

CHECKLIST FOR SUBMISSIONS BEFORE TREASURY BOARD**REVIEWER**

Treasury Board submissions must be initialed by the respective Director(s) of Finance/Chief Financial Officer(s) and Communications Officer(s).

Submissions that recommend approval of items related to Indigenous-specific programs and initiatives, including, for example, agreements with Indigenous organizations, must be initialed by the Deputy Minister of Priorities and Intergovernmental Affairs, or their designate.

Initialing indicates agreement with the information presented in the submission and consideration of further reaching implications of the request. The review and initialing should be completed prior to providing the submission to the Minister and Deputy Minister for signing.

SUBJECT

This is the “title” of the memorandum, and as such, must clearly identify the topic or issue being presented for consideration.

SUBMITTED BY

The name of the department(s)/Crown Corporations(s)/entity(ies) or agency(ies) submitting the memorandum appears on this line.

APPROVED BY

All memoranda must be signed by the respective Minister and Deputy Head. If a submission relates to multiple entities, the signatures of all respective Ministers and Deputy Heads concerned will be required. Examples in which this may occur, resulting in the need to jointly prepare, sign and submit a Treasury Board memo, include, but are not limited to:

- agreements with post secondary educational institutions or early childhood organizations – must include the Department of Workforce, Advanced Learning and Population or the Department of Education and Early Years, respectively as the primary governmental funder of these organizations; and
- policing initiatives must include the Department of Justice and Public Safety.

1.0 RECOMMENDATION(S)

This section should start with the phrase “The Department(s) recommend(s) ...”

All memoranda, unless submitted for information only, must clearly recommend some course of action. Each recommended action should be stated separately and worded as specifically as possible. There is a direct relationship between the quality of the recommendation and the quality of the decision made. Treasury Board decisions are more easily made, written and understood, when the recommendations leave no doubt as to what the department is suggesting and why the suggestion should be considered.

If the recommendation is intended to obtain direction from the Treasury Board on alternative courses of action, departments must ensure that financial and other implications of the alternative recommendations are addressed in the financial section or in a separate section on alternatives.

2.0 BACKGROUND

The background briefly reviews the events and circumstances leading up to the presentation of the submission at hand and includes references to any previous considerations of the subject by Executive Council or Cabinet Committees.

3.0 ENVIRONMENTAL IMPLICATIONS

On July 5, 1990 (ECD#687/90), Executive Council established a policy requiring that all submissions, except routine administrative matters to Executive Council and Treasury Board, include a statement on the environmental implications of the matter under consideration.

Since 2018, Executive Council (EC2018-135) has required all departments to integrate climate change considerations in its policies, procedures, decisions, long-term strategies and financial planning.

With the coming into force of the *Net-Zero Carbon Act* in December 2021, this commitment enshrines the inclusion of climate change considerations across departments into law.

Environment

The environmental and climate change implications statement should include an indication of the direct positive and negative environmental consequences of a policy, program or capital project being considered, identifying the anticipated short and long-term impacts on air, land, water or any other feature of the natural environment, and clearly explaining how these elements will be affected. A summary of measures proposed to prevent or minimize negative impacts and steps to be taken to address anticipated resource conflicts is also needed. The environmental and climate change implications section should indicate the extent of, and summarize, any consultations held with Federal or Provincial regulatory agencies, special interest groups, or the general public.

Climate Change

Further, the environmental and climate change implications statement should outline all direct consequences of the initiative related to greenhouse gas emissions and risks resulting from climate impacts (e.g., post-tropical storms, coastal hazards, extreme heat, etc). The statement must provide justification if a low-emission alternative is not the recommended course of action and include how the initiative has been adapted to address climate risk(s). A climate change lens has been developed to provide decision-making support. If you have any questions about this lens or other climate change considerations, please contact your Department's Climate Change Coordinator or the Climate Action Secretariat at (902) 368-5044.

4.0 INFORMATION MANAGEMENT AND TECHNOLOGY IMPLICATIONS

This section is intended to ensure departments and agencies consider the Information Management (IM) and Information Technology (IT) components of all submissions and involve their assigned Information Technology Consultant from the Information Technology Shared Services Division (ITSS) of the Treasury Board Secretariat when preparing the submission, considering whether there are:

- no implications;
- some IM or IT implications with ITSS agreeing the approach is consistent with standards associated with IM and IT; or
- significant IM or IT implications exist in which case ITSS should be a co-submitter of the memo. Items for consideration include update of a major system, change in data governance, IT fit-up required at a new location, expansion of staff at location, purchase of cloud service, decommissioning of a system or location, etc.

5.0 FACTORS

All significant considerations for and against the object of the memorandum should be explored as factors influencing the outcome. Some typical factors which may be applicable are:

- Long-range impact of the recommended course of action.
- Does this item relate to any established policy or procedure? If not, will it set a precedent?
- What procurement policies apply and what are the results of the process? Are there exceptions?
- Is the item new or expanded?
- Has the proposal already started?
- Is the item a “one-time only” matter?
- Will existing staff suffice or will new staff have to be hired?
- Is there adequate space or, if not, what measures are being taken to deal with the space issues?
- Reason for recommended course of action versus alternatives.

6.0 FINANCIAL IMPLICATIONS

This section must clearly present the total cost of the decision, increased cost, cost-saving and/or cost-sharing associated with approval of the recommendations.

A submission requesting the creation of a position must address any other costs that may be incurred to support the position (including office space, office equipment, computer, telephone and/or cellphone, vehicle, increased travel costs, etc.) and how the department/agency is funding these costs.

Other information to provide could include:

- Total cost, increased cost, cost saving and/or sharing
- Budget impact:
 - Accommodated within existing budget
 - Special Warrant
 - Appropriation Transfer
- Is there a possible or real revenue offset?
- Is there any fiscal or other impact on other departments or agencies?
- Is the item cost-shared? If so, under what agreement? Has there been approval by all parties concerned?
- Is the item part of the department’s approved Management Plan?
- If multiple year impact, how much per year?
- Are the costs known (a set contract amount) or estimated (based on program utilization)?

7.0 CONTACT(S)

Submitting departments, Crown corporations, agencies and reporting entities must include the name and contact information (telephone number) of an individual who can be contacted for verification and clarification of information.

8.0 ATTACHMENT(S)

Information relevant to supporting the decision recommended for Treasury Board approval must be attached to the Treasury Board Submission. This information may include, but is not limited to: copies of contracts, tender result summaries, Special Warrant forms, Appropriation Transfer forms, financial statements, pertinent correspondence and other financial and program analysis.