy and legislative changes.

The expression "federal organizations" used throughout the Guide includes departments, agencies, and Crown corporations.

1. Treasury Board

The Treasury Board (Board) is a statutory committee of Cabinet established under the *Financial Administration Act*. It consists of six ministers, including the President of the Treasury Board (Chairperson) and the Minister of Finance, who meet regularly to consider submissions sponsored by federal organizations. The Board's members are listed on the [Secretariat's website](#).

In June 1997, the Prime Minister designated the Treasury Board as the government's management board. In that capacity, the Board is expected to have a comprehensive view of government operations and to provide sustained leadership in improving management practices. This is in addition to the traditional roles of the Treasury Board and its Secretariat as employer and expenditure manager.

The responsibilities of the Treasury Board include the following:

- ▶ As expenditure manager, the Treasury Board is responsible for preparing the government expenditure plan tabled annually in Parliament (Estimates) and for monitoring program spending in government departments and agencies.
- ▶ As employer, it sets the terms and conditions under which the federal public service attracts and retains the staff it needs. It is also responsible for the general direction of federal official languages policies and programs relating to the implementation of provisions on language of service to the public, language of work, and the equitable participation of English- and French-speaking Canadians in all federal organizations.
- ▶ As management board, the Treasury Board provides policy direction in areas such as access to information, accounting, audit and evaluation, contracting, financial management, information technology, and real property, as well as on the management of the government's assets, privacy, security, and personnel.

The Treasury Board's administrative body is the Treasury Board of Canada Secretariat (Secretariat).

2. Treasury Board Submissions

2.1 What is a Treasury Board submission?

A submission is an official document submitted by a sponsoring minister on behalf of a federal organization seeking approval or authority from the Treasury Board for an initiative that the organization would not otherwise be able to undertake or that is outside its delegated authorities.

Legislation, Treasury Board policies, or other Cabinet decisions usually establish the requirements for Board approval. Typical examples of submissions include seeking:

- ▶ authority to allocate resources previously approved by Cabinet or included in the federal budget;
- ▶ authority to make grants or contributions, or approval of amendments to terms and conditions of grant and contribution programs;
- ▶ recommendations of approval of orders in council with resource or management implications;

- ▶ authority to carry out a project or initiative the costs of which would exceed a minister's delegated authority;
- ▶ authority to enter into a contract above or outside a federal organization's or minister's authority; or
- ▶ an exemption from a Treasury Board policy.

The sponsoring minister may submit a proposal to the Treasury Board if he or she believes its collective judgment is necessary or desirable. To help present a complete picture to the Board, the minister should try to incorporate all the authorities being sought for a particular initiative into one submission.

Organizations should consult the Secretariat at the earliest possible opportunity to determine whether a given initiative requires a submission. The Secretariat may recommend that the sponsoring organization prepare a submission even if there is no explicit requirement to do so.

While submissions are a central instrument for seeking specific authorities from the Board, they also provide valuable insight into an organization's activities and contribute to the assessment by the Board and Secretariat of the federal organization's management performance. The quality of submissions is addressed in the [Management Accountability Framework \(MAF\)](#). With this in mind, organizations are expected to prepare submissions that meet high-quality standards. They should endeavour to exceed the requirements outlined in this guide.

2.2 Comparison of memoranda to Cabinet, Treasury Board submissions, and Governor in Council submissions

A memorandum to Cabinet (MC) differs greatly from a Treasury Board submission (TB submission) or a submission to the Governor in Council (GIC submission). An MC focuses primarily on the policy rationale and overall funding for a new policy or program initiative. A TB submission provides details on program design, specific costs, expected results and outcomes, and program delivery and implementation. A GIC submission seeks specific approval from the executive arm of government.

Even after a federal organization has obtained policy approval, it does not necessarily have the appropriate authority to carry out a Cabinet decision. Board or GIC approval is often also needed. The following table outlines differences between an MC, TB submission, and GIC submission.

	Memorandum to Cabinet	TB Submission	GIC Submission
Purpose	To seek approval of a policy or new initiative	To seek approval of elements for a program's design, delivery, and implementation	To seek approval of a specific order in council or specific regulations
Focus	Policy or program rationale with clear objectives, expected results and outcomes; links to horizontal objectives; relationship between new and existing programs; options and risks; opportunities for reallocation	Detailed program design and implementation plan; detailed costing; results measurement and accountability frameworks; opportunities for reallocation	Regulations, orders, appointments, corporate plan approvals, federal-provincial agreements, and asset transfers
Resource details	While sponsoring organizations normally provide cost breakdowns to central agencies, the MC often contains only high-level information on total resources required each year	Specific funding details and a clear rationale for what resources will be spent each year	Limited (cost-benefit analysis required for most regulatory submissions)
Target audience	Cabinet ministers	Treasury Board ministers	Ministers of the Treasury Board as Committee of the Privy Council
Key federal organizations involved	Organization sponsoring the MC, central agencies, and other interested federal organizations	Organization(s) sponsoring the submission (in the case of a Crown corporation, the corporation itself and the portfolio department) and the Secretariat	Federal organization(s) sponsoring the GIC submission, the Privy Council Office, the Secretariat, and sometimes the Department of Finance Canada

The Treasury Board submission transforms policy rationale and objectives into a program that will achieve those objectives. It details how the federal organization will carry out the policy initiative; why the proposed method of implementation is the best one; how the proposal contributes to government-wide aims such as accountability, transparency, and interoperability of information; what the expected outcomes and deliverables are, as per the organization's Management, Resources, and Results Structure (MRRS); and how the federal organization will conduct monitoring and evaluation to ensure the program is meeting its policy objectives. This includes progress reports on outcomes, projected efficiency, timelines, and cost targets.

Although reference may be made to the MC and Cabinet decisions, it is generally unnecessary to repeat the policy rationale in a submission. The submission must nevertheless be consistent with the Cabinet decisions.

For more information on orders in council, please consult Appendix A of this guide and [Decision-Making Process](#).

3. Treasury Board of Canada Secretariat

As the administrative arm of the [Treasury Board](#), the Secretariat has the mandate to support the Board as a committee of ministers.

The Secretariat is tasked with providing advice and support to Board ministers in their role of ensuring value for money and overseeing the management functions in departments and agencies.

It makes recommendations and provides advice to the Board on policies, directives, regulations, and program expenditure proposals relating to the management of the government's resources. Its responsibilities for the general management of the government affect initiatives, issues, and activities that cut across all policy sectors managed by [federal departments and organizational entities](#) (as reported in the [Main Estimates](#)). The Secretariat is also responsible for the comptrollership function of government.

Under the broad authority of sections 5 to 13 of the *Financial Administration Act*, the Secretariat supports the Treasury Board in its role as the general manager and employer of the federal public service.

3.1 Secretariat guidance and support

Secretariat analysts serve as a primary point of contact between federal organizations and the Secretariat. They play a key role in maintaining an integrated view of federal organizations' management practices. They are charged with preparing an analysis and recommendation for each submission presented for the consideration of Board ministers. When analyzing a submission to the Board, the analyst seeks advice on the federal organization's submission from Secretariat colleagues with required subject matter expertise. These may include:

- ▶ relevant policy centres (e.g. transfer payment analysts in the case of a grant or contribution submission, or Labour Relations for compensation matters);
- ▶ relevant program sector (for advice on financial, management, or program matters);
- ▶ Centre for Excellence in Evaluation (to assess evaluations and results-based management and accountability frameworks (RMAFs));
- ▶ Internal Audit Sector (to assess audits and risk-based audit frameworks);

- ▶ Chief Information Officer Branch (to assess major investments and information management/information technology (IM/IT) systems, or to assess plans for developing/improving services delivered to Canadians and Canadian businesses);
- ▶ procurement and project management experts (where projects, contracting, or real property are involved);
- ▶ Canada Public Service Agency (to assess EX-4 or EX-5 organization and classification); or
- ▶ Regulatory Affairs (for advice and analysis of regulatory and GIC submissions).

This is to help ensure that relevant centres within the Secretariat have an opportunity to provide input and guidance on the direction to be taken by a submission.

3.2 Review of a Treasury Board submission

After consulting with colleagues, the Secretariat analyst will work with the federal organization's contacts in the corporate area and with program managers to:

- ▶ Provide feedback and advice on the draft submission. Although this could concern any element of the submission, the Secretariat analyst will typically focus on matters such as policy requirements; clarification of authorities required; the proposal; the cost and source of funds information; and whether and how the submission should be amended to tell a clear "story" to Board ministers, with compelling justification and rationale.
- ▶ Provide a challenge function to ensure that the submission has been thoroughly analyzed in light of considerations such as authorities, priorities, affordability, effectiveness, program delivery, protection of public funds, performance measurement, program integrity, costs and funding, risks, and support to the organization's corporate MRRS.
- ▶ Discuss options for scheduling the submission for consideration by the Board. Once issues have been clarified and addressed and a submission is ready for the Board, the Secretariat analyst will officially schedule it for an upcoming Board meeting. He or she will then prepare advice to the Board ministers, providing an overview of the submission and related issues along with recommendations. As the date of the Board's scheduled meeting approaches, the submission and the Secretariat's advice will be reviewed by senior Secretariat officials. This may result in further requests for information or clarification from the federal organization. A delay in responding could cause the submission to be rescheduled.

Treasury Board submission drafting may involve a number of drafts. The time required for this process and related liaison between the Secretariat and the sponsoring organization varies, but is two to three months on average, depending on the submission's complexity and the number of submissions being advanced simultaneously.

3.3 Treasury Board Submission Centre

Coordinators for Treasury Board submissions in federal organizations also liaise closely with the Secretariat's Treasury Board Submission Centre (TBSC), which coordinates all Treasury Board submissions.

The TBSC receives and processes all submissions and presentations to the Treasury Board from federal organizations. It provides logistical support for Board committee meetings and handles scheduling and the creation and distribution of material for Board meetings. It also ensures that the Board's decisions are conveyed to the organizations sponsoring the submissions.

4. Role of Departments, Agencies, and Crown Corporations

Federal organizations whose ministers are sponsoring a TB submission should consult with their organization's corporate services responsible for coordinating TB submissions after consulting with their budgeting, finance, or planning group(s).

Most federal organizations have procedures for obtaining the approval and signature of the minister, which include obtaining the sign-off of key players such as the deputy head, sponsoring assistant deputy minister, legal services, internal audit services, etc. The federal organization's senior financial officer (SFO) or chief financial officer (CFO) has a particular responsibility in this regard to attest to the deputy head that, in his or her professional opinion, the information in the submission is fairly presented, proper analysis has been carried out, and due diligence has been exercised, and to recommend proceeding as proposed in the submission.

Initial contact with the Secretariat is usually via the organization's corporate services staff at an early stage in the process. This is to help pave the way for a complete TB submission mindful of [Treasury Board policies](#).

Part II: Planning for the Treasury Board

5. Timing of a Treasury Board Submission

5.1 Treasury Board meetings

When Parliament is in session, the Board usually meets once a week. During the summer, it may meet only once or twice, to address urgent issues. The Secretariat sets the agenda for the meetings, at which its officials present the submission(s) to the ministers for decision.

5.2 Scheduling a submission on the Treasury Board agenda

The submission may be scheduled once the Secretariat analyst and federal organization are comfortable with the final version of the submission. The federal organization must ensure that the submission is received by the Treasury Board Submission Centre by the posted deadline to ensure it remains on the agenda. The schedule of upcoming [Treasury Board meetings](#) and deadlines for submissions is updated regularly.

The table below shows minimum timelines and key deadlines for preparing a submission to the Treasury Board. The shortest possible time for processing a submission from start to finish is about six weeks, but most submissions require several more weeks to ensure that content is finalized and issues are resolved. Two to three months is the average processing time for a submission. Some federal organizations build in an additional month for submissions requiring inter-organization consultation or sign-off (e.g. joint submissions) or approval by the Governor in Council. The organization's corporate services must be consulted about internal deadlines, including those for ministerial sign-off.

It should be noted that a Secretariat analyst requires sufficient time to review a submission before providing comments or meeting to discuss it. Consultation within the Secretariat may add to the time required.

	Monday	Tuesday	Wednesday	Thursday	Friday
1	Secretariat analyst receives first draft of TB submission from federal organization			Secretariat analyst provides comments to federal organization	
2	Meeting held (if required) to discuss Secretariat analyst's comments		Secretariat analyst receives second draft of submission from federal organization		Secretariat analyst provides further comments to federal organization
3	Meeting held (if required) to discuss Secretariat analyst's comments	Second-to-last draft due to be received by Secretariat analyst		Secretariat analyst writes recommendation	
Note: More time may be needed to further revise the draft submission.					
4		Submission signed by minister due to be received by Treasury Board Submission Centre by noon		Secretariat analyst's recommendation due to be delivered to Secretariat senior management	
5					Briefing books to Board ministers
6				Board meeting	Secretariat analyst conveys Board's decision to federal organization's corporate services

Of particular note is the fact that the Secretariat works to provide materials to ministers well before Board meetings. Moreover, meeting the Tuesday noon deadline for receipt of signed submissions is critical, as this leads to their official scheduling.

6. Considerations for Partner Organizations

If a submission affects several federal organizations, consultation with each of them will be required. Sufficient time must accordingly be added to the work plan to conduct such consultations and complete the submission within the desired timelines. Two typical examples of such submissions are strategic submissions and joint and omnibus submissions.

6.1 Strategic submissions

In some cases, federal organizations may want or be asked to develop a strategic submission. Such submissions may not necessarily seek additional resources or authorities, but may be used to provide macro-level information on plans or initiatives to Treasury Board ministers. Most TB submissions seek a range of approvals, such as access to funding, approval of terms and conditions for transfer payments, and specific contracting authorities. Presentation of long-term capital plans and presentation of Crown corporation corporate plans are typical uses of strategic submissions. The Secretariat will advise on the need for such a submission.

6.2 Joint and omnibus submissions

A **joint submission** is required when authorities or resource issues involve more than one federal organization under separate ministries—two or more ministers sign such a submission. Since one federal organization takes the lead in writing the submission, the time required to obtain the signature of all the ministers involved must be clearly communicated. The lead organization is responsible for including the other federal organizations in developing the submission.

Co-signatures are required when more than one minister is directly involved. The item will be removed from the agenda if any of the co-signatures in a joint submission is not received by the deadline.

In some instances, a federal organization may draft a Treasury Board submission seeking authorities or resources on behalf of other federal organizations. **Omnibus submissions** are used mainly by federal organizations facilitating government-wide or horizontal initiatives, or acting solely in an administrative capacity. Only the minister sponsoring the omnibus submission is required to sign it unless the ministers of the other participating federal organizations are seeking specific authorities or incremental resources, in which case the submission must also be signed by those ministers.

Whether a joint or omnibus submission is required, all federal organizations participating in the initiative are expected to collaborate with the lead organization in the preparation of the submission and are deemed to be in agreement with its contents. In all cases, a lead organization (or co-leads, as may be appropriate) must be identified. The lead may be designated by virtue of the mandate of its minister, by a Cabinet committee, or by agreement of the participating federal organizations. In addition, the participating federal organizations should be identified and their roles and relationships with the lead or co-lead described.

7. Organizational Requirements

At this point, federal organizations should take steps internally to deliver a submission in compliance with the Secretariat's comments and timelines. This includes working with the organization's corporate services and submission coordinator to ensure that internal sign-offs are obtained on time. Most deputy heads' offices have specific timelines to arrange for proper briefing and complete the sign-off process.

Additional information is available in Part III, point 10, "Finishing Touches."

Part III: Writing a Treasury Board Submission

8. Preparing to Write a Submission

Key contacts to be consulted are:

- ▶ the organization's corporate services with regard to the context, timing, submission process, and any previous TB submission on a similar subject, and for an update on current Board/Secretariat expectations;
- ▶ the Secretariat analyst for advice and direction, through the organization's corporate services;
- ▶ the organization's submission coordination unit; and
- ▶ translation services.

Relevant documentation to be collected includes:

- ▶ A Guide to Preparing Treasury Board Submissions;
- ▶ previous TB submissions;
- ▶ relevant [Treasury Board policies and guidelines](#);
- ▶ the Memorandum to Cabinet and record of decision, if applicable;
- ▶ the federal organization's planning documents, such as the Program Activity Architecture (PAA), Report on Plans and Priorities, and Departmental Performance Report, if deemed relevant; and
- ▶ relevant legislation.

9. Step-by-step Guide to Writing a Submission

The TB submission [template](#) is available on the Publiservice website. Appendix F to this guide provides examples of common TB submissions.

The TB submission comprises the following sections.

9.1 Subject

This section is for the title of the submission and its main purpose, ideally stated in 30 or fewer words. Words in the title should be consistent with the name of the program involved in the organization's approved PAA.

9.2 Authority

This section provides the Board ministers with information on the source(s) of the authority to bring the submission forward to the Board. This may include relevant legislation, regulations, policy, and previous Board and/or Cabinet approvals.

In the case of an approval under a previous government, references to previous Treasury Board approvals must be by month and year of the approval rather than decision number. Cabinet papers are not shared from one administration to the next.

If legal authority is not clear, the Secretariat may ask the sponsoring organization whether it has obtained an opinion from its legal services as to the source of the authority for the submission.

9.3 Proposal

The purpose of this section is to provide Treasury Board ministers with a clear sense of the exact authorities the sponsoring organization's minister is seeking from the Treasury Board. It is a key section, as it becomes the organization's authority to proceed once the submission is approved (unless amended by the Treasury Board).

Organizations should state each authority being requested, such as:

- ▶ adjustments to funding
- ▶ accommodation premium
- ▶ temporary access to Treasury Board Vote 5
- ▶ permanent access to Treasury Board Vote 5
- ▶ approval of a new named grant
- ▶ approval of terms and conditions for new class grants, new class contributions, or contributions
- ▶ approval of an increase to an existing named grant or to class grants
- ▶ repayable contributions
- ▶ temporary frozen allotments
- ▶ release of temporary frozen allotments
- ▶ permanent frozen allotments
- ▶ special purpose allotments
- ▶ transfers between votes (internal or external)
- ▶ increases to vote netted revenue
- ▶ adjustments to Program Activity Architecture (PAA)
- ▶ approval for project authority
- ▶ revolving funds—access to unused authorities

- ▶ proposals for delegation of authority to issue and amend specific directives or standards associated with a specific Treasury Board approved policy (applies to Secretariat and Canada Public Service Agency submissions only)

There are examples of the content of proposals throughout this guide under the appropriate subject matter headings.

The Secretariat analyst **must be consulted** when this section is being drafted.

9.4 Cost and source of funds

The purpose of this section is to provide Treasury Board ministers with a clear sense of the funds involved by year and in total, as well as the source of monies funding the proposal. If there are no cost implications, this should be stated under “Cost.” Otherwise, the sponsoring organization should identify all costs by category, by year, and in total.

Appendix B of this document provides required costing templates that must be completed for each financial authority being sought in the submission. These tables set out the financial information the sponsoring organization must provide (as applicable) for new policies, programs, and projects (e.g. salaries, employee benefit plan (EBP) costs, accommodation charges).

Appendix C presents accrual information for capital asset acquisition. Project costing must take into account the total cost of the project, as well as the cost of preliminary project approval (PPA) or effective project approval (EPA). Further assistance may be obtained by consulting internal financial experts or the Secretariat analyst.

Appendix F provides the specific wording for the financial authority being sought in the submission.

The number and name of the vote to which funding will be allocated (as it appears in the most recently tabled Estimates) should be stated under “Chargeable to.” If more than one vote is involved, a table should show the relevant breakdown.

The “Source of funds” should indicate where the funds to finance the proposal will come from. The source of funds for the proposal should be determined and approved before a submission is prepared and drafted. The Board will not consider submissions with funding implications unless a source of funds is confirmed.

More specifically:

- ▶ Indicate total funding for the project(s)/program(s), the time period involved, the name of the vote to which it will be chargeable, and the source of funds, separately indicating the amount of GST or HST included.
- ▶ This section should provide detail not only on any funding request, but also on the “total cost” of the project/program. Note that the total cost may exceed the funding requested through the submission (e.g. the organization could be reallocating funding from its reference levels, or there may be previously approved funding).
- ▶ Where the fiscal impact for budget and financial statement purposes (i.e. full accrual) is different from the appropriations impact (i.e. modified cash, partial accrual), also provide a multi-year full accrual-based profile table.

9.5 Official languages

The purpose of this section is to provide the ministers with an analysis of any official languages issues raised by the proposal. The Treasury Board, through the Canada Public Service Agency, is responsible for the development and general coordination of the policies and programs related to the implementation of Parts IV, V, and VI of the *Official Languages Act* (OLA).

Federal organizations making submissions to the Treasury Board must analyze the effects of what they are proposing on both organizational bilingualism (Parts IV, V, and VI of the OLA) and the advancement of English and French in linguistic minority communities in Canada, to support and assist their development and to foster the full recognition and use of both English and French in Canadian society (Part VII).

For greater certainty, a checklist and a detailed guide have been developed (see Appendix E), identifying relevant areas where analysis is required. This analysis should cover measures taken or foreseen to ensure that the program or initiative in question complies with official languages requirements. Any official languages implications of a proposal must be summarized in the submission.

9.6 Audit and evaluation

The purpose of this section is to provide the ministers with a sense of the conclusions of previous audits and evaluations relevant to the proposal, as well as a brief description of future plans in these areas. If there are no previous or future audits or evaluations at play, the organization should simply state “Not applicable.”

9.6.1 Audits

This section should identify whether departmental, OAG, or central agency audits directly relevant to the subject matter of the submission and the authorities sought from the Board have

previously been conducted. If such work has been done, this section should identify the implications for the submission and outline relevant findings, recommendations, and progress against the department's management action plan.

Reference to future audits should be approved by the department's chief audit executive to ensure that such commitments are consistent with the department's annual audit plan, appropriately considered with respect to risk and materiality, and funded. The purpose, timeframe, and source of funding for this work should be indicated.

Risk-based audit frameworks (RBAFs) required under the *Policy on Transfer Payments* or otherwise requested by the Secretariat should be annexed to the submission and noted in this section.

9.6.2 Evaluations

This subsection should highlight evaluations relevant to the submission, including findings and recommendations that may have an impact on the authorities being requested of the Board.

Information relating to completed evaluations for programs or policies in the submission should include information on performance to date and corrective measures taken. If the federal organization is requesting renewal or modification of a program and no evaluation or review has been conducted, this should be indicated.

Resources for all future evaluation activities should be included separately in costing tables. Sign-off by the organization's head of evaluation is required to confirm that the resources stated are planned at appropriate levels and times and that they are committed to the organization's evaluation function.

All plans for future evaluations and evaluation-related strategies or frameworks (e.g. results-based management accountability frameworks, or RMAFs, in relation to submissions) should also be indicated. ***It should be noted that RMAFs, like evaluations, should be considered public documents and can be shared with stakeholders.***

9.6.3 Chronological approach

A chronological approach may facilitate the development of this section:

- ▶ What audits have been done? What were the key findings?
- ▶ What evaluations have been done? What were the key findings?
- ▶ What are the expected results of the new/amplified program, how will they be measured, and how will they affect those of the rest of the federal organization and the government?

- ▶ What evaluations are planned?
- ▶ What audits are planned?

9.7 Remarks

For ease of reference, please number all paragraphs in this section. Appendix D to this guide lists typical questions relevant to the “Remarks” section.

The purpose of this section is to provide the ministers with the storyline and rationale to support the proposal. This is where the main content of the submission is entered. In brief:

- ▶ It should be set in a non-technical context, clearly and concisely explaining the issues and justifying each request and each authority required.
- ▶ It should focus on the implications of/for the program that support the proposal.
- ▶ Use of headings such as Purpose, Background, Program Description, Risks, Governance, Accountability, Coordination, Performance Measurement, and Reporting may be useful. The program description should clearly demonstrate the relevancy of the program in relation to the approved PAA.

Sufficient information should be provided to put the proposal in context for the Treasury Board ministers. This could include a summary of policy approvals, previous Treasury Board approval(s), and results of previous audits or evaluations. Of particular note:

- ▶ For new or updated initiatives, describe the program objectives and design, explain the rationale for choosing the design, and describe how the organization will use the resources sought to achieve program objectives.
- ▶ An explicit description of what results are expected, how they relate to the organization’s strategic outcomes and programs, and how the organization will measure performance in terms of those results (perhaps referencing an RMAF) should be presented.
- ▶ Provide details on risks that need to be managed, including financial risks, organizational risks, the issues history, administrative risks, and any specific project risks, as well as the measures to mitigate these risks.
- ▶ Provide details on any linkages, complementarity, or duplication with other programs in the sponsoring organization or in other federal organizations with similar objectives. Explain why this proposal should go forward in this light.

9.7.1 Risk analysis

All types of Treasury Board submissions need to be analyzed on the basis of the following general risk categories:

- ▶ the complexity of implementing the proposals—this could include the nature and number of policies concerned, any previous Board- or Secretariat-related issues, and the nature of the accountabilities at play, such as horizontal linkages;
- ▶ the robustness of the organization’s structures, accountabilities, and management regimes to successfully deliver the proposal—this could include the organization’s previous experience with similar work, the adequacy of its resources, and linkages to its PAA;
- ▶ previous or current issues that will be raised by proceeding with the proposal; and
- ▶ the financial risk of proceeding with the proposal—this could include the magnitude and impacts of the costs involved.

Moreover, risk analysis is often undertaken for specific projects. The submission should provide details of specific risks that need to be managed, measures proposed to mitigate those risks, and any residual risks (perhaps by reference to an RBAF or by means of a project’s specific risk analysis).

9.7.2 Sustainable development

Consideration should be given to the sustainable development implications of the initiative submitted to the Treasury Board. Sustainable development represents the means for integrating and reconciling environmental, economic, and social concerns. Guidance is provided by Environment Canada (federal goals for sustainable development and the federal approach to reporting on sustainable development) and Public Works and Government Services Canada (PWGSC), which together with Environment Canada and the Secretariat has developed guidance for greening government operations. Additional information is available from the [Environment Canada](#) website and each organization’s Sustainable Development Strategy. Also consult “Environmental concerns” in Appendix D, and [A Guide to Green Government](#).

9.7.3 Gender-based analysis

Conducting a gender-based analysis should also be considered. This type of analysis identifies how public policies differentially affect women and men. While gender implications may not be obvious in the first stage of analysis, they may emerge later. Therefore, gender questions should be raised throughout the analytical process.

To learn more, consult the [gender-based analysis](#) information prepared by Status of Women Canada.

9.8 Contact

The goal of this section is to provide the ministers and the Secretariat with a key contact in the organization in relation to the submission. Provide the name, title, email address, and telephone

number of the official in the federal organization who can provide more information. For contracting submissions, the names and contact information of two contact persons should be included—one from the procurement/materiel management area, and one from the sponsoring technical/operational area.

9.9 Appendices

The purpose of this section is to provide the ministers with details of some facet of the submission in support of certain aspects of the proposal. A summary of the contents of appendices should be included in the main body of the submission. The “Remarks” section is appropriate for any explanations.

Appendices could contain the following: costing details (see appendices B and C), a communication plan, a human resources management framework, a risk management framework, a privacy impact assessment report, a memorandum of understanding between two or more federal organizations, the terms and conditions of a contribution or class grant program, the eligibility criteria for a grant, proposed regulations that include a regulatory impact assessment statement, and an RMAF or RBAF.

Appendices attached to TB policy submissions should include a copy of any policy instruments submitted for approval, an implementation plan, and a communication strategy.

All appendices should be identified by their respective reference number/letter on the last page of the submission.

Note: An appendix is the designation used for a document supporting a submission. Anything connected with an appendix should be referred to as an annex. This should also be translated, as it forms part of the official Treasury Board submission.

10. Finishing Touches

10.1 Signing of Treasury Board submissions

The appropriate minister, as defined in section 2 of the *Financial Administration Act* (FAA), or another minister authorized by order in council to act on behalf of an absent minister, must approve by signing the cases involving the following:

- ▶ submissions seeking additional resources or proposing other changes to appropriations approved by Parliament (e.g. transfers between votes) or authorities approved by the Board;
- ▶ submissions proposing recommendations by the Board to the Governor in Council, including those involving orders or the making or amending of regulations;

- ▶ submissions to the Board acting as Committee of the Privy Council;
- ▶ submissions or amendments proposing changes to strategic outcomes and/or program activities in the Program Activity Architecture;
- ▶ federal-provincial agreements involving the expenditure of federal funds;
- ▶ submissions seeking authority to establish a new organization under the FAA or to alter significantly the mandate or operations of such an existing organization;
- ▶ submissions for authority to enter into contracts that involve goods, services, or construction, as specified in the *Contracting Policy*;
- ▶ approvals of real property transactions exceeding transaction authority limits set in the Board's policy for federal organizations;
- ▶ authority to make grants or contributions, or approval of terms and conditions for grant and/or contribution programs;
- ▶ proposals that the Board reconsider one of its previous decisions;
- ▶ submissions on behalf of Crown corporations;
- ▶ submissions requesting exemptions from Board policies;
- ▶ submissions from a minister requesting a determination of a disagreement between a minister and an accounting officer on the interpretation or application of a Treasury Board policy, directive, or standard;
- ▶ submissions requesting approval of new or revised Treasury Board policies;
- ▶ human resource policies or programs, either new or amended;
- ▶ submissions dealing with collective agreements;
- ▶ submissions seeking project approval;
- ▶ compensation for excluded groups, including budgets for the offices of ministers and secretaries of state;
- ▶ submissions related to EX-4 or EX-5 organization and classification, as required; and
- ▶ submissions requiring amendments to TB policies, standards, or directives (applies to Secretariat and Canada Public Service Agency policy submissions only).

10.2 Delegated signing authorities

For submissions not listed above, ministers may delegate their signing authority to a minister of state, deputy minister, or assistant deputy minister.

Ministers should notify the President of the Treasury Board of the name and title of each authorized minister or officer by means of the [delegation of signing authority form](#). All federal

organizations are required to provide the Treasury Board Submission Centre with a delegated authority list and a [specimen signature card](#) for each authorized person. Completed forms and cards should be sent to the President of the Treasury Board via the TBSC. If these are not received, the TBSC will refuse to process the submission.

Although it is not necessary to inform the Secretariat of the types and levels of submissions each delegated person is authorized to sign, federal organizations should establish internal controls in this regard for TB submissions.

10.3 Signing of joint and omnibus submissions

Co-signatures are required when more than one minister is involved. The item will be removed from the agenda if any of the co-signatures in a joint submission is not received by the deadline.

10.4 Sending a submission to the Treasury Board of Canada Secretariat

The submission and its attachments are to be sent in both English and French.

Once the minister has signed the final submission, the federal organization should deliver the original and 15 copies (double-sided, 3-hole punched) to the Treasury Board Submission Centre, Treasury Board of Canada Secretariat, 8th Floor, East Tower, 140 O'Connor Street, Ottawa, Ontario K1A 0R5.

Each copy must be secured individually by means of a staple, fold-back clip, or other form of binding.

Only the original submission is to be signed. No other signature or initials should appear on the original or any of the copies.

10.5 Late submissions

Submissions received after the deadline will be scheduled for the following Board meeting. Requests to have the Board consider urgent submissions received after the deadline require an original signed letter from the minister to the President of the Treasury Board giving reasons for the request. The letter must be sent via the Treasury Board Submission Centre.

Urgent submissions will be scheduled for consideration by the Board solely at the discretion of the President.

Organizations submitting such a request should advise the Secretariat analyst as soon as possible.

10.6 Withdrawal of a submission

A minister, deputy minister, or assistant deputy minister may request that a proposed submission be withdrawn by sending a letter to that effect to the President of the Treasury Board, via the Treasury Board Submission Centre. The Secretariat will return all copies of the submission to the organization. The original will be retained by the TBSC.

In the event of a joint submission, the minister, deputy minister, or assistant deputy minister of the lead government organization may request, on behalf of all federal organizations involved, that the submission be withdrawn by sending a letter to the President of the Treasury Board, via the TBSC.

10.7 Change of minister

When new ministers are appointed or ministers are reassigned, they must re-sign submissions, or notify the President in writing if they wish the Board to consider submissions signed by the former minister(s). They must also resubmit the delegation of signing authority form confirming or revising signing authorities.

10.8 Change of government

In the event of a change of government, all copies of submissions are returned to their respective federal organizations with instructions on how to resubmit them. The originals are retained by the Treasury Board Submission Centre.

10.9 Cabinet confidence and security designation

Under the *Canada Evidence Act*, Treasury Board submissions are considered [Cabinet confidences](#).

The submitting organization is responsible for deciding on the security designation or classification of a submission. However, the minimum security level is Protected B. The designation should be indicated on the front of the submission. Further information may be obtained by consulting the Government Security Policy.

10.10 Treasury Board meetings

When Parliament is in session, the Treasury Board usually meets once a week. During the summer, it may meet once or twice. The Secretariat keeps organizations' corporate services and submission coordination services informed of [upcoming Board meetings](#). The Secretariat sets the agenda for the meetings, at which its officials present the submission(s) to the ministers for decision.

10.11 Treasury Board decisions

The Board has four options when considering a submission: *approve*, *do not approve*, *approve with condition(s)*, or *defer to another meeting*.

Secretariat officials record the Board's decision and, within fifteen calendar days, formally advise the deputy minister of the sponsoring organization of that decision. This is done through a formal record of decision with either a ***turnaround document*** or a ***decision letter***.

When the Board approves a submission as submitted and without conditions, the Secretariat sends the sponsoring organization copies of the submission stamped "Approved by the Treasury Board. Certified to be a true copy of a Minute of a Meeting of the Treasury Board on [date of meeting]." This is referred to as a turnaround document. The Secretariat sends a decision letter to the organization sponsoring the submission when the Board approves the submission with one or more changes or conditions, or does not approve the submission.

In the case of joint or omnibus submissions, all organizations whose ministers signed the submission receive a turnaround document or decision letter. The decision letter will reflect only those authorities pertaining to the department and not necessarily all the authorities approved by the Treasury Board.

If the Board defers a submission, Secretariat officials contact the organization to advise it of the submission's status or resolve any outstanding issues. The submission may then be rescheduled.

The Secretariat verbally advises organizations with submissions considered at a Treasury Board meeting of the Board's decision as soon as practicable.

Part IV: Seeking Authorities

11. Expenditure Authorization

11.1 Estimates and reference level and in-year adjustments

When funding is required beyond that which a federal organization has received through previous appropriations, the organization must request that this additional funding be included in the Estimates by means of a Treasury Board submission (see Appendix F, Figure 1). In most cases, the organization would prepare such a submission to:

- ▶ seek funding for new programs that Cabinet has approved;
- ▶ seek additional funding for existing programs; or
- ▶ establish a new grant (or grant program) or increase funding to an existing one.

Previous direction on Estimates expenditure authorizations indicated that separate proposal paragraphs were required for in-year adjustments (Supplementary Estimates) and for reference level adjustments (Main Estimates/Annual Reference Level Update, or ARLU).

However, for Treasury Board submissions made after March 31, 2007, a single proposal paragraph is required for each organization and vote affected.

If approved, the adjustment will be included in the next eligible supply period and, if applicable, updates to reference levels will be included in the next eligible ARLU exercise.

The ARLU is used to set the expenditure baseline for the direct program spending component of the fiscal plan reflected in the annual federal budget and to serve as the basis for the appropriations sought from Parliament in the upcoming Main Estimates. There are generally three supply periods in a given fiscal year, associated with the Main Estimates, Supplementary Estimates A, and Supplementary Estimates B.

For an authority to be considered eligible for inclusion in a given supply period, it must be approved prior to the specific cut-off date set out by the Secretariat.

11.1.1 Special considerations

When requesting Estimates expenditure authorizations, organizations should consider the following:

11.1.1.1 Vote wording

If the proposals put forward in a submission could necessitate a change to vote wording, organizations are required to consult with the organization's legal services and program analyst.

11.1.1.2 Transfers between votes

Transfers between votes within an organization and between organizations must be considered when appropriate. (See Appendix F for an authority wording template.)

11.1.1.3 Treasury Board Vote 5

The organization may want to consider requesting temporary/permanent funding from Treasury Board Vote 5. (See 11.3 (Government Contingencies).)

The organization must consult with its program analyst about the possibility of Treasury Board Vote 5 funding.

11.2 Allotment control

In certain circumstances, the Board may direct an organization to establish special purpose or frozen allotments. (See Appendix F for an authority wording template.)

11.2.1 Special purpose allotments

A special purpose allotment is used to set apart a portion of an organization's voted appropriation for a specific initiative or item. Such an allotment is established when the Board wishes to impose special expenditure controls. (See Appendix F for an authority wording template.)

11.2.2 Frozen allotments

Frozen allotments are used to prohibit the spending of funds previously appropriated by Parliament. There are two types of frozen allotments:

1. permanent—where the Treasury Board has directed that funds lapse at the end of the fiscal year; and
2. temporary—where an appropriation is frozen until such time as a condition (conditions) has (have) been met.

Where an organization has been directed by the Board to establish a temporary or permanent frozen allotment, a proposal paragraph is required. (See Appendix F for an authority wording template.)

In some cases, the Board may delegate authority to release a temporary frozen allotment to the Secretary of the Treasury Board or another specified officer (e.g. an assistant secretary of the Treasury Board). (See Appendix F for an authority wording template.)

11.3 Treasury Board Vote 5 (Government Contingencies)

Treasury Board Vote 5 serves to supplement other appropriations in order to provide the government with sufficient flexibility to meet urgent or unforeseen expenditures where a valid cash requirement exists due to the timing of a payment or where specific authority is required to make a payment, such as a payment of a grant not listed in the Estimates. This authority to supplement other appropriations is provided until parliamentary approval can be obtained, as long as the expenditures are within the legal mandate of the organization. The allocation from Vote 5 is provided on a temporary basis and is to be reimbursed once parliamentary authority for the expenditure has been obtained through the approval of the Supplementary Estimates.

Treasury Board Vote 5 also serves to supplement other appropriations, by way of a permanent transfer to the relevant departmental appropriation, to meet additional pay-list costs such as severance pay, maternity allowances, and parental benefits that are not provided for in federal organizations' estimates.

Expenditures are not incurred directly against Treasury Board Vote 5. Rather, the funds are transferred to the existing appropriations of the affected federal organization after the Board has approved the allocation, and the expenditures are charged to the federal organization's appropriation.

11.3.1 Temporary allocations

Treasury Board Vote 5 supplements federal organizations' appropriations temporarily, until the next supply period, where there is insufficient spending authority to cover existing requirements as well as an urgent initiative. It may also be used to provide legislative authority for new grants (or contributions, in the case of the Canadian International Development Agency) that are within the legal mandate of the federal organization or increases to existing grants before obtaining approval from Parliament through the associated appropriation act. Temporary allocations are returned to Vote 5 after Parliament has approved supply for the associated Supplementary Estimates.

11.3.2 Permanent allocations

Treasury Board Vote 5 is also used to permanently supplement federal organizations' appropriations, usually at year-end, for certain non-discretionary salary expenditures that are not included in their estimates and that cannot be managed within their existing appropriations. These include severance payments, the payment of leave credits upon termination of employment in the federal public service, maternity allowances, parental benefits, and certain other wage-related costs (e.g. termination benefits for a departing minister's exempt staff and the costs of collective agreements settled too late in the year to be included in the Supplementary

Estimates). A call letter is sent to federal organizations at the end of the fiscal year providing detailed information.

11.3.3 Seeking access to Treasury Board Vote 5

The Treasury Board approves delegation of authority for seeking access to Treasury Board Vote 5 from the responsible minister to the senior financial officer (SFO) in two situations:

- ▶ Normally, federal organizations seek authority for temporary access to Treasury Board Vote 5 as part of the submission seeking to include an item in the Estimates for the initiative. However, if the requirement for access to the vote was not foreseen at the time of the submission and the item has been approved for inclusion in the Estimates, the SFO may seek access to Vote 5 for the item in question. This request may take the form of a letter to the Senior Director, Expenditure Operations and Estimates Directorate, Treasury Board of Canada Secretariat. It must be accompanied by the appropriate justification and supporting information (i.e. a cash flow analysis). The letter is processed as a routine submission.
- ▶ Where a federal organization requires permanent access to Treasury Board Vote 5 for pay-list shortfalls before year-end, the SFO must prepare a letter to the Senior Director, Expenditure Operations and Estimates Directorate, with the appropriate justification and supporting information (i.e. a cash flow analysis). The letter should specify the types of expenditures and the amounts for which access to Vote 5 is being sought. As in the previous situation, this letter is processed as a TB submission.

At year-end, the federal organization responds to the call letter issued by the Expenditure Operations and Estimates Directorate and provides the required information. The Secretariat will undertake to obtain Board approval for access to Treasury Board Vote 5 on behalf of the federal organization.

12. Submissions Related to Real Property

12.1 General

Federal organizations' real property transactions must conform to the *Federal Real Property and Federal Immovables Act* and the *Federal Real Property Regulations* unless other legislation overrides them. Transactions must also meet Treasury Board policy requirements and respect limits and conditions imposed by Treasury Board ministers.

The Act and Regulations confer authority on ministers to undertake real property transactions including:

- ▶ purchases
- ▶ exchanges
- ▶ options to purchase
- ▶ leases and licences (including the surrender of leases or relinquishment of licences)
- ▶ transfers of administration between federal organizations
- ▶ transfers of administration and control between the federal government and provincial governments
- ▶ sales

The *Policy on Management of Real Property* imposes financial limits on ministers' transaction authority. When the value of a transaction exceeds such limits or when a transaction fails to comply with other policy requirements, ministers must seek Treasury Board approval before executing the transaction.

In addition, some real property transactions require an OIC (or approval by the Governor in Council). In such circumstances, submissions must be prepared seeking a Treasury Board recommendation of approval to the Governor in Council.

In many cases, because the Minister of Public Works and Government Services has higher authority levels than other ministers for entering into real property transactions, it may be more efficient for federal organizations to use PWGSC to carry out the transaction on their behalf.

Note: Federal organizations should be aware that, although real property transaction authority may be delegated, a federal organization's project approval authority may not. Accordingly, the organization may not use PWGSC's project approval authorities. If project costs related to a real property transaction exceed the federal organization's project approval authority level, a submission is required for the project aspect.

The [Treasury Board's real property policies and publications](#) provide guidance on other aspects of real property management.

The federal organization may submit real property-related transactions seeking Treasury Board approval either separately or as part of a larger related submission. The proposal section of the submission should always clearly state all approvals being sought, including real property-related approval(s).

In some cases, it may be appropriate to seek both general approval of a strategy for classes of transactions (e.g. strategic disposals) and specific authorities to enable the federal organization to carry out the strategy.

12.2 Specific types of transactions

The following sections contain points to consider for various types of submissions related to real property. Note: Not all of them will apply to all submissions, and not all possible considerations are listed.

12.2.1 Acquisitions

- ▶ Which program objective/purpose is being supported?
- ▶ How does this transaction relate to the organization's PAA, investment plan (*Policy on Long-term Capital Plans*), and real property strategies?
- ▶ Is the transaction open and fair?
- ▶ Is the transaction at market value? Do appraisals or estimates support the price? See requirements in the Treasury Board's *Appraisals and Estimates Standard for Real Property*.
- ▶ Are there any Aboriginal issues? Has a legal risk assessment of rights or title been conducted by the Department of Justice Canada? Were the Secretariat's *Best Practices Guidelines* related to Aboriginal issues followed?
- ▶ Are there any environmental issues? Is an environmental assessment required under the *Canadian Environmental Assessment Act*? If remediation is required, who will pay for it? Is the property suitable for the intended use?
- ▶ Is this the best long-term option for the Crown in terms of economy, efficiency, and effectiveness? Does it provide the best outcome for all Canadians?
- ▶ Has consideration been given to all relevant government policy and strategic concerns of government?
- ▶ Has a good investment analysis calculating the life cost of all options been completed? Is the business case sound?
- ▶ Does the project for which the federal organization is acquiring the property have or need Cabinet or Treasury Board approval?
- ▶ Are funds available for both the acquisition and project?
- ▶ In the case of a lease, are there options to renew or an option to purchase? Have any such options been included in the costing? Are they included in the proposal?
- ▶ Are there any critical timing issues?

- ▶ Has the federal organization identified all the factors that bear on the acquisition, including availability, time, duration, financing and life-cycle costs, fit-up or relocation costs, secure tenure, the degree of control required, flexibility of use, and market conditions?
- ▶ Are there any heritage issues? If a building is being purchased or transferred in and it is over 40 years old, has a heritage evaluation been conducted by the Federal Heritage Building Review Office of Parks Canada?
- ▶ Does the property meet accessibility standards? If not, how much will it cost to bring the property into compliance? The Treasury Board's *Accessibility Standard for Real Property* should be consulted in this regard.
- ▶ Have fire protection standards been met? The Treasury Board's *Policy on Fire Protection, Investigation and Reporting* should be consulted.

12.2.2 Dispositions

- ▶ Is this transaction consistent with the organization's investment plan and real property strategies?
- ▶ Is this transaction open and fair?
- ▶ Are there any environmental issues? Has all environmental information been released? Is an environmental assessment required under the *Canadian Environmental Assessment Act*? If remediation is required, who is responsible for carrying it out and for paying for it?
- ▶ Are there restrictions on the use of the property because of environmental conditions or for any other reason? Are any reversionary clauses attached to the property or desired?
- ▶ In the case of a sale or transfer of surplus real property, have interested parties been provided with an opportunity to purchase it or to identify an interest in the property? The Treasury Board's *Directive on the Sale or Transfer of Surplus Real Property* should be consulted.
- ▶ Is the transaction a strategic disposal? Does the property have the potential for significantly enhanced value? Are the size and value significant enough to affect local markets negatively should its integration not be managed? Is the transaction sensitive or complex? Has the custodian conducted a strategic assessment and prepared a disposal strategy and has a decision been made in conjunction with the Secretariat to treat this as a strategic disposal? (The Treasury Board's *Directive on the Sale or Transfer of Surplus Real Property* should be consulted for more guidance on identifying surplus property for the strategic disposal process.)
- ▶ Are there any Aboriginal issues? If the transaction is a sale or transfer of surplus real property, has a legal risk assessment of rights or title been conducted by the Department of Justice Canada? Were the Secretariat's Best Practices Guidelines related to Aboriginal issues followed?

- ▶ If the property has been designated as “classified” or “recognized,” have appropriate steps been taken to protect the heritage value? Has the federal organization consulted with the Federal Heritage Building Review Office or obtained heritage advice from any other qualified person? Will a covenant be placed on the title to protect the heritage value?
- ▶ What is the appraised market value of the property? Are there current appraisals and estimates to support the consideration being received? Requirements are set out in the Treasury Board’s *Appraisals and Estimates Standard for Real Property*. If the consideration received is less than the appraised market value, what is the justification?
- ▶ Does the disposition have any broader, federally mandated socio-economic objective(s)?
- ▶ Does the disposition affect the security or flexibility of either concurrent or subsequent use of adjacent Crown property?
- ▶ Does the disposition diminish the value of adjacent or nearby Crown property?
- ▶ If the transaction is a sale or transfer, has the organization considered whether or not the property can serve a different program requirement or different use?
- ▶ Are there any community sensitivities or issues?

12.3 Recommendations to the Governor in Council

Subsection 16(1) of the *Federal Real Property and Federal Immovables Act* (FRPFIA) provides transactional real property authority to the GIC. This subsection is used as transactional authority if no other act applies or if a minister is of the view that, for a special reason, GIC approval would be appropriate. All subsection 16(1) transactions require the recommendation of the Treasury Board. GIC approval is also required for disposing of certain defence lands (subsections 19(2) and (3) of the FRPFIA) or for correcting errors in granting title to real property (subsection 22(1) of the FRPFIA).

Section 5 of the *Federal Real Property Regulations* permits the transfer of administration and control of the entire or any lesser interest in any federal real property to a province without an OIC, by instrument satisfactory to the Minister of Justice. However, an OIC may be used if the transferring minister so decides, in which case the GIC authorizes such transfer pursuant to paragraph 16(1)(e) of the FRPFIA. In the case of retrocession or reversion of the administration and control of any interest in real property to Her Majesty in right of a province or Her Majesty in right of Canada, a minister may give effect to that retrocession or reversion by instrument satisfactory to the Minister of Justice notwithstanding the requirement in the original transfer of administration and control to proceed by OIC.

GIC approval is also required for cases in which federal real property is to be disposed of by sale to any party other than the Canada Lands Company CLC Limited if the whole of the purchase

price or other consideration is not received by Her Majesty at or before completion of the disposition.

The sponsoring organization's legal services should be consulted to determine process and proper wording of the OIC.

Examples of content of a submission related to real property appear in Appendix F, figures 2 and 3.

12.4 Other associated Treasury Board policy instruments

Real property submissions must also demonstrate compliance with other related Treasury Board policy instruments, such as:

- ▶ *Occupational Safety and Health—Policies and Publications*
- ▶ *Operational Security Standard on Physical Security*

13. Project Approval

13.1 Management of projects

Management of projects refers to a series of related and often dependent activities with an overarching objective, carried out to establish, improve, or enhance an organization's ability to meet its goals within defined time, cost, and performance parameters. Projects in the government context support the federal organization's mandate and contribute to the expected results for the organization and government-wide (enterprise) objectives and horizontal initiatives. A project exists only for the duration of time required to complete its stated objectives and is conducted in such a manner as to achieve value for money.

The government has established a number of policies related to the management of projects in support of the significant investments it makes through the design, development, and acquisition of various types of assets and services. Good project management addresses value for money, costs, scope, and schedule, mitigating risks and thus contributing to the successful delivery of program objectives while at the same time demonstrating sound stewardship in program delivery.

Attempts have been made in this section to minimize duplication of information available on the Secretariat website. A number of documents available online provide guidance in the area of management of projects within the federal government.

Three Treasury Board policies address project-related issues:

- ▶ The *Project Approval Policy* sets out information and the requirements for PPA submissions, EPA submissions, and lease project approval (LPA) submissions.
- ▶ The *Project Management Policy* identifies the minimum mandatory requirements for the management of projects and includes such topics as accountability for projects, project management principles, authorities and resources, scope, management framework, project profile, and risk assessments.
- ▶ The *Management of Major Crown Projects Policy* sets out additional requirements for the management of major Crown projects.

In the case of **real property** projects, Treasury Board PPA and/or EPA is required for all projects that exceed the project approval authorities listed in Appendix E of the Treasury Board *Project Approval Policy*. The *Project Approval Policy* will provide an organization with the necessary expenditure commitment authority to proceed with a real property project.

Information management and information technology (IM/IT) projects have their unique challenges. Project submissions must address the additional information requirements for IM/IT projects that are detailed in the various project management references. The *Enhanced Framework for the Management of Information Technology Projects* aims to ensure that government IT projects fully meet the needs of the business functions they are intended to support, deliver expected benefits, and are completed on time and on budget.

13.2 Information requirements for submissions related to project approvals

13.2.1 Preliminary project approval

Federal organizations normally request PPA when the initial project planning and identification phase is completed, but before the project definition phase starts. In providing PPA, Treasury Board ministers agree that a program requirement has been identified and there is adequate justification for meeting that requirement through a particular project. PPA provides authorization to expend resources to fully define the selected project option.

Content requirements for submissions are detailed in [Appendix A to the *Project Approval Policy*](#).

The Secretariat has developed electronic tools to assist federal organizations in preparing and reviewing contract and project approval submissions, including materiel management and real property components (for projects only—not contracts). These tools include:

- ▶ a [checklist](#) setting out factors and/or information that must be considered by project authorities when preparing submissions

- ▶ a [project submission template](#) for a PPA submission setting out the information that must be included
- ▶ a [checklist](#) for IT components of PPA submissions

Paragraph 13.2.4 below deals with projects considered major Crown projects.

Additional requirements particular to IM/IT projects are detailed in [Appendix D to the Project Approval Policy](#) and in [FMI—Management of Information Considerations in Treasury Board Submissions](#).

13.2.2 Effective project approval

Federal organizations must seek EPA before starting the project implementation phase. Information requirements for submissions are detailed in [Appendix B to the Project Approval Policy](#).

Where the Treasury Board has not provided PPA, federal organizations must also include in their EPA submission all information that should have gone into the PPA submission.

To assist in the preparation of EPA submissions, three web-based tools are available:

- ▶ a [checklist](#) setting out factors and/or information that must be considered by the project authorities when preparing a submission
- ▶ a [project submission template](#) for an EPA submission setting out the information that must be included
- ▶ [FMI—Management of Information Considerations in Treasury Board Submissions](#)

Paragraph 13.2.4 deals with projects considered major Crown projects.

Again, in the case of IM/IT projects, after federal organizations have completed the project definition phase, they must return to the Treasury Board for EPA. The above-mentioned template contains additional information requirements for EPA submissions involving IM/IT projects.

13.2.3 Lease project approval

When the current value of a project that is predominantly lease-related exceeds the minister's authority level for project approval, the sponsoring organization must obtain lease project approval (LPA) before soliciting bids. This effectively combines the PPA and EPA submissions into a single approval process. The submission must be made early in the planning phase so that decision makers have realistic options. It is therefore similar to the PPA submission.

The information requirements for the submission are detailed in [Appendix C to the *Project Approval Policy*](#).

To assist individuals in preparing LPA submissions, a [web-based checklist](#) is available setting out the factors and/or information that must be considered by the project authorities when preparing a submission.

Where a real property project is designated a major Crown project, the LPA submission must consider the project's management regime in the context of the *Management of Major Crown Projects Policy*.

13.2.4 Major Crown projects

Major Crown project (MCP) submissions (submissions relating to projects that meet the criteria of high risk and a value of over \$100 million) must be accompanied by a project brief. This brief sets out the full scope of the project, permitting the PPA and EPA documents to be written as succinctly as possible. Details are available in [Appendix F to the *Project Approval Policy*](#).

The project brief shows the relationship of the project to the federal organization's priorities and the long-term capital plan. It also summarizes the analysis of the options considered and why the proposed project is the preferred solution, and provides an overview of the project management framework.

In addition, each major Crown project should have the following five elements:

- ▶ a project leader, who must be a senior manager accountable directly to the deputy minister;
- ▶ a senior project advisory committee (SPAC) on which all stakeholders are represented;
- ▶ selection and implementation of an appropriate project performance measurement system (a report card and regular progress reports to the Secretariat are recommended);
- ▶ submission of progress reports to the Treasury Board at key milestones or as directed by the Board; and
- ▶ submission of a project evaluation report to the Board at the end of the project.

IM/IT submissions for major Crown projects must demonstrate how they will comply with and implement the following policies and standards:

- ▶ [Common Look and Feel for the Internet](#)
- ▶ [Policy on the Management of Government Information](#)
- ▶ [Privacy Impact Assessment Policy](#)
- ▶ [Operational Security Standard: Management of Information Technology Security](#)

13.2.5 Long-term capital plans

A [long-term capital plan](#) (LTCP) normally includes all of a federal organization's capital resources, including vehicles, materiel, land, leased properties (even if funded through the operating budget), IM/IT, and structures.

A federal organization should base a typical LTCP on a five-year planning horizon. It should provide information on its objectives, priorities, strategies, the way capital assets link to those objectives and strategies, the authority structure, capital planning, the management and approval structure, resource levels and requirements, planned capital projects by year, and cash flow. The organization should attach the LTCP as a self-contained appendix instead of including it in the body of the submission. This allows the plan to be easily separated from the submission and distributed.

Some confusion exists as to what approval of an LTCP actually means. Individual projects beyond a federal organization's delegated authority require PPA or EPA. Furthermore, projects in Part 2 of an LTCP tend to change over time. Consequently, the federal organization should be aware that approval of an LTCP does not imply approval of every project or proposed management approach in the plan. Instead, it refers to the Treasury Board's general agreement with the approaches proposed in the LTCP. If a federal organization is using an LTCP to seek PPA or EPA in the same submission as the one seeking LTCP approval, then the request for PPA or EPA must be explicitly stated in the proposal section of the submission. Again, as noted above, federal organizations should attach the LTCP as a self-contained appendix, for ease of distribution.

The Secretariat is updating the *Policy on Long-term Capital Plans* as part of its policy renewal process. Although the basic principles of sound asset management remain the same, the proposed policy moves toward an investment approach and is at a more strategic level, outlining deputy head responsibilities and accountabilities, with an increased focus on results and how they are assessed. In addition, the scope of the proposed Policy on Investment Planning includes acquired services. The Secretariat analyst should be consulted about requirements before drafting of the organization's next LTCP or investment plan is started.

An example of the content of an LTCP submission appears at Figure 2 in Appendix F.

14. Financial and Administrative Management

14.1 Transfer payments

Under the [Policy on Transfer Payments](#), unless otherwise directed by the Treasury Board, federal organizations must obtain Board approval of:

- ▶ new or increased named grants;
- ▶ terms and conditions of new transfer payment programs, including any exemptions from policy; and
- ▶ where required, amendments or renewals of terms and conditions.

The *Policy on Transfer Payments* defines the terms and conditions for program approval that must be included in submissions. Federal organizations must obtain the Treasury Board's approval for exemptions from the policy. The request should be included in the "Proposal" section of their submissions. (See Appendix F for authority wording templates.)

Federal organizations must obtain Treasury Board approval of new or amended named grants, including exemptions from the policy. Named grant submissions should elaborate on the following:

- ▶ program authority
- ▶ statement of objectives
- ▶ program justification
- ▶ identification of recipient
- ▶ eligibility requirements
- ▶ (maximum) amount payable
- ▶ delegated authority (to sign agreement or amendments and authorize payments)
- ▶ duration (number of years the grant will be paid)
- ▶ stacking of assistance
- ▶ information on basis and timing of payments
- ▶ identification of and justification for any exemptions from policy

Grant and contribution programs may require RMAFs, which articulate performance monitoring and evaluation strategies, and, on program renewal, an evaluation that demonstrates the level of success in attaining the program objectives.

Both RMAFs and evaluations require sign-off by the chief evaluation executive prior to their submission to the Secretariat, to demonstrate the federal organization's accountability, quality control, and policy compliance.

14.2 Revolving funds

The Treasury Board approves the annual planned use of drawdown authority of each revolving fund through the ARLU.

A revolving fund has statutory authority to draw monies from the Consolidated Revenue Fund. That normally happens when expenditures temporarily exceed the revenues the fund has been authorized to spend. Goods and services sold or provided are the main sources of revenue for a revolving fund. The drawdown authority is similar to a line of credit, in that the expenditures financed by the fund must not exceed the limit of that authority.

Although Parliament approves all revolving funds initially, the Treasury Board approves any increases, which are requested through submissions. A submission is also required to seek Treasury Board approval to discontinue revolving fund operations or to write off an accumulated surplus or deficit.

14.3 Vote netted revenue

Parliament authorizes federal organizations to apply revenues toward costs incurred directly for specific activities. It votes the net financial requirements (i.e. estimated total expenditures minus estimated revenues) for one fiscal year at a time. Under vote netting, users finance part of a program's cost, while other sources of government revenue finance the remainder.

Vote netted revenue authority is provided either under federal organization or program acts, or through vote wording in annual appropriation acts. Federal organizations wishing to establish a vote netted revenue arrangement or change the amount of revenue against which they can offset expenditures (i.e. net vote) must make a request to this effect through a submission.

14.3.1 Establishment of authority

The information required in a submission seeking Board approval to establish and use net voting will vary according to the nature of the operation. However, federal organizations are guided by the procedural requirements outlined in Appendix A to the *Policy on Special Revenue Spending Authorities*. (See Appendix F for an authority wording template to increase vote netted revenue.)

14.3.2 Sample vote wording

The submission should include the vote number, name of the organization, and, pursuant to subsection 29.1(2) of the *Financial Administration Act*, authority to spend revenues received to offset related expenditures in the fiscal year arising from the provision of services.

Example: A division of a federal organization's program has parliamentary authority to spend \$175 million, including revenues of \$75 million. Thus, the division has the authority to spend \$100 million net of \$75 million in revenue. If the division wishes to increase or decrease this vote netted revenue, it must obtain Treasury Board approval.

14.4 Kinds of write-off transactions requiring approval by Parliament

Under subsection 25(2) of the FAA, obligations recorded on the statement of assets and liabilities of Canada that are written off (e.g. non-budgetary loans) require parliamentary approval, through an appropriation act, for a budgetary expenditure. Changes to appropriations approved by Parliament require a submission (e.g. approval of a new budgetary expenditure to write off a non-budgetary loan in an appropriation act).

14.5 Non-standard use of a departmental bank account

Departmental bank accounts (DBAs) are often authorized when a federal organization does not have access to a PWGSC office for issuing cheques. Federal organizations may use a DBA only for certain classes of payments. These DBAs are normally approved by PWGSC's Cash Management Operations Division.

A submission would be required for a DBA policy exemption only if the federal organization's bank account expenditures were outside standard classes of payments, exceeded the maximum amounts allowed by the *Cheque Issue Regulations, 1997*, or carried only one signature.

14.6 Petty cash

Federal organizations have the authority to establish petty cash accounts of up to \$2,000. However, if an organization requires more, it would have to seek Treasury Board approval by means of a submission. Remote offices often need more than \$2,000 if using acquisition cards and/or PWGSC offices to issue cheques is impractical.

14.7 Debt write-off

Under the *Debt Write-off Regulations, 1994*, federal organizations must prepare a submission for unpaid accountable advances or overpayments by the Crown for salaries, wages, or employment-related allowances to current employees. A submission is also required for all non-budgetary items (e.g. loans that are deemed uncollectible and must be written off).

14.8 Changes to the face of Receiver General cheques

From time to time, changes have to be made to Receiver General cheques to enhance security or meet Federal Identity Program (FIP) requirements. Such changes require a Treasury Board submission.

14.9 Contracting

Federal organizations must obtain Treasury Board approval before entering into contracts or contractual arrangements where the value or contract costs including taxes exceed the delegated contracting authority levels prescribed by the Board in its *Contracting Policy*.

The Secretariat has developed an electronic [submission checklist tool](#) to assist federal organizations in preparing and reviewing contract and project approval submissions, including real property and materiel management components.

The tool contains a number of checklists following either a project approval submission stream or contract submission stream. It also provides links to Treasury Board policies, a comprehensive list of definitions, and other useful resources.

Although not all questions will be relevant to a particular Treasury Board submission, the checklist aims to ensure that the information presented by a federal organization is accurate and complete.

The Secretariat has also developed a website related to [contracting](#), which includes a number of relevant policies, frameworks, and best practices subsites. There is also a [template](#) to help federal organizations prepare a submission related to contracting.

For any contracting involving the collection, use, disclosure, storage, or disposal of personal information, federal organizations should consult *Taking Privacy into Account Before Making Contracting Decisions*.

14.10 Crown corporations

The content requirements for corporate plans and budgets are set out in Part X of the *Financial Administration Act* (FAA) and in the *Crown Corporation Corporate Plan, Budget and Summaries Regulations*. In general terms, the corporate plan of a parent Crown corporation must encompass all the businesses and activities, including investments, of the corporation and any wholly-owned subsidiaries.

All Crown corporations listed under Schedule III, Part I, of the FAA ([Appendix G, No. 1](#)) are required to submit a corporate plan and operating and capital budgets each year. However, if a Crown corporation is listed under Schedule III, Part II, of the FAA ([Appendix G, No. 2](#)), it may have to submit only a corporate plan and a capital budget (Canada Post Corporation is the only exception).

14.10.1 Roles and responsibilities

The Crown corporation is responsible for developing and finalizing the corporate plan and budgets, which must be approved by its board of directors. The corporation must ensure that the corporate plan is an accurate, financially sound, viable depiction of its business plans, compliant with applicable legislation and consistent with the broad policy objectives and priorities of the government.

The corporate plan and budgets are submitted to the appropriate (responsible) minister, who confirms that the plan is consistent with government directions and priorities and expresses any views and support for the plan through a Treasury Board (TB) submission. In exceptional cases, where the portfolio department is unable to support the minister by preparing the TB submission, the corporation itself ([Appendix G, No. 3](#)) prepares the TB submission for the responsible minister's signature. Once signed by the responsible minister, the submission is sent to the Treasury Board of Canada Secretariat for scheduling for Treasury Board consideration of recommendation of approval to the Governor in Council.

14.10.2 Corporate plans and operating and capital budgets

In requesting approval of a corporate plan and its accompanying budgets, the responsible minister is asking the Treasury Board to approve two separate items under two separate authorities.

First, the responsible minister is requesting a Treasury Board recommendation to the Governor in Council of approval of an order in council (OIC). This OIC is the instrument with which the Governor General formally approves the corporate plan and, other than in the case of the major financial Crown corporations, is made without the recommendation of the Minister of Finance. The latter's recommendation is required in the case of the four major financial Crown corporations ([Appendix G, No. 4](#)) and is usually provided via a letter outlining the Minister's support for the corporate plan. The letter of recommendation from the Minister of Finance must be included with the submission if available when the submission is first forwarded to the Secretariat. Otherwise, it must be forwarded to the Secretariat as soon as it is received.

Second, the responsible minister is requesting Treasury Board approval of the Crown corporation's operating and capital budgets. The approval authority for these budgets rests with the Treasury Board and is covered by the submission itself. It is therefore not part of the OIC.

Note that corporate plan approval is always sought for a five-year period.

An example of a corporate plan TB submission and an accompanying OIC appears in [Figure 4](#).

14.10.3 Amendments to corporate plans and budgets

Subsection 122(6) of the FAA requires an amended corporate plan where a Crown corporation proposes to “carry on any business or activity...in a manner that is not consistent” with the last approved corporate plan.

Subsection 123(4) of the FAA requires an amended operating budget where a Crown corporation anticipates that the total amount of expenditures in respect of any major business or activity “will vary significantly” from the total amount projected for that major business or activity in the last approved operating budget. Similarly, subsection 124(6) requires an amended capital budget when the Crown corporation anticipates that the total amount of capital expenditures or commitments to make capital expenditures in respect of any major business or activity “will vary significantly” from the total amount projected for that major business or activity in the last approved capital budget.

The FAA does not define or interpret “not consistent with” or “vary significantly.” Thus, judgement will need to be used in all cases. The Treasury Board of Canada Secretariat can assist in identifying instances where amendments may be required, based upon an analysis of the materiality and impacts of the change proposed.

14.10.4 Multi-year items

Subsection 124(3) of the FAA provides the Treasury Board with the discretion to approve any item in a capital budget that spans a number of years rather than limiting the authority to a one-year duration. This allows expenditures relating to a capital project that will be financed over a number of years to be authorized through a single request reflecting the multi-year requirement.

14.10.5 Restricted transactions

A Crown corporation may sometimes need to request approval of a restricted transaction. Restricted transactions include transactions such as acquiring shares in a company, the dissolution of a corporation, or the disposal of property. A restricted transaction can be included in the annual corporate plan submission or it can be the subject of a separate submission. In either situation, the responsible minister is asking the Treasury Board to recommend to the Governor in Council the approval of an order in council in regard to that specific transaction.

14.10.6 Orders in council

Orders in council (OICs) are required for all submissions containing proposals to approve a corporate plan, amended corporate plan, or restricted transaction. The OIC is prepared by the portfolio department’s legal counsel on behalf of the responsible minister. Note that OICs for

corporate plans differ from those required for regulatory amendments, as the latter include regulatory impact analysis statements and communication plans, whereas the former do not. There is a requirement, however, to include an explanatory note outlining the specific purpose of the OIC, which often briefly references the mandate of the Crown corporation or any other significant high-level information that may be relevant to understanding the intent of the order.

Not all OICs require a TB submission to accompany them. All financial matters and those related to Crown corporation corporate plans require an accompanying TB submission. Where it is unclear whether or not a submission is required, contact the Treasury Board of Canada Secretariat.

Orders in council are legal instruments and, therefore, every effort should be made to ensure they are accurate. If an error has occurred, the portfolio department, on behalf of the responsible minister, should take the necessary steps to ensure that an amending OIC is put forward to the Governor in Council.

Once the Governor in Council has approved the OIC, the Privy Council Office (PCO) submits the document for the Governor General's signature. Orders in council are usually signed by the Governor General within three working days of the Treasury Board meeting. PCO will subsequently send the signed order to the department.

Additional information about orders in council is available in [Appendix A](#).

14.10.7 Terms and conditions

Since 1991, the Governor in Council has had statutory authority to impose terms and conditions on a parent Crown corporation regarding the manner in which the businesses and activities described in the corporate plan are to be carried on. Under subsection 122(6.1) to the FAA, the Governor in Council may now specify such terms and conditions as he or she deems appropriate for the approval of a corporate plan or an amendment to a corporate plan. In practice, terms and conditions are not included in the order in council issued under section 122 of the FAA. They are incorporated via the recommendation of the Treasury Board, as expressed in the formal record of decision, commonly referred to as the decision letter. Additional information about Treasury Board decisions is available in [Part III, point 10.11](#), of this guide.

14.10.8 Corporate plan summary

After the corporate plan and budgets have been approved and the order in council has been signed by the Governor General, the Crown corporation must prepare and submit a summary of the approved plan and budgets to the appropriate minister for "approval" (section 125 of the FAA). Because corporate plans are confidential documents, only a summary of the corporate

plan and budgets is tabled by the appropriate minister in both Houses, following which it is referred to the appropriate committee of Parliament for review.

14.10.9 Process and timeline for corporate plans and summaries

The process and timelines for corporate plan submissions and summaries depend on the fiscal year-end of the Crown corporation. The diagrams in [Appendix G, No. 4](#) provide a linear view of the process and timelines for corporations with a December 31 year-end and a March 31 year-end.

14.10.10 Late submissions

Ideally, the corporate plan TB submission should be submitted for TB/GIC recommendation/approval well in advance of the beginning of the corporation's fiscal year. However, if the corporate plan is not approved in advance of the start of a corporation's fiscal year, the corporation may continue to operate in accordance with its last approved 5-year corporate plan (and funding).

14.10.11 Do's and don'ts of drafting a corporate plan TB submission

Do's	Don'ts
<ul style="list-style-type: none"> Do provide your Secretariat analyst with a draft of the submission early in the process to ensure that all requirements have been met. Your Secretariat analyst often needs to consult widely across a number of Secretariat policy areas, so build in sufficient time to allow this. 	<ul style="list-style-type: none"> Don't copy the contents of the corporate plan verbatim into the TB submission.
<ul style="list-style-type: none"> Do discuss proposal wording with your Secretariat analyst. This can avoid problems or the ministers' having to add additional conditions to their approvals. 	<ul style="list-style-type: none"> Don't work on the submission's proposal wording in isolation or copy the wording from previous submissions.
<ul style="list-style-type: none"> Do try to add value to the submission by focussing on significant changes in the corporation since the previous year, such as program or activity changes, organizational changes, risks, financial difficulties, etc. 	<ul style="list-style-type: none"> Don't remove a subject heading from the submission template even if the particular section does not apply. Simply enter "Not Applicable."
<ul style="list-style-type: none"> Do number the proposal paragraphs to allow for easy reference and approval by TB ministers. 	<ul style="list-style-type: none"> Don't forget to attach the draft order in council to the submission and to have your departmental legal services approve its contents.
<ul style="list-style-type: none"> Do call your Secretariat analyst early in the process if you identify the possible need to request temporary access to TB Vote 5 or any other extraordinary request. 	<ul style="list-style-type: none"> Don't include exact dates or a specific numbered reference to a decision made by a previous government. Instead, reference previous government decisions as follows: "A government (or Cabinet) decision made in June 2004 (month and year only) provided XYZ with the authority to...."

Do's	Don'ts
<ul style="list-style-type: none"> Do try to match the length of the submission with the complexity of proposals or issues contained in the corporate plan. Be concise and brief in your submission. 	<ul style="list-style-type: none"> Don't forget to provide sufficient time for the submission to work its way through your departmental system for sign-off by your minister before the submission deadline. This can take up to three weeks.
<ul style="list-style-type: none"> Do speak to your Secretariat analyst if there are unusual requests in the corporate plan or if the department is concerned about the contents or timing of the submission. 	<ul style="list-style-type: none"> Don't forget to speak to any outstanding Treasury Board-imposed conditions and their status.
<ul style="list-style-type: none"> Do make use of sub-headings in the "Remarks" section of the submission, when appropriate, to avoid confusion on the part of the reader. 	<ul style="list-style-type: none"> Don't use the submission as a platform to express opinions. The submission should be factual and objective in nature.

14.11 Remission orders

Section 23 of the FAA provides a means to remove a debt from the books of account and release the debtor from all liability. The FAA requires that the Treasury Board recommend remissions to the Governor in Council. A Treasury Board submission is accordingly required. Remissions may be applied to debts not covered by the criteria of section 24.1 of the FAA and may be applied to debts already paid.

14.12 Taxes

Remission of taxes, including customs duties, and related interest and penalties under subsection 23(2) of the FAA is made by the GIC on the recommendation of the appropriate minister. Though such remission does not require a recommendation by the Treasury Board, it must be reviewed by the Department of Finance Canada. Information on the remission of customs duties is available from the International Trade Policy Division of the Department of Finance Canada. Information on the remission of other taxes is available from the Tax Policy Branch of the same department.

14.13 Fees and other debts

Unlike the remission of customs duties and other taxes, the remission of fees, other debts, and any related interest requires the recommendation of the Treasury Board pursuant to subsections 23(2) and (2.1) of the FAA. The Secretariat analyst should be contacted for information on what to include in the accompanying submissions.

14.14 Fees prescribed under subsection 19(1) and section 19.1 of FAA

Subsection 19(1) and section 19.1 of the FAA allow the GIC to prescribe, on the recommendation of the Treasury Board, fees for services, use of facilities, licenses, and permits. The GIC may also authorize a minister to prescribe those fees by order. However, the minister's authority in this regard is quite limited. Both situations require following the regulatory process (i.e. publication is required in Part I of the *Canada Gazette* for consultation and in Part II for the final regulations).

When the GIC has authorized a minister to prescribe fees, the minister may make amendments by order, subject to the regulatory process. It should be noted that these subsequent amendments may still require Treasury Board recommendation (e.g. when the GIC order authorizing the minister calls for it or because the Board required it when it approved the submission). In addition to regulatory process requirements, fees established pursuant to subsection 19(1) or section 19.1 may be subject to the provisions of the *User Fees Act* that include the tabling of a user fee proposal in Parliament. Tabling and parliamentary review should occur before Treasury Board consideration.

The federal organization should consult its legal services and the Secretariat program and regulatory analysts early in the regulatory process when such fees are involved.

More details are available on the Treasury Board's "Financial Management On Line: External User Fees" website ([page on the *User Fees Act*](#)).

15. Classification of EX-4 and EX-5 Positions

It is important to note that the Canada Public Service Agency and the Secretariat have both unique and complementary roles when dealing with submissions relating to EX-4 and EX-5 organization and classification.

While the Canada Public Service Agency is the expert body on policy in relation to EX classification, standards, organization, and monitoring, and oversight of EX community data and issues, the Secretariat, through the appropriate program sector and in consultation with the Canada Public Service Agency, assesses all submissions, advises on submission content and readiness, presents the case, and renders the record of decision. Federal organizations sponsoring a submission are accordingly expected to provide the submission and supporting documentation (e.g. job descriptions and organization charts) to both the Canada Public Service Agency and the Secretariat.

The identification of situations in which Treasury Board approval is required is based on the *Organizational Authority and Classification of Executive Group Positions Policy*. If a proposed change in a federal organization is to result in an increase to the organization's total number of EX-4 and EX-5 positions or total number of EX-5 positions, Board approval is required.

The above policy should be consulted. It applies to the core public administration as defined in Schedules I and IV to the *Financial Administration Act*.

An example of the content of submissions dealing with a federal organization's EX-4 and EX-5 positions is provided at Figure 7 in Appendix F.

16. Information Management, Information Technology, and Service Delivery

The Chief Information Officer Branch (CIOB) of the Secretariat has a significant interest in ensuring that the Government of Canada's major IM and IT investments are well planned and well managed and generate outcomes that contribute to the government's directions and strategies in areas such as information management, shared services, use of common infrastructure, etc.

This is achieved in many ways, including the review of key IM/IT documents such as a submission, long-term capital plan, and/or information management technology plan.

Advice and guidance on developing a submission seeking PPA or EPA for a particular IM/IT project is provided in Part IV, point 13.2, "Information requirements for submissions related to project approvals."

Information relating to approval of the information technology asset management component of a long-term capital plan is provided in Part IV, point 13.2.5, "Long-term capital plans." The Enterprise Stewardship and Internal Services Strategies Division of the Secretariat may also be consulted.

The Executive Director of the Enterprise Stewardship and Internal Services Strategies Division of the Secretariat may be contacted for advice and guidance on the development of a federal organization's information management and technology plan.

The CIOB also has an interest in ensuring that Government of Canada services (a) are designed around client needs, expectations, and abilities (client-centred) and respect government policies, directives, and standards; (b) continuously improve in response to client feedback and performance; (c) are cost effective and easy to access and use; and (d) are secure and delivered to

the right person or business; and also that the use of whole-of-government service solutions, existing or under development, is fully evaluated.

Advice and guidance are available from the CIOB's Service Policy division for matters relating to service delivery to Canadians and Canadian businesses and from its Internal Services Strategies division for those relating to internal service delivery. To ensure continuity, the lead Secretariat analyst should be informed of any inquiries on IM/IT issues.

17. Management, Resources, and Results Structure

The Program Activity Architecture is an inventory of all the programs undertaken by a department or agency. The programs are depicted in their logical relationship to each other and to the strategic outcomes (SOs) to which they contribute. The PAA is a key element of a Management, Resources, and Results Structure (MRRS).

The *Management, Resources, and Results Structure Policy* supports the development of a common, government-wide approach to the collection, management, and reporting of financial and non-financial performance information. Federal organizations must have an MRRS that is current and consistent with the way they manage diverse programs and allocate resources to achieve expected results.

The Treasury Board must approve changes to strategic outcomes and to the program activity level of the PAA. A formal call letter is usually issued in the spring to initiate the annual PAA update approval process. This letter sets out the process that will determine whether federal organizations are required to complete a submission for proposed changes to their strategic outcomes and PAA. (See Appendix F for an authority wording template.)

17.1 Performance Measurement Framework

The purpose of the Performance Measurement Framework is to identify the expected results, outputs, and target performance indicators arising from the submission.

For an existing program, detail what results have been achieved in the program or related areas and the original target performance indicators. Where there is a request for an increase in program resources, describe the additional expected results associated with the new resources and the new target performance indicators.

For all new programs, detail what results will be achieved and outline target performance measurement indicators.

18. Determination of Disagreements between Ministers and Accounting Officers on the Interpretation or Application of a Treasury Board Policy, Directive, or Standard

Subsections 16.4(1) and (2) of the *Financial Administration Act* designate deputy ministers and heads of government institutions as accounting officers for their organizations. Within the framework of ministerial responsibility and accountability to Parliament, accounting officers are accountable before Senate and House of Commons committees to appear and answer questions in four specified areas.

The *Financial Administration Act* also provides a mechanism for the resolution of specific disagreements between ministers and accounting officers. Subsection 16.5(1) indicates that, when a minister and the accounting officer for a department named in Part I or II of Schedule VI to the Act are unable to agree on the interpretation or application of a Treasury Board policy, directive, or standard, the accounting officer shall seek guidance in writing from the Secretary of the Treasury Board.

Subsection 16.5(2) indicates that, when guidance has been provided under subsection 16.5(1) and the matter remains unresolved, the minister shall refer the matter to the Treasury Board for a decision. Generally, it is expected that this will be a formal submission, signed by the minister in question, for an exemption from or exception to a requirement of a particular Treasury Board policy, directive, or standard.

An example of the exemption requested could be:

“Authority for a one-time exemption from the corporate identity provisions of the *Communications Policy of the Government of Canada* for non-commercial use of the graphic identifier depicted in Annex E until [date] to help raise public awareness of [a particular event]. This graphic identifier includes the ‘Canada’ wordmark, but not as the dominant element.”

Subsection 16.5(3) indicates that the Treasury Board’s decision shall be in writing and a copy shall be provided to the Auditor General of Canada as a confidence of the Queen’s Privy Council of Canada. The decision will be provided to the offices of both the minister and the accounting officer involved.

Appendix A: Orders in Council and Other Governor in Council Submissions

An order in council (OIC) is an instrument that serves notice of a decision made by the executive arm of government. The Governor in Council, namely the Governor General of Canada acting on the advice of the Queen's Privy Council for Canada, approves OICs. In certain instances, the Treasury Board Committee considers GIC submissions and fulfils the role of Committee of the Privy Council (CPC). The recommendation of the Treasury Board as a separate Cabinet committee may also be required.

For more information, consult the [Governor in Council Process Guide](#) and the [Regulatory Process Guide](#).

1. Orders in Council Requiring Treasury Board Recommendation

There are four categories of OICs for which the recommendation of the Treasury Board is required:

- ▶ OICs where the Board's recommendation is required by statute
- ▶ OICs for certain matters related to real property
- ▶ OICs involving user fees
- ▶ OICs that have financial implications

The sponsoring organization should consult the Treasury Board of Canada Secretariat analyst to determine whether an OIC requires the Board's recommendation and, consequently, a submission seeking it. This must take place before submitting an OIC to the Privy Council Office.

It should be noted that, should a submission be required, it must include a proposal on the OIC.

2. Required Packages

2.1 Regulations

This information applies to both Governor in Council and ministerial regulations that by statute require the recommendation of the Board. It also applies to submissions that, in the judgment of the Secretariat, require Board recommendation so that the Board may fulfill its responsibilities under the *Financial Administration Act* or other statutes in relation to resource allocation and management issues.

Once the two blue-stamped regulations have been received from the Legislative Services Branch of the Department of Justice Canada, the sponsoring organization may proceed to obtain the recommendation of the Board. To this end, the organization must submit the **Treasury Board submission package** and the **regulation proposal package** (for ministerial regulations) or **Governor in Council submission** as separate items to the Treasury Board Submission Centre of the Treasury Board of Canada Secretariat.

The **Treasury Board submission package** in both official languages should include the original submission, a copy of the OIC, the Regulatory Impact Analysis Statement (RIAS) signed by the sponsoring minister, one photocopy of the blue-stamped proposed regulations, and the communication plan. The original regulatory package must be sent to the attention of the Assistant Clerk of the Privy Council. (Note: Under the *Statutory Instruments Act*, all regulations must be transmitted to the Clerk of the Privy Council.)

The **regulatory proposal package** (for ministerial regulations) or **Governor in Council submission** should include the letter of transmittal to the Assistant Clerk of the Privy Council, the ministerial recommendation, the notice of prepublication, the OIC, the proposed regulations, the RIAS signed by the sponsoring minister(s), any supplementary note, the communication plan, and the request for insertion in the *Canada Gazette*.

There is a specific process for regulatory submissions. Please consult the [Regulatory Process Guide](#) regarding the submission process, contents, and language requirements.

2.2 Other types of orders in council

For the **other types of OICs where the Treasury Board has been delegated authority to act as the Governor in Council, including:**

- ▶ federal-provincial agreements, federal-territorial agreements, or federal-First Nations agreements
- ▶ assets or real property management
- ▶ corporate plans and transactions
- ▶ pension regulations relating to federal employees,

the packages (required in both official languages) should include the original Treasury Board submission, the OIC, the background note (specific to the OIC request), the explanatory note (mandate, program objectives), and the communication plan.

ORDERS

The following documentation is required with the Board submission (to be submitted to the Treasury Board Submission Centre of the Secretariat). Any questions should be directed to the TBSC.

For regulations (only the originals are to be sent to the Privy Council Office):

a) Package

- ▶ Signed original Regulatory Impact Analysis Statement (RIAS) with covering letter, in English and French, along with three copies of each
- ▶ Two original copies of the OIC and regulations (blue-stamped version) and relevant annexes in English and French, along with four copies (not originals) of each
- ▶ Communication plan in English and French, along with three copies in each language

If regulations are to be published, original Request for Insertion in *Canada Gazette*

b) three copies of the OIC with annexes, in English and French, plus

c) 15 copies of the package (see above), one to be attached to each copy of the submission; electronic version of documents on diskette.

For non-regulatory orders (e.g. approval of a corporate plan):

a) Original OIC and two copies, in English and in French. Package to include background note (specific to the OIC request), explanatory note (mandate, program objectives), and annexes and agreements, in both languages.

b) 15 copies of the above, in both languages, one to be attached to each copy of the submission; electronic version of documents on diskette.

In all cases, the standard Treasury Board submission requirements must be followed with regard to stapling, hole punching, and providing the TBSC with the original signed submission and photocopies.

Appendix B: Costing Tables

A complete cost analysis must support all Treasury Board submissions requesting the approval of new resources to implement new or revised policies, programs, or projects. Submissions requesting the transfer of or adjustments to existing resources must also include the appropriate costing table.

The costing tables shown below are required for each financial authority that is being sought in a Treasury Board submission. A basic checklist of the resources to be costed is provided at the end of this appendix.

This review does not cover the costing of outputs. More detailed guidance on costing is available in the *Guide to the Costing of Outputs in the Government of Canada* and the Treasury Board *Benefit Cost Analysis Guide*.

Costing Tables

The following formats for calculating and presenting costs in a Treasury Board submission are now required for all financial authorities being sought. Each financial authority will need to be supported by one of the following costing tables. As appropriate, accompanying costing tables must be included in the first appendix attached to the Treasury Board submission. Summary tables (tables 6 and 7) must be included in the “Cost and source of funds” section of the Treasury Board submission and must be consistent with the costing tables appearing in the appendix. Please note that the Secretariat may request more information in the course of its analysis.

Table 1 is required for each financial authority seeking budgetary resources in order for a federal organization to carry out government programs and policies. The resources being requested must be related to the appropriate program activity (or activities) within the organization.

Table 1: Budgetary Costing Table Corresponding to Authority Paragraph xx (dollars)										
Organization Name:										
Source of Funds:										
	Vote number									
	Operating		Vote Netted Revenue	Capital		Transfer Payments		Employee Benefit Plans	Accommodation	Total
	<i>Personnel</i>	<i>Operating & Maintenance</i>		<i>Personnel</i>	<i>Other</i>	<i>Grants</i>	<i>Contributions</i>			
Program Activity										
FY xxxx- yyyy										
FY xxxx- yyyy										
Subtotal PA										
Program Activity										
FY xxxx- yyyy										
FY xxxx- yyyy										
Subtotal PA										
[Etc.]										
Total										

Table 2 is required for each financial authority seeking additional capital resources in order for a federal organization to carry out government programs and policies. This table provides the accrual accounting information on the expected life cycle of the asset. The resources being requested must be related to the appropriate program activity (or activities) within the organization.

Table 2: Capital Projects Costs Table (Accrual Basis) Corresponding to Authority Paragraph xx (dollars)			
Organization Name:			
Program Activity	Land & Capital-Related Expenses (Excluding Amortization)	Amortization	Total Capital
Program Activity			
FY xxxx-yyy			
Program Activity			
FY xxxx-yyy			
[Etc.]			
Total			

Note: Capital expenditures should be split between non-depreciable expenditures and amortization. The totals of the two columns should equal the total amount to be charged to the capital vote or allotment noted in Table 1. Non-depreciable expenditures include such amounts as land acquisition costs and expenses for repairs and maintenance.

Table 3 is required for every transfer within a federal organization or between federal organizations in order for a federal organization to carry out government programs and policies, as per each financial authority being sought in the submission. The resources being transferred must be related to the appropriate program activity (or activities) within the organization(s).

Table 3: Transfer Table Corresponding to Authority Paragraph xx (dollars)										
From: Organization Name										
	Vote number									
	Operating		Vote Netted Revenue	Capital		Transfer Payments		Employee Benefit Plans	Accommodation	Total
	<i>Personnel</i>	<i>Operating & Maintenance</i>		<i>Personnel</i>	<i>Other</i>	<i>Grants</i>	<i>Contributions</i>			
Program Activity										
FY xxxx-yyyy										
FY xxxx-yyyy										
Subtotal PA										
Program Activity										
FY xxxx-yyyy										
FY xxxx-yyyy										
Subtotal PA										
Total Organization										

Note: This authority is required when an organization wants to perform internal vote transfers or transfer funds to another organization.

When transferring salaries from one department to another, the increase in the personnel sub-allotment of the receiving department should be offset by an identical reduction in the personnel sub-allotment of the giving department. If that is not possible, the transfer to/from the operating allotment should be made entirely within the other operating costs sub-allotment (which must include the EBP amount).

Table 4 is required for each financial authority seeking non-budgetary resources in order for a federal organization to carry out government programs and policies. The resources being requested must be related to the appropriate program activity (or activities) within the organization.

Table 4: Non-Budgetary Funding Request Table Corresponding to Paragraph xx (dollars)	
Organization Name:	
Source of Funds:	
Vote number	
	Loans, Investments, Advances
Program Activity	
FY xxxx–yyyy	
FY xxxx–yyyy	
Subtotal PA	
Program Activity	
FY xxxx–yyyy	
FY xxxx–yyyy	
Subtotal PA	
[Etc.]	
Total	

Table 5 is required for each financial authority seeking resources from a Treasury Board centrally-managed vote in order for a federal organization to carry out government programs and policies. The resources being requested must be related to the appropriate program activity (or activities) within the Secretariat.

Table 5: Centrally-Managed Fund Corresponding to Authority Paragraph xx (vote) (dollars)	
Treasury Board of Canada Secretariat	
Source of Funds:	
	Centrally-Managed Fund
Program Activity	
FY xxxx-yyy	
FY xxxx-yyy	
FY xxxx-yyy	
Total	

Table 6 provides a summary of the costing resources required by vote. This summary table is to be included in the body of the submission, in the “Cost and source of funds” section.

Table 6: Summary Table by Estimates Vote Structure (dollars)						
Organization Name:						
Input Factor	Fiscal Year					
	<i>xxxx-yyy</i>	<i>xxxx-yyy</i>	<i>xxxx-yyy</i>	<i>xxxx-yyy</i>	<i>xxxx-yyy</i>	Total*
Vote X (Operating Expenditures)						
Personnel						
Operating & Maintenance						
Less: Vote Netted Revenue						
Subtotal Vote X						
Vote Y (Capital Expenditures)						
Personnel						
Other						
Subtotal Vote Y						
Vote Z (Grants and Contributions)						
Subtotal						
EBP @ 20%						
Accommodation @ 13%						
Other Statutory Items (as required)						
Total						

*Note: As appropriate/required, this column may be replaced with a column indicating ongoing funding (e.g. FY xxxx and ongoing) or funding that will continue for more than five fiscal years and is set to end at a fixed point in time in the future (e.g. FY xxxx-yyy).

Summary Source of Funds Table Corresponding to Authority Paragraph xx (dollars)		
Organization Name:		
Fiscal Year	Source of Funds	Amount
FY xxxx-yyy		
FY xxxx-yyy		
[Etc.]		

Table 7 provides a summary of the costing by program activity (or activities). This summary table is to be included in the body of the submission, in the “Cost and source of funds” section.

Table 7: Summary Table by Program Activity (dollars)						
Organization Name:						
Program Activity	Fiscal Year					
	<i>xxxx-yyyy</i>	<i>xxxx-yyyy</i>	<i>xxxx-yyyy</i>	<i>xxxx-yyyy</i>	<i>xxxx-yyyy</i>	Total
Program Activity						
Program Activity						
[Etc.]						
Total						

Checklist of Possible Costs

Salary and related costs

Salary costs include salaries, wages, shift premiums, foreign service directives, overtime allowances, acting pay, reclassifications, bilingual bonuses, pay equity payments, relocation, education leave, and training and development leave.

Employee benefit plan (EBP) costs are currently calculated at 20 per cent of total salary costs. They consist of employer costs for superannuation, the Canada Pension Plan, and employment insurance, and must be considered as incremental costs when calculating the human resources component of a submission. While EBP costs are not charged to federal organizations' operating budgets at this time, they are costs to government that must be funded. The organization's financial services can provide the latest rates for calculating EBP costs. It should be noted that an additional cost for health care may apply, depending on the funding regime.

Accommodation costs

These costs fall under one of three scenarios, as follows:

If new staff will be working out of office space owned or leased by Public Works and Government Services Canada, the latter charges an accommodation premium. This is currently calculated at 13 per cent of total salary costs and must be included in any costing of new salaries. While the sponsoring federal organization must fund these costs, the monies to cover them are held centrally. The organization's financial services can provide the latest rate for calculating this premium.

If new staff will be working out of office space owned by the federal organization, the organization's financial services should be consulted about dealing with the costs.

Foreign Affairs and International Trade Canada (DFAIT) usually provides accommodation for staff working at missions outside Canada. This is done on a cost-recovery basis under the Treasury Board's *Common Services Policy*. Because providing office and living space requires long lead time, DFAIT should be informed as early as possible of any plans to post staff abroad.

Other operating costs

These include travel; conferences; freight; postage; training; personal and professional service and other contracts; internal or external communications; management of information life cycles for databases and websites; personal computers; software; furniture; office supplies; internal professional services such as legal counsel, auditors, and evaluators; and corporate services such

as IT, library, mail room, management of information, information conversion to new structures and/or technology over time, telecommunications, and security.

Capital

This is capital that a federal organization controls separately. It covers the acquisition of land, construction of buildings, engineering structures and works, car fleets, ships, and planes, as well as the costs of major alterations, repairs, or renovations to extend the life of such assets. Capital may include requirements that exceed a federal organization's project authorities or limits. These costs must take into account any replacement or maintenance expenses. A life-cycle approach should be used in costing such initiatives. Accrual data requirements for capital activity are detailed in Appendix C.

Goods and Services Tax (GST) and Harmonized Sales Tax (HST)

The GST and HST are not charged to federal organizations' operating budgets, but to an accountable advance account in the normal course of budgeting and accounting. However, these costs should be shown separately in proposals seeking new resources, expenditure authority, and project approvals to carry out government programs and policies.

The GST and HST should be displayed separately in costing major initiatives that fall under the Treasury Board's *Project Management Policy*. In many such ventures, these taxes can be significant. They must be included in calculating a project's total costs and reviewing these against a federal organization's Treasury Board delegated authority for project approvals (project approval limits provided to individual federal organizations listed in Appendix E to the *Project Approval Policy*). Listing such costs separately also allows for more transparency when presenting proposals to Treasury Board ministers.

Transfer payments

These are transfers of money, goods, services, or assets from an appropriation to individuals, organizations, or other levels of government, without the federal government receiving goods or services directly in return.

They include grants, which are transfer payments that are not subject to accounting or auditing, but for which eligibility and entitlement may be verified or for which the recipient(s) may need to meet certain pre-conditions.

They also include contributions, which are conditional transfer payments for a specified purpose made under a contribution agreement that is subject to accounting and auditing.

Appendix C: Accrual Accounting Information

In 2002–03, the government implemented full accrual accounting for the preparation of the Finance Minister’s budget and the summary financial statements of the Government of Canada included in the Public Accounts of Canada. However, the Main Estimates, or the appropriations, continue to be based on a “near-cash” accrual basis of accounting.

Accrual accounting recognizes transactions when the underlying economic event occurs, that is, it recognizes revenue when earned rather than when cash is received, and expenses when incurred rather than when paid.

There are several categories of transactions where there are differences between the classification of elements in the transaction and the timing of charges against the appropriation and recognition of expenses for the purposes of determining the annual surplus or deficit. There are different treatments for revenues, certain liabilities, inventory, and the acquisition of tangible capital assets. A brief discussion of some of the differences is found in [Annex 6 of the 2003 Budget Plan](#).

Accrual accounting provides a more comprehensive picture of the government’s financial situation and a more accurate reflection of the financial impacts of economic events and government decisions during the year. The Secretariat is encouraging federal organizations to increase the use of accrual information in decision making since it gives a better presentation of the cost of resources used in a period and thus a better means of relating costs of programs to performance achieved.

To foster the use of accrual information in decision making, the Secretariat requires the inclusion of accrual information in submissions where **capital spending** is proposed and (a) the resources are incremental (i.e. not presently included in the federal organization’s reference levels) and (b) the cash and accrual profiles are materially different.

The “Cost and source of funds” section of submissions related to acquisitions of capital assets or material amounts of inventory should include accrual financial information in addition to the cash profile. For other types of transactions where there are material differences between cash flows and expense recognition (e.g. contaminated sites remediation), the Secretariat may contact the federal organization to obtain accrual information.

For government accounting purposes, capital assets generally include any asset:

- ▶ acquired, constructed, or developed at a cost exceeding \$10,000;
- ▶ to be used on a continuous basis to achieve government objectives for more than one fiscal year;

- ▶ not intended for resale in the ordinary course of operations; and
- ▶ the beneficial ownership and control of which rest with the government.

Capital assets also include betterments. Betterments are expenditures relating to alteration or modernization of an asset that appreciably prolongs the item's period of usefulness or improves its functionality.

For appropriations, the full purchase price or development cost of a capital asset is charged to an appropriation in the year of expenditure. Under full accrual, the costs of developing or acquiring the capital asset are allocated to the periods over which the asset will be used by the federal organization, through amortization.¹

Basic steps for calculating annual accrual expense

(1) Cost

- ▶ Determine the sum of all costs required to make a capital asset operational.
 - In the case of acquisition, this can include the purchase price, transportation costs, legal fees, installation costs, etc.
 - In the case of developed or constructed assets, this includes direct material and labour costs, as well as overhead costs directly attributable to the construction or development activity.
- ▶ There are specific rules to follow for the valuation of assets acquired under leases. A lease is either an operating or capital lease. There are numeric thresholds to apply to distinguish between the two. Where a lease is proposed, the submission should note whether the lease is operating or capital, but separate accrual information would only be needed where there is a material difference between the cash flows associated with the lease payments and the accrual expenses of interest and amortization of a capital lease.
- ▶ The useful life should reflect the accounting policies established by the federal organization.

(2) Amortization period

- ▶ Determine the useful life of the asset.
 - Useful life is the estimate of either the period over which a tangible capital asset is expected to be used or the number of production or similar units that can be obtained from the tangible capital asset. The estimate of useful life should take into account such

1. "Amortization" used to be referred to as "depreciation."

factors as expected future usage, effects of technological obsolescence, expected wear and tear from use or the passage of time, the maintenance program, studies of similar items retired, and the condition of existing comparable items.

- Since the estimate of the life of an asset is extended into the future, it becomes increasingly difficult to identify a reasonable basis for estimating the useful life. As a result, the maximum amortization period of tangible capital assets other than land is restricted to 40 years except where the federal organization can demonstrate clearly that a longer useful life is expected. Some complex network assets such as water or sewer systems likely have useful lives in excess of 40 years. Indicating a longer useful life for such assets may thus be justified.
- The useful life for the asset(s) covered by the submission should be consistent with the accounting policies of the federal organization. Submission preparers should discuss the useful life of the asset(s) with the group responsible for accounting policies or external financial reporting.

▶ Land has an infinite useful life and is not amortized.

(3) Amortization expense

Amortization is the allocation of the cost of the asset over its useful life.

- ▶ The federal government generally uses straight-line amortization, where the cost of the asset is divided evenly by the number of years of useful life to determine the annual amortization expense.
- ▶ Where a government organization expects the residual value of a tangible capital asset (the value to be realized when the asset is disposed of at the end of its useful life) to be significant, that value is deducted from the historic cost of the asset in the calculation of amortization.
- ▶ This amount plus operating costs for the year will be the ***annual accrual expense***.
- ▶ This amount will be recorded in each year of the asset's useful life, starting when the asset is put into use. Since amortization is recorded monthly, annual amortization may be reduced in the first and last years of the asset's useful life.

*For more information regarding capital assets, useful life, and amortization standards, please consult [Treasury Board Accounting Standards 3.1 and 3.1.1](#), section 3.5 of the *FIS Accounting Manual*, and information on how accrual affects liabilities and revenues in Annex 6 of the 2003 Budget Plan.*

Appendix D: More Information on the “Remarks” Section

Although every Treasury Board submission differs, the following are typical questions the Secretariat analyst may ask be addressed in the “Remarks” section.

General

- ▶ What is the department/agency trying to accomplish? What are the other expected results? Who are the stakeholders?
- ▶ How does this proposal support the department’s strategic objectives per the Management, Results, and Reporting Structure, where it fits within the department’s Program Activity Architecture?
- ▶ Cite previous policy approvals (e.g. initiative was approved by Cabinet), including the amount approved and when. Does the proposal visibly support the priorities of government? Was it included in the Throne Speech? Was it announced as part of a budget?
- ▶ Indicate the legal authority (authorities) under which the minister can do what is proposed.
- ▶ Indicate how the program focuses on results and value for money. Has it been the subject of a recent audit or evaluation? What were the results? How are the recommendations being taken into account?
- ▶ Indicate how the program is consistent with federal responsibilities. Could it be carried out by other levels of government or the private sector? Is there scope for public sector/private sector partnerships?
- ▶ Indicate how efficiencies have been considered. Indicate why the project/program is affordable. Is reallocation necessary to fund this program/project?
- ▶ Has a performance management framework been established to ensure a focus on results and establish value for money? Who is accountable for the results?
- ▶ Does the program/project still serve the purpose for which it was created? Has the problem being targeted changed since the initial solution was conceived?
- ▶ How does the initiative fit in with other government programs and priorities? Provide details on any linkages, complementarity, or duplication between the sponsoring organization’s proposal and related programs in other federal organizations with similar objectives. Clearly substantiate the requirement for this proposal in light of existing related programs/projects.
- ▶ What are the risks of moving ahead or not moving ahead with the proposal? Provide detail on risks to be managed, risk mitigation measures, any residual risks, financial risks, organizational risks, issue history, administrative risks, and specific project risks (if it is a project under Treasury Board policy).

- ▶ Does the proposal involve the provinces, territories, or the public? Are there implications for federal-provincial relations?
- ▶ Are there regional implications? How is the funding distributed across Canada?
- ▶ Indicate whether there are outstanding previous conditions. Have they been met? If not, why not?
- ▶ Justify cost estimates comprehensively, including all reasonable life-cycle costs.
- ▶ Is there a communication plan? Was the communication plan discussed in Cabinet? Are there any issues around the proposed communication plan? Does the initiative meet the communication objectives of the federal organization and the government? Have all communication needs been taken into account, including federal identity and official language requirements?
- ▶ Does the submission involve the delivery of an existing or new service? Does it address the elements of good service management practices (e.g. establishing and communicating service standards to clients, measuring performance and client satisfaction, mapping business processes for accountability management, pursuing collaborative arrangements where appropriate) and service transformation (e.g. using/reusing common solutions, exploring one-stop access and channel management)?
- ▶ If a website is being built, enhanced, or revamped within the Government of Canada environment, does the site comply with the Common Look and Feel for the Internet standards? The Secretariat has developed the *Common Look and Feel Self-Assessment Guide* to assist federal organizations in assessing their compliance.
- ▶ Have the [Treasury Board policy instruments](#) on the Secretariat website that are applicable to the submission been identified? Are the requirements of those instruments met? If not, have reasons been provided for any deviations? If exemptions must be sought in relation to an instrument, has an explanation been provided?
- ▶ If the submission relates to a determination of a disagreement between a minister and an accounting officer on the interpretation or application of a Treasury Board policy, directive, or standard, has the case for an exemption from a Treasury Board policy, directive, or standard been clearly made?

Program design, delivery, and implementation

- ▶ What is the program design? How will the program or initiative be delivered? How will it be implemented? What are the plans for electronic program delivery?
- ▶ What are the information and management of information requirements and considerations?

- ▶ What will the management and accountability framework look like? What tools will be used to measure performance (e.g. a comprehensive program evaluation or external review)?
- ▶ If the organization's initiative involves other federal organizations or collaborators outside the federal government, how will activities and outcomes be coordinated? Is a memorandum of understanding among federal organizations required? Is a contract among collaborators required? What is the role of the collaborators in delivering key results?
- ▶ What lessons have been learned from similar national or international initiatives?
- ▶ Will funds be provided through the operating budget or transfer payments?
- ▶ If the operating budget is being used, what will the federal organization's role be? Will more full-time staff (FTEs) be needed? How much funding will go towards operating costs, and for what (e.g. equipment, travel, consultants)? Are the allocations reasonable?
- ▶ If transfer payments are being used, why was a grant chosen over a contribution, or vice versa? What are the terms and conditions? Who is eligible? Has provision been made for remedial action?
- ▶ Have other means (e.g. alternate service delivery) been considered for carrying out the policy decision? Is the proposal put forth the best one?
- ▶ Are a human resources strategy and a human resources plan in place?

Regional coordination and horizontal management

- ▶ Are there any horizontal linkages (e.g. climate change or Aboriginal framework) or any previous or forthcoming linkages (e.g. previous Treasury Board or Cabinet expectations, previous evaluation findings, or an expected program evaluation)?
- ▶ Indicate whether the program is a horizontal initiative or a component of a horizontal initiative (i.e. the program involves two or more departments or non-federal entities that are accountable for the outcomes of the program or other programs under the horizontal initiative). If so, is there a performance management framework that specifically addresses governance, accountability, performance, and financial measurement and reporting to ensure effective management of the initiative?
- ▶ Does the program design provide for regional coordination and horizontal linkages across federal organizations? Is there evidence that regional officials have been consulted or otherwise involved in designing the program?
- ▶ Does the program design incorporate adequate resources to both manage and support collaborative undertakings with other federal organizations, other levels of government, or the private sector?

Costing

- ▶ Has the [Guide to Costing of Outputs in the Government of Canada](#) been consulted for the purpose of preparing cost estimates according to the seven-step approach and for overall guidance?
- ▶ Are there any central agency and/or legislative/policy requirements that may impact the definition of the purpose and/or determination of the cost base? If so, describe them. Have they been taken into consideration? If not, explain why not.
- ▶ Is there evidence that sufficient consultation took place with any other federal organizations that will be impacted by this TB submission?
- ▶ Is there evidence that sufficient consultation took place internally with the providers of corporate services and any other departmental programs that might be impacted by this TB submission?
- ▶ Has this proposal been considered as part of a previous spending restraint exercise?
- ▶ What is the current level of funding for the program or initiative?
- ▶ On what will the additional funds requested be spent?
- ▶ Has the costing analysis recognized and factored in all costs, including corporate and program support costs, as well as EBP costs and the accommodation premium? Are the costing assumptions reasonable? Do they include all reasonable life-cycle costs?
- ▶ Are the projected costs reasonable? How do they compare with costs of similar national or international projects?
- ▶ Is there a risk of unfunded costs in the future?
- ▶ What is the link between costs and results? Will the federal government receive value for money?
- ▶ How appropriate is the mix of human resources and operating costs?
- ▶ How appropriate is the mix of program delivery and operating costs?
- ▶ Have maintenance and replacement been factored into capital costs?
- ▶ What is the organization's source of funds?
- ▶ Is there a possibility of reallocating existing funds to the initiative?
- ▶ Is access needed to Treasury Board Vote 5? If so, why?

Project approval

- ▶ Have there been previous approvals (preliminary project approval or access to pre-definition funding)? What has changed since the previous approvals?

- ▶ What options were considered? Why has the proposed option been chosen?
- ▶ How will the project be delivered and outcomes measured? What milestones have been established? Are there off ramps? How will success be determined?

Contract

- ▶ Is the proposed contract a result of a competitive process or sole source? If sole source, provide justification. Is the proposed contract with a former public servant?
- ▶ If what is involved is a contract renewal/extension, what are the details of the original/previous contract approvals and why is the contract being renewed or extended?
- ▶ Which trade agreements, if any, apply: World Trade Organization Agreement on Government Procurement (WTO-AGP); North American Free Trade Agreement (NAFTA); Agreement on Internal Trade (AIT)?

Grant, contribution, or grant/contribution program

- ▶ What are the objectives of the program? How has the program been designed? Who are the potential recipients?
- ▶ If there is to be a single recipient, demonstrate how the recipient has the capacity to deliver expected results.

Cost recovery

- ▶ The *User Fees Act*, which came into effect on March 31, 2004, is the standing framework providing the implementation and ongoing management requirements for user fee initiatives. Federal organizations are strongly advised to consult the Act and their respective legal advisors when contemplating new user fee initiatives or changes to existing fees.
- ▶ Federal organizations may consult http://www.tbs-sct.gc.ca/fin/euf-fue/fees_e.asp for general information on the subject of user fees.

Privacy

The *Privacy Act* and the Treasury Board's *Privacy and Data Protection Policy* are based on the principle that federal organizations must protect the personal information they control.

The purpose of the *Privacy Impact Assessment Policy* process is to ensure that federal organizations consider privacy throughout the design and development phases of all initiatives that involve the collection, use, or disclosure of personal information.

Federal organizations seeking preliminary project approval (PPA) from the Treasury Board pursuant to the *Project Management Policy* must include the results of the Privacy Impact Assessment (PIA) in the body of the submission or project brief, where applicable. Organizations seeking effective project approval (EPA) from the Board must provide a status report in the body of the submission or project brief summarizing the actions taken or to be taken to avoid or mitigate any privacy risks, in accordance with the *Privacy Impact Assessment Policy*.

For all other proposals, organizations must provide assurances in their submissions that they have either conducted a preliminary or full PIA and identified and dealt appropriately with all privacy issues or, in exceptional circumstances, that they intend to complete a preliminary or full PIA by a date that is deemed reasonable and acceptable to the Secretariat.

Commitments made by organizations to complete PIAs after submissions have been presented will be monitored by the Chief Information Officer Branch of the Secretariat.

Security

The *Government Security Policy* (GSP) holds deputy heads accountable for protecting personnel and safeguarding information and assets under their control. Security (e.g. physical security measures and IT security software and hardware) can be very costly, especially if dealt with retroactively.

Consequently, federal organizations must address security requirements adequately when preparing submissions. Specifically, for all projects, organizations must provide assurances in their submissions that they have conducted a threat and risk assessment and identified and dealt appropriately with all security issues. When the recommended security requirements exceed the GSP's minimum requirements, a threat and risk assessment must support the funding of these additional measures. For inter-federal organization activities that require submissions for information technology systems, the sponsoring federal organization is responsible for security, in consultation with the other federal organizations involved.

Federal Identity Program

A federal organization may be asked to assure Treasury Board ministers that its proposal is fully compliant with the requirements of the [Federal Identity Program](#) (FIP). These issues are addressed in the "Remarks" section of the submission.

Considerations for Treasury Board ministers include ensuring public recognition of the contributions of the Government of Canada and strengthening federal presence and visibility through the consistent identification of government investments, assets, and activities. The

following corporate identity issues should be considered and relevant information provided in submissions as appropriate:

- ▶ Does the proposal concern or have an impact on federal presence and visibility? Has the federal organization's FIP coordinator or communications branch been consulted about federal identity issues related to the initiative?
- ▶ How will federal contributions or funding be identified to ensure appropriate acknowledgement of the Government of Canada in communications with the public? How will the government's official symbols be used to identify grants and contributions?
- ▶ If the submission concerns a collaborative arrangement or agreement, have the government's corporate identity requirements been addressed to ensure that contributions are fairly acknowledged in all communications with the public? Does the form of acknowledgement meet the requirements of FIP and the *Communications Policy of the Government of Canada*?
- ▶ If the submission concerns the creation of a new organization or program, does the proposed name or title conform to FIP requirements? Will the new organization be identified in full compliance with FIP in all corporate applications (e.g. stationery, signage, assets, print and electronic communications, and activities)? Has the new organization assigned responsibility for FIP and corporate identity management?

Communication

A communication plan with budget information may also need to be appended to the submission. A plan with dedicated resources to achieve communication goals and objectives is required where a submission:

- ▶ is not the subject of a previous memorandum to Cabinet that is still in force;
- ▶ involves a significant investment of public funds;
- ▶ proposes a major new policy, program, service, or initiative; or
- ▶ concerns matters in which the public has demonstrated or could express sensitivity and concern.

However, a communication plan is not required in a submission concerning the release of advertising funds from the Treasury Board on the basis of policy direction from the Cabinet or a designated Cabinet committee.

Communication plans in submissions take the same form as communication plans in memoranda to Cabinet (MCs). Thus, federal organizations are asked to follow the same template as for communication plans in MCs.

The plan in the submission must contain all nine sections outlined in the MC template: information on the proposed communication objectives, links to government messages and campaigns, public environment analysis, key messages, target audiences and reactions, regional and provincial issues, parliamentary considerations, communications approach and tactics, and budget.

The federal organization's head of communications must be consulted and must review the communication plan in the submission. The input of a communication specialist helps ensure that appropriate measures and adequate resources are recommended in the plan.

Including communication plans in submissions and ensuring that heads of communications review them are requirements of the *Communications Policy of the Government of Canada*.

Human resources

Submissions requesting significant resources for new salaries must provide strategies that deal with the capacity of the federal organization's human resources (HR) groups to fulfill their responsibilities for recruitment, secondment, employment equity, training, staff relations, pay and benefits, security, classification, staffing, and HR planning. In addition to the 20 per cent employee benefit premium and 13 per cent accommodation premium applied to all new salary dollars, federal organizations should allocate resources for goods and services such as equipment and travel. Inadequate assessment of the latter can have a significant impact on program delivery.

The Canada Public Service Agency may need to be consulted on the impacts of certain HR policies (e.g. employment equity or official languages policy) on proposals.

Submissions that propose to create new delivery mechanisms such as separate employers and special operating agencies, to transfer federal functions to other levels of government, or to wind up programs have more HR management issues. Managing the transition processes involved includes transferring, redeploying, relocating, and terminating staff, and acquiring new technologies. All such activities must be carried out in accordance with the appropriate authorities, such as collective agreements and the *Work Force Adjustment Directive*.

Results-based management and accountability frameworks

The Treasury Board's *Policy on Transfer Payments* stipulates that submissions for program approval of terms and conditions of grants for a class of recipients or for contributions should include an RMAF and an RBAF that cover evaluation and audit plans respectively. The preparation of the RMAF provides for appropriate measuring and reporting of results as related to the purpose of providing resources through transfers.

Although RMAFs and RBAFs are required only for transfer payment programs, they should be considered useful management tools for significant policies, programs, and initiatives, whether or not they are produced in compliance with an official government requirement. In deciding whether to develop such frameworks, federal organizations should, in consultation with their Secretariat analyst, consider the general importance of the policy, program, or initiative, as well as its perceived level of risk.

Three key types of stakeholders should be involved in the development and implementation of RMAFs: managers, evaluation specialists, and, in the case of RMAFs involving submissions, Secretariat analysts.

Managers hold primary responsibility for the development and implementation of an RMAF. They are also responsible for ensuring that the content of the framework is accurate and that it reflects the design and operation of the policy, program, or initiative.

Evaluation specialists can provide effective support to managers in the development of an RMAF. Working with managers, evaluators can provide important guidance and technical expertise throughout the development and implementation process.

When RMAFs are developed to meet a Treasury Board commitment, Secretariat analysts can advise the sponsoring organization's managers and evaluators of general requirements in their regard before they are approved by the minister and submitted to the Board. It is therefore helpful to consult with the Secretariat analyst during the preparation of an RMAF.

The frameworks should achieve the following goals related to the results-based management agenda:

- ▶ to set clear roles and responsibilities for the main participants delivering the initiative through a sound governance structure;
- ▶ to ensure clear and logical design that ties resources to expected results through a results-based logical model that shows a logical sequence of resources, activities, outputs, and key results for the initiative;
- ▶ to allow managers to track progress, measure results, support subsequent evaluation work, and make ongoing improvements through a sound performance measurement strategy;
- ▶ to set out evaluation work expected to be done during the initiative's life cycle; and
- ▶ to ensure adequate reporting of results.

If successfully developed, the framework should serve as:

- ▶ an understanding between the participants about what they aim to achieve, how they plan to work together, and how they will measure and report on results;
- ▶ a tool for better management, learning, and accountability throughout the life cycle of the initiative; and
- ▶ an early indication that the program or initiative is set up logically with a strong commitment to results and a good chance of succeeding.

It is essential that RMAFs remain responsive to changing needs. As the understanding of the RMAF has evolved over time within the context of the requirements for programs with transfer payments under the *Policy on Transfer Payments*, so have the needs of managers and federal organizations. A more strategic approach to RMAFs provides managers with increased flexibility to develop frameworks that reflect the unique nature of policies, programs, and initiatives, while maintaining accountability for the achievement of results. While Treasury Board ministers or the Secretariat may stipulate some RMAF requirements, it is the responsibility of the federal organization to determine how these requirements are to be presented within the RMAF.

The appropriate strategic approach to an RMAF should be determined in consultation with the Secretariat. In general, consultations should be initiated early in the submission process, before the federal organization undertakes significant work on a framework.

It should be noted that RMAFs, like evaluations, should be considered public documents. Departments are encouraged to share the content of an RMAF with program managers and appropriate stakeholders to promote a shared understanding of the program objectives as well as performance and evaluation expectations.

A number of [tools](#) have been developed to provide guidance and facilitate implementation of the *Evaluation Policy*. Of special note are the following:

- ▶ The [Guide for the Development of Results-based Management and Accountability Frameworks](#) was developed to assist managers and evaluation specialists in establishing RMAFs.
- ▶ The [Guidance for Strategic Approach to Results-based Management and Accountability Frameworks](#) complements the aforementioned guide. Its purpose is to help managers tailor the development of the RMAF to specific circumstances, taking into account such factors as overall risk, program complexity, and reporting requirements.

Risk-based audit framework and internal audit plan

The Treasury Board's *Policy on Transfer Payments* stipulates that submissions for program approval of terms and conditions of grants for a class of recipients or for contributions should

include an RBAF and an RMAF that cover audit and evaluation plans respectively. The preparation of the RBAF provides for identification of level-of-program monitoring and of sources of risk; assessment of the likelihood and impact of those risks, including the underlying assumptions made; and a discussion of risk mitigation actions (including management controls) taken and planned.

Three key types of stakeholders should be involved in the development and implementation of RBAFs: program managers, internal audit services, and, in the case of RBAFs involving submissions, Secretariat analysts.

Program managers hold primary responsibility for the development and implementation of an RBAF. They are also responsible for ongoing financial and operational monitoring and the audit of recipient compliance with terms and conditions of contribution agreements and the reliability of results data. In addition, they are responsible for ensuring that the content of the RBAF is accurate and that it reflects the design and operation of the policy, program, or initiative.

The role of internal audit services is to employ a risk-based approach in planning and conducting audits that provide assurance concerning the adequacy of integrated risk management practices, management control frameworks, and information used for decision making and reporting in the achievement of overall program objectives.

The content of the RBAF depends on many factors, such as management requests, legal obligations, pre-established cycles, policy requirements, and the needs and expectations of the central agencies and other collaborators. To ensure that program and audit resources are used where they are most needed, risk must be the driving force in the development of the RBAF, to provide a coherent and disciplined approach to detecting, assessing, and dealing with risk and an effective way of seeing that program and audit resources are used appropriately.

In the case of transfer programs, internal auditors consider the procedures and controls in place to identify and assess risks, and they may include the program in the annual internal audit plan or revise the plan if the program was created or revised after approval of the plan.

The main role of the internal audit function with regard to transfer programs, as with all programs, is to provide deputy heads and the Comptroller General with added assurance, independent from line management, on risk management, control, and governance processes. For further clarification of the role of internal audit services, consult the [*Policy on Internal Audit*](#).

Under certain circumstances, internal audit services may look at individual contribution agreements. This generally occurs when program management suspects a problem and the

program's internal controls, such as financial and operational monitoring, have failed, or when program officers lack the capacity or expertise to handle an issue.

The audit plan in a submission therefore should focus on how and when audit will determine whether a transfer program is being adequately managed. The plan may also indicate when and how individual contribution agreements will be monitored if it is considered necessary to supplement or assess the effectiveness of program monitoring.

Internal audit of the management of contribution agreements does not relieve program managers of their responsibility to effectively monitor agreements for which they are accountable.

A number of [tools](#) have been developed in order to provide guidance and facilitate implementation of the Policy on Internal Audit. Of special note are the following:

- ▶ [Risk-Based Audit Framework Guide](#) (RBAF Guide)
- ▶ [Guide on the Audit of Federal Contributions—Part I: Policy](#)
- ▶ [Guide on the Audit of Federal Contributions—Part II: Suggested Approaches and Procedures](#)

Environmental concerns

Strategic environmental assessment

As part of the federal government's commitment to sustainable development, the *Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals* was updated in 1999.

The directive states that:

[m]inisters expect a strategic environmental assessment of a policy, plan or program proposal to be conducted when the following two conditions are met:

- ▶ the proposal is submitted to an individual [m]inister or Cabinet for approval; and
- ▶ implementation of the proposal may result in important environmental effects, either positive or negative.

A strategic environmental assessment (SEA) is not required in emergencies or other situations that shorten the normal process of Cabinet consideration. Furthermore, an SEA is required only once, unless a policy or initiative changes substantially.

Individual federal organizations are responsible for carrying out this directive.

Many submissions do not need an SEA, provided that an environmental assessment of the policy (through a Cabinet policy committee discussion) or project (under the *Canadian Environmental Assessment Act*) has already been approved.

When an SEA is required, the options and recommendations presented to Treasury Board ministers should reflect the following analysis:

1. *Scope and nature of potential effects*: Building on the preliminary scan, the analysis should describe in appropriate detail the environmental effects that may arise from carrying out the proposal. Such effects, whether immediate, cumulative, or both, could result from the use of or changes in atmospheric, terrestrial, or aquatic resources and from features or conditions of the physical environment. The analysis should identify both positive and negative effects.
2. *Need for mitigation*: The analysis should consider the need for measures to reduce or eliminate potentially adverse environmental consequences of the proposal. Mitigation measures could include changes in the proposal, conditions that may need to be imposed on projects or activities, or compensation.
3. *Scope and nature of residual effects*: The analysis should describe in appropriate detail the potential environmental effects that may remain after mitigation measures have been taken into account.
4. *Follow-up*: The analysis should consider measures to monitor the environmental effects of the sponsoring federal organization's proposal or to ensure that its implementation supports the federal organization's sustainable development strategy.
5. *Public and stakeholder concerns*: The analysis should, when appropriate, identify the concerns of those likely to be most affected, other stakeholders, and members of the public.

There is no single best methodology for conducting an SEA. Federal organizations should use appropriate frameworks and techniques and develop approaches suited to their own needs and circumstances.

The [Canadian Environmental Assessment Agency's website](#) contains the Cabinet directive and implementation guidelines.

Green procurement

Green procurement is set within the context of achieving value for money. It requires the integration of environmental performance considerations into the procurement process, including

planning, acquisition, use, and disposal. In this context, value for money includes the consideration of many factors such as cost, performance, availability, quality, and environmental performance. This requires an understanding of environmental aspects and potential impacts and costs associated with the life-cycle assessment of goods and services being acquired. The detailed policy is available on [PWGSC's website](#).

Sustainable development

Similarly, consideration should be given to the sustainable development implications of the initiative submitted to the Treasury Board. Sustainable development represents the means for integrating and reconciling environmental, economic, and social concerns. Guidance is provided by Environment Canada (federal goals for sustainable development and the federal approach to reporting on sustainable development) and by PWGSC, which together with Environment Canada and the Secretariat has developed guidance for greening government operations. For more information, consult [Environment Canada's website](#) and the organization's Sustainable Development Strategy. Also consult [A Guide to Green Government](#).

Project management considerations (at both the PPA and EPA stages)

Where a procurement strategy is required:

- ▶ Describe the opportunities to improve environmental performance over the life cycle of the proposed procurement. Include a description of the environmental risks and of strategies to mitigate these risks.
- ▶ More specifically, indicate the environmental performance considerations applicable at each phase of the procurement process, from planning, through identification and definition of requirements, acquisitions, operation and maintenance, to final disposal or closure activities of acquired services.

Contracting considerations

Identify measures taken in the acquisition process, such as the inclusion of environmental contractual clauses and/or standards (e.g. take-back clause, Energy Star standards, use of certified haulers), to contribute to the achievement of the environmental objectives of the Government of Canada.

Identify whether the proposed contract has resulted in an environmentally preferable good or/and service and associated environmental outcome(s) (e.g. reduction of greenhouse gas emissions; recycled content; product disassembly potential; durability; reusability; reconditioned, remanufactured or bio-based good or service; energy and water efficiency; resource efficiency).

Appendix E: Official Languages Analysis Guide

Background

Organizations must ensure that initiatives submitted to the Treasury Board for approval are subject to a systematic analysis of their impact on the organization's bilingualism² and on the advancement of English and French.³

Roles and Responsibilities

Analysts in organizations

- ▶ Complete the Official Languages Analysis Form (Appendix E1) to determine whether an impact analysis is required.
- ▶ Provide an impact analysis (Appendix E2) if the answer to one of the questions is “yes.” This analysis is done in cooperation with the organization's official languages (OL) advisor and legal services.
- ▶ Sign and attach the Analysis Form to the submission.

Analysts in the Treasury Board of Canada Secretariat

- ▶ Ensure that the Analysis Form has been completed and clearly indicates whether the proposal has any impact on the federal government's language obligations.
- ▶ Review the organization's impact analysis if one is submitted.

Analysts in the Official Languages Branch of the Canada Public Service Agency

- ▶ Support the Secretariat analysts, as needed.

Examples of cases for which an impact analysis is required:

- ▶ major initiatives for which the government is granting funding and that are being carried out by entities not subject to the *Official Languages Act* (OLA);
- ▶ federal initiatives with a “partnership” aspect in which those delivering services are not employees of federal organizations;

2. Parts IV (service to the public), V (language of work), and VI (participation of English-speaking and French-speaking Canadians) of the *Official Languages Act*.

3. Part VII (supporting and assisting the development of the English and French linguistic minority communities and fostering the recognition and use of English and French) of the *Official Languages Act*.

- ▶ initiatives arising from a memorandum to Cabinet with the intention of privatizing or transforming administrative structures required to provide services formerly provided under the authority of organizations subject to the OLA.

Appendix E1: Official Languages Analysis Form

INSTITUTION	
Title of submission	
Name of analyst in institution	
Telephone number	
Sector in institution	

1. Is the submission seeking the Treasury Board's approval for:

a) a new policy or a revision of an existing policy?

b) a new service or program or a revision of an existing service or program, or an extension of more than two years?

2. Is the submission seeking the Treasury Board's approval for a service delivery contract under which those delivering services are not employees of federal organizations?

3. Is the submission seeking the Treasury Board's approval for a change in institutional form?

4. Is the submission seeking the Treasury Board's approval for a change in how services are delivered to Canadians and to federal employees?

5. Is the submission seeking the Treasury Board's approval to award a grant or contribution to a non-governmental organization?

6. Is the submission seeking the Treasury Board's approval for a new federal-provincial agreement or a revision of an existing agreement?

7. Is the submission seeking the Treasury Board's approval for a new federal-provincial agreement or a revision of an existing agreement?

8. Is the submission that is seeking the Treasury Board's approval related to the relocation of a head office?

YES	NO

Instructions

If you answered “NO” to all of the above questions, an impact analysis is not required. Please sign below and attach this form to the Treasury Board submission.

If you answered “YES” to any of the above questions, please complete the Impact Analysis Form and attach your analysis of the impact of the proposal on your organization’s official languages obligations.

Appendix E2: *Official Languages Impact Analysis Guide*

Organizations submitting one of the above-mentioned initiatives for Treasury Board approval must determine its impact on service to the public, language of work (including participation of English- and French-speaking Canadians), and promotion of French and English.

In particular, the impact analysis should describe the nature of the impact, how the submission takes it into account, and the measures taken to ensure that the organization meets its obligations.

Impact on service to the public

The organization must determine whether the initiative will have an impact on service to the public and, if so, must be able to confirm that communications with and services to the public will be in both official languages, in accordance with the *Official Languages Act*, the *Official Languages (Communications with and Services to the Public) Regulations*, and the Treasury Board's policies and directives on official languages.

If the initiative includes delivery of services to the public by a third party under a service contract or a transfer payment agreement, the organization must be able to confirm that the contract or agreement will include a clause guaranteeing that communications with and services to the public will be in both official languages, in accordance with the Treasury's Board's policies and directives on official languages.

If the initiative is a federal-provincial agreement, the organization must determine whether it should include clauses to guarantee that communications with and services to the public will be in both official languages.

Impact on language of work

The organization must determine whether the initiative will have an impact on the work environment. If so, it must be able to confirm that employees can continue to work in the official language of their choice in designated bilingual areas (in terms of work tools, information systems, personal and central services, supervision, language spoken at meetings, and training and development).

If the initiative includes delivery of services to employees by a third party under a service contract, the organization must be able to confirm that the contract will specify that communications with and services to employees will be in both official languages, in accordance with the *Official Languages Act*.

Impact on vitality of official language minority communities and promotion of English and French in Canadian society

If the initiative is a policy, service, or program, a change in institutional form, a change in how services are to be delivered to Canadians and to federal employees, a grant, contribution, or federal-provincial agreement, or the elimination of such an initiative, the organization must describe how the letter and spirit of Part VII of the *Official Languages Act* and the Government of Canada's commitments and duties under that Part were applied when the initiative was developed.

In particular, the organization must describe the initiative's impact on official language minority communities and the promotion of English and French in Canadian society.

The organization must also indicate whether it has taken measures to consult segments of the public affected by the initiative and, if so, identify the segments in question.

If the initiative is intended to support activities that benefit members of official language minority communities, the organization must describe the following:

1. how the initiative will meet the Government of Canada's commitments and duties set out in Part VII of the OLA; and
2. how services and communications will be in both official languages, in accordance with the OLA.

For more information, please see "Accountability—Part VII" in the Official Languages Accountability and Coordination Framework, *Action Plan for Official Languages*.

Appendix F: Sample Treasury Board Submissions

Content Example

Figure 1: Estimates

The Treasury Board		Le Conseil du Trésor	CONFIDENCE OF THE QUEEN'S PRIVY COUNCIL DOCUMENT CONFIDENTIEL DU CONSEIL PRIVÉ DE LA REINE
Canada			<div style="border: 1px solid black; width: 200px; height: 50px; margin: 0 auto;"></div>
<hr/>			T.B. Number No du C.T.
<hr/>		Department Ministère	File Dossier

TREASURY BOARD SUBMISSION

SUBJECT

COMMENTS

Briefly describe (in 30 or fewer words) the subject of the submission. This field should accurately describe why you are seeking the funding (if applicable). This description is what will be printed in the Supplementary Estimates under the heading "Explanation of requirements" if you are seeking in-year funding.

See "Step-by-Step Guide to Writing a Submission."

AUTHORITY

(As applicable)

PROPOSAL

The following authorities in the left-hand column are the most common financial proposals in a Treasury Board submission. Even though every submission has its own particular requirements, you must still use these basic proposals when preparing your Treasury Board submission. Your Secretariat analyst can give you more advice on what this section should contain.

Adjustments to funding

Increase in funding:

- “Authority to include an item in Supplementary Estimates and/or increase reference levels in [organization name] Vote [vote number], [vote name], in the amount[s] of \$[X] in 20[XX]–20[XX] [, \$[X] in 20[XX]–20[XX], \$[X] in 20[XX]–20[XX] [, and future years]] [including employee benefit plans and excluding Public Works and Government Services Canada accommodation charges] to [purpose].”

This authority is required when an organization is seeking an increase to in-year and/or future-year funding. If your organization is seeking funding related to personnel, then you must include the Employee Benefit Plan (EBP) amount (2 per cent of personnel costs) in your funding authority request and also state that such funding is being sought in the authority paragraph. There is no need to refer to PWGSC accommodation charges (13 per cent of personnel costs) if they do not apply (see definitions below). However, if they do, then that should be stated in the authority paragraph and a separate approval, as shown below, should be prepared.

Reduction in funding:

- “Authority to reduce reference levels in [organization name] Vote [vote number], [vote name], in the amount[s] of \$[X] in 20[XX]–20[XX] [, \$[X] in 20[XX]–20[XX] [, and future years]], due to [reason].”

This authority is required when an organization has been directed by the Treasury Board of Canada Secretariat to permanently reduce spending on a specific initiative that impacts future years. An example of when you would seek this type of authority would be as a result of a spending restraint initiative.

Accommodation premium

- “Authority to hold centrally in an earmarked reserve \$[X] in 20[XX]–20[XX], \$[X] in 20[XX]–20[XX], \$[X] in 20[XX]–20[XX], and ongoing to offset Public Works and Government Services Canada accommodation requirements.”

This authority is required in order to cover the 13 per cent accommodation premium levied by PWGSC on new salary resources.

Temporary access to Treasury Board Vote 5

- “Authority for temporary access to Treasury Board Vote 5, Government Contingencies, in the amount of \$[X] in 20[XX]–20[XX], in order to supplement [organization name] Vote [vote number], [vote name], for [purpose]. This amount is to be reimbursed upon the approval of the appropriation act related to Estimates.”

This authority is required when an organization is seeking temporary access to TB Vote 5 (Government Contingencies). Temporary access to TB Vote 5 is used primarily when an organization has insufficient spending authority to cover existing requirements and the funding is urgently required prior to the next supply period. (Talk to your Treasury Board program analysts about criteria for accessing TB Vote 5). TB Vote 5 may also be used to provide new grants (or contributions, in the case of the Canadian International Development Agency) that are within the legal mandate of the federal government institution, or increases to existing grants, before obtaining approval from Parliament through the associated appropriation act.

***Permanent access to
Treasury Board Vote 5***

- “Authority to access Treasury Board Vote 5, Government Contingencies, in the amount of \$[X] in 20[XX]–20[XX], in order to supplement [organization name] Vote [vote number], [vote name], for reimbursement of costs related to pay-list shortfalls.”

This authority is required when a federal government institution requires permanent access to Treasury Board Vote 5 for pay-list shortfalls prior to year-end for such purposes as severance payments, payment of leave credits upon termination of employment in the public service, maternity allowances and parental benefits, and certain other wage-related costs (e.g. termination benefits for a departing minister’s exempt staff and the costs of collective agreements settled too late in the year to be included in the Main or Supplementary Estimates).

Approval of named grant (and contributions/class contributions for certain organizations)

Funded from existing reference levels:

- “Authority to include an item in Supplementary Estimates in [organization name] Vote [vote number], [vote name], in the amount[s] of \$1 in 20[XX]–20[XX] [and \$1 in 20[XX]–20[XX]] to [purpose].”

or

Funded from incremental resources:

- “Authority to include an item in Supplementary Estimates and/or increase reference levels in [organization name] Vote [vote number], [vote name], in the amount[s] of \$[X] in 20[XX]–20[XX] [, \$[X] in

These authorities are for all named grants or those contributions or class contributions in certain organizations that, according to their vote wording, require parliamentary approval. You must have your grant/contributions (if applicable) listed in the Estimates in order to make a grant/contribution (if applicable) payment. (For more information, see the Treasury Board’s Policy on Transfer Payments at http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/TBM_142/ptp_e.asp).

Note: If the organization is funding the named grant from within existing reference levels, then you need only seek a \$1 item in each year in which the grant will be listed in the Supplementary Estimates.

20[XX]–20[XX], \$[X] in
20[XX]–20[XX] [, and future
years]] to [purpose].”

and

- “Authority for [organization name] to make a grant/contribution/class contribution payment of \$[X] in 20[XX]–20[XX] [, [X] in 20[XX]–20[XX] [, and future years]] to [name of recipient].”

and

- “Authority to list a named grant/contribution/class contribution entitled ‘[wording to be printed in the Estimates].’”

Approval of a class grant

Funded from existing reference levels:

- “Authority to include an item in Supplementary Estimates in [organization name] Vote [vote number], [vote name], in the amount[s] of \$1 in 20[XX]–20[XX] [and \$1 in 20[XX]–20[XX]] to [purpose].”

or

Funded from incremental resources:

- “Authority to include an item in Supplementary Estimates and/or increase reference levels in [organization name] Vote [vote number], [vote name], in the amount[s] of \$[X] in

These three authorities are required for all class grants. (For more information, see the Treasury Board’s Policy on Transfer Payments at http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/TBM_142/ptp_e.asp).

Note: If the organization is funding the class grant from within existing reference levels, then you need only seek a \$1 item in each year in which the grant will be listed in the Supplementary Estimates.

20[XX]–20[XX] [, \$[X] in
20[XX]–20[XX], \$[X] in
20[XX]–20[XX] [, and future
years]] to [purpose].”

and

- “To seek approval of the terms and conditions for a class grant of \$[X] in 20[XX]–20[XX] [, \$[X] in 20[XX]–20[XX] [, and future years]] to support the [name of program].”

and

- “Authority to list a class grant entitled ‘[wording to be printed in the Estimates].”

Approval of an increase to an existing named grant or class grant

Funded from existing reference levels:

- “Authority to include an item in Supplementary Estimates in [organization name] Vote [vote number], [vote name], in the amount[s] of \$1 in 20[XX]–20[XX] [and \$1 in 20[XX]–20[XX]] to [purpose].”

These two authorities are required for an increase to a named grant/class grant. The increase to the named grant/class grant needs to be printed in the Estimates or to already be listed in the Estimates in order to make this grant payment. (For more information, see the Treasury Board’s Policy on Transfer Payments at http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/TBM_142/ptp_e.asp).

or

Funded from incremental resources:

- “Authority to include an item in Supplementary Estimates and/or increase reference levels in [organization name] Vote [vote number], [vote name], in the amount[s] of \$[X] in 20[XX]–20[XX] [, \$[X] in 20[XX]–20[XX], \$[X] in 20[XX]–20[XX] [, and future years]] to [purpose].”

and

- “Authority for [organization name] to increase the grant entitled ‘[wording to be printed or already printed in the Estimates]’ by \$[X] in 0[XX]–20[XX] [, \$[X] in 20[XX]–20[XX], \$[X] in 20[XX]–20[XX] [, and future years]] due to [reason for the increase].”

Approval of terms and conditions for a contribution or class contribution

- “To seek approval of the terms and conditions for a [name of contribution or class contribution] to support the [name of program].”

Note: If the organization is funding the new class grant from within existing reference levels, then you need only seek a \$1 item in each year in which the grant will be listed in the Supplementary Estimates.

This authority is required for all new, renewed, or amended contribution/class contribution agreements. (For more information, see the Treasury Board’s Policy on Transfer Payments at http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/TBM_142/ptp_e.asp).

Temporary frozen allotments

- “Authority to establish a frozen allotment to be entitled ‘[allotment name]’ in [organization name] Vote [vote number], [vote name], in the amount[s] of \$[X] in 20[XX]–20[XX] [, \$[X] in 20[XX]–20[XX] [, and future years], if the following condition[s] is [are] not fulfilled by the next eligible supply period:

- [condition 1][,/.]
- [condition ...n][,/.]

- “and to delegate to the [Secretary of the Treasury Board or other specified position] the authority to release all or part of this frozen allotment, subject to the aforementioned condition[s] being met.”

- “Authority to release the frozen allotment entitled ‘[allotment name]’ in [organization name] Vote [vote number], [vote name], in the amount[s] of \$[X] in 20[XX]–20[XX] [, \$[X] in 20[XX]–20[XX] [, and future years].”

This authority is required when an organization has been directed by the Treasury Board of Canada Secretariat to withhold spending on a specific initiative until the organization has met one or more conditions.

In some cases, the Treasury Board may delegate authority to release a frozen allotment, normally to the Secretary of the Treasury Board. In such cases, this authority must be added to the proposal above (immediately following the conditions).

In cases where the Treasury Board has not delegated the authority to release a frozen allotment, this authority must be used once the condition(s) has (have) been met.

Permanent frozen allotments

- “Authority to establish a frozen allotment to be entitled ‘[allotment name]’ in [organization name] Vote [vote number], [vote name], in the amount[s] of \$[X] in 20[XX]–20[XX] [and \$[X] in 20[XX]–20[XX]], due to [reason].”

This authority is required when an organization has been directed by the Treasury Board of Canada Secretariat to permanently withhold spending on a specific initiative that impacts the current fiscal year or the next fiscal year if requested after the Annual Reference Level Update is closed. An example of when this type of authority would be sought is if an organization wanted to reprofile funds to future years.

Special purpose allotments

- “Authority to establish a special purpose allotment to be entitled ‘[allotment name]’ in [organization name] Vote [vote number], [vote name], in the amount[s] of \$[X] in 20[XX]–20[XX] [, \$[X] in 20[XX]–20[XX] [, and future years]], to [purpose],” and “to delegate to the [Secretary of the Treasury Board or other specified position] the authority to adjust this special purpose allotment.”

This authority is required when an organization has been directed by the Treasury Board of Canada Secretariat to create a special purpose allotment. It is used to separate a portion of an organization’s voted appropriation for a specific initiative or item. A special purpose allotment is established when the Treasury Board wishes to impose special expenditure controls.

Note: Any funds remaining unspent at year-end in a special purpose allotment are not eligible to be carried forward to the next fiscal year under the operating budget carry-forward guidelines unless authorization to do so has been obtained under a separate Treasury Board approval.

Transfers between votes (internal or external)

- “Authority to transfer from [organization name] Vote [vote number], [vote name], to [organization name] Vote [vote number], [vote name], \$[X] in 20[XX]–20[XX] [, \$[X] in 20[XX]–20[XX] [, and future years]], in order to [purpose].”

This authority is required when an organization wants to do internal vote transfers or to transfer funds to another organization. Transfers of funds within the same vote do not require this authority. These types of transfers are reflected through the regular Supplementary Estimates and Annual Reference Level Update processes.

As a general rule, when transferring salaries from one department to another, the increase in the personnel sub-allotment of the receiving department should be offset by an identical reduction in the personnel sub-allotment of the giving department. If that is not possible, the transfer to and/or from the operating allotment should be made entirely within the other operating costs sub-allotment (which should include the EBP amount).

Increases to vote netted revenues

- “Authority to increase vote netted revenues in 20[XX]–20[XX] by \$[X] with an offsetting increase to the operating budget, due to [reason for increasing vote netted revenues]. Furthermore, direction to record as non-respendable, non-tax revenue, recoveries associated with the employee benefit plans.”

This authority is required when an organization wishes to increase previously approved vote netted revenue amounts.

In cases where vote netted revenues include personnel costs, such as salaries, overtime, and allowances, you must also include the following wording in your authority request: “Furthermore, direction to record as non-respendable, non-tax revenue, recoveries associated with the employee benefit plans.” If you have no personnel costs associated with the increase, then you will not need to include this wording in your authority request.

Adjustments to Program Activity Architecture (PAA)

- “Authority to approve the strategic outcomes, program activities (PAs), and PA descriptions for [organization name] as provided in Appendix A as the basis for:
 - a) the 20[XX]–20[XX] and future-year Estimates and Public Accounts display; and
 - b) establishing 20[XX]–20[XX] and future-year reference levels.”

This authority is required when an organization wants to adjust its PAA at the strategic outcome or program activity level. For more information, please consult the [Guide to the Approval of Strategic Outcomes and Program Activity Architectures for Departments](#).

Debt write-off authority

- “Under the provisions of section 25 of the *Financial Administration Act* (FAA), authority for [organization name] to write off from its accounts [\$X] [capital [\$X] and interest [\$X]] in 20[XX]–20[XX], for [purpose].”

*This authority is required when an organization wants to write off a debt due to the Crown. **Budgetary/non-budgetary** loans and any associated interest on those loans can be written off under section 25 of the FAA. In the case of non-budgetary loans, the amount written off must be charged to a budgetary appropriation.*

Debt forgiveness authority

- “Under the provisions of section 24.1 of the *Financial Administration Act* (FAA), authority for [organization name] to forgive certain debts and accrued interest in the amount of [\$X] [capital [\$X] and interest [\$X]] in 20[XX]–20[XX], for [purpose].”

*This authority is required when an organization wants to forgive a debt due to the Crown. **Budgetary/non-budgetary** loans and any associated interest on those loans can be forgiven under section 24.1 of the FAA. In the case of non-budgetary loans, the amount forgiven must be charged to a budgetary appropriation.*

Remission of debt authority

- “Under the provisions of section 23 of the *Financial Administration Act* (FAA), Treasury Board recommendation to the Governor in Council of approval of the Order in Council attached to the submission approving the remission of up to \$[X] owing to the Crown on loans and accrued interest, for [purpose].”

*This authority is required when an organization wants to remit a debt due to the Crown. Any **budgetary** loans and any associated interest on those budgetary loans can be remitted under section 23 of the FAA. **Non-budgetary loans** cannot be remitted.*

Approval for project authority

- “**Preliminary project approval** for the [name of project] project at an indicative cost of \$[X] [inclusive **OR** exclusive of GST of \$[Y]] and expenditure authority of \$[X] for [purpose].”
- “**Effective project approval** for the [name of project] project at a substantive cost of \$[X] [inclusive **OR** exclusive of GST of \$[Y]].”

This authority is to seek both preliminary project approval authority as well as expenditure authority from Treasury Board when required, usually before the project definition phase starts. While the GST is part of the project cost and expenditure authority, funds in this regard do not flow to the project manager and are usually listed separately.

This authority is required before an organization starts the implementation phase of a project. Please note that a specific request for expenditure approval authority is not required in the case of effective project approval.

COST AND SOURCE OF FUNDS

- “On a cash basis, the total cost of \$[X] million for fiscal year (FY) 20[XX]–20[XX], \$[X] million for FY 20[XX]–20[XX], \$[X] million for FY 20[XX]–20[XX], \$[X] million for FY 20[XX]–20[XX], etc., including employee benefit plans and accommodation premiums. The source of funds is [source of funds, such as existing departmental reference levels or fiscal framework].”
- “The related expenses on an accrual basis are \$[Y] million for fiscal year (FY) 20[XX]–20[XX], \$[Y] million for FY 20[XX]–20[XX], \$[Y] million for FY 20[XX]–20[XX], etc.”

See Appendix B, Costing Tables, which deals in more detail with the terms “cost,” “chargeable to,” and “source of funds.” You must complete the appropriate costing table for each financial authority sought in the submission. All related costs should be covered.

OFFICIAL LANGUAGES

Refer to Official Languages Analysis Guide (Appendix E), Analysis Form (Appendix E1), and Impact Analysis Guide (Appendix E2).

The “Official languages” section should state if the initiative has an impact on the institution’s obligations with respect to providing bilingual services to the public and ensuring that the work environment is conducive to the use of both official languages, in accordance with relevant policies.

If the initiative seeks to establish a program or project of a social, economic, or cultural nature, indicate the impact of the initiative on the development of official language minority communities.

AUDIT AND EVALUATION

See “*Audit and evaluation.*” This section should highlight one of the following:

1. *previous audits, evaluations, or reviews with findings that have an impact on this submission (you should summarize key points and, if applicable, deficiencies, corrective measures, performance to date, and implications for the submission);*
2. *a summary of future studies or reports (with timelines) proposed in this submission, such as audit or accountability frameworks (use the “Remarks” section if necessary to expand further); or*
3. *where related audits, reviews, or evaluations were required for the program, but have not been conducted, an explanation as to why these have not taken place.*
4. *State “Not applicable” if none of 1, 2, or 3 applies.*

REMARKS

This section should provide the relevant information regarding the proposal or initiative that will allow a thorough analysis. See “Remarks” under “Step-by-Step Guide to Writing a Submission” and Appendix D.

CONTACT

“For more information, please
contact...”

Signature

Date

TBC/CTC 300-1 WORD (2007/01)

Canada

Content Example

Figure 2: Long-Term Capital Plan

The Treasury Board		Le Conseil du Trésor	CONFIDENCE OF THE QUEEN'S PRIVY COUNCIL DOCUMENT CONFIDENTIEL DU CONSEIL PRIVÉ DE LA REINE
CANADA			
			T.B. Number No du C.T.
Department Ministère		File Dossier	

**TREASURY BOARD
SUBMISSION**

SUBJECT

Long-Term Capital Plan (LTCP)

COMMENTS

This is sample wording only. Amend or adapt it as appropriate.

AUTHORITY

(As applicable)

PROPOSAL

“1. To approve the management principles, processes, and approaches outlined in the LTCP attached as Section 3.

You should be clear and explicit in describing what you want.

“2. Authority to adjust reference levels and include an item in Estimates, in [organization name] Vote [vote number], [vote name], in the amount[s] of \$[X] in 20[XX]–20[XX] [, \$[X] in 20[XX]–20[XX], \$[X] in 20[XX]–20[XX] [, and future years] [including employee benefit plans and excluding Public Works and Government Services Canada accommodation charges] to [purpose].”

If the Board has already approved funds for capital purposes, it may be appropriate to request authority to adjust reference levels and include an item in Estimates.

If funds have not been approved, the federal government institution should discuss the matter with the appropriate Secretariat program sector before requesting funding in the LTCP submission, as a source of funds must be confirmed.

COST AND SOURCE OF FUNDS

See Table X [or include table in the body of the submission, if convenient].

You should use a table to show the cash flow and source of funds. The table should cover all years with funding implications until the profile reaches zero or another ongoing (fixed) amount. Sources of funds could include reference levels and funds earmarked in the fiscal framework for particular purposes, but not yet included in the reference levels.

Capital expenditures should be split between depreciable and non-depreciable expenditures, and presented on both a cash and an accrual basis.

If any of the proposals refer to expenses recognized in prior years (e.g. remediation of contaminated sites, out-of-court or claim settlements), consult your program analyst on the cash and accrual presentation of such costs.

OFFICIAL LANGUAGES

Refer to Official Languages Analysis Guide (Appendix E), Analysis Form (Appendix E1), and Impact Analysis Guide (Appendix E2).

The “Official languages” section should state if the initiative has an impact on the institution’s obligations with respect to providing bilingual services to the public and ensuring that the work environment is conducive to the use of both official languages, in accordance with relevant policies.

If the initiative seeks to establish a program or project of a social, economic, or cultural nature, indicate the impact of the initiative on the development of official language minority communities.

AUDIT AND EVALUATION

See “Audit and Evaluation.” This section should highlight one of the following:

- 1. previous audits, evaluations, or reviews with findings that have an impact on this submission (you should summarize key points and, if applicable, deficiencies, corrective measures, performance to date, and implications for the submission);*
- 2. a summary of future studies or reports (with timelines) proposed in this submission, such as audit or accountability frameworks (use the “Remarks” section if necessary to expand further); or*

3. *where related audits, reviews, or evaluations were required for the program, but have not been conducted, an explanation as to why these have not taken place.*
4. *State “Not applicable” if none of 1, 2, or 3 applies.*

REMARKS

Provide the context, but not the details for the LTCP. Nevertheless, a summary of key points may be appropriate.

If you are using the LTCP to request more resources, provide justification for this.

Provide additional context, such as references to any relevant budget, Board, or Cabinet decisions.

CONTACT

“For more information, please contact [name, title, email address, and telephone number].”

Signature

Date

TBC/CTC 300-1 WORD (2007/01)

Canada

Content Example

Figure 3: Authority to Enter Into Lease

The Treasury Board



Le Conseil du Trésor

CANADA

**CONFIDENCE OF THE QUEEN'S
PRIVY COUNCIL
DOCUMENT CONFIDENTIEL
DU CONSEIL PRIVÉ DE LA REINE**

T.B. Number No du C.T.

Department Ministère

File Dossier

TREASURY BOARD SUBMISSION

SUBJECT

Authority to enter into a lease (or other real property transaction) in Boniface, Ontario

COMMENTS

This is sample wording only. Amend or adapt it as appropriate.

Indicate the type of transaction (e.g. lease, purchase, transfer of administration, disposal).

AUTHORITY

(As applicable)

(E.g. for acquisitions and dispositions:

“Subsection 4(1) of the *Federal Real Property Regulations*”)

PROPOSAL

Be clear and precise in describing what you want.

Example of a submission for a lease

Sample wording for a lease

“1. Authority for the Minister of [portfolio name] to enter into a competitive lease with XYZ Corporation for 4,000 square metres (rentable) of special-purpose laboratory space at 123 Centre Drive, Boniface, Ontario, for five years at a cost of \$200 per square metre (\$800,000 a year), plus initial fit-up charges of \$543,000, for a total cost of \$4,543,000.

“2. To exercise an option to renew the lease for an additional three years at a price no greater than the price of the initial lease increased by the change in the Consumer Price Index between the dates of signing the initial lease and of exercising the option. The total estimated cost of the lease, including the option period, is \$6,943,000.”

Example of a submission for the purchase of real property

Sample wording for a purchase

“Authority for the Minister of [portfolio name] to purchase from John Doe a property of 1,200 square metres located at 35 Centre Street, Boniface, Ontario, for \$245,000.”

*Example of a submission
requiring GIC approval*

“To recommend that the Governor in Council approve the acceptance from the Province of Alberta, for \$X, of the transfer of administration and control of the parcel of land in Daniel, Alberta, described in the attached Order in Council and approved by provincial Order in Council no. 123456 dated XX January 20XX.”

COST AND SOURCE OF FUNDS

“The initial fit-up cost is \$543,000 and the base rental cost is \$800,000 a year. The total cost of the lease plus option period is \$X.”

“We estimate \$47,000 a year for utilities and \$34,500 a year for the pro-rata share of taxes.”

“All the funds are available in reference levels.”

Sample wording for a transfer of administration and control from a province when an OIC is required. Note that, in most cases, an OIC is not required.

Typical information for a rental

Use a table, if appropriate.

In some cases (e.g. a disposal), this section will be unnecessary. It might, however, be appropriate to include a section on the revenues expected.

Use this section if appropriate.

Indicate how each component is calculated.

Indicate who is responsible for paying utilities and taxes.

“Chargeable to

Vote 1 (operating budget)”

OFFICIAL LANGUAGES

Refer to Official Languages Analysis Guide (Appendix E), Analysis Form (Appendix E1), and Impact Analysis Guide (Appendix E2).

The “Official languages” section should state whether the initiative will have an impact on the organization’s obligations with respect to providing bilingual services to the public and ensuring that the work environment is conducive to the use of both official languages, in accordance with relevant policies.

If the initiative seeks to establish a program or project of a social, economic, or cultural nature, indicate the impact of the initiative on the development of official language minority communities.

AUDIT AND EVALUATION

See “[Audit and evaluation](#).” This section should highlight one of the following:

- 1. previous audits, evaluations, or reviews with findings that show an impact on this submission (you should summarize key points and, if applicable, deficiencies, corrective measures, performance to date, and implications for the submission); or*
- 2. a summary of studies or reports (with timelines) proposed in this submission, such as audit or accountability frameworks. (The “Remarks” section may be used if necessary to expand further.)*

Indicate “Not applicable” if neither of the above applies.

REMARKS

Provide background and deal with key issues, using the notes at the beginning of this section as a guide.

In a submission related to real property, this section should provide a thorough analysis of the options. Convincing arguments must be made to justify the chosen option. There should be a comparison of the total life-cycle costs and benefits of each option. The investment should provide long-term economic benefits and the best value possible for Canadian taxpayers.

The sponsoring organization should explain in this section why Treasury Board approval is required (e.g. a Board policy requirement is not met, or the transaction is above the minister's transaction authority limit).

It is desirable for the federal organization to discuss whether project approval is required or whether the transaction is within the federal organization's project authority level. This discussion is important even if the transaction does not require Board project approval (preliminary project approval, effective project approval, or lease project approval), as the federal organization should be aware of the entire cost of the project and know that it has adequate funds to complete it and that it has expenditure authority.

The federal organization should state whether there have been recent appraisal(s) or estimates of market value. There should be a discussion about the cost of the real property transaction and how it is justified in relation to market value.

Where applicable, the federal organization must state that the Department of Justice Canada has completed a risk assessment of Aboriginal rights and title.

The federal organization should show how the transaction is required for program purposes. Transactions should be open and fair, and offers should be solicited when required. The transaction should be consistent with the federal organization's long-term capital plan.

There should be consideration given to heritage, accessibility, environmental issues and sustainable development, fire protection, and any other policy requirements the federal organization wishes to raise or discuss.

Be as clear and concise as possible. Use tables when appropriate.

Self-contained material may be annexed (e.g. summaries of appraisals and comparative analyses, copies of OICs).

CONTACT

“For more information, please contact [name, title, email address, and telephone number].”

Signature

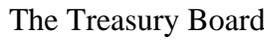
Date

TBC/CTC 300-1 WORD (2002/05)

Canada

Content Example

Figure 4: Crown Corporation Corporate Plan



The Treasury Board



Le Conseil du Trésor

**CONFIDENCE OF THE QUEEN'S
PRIVY COUNCIL
DOCUMENT CONFIDENTIEL
DU CONSEIL PRIVÉ DE LA REINE**

CANADA

T.B. Number No du C.T.

Crown Corporation Société d'État
File Dossier

TREASURY BOARD SUBMISSION

SUBJECT

“Approval of XYZ Corporation’s 2007–08 to 2011–12 corporate plan and approval of the 2007–08 operating and capital budgets.”

OR

“Approval of the 2007 to 2011 corporate plan for XYZ Corporation and approval of the 2007 operating and capital budgets.”

AUTHORITY

“*Financial Administration Act*, subsection 122(1).”

COMMENTS

Include the name of the Crown corporation and the planning period of the corporate plan in this specific date format.

Subsection 122(1) refers to all Crown corporations required under the FAA to annually submit a corporate plan for the approval of the Governor in Council on the recommendation of the appropriate (responsible) minister.

*“Financial Administration Act,
subsection 127(2).”*

Add subsection 127(2) if a borrowing plan is proposed in the corporate plan. Note: A borrowing plan may require the recommendation of the Minister of Finance before the Board will consider the submission. Currently, four financial corporations (see (a) below) require the recommendation of the Minister of Finance.

*“Financial Administration Act,
subsection 123(1).”*

Subsection 123(1) refers to Crown corporations named in Part I of Schedule II, which require both an operating and a capital budget to be approved annually. Crown corporations named in Part II of Schedule III (see (b) below) require only the capital budget to be approved by the Treasury Board.

*“Financial Administration Act,
subsection 124(1).”*

Subsection 124(1) refers to all parent Crown corporations under Part X of the FAA, which must annually submit a capital budget for the approval of the Treasury Board on the recommendation of the appropriate (responsible) minister.

*“Financial Administration Act,
subsection 124(3).”*

Add subsection 124(3) if the Crown corporation is seeking the approval of a multi-year item within its capital budget.

*“Financial Administration Act,
paragraph 90(1)(b).”*

Add the appropriate paragraph under section 90 if a transaction requires Governor in Council authorization. For example, the sample wording uses paragraph 90(1)(b) to illustrate the authority that would be cited for the acquisition of shares. Refer to the “Remarks” section for further details.

PROPOSAL

“1. To recommend that the Governor in Council approve the 2007–08 to 2011–12 corporate plan of XYZ Corporation.”

OR

“To recommend that the Governor in Council approve the 2007 to 2011 corporate plan of XYZ Corporation.

Number each proposal to facilitate easy reference and TB approval.

Corporations with a December 31 fiscal year-end should use the calendar year (2007 to 2011) to refer to the planning period for the corporate plan and 2007 for the budgets. Corporations with a fiscal year-end other than December 31 should cite the planning period as 2007–08 to 2011–12 for the corporate plan, as they are normally seeking five-year approvals, and 2007–08 for the operating and capital budgets, as they are seeking one-year approvals only.

“2. To approve the 2007–08 operating and capital budgets of XYZ Corporation.”

OR

“To approve the 2007 operating and capital budget of XYZ Corporation.

Corporations mandated to dissolve with no capital expenditures planned are still required to include a proposal as per subsection 124(1) of the Financial Administration Act.

“3. To recommend that the Governor in Council approve the purchase by XYZ Corporation of 1,000 shares in ABC Inc. for \$500,000.

Refer to the “Remarks” section for further details.

“4. To recommend that the Governor in Council approve the transfer of title to EFG lands, located on the former Canadian Forces Base Timbuktu, to XYZ Corporation, pursuant to paragraph 16(1)(h) of the *Federal Real Property and Federal Immovables Act*.

Refer to the “Remarks” section for further details.

“5. To approve the amendment to the 2007 operating budget for XYZ Corporation to include \$925,000 resulting from additional proceeds available to the Corporation as a result

Refer to the “Remarks” section for further details.

of the disposition of ABC Corporation, a subsidiary of XYZ.”

COST AND SOURCE OF FUNDS

“The amount required from the Government of Canada in 2007–08 will be \$10,700,000, to be sourced from XYZ Corporation’s existing reference levels. The \$10,700,000 will be divided into \$7,500,000 for operating expenditures and \$3,200,000 for capital expenditures.”

“XYZ Corporation’s 2007 capital budget totals \$30.4 million.”

“No capital expenditures are planned for 2007–08.”

“Chargeable to Vote 25, Payments to XYZ Corporation.”

Indicate “No cost implications” if appropriate. Otherwise, identify all costs, whether they be operating or capital expenditures.

Identify the capital budget requirements if the Crown corporation is not required to submit an operating budget (see (c) below).

Use the sample wording when a corporation does not have any capital expenditures planned for the next fiscal year. Even corporations with no planned capital expenditures are required to reference their capital budget.

Identify the specific number and exact name of the vote to which the funding will be allocated.

OFFICIAL LANGUAGES

“As a Crown corporation, XYZ Corporation is committed to, and this corporate plan supports:
(1) providing bilingual services to any member of the public; (2) creating a work environment conducive to the effective use of both English and French in prescribed regions;
(3) enhancing the vitality of the English and French linguistic minority communities in Canada and supporting and assisting their development; and
(4) fostering the full recognition and

State whether the initiative has an impact on the corporation’s obligations with respect to: (1) providing bilingual services to the public; (2) ensuring that the work environment is conducive to the use of both official languages; (3) enhancing the development of official language minority communities; and (4) fostering the equal status and use of both official languages See Appendix E.

use of both English and French in Canadian society.”

AUDIT AND EVALUATION

“The Office of the Auditor General of Canada conducts an attest audit annually and periodic special examinations, pursuant to the *Financial Administration Act*. All audit recommendations have been addressed. The next special examination is scheduled for fiscal year 2008.”

Provide TB ministers with a sense of conclusions from recent audits, special examinations, or mandate reviews, or note upcoming activity of this kind.

REMARKS

Comment on how the corporate plan and budgets are consistent with related decisions of Cabinet and the Treasury Board.

Provide a broad perspective on the size and significance of the operating and capital budgets. Highlight any significant change(s) in financial position as compared to the previous year. Include a simple table depicting the operating and capital requirements, including borrowing if applicable.

Provide highlights of the following elements: restructured activities, reorganization, new products, or the Statement of Priorities letter from the responsible minister.

Identify any problems experienced by the corporation over the past year and indicate how they were addressed.

Where appropriate, explain why an amendment to an operating or capital budget is required. Describe what was missed in the first analysis that is causing this amendment, the new costs and how were they derived, and the impact of this change on future activities and costs.

Explain a restricted transaction if the Crown corporation has included a proposal that requires Governor in Council approval (e.g. acquisition of shares, disposal of property, dissolution of a corporation). The extent of the justification for the transaction will depend on the significance and magnitude of the transaction. The explanation should link the acquisition to the corporation's business strategy, present detailed, relevant financial information, and cover any specific risks not already covered in the last approved corporate plan and budgets. Also, confirm that the Crown corporation has the appropriate legislative authority to proceed with the specific transaction.

CONTACT

Departmental contact [name, title, email address, and telephone number]

Normally, the contact person is the portfolio department's manager, who is responsible for liaison with the corporation and for development of the submission.

Crown corporation contact [name, title, email address, and telephone number]

If the Crown corporation prepares its own TB submission (see (d) below), only a Crown corporation contact is needed.

Attachments

- Order in Council
- Background Note
- Explanatory Note
- Business Case
- Results From Reviews Ordered by TB
(e.g. decks)

Include a list of documents that are attached to the TB submission.

Signature

Date

TBC/CTC 300-1 WORD (2002/05)

Canada

- (a) Canada Mortgage and Housing Corporation, Export Development Canada, Farm Credit Canada, Business Development Bank of Canada.
- (b) Canada Development Investment Corporation, Canada Post Corporation, Royal Canadian Mint.
- (c) Canada Development Investment Corporation, Canada Post Corporation, Royal Canadian Mint.
- (d) Atomic Energy of Canada Limited, Blue Water Bridge Authority, Canada Deposit Insurance Corporation, Canada Mortgage and Housing Corporation, Canada Post Corporation, Canadian Broadcasting Corporation, Canadian Dairy Commission, Canadian Museum of Nature, Canadian Tourism Commission, Cape Breton Growth Fund Corporation, Defence Construction (1951) Limited, Enterprise Cape Breton Corporation, Export Development Canada, Farm Credit Canada, The Federal Bridge Corporation Limited, National Capital Commission, National Gallery of Canada, Royal Canadian Mint, Standards Council of Canada, Via Rail Canada Incorporated.

Order in Council Examples Related to Figure 4

Order in Council where the recommendation of the Minister of Finance is not required

HER EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, on the recommendation of the Minister of Natural Resources and the Treasury Board, pursuant to section 122 (see 1 below) of the *Financial Administration Act*, hereby approves the corporate plan of XYZ Corporation for the period beginning January 1, 2007, and ending December 31, 2011.

Order in Council where the recommendation of the Minister of Finance is required

WHEREAS, in its corporate plan for the period beginning April 1, 2007, and ending March 31, 2012, XYZ Corporation has indicated an intention to borrow money;

AND WHEREAS the Minister of Finance, pursuant to section 127 (see 2 below) of the *Financial Administration Act*, has required that his or her recommendation be added to the recommendation of the Minister of Finance that the corporate plan be approved;

THEREFORE, HER EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, on the recommendation of the Minister of Industry, the Minister of Finance, and the Treasury Board, pursuant to section 122 (see 1 below) of the *Financial Administration Act*, hereby approves the corporate plan of XYZ Corporation for the period beginning January 1, 2007, and ending December 31, 2011.

Order in Council where approval is for one year only

HER EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, on the recommendation of the Minister of Transport, Infrastructure and Communities and the Treasury Board, pursuant to section 122 (see 1 below) of the *Financial Administration Act*, hereby approves the corporate plan of XYZ Corporation for the period beginning April 1, 2007, and ending March 31, 2008.

Explanatory Note (provided on a separate page)

Explanatory Note

(This note is not part of the OIC.)

This Order approves the corporate plan of XYZ Corporation for the period from January 1, 2007, to December 31, 2011.

This plan presents the strategic approach that the Crown corporation intends to pursue for the period beginning April 1, 2007, and ending March 31, 2012.

Background Note (provided on a separate page)

Background Note

(This note is not part of the OIC.)

This Order approves the Corporate Plan of XYZ Corporation for the period January 1, 2007, to December 31, 2011.

In 1982, XYZ Corporation was incorporated to provide a commercial vehicle for government equity investment and to manage commercial holdings of the government. In 1984, XYZ Corporation began to divest its holdings as directed by the Minister of Finance. In 1997, XYZ Corporation began the process of winding down its operations.

This plan presents the strategic approach XYZ Corporation intends to follow in pursuing its mandated wind-down. In particular, it sets out a plan to manage and divest itself of its interest in ABC Corporation. XYZ Corporation receives no government funds, but does pay periodic dividends to the government.

Content Example

Figure 5: Crown Corporation Corporate Plan

The Treasury Board  Le Conseil du Trésor

**CONFIDENCE OF THE QUEEN'S
PRIVY COUNCIL
DOCUMENT CONFIDENTIEL
DU CONSEIL PRIVÉ DE LA REINE**

CANADA

T.B. Number No du C.T.

Crown Corporation Société d'État

File Dossier

TREASURY BOARD SUBMISSION

SUBJECT

COMMENTS

“Amendment to the [Crown corporation’s name] 20XX capital budget and inclusion of an item in the Supplementary Estimates”

AUTHORITY

“*Financial Administration Act*, subsection 124(6)”

PROPOSAL

“1. To approve the amended 20XX capital budget of [Crown corporation’s name].

“2. To approve an increase in capital appropriations that includes an item of \$1 million in the 20XX–XX Supplementary Estimates.”

COST AND SOURCE OF FUNDS

“The amended capital budget proposes an increase in 20XX capital expenditures from \$50 million to \$51 million. Approval of the amended capital budget will increase future-year commitments. from \$200 million to \$240 million. Approval is sought to increase the 20XX–XX capital appropriation payable to the corporation from \$30 million to \$31 million.”

[Crown corporation’s name] Vote [name]

Include the vote if it is not obvious which vote will be the source of funds.

OFFICIAL LANGUAGES

Refer to Official Languages Analysis Guide (Appendix E), Analysis Form (Appendix E1), and Impact Analysis Guide (Appendix E2).

The “Official languages” section should state whether the initiative will have an impact on the organization’s obligations with respect to providing bilingual services to the public and ensuring that the work environment is conducive to the use of both official languages, in accordance with relevant policies.

If the initiative seeks to establish a program or project of a social, economic, or cultural nature, indicate the impact of the initiative on the development of official language minority communities.

AUDIT AND EVALUATION

Insert the same text as for the other submissions.

REMARKS

“In June 20XX, the Cabinet approved construction of Building C to expand service facilities. To complete the plans and start construction, [Crown corporation’s name] will require \$1 million in additional funds in 20XX.”

What was missed in the first analysis that is causing this amendment, what the new costs are and how they were arrived at, what the impact of this change will be on future activities and costs, etc.

CONTACT

“For more information, please contact [name, title, email address, and telephone number].”

Signature

Date

TBC/CTC 300-1 WORD (2002/05)

Canada

Content Example

Figure 6: Crown Corporation Restricted Transaction



**CONFIDENCE OF THE
QUEEN'S PRIVY COUNCIL
DOCUMENT CONFIDENTIEL
DU CONSEIL PRIVÉ DE LA REINE**

CANADA

T.B. Number No du C.T.

Crown Corporation Société d'État

File Dossier

TREASURY BOARD SUBMISSION

SUBJECT

“Acquisition of shares in XYZ Inc. by
[Crown corporation’s name]”

AUTHORITY

“*Financial Administration Act*,
paragraph 91(1)(b)”

PROPOSAL

“To recommend that the Governor in
Council approve the purchase by
[Crown corporation’s name] of 1,000
shares in XYZ Inc. for \$200,000.”

COMMENTS

COST AND SOURCE OF FUNDS

“No new funds are required since the Crown corporation will finance the acquisition internally.”

OFFICIAL LANGUAGES

Refer to Official Languages Analysis Guide (Appendix E), Analysis Form (Appendix E1), and Impact Analysis Guide (Appendix E2).

The “Official languages” section should state whether the initiative will have an impact on the organization’s obligations with respect to providing bilingual services to the public and ensuring that the work environment is conducive to the use of both official languages, in accordance with relevant policies.

If the initiative seeks to establish a program or project of a social, economic, or cultural nature, indicate the impact of the initiative on the development of official language minority communities.

AUDIT AND EVALUATION

Insert the same text as for the other submissions.

REMARKS

“XYZ Inc. is a Canadian company incorporated in 19XX and engaged in venture-capital investments in underdeveloped countries.”

If approval of the restricted transaction was not sought as part of a submission for approval of a corporate plan and budgets, the issue should be laid out fully here by including or attaching the business case for the transaction. The extent of the justification for the transaction will depend upon the significance and magnitude of the transaction. The explanation should link the acquisition to the

corporation's business strategy, present detailed, relevant financial information, and cover any specific risks not already covered in the last approved corporate plan and budgets.

“On 31 December 20XX, XYZ Inc. employed 14 persons at its head office in Vancouver and managed more than \$20 million in investments in 22 projects in Southeast Asia.

“The Crown corporation has a joint venture with XYZ Inc. in Borneo. This is in danger of failing because of inadequate financing. To protect its interest in the venture, the Crown corporation proposes to acquire majority control of XYZ Inc. before 31 March 20XX.

“The proposed acquisition is within the Crown corporation's powers and mandate.”

CONTACT

“For more information, please contact [name, title, email address, and telephone number].”

Content Examples Related to Figure 6

Order in Council

WHEREAS the Governor in Council, pursuant to subsection 91(6) of the *Financial Administration Act*, is satisfied that [Crown corporation's name] is empowered under [relevant section and name of the Crown corporation's constituent act] to acquire any real or personal property;

THEREFORE, HER EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, on the recommendation of the [Minister's title] and the Treasury Board, pursuant to paragraph 91(1)(b) of the *Financial Administration Act*, hereby approves the acquisition by [Crown corporation's name] of [number] shares in [company's name], a corporation incorporated under [name of the constituent act] on [date].

Explanatory Note (separate page)

2 Explanatory Note

(This note is not part of the Order.)

The Order approves the acquisition of shares by [Crown corporation's name] in an incorporated entity named [company's name] on [date].

(Tailored to the individual situation) This acquisition is consistent with the last approved corporate plan of [Crown corporation's name].

Background note

(Tailored to the individual situation) On [date], the Government of Canada requested that [Crown corporation's name] strengthen the international component of its mandate. The strategy to achieve that objective included entering into joint ventures with other companies. Though the strategy was successful, an unrelated project taxed the co-venturer company's capability. To protect the joint venture of [Crown corporation's name], it became evident that acquiring the co-venturer company's shares would be the most prudent solution.

Content Example

Figure 7: Classification of EX-4 and EX-5 Positions

The Treasury Board		Le Conseil du Trésor	<p>CONFIDENCE OF THE QUEEN'S PRIVY COUNCIL DOCUMENT CONFIDENTIEL DU CONSEIL PRIVÉ DE LA REINE</p>
CANADA			<div style="border: 1px solid black; width: 100%; height: 40px; margin-bottom: 5px;"></div> T.B. Number No du C.T.
Department Ministère		File Dossier	

TREASURY BOARD SUBMISSION

SUBJECT

“Reorganization of the senior management structure of [federal organization’s name]”

AUTHORITY

“*Financial Administration Act*, section 7 and subsection 11.1(1)”

PROPOSAL

“To approve, effective [date], the establishment of:

- a new EX-4 baseline for [name of federal organization] of X, for a total EX-4 baseline of X; and
- a new EX-5 baseline for [name of federal organization] of X, for a total of X.”

COMMENTS

Do not use this section to describe the proposal.

OR

“To approve, effective [date], the following changes to the [name of federal organization] baseline:

- an increase of *X* to the EX-5 baseline, resulting in a new baseline of *X*; and
- an increase of *X* to the EX-4 baseline, resulting in a new baseline of *X*.”

COST AND SOURCE OF FUNDS

New EX-4 and EX-5 positions are funded through federal organizations’ current reference levels.

“\$*X* (including EBP costs) in 20*XX*–*XX* and future years, for a total cost of \$*Y* (including EBP costs) over five years.”

The first-year cost is pro-rated based on the date the position becomes effective. For example, if the position is effective on December 1, then the first-year cost would be 4/12 of the one-year cost (i.e. 4 of 12 months).

“Chargeable to Vote *X*, [federal organization’s name] (operating budget).”

“To be funded from existing reference levels.”

Include the 13 per cent accommodation premium, if applicable.

OFFICIAL LANGUAGES

“This proposal conforms to Treasury Board policy concerning the language requirements for members of the Executive Group in the core public service.”

AUDIT AND EVALUATION

See “*Audit and evaluation.*” This section should highlight previous audits, evaluations, or reviews with findings that show an impact on this submission. (You should summarize key points and, if applicable, deficiencies, corrective measures, performance to date, and implications for the submission.)

Indicate “Not applicable” if the above does not apply.

REMARKS

This section should provide the information about the proposal or initiative that is required for a thorough analysis.

Explain what has changed and why the current baseline is insufficient to meet the organization’s evolving needs.

Make a link between the additional baseline need and any increases in departmental mandate, reference levels, or government priorities.

CONTACT

“For more information, please contact

[name, email address, and telephone number of federal organization’s contact person].”

Signature

Date

TBC/CTC 300-1 WORD (2002/05)

Canada

Appendix G: Crown Corporations

1. All Crown corporations listed under Schedule III, Part I, of the FAA (see below) are required to submit a corporate plan and an operating and capital budget each year:

Atlantic Pilotage Authority, Atomic Energy of Canada Limited, Blue Water Bridge Authority, Business Development Bank of Canada, Canada Deposit Insurance Corporation, Canada Lands Company Limited, Canada Mortgage and Housing Corporation, Canadian Air Transport Security Authority, Canadian Commercial Corporation, Canadian Dairy Commission, Canadian Museum of Civilization, Canadian Museum of Nature, Canadian Tourism Commission, Cape Breton Development Corporation, Corporation for the Mitigation of Mackenzie Gas Project Impacts, Defence Construction (1951) Limited, Enterprise Cape Breton Corporation, Export Development Canada, Farm Credit Canada, First Nations Statistical Institute, Freshwater Fish Marketing Corporation, Great Lakes Pilotage Authority, Marine Atlantic, National Capital Commission, National Gallery of Canada, National Museum of Science and Technology, Pacific Pilotage Authority, Ridley Terminals Incorporated, Standards Council of Canada, The Federal Bridge Corporation, VIA Rail Canada Incorporated.

2. However, if a Crown corporation is listed under Schedule III, Part II, of the FAA (see below), it may have to submit only a corporate plan and a capital budget (Canada Post Corporation is the only exception):

Canada Development Investment Corporation, Canada Post Corporation, Royal Canadian Mint.

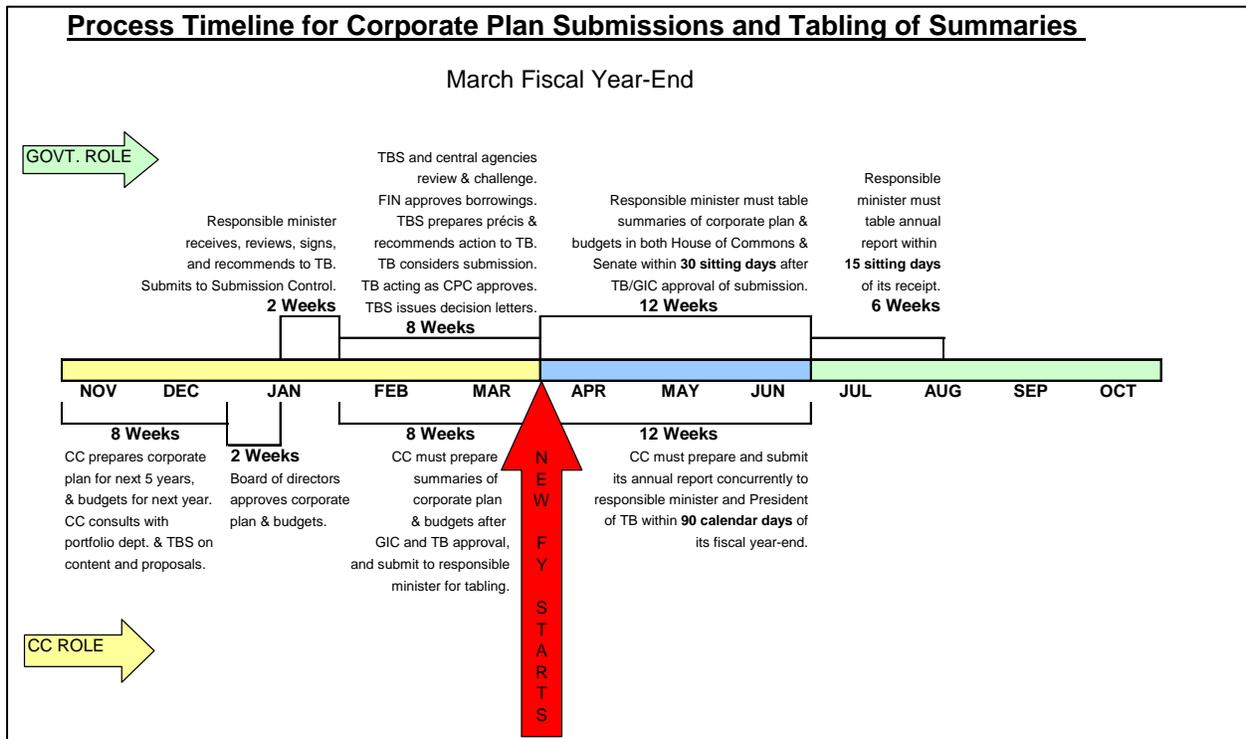
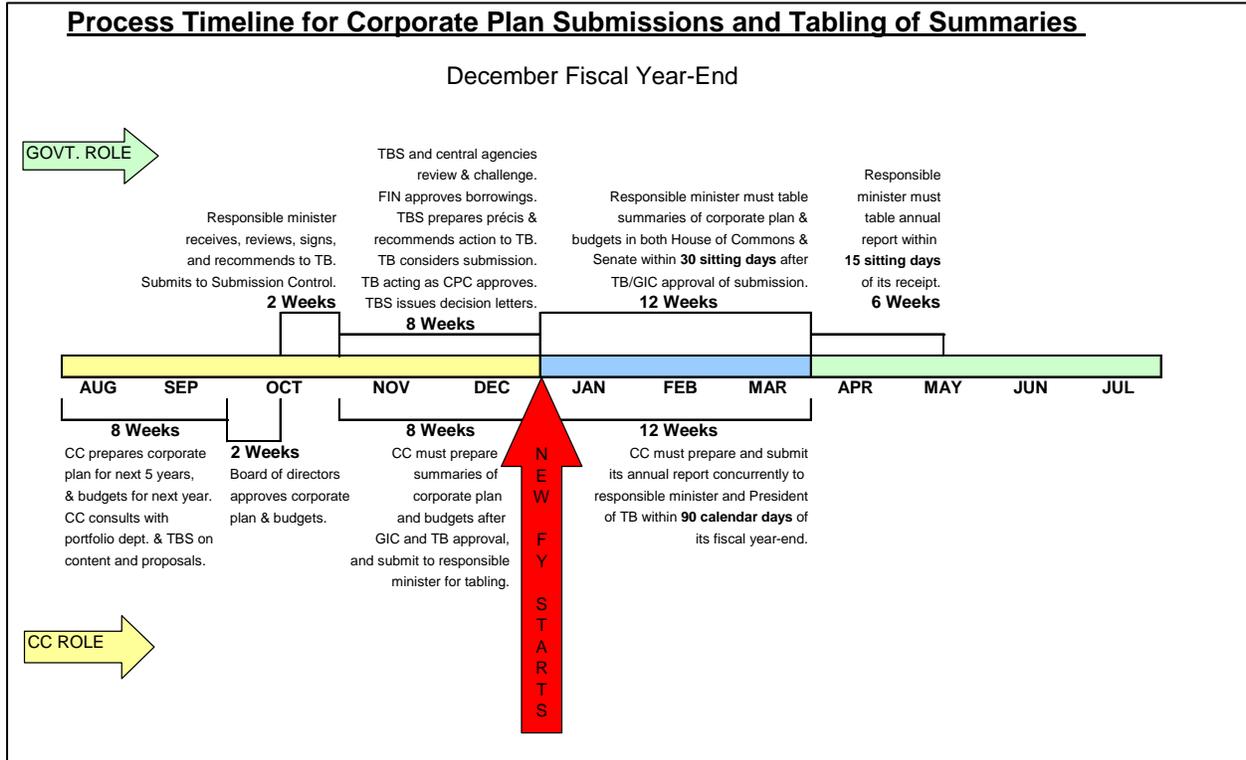
3. In exceptional cases, where the portfolio department is unable to support the minister by preparing the TB submission, the corporation itself (see below) prepares the TB submission for the responsible minister's signature:

Atomic Energy of Canada Limited, Blue Water Bridge Authority, Canada Deposit Insurance Corporation, Canada Mortgage and Housing Corporation, Canada Post Corporation, Canadian Broadcasting Corporation, Canadian Dairy Commission, Canadian Museum of Nature, Canadian Tourism Commission, Cape Breton Growth Fund Corporation, Defence Construction (1951) Limited, Enterprise Cape Breton Corporation, Export Development Canada, Farm Credit Canada, The Federal Bridge Corporation Limited, National Capital Commission, National Gallery of Canada, Royal Canadian Mint, Standards Council of Canada, Via Rail Canada Incorporated.

4. In the case of the four major financial Crown corporations (see below), the recommendation of the Minister of Finance is required and is usually provided via a letter outlining the Minister's support for the corporate plan:

Canada Mortgage and Housing Corporation, Export Development Canada, Farm Credit Canada, Business Development Bank of Canada.

The process and timelines for corporate plan submissions and summaries depend on the fiscal year-end of the Crown corporation. The following diagrams provide a linear view of the process and timelines for corporations with a December 31 year-end and a March 31 year-end.



INFORMATION BULLETIN

DATE: September 21, 2007

TO: Senior Financial Officers and Senior Full-Time Financial Officers of
Departments, Agencies and Crown Corporations

SUBJECT: Guide to Preparing Treasury Board Submissions:

The purpose of this bulletin is to provide further information and guidance with respect to the financial tables required when preparing submissions pursuant to the recently re-issued *Guide to Preparing Treasury Board Submissions* (Submissions Guide). Specifically, this guidance relates to section 9.4 and appendix B to the Guide.

The Submissions Guide does not require departments to provide any new financial information. However, it does require that financial tables be provided for each authority sought through a submission, and that this financial information be structured according to specific formats required by the Management, Resources and Results Structure Policy, as well as the new Budget Office Systems Renewal Project.

In order to assist departments with the completion of these required financial tables, a sample Treasury Board submission, encompassing a wide variety of financial authorities, has been developed for illustrative purposes and is attached for your reference. This submission, as well as Excel spreadsheet templates of costing tables are also available on the TBS website in the section dealing with the Guide to Preparing TB Submissions.

Based on feedback received from departments, tables in the sample submission have been modified slightly in structure from that described in the Submissions Guide. As a result of these modifications, we have been able to delete the requirement for two tables that had been proposed in the Guide.

The Submissions Guide will be formally updated to reflect these changed requirements. In the meantime, you are requested to use the format of the tables as they appear in the sample submission when preparing your submissions for Treasury Board approval.

Summary Financial Tables:

The following summary financial table is required to be included in the Cost and Source of Funds section of a TB submission:

- Summary Table by Estimates Vote Structure (Table 6 in the Submissions Guide)

The format of this summary table has been modified as illustrated by the Cost and Source of Funds section of the sample submission. The first section of the table should include any incremental funding being requested through the Annual Reference Level Update, Supplementary Estimates (including transfers from other appropriations) or through an adjustment to a vote-netted revenue authority. The second section of the table should include, where applicable, any existing departmental resources that may be used to partially fund a particular initiative.

In cases where existing resources *are* being used to partially fund a proposed initiative submitted to TB for approval, this must also be noted in the narrative part of the Cost and Source of Funds section. This will serve to clarify the overall total cost of the program/project, including funds from existing reference levels, as indicated in section 9.4 of the Submissions Guide.

As a result of this modification, both the **Summary Table by Program Activity** (Table 7 in the Submission Guide) and the **Summary Source of Funds Table** (which appears between Tables 6 and 7 in the Submissions Guide) are no longer required. Departments are asked to simply indicate the source of funds in the narrative section of the Cost and Source of Funds table.

Detailed Financial Tables:

As noted in the Submissions Guide, each proposal paragraph seeking an *incremental* funding authority will require at least one of the following supporting funding tables, where applicable.

- Budgetary Costing Table (Table 1 in the Guide)
- Capital Project (accrual basis) Costing Table (Table 2 in the Guide)
- Transfer Table (Table 3 in the Guide)
- Non-budgetary Costing Table (Table 4 in the guide)

The format of these detailed funding request tables can be modified (as is the case in the sample submission) to reflect only the specific authorities being sought (i.e. those detailed tables (or parts thereof) which are not required to support a proposal may be eliminated). It should be noted that the format of the Budgetary Costing Table and the Transfer Table has been modified slightly as indicated below. All of the above detailed tables are only to be used for incremental funding authority requests. The requirement to provide information by program activity includes identification of the portion related to the Corporate Services (or equivalent) program activity where applicable.

As illustrated in the sample submission, each of the detailed costing tables in this section must be specifically linked to an identified proposal paragraph. The Summary Table by Estimates Vote Structure represents the arithmetic total of all of the detailed financial tables that appear in the annex to the submission. However, the numbers displayed in that summary table may not necessarily correspond exactly to the amounts indicated in any individual proposal paragraph. For example, proposal #2 in the sample submissions seeks, inter alia, an increase to Vote 1 (Operating expenditures) of \$2,000,000 in 2007-08, yet the amount indicated in the Summary Table by Estimates Vote Structure only shows an increase for that year of \$1,880,000. The reason for the apparent discrepancy is that the summary table reflects not only the \$2M increase requested in proposal #2 (supported by the detailed financial table on page 13 of the sample submission), but it also reflects the \$120,000 transfer requested in proposal #10 (supported by the detailed financial tables on pages 21 and 22 of the sample submission).

With respect to the Budgetary Costing Table, it should be noted that a separate budgetary costing table is required for the PWGSC accommodation charge proposal paragraph, as illustrated in the sample submission. In addition, the structure of the budgetary costing table that appears on page 13 of the sample submission (in support of proposal #2) has been modified to incorporate the requirement to establish a special purpose allotment (SPA). In those situations where SPAs are not required, the table would not require such a modification and would, instead, resemble the format of the table as it appears on page 14 of the sample submission.

With respect to the *Transfer Table*, departments should attempt to restrict inter-vote transfers to those from one *personnel* sub-allotment to another *personnel* sub-allotment or from one non-personnel-related vote or sub-allotment to another non-personnel-related vote or sub-allotment. The transaction illustrated in the sample submission involves an inter-vote transfer from the *personnel* sub-allotment of one vote to the *personnel* sub-allotment of another vote. You will note that a new column has been added to the Transfer Table to reflect statutory employee benefit costs (EBP), where applicable. The proposal paragraph seeking authority to transfer the funds must request an amount **including** EBP (see proposal #10 in the sample submission).

The *Centrally Managed Fund Table*, which originally appeared as table 5 in the Guide, was included for information only and is only to be used by Treasury Board Secretariat. No other department or agency is to use this table.

In addition to the tables indicated above, two new tables (both of which are identical in format) are required, where applicable for,

- Access to TB Vote 5; and
- Frozen Allotments

These new tables are to be used when seeking access to TB Vote 5 (Government Contingencies) or when establishing or releasing a frozen allotment, respectively. An example of each of these tables is included in the sample submission. The frozen allotment table is required not only in cases where new funding is being requested, but also in those cases where such allotment restrictions are to be applied to a portion of a department's existing resources.

Other

A separate Preliminary Project Approval Costing Table has been included in the Cost and Source of Funds section in the sample submission. The information in this table is required to support any proposals seeking preliminary project approval (PPA) or effective project approval (EPA) and must include an amount for the Goods and Services Tax (GST). A separate PPA table has been included in the sample submission because of the lengthy list of authorities being requested in this example. However, if the information required to support a request for PPA and EPA authority can be readily incorporated into the Summary Table by Estimates Vote Structure, then a separate PPA or EPA table would not be required (i.e. two tables providing essentially the same information would not be required if the information can be incorporated into one table).

In some cases, submissions to Treasury Board contain proposals that, if approved, do not result in changes that impact the above-mentioned processes or tables. Therefore, no financial tables are required for the following types of submissions or proposals:

- Authority to list a grant;
- Authority to make a grant payment;
- Authority to approve terms and conditions for a contribution or a class grant,
- Authority to enter into a contract

In the past, TBS required organizations to request an authority to include a \$1 item in the Estimates for certain authorities where no new appropriated funding is being requested (e.g. vote transfers within or between organizations, increases to existing grants funded from within existing reference levels, debt write off, etc.). For these types of authorities to be considered and approved by Parliament they must be included in the appropriation bill. If the organization is not seeking

any new incremental funding through the Estimates, a \$1 item must be requested in order to include these items into the appropriation bill. To simplify the process and reduce workload, TBS will, from now on, seek TB authority for the inclusion of these \$1 items (where required) during the annual reference level update or Supplementary Estimates processes on behalf of all organizations.

Inquiries

Departments are requested to address any queries regarding the TB Submission Guide to their Program Analyst.

David Moloney
Assistant Secretary, Expenditure Management Sector
Treasury Board Secretariat

Phil Hurcomb
Assistant Secretary, Strategic Communications and Ministerial Affairs
Treasury Board Secretariat

T.B. number / C.T. n°

XXXXXX

Canadian Tourism/ Golf Course Canada *
Tourisme Canada/Terrains de golf Canada

Department / Ministère

File / Dossier

Date

TREASURY BOARD SUBMISSION

PRÉSENTATION AU CONSEIL DU TRÉSOR

SUBJECT:

Funding to support the development and operational requirements for golf course services in rural New Topia.

OBJET :

Financer l'aménagement de terrains de golf et les besoins opérationnels liés à ce genre de service dans les milieux ruraux du Nouveau-Topia.

AUTHORITY:

Canada Strategic Golf Course Fund Act, Statutes of Canada 2002, Chapter C-8, April 9, 2002.

AUTORISATION :

Loi sur le financement stratégique des terrains de golf au Canada, Lois du Canada de 2002, Chapitre C-8, 9 avril 2002.

Amended terms and conditions for the Canada Strategic Golf Course Fund (TB#XXXXXX), September 21, 2003.

Modalités relatives au financement stratégique des terrains de golf au Canada modifiées (CT n° XXXXXX) le 21 septembre 2003.

The Honourable John Smith
Minister of State

L'honorable John Smith
Ministre d'État

* This is a fictitious organization and is only being used for illustrative purposes./ Il s'agit ici d'une organisation fictive servant à titre d'exemple uniquement.

PROPOSAL:

1. Preliminary Project Approval for the development of the Green Acres golf course in New Topia at an indicative cost estimate of \$93,256,970, inclusive of Goods and Services Taxes (GST) of \$2,722,470,

and

Expenditure Authority at a substantive cost estimate of \$8,146,600, inclusive of GST of \$276,600, to conduct a feasibility study with respect to the creation of the Green Acres golf course.

2. Authority to include an item in Supplementary Estimates and/or increase reference levels in Golf Course Canada Vote 1, Operating expenditures, in the amounts of \$2,000,000 in 2007-2008, \$2,100,000 in 2008-2009 and \$2,300,000 in 2009-2010 and ongoing (including employee benefit plans and excluding Public Works and Government Services Canada accommodation charges)

and

Authority to establish a special purpose allotment to be entitled 'Green Acres Golf Course' in Golf Course Canada Vote 1, Operating expenditures, in the amounts of \$900,000 in 2007-2008, \$1,800,000 in 2008-2009 and \$1,170,000 in 2009-2010 and ongoing in order to provide ongoing operating costs for the Green Acres Golf Course

and

Delegate to the Secretary of the Treasury Board the authority to adjust this special purpose allotment.

PROPOSITION :

1. Approbation préliminaire de projet à l'égard du projet d'aménagement du terrain de golf Les Arpents verts à Nouveau-Topia au coût estimatif de 93 256 970 \$, y compris un montant de 2 722 470 \$ au titre de la taxe sur les produits et services (TPS)

et

l'autorisation de dépenser selon un coût estimatif fondé de 8 146 600 \$, comprenant la TPS de 276 600 \$, pour mener une enquête de faisabilité de la création du terrain de golf Les Arpents verts.

2. Autorisation d'inscrire un poste au budget supplémentaire des dépenses et/ou d'augmenter les niveaux de référence, crédit 1, Dépenses de fonctionnement, de Terrains de golf Canada comme suit : 2 000 000 \$ en 2007-2008, 2 100 000 \$ en 2008-2009 et 2 300 000 \$ en 2009-2010 et les exercices suivants (y compris les coûts des régimes d'avantages sociaux des employés et excluant les frais des locaux de Travaux publics et Services gouvernementaux Canada)

et

Autorisation d'établir une affectation à fins particulières, qui sera intitulée « Terrain de golf Les Arpents verts », de 900 000 \$ en 2007-2008, de 1 800 000 \$ en 2008-2009 et de 1 170 000 en 2009-2010 et les exercices suivants au crédit 1, Dépenses de fonctionnement, de Terrains de golf Canada pour financer les coûts courants d'exploitation du terrain de golf Les Arpents verts

et

Déléguer au secrétaire du Conseil du Trésor le pouvoir de rajuster cette affectation à fins particulières.

3. Authority to include an item in Supplementary Estimates and/or increase reference levels in Golf Course Canada's Vote 5, Capital expenditures, in the amounts of \$5,000,000 in 2007-2008, \$6,000,000 in 2008-2009 and \$32,000,000 in 2009-2010 (including employee benefit plans and excluding Public Works and Government Services Canada accommodation charges) to develop the Green Acres Golf Course.

4. Authority to hold centrally in an earmarked reserve \$390,000 in 2007-2008, \$656,500 in 2008-2009, \$2,229,500 in 2009-2010, \$149,500 in 2010-2011 and ongoing to offset Public Works and Government Services Canada accommodation requirements.

5. Authority to include an item in Supplementary Estimates and/or increase reference levels in Golf Course Canada's Vote 10, Grants and Contributions, in the amounts of \$10,000,000 in 2007-2008, \$15,000,000 in 2008-2009 and \$20,000,000 in 2009-2010 to the Province of New Topia to provide infrastructure for the area surrounding the Green Acres Golf Course.

6. Authority to list a named grant entitled 'Payment to the Province of New Topia for Municipal Rural Infrastructure'.

7. Authority for Golf Course Canada to make a grant payment of \$10,000,000 in 2007-2008, \$15,000,000 in 2008-2009 and \$20,000,000 in 2009-2010 to the Province of New Topia for Municipal Rural infrastructure.

3. Autorisation d'inscrire un poste au budget supplémentaire des dépenses et/ou d'augmenter les niveaux de référence, crédit 5, Dépenses en capital, de Terrains de golf Canada comme suit : 5 000 000 \$ en 2007-2008, 6 000 000 \$ en 2008-2009 et 32 000 000 \$ en 2009-2010 (y compris les coûts des régimes d'avantages sociaux des employés et excluant les frais des locaux de Travaux publics et Services gouvernementaux Canada) pour aménager le terrain de golf Les Arpents verts.

4. Autorisation de détenir dans une réserve centrale une somme de 390 000 \$ en 2007-2008, de 656 500 \$ en 2008-2009, de 2 229 500 \$ en 2009-2010 et de 149 500 \$ en 2010-2011 et les exercices suivants pour satisfaire exigences en matière de locaux de Travaux publics et Services gouvernementaux Canada.

5. Autorisation d'inscrire un poste au budget supplémentaire des dépenses et/ou d'augmenter les niveaux de référence, crédit 10, Subventions et contributions, de Terrains de golf Canada comme suit : 10 000 000 \$ en 2007-2008, 15 000 000 \$ en 2008-2009 et 20 000 000 \$ en 2009-2010 pour le versement d'une subvention à la province du Nouveau-Topia pour instaurer l'infrastructure requise dans les lieux avoisinant le terrain de golf Les Arpents verts.

6. Autorisation d'inscrire une subvention désignée comme « Paiement à la province du Nouveau-Topia pour financer l'infrastructure municipale rurale ».

7. Autorisation pour Terrains de golf Canada de verser une subvention de 10 000 000 \$ en 2007-2008, de 15 000 000 \$ en 2008-2009, et de 20 000 000 \$ en 2009-2010 à la province du Nouveau-Topia pour financer l'infrastructure municipale.

8. Authority for temporary access to Treasury Board Vote 5, Government Contingencies, in the amount of \$2,000,000 in 2007-2008 in order to supplement Golf Course Canada Vote 5, Capital expenditures, for the initial construction work on Green Acres Golf Course to be paid pursuant to the contract to ensure the quoted rate. This amount is to be reimbursed upon the approval of the appropriation act related to Estimates.

9. Authority to establish a frozen allotment, to be entitled "Green Acres" in Golf Course Canada Vote 5, Capital expenditures, in the amounts of \$1,000,000 in 2007-2008 and \$2,000,000 in 2008-2009 if the following condition is not fulfilled by the next eligible supply period:

- *The final plans for the development of the golf course have been received and approved by TBS officials.*

and to delegate to the Secretary of the Treasury Board the authority to release all or part of this frozen allotment subject to the aforementioned condition being met.

10. Authority to transfer from Golf Course Canada Vote 1, Operating expenditures, to the Department of Golf Course Security Vote 30, Operating expenditures, in the amounts of \$120,000 in 2007-2008, \$120,000 in 2008-2009 and \$240,000 in 2009-2010 (including employee benefit plans) in order to provide security for the construction at the Green Acres Golf Course.

8. Autorisation de prélever temporairement une somme de 2 000 000 \$ sur le crédit 5, Éventualités du gouvernement, du Conseil du Trésor de 2007-2008 pour suppléer au crédit 5, Dépenses en capital, de Terrains de golf Canada en vue de payer les premiers travaux de construction du terrain de golf Les Arpents verts selon les termes du contrat, ce montant devant être remboursé après l'approbation de la loi de crédits du budget des dépenses.

9. Autorisation d'établir une affectation bloquée de 1 000 000 \$ en 2007-2008 et de 2 000 000 \$ en 2008-2009, qui sera intitulée « Les Arpents verts », au crédit 5, Dépenses en capital, si la condition suivante n'est pas respectée d'ici la prochaine période d'octroi de crédits :

- *Les plans définitifs pour l'aménagement du terrain de golf sont reçus et approuvés par les représentants du SCT.*

et de déléguer au secrétaire du Conseil du Trésor le pouvoir de débloquer la totalité ou une partie de cette affectation bloquée lorsque la condition susmentionnée aura été respectée.

10. Autorisation de transférer du crédit 5, Dépenses de fonctionnement, de Terrains de golf Canada au crédit 30, Dépenses de fonctionnement, du Ministère de la sécurité des terrains de golf des sommes de 120 000 \$ en 2007-2008, 120 000 \$ en 2008-2009 et 240 000 \$ en 2009-2010 (y compris les régimes d'avantages sociaux des employés) pour la mise en place de mesures de sécurité sur le chantier de construction du terrain de golf Les Arpents verts.

11. Authority to increase vote netted revenues in 2010-2011 by \$2,000,000 with an offsetting increase to the Operating Budget, due to increased revenues from the green fees generated from the Green Acres Golf Course. Furthermore, direction to record as nonrespondable, non-tax revenue, recoveries associated with the employee benefit plans.

COST AND SOURCE OF FUNDS:

The overall total cost of the project is \$145,000,000 (excluding ongoing costs). Of this amount, \$2,610,000 in 2007-2008 and \$6,243,500 in 2008-2009, and \$35,821,000 in 2009-2010 are funded from existing reference levels. New funding of \$17,390,000 in 2007-2008, \$23,756,500 in 2008-2009 and \$56,529,500 in 2009-2010, and \$2,649,500 in 2010-2011 and \$2,449,500 in 2011-2012 and ongoing including employee benefit plans and accommodation premiums, are sourced from the Fiscal Framework.

11. Autorisation de majorer de 2 000 000 \$ les revenus nets en vertu d'un crédit en 2010-2011 et de procéder à une augmentation de contrepartie du budget de fonctionnement en raison de la majoration des revenus nets provenant des tarifs perçus par Les Arpents verts. De plus, ordonner que les recouvrements associés aux régimes des avantages sociaux des employés soient inscrits comme revenus non fiscaux non disponibles.

COÛTS ET PROVENANCE DES FONDS :

Le coût total du projet s'établit à 145 000 000 \$ (frais de fonctionnement non compris). De ce montant, 2 610 000 \$ en 2007-2008, 6 243 000 \$ en 2008-2009 et 35 821 000 \$ en 2009-2010 seront financés à partir des niveaux de référence existants. Le nouveau financement de 17 390 000 \$ en 2007-2008; 23 756 500 \$ en 2008-2009; 56 529 500 \$ en 2009-2010; 2 649 500 \$ en 2010-2011; et 2 449 500 \$ en 2011-2012 et les exercices suivants, y compris les contributions aux régimes d'avantages sociaux des employés et les primes pour locaux, seront financés à partir du cadre financier.

For Example Only / POUR EXEMPLE SEULEMENT

Summary Table by Estimates Vote structure / Tableau sommaire des coûts par crédit budgétaire (dollars)

	Fiscal Year / Exercice					
	2007-2008	2008-2009	2009-2010	2010-2011	Total	Ongoing / exercices suivants
New funding (including vote transfers) and adjustments to vote-netted revenue / Nouveau financement (y compris les transferts de crédits) et rajustements des recettes nettes en vertu d'un crédit						
Golf Course Canada / Terrains de golf Canada						
Vote / Crédit 1 (Operating Expenditures / Dépenses de fonctionnement)						
Personnel	900,000	950,000	950,000	2,150,000	4,950,000	1,150,000
Operating & Maintenance / Fonctionnement et entretien	800,000	840,000	920,000	1,920,000	4,480,000	920,000
EBP / RASE @ 20%	180,000	190,000	190,000	430,000	990,000	230,000
Subtotal / Total partial	1,880,000	1,980,000	2,060,000	4,500,000	10,420,000	2,300,000
Vote Netted Revenue / Revenus nets en vertu d'un crédit				(2,000,000)	(2,000,000)	
Total Vote / Crédit 1	1,880,000	1,980,000	2,060,000	2,500,000	8,420,000	2,300,000
Vote/Crédit 5 (Capital Expenditures / Dépenses en capital)						
Personnel	2,000,000	4,000,000	16,000,000		22,000,000	
Other / Autre	2,600,000	1,200,000	12,800,000		16,600,000	
EBP / RASE @ 20%	400,000	800,000	3,200,000		4,400,000	
Total Vote / Crédit 5	5,000,000	6,000,000	32,000,000		43,000,000	
Vote/Crédit 10 (Grants and Contributions / Subventions et contributions)	10,000,000	15,000,000	20,000,000		45,000,000	
Total Votes / Crédits	16,880,000	22,980,000	54,060,000	2,500,000	96,420,000	2,300,000
Accommodation / locaux	390,000	656,500	2,229,500	149,500	3,425,500	149,500
Other Statutory Items / Autres éléments législatifs						
Total	17,270,000	23,636,500	56,289,500	2,649,500	99,845,500	2,449,500
Department of Golf Course Security / Ministère de la sécurité des terrains de golf						
Vote / Crédit 30 (Operating Expenditures / Dépenses de fonctionnement)						
Personnel	100,000	100,000	200,000		400,000	
Operating & Maintenance / Fonctionnement et entretien						
EBP / RASE @ 20%	20,000	20,000	40,000		80,000	
Total Vote / Crédit 30	120,000	120,000	240,000		480,000	
Total new funding all departments / Total – nouveau financement concernant tous les ministères	17,390,000	23,756,500	56,529,500	2,649,500	100,325,500	2,449,500

Summary Table by Estimates Vote structure (continued) / Tableau sommaire des coûts par crédit budgétaire (dollars) (suite).

	Fiscal Year / Exercice					
	2007-2008	2008-2009	2009-2010	2010-2011	Total	Ongoing / exercices suivants
Existing funding (excluding vote transfers) / Financement courant (transferts de crédits non compris)						
Golf Course Canada / Terrains de golf Canada						
Vote/Crédit 5 (Capital Expenditures / Dépenses en capital)						
Personnel	500,000	750,000	12,000,000		13,250,000	
Other / Autre	2,010,000	5,343,500	21,421,000		28,774,500	
EBP / RASE @ 20%	100,000	150,000	2,400,000		2,650,000	
Total Vote / Crédit 5 -	2,610,000	6,243,500	35,821,000		44,674,500	
Total existing funding / Total – financement courant	2,610,000	6,243,500	35,821,000		44,674,500	
Grand Total / Grand total	20,000,000	30,000,000	92,350,500	2,649,500	145,000,000	2,249,500

Preliminary Project Approval Costing Table / Tableau des coûts d'approbation du projet préliminaire(dollars) (suite).

Golf Course Canada / Terrains de golf Canada						
New funding / Nouveau financement						
Vote/Crédit 5 (Capital Expenditures / Dépenses en capital)						
Personnel	2,000,000	4,000,000	16,000,000		22,000,000	
Other / Autre	2,600,000	1,200,000	12,800,000		16,600,000	
EBP / RASE @ 20%	400,000	800,000	3,200,000		4,400,000	
Total Vote / Crédit 5	5,000,000	6,000,000	32,000,000		43,000,000	
Accommodation / locaux	260,000	520,000	2,080,000		2,860,000	
Total New Funding / Total – nouveau financement	5,260,000	6,520,000	34,080,000		45,860,000	
Existing funding / Financement courant						
Vote/Crédit 5 (Capital Expenditures / Dépenses en capital)						
Personnel	500,000	750,000	12,000,000		13,250,000	
Other / Autre	2,010,000	5,343,500	21,421,000		28,774,500	
EBP / RASE @ 20%	100,000	150,000	2,400,000		2,650,000	
Total Vote / Crédit 5	2,610,000	6,243,500	35,821,000		44,674,500	
Total existing funding / Total – financement courant	2,610,000	6,243,500	35,821,000		44,674,500	
Goods and Services Tax (GST)/Taxe sur les produits et services (TPS)	276,600	392,610	2,053,260		2,722,470	
Grand Total	8,146,600	13,156,110	71,954,260		93,256,970	

OFFICIAL LANGUAGES:

1. All communication with the public from Canadian Tourism or Golf Course (e.g. press releases, announcements, etc.) will be in both official languages, in accordance with the *Official Languages Act (Communications with and Services to the Public)*.

AUDIT AND EVALUATION:

1. Golf Course Canada has completed and submitted to Treasury Board Secretariat (TBS) a Results-based Management and Accountability Framework (RMAF) and a Risk-Based Audit Framework (RBAF) for CSGCF under Budget 2003.

2. Golf Course Canada through its delivery partner will ensure the project is implemented to meet all of the Auditor General requirements.

REMARKS:

Project Background/Description

1. The project was announced on September 15th, 2003, by John Smith, then Minister of Golf Course Canada and Minister responsible for Canadian Tourism, together with New Topia Premier Richard Mathew and Craig Andrews, President and CEO of Airam Golf Courses Inc..

2. In May 2003, the Province of New Topia through a competitive Request For Proposal (RFP) process, selected Airam Golf Courses Inc. as their private sector investment partner for the project. Airam Golf Courses Inc. has made capital investments of over \$90 million in the last four years towards golf course development infrastructure and services in the Province of New Topia.

3. A golf course is defined as a large tract of land that is laid out for the recreational activity of golf. Golf courses should be made available within easy reach for all Canadians.

4. The project leverages the existing golf course development infrastructure by Airam

LANGUES OFFICIELLES :

1. Les communications publiques de Tourisme Canada ou de Terrains de golf Canada (p. ex. communiqués de presse, annonces) seront faites dans les deux langues officielles, en conformité avec la Partie IV, Communications avec le public et prestation des services, de la *Loi sur les langues officielles*.

VÉRIFICATION ET ÉVALUATION :

1. Terrains de golf Canada a préparé et présenté au Secrétariat du Conseil du Trésor un cadre de gestion et de responsabilisation axé sur les résultats (CGRR) et un cadre de vérification axé sur les risques (CVAR) pour le CSGCF du budget 2003.

2. Terrains de golf Canada s'assurera par l'entremise de son partenaire de services que la mise en œuvre du projet respecte les exigences du vérificateur général.

REMARQUES :

Contexte et description du projet

1. Le projet a été annoncé conjointement le 15 septembre 2003 par Jon Smith, alors ministre de Terrains de golf Canada et ministre compétent de Tourisme Canada, Richard Mathew du Nouveau-Topia et Craig Andrews, président et directeur général d'Airam Golf Courses Inc.

2. La province du Nouveau-Topia a lancé un processus compétitif de demande de propositions au terme duquel elle a retenu les services d'Airam Golf Courses Inc., en mai 2003, comme partenaire d'investissement privé. Airam Golf Courses a investi plus de 90 millions de dollars au cours des quatre dernières années dans l'infrastructure et les services d'aménagement de terrains de golf dans la province du Nouveau-Topia.

3. Un terrain de golf est une large parcelle de terrain aménagée pour la pratique récréative du golf. Des terrains devraient être à proximité pour tous les Canadiens.

4. Le projet profite de l'infrastructure existante d'aménagement de terrains de golf mise en place

Golf Courses Inc. in New Topia to allow golfers access to a golf course, at an affordable cost, in rural communities.

5. The golf course will be fully scalable for future upgrades and remodelling. All relations between Airam Golf Courses Inc. and third parties will use open standard protocols.

Project Schedule

6. The project will be implemented over three fiscal years beginning in 2007. The timeline for the project is:

Design of Course

- Completion date March 1st, 2007

Construction of Course

- Start date: May 1st, 2007
- Completion date: July 31st, 2010

Project Rationale

7. Extending golf course development services to rural New Topia communities furthers the Government of Canada's commitment to provide golf course development services to all Canadian communities.

8. Golf course development is an important component of the Province's prosperity plan to enhance its strategic development infrastructure. The Province has identified the need to develop golf course services to enable community growth, improve government recreational services, enhance opportunities, and improve citizen and community access to golf courses.

9. The Province cannot afford to carry out the project without financial assistance from the federal government.

10. In general, public consultations and studies on this issue lend support to the belief that large-scale infrastructure improvements to golf course development services will have lasting economic benefits to a region.

Expected Results/Outcomes

11. Golf course development infrastructure

par Airam Golf Courses Inc. au Nouveau-Topia pour permettre aux golfeurs des communautés rurales l'accès à un terrain de golf à un coût abordable.

5. Le terrain de golf pourra être amélioré et réaménagé dans l'avenir, et les rapports d'Airam Golf Courses Inc. avec des tiers seront basés sur des protocoles ouverts.

Calendrier de projet

6. La mise en œuvre du projet s'échelonne sur trois exercices, à compter de 2007. L'échéancier est le suivant :

Conception du terrain

- Achèvement le 1^{er} mars 2007

Construction du terrain

- Début le 1^{er} mai 2007
- Achèvement le 31 juillet 2010

Justification du projet

7. Le fait d'offrir des services d'aménagement de terrains de golf aux communautés rurales du Nouveau-Topia contribue à la réalisation de l'engagement du gouvernement du Canada d'assurer ce genre de services à toutes les communautés du Canada.

8. L'aménagement de terrains de golf fait partie du plan de prospérité de la province visant à améliorer son infrastructure de développement stratégique. La province a vu dans le développement de services de terrain de golf un moyen d'apporter la prospérité aux communautés, d'améliorer les services récréatifs gouvernementaux, de créer des opportunités et de donner aux citoyens et aux communautés accès à des terrains de golf.

9. La province n'a pas les moyens de réaliser ce projet sans l'aide financière du gouvernement fédéral.

10. En général, les consultations publiques et les études sur le sujet appuient l'idée que des travaux d'infrastructure à grande échelle pour l'aménagement de terrains de golf peuvent générer des retombées économiques durables pour une région.

Résultats et effets attendus

11. Une infrastructure d'aménagement de terrains

strengthens communities' economical potential. Through consultations with business and community leaders, regional and national summits on innovation identified golf course development as an essential development tool in building partnerships, undertaking joint regional and local projects and programs, improving innovation performance, and promoting job creation.

12. Golf course access has the potential to fundamentally transform the lives of rural New Topia residents.

13. The expected short-term or immediate benefits of golf course development for rural New Topia residents include:

- employment
- Recreational/living opportunity
- revenue

14. The expected long-term benefits of golf course development defined as the potential offering of services facilitated by access to golf course development and the future impacts for rural New Topia residents include:

- economic development and sustainable growth;
- Enhanced job opportunities
- Community green spaces that provide recreational opportunities and also offer and enhance wildlife habitats.
- Improved quality of life and social development.

de golf renforce le potentiel économique des communautés. Les consultations menées auprès de dirigeants communautaires et dirigeants d'entreprise et à l'occasion de sommets régionaux et nationaux sur l'innovation ont montré que l'aménagement de terrains de golf est vu comme un outil essentiel de développement pour constituer des partenariats, réaliser des projets et des programmes conjoints régionaux et locaux, obtenir de meilleurs résultats en matière d'innovation et créer des emplois.

12. L'aménagement de terrains de golf peut transformer profondément la vie des habitants des communautés rurales du Nouveau-Topia.

13. Avantages immédiats ou à court terme de l'aménagement d'un terrain de golf pour les habitants des communautés rurales du Nouveau-Topia :

- Création d'emplois
- Loisir ou activité
- Revenus

14. Avantages à long terme liés à l'offre possible de services découlant de l'aménagement d'un terrain de golf et effets futurs sur les habitants des communautés rurales du Nouveau-Topia :

- Développement économique et croissance durable
- Perspectives d'emploi plus intéressantes
- Espaces verts communautaires offrant des moyens de récréation et offrant des habitats fauniques
- Qualité de vie et développement social.

DEPARTMENTAL CONTACT :

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Golf Course Canada
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PERSONNE-RESSOURCE MINISTÉRIELLE :

John Doe
Directeur général
Terrains de golf Canada
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APPENDIX

Annex A – Detailed Financial Tables

APPENDICE

Annexe A – Tableaux financiers détaillés

For Example Only / Pour illustration seulement

Annex / Annexe A

Detailed Financial Tables

Tableaux Financiers détaillés

For Example Only / Pour Illustration seulement

1. Budgetary costing table (Including Special Purpose Allotment) corresponding to proposal paragraph two / Tableau des coûts budgétaires (y compris affectation à fins particulières) liés au paragraphe deux de la proposition.

Organization: Golf Course Canada / Organisation : Terrains de golf Canada						
Source of Funds: Fiscal Framework / Source des fonds : Cadre financier						
Special Purpose Allotment: Green Acres Golf Course Affectation à fins particulières : Terrain de golf Les Arpents verts						
Program Activity / Activité de programme	Vote 1 Operating expenditures /Crédit 1 Dépenses de fonctionnement (dollars)					
	Operating / Fonctionnement (Regular Allotment/ Affectation régulière)		Operating / Fonctionnement (Special Purpose Allotment/ Affectation à fins particulières)		Employee Benefit Plans/Régimes d'avantages sociaux des employés	Total
	<i>Personnel</i>	<i>Operating and Maintenance/ Fonctionnement et entretien</i>	<i>Personnel</i>	<i>Operating and Maintenance/ Fonctionnement et entretien</i>		
Establish Golf Courses / Créer des terrains de golf						
FY/EX 2007-2008	0	0	500,000	400,000	100,000	1,000,000
FY/EX 2008-2009	0	0	1,000,000	800,000	200,000	2,000,000
FY/EX 2009-2010 *	0	0	650,000	520,000	130,000	1,300,000
Sub Total PA / Total partiel AP	0	0	2,150,000	1,720,000	430,000	4,300,000
Promote Public Appreciation and Understanding of Golf / Faire connaître et aimer le golf à la population						
FY/EX 2007-2008	500,000	400,000	0	0	100,000	1,000,000
FY/EX 2008-2009	50,000	40,000	0	0	10,000	100,000
FY/EX 2009-2010 *	500,000	400,000	0	0	100,000	1,000,000
Sub Total PA / Total partiel AP	1,050,000	840,000	0	0	210,000	2,100,000
Total						
FY/EX 2007-2008	500,000	400,000	500,000	400,000	200,000	2,000,000
FY/EX 2008-2009	50,000	40,000	1,000,000	800,000	210,000	2,100,000
FY/EX 2009-2010 *	500,000	400,000	650,000	520,000	230,000	2,300,000
Total	1,050,000	840,000	2,150,000	1,720,000	640,000	6,400,000

* Designates funding as ongoing / financement des exercices suivants.

**2a. Budgetary costing table corresponding to proposal paragraph three.
Tableau des coûts budgétaires liés au paragraphe trois de la proposition.**

Organization: Golf Course Canada / Organisation : Terrains de golf Canada				
Source of Funds: Fiscal Framework / Source des fonds : Cadre financier				
		Vote 5 Capital expenditures / Crédit 5 Dépenses en capital (dollars)		
Program Activity / Activité de programme	Operating / Fonctionnement		Employee Benefit Plans / Régimes d'avantages sociaux des employés	Total
	<i>Personnel</i>	<i>Other / Autre</i>		
Establish Golf Courses / Créer des terrains de golf				
FY/EX 2007-2008	1,000,000	1,300,000	200,000	2,500,000
FY/EX 2008-2009	2,000,000	600,000	400,000	3,000,000
FY/EX 2009-2010	10,000,000	12,000,000	2,000,000	24,000,000
Sub Total PA / Total partiel AP	13,000,000	13,900,000	2,600,000	29,500,000
Promote Public Appreciation and Understanding of Golf / Faire connaître et aimer le golf à la population				
FY/EX 2007-2008	1,000,000	1,300,000	200,000	2,500,000
FY/EX 2008-2009	2,000,000	600,000	400,000	3,000,000
FY/EX 2009-2010	6,000,000	800,000	1,200,000	8,000,000
Sub Total PA / Total partiel AP	9,000,000	2,700,000	1,800,000	13,500,000
Total				
FY/EX 2007-2008	2,000,000	2,600,000	400,000	5,000,000
FY/EX 2008-2009	4,000,000	1,200,000	800,000	6,000,000
FY/EX 2009-2010	16,000,000	12,800,000	3,200,000	32,000,000
Total	22,000,000	16,600,000	4,400,000	43,000,000

2b. Capital project (accrual basis) costing table corresponding to proposal paragraph three/ Tableau des coûts du projet d'immobilisation (base d'exercice) liés au paragraphe trois de la proposition.

Organization: Golf Course Canada / Organisation : Terrains de golf Canada			(dollars)
Program Activity / Activité de programme	Land & Capital-related expenses (which are not subject to amortization) / Terrains et dépenses en capital connexes (qui ne font pas l'objet d'amortissement)	Amortization / Amortissement	Total Capital / Coût total des immobilisations
Establish Golf Courses / Créer des terrains de golf			
FY/EX 2007-2008	1,000,000		1,000,000
FY/EX 2008-2009	2,000,000		2,000,000
FY/EX 2009-2010	1,000,000		1,000,000
FY/EX 2010-2011		4,000,000	4,000,000
FY/EX 2011-2012		3,500,000	3,500,000
FY/EX 2012-2013		3,000,000	3,000,000
FY/EX 2013-2014		3,000,000	3,000,000
FY/EX 2014-2015		3,000,000	3,000,000
FY/EX 2015-2016		3,000,000	3,000,000
FY/EX 2016-2017		3,000,000	3,000,000
FY/EX 2017-2018		3,000,000	3,000,000
Sub-Total	4,000,000	25,500,000	29,500,000
Promote Public Appreciation and Understanding of Golf / Faire connaître et aimer le golf à la population			
FY/EX 2007-2008	1,000,000		1,000,000
FY/EX 2008-2009	2,000,000		2,000,000
FY/EX 2009-2010	1,000,000		1,000,000
FY/EX 2010-2011		1,500,000	1,500,000
FY/EX 2011-2012		1,500,000	1,500,000
FY/EX 2012-2013		1,500,000	1,500,000
FY/EX 2013-2014		1,000,000	1,000,000
FY/EX 2014-2015		1,000,000	1,000,000

FY/EX 2015-2016		1,000,000	1,000,000
FY/EX 2016-2017		1,000,000	1,000,000
FY/EX 2017-2018		1,000,000	1,000,000
Sub-Total	4,000,000	9,500,000	13,500,000
Total	8,000,000	35,000,000	43,000,000

For Example Only / Pour illustration seulement

**3. Budgetary costing table corresponding to proposal paragraph four. /
Tableau des coûts budgétaires liés au paragraphe quatre de la proposition.**

Organization: Golf Course Canada / Organisation : Terrains de golf Canada (dollars)	
Program Activity / Activité de programme	PWGSC Accommodations/Locaux de TPSGC
Establish Golf Courses/Créer des terrains de golf	
FY/EX 2007-2008	195,000
FY/EX 2008-2009	390,000
FY/EX 2009-2010	1,384,500
FY/EX 2010-2011*	84,500
Sub Total PA / Total partiel AP	2,054,000
Promote Public Appreciation and Understanding of Golf / Faire connaître et aimer le golf à la population	
FY/EX 2007-2008	195,000
FY/EX 2008-2009	266,500
FY/EX 2009-2010	845,000
FY/EX 2010-2011*	65,000
Sub Total PA / Total partiel AP	1,371,500
Total	
FY/EX 2007-2008	390,000
FY/EX 2008-2009	656,500
FY/EX 2009-2010	2,229,500
FY/EX 2010-2011*	149,500
Total	3,425,500

* Designates funding as ongoing/Financement des exercices suivants.

4. Budgetary costing table corresponding to proposal paragraph five / Tableau des coûts budgétaires liés au paragraphe cinq de la proposition.

Organization: Golf Course Canada / Organisation : Terrains de golf Canada		
Source of Funds: Fiscal Framework / Source des fonds : Cadre financier		
Grant name: Payment to the province of New Topia for Municipal Rural Infrastructure Nom de la subvention : Paiement à la province du Nouveau-Topia pour financer l'infrastructure municipale rurale		
	Vote 10 Grants and Contributions Crédit 10 Subventions et contributions (dollars)	
Program Activity / Activité de programme	Grants and Contributions / Subventions et contributions	
	<i>Grants/Subventions</i>	<i>Contributions</i>
Golf Course Grants for Surrounding Area Infrastructure / Subventions pour terrains de golf destinées à l'infrastructure des lieux avoisinants		
FY/EX 2007-2008	10,000,000	
FY/EX 2008-2009	15,000,000	
FY/EX 2009-2010	20,000,000	
Sub Total PA / Total partiel AP	45,000,000	
Total	45,000,000	

For Example Only / Pour illustration seulement

5. Access to TB Vote 5 table corresponding to proposal paragraph eight/ Tableau sur l'accès au crédit 5 du CT lié au paragraphe huit de la proposition.

Organization: Golf Course Canada / Organisation : Terrains de golf Canada		
Source of Funds: Treasury Board Vote 5 / Source des fonds : Crédit 5 Conseil du Trésor		
	Vote 5 Capital expenditures / Crédit 5 Dépenses en capital (dollars)	
Program Activity / Activité de programme	Capital / Immobilisations	
	<i>Personnel</i>	<i>Other/Autre</i>
Establish Golf Courses / Créer des terrains de golf		
FY/EX 2007-2008		1,500,000
Sub Total PA / Total partiel AP		1,500,000
Promote Public Appreciation and Understanding of Golf/ Faire connaître et aimer le golf à la population		
FY/EX 2007-2008		500,000
Sub Total PA / Total partiel AP		500,000
Total		
FY/EX 2007-2008		2,000,000
Total		2,000,000

For Example Only / Pour Illustration seulement

**6. Frozen Allotment table corresponding to proposal paragraph nine /
Tableau sur l'affectation bloquée lié au paragraphe neuf de la proposition.**

Organization: Golf Course Canada / Organisation : Terrains de golf Canada			
Frozen Allotment: Green Acres / Affectation bloquée : Les Arpens verts			
	Vote 5 Capital expenditures / Crédit 5 Dépenses en capital (dollars)		
Program Activity / Activité de programme	Capital / Immobilisations		Total
	<i>Personnel</i>	<i>Other / Autre</i>	
Establish Golf Courses / Créer des terrains de golf			
FY/EX 2007-2008	250,000	250,000	500,000
FY/EX 2008-2009	500,000	500,000	1,000,000
Sub Total PA / Total partiel AP	750,000	750,000	1,500,000
Promote Public Appreciation and Understanding of Golf/ Faire connaître et aimer le golf à la population			
FY/EX 2007-2008	250,000	250,000	500,000
FY/EX 2008-2009	500,000	500,000	1,000,000
Sub Total PA / Total partiel AP	750,000	750,000	1,500,000
Total			
FY/EX 2007-2008	500,000	500,000	1,000,000
FY/EX 2008-2009	1,000,000	1,000,000	2,000,000
Total	1,500,000	1,500,000	3,000,000

7a. Transfer table (sender) corresponding to proposal paragraph ten/ Tableau des transferts (source) lié au paragraphe dix de la proposition.

From Organization: Golf Course Canada / Organisation source : Terrains de golf Canada				
	Vote 1 Operating expenditures / Crédit 1 Dépenses de fonctionnement (dollars)			
Program Activity / Activité de programme	Operating / Fonctionnement		Employee Benefit Plans/Régimes d'avantages sociaux des employés	Total
	<i>Personnel</i>	<i>Operating and Maintainance/ Fonctionnement et entretien</i>		
Establish Golf Courses / Créer des terrains de golf				
FY/EX 2007-2008	50,000		10,000	60,000
FY/EX 2008-2009	50,000		10,000	60,000
FY/EX 2009-2010	100,000		20,000	120,000
Sub Total PA / Total partiel AP	200,000		40,000	240,000
Promote Public Appreciation and Understanding of Golf / Faire connaître et aimer le golf à la population				
FY/EX 2007-2008	50,000		10,000	60,000
FY/EX 2008-2009	50,000		10,000	60,000
FY/EX 2009-2010	100,000		20,000	120,000
Sub Total PA / Total partiel AP	200,000		40,000	240,000
Total				
FY/EX 2007-2008	100,000		20,000	120,000
FY/EX 2008-2009	100,000		20,000	120,000
FY/EX 2009-2010	200,000		40,000	240,000
Total	400,000		80,000	480,000

7b. Transfer table (receiver) corresponding to proposal paragraph ten/ Tableau des transferts (destinataire) lié au paragraphe dix de la proposition.

To Organization: Department of Golf Course Security /Organisation destinataire : Ministère de la sécurité des terrains de golf				
	Vote 30 Operating expenditures / Crédit 30 Dépenses de fonctionnement (dollars)			
Program Activity / Activité de programme	Operating / Fonctionnement		Employee Benefit Plans/Régimes d'avantages sociaux des employés	Total
	<i>Personnel</i>	<i>Operating and Maintenance/ Fonctionnement et entretien</i>		
Contribute to Canadian government, society and international community in accordance with Canadian interests and values / Apporter une contribution à la société et au gouvernement du Canada ainsi qu'à la communauté internationale en accord avec les intérêts et les valeurs du Canada				
FY/EX 2007-2008	100,000		20,000	120,000
FY/EX 2008-2009	100,000		20,000	120,000
FY/EX 2009-2010	200,000		40,000	240,000
Sub Total PA / Total partiel AP	400,000		80,000	480,000
Total	400,000		80,000	480,000

For Example Only / Pour Illustration seulement

8. Budgetary costing table corresponding to proposal paragraph eleven/ Tableau des coûts budgétaires lié au paragraphe onze de la proposition.

Organization: Golf Course Canada / Organisation : Terrains de golf Canada					
	Vote 1 Operating expenditures / Crédit 1 Dépenses de fonctionnement (dollars)				
Program Activity / Activité de programme	Operating / Fonctionnement		Employee Benefit Plans / Régimes des avantages sociaux des employés	Vote Netted Revenue / Revenus nets en vertu d'un crédit	Total
	<i>Personnel</i>	<i>Other / Autre</i>			
Maintain and Run Golf Course Canada's Various Rural Golf Courses / Entretien et exploiter les terrains de golf en milieu rural de Terrains de golf Canada					
FY/EX 2010-2011	1,000,000	1,000,000	200,000	(2,000,000)	200,000
Sub Total PA / Total partiel AP	1,000,000	1,000,000	200,000	(2,000,000)	200,000
Total	1,000,000	1,000,000	200,000	(2,000,000)	200,000

For Example Only

Summary Table by Estimates Vote Structure / Tableau sommaire des coûts par crédit budgétaire

Dollars	Fiscal Year / Exercice					
	2007-2008	2008-2009	2009-2010	2010-2011	Total	Ongoing / et exercices suivants
New funding (including vote transfers) and adjustments to vote-netted revenue / Nouveau financement (y compris les transferts de crédits) et rajustements des recettes nettes en vertu d'un crédit						
Golf Course Canada / Terrains de golf Canada						
Vote / Crédit 1 (Operating Expenditures / Dépenses de fonctionnement)						
Personnel	900,000	950,000	950,000	2,150,000	4,950,000	1,150,000
Operating & Maintenance / Fonctionnement et entretien	800,000	840,000	920,000	1,920,000	4,480,000	920,000
EBP / RASE @ 20%	180,000	190,000	190,000	430,000	990,000	230,000
Subtotal / Total partiel	1,880,000	1,980,000	2,060,000	4,500,000	10,420,000	2,300,000
Vote Netted Revenue / Revenus nets en vertu d'un crédit	-	-	-	(2,000,000)	(2,000,000)	-
Total Vote / Crédit 1	1,880,000	1,980,000	2,060,000	2,500,000	8,420,000	2,300,000
Vote/Crédit 5 (Capital Expenditures / Dépenses en capital)						
Personnel	2,000,000	4,000,000	16,000,000	-	22,000,000	-
Other / Autre	2,600,000	1,200,000	12,800,000	-	16,600,000	-
EBP / RASE @ 20%	400,000	800,000	3,200,000	-	4,400,000	-
Total Vote / Crédit 5	5,000,000	6,000,000	32,000,000	-	43,000,000	-
Vote/Crédit 10 (Grants and Contributions / Subventions et contributions)	10,000,000	15,000,000	20,000,000	-	45,000,000	-
Total Votes / Crédits	16,880,000	22,980,000	54,060,000	2,500,000	96,420,000	2,300,000
Accommodation / locaux	390,000	656,500	2,229,500	149,500	3,425,500	149,500
Other Statutory Items / Autres éléments législatifs	-	-	-	-	-	-
Total	17,270,000	23,636,500	56,289,500	2,649,500	99,845,500	2,449,500
Department of Golf Course Security / Ministère de la sécurité des terrains de golf						
Vote / Crédit 30 (Operating Expenditures / Dépenses de fonctionnement)						
Personnel	100,000	100,000	200,000	-	400,000	-
Operating & Maintenance / Fonctionnement et entretien	-	-	-	-	-	-
EBP / RASE @ 20%	20,000	20,000	40,000	-	80,000	-
Total Vote / Crédit 30	120,000	120,000	240,000	-	480,000	-
Total new funding (all departments) / Total – nouveau financement concernant tous les ministères	17,390,000	23,756,500	56,529,500	2,649,500	100,325,500	2,449,500

Summary Table by Estimates Vote Structure / Tableau sommaire des coûts par crédit budgétaire

Dollars	Fiscal Year / Exercice					
	2007-2008	2008-2009	2009-2010	2010-2011	Total	Ongoing / et exercices suivants
Existing funding (excluding vote transfers) / Financement courant (transferts de crédits non compris)						
Golf Course Canada / Terrains de golf Canada						
Vote/Crédit 5 (Capital Expenditures / Dépenses en capital)						
Personnel	500,000	750,000	12,000,000	-	13,250,000	-
Other / Autre	2,010,000	5,343,500	21,421,000	-	28,774,500	-
EBP / RASE @ 20%	100,000	150,000	2,400,000	-	2,650,000	-
Total Vote / Crédit 5	2,610,000	6,243,500	35,821,000	-	44,674,500	-
Total existing funding (all departments) / Total - financement courant	2,610,000	6,243,500	35,821,000	-	44,674,500	-
Grand total	20,000,000	30,000,000	92,350,500	2,649,500	145,000,000	2,449,500

Summary Table by Estimates Vote Structure / Tableau sommaire des coûts par crédit budgétaire

Dollars	Fiscal Year / Exercice					
	2007-2008	2008-2009	2009-2010	2010-2011	Total	ongoing / et exercices suivants
Golf Course Canada / Terrains de golf Canada						
New funding / Nouveau financement						
Vote/Crédit 5 (Capital Expenditures / Dépenses en capital)						
Personnel	2,000,000	4,000,000	16,000,000	-	22,000,000	-
Other / Autre	2,600,000	1,200,000	12,800,000	-	16,600,000	-
EBP / RASE @ 20%	400,000	800,000	3,200,000	-	4,400,000	-
Total Vote / Crédit 5	5,000,000	6,000,000	32,000,000	-	43,000,000	-
Accommodation / locaux	260,000	520,000	2,080,000	-	2,860,000	-
Total existing funding / Total – financement courant	5,260,000	6,520,000	34,080,000	-	45,860,000	-
Existing funding (excluding vote transfers) /						
Golf Course Canada / Terrains de golf Canada						
Vote/Crédit 5 (Capital Expenditures / Dépenses en capital)						
Personnel	500,000	750,000	12,000,000	-	13,250,000	-
Other / Autre	2,010,000	5,343,500	21,421,000	-	28,774,500	-
EBP / RASE @ 20%	100,000	150,000	2,400,000	-	2,650,000	-
Total Vote / Crédit 5	2,610,000	6,243,500	35,821,000	-	44,674,500	-
Total existing funding (all departments) / Total (tous les ministères)	2,610,000	6,243,500	35,821,000	-	44,674,500	-
Goods and Services Tax (GST) / Taxe sur les produits et services (TPS)	276,600	392,610	2,053,260	-	2,722,470	-
Grand Total	8,146,600	13,156,110	71,954,260	-	93,256,970	-

Budgetary costing table (including Special Purpose Allotment) corresponding to proposal paragraph two /

Tableau des coûts budgétaires (y compris affectation à fins particulières) correspondant au paragraphe deux de la proposition.

Organization: Golf Course Canada / Organisation : Terrains de golf Canada						
Source of Funds: Fiscal Framework / Source des fonds : Cadre financier						
Special Purpose Allotment: Green Acres Golf Course / Affectation à fins particulières : Terrain de golf Les Arpents verts						
Program Activity / Activité de programme	Vote 1 Operating Expenditures / Crédit 1 Dépenses de fonctionnement (dollars)					
	Operating / Fonctionnement (Regular Allotment / Affectation régulière)		Operating / Fonctionnement (Special Purpose Allotment / Affectation à fins particulières)		Employee Benefit Plans / Régimes d'avantages sociaux des employés	Total
	Personnel	Operating and Maintenance / Fonctionnement et entretien	Personnel	Operating and Maintenance / Fonctionnement et entretien		
Establish Golf Courses / Créer des terrains de golf						
FY / EX 2007-2008	-	-	500,000	400,000	100,000	1,000,000
FY / EX 2008-2009	-	-	1,000,000	800,000	200,000	2,000,000
FY / EX 2009-2010*	-	-	650,000	520,000	130,000	1,300,000
Subtotal PA / Total partiel AP	-	-	2,150,000	1,720,000	430,000	4,300,000
Promote Public Appreciation and Understanding of Golf / Faire connaître et aimer le golf à la population.						
FY / EX 2007-2008	500,000	400,000	-	-	100,000	1,000,000
FY / EX 2008-2009	50,000	40,000	-	-	10,000	100,000
FY / EX 2009-2010*	500,000	400,000	-	-	100,000	1,000,000
Subtotal PA / Total partiel AP	1,050,000	840,000	-	-	210,000	2,100,000
Total						
FY / EX 2007-2008	500,000	400,000	500,000	400,000	200,000	2,000,000
FY / EX 2008-2009	50,000	40,000	1,000,000	800,000	210,000	2,100,000
FY / EX 2009-2010*	500,000	400,000	650,000	520,000	230,000	2,300,000
Total	1,050,000	840,000	2,150,000	1,720,000	640,000	6,400,000

* Designates funding as ongoing / financement des exercices suivants.

Budgetary costing table corresponding to proposal paragraph three /

Tableau des coûts budgétaires correspondant au paragraphe trois de la proposition.

Organization: Golf Course Canada / Organisation : Terrains de golf Canada				
Source of Funds: Fiscal Framework / Source des fonds : Cadre financier				
Program Activity / Activité de programme	Vote 5 Capital Expenditures / Crédit 5 Dépenses en capital (dollars)			
	Operating / Fonctionnement		Employee Benefit Plans / Régimes d'avantages sociaux des employés	Total
	Personnel	Other / Autre		
Establish Golf Courses / Créer des terrains de golf				
FY / EX 2007-2008	1,000,000	1,300,000	200,000	2,500,000
FY / EX 2008-2009	2,000,000	600,000	400,000	3,000,000
FY / EX 2009-2010	10,000,000	12,000,000	2,000,000	24,000,000
Subtotal PA / Total partiel AP	13,000,000	13,900,000	2,600,000	29,500,000
Promote Public Appreciation and Understanding of Golf /				
FY / EX 2007-2008	1,000,000	1,300,000	200,000	2,500,000
FY / EX 2008-2009	2,000,000	600,000	400,000	3,000,000
FY / EX 2009-2010	6,000,000	800,000	1,200,000	8,000,000
Subtotal PA / Total partiel AP	9,000,000	2,700,000	1,800,000	13,500,000
Total				
FY / EX 2007-2008	2,000,000	2,600,000	400,000	5,000,000
FY / EX 2008-2009	4,000,000	1,200,000	800,000	6,000,000
FY / EX 2009-2010	16,000,000	12,800,000	3,200,000	32,000,000
Total	22,000,000	16,600,000	4,400,000	43,000,000

Capital project (accrual basis) costing table corresponding to proposal paragraph three /

Tableau des coûts du projet d'immobilisation (base d'exercice) correspondant au paragraphe trois de la proposition.

Organization: Golf Course Canada / Organisation : Terrains de golf Canada			
Source of Funds: Fiscal Framework / Source des fonds : Cadre financier			
Program Activity / Activité de programme	Land and Capital-related expenses (which are not subject to amortization) / Terrains et dépenses en capital connexes (sauf amortissement)	Amortization / Amortissement	Total Capital / Coût total des immobilisations
(dollars)			
Establish Golf Courses / Créer des terrains de golf			
FY / EX 2007-2008	1,000,000	-	1,000,000
FY / EX 2008-2009	2,000,000	-	2,000,000
FY / EX 2009-2010	1,000,000	-	1,000,000
FY / EX 2010-2011	-	4,000,000	4,000,000
FY / EX 2011-2012	-	3,500,000	3,500,000
FY / EX 2012-2013	-	3,000,000	3,000,000
FY / EX 2013-2014	-	3,000,000	3,000,000
FY / EX 2014-2015	-	3,000,000	3,000,000
FY / EX 2015-2016	-	3,000,000	3,000,000
FY / EX 2016-2017	-	3,000,000	3,000,000
FY / EX 2017-2018	-	3,000,000	3,000,000
Subtotal PA / Total partiel AP	4,000,000	25,500,000	29,500,000
Promote Public Appreciation and Understanding of Golf /			
FY / EX 2007-2008	1,000,000	-	1,000,000
FY / EX 2008-2009	2,000,000	-	2,000,000
FY / EX 2009-2010	1,000,000	-	1,000,000
FY / EX 2010-2011	-	1,500,000	1,500,000
FY / EX 2011-2012	-	1,500,000	1,500,000
FY / EX 2012-2013	-	1,500,000	1,500,000
FY / EX 2013-2014	-	1,000,000	1,000,000
FY / EX 2014-2015	-	1,000,000	1,000,000
FY / EX 2015-2016	-	1,000,000	1,000,000
FY / EX 2016-2017	-	1,000,000	1,000,000
FY / EX 2017-2018	-	1,000,000	1,000,000
Subtotal PA / Total partiel AP	4,000,000	9,500,000	13,500,000
Total	8,000,000	35,000,000	43,000,000

Budgetary costing table corresponding to proposal paragraph four /

Tableau des coûts budgétaires correspondant au paragraphe quatre de la proposition.

Organization: Golf Course Canada / Organisation : Terrains de golf Canada	
Source of Funds: Fiscal Framework / Source des fonds : Cadre financier	
Program Activity / Activité de programme	PWGSC Accommodation Costs / Coûts de locaux de TPSGC (dollars)
Establish Golf Courses / Créer des terrains de golf	
FY / EX 2007-2008	195,000
FY / EX 2008-2009	390,000
FY / EX 2009-2010	1,384,500
FY / EX 2010-2011*	84,500
Subtotal PA / Total partiel AP	2,054,000
Promote Public Appreciation and Understanding of Golf / Faire connaître et aimer le golf à la population.	
FY / EX 2007-2008	195,000
FY / EX 2008-2009	266,500
FY / EX 2009-2010	845,000
FY / EX 2010-2011*	65,000
Subtotal PA / Total partiel AP	1,371,500
Total	
FY / EX 2007-2008	390,000
FY / EX 2008-2009	656,500
FY / EX 2009-2010	2,229,500
FY / EX 2010-2011*	149,500
Total	3,425,500

* Designates funding as ongoing / financement des exercices suivants.

**Budgetary costing table corresponding to proposal paragraph five /
Tableau des coûts budgétaires correspondant au paragraphe cinq de
la proposition.**

Organization: Golf Course Canada / Organisation : Terrains de golf Canada			
Source of Funds: Fiscal Framework / Source des fonds : Cadre financier			
Grant name: Payment to the Province of New Topia for Municipal Rural Infrastructure / Nom de la subvention : Paiement à la province du Nouveau-Topia pour financer l'infrastructure municipale rurale			
Program Activity / Activité de programme	Vote 10 Grants and Contributions / Crédit 10 Subventions et contributions (dollars)		
	Grants / Subventions	Contributions	Total
Golf Course Grants for Surrounding Area Infrastructure / Subventions pour terrains de golf destinées à l'infrastructure des lieux avoisinants			
FY / EX 2007-2008	10,000,000	-	10,000,000
FY / EX 2008-2009	15,000,000	-	15,000,000
FY / EX 2009-2010	20,000,000	-	20,000,000
Subtotal PA / Total partiel AP	45,000,000	-	45,000,000
Total	45,000,000	-	45,000,000

**Access to TB Vote 5 table corresponding to proposal paragraph eight /
 Tableau du prélèvement du crédit 5 du Conseil du Trésor
 correspondant au paragraphe huit de la proposition.**

Organization: Golf Course Canada / Organisation : Terrains de golf Canada			
Source of Funds: Treasury Board Vote 5 / Source des fonds : Crédit 5 du Conseil du Trésor			
Program Activity / Activité de programme	Vote 5 Capital Expenditures / Crédit 5 Dépenses en capital (dollars)		
	Personnel	Other / Autre	Total
Establish Golf Courses / Créer des terrains de golf			
FY / EX 2007-2008	-	1,500,000	1,500,000
Subtotal PA / Total partiel AP	-	1,500,000	1,500,000
Promote Public Appreciation and Understanding of Golf / Faire connaître et aimer le golf à la population.			
FY / EX 2007-2008	-	500,000	500,000
Subtotal PA / Total partiel AP	-	500,000	500,000
Total			
FY / EX 2007-2008	-	2,000,000	2,000,000
Total	-	2,000,000	2,000,000

**Frozen allotment table corresponding to proposal paragraph nine /
Tableau de l'affectation bloquée correspondant au paragraphe neuf
de la proposition.**

Organization: Golf Course Canada / Organisation : Terrains de golf Canada			
Frozen Allotment: Green Acres / Affectation bloquée : Les Arpents verts			
Program Activity / Activité de programme	Vote 5 Capital Expenditures / Crédit 5 Dépenses en capital (dollars)		
	Personnel	Other / Autre	Total
Establish Golf Courses / Créer des terrains de golf			
FY / EX 2007-2008	250,000	250,000	500,000
FY / EX 2008-2009	500,000	500,000	1,000,000
Subtotal PA / Total partiel AP	750,000	750,000	1,500,000
Promote Public Appreciation and Understanding of Golf /			
FY / EX 2007-2008	250,000	250,000	500,000
FY / EX 2008-2009	500,000	500,000	1,000,000
Subtotal PA / Total partiel AP	750,000	750,000	1,500,000
Total			
FY / EX 2007-2008	500,000	500,000	1,000,000
FY / EX 2008-2009	1,000,000	1,000,000	2,000,000
Total	1,500,000	1,500,000	3,000,000

Transfer table (sender) corresponding to proposal paragraph ten /

Tableau des transferts (source) correspondant au paragraphe dix de la proposition.

FROM Organization: Golf Course Canada / Organisation SOURCE : Terrains de golf Canada				
Program Activity / Activité de programme	Vote 1 Operating Expenditures / Crédit 1 Dépenses de fonctionnement (dollars)			
	Operating / Fonctionnement		Employee Benefit Plans / Régimes d'avantages sociaux des employés	Total
	Personnel	Operating and Maintenance / Fonctionnement et entretien		
Establish Golf Courses / Créer des terrains de golf				
FY / EX 2007-2008	50,000	-	10,000	60,000
FY / EX 2008-2009	50,000	-	10,000	60,000
FY / EX 2009-2010	100,000	-	20,000	120,000
Subtotal PA / Total partiel AP	200,000	-	40,000	240,000
Promote Public Appreciation and Understanding of Golf / Faire connaître et aimer le golf à la population.				
FY / EX 2007-2008	50,000	-	10,000	60,000
FY / EX 2008-2009	50,000	-	10,000	60,000
FY / EX 2009-2010	100,000	-	20,000	120,000
Subtotal PA / Total partiel AP	200,000	-	40,000	240,000
Total				
FY / EX 2007-2008	100,000	-	20,000	120,000
FY / EX 2008-2009	100,000	-	20,000	120,000
FY / EX 2009-2010	200,000	-	40,000	240,000
Total	400,000	-	80,000	480,000

Transfer table (receiver) corresponding to proposal paragraph ten /

Tableau des transferts (destinataire) correspondant au paragraphe dix de la proposition.

TO Organization: Department of Golf Course Security /				
Organisation DESTINATAIRE : Ministère de la sécurité des terrains de golf				
Program Activity / Activité de programme	Vote 30 Operating Expenditures / Crédit 30 Dépenses de fonctionnement (dollars)			
	Operating / Fonctionnement		Employee Benefit Plans / Régimes d'avantages sociaux des employés	Total
	Personnel	Operating and Maintenance / Fonctionnement et entretien		
Contribute to Canadian government, society and international community in accordance with Canadian interests and values / Apporter une contribution à la société et au gouvernement du Canada ainsi qu'à la communauté internationale en accord avec les intérêts et les valeurs du Canada				
FY / EX 2007-2008	100,000	-	20,000	120,000
FY / EX 2008-2009	100,000	-	20,000	120,000
FY / EX 2009-2010	200,000	-	40,000	240,000
Subtotal PA / Total partiel AP	400,000	-	80,000	480,000
Total	400,000	-	80,000	480,000

Budgetary costing table corresponding to authority paragraph eleven /

Tableau des coûts budgétaires correspondant au paragraphe onze de la proposition.

Organization: Golf Course Canada /					
Organisation : Terrains de golf Canada					
Program Activity / Activité de programme	Vote 1 Operating Expenditures / Crédit 1 Dépenses de fonctionnement (dollars)				
	Operating / Fonctionnement		Employee Benefit Plans / Régimes d'avantages sociaux des employés	Vote Netted Revenue / Revenus nets en vertu d'un crédit	Total
	Personnel	Operating and Maintenance / Fonctionnement et entretien			
Maintain and Run Golf Course Canada's Various Rural Golf Courses /					
Entretenir et exploiter les terrains de golf en milieu rural de Terrains de golf Canada					
FY / EX 2010-2011	1,000,000	1,000,000	200,000	(2,000,000)	200,000
Subtotal PA / Total partiel AP	1,000,000	1,000,000	200,000	(2,000,000)	200,000
Total	1,000,000	1,000,000	200,000	(2,000,000)	200,000