



Guidance for Drafters of Treasury Board Submissions

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Guidance for Drafters of Treasury Board Submissions

From Treasury Board of Canada Secretariat

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Overview

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Treasury Board ministers approve funding for initiatives that federal departments ¹ want to create, expand or modify. Departments seek the Treasury Board's authorization for their initiatives by making Treasury Board submissions (TB submissions).

TB submissions are made on behalf of sponsoring ministers and are how Treasury Board ministers assess, approve, defer or deny the authorization that departments seek.

Before a TB submission can be presented to the Treasury Board:

- policy approval and a source of funds for the initiative must have been secured
- TBS must have received the record of decision, if applicable

What information should be in a TB submission?

A TB submission should present the following in simple, clear language:

- the plan to carry out the department's initiative (including its costs and source of funds)
- the expected results

- the risks associated with the initiative (and any risks of the broader initiative), including the risk of not implementing the initiative
- the decision(s) being sought from the Treasury Board

Prior to Treasury Board consideration of a submission, the Treasury Board of Canada Secretariat (TBS) may seek advice or information from a department in anticipation of or in response to questions from the Treasury Board President or ministers. As much as possible, TBS will provide the reason for the question and its level of urgency, to help departmental officials prioritize appropriately.

The Treasury Board is the only Cabinet committee where initiatives are presented by government officials rather than sponsoring ministers. Submissions are presented to the Treasury Board by TBS Assistant Secretaries. TBS Program Sector analysts serve as the primary point of contact to provide support and guide departments in drafting submissions. They are the single-window to departments for TB submissions, and they are responsible for providing comments on submissions on behalf of all TBS.

It is critical to engage with your TBS Program Sector analyst early. Keep in contact with your analyst, beginning with your development of a Memorandum to Cabinet or Budget proposal. Departments' TB submissions are generally managed by their corporate services or chief financial officer branches. Early and ongoing conversations with these groups, as well as with TBS, are critical. Implementation of new mandatory kickoff meetings between TBS and departments at the outset of the development of a submission will also support early engagement.

The TB submission template: overview

There is a single [template for TB submissions](#). TBS determines which specific elements are required for a submission. All sections will appear in the submission but the level of detail, and whether an appendix will be required, will vary based on the initiative and the authorities being sought.

Elements to include in a TB submission

In determining the content that TBS will require in a submission, be aware that TBS will consider the following:

- the risk level of the initiative
- how technical the initiative is
- whether the initiative is considered to be non-controversial
- whether the initiative is part of an existing initiative or is a new initiative
- the cause-and-effect relationship between the proposed initiative and results metrics

Examples of submissions where sections and appendices may be deemed by TBS as being Not Applicable are as follows:

- Budget 2019 announced \$25 million over three years, starting in 2019–20, to extend the Department of Urban Development’s Park Development Program. This program has existed since 2008 and provides repayable contributions (on an application basis) to eligible recipients for the establishment, maintenance and protection of urban parks. Terms and conditions for the program were most recently approved by the Treasury Board in 2018. It is fully subscribed. In 2018, the program underwent an evaluation, which found the program to be cost-effective and, meeting targets, and received positive client feedback. The department has the capacity to absorb the additional demand within existing operational resources. The department intends to use the funding toward applications already received and provisionally approved, pending incremental funds. The department is not requesting any modifications or exceptions to its Terms and Conditions, which expire on March 31, 2025, and neither is it seeking any exemptions to Treasury Board policies.
 - In this example, TBS may advise that the section on Design, Delivery and Implementation would be deemed not applicable (text to appear would be “Will continue to implement the program as currently designed and approved by Treasury Board on X date”). The results section would be minimal and would be expected to explain how the new money modifies existing targets or why new indicators may be needed. In terms of appendices, TBS would likely require that the TB submission include only a Financial Appendix.
- Consistent with its cost recovery legislation, the Department of Urban Development collected fees from a member of the development industry. However, due to unforeseen circumstances, the work did not advance as quickly as planned, which resulted in the department not incurring expected costs. The resulting surplus cannot be directly refunded to industry due to constraints within the department’s legislation, making a remission the only mechanism by which the excess charges can be returned to the member of the development industry. A source of funds for this remission has been approved and the remission will have no net cost to government.
 - In this example, TBS may advise that the section on design, delivery and implementation would not apply. There likely would not be a need for a detailed costing section, and the results section would be limited to the fact that the over-collection would be returned to the party. Appendices would be limited to one on financial information and possibly another that details risks.

These examples are illustrative only. Each case will be different, and considered within its own unique context and situation. Early engagement with your Program Sector analyst will help TBS make these decisions and communicate them to departments early in the process.

Horizontal initiatives

For horizontal initiatives that involve more than one minister, departments should coordinate their work so that all elements are included in a single submission. The goal at all times should be to present ministers with a whole-of-initiative overview for each submission.

Crown corporations

Use the [Guide to TB submissions prepared on behalf of Crown Corporations](#) for specific information and advice on how to complete a TB submission for a Crown corporation. Your Program Sector analyst can provide more information if needed.

Drafting tips

General tips on drafting TB submissions are as follows:

- Use plain language:
 - avoid bureaucratic and technical jargon
 - minimize the use of abbreviations
 - if a technical term is required, explain it clearly
 - provide concrete examples when possible
- All materials submitted for Treasury Board approval must be presented in both official languages. Quality control of the translated version of the TB submission is critical.
- Avoid “selling” the initiative. A TB submission is meant to outline implementation plans, results and risks. The submission is not to justify a policy direction already approved or to reassure ministers that all risks can be mitigated.
- Use the active voice rather than passive voice, as appropriate.
- Ensure that each numbered paragraph is succinct and clear. Also ensure that the English and French text correspond exactly.
- Always use the font embedded in the template (Arial, size 11). Do not change the margins in the template.
- Avoid repetition.

The TB submission template: section by section

▼ In this section

- [Title and synopsis](#)
 - [Title](#)
 - [Synopsis](#)
- [Authorities sought from the Treasury Board](#)
- [Context](#)
- [Design, delivery and implementation](#)
 - [Design](#)
 - [Implementation of the initiative](#)
 - [Stakeholder consultations](#)
 - [Terms and conditions](#)
 - [Governance structures](#)
- [Costs](#)

- Cost and source of funds
- Due diligence and validation of costing
- Results
 - Future evaluations
 - A note on results for horizontal initiatives
 - Reminders about policy requirements
 - Further information
- Risks
 - Departmental commitments

Title and synopsis

Title

The title should be no more than 20 words and should clearly convey the purpose of the submission. If the initiative is authorized for funding, the title will be used to describe the item in the Supplementary Estimates.

Synopsis

The synopsis of the TB submission should not exceed 150 words and should include the following:

- a summary of the authorities being sought
- the total cost of the initiative
- how the initiative will be implemented
- the ultimate result(s) associated with the initiative (that is, the change(s) that would result if the initiative is approved)
- the level of risk, both for the specific initiative in the submission and for the broader initiative of which it is a part, if applicable

Authorities sought from the Treasury Board

This section should begin with: "It is proposed that Treasury Board:" followed by a numbered list of the authorities being sought.

Initiatives that seek authorities for multiple departments may be asked to group the authorities under a subheading for each department.

If you are seeking financial authorities in your submission, use the following language: "Provide authority to adjust departmental reference levels [and increase or list grants if required] as set out in the Cost, Funding Requirements, and Source of Funds Table(s)."

This section should present all the authorities that the department seeks from the Treasury Board. Commonly sought authorities are as follows:

- adjustments to allotments (frozen allotments or special-purpose allotments)
- transfer payments
- external fees
- contract entry approval
- investment planning
- project approval²
- acquisition or disposal of real property or assets
- corporate plans of Crown corporations
- creation of non-delegated departmental positions
- classification of executive positions
- terms and conditions
- Governor in Council approvals

Additional examples are in Commonly Sought Authorities and Approvals.

Context

Note that the context section of the TB submission should **not**:

- repeat information that is available in other decision documents, such as memoranda to Cabinet, Budget decisions and previous TB submissions
- introduce policy uncertainty or arguments

It is sufficient to refer to other decision documents to establish that policy approval exists and that there is a source of funds.

Concise and pertinent statements should indicate the following to Treasury Board ministers:

- what the initiative is
- why the initiative is being brought forward
- whether financial and policy approvals have been obtained

The context section should not provide long historical background or reiterate policy rationale or arguments. Rather, the context section should answer the following questions:

- What is the issue?
- How does the initiative address it?
- Why is it being brought forward now?
- What is the source of funds? How much has already been provided, and how much is being requested? When will the funds be provided?
 - Example: "\$5 million in funding was announced in Budget 2019 for this initiative."

- What policy approval has been granted and when?
 - Example: “Cabinet approved the Memorandum to Cabinet for this initiative in March 2019.”
- Are there any other significant policy developments worth noting?
 - Example: “Following Cabinet approval, a change in ministerial mandate transferred responsibility for this initiative from Minister X to Minister Y. Accordingly, the TB submission is now being brought forward by Minister Y.”

Design, delivery and implementation

In discussions with your TBS Program Sector analyst, it is important to highlight the following:

- what has previously been approved regarding the initiative
- any changes that are to be introduced so that appropriate information can be included in this section

This section should:

- explain to Treasury Board ministers how the initiative will be executed and how its delivery will maximize the likelihood that it will achieve the stated outcomes.
- explicitly demonstrate the connection between the approved policy direction and implementation decisions by laying out the initiative’s specifics.

The initiative’s specifics should be laid out as follows:

Design

- How approved policy parameters (for example, memoranda to Cabinet, budget and/or funding decisions) and government-wide policy considerations such as the following have been considered in the initiative’s design:
 - official languages
 - gender-based analysis plus (GBA+)
 - Indigenous considerations (including the legal duty to consult, the Inuit Nunangat Policy and modern treaty implications)
 - accessibility, diversity and inclusion
 - greening government
 - security
 - data collection, including for purposes of GBA+
- How the initiative is aligned with Government of Canada Digital Standards and Government of Canada Architecture Standards and supports the strategic use of information, technology and a user-centred approach to services.
- Whether the initiative’s design and delivery model:
 - has been informed by past evaluations, audits, studies and experiments
 - will be effective and efficient

- will provide the best value for money
- will take into account the evidence that was studied
- Whether the funding being sought is less than the amount approved through the Budget or approved by Cabinet.
- Whether there is an increased investment in an existing initiative, what percentage the increase represents and what, if any, impact it has on overhead (administrative) costs.
- The extent to which the initiative's design and delivery model improves or modernizes service delivery and operating practices.

Implementation of the initiative

- The major tasks to be undertaken, including key milestones and timelines, communications considerations, procurement strategy, due diligence requirements for real property transactions and the basis for associated payments.
- Key developments or changes since policy approval was obtained if they affect how the initiative will be implemented.
- The number of full-time equivalents (FTEs) required to implement the initiative (include new and reallocated FTEs, their general functions, and location of work). Additional background information on FTEs is also frequently required by TBS, including:
 - the number of new FTEs that will be accommodated in existing space and those that will require additional or new space
 - confirmation that the responsible custodian (for example, PSPC for office space) has been informed of new accommodation requirements
 - the groups and levels of new FTEs
 - the allocation of FTEs over one or more fiscal years
 - how the determination of the number of new FTEs was made
- The role that experimentation has in improvements to the initiative, including how your department will test elements of the initiative before full deployment (for example, will portions of the budget be used for user testing or experimentation?). For more information about experimentation, visit the [Experimentation portal](#) (accessible only on the Government of Canada network).

Stakeholder consultations

- Who was consulted (for example, other levels of government and NGOs) and how stakeholders were consulted.
- What influence the consultations had on the proposed approach.
- What ongoing consultation or engagement, if any, will take place to enable continuous feedback and improvement.

Terms and conditions

- How the policy objectives will be reflected in program terms and conditions, if required:

- When developing a program and related terms and conditions, remember to consult section 2 of the *Financial Administration Act*, which designates departments and agencies operating under the *Policy on Transfer Payments*. Clause 6.5.13 of the policy ensures that transfer payments are not made to a department as defined in section 2 or be made to finance the ongoing operating or capital requirements of a federal Crown corporation.
- Justification or rationale for any changes or exceptions to existing terms and conditions (that is, those requiring Treasury Board approval) or exemptions from policies, if applicable.

Governance structures

This section should explain how governance structures will oversee the initiative effectively. It should not simply provide a list of existing or planned committees. Instead, it should outline the initiative's leadership, policies, oversight and management structures, including the following, as applicable:

- the assigned roles and responsibilities of implementation partners
- who is ultimately responsible for delivery of the initiative
- any dispute resolution or change processes
- capacity of supporting governance infrastructure, such as a project office and reporting mechanisms
- any evaluations or assessments of the efficacy of the governance
- the status of the initiative regarding key government internal review mechanisms and/or processes (for example, presentation to the Enterprise Architecture Review Board)

Costs

This section is made up two distinct but related subsections:

- cost and source of funds
- costing due diligence and validation

This section is not required for submissions that do not have financial implications (for example, a request for authority to amend contracting limits where the project cost does not change).

This section should:

- provide ministers with the total cost of the proposal, by year and in total, the funding requirements, and the related source of funds to finance the proposal (indicate what the range of potential costs are, what confidence levels were used to determine the cost estimate range, and when greater certainty can be expected).
- present how departments intend to contain costs and what due diligence measures were undertaken when developing the proposal.

Cost and source of funds

This subsection should provide:

- a clear sense of the total cost of the initiative (to the nearest dollar), by year
- the source of funds to finance the initiative

This section must clearly distinguish between new and existing funds.

A table titled "Cost, Funding Requirements and Source of Funds Table by Estimates Vote Structure" must be in the financial appendices of the submission.

Cost

The total cost of the initiative must be provided on a cash basis. When the cash and accrual profiles are different, such as for the purchase of a capital asset, the total cost must also be provided on an accrual basis.

The cost provided on a cash basis provides ministers with a profile of the anticipated expenditures, or cash flow. The accrual information:

- illustrates how a capital asset is consumed or a liability is liquidated over time
- provides the anticipated impact on the government's overall Statement of Operations and Accumulated Deficit/Surplus

The presentation of cash and accrual cost information should take the following into account:

- Present the total cost of the initiative at the departmental level profiled by fiscal year on a cash basis. If there are ongoing costs, provide the total annual costs until costs stabilize, and then indicate the ongoing amount.
- If the accrual profile is the same as the cash profile, clearly indicate this in the text.
- If the cash and accrual profiles are different, present the total cost of the initiative at the departmental level, profiled by fiscal year, on an accrual basis. The accrual profile should include:
 - a minimum of five years of accrual amounts, with an indication of the remainder of the expenses and the time frame over which these expenses will be incurred
 - additional details when procuring capital assets
 - Example: The expenditure of \$100 million in 2020–21 will provide the department with laboratory research equipment that has a useful life of 20 years and that will become productive in 2021–22.
- For liabilities, there can be a difference between the cash and accrual profiles. In some cases, the recognition of the expense on an accrual basis precedes the actual cash payments to settle the liability. In these cases, the submission should:
 - provide the cash profile of expenditures
 - state that the related expenses were charged to one or more previous fiscal years
- For initiatives that have complex or unique accounting issues, consult with your TBS Program Sector analyst and Government Accounting Policy and Reporting at gapr-cgpr@tbs-sct.gc.ca for guidance on the accrual profile.

- Examples of initiatives that have complex or unique accounting considerations are grants or contribution agreements that have statutory authority, cloud computing and public-private partnerships.

The following costs should also be included in your calculation:

- direct costs, including salaries, comprehensive employee benefit plans and accommodation costs
- program support costs, including supervisory, administrative management and policy functions within the program branches involved in delivering the proposed initiative
- indirect costs of internal services that provide support to the initiative, including the following services:
 - management and oversight, such as internal audit and evaluation
 - communications
 - legal services
 - human resources management
 - financial management
- risk management
- service and digital (for topics covered by the *Policy on Service and Digital*, including information management, information technology, service, cyber security and Government of Canada Digital Standards)
- travel and other administrative services
- acquisition/disposal of real property/materiel assets
- financing costs (for example, revolving funds must pay interest on use of the draw-down authority)
- contingency provisions (intended to provide flexibility to accommodate unforeseen cost increases due to factors other than changes in the scope)
- GST or HST and land transfer or other applicable taxes when costing projects, contracts, leases or real property transactions
- foregone revenues (for example, interest on debt deletion)

Departments generally have a framework or formula for estimating the costs of internal services in TB submissions. The method used should be applied consistently to all of the department's submissions.

Departments sometimes erroneously focus solely on new funding requirements and provide costs related only to their new funding request. The costs presented to Treasury Board ministers should:

- reflect the total cost of the initiative
- be considered independently of funding considerations

Consult the *Guide to Cost Estimating* for further assistance in completing this section of the submission.

Source of funds

Note: The Treasury Board will not consider submissions that have funding implications that do not have a confirmed source of funds.

Potential sources of funds include the following:

- existing reference levels
- funding earmarked in the fiscal framework
- funding that will be cost-recovered and deposited to the Consolidated Revenue Fund as non-responsible revenue (this source of funds should be described as “funding earmarked in the fiscal framework to be fully offset by deposits to the Consolidated Revenue Fund”)
- funds that originate from another department that will be transferred to your department to help fund the initiative

Due diligence and validation of costing

This section should demonstrate the credibility of the cost estimate and its underlying details, which should include the following:

- a statement on whether the *Guide to Cost Estimating* was followed
- the key stakeholders engaged in developing the cost estimate
- the department’s assessment of the quality of the cost estimate and a supporting rationale
- the key cost drivers and whether the Government of Canada or the department can control them
- the rules or assumptions that are most critical to the credibility of the cost estimate (refer to the *Guide to Cost Estimating*)
- the uncertainties and risks that have the most significant impact on the cost estimate, whether they are controllable by the Government of Canada or the department, and mitigation strategies
- the range of the cost estimate based on an analysis of uncertainty and risk
- the approach to establish a contingency for cost overruns
- the validation process to help assess whether the cost estimate is comprehensive, accurate and unbiased (for example, a comparison with the results of an independent cost estimate or the cost of comparable initiatives in the public, private or not-for-profit sectors)
- life-cycle cost considerations such as:
 - the source of funds and strategy for the operation, maintenance and disposal or wind-down of the system, real property or asset being acquired
 - the key drivers of incremental costs, or cost savings, between the current initiative and any existing systems, real property or assets that will be replaced by the current initiative

You should contact your TBS Program Sector analyst if your department is unable to provide any of the above-mentioned information.

In addition, departments may wish to outline the following, if applicable:

- any overarching constraints to the cost-estimating exercise, such as the limited maturity of the initiative, accelerated timelines, insufficient costing resources and data availability constraints.
- contextual information on previous estimates, with a description of the key drivers of any variability between the previous cost estimate and the current cost estimate.
- the timeline for any anticipated revisions to the cost estimate as the initiative matures.

- data sources that underlie significant portions of the cost estimate, including brief information of their quality.
- information pertaining to observations contained in the chief financial officer's attestation that are related to the cost estimate.
- any financially significant costs related to the initiative that have been excluded from the cost estimate.
- the statistical level of confidence of the point estimate, risk-adjusted cost estimate, and existing approval levels, if a statistical approach (such as a Monte Carlo simulation) was used ³.

Results

This section explains:

- the outcomes that the initiative seeks to achieve, such as those identified in the request for policy approval or funding (for example, a Memorandum to Cabinet)
- broadly, how outcomes will be measured (details of measurement approaches should be provided in the [Results Appendix](#))

The narrative should explain how the initiative will impact Canadians, through:

- its link to the department's core responsibilities ⁴
- its expected effect on departmental results indicators and key program indicator targets ⁵
- its contribution to the expected results of its broader program, found in the department's Program Inventory ⁶, and the share of spending it represents within the broader program's budget
- its expected effect on results of other programs, including programs of other departments, other levels of government and external delivery partners

This section should explain the performance indicators that will be used to show that the initiative is achieving results:

- Because each initiative will typically fall within the scope of an existing program or programs in the department's Program Inventory, the relevant indicators from the program's Performance Information Profile should be used as the basis for measuring results of the initiative wherever possible.
- Guidance on presenting good outcomes and indicators is provided with the guidance on how to complete the Results Appendix ⁷.
- Details on specific performance indicators should be set out in the [Results Appendix](#).

A clear explanation of expected results should include the following, as relevant:

- GBA+ considerations: Without repeating what is in the section on design, delivery and implementation or in the Results Appendix, identify GBA+ impacts that will be monitored through evaluations, additional research, policy experiments and any other methods.

- Risks: Include key considerations and potential challenges that may affect the measurement of results (for example, reliance on external parties, difficulty in establishing causality in light of other factors).
- Transparency: Identify which, if any, of the outcomes and/or indicators will be reported publicly.

Future evaluations

The TB submission should describe the anticipated timing and scope of the evaluation of the initiative. All programs and spending should be evaluated periodically ⁸.

- Ongoing programs of grants and contributions that have five-year average actual expenditures of \$5 million or greater per year **must** be evaluated at least once every five years.
- If no evaluation is planned, provide a rationale.

In conducting evaluations, departments should refer to the [Directive on Results, Appendix B: Mandatory Procedures for Evaluations, subsection B.2.2.2.](#)

A note on results for horizontal initiatives

The results section should be completed for each designated horizontal initiative, based on the guidance set out above. The [Horizontal Initiative Results Appendix](#) should also be prepared.

Reminders about policy requirements

Verifications

- The Deputy Head is responsible for the performance measurement and evaluation information contained in submissions (for new or renewed spending or for major revision to authorities).
- The head of evaluation is responsible for verifying that:
 - plans for performance information and evaluations in each TB submission are sufficient
 - information on past evaluations is accurately represented and balanced
- It is also strongly recommended that the head of performance measurement be consulted in the development of results information for the TB submission.

Performance Information Profiles

- The Deputy Head is responsible for ensuring that TB submissions are supported by and linked to the Performance Information Profile data and evaluation information.
- Program officials are responsible for the Performance Information Profiles of their designated Programs, in consultation with the head of performance measurement and head of evaluation.

Further information

If you have questions that this guidance does not answer:

- contact your department's performance measurement and/or evaluation units
- consult the [Results Portal](#) (accessible only on the Government of Canada network) maintained by the Results Division of TBS, which is the policy centre for the *Policy on Results*

- contact the TBS Program Sector analyst for your department

Risks

This section is usually based on the [Risk Appendix](#) . In some cases, and subject to TBS's determination, the appendix may not be necessary. It may be sufficient to provide only a basic risk analysis in the body of the submission.

This section should not simply list the key risks and risk responses; it should provide a high-level summary based on the analysis of risks. It should provide a main message to Treasury Board ministers about the initiative's risks.

The summary should include the following:

- overall initial risk of the initiative
- the most significant mitigation measures
- the resulting residual risk level associated with implementing the initiative

In addition, this section should outline:

- the risk of maintaining the status quo or possible opportunity cost if the initiative does not proceed at this time
- the risk that the planned approach will not achieve the intended results

The risk of the status quo will not always be relevant. For example, for a top-up, the risk of the status quo is not that fewer recipients will receive funding. Status quo risks are most pertinent when they relate to recapitalizing assets or addressing legacy IT systems.

This section should also contrast the risk of the specific initiatives in the submission to the risk associated with any applicable broader initiative, if there is one (for example, is this a low-risk part of a medium-risk initiative?). The legal risk associated with the initiative, if applicable, should also be included.

If your initiative relates to a project approval, provide the [Project Complexity and Risk Assessment Rating](#).

The Treasury Board should have assurance that:

- a comprehensive range of risks has been considered
- key risks and appropriate risk responses have been identified (usually demonstrated through the Risk Appendix)
- the residual risks are clearly laid out

Departmental commitments

In addition, departmental commitments agreed to as part of the initiative (for example, a return to Cabinet and/or the Treasury Board, or submitting a future report to TBS) should be included in a section titled “Commitments.”

Appendices

▼ In this section

- Financial Appendices
 - Table on cost, funding requirements and source of funds by Estimates vote structure
 - Table on source of funds by program
 - Transfers between organizations or between votes within an organization
 - Chief Financial Officer (CFO) attestation
- Results Appendix
 - Structure of the Results Appendix
 - Guidance on completing the table on initiative outcomes
 - Illustrative (fictitious) example
- Horizontal Initiative Results Appendix
 - Governance
 - Horizontal Initiative Framework
 - Tracking results of horizontal initiatives
 - GBA+ (Gender-Based Analysis Plus) Data Collection and Reporting Plan
- Risk Appendix
 - Overview
 - Risk Appendix Template
- Existing Statutory and Policy Authorities Appendix
- Service and Digital Appendix
- Communications Appendix
- Indigenous Issues Appendix
 - Duty to consult with Indigenous peoples
 - Inuit Nunangat Policy
 - Modern treaty implementation
- Official Languages Appendix
 - Official Languages Impact Analysis
- Privacy Appendix
 - Policy requirements
 - Example of wording for body of a TB submission
 - Content of the Privacy Appendix
- Environmental and Sustainable Development Requirements Appendix
 - Strategic Environmental Assessment

- Greening government and green procurement
- Sustainable development
- Federal Identity Program Appendix
- Government Security Appendix
 - Key security questions to consider when drafting a TB submission
 - Examples of wording for TB submissions for programs, projects or initiatives that have security implications
- Human Resources Policies Appendix
 - Changes to EX-04 and EX-05 baseline
 - Creation of new delivery mechanisms or organizations

Financial Appendices

Financial appendices are required when a Treasury Board submission (TB submission) has financial implications for your organization.

The financial appendices provide detailed financial information in order for departments to:

- prepare Estimates
- maintain a fiscal framework
- manage allotments on a cash and accrual basis
- explain how the costs were developed

Table on cost, funding requirements and source of funds by Estimates vote structure

Any TB submission that has cost impacts must include a table on cost, funding requirements and source of funds by Estimates vote structure. If the submission proposes to acquire capital assets or land through new funding, an additional table is required to present accrual information.

Effective fall 2018 (with the Budget 2019 call letters issued by the Minister of Finance), rates for the Employee Benefit Plan (EBP) were updated to the following:

- 27% for the public service
- 44% for Royal Canadian Mounted Police (RCMP) members
- 67% for Canadian Armed Forces (CAF) members

TB submissions should include EBP funding requirements based on the EBP rate in effect at the time of the funding decision. The 20% EBP rate will apply to existing funding decisions (pre-Budget 2018) until those decisions are fully implemented or extinguished.

For all new funding decisions, TB submissions should include a table that reflects updated EBP rates.

A template for the table on cost, funding requirements and source of funds by Estimates vote structure is available in the required bilingual format. The template includes the updated sections for the public service, RCMP members and CAF members.

- [Cost, Funding Requirements and Source of Funds Table by Estimates Vote Structure Template](#) (XLS - 19 KB)

An accessible version of the table is also available below.

Cost, Funding Requirements and Source of Funds Table by Estimates Vote Structure

	Fiscal Year – Dollars						
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Total	Ongoing
New Funding (including adjustments to vote-netted revenue) [Provide breakdown by organization, vote and input factor, as applicable]							
New FTEs - Public Service Employees (PSE)							
New FTEs - RCMP or Candian Armed Forces Members (RCMP/CAF)							
Vote 1 – Operating Expenditures and Employment Benefit Plans (EBPs)							
Personnel - Public Service Employees (PSE)						-	
Personnel - RCMP and CAF Members						-	
Other operating costs						-	
EBPs - PSE @ 27%	-	-	-	-	-	-	-
EBPs - RCMP @ 44%	-	-	-	-	-	-	-
EBPs - CAF @ 67%	-	-	-	-	-	-	-
EBP - Statutory						-	
EBP - Reference Levels (RCMP/CAF)						-	
EBPs - PSE @ 20% (Pre-Budget 2018)	-	-	-	-	-	-	-
Total Vote 1 and EBPs	-	-	-	-	-	-	-
Vote X – Capital Expenditures and EBPs							
Personnel - Public Service Employees (PSE)						-	

	Fiscal Year – Dollars						
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Total	Ongoing
Personnel - RCMP and CAF Members						-	
Other						-	
EBPs - PSE @ 27%	-	-	-	-	-	-	-
EBPs - RCMP @ 44%	-	-	-	-	-	-	-
EBPs - CAF @ 67%	-	-	-	-	-	-	-
EBP - Statutory						-	
EBP - Reference Levels (RCMP/CAF)						-	
EBPs - PSE @ 20% (Pre-Budget 2018)	-	-	-	-	-	-	-
Total Vote X and EBPs	-	-	-	-	-	-	-
Vote X – Grants and Contributions							
Grants - To be listed or increase							
Name						-	
Name						-	
Name						-	
Total Grants	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total Vote X	-	-	-	-	-	-	-
Total Votes	-	-	-	-	-	-	-
SSC core information technology services						-	
PWGSC accommodation premium @ 13%	-	-	-	-	-	-	-

	Fiscal Year – Dollars						
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Total	Ongoing
Other statutory items	-	-	-	-	-	-	-
Adjustments to Vote-Netted Revenue [Provide a breakdown by input factor as applicable]							
Personnel - Public Service Employees (PSE)						-	-
Personnel - RCMP and CAF Members						-	
Other operating costs						-	-
EBPs - PSE @ 27%	-	-	-	-	-	-	-
EBPs - RCMP @ 44%	-	-	-	-	-	-	-
EBPs - CAF @ 67%	-	-	-	-	-	-	-
EBP - Statutory						-	
EBP - Reference Levels (RCMP/CAF)						-	
EBPs - PSE @ 20% (Pre-Budget 2018)	-	-	-	-	-	-	-
Vote-netted revenue (excluding EBPs)	-	-	-	-	-	-	-
Total (equal to EBP amount, if any)	-	-	-	-	-	-	-
Total New Funding	-	-	-	-	-	-	-
Existing Funding [Provide a fiscal year breakdown by organization]							
Total Existing Funding						-	
Transfers							
Sending Organization [Provide breakdown by vote and input factor. Use same format as the “New Funding” section]							
Subtotal						-	
Receiving Organization [Provide breakdown by vote and input factor. Use same format as the “New Funding” section]							
Subtotal						-	

	Fiscal Year – Dollars						
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Total	Ongoing
Total Transfers (must equal zero)	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-

The table on cost, funding requirements and source of funds by Estimates vote structure presents total costs on a cash accounting basis. The numbers in the table should:

- add correctly
- be consistent with costing information in the initiative(s) and with the financial information in the tables for costing due diligence, validation and other detailed financial tables

The total costs are at the organizational level and broken out by vote, input factor, accommodation costs and other statutory items. The table is separated into three sections: “New funding,” “Existing funding” and “Transfers.”

Following are recommendations for completing the table:

- If the submission is seeking new funding for an existing program, include the full amount for the initiative in the costing table (new funding and existing funding).
- EBPs and accommodation premiums are calculated as a percentage of personnel costs and are rounded to the nearest dollar.
- If the accommodation premium is not 13% of new personnel funding, provide a footnote to explain the difference (e.g., in cases where Public Services and Procurement Canada is not the custodian of the related buildings).
- For any amount that the submission seeks from Treasury Board Vote 5: Government Contingencies, indicate with an asterisk the figure(s) in the table to which the footnote relates.
- If the submission is seeking approval of new grants or increases to existing grants, include the names and amounts to be included.
- Include vote-netted revenue if your organization is seeking an authority related to such revenue.
- The grand total represents the initiative’s total cost, except when adjustments to vote-netted revenue are included in the submission. In these cases, the grand total does not represent total costs because costs funded by revenues have been netted in the TB submission (except for EBPs). In the text section, include costs funded by revenues when presenting the total cost of the initiative.
- If more than one organization is involved, the grand total should be the sum of all organization-specific costing tables.

Table on source of funds by program

In line with the objectives of the *Policy on Results*, the table on source of funds by program is meant to help enhance the understanding of the results government seeks to achieve, does achieve, and the resources used to achieve them.

The table on source of funds by program shows the cash breakout of total new voted funding (i.e., new authorities being sought in the TB submission) by Programs under your Program Inventory and Internal Services at the Core Responsibility level. This table presents total costs on a net, cash accounting basis. The numbers in the table should:

- be presented to the nearest dollar
- add correctly
- be consistent with the total new funding section of the table on cost, funding requirements and source of funds by Estimates vote structure.

The [template for the table on source of funds by program](#) (XLS - 185 KB) is available in the required bilingual format.

An accessible version of the table is also available below.

Budget Implementation Vote Measure		Fiscal Year					
Organization	Program Name	2019-20	2020-21	2021-22	2022-23	2023-24	Ongoing
Total new funding							
Centrally withheld items (i.e., PSPC Accommodations, and SSC services) and EBP							

Initiatives Funded Outside the Budget Implementation Vote		Fiscal Year					
Organization	Program Name	2019-20	2020-21	2021-22	2022-23	2023-24	Ongoing
Total new funding							
Centrally withheld items (i.e., PSPC Accommodations, and SSC services) and EBP							

For the table on sources of funds, you are expected to provide information on centrally withheld items (such as Shared Services Canada core information technology services, and Public Services and Procurement Canada accommodation premium at 13%). EBP should not be allocated against programs, but please include them at the top of the table for completeness.

Transfers between organizations or between votes within an organization

Under the “Transfers” section of the table, indicate in the “Sending organization” and “Receiving organization” areas the transfer by organization, vote and input factor. The sending organization amount will show as a negative, and the receiving organization amount will show as positive. The

“Transfers” section should total to zero.

For current-year transfers of personnel, the increase in the personnel sub-allotment of the receiving organization should be offset by an identical reduction in the personnel sub-allotment of the sending organization. If there is no transfer of personnel, transfers to or from the operating budget allotment should be made entirely within the other operating costs sub-allotment.

Chief Financial Officer (CFO) attestation

The *Guideline on Chief Financial Officer Attestation for Cabinet Submissions* requires CFOs to:

- perform a due diligence review of the financial management aspects of TB submissions
- provide an attestation on their findings

The CFO is to attest to the accuracy of financial information contained in organizations’ Cabinet submissions by:

- conducting robust analysis, based on the best information currently available, to support decision-making
- challenging the assumptions and proposals made by program areas, noting that the CFO attestation on the financial implications of a submission does not constitute an assessment of policy or program effectiveness
- maintaining supporting documentation
- being involved early in the TB submission’s development

The CFO’s attestation letter is expected to cover six assertions and include an overall conclusion. It is recommended that any material observations regarding a specific assertion be detailed as part of, or directly following, the assertion itself.

The overall conclusion takes into account the six assertion statements and any observations made. The three options for the overall conclusion in the attestation letter are that the proposal:

1. has sufficient financial information for decision-making
2. has insufficient information in order for the CFO to assess the proposal’s financial aspects
3. has substantial financial issues or risks

Where a CFO is unable to assess or has identified substantial financial issues or risks (conclusions 2 and 3 above), it is recommended that the CFO consult with:

- departmental managers and the deputy head
- their TBS Program Sector analyst
- the Office of the Comptroller General, Financial Management Sector

Such consultations will provide TBS with awareness of any uncertainty or increased risk associated with a TB submission.

The *Guideline on Chief Financial Officer Attestation for Cabinet Submissions* contains an example of text for a CFO attestation letter.

Results Appendix

Generally, the Results Appendix will be required to supplement information included in the results section in a TB submission. However, in cases where the submission relates to a technical, non-controversial or low-risk item (e.g., ex gratia payments or payments for settlements such as pay equity, transactional contracting approvals that do not require access to new funds, land transfers), this appendix may not be required.

Similarly, in instances where the submission relates to a larger initiative for which the expected results are already well defined and are not expected to change (e.g., program integrity funding to maintain the status quo), this appendix may not be necessary.

Consult with your TBS Program Sector analyst to confirm.

Where TBS has designated an initiative as horizontal, prepare a Horizontal Initiative Results Appendix instead of a Results Appendix.

The template of the Results Appendix can be downloaded here.

- [Results Appendix](#) (DOC – 28 KB).

An accessible version of the table is also available below.

Structure of the Results Appendix

Title of implicated program(s): [Program name, as it appears in the Program Inventory]

Source of the results information

(Check one or, if more than one, indicate for which programs)

- An existing Performance Information Profile (PIP) provides results information that is sufficient to support this Treasury Board submission. My organization has provided the most recent PIP to the Treasury Board of Canada Secretariat (TBS).
- A new provisional PIP has been prepared to support this Treasury Board submission, and has been provided to TBS.
- No PIP is being submitted to support this Treasury Board submission (e.g., a PIP does not exist or requires significant updating).

The PIP should **not** be attached to the Treasury Board submission.

The Results Appendix has two sections:

1. Initiative outcomes
2. GBA+ (Gender-Based Analysis Plus) Data Collection and Reporting Plan

Initiative outcomes

A table on initiative outcomes should describe the following:

- the outcomes that the initiative is seeking to achieve
- how the outcomes will be measured through performance indicators

The table on initiative outcomes should include the following:

- Overall outcome indicators: These will come from an existing PIP or may be newly created for purposes of this submission.
- Outcome indicators for the purposes of GBA+ ⁹: If an outcome is to be further broken down according to gender and/or intersecting factors (GBA+), then include the GBA+ indicator in the table as follows:
 - insert the word “GBA+” in the “Outcome” column, immediately under the outcome it relates to
 - complete the remaining columns to describe the indicator (use one row per GBA+ indicator)

See the [Guidance for the table on initiative outcomes](#) below for information on how to present GBA+ indicators.

Initiative outcomes

(Rows may be added to the table)

Outcome	Performance indicator	Baseline and date	Target(s) and date(s)	Data source(s) and collection frequency)
Immediate				
Intermediate				
Ultimate				

GBA+ (Gender-Based Analysis Plus) Data Collection and Reporting Plan

1. Describe the extent to which data is available and is being used to support:
 - the measurement of GBA+ impacts of this initiative
 - plans to collect and use new or additional sources of data for future GBA+ analysis

If no data is available and there are no plans to acquire such data, explain why and specify the potential risks associated with this approach.

2. If there are plans to collect data associated with this initiative:
 - What collaborative efforts will be required with other organizations (e.g., delivery partners, federal or provincial departments) to obtain this data?
 - Are there risks and obstacles (e.g., privacy issues, IT system limitations, terms of partnership agreements) that could interfere with the department’s ability to collect and manage this data?

Guidance on completing the table on initiative outcomes

This guidance for the table on initiative outcomes covers two aspects:

1. how to choose and present relevant results measures for a TB submission
2. how to complete the table on initiative outcomes in the Results Appendix

How to choose and present relevant results measures for a TB submission

- Whenever possible, use your department’s Performance Information Profiles (PIPs) to set out relevant results measures. Using existing PIPs should reduce your workload and avoid unnecessary creation of new performance measures (outcomes or indicators). (Note: PIPs should be provided to TBS for reference but should not be attached to the TB submission.)
- You may have to generate new outcome statements and indicators if, for example, there are no suitable measures available in your program’s existing PIP or the initiative is a new program that does not yet have a PIP.
 - As a good business practice, and if applicable, any new measures (outcomes and indicators) generated for a TB submission should be reflected and updated in the program’s PIP.
 - When PIP reviews are performed, consider the measures (outcomes and indicators) used and not used to support initiatives, such as TB submissions and departmental reporting. A PIP review can help limit the proliferation of indicators by determining which measures are less relevant and might be dropped from the PIP. A PIP is intended to be the definitive source of a program’s performance information.
- As a best practice, the key outcomes you communicate to the Treasury Board should be clear and should explain cause-and-effect linkages. The table on initiative outcomes should, as appropriate, show a logical progression of key impacts over time.

Illustrative example: A \$10-million-per-year program that supports aspiring entrepreneurs through training on how to plan, finance and run a business.

Logical progression of outcomes	Includes outcomes that describe...	Example
Immediate outcome(s)	A change in capacities, opportunities or motivation brought about by an activity of the initiative	Program participants gain knowledge of how to access capital to start and run a business
Intermediate outcome(s)	A change in behaviour, practice or performance brought about by the initiative	Program participants are successful in accessing capital to start and run a business
Ultimate Outcome(s)	The initiative’s raison d’être, described in terms of the contribution of the initiative to a change in state or condition of the intended target group	Program participants have started a business

Note: The point of this exercise is not to prescribe a fixed time interval for each of these stages, but rather to explain the expected evolution (where one exists) of the cause-and-effect relationship.

Ensuring that outcomes are clear and pitched at an appropriate level also involves using good judgment on the relevancy of the outcomes chosen. Using our illustrative example above, consider the following versions of outcome statements:

Examples of Outcomes Statements

A weaker outcome statement	Assessment of outcome statement	A stronger outcome statement
The program is effective	This outcome is vague. A clearer outcome would define and demonstrate what being “effective” looks like.	Program recipients gain knowledge of how to access capital to start a business.
Increase the national rate of self-employment	This outcome is too ambitious for the scale and activities of the program. Too many other factors can increase self-employment rates.	Program recipients start a business.
Contribution agreements are signed or Program monies are spent	These statements are disconnected from the principal reason(s) for the initiative. They refer only to how the program works. They should instead refer to the impacts of having formed agreements and expended monies.	Program recipients gain knowledge of how to access capital to start a business.

Helpful tips

- Performance indicator: Can be qualitative or quantitative. Qualitative indicators typically require a rating scale, for example, research quality is rated as excellent, average or below average. Consideration should be given to keeping indicators stable over time to support consistent and more meaningful reporting. In doing so, consider data source reliability and availability to avoid unplanned amendments that may detract from these goals.
- Baseline data: Describes the initial state of an indicator.
- Target: Can be a single numerical value or a range. There should always be a target. If a target is not known at the time of your TB submission:
 - specify when the target will be known
 - provide a brief rationale on what is currently impeding the target from being specified.
 Simply stating that a target is “to be determined” with no rationalization is not appropriate for a TB submission.
- Data source: Census, special survey, administrative data or other data source.
- Date(s): Provide the month and year (e.g., May 2022), where possible, or otherwise provide the year. These timelines determine when the baseline was valid or when the target will be achieved, as applicable.
- Data frequency: How often the data is collected (not how often it will be reported).
- GBA+ indicators: The expected GBA+ impacts of an initiative are typically described in the initiative’s memorandum to Cabinet or other submissions to seek policy or funding approval. Any potential GBA+ impact, including issues for further monitoring or analysis, can also be reported in the table on initiative outcomes.

Illustrative (fictitious) example

The following provides an illustrative (fictitious) example of what a completed table should look like.

Note: The following example is not meant to represent an actual program or a comprehensive performance framework. For communicating GBA+ indicators in the table, note how “GBA+” was inserted in the “Outcome” column and immediately applied under the outcome to which it relates. For GBA+ indicators, use one row per indicator.

Example: Increased funding for a program that supports aspiring entrepreneurs through training on how to plan, finance and run a business

Outcome	Performance indicator	Baseline and date	Target(s) and date(s)	Data (source(s) and frequency)
Immediate				
Program recipients gain knowledge of how to access capital to start a business	% of program recipients who report knowing how to access capital to start a business	80% (January 2019)	100% (by December 2019)	Two self-reported surveys: 1) Pre-test (one-time, prior to intervention) 2) Post-test (one-time, following intervention)
Intermediate				
Program participants are successful in accessing capital to start a business	% of recipients who successfully acquired capital	Everyone: 40% (January 2016)	Everyone: 60% (by March 2020)	Two self-reported surveys post-intervention (one at one month and one at six months)
GBA+	% of participants who successfully acquired capital, by gender	Female: 15% Male: 60% (January 2018)	Female: 50% Male: 60% (by March 2020)	Two self-reported surveys post-intervention (one at one month and one at six months)
Ultimate				
Program recipients have started a business	% of recipients who are business owners within 12 months of program graduation	60% (January 2017)	70% (August 2021)	Program administrative data, annually
GBA+	% of recipients who are business owners within 12 months of program graduation, by gender	Female: 20% Male: 65% (January 2018)	Female: 60% Male: 70% (by August 2021)	Program administrative data, annually
Loans are repaid according to the terms of the loans	% of recipients who were able to repay their financial loans	50% (January 2017)	65% (by April 2022)	Program database, annually

Horizontal Initiatives

In cases where more than one organization is involved in a TB submission that TBS has designated as horizontal, the Horizontal Initiative Results Appendix should replace the Results Appendix. The appendix must present the results and associated funding of the initiative. This appendix should also include a disaggregation of each partner department's contributions by expenditure, activity and indicator.

If the horizontal initiative is split across more than one TB submission, the Horizontal Initiative Results Appendix should be completed for **each individual submission**, in collaboration with the lead department. In such cases, the horizontal framework for the entire initiative should be included in each appendix. This ensures that ministers have a whole-of-initiative perspective for each submission.

What are Horizontal Initiatives?

Initiatives where two or more departments work together to achieve Government objectives. Ministers may also label certain initiatives as a horizontal initiative (HI). Departments receive funds to collaborate and achieve shared outcomes.

HIs have specific reporting requirements to show combined expenditures and achievement of outcomes. The goal is to provide parliamentarians and Canadians consolidated information on the HI.

Guide to Departments on the Management and Reporting of Horizontal Initiatives

[Guidance](#) on proper governance and management of horizontal initiatives.

Horizontal initiative reporting

Lead departments are responsible for reporting on HIs. Information is included in their [Departmental Plans](#) and [Departmental Results Report](#).

Data on OpenGov Portal

HI reporting data can also be accessed using our [dataset on the Government of Canada OpenGov Portal](#). The dataset is created from publicly reported data.

Horizontal Initiative Results Appendix

The template of the Horizontal Initiative Results Appendix can be downloaded here.

- [Horizontal Initiative Results Appendix \(DOC – 36 KB\)](#).

An accessible version of the table is also available below.

Name of horizontal initiative: [Provide the name of the Horizontal Initiative.]

Name of lead organization: [Provide the name of the lead organization.]

(Please choose one of the two statements from below that is applicable and delete the remaining text)

As the lead organization, we have obtained written confirmation that all partner departments approve the information in this appendix related to their organizations and will report through us as requested.

or

(Only for horizontal initiatives split across more than one TB submission) As a partner organization, we confirm we have consulted with the lead department for the initiative, and will report to the lead department as requested.

Governance

Describe the governance structure that will be used to manage and report on the initiative, specifically:

- who will be on the Horizontal Initiative Oversight Committee
- who will chair the committee
- what subcommittees and working groups will support the committee

Refer to the [Guide to Departments on the Management and Reporting of Horizontal Initiatives](#) for more information.

Note: TBS recommends that clear governance be established early in the planning process and that the roles of the committees be established in a timely manner to ensure that the initiative is properly managed and reported on.

Horizontal Initiative Framework

In the Horizontal Initiative Framework table that follows, include all of the following information:

- all partner organizations
- shared outcomes, theme names and theme outcomes
- departmental programs and activities that contribute to the horizontal initiative linked to a theme ¹⁰ (indicate whether it is a new program or top-up to an existing program)
- funding for each contributing program or activity and whether each represents increased funding for an existing program or a new program
- information on funding by the department's Internal Services

Horizontal Initiative Framework table

	Theme A outcome	Theme B outcome	Theme C outcome	Internal Services
Department A	<ul style="list-style-type: none">• Activity A (new program) \$ total• Activity B (top-up) \$ total• Activity C (top-up) \$ total	<ul style="list-style-type: none">• Activity H (top-up) \$ total• Activity I (top-up) \$ total	<ul style="list-style-type: none">• Activity M (top-up) \$ total• Activity N (top-up) \$ total	<ul style="list-style-type: none">• Internal Services \$ total

	Theme A outcome	Theme B outcome	Theme C outcome	Internal Services
Department B	<ul style="list-style-type: none"> • Activity D (new program) \$ total • Activity E (top-up) \$ total 	<ul style="list-style-type: none"> • Activity J (top-up) \$ total 		<ul style="list-style-type: none"> • Internal Services \$ total
Department C	<ul style="list-style-type: none"> • Activity F (new program) \$ total • Activity G (top-up) \$ total 	<ul style="list-style-type: none"> • Activity K (new program) \$ total • Activity L (top-up) \$ total 	<ul style="list-style-type: none"> • Activity O (new program) \$ total 	<ul style="list-style-type: none"> • Internal Services \$ total

Tracking results of horizontal initiatives

In the table for horizontal initiative results tracking, include the outcomes and indicators and related data that will be used to track progress of the initiative’s results, including at the levels of shared outcome, theme and activity. If an outcome is to be further broken down according to gender and/or intersecting factors (GBA+) ⁹, then include the GBA+ indicator in the table as follows:

- insert the word “GBA+” in the “Outcome column,” immediately under the outcome it relates to
- complete the remaining columns to describe the indicator (use one row per GBA+ indicator)

Where appropriate, outcomes and indicators could be drawn from existing Performance Information Profiles (PIPs). However, when new outcomes or indicators are used, they should be included in a PIP. Where indicators are drawn from an existing PIP, adjustments to targets will likely be necessary to reflect new funding.

Horizontal Initiative Results Tracking Table

Horizontal initiative name	Total funding	Horizontal initiative shared outcome	Performance indicator(s)	Target	Date to achieve target	Data source	Data collection frequency
[Insert name of horizontal initiative]	[For whole initiative, from start date to end date]	[Outcome that can be reasonably attributed to the proposed horizontal initiative]	[Relevant, meaningful measures of outcome]	[e.g., 75%]	[e.g., March 2019]	[Insert data source]	[Insert the frequency of data reporting]
Theme A name	Total funding	Theme outcome	Performance indicator(s)	Target	Date to achieve target	Data source	Data collection frequency

Horizontal initiative name			Total funding	Horizontal initiative shared outcome	Performance indicator(s)	Target	Date to achieve target	Data source	Data collection frequency
[Insert name of theme]			[For theme, start date to end date]	[Outcome that can be directly attributable to the theme]	[Relevant, meaningful measures of outcome]	[e.g., 75%]	[e.g., March 2019]	[Insert data source]	[Insert frequency of collection]
Department	Link to PI Program	Horizontal initiative activity	Total funding	Horizontal initiative activity output(s) or outcome(s)	Performance indicator(s)	Target	Date to achieve target	Data source	Data collection frequency
[Insert abbreviation of department name]	[Insert name of PI Program]	[Insert name of activity specifically contributing to the horizontal initiative]	[For horizontal initiative activity]	[Output(s) or outcome(s) that are directly attributable to the proposed horizontal activity]	[Relevant, meaningful measures of outcomes]	[e.g., 75%]	[e.g., March 2019]	[Insert data source]	[Insert frequency of collection]
[Insert additional rows for each department]		[Insert additional rows for each activity]			[Insert additional rows for each indicator]	[Insert additional rows for each target]			
Theme B name			Total funding	Theme outcome	Performance indicator(s)	Target	Date to achieve target	Data source	Data collection frequency
[Insert name of theme]			[For theme, start date to end date]	[Outcome that can be directly attributable to the theme]	[Relevant, meaningful measures of outcome]	[e.g., 75%]	[e.g., March 2019]	[Insert data source]	[Insert frequency of collection]
Department	Link to PI Program	Horizontal initiative activity	Total funding	Horizontal initiative activity output(s) or outcome(s)	Performance indicator(s)	Target	Date to achieve target	Data source	Data collection frequency

Horizontal initiative name			Total funding	Horizontal initiative shared outcome	Performance indicator(s)	Target	Date to achieve target	Data source	Data collection frequency
[Insert abbreviation of department name]	[Insert name of PI Program]	[Insert name of activity specifically contributing to the horizontal initiative]	[For horizontal initiative activity]	[Output(s) or outcome(s) that are directly attributable to the proposed horizontal activity]	[Relevant, meaningful measures of outcomes]	[e.g., 75%]	[e.g., March 2019]	[Insert data source]	[Insert frequency of collection]
[Insert additional rows for each department]		[Insert additional rows for each activity]			[Insert additional rows for each indicator]	[Insert additional rows for each target]			

GBA+ (Gender-Based Analysis Plus) Data Collection and Reporting Plan

1. Describe the extent to which data is available and is being used to support:

- the measurement of GBA+ impacts of this initiative
- plans to collect and use new or additional sources of data for future GBA+ analysis

If no data is available and there are no plans to acquire such data, explain why and specify the potential risks associated with this approach.

2. If there are plans to collect data associated with this initiative:

- What collaborative efforts will be required with other organizations to obtain this data?
- Are there risks and obstacles (e.g., privacy issues, IT system limitations, terms of partnership agreements) that could interfere with department's ability to collect and manage this data related to the realization of these plans?

Risk Appendix

Generally, a Risk Appendix will be required in order to support the summary included in the risk section in the submission. However, in cases where the submission relates to a technical, non-controversial or low-risk item (e.g., payments for settlements such as pay equity, transactional contracting approvals that do not require access to new funds), this appendix may not be necessary.

Similarly, in instances where the submission relates to a larger initiative where the risks are already well defined and are not expected to change as a result of the submission (e.g., top-ups to programs, program integrity funding to maintain the status quo), this appendix may not be necessary.

Consult with your TBS Program Sector analyst to confirm whether this appendix is required.

Overview

The Risk Appendix should provide an assessment of the risks related to your department's initiative. Using the template provided for the table on the summary of key risks, each risk should be:

- summarized by a risk statement
- identified by a type
- include a description of the risk

Each risk should be clearly linked to the initiative's objectives, results and/or outcomes.

Probability and impact

Two assessments are required:

1. the likelihood or probability that a risk may happen
2. the extent of the impact or consequences if the risk occurs

Based on your assessment, the "inherent" or initial level of risk for each risk should be determined by combining the probability and impact of the risk.

Risk response

Based on the initial level of risk, explain how you plan to respond to the risk. For example, should the risk be mitigated, accepted, transferred to another party or eliminated? If required, the explanation should also include a summary of the plan to manage and monitor the risk.

Residual risk

You should then assess how the risk response may affect the initial probability (i.e., likelihood) or impact of a given risk. For example, does the mitigation response reduce the risk from occurring? Each risk should then be given a "residual" or remaining risk level. Finally, based on the analysis of all the residual risks, determine the overall level for the risk associated with the initiative.

Legal risks

Always consult with your Department of Justice Canada Legal Services unit early to determine whether the initiative should be assessed for legal risk. Where such assessment is provided, your Department of Justice Canada Legal Services unit should identify:

- any legal risks
- the risks' probability and impact
- any required responses
- the residual level of legal risk

Some legal risks may not necessarily follow the standard risk identification, response and result format shown in the table on legal risks found in the [Risk Appendix Template](#).

As a general rule, there should be only one legal risk assessment per submission, even when several departments are involved. The Department of Justice Canada Legal Services unit serving the department that is leading the submission should lead the legal review. If your department, or the organization on behalf of which the initiative is presented, is not served by the Department of Justice Canada, consult with your TBS Program Sector analyst.

Risks of the broader initiative

If applicable, also consider risks associated with the broader initiative. For example, in a submission seeking approval of a particular phase of a project, the department should consider the risk associated with the project as well. If the submission implements a component of a specific strategy, the risk of the overall strategy may be useful to consider. Analysis of the broader initiative should be separate from the risks that apply to the specific initiative and may not necessarily follow the same risk identification, response and result format. This information helps TBS and Treasury Board ministers contextualize the risk.

For example, you may have an innovative service delivery initiative that has a medium risk that is part of a well-established program that has strong governance and oversight. The established program may, in comparison, be considered low-risk and help to mitigate risk issues of the specific initiative. In another example, the risk of a specific procurement initiative could be low, but the procurement may be part of a broader initiative such as a major system renewal that may be considered medium- or high-risk, which could impact the long-term success of the initiative.

If it is not clear that the submission fits within or is related to a broader initiative, it may be the case that this analysis does not apply and would not be useful to Treasury Board ministers. Your TBS Program Sector analyst can provide feedback on applicability.

Due diligence in assessing risk

Explain the methodology you used to identify and assess risks related to the initiative. As much as possible, the methodology should be consistent throughout the development of the initiative. Be sure to describe:

1. How the risk assessment was completed (e.g., qualitative or quantitative analysis of possible issues, on-the-ground review, consultations with stakeholders)
2. Who was responsible for the assessment (e.g., project team, external assessment of initiative by third party)
3. Who validated the assessment (e.g., internal governance, your organization's risk group)
4. What your risk management plan will be once the initiative's implementation begins (e.g. how are you monitoring the risks, how often are risks being reviewed, and who is responsible?)

For more information:

- contact your organization's risk management group or your TBS Program Sector analyst

Risk Appendix Template

Refer to [Guidance for Drafters of Treasury Board Submissions](#) for information on how to fill out this template.

Overall risk level of initiative

Risks associated with the specific initiative:

Residual risk level of initiative

- Low
- Medium
- High

Please add text to outline the rationale for the selection of low, medium or high.

Legal risk level

Describe any legal risks associated with a specific initiative, e.g. constitutional, regulatory, litigation, breach of contract, non-compliance with domestic or international laws. The legal risk level should be the level associated with the authorities sought in support of the proposals contained in the submission, and with the implementation of the proposals. However, where appropriate for context, the legal risks associated with the status quo and the legal risks pertaining to the broader context should also be described.

Legal risk level

- Low
- Medium
- High
- N/A (i.e., in consultation with your Department of Justice Canada Legal Services unit, it has been determined that a legal risk assessment is not required)

Legal risk assessment

Insert text that outlines the rationale for the selection of low, medium, high or not applicable. This must be provided by your Department of Justice Canada Legal Services unit and should take into account any mitigation measures identified by the department.

Departmental response

Include information on mitigation measures that will be implemented, as relevant, to address the legal risk.

If your organization (or the organization on behalf of which the initiative is presented) is not served by the Department of Justice Canada, consult with your TBS Program Sector analyst.

Overall risk level of broader initiative

Is the initiative part of a broader initiative? If so, what is the cumulative risk to this initiative? Are there any strategic considerations?

Overall risk level of broader initiative

- Low
- Medium
- High
- N/A

Please add text to outline the rationale for the selection of low, medium, high or not applicable. This should be a separate analysis from the risks that apply to the specific initiative.

Summary of key risks

This table should provide an overview of an initiative's main risks. Refer to the [list of risk types](#) before completing the table.

Do not include legal risks in this section; legal risks should be reported only in the above table of legal risk level.

Summary of key risks table

Risk statement, type and description	Probability and impact	Initial risk level	Response	Residual risk level
Risk 1: Provide a statement that summarizes the risk event and risk type (see the table below for examples) Provide a detailed but brief description of the risk, outlining why this risk was identified or may occur	Provide the probability of the risk event (i.e., Low, Medium or High) and describe in detail the expected impact of the risk and assessed level of each	Low, Medium or High	Outline the detailed, concrete proposed response to the risk (e.g., mitigate, transfer, accept)	Low, Medium or High

Risk due diligence

Explain the methodology used to identify and assess the risks related your initiative.

Risk types

The following is a **non-exhaustive** list of risks that could impact your initiative. As applicable, you should consider these risks when determining the overall risk to the initiative.

Note: An explanation of risks associated with maintaining the status quo and results is always required.

Status quo

The risk to the initiative of taking no action (i.e., maintaining the current approach). Drafters should explain the current situation or baseline and outline the consequences of doing nothing. The explanation could include the impact on existing resources (staffing, expertise) or opportunity cost. For

example, an initiative may significantly increase in cost if pursued at a different time or through another option.

Results/outcomes

Drafters should also consider the risk of not achieving the outcomes (some or all) as originally envisioned, perhaps at the policy approval stage. In addition, the risk of unintended consequences should be considered. What is the theory of change that the initiative is trying to achieve, and how likely is it to succeed?

Financial

When addressing financial risks, drafters should consider whether the department's resources are adequate and whether controls or systems sufficient. For costing, is the methodology rigorous and have costing risks (certainty of estimates, available contingencies, etc.) been considered? Have there been any limitations on due diligence in the costing that have a risk that estimates will be exceeded later? Are all types of direct and indirect costs included (e.g., maintenance), or is there a risk that unknown costs will emerge later? Are the contingencies being applied adequate or commensurate with the level of risk?

Communications (including stakeholder)

Communications risks include those associated with an initiative's consultations, stakeholders, transparency, and information-sharing (external and/or internal), including the availability of required expertise.

Information technology and information management

Describe any risks associated with information management or information technology systems, software, loss of data, security breaches, practices and availability of required expertise. For example, are there any reliability risks inherent in the system (i.e., legacy system concerns)?

Governance

When addressing governance risks, drafters should consider whether the organization that is sponsoring or implementing the initiative has sufficient and appropriate oversight to support effective management and decision-making on a timely basis. For example, will the right people, at the right level and with the right expertise, be engaged at key decision points and milestones and contribute effectively to the initiative?

Implementation

When considering the risks to the plan being implemented as expected, drafters should include the department's capacity to deliver, notably the staff needed (timing, availability and required expertise), to spend allocated funds according to established timelines. Risks could also include those related to agreements with stakeholders, time constraints, scheduling or other process-related elements of the initiative. For example, a construction project may have constrained time limits due to seasonal conditions in a region, or there it may be difficult to recruit or retain highly skilled personnel.

Intergovernmental

Risks associated with bilateral or multilateral relationships or engagement with other levels of government (e.g., municipal, provincial/territorial, Indigenous, international) should be considered. Such risks include those related to the availability of expertise. For example, will there be difficulty in reaching signed agreements with specific jurisdictions?

Privacy

Risks associated with the privacy of individuals (e.g. individuals' personal information or a new collection or use of the Social Insurance Number) and the ability or inability to ensure that the personal information being collected will be protected. Such risks include the security of information at the point it is collected and how that information is used and protected over time and guarded against inappropriate use or disclosure.

Service

Risk that a program will not deliver the needed level of service adequately, i.e., that it will not be linked, or will be poorly linked, to other government services directed at the same target groups and add to a web of programming that is difficult to navigate.

For example, will a new program be able to reach the targeted population, or will it not be able to meet demand? Will a new service offering risk duplication with an existing offering by another department?

Existing Statutory and Policy Authorities Appendix

This appendix may be required in order to help Treasury Board ministers understand the history of the initiative and previous decisions taken.

List the authority or authorities that justify the TB submission to be presented to the Treasury Board, for example:

- legislation
- regulation
- policy
- Cabinet decision
- previous Treasury Board decision
- Treasury Board policy
- existing terms and conditions

If a Cabinet decision or previous Treasury Board decision is referred to, provide:

- the subject of the decision
- the associated month and year of the decision

Service and Digital Appendix

This appendix may be required to expand on the digital elements of the initiative, including considerations for service, technology, information, data management, and cyber security.

If required, this appendix should include a business case for the proposed approach in a digital context. The following should be considered, as applicable:

- demonstration of alignment with Government of Canada Digital Standards, with appropriate consideration taken regarding the following:
 - approach to information and data management
 - considerations for security and privacy
 - demonstration of user-centred design
 - provision of the validation of the recommendations included in the concept case endorsement (include the concept case document as supporting evidence)
 - demonstration of alignment with enterprise technology strategy from an enterprise architecture and interoperability perspective, including validation of the recommendations and action items included in the GC EARB Decision
- demonstration of alignment between the department's Chief Information Officer and the business owner, specifically:
 - the Chief Information Officer has been engaged in the preparation and planning of (add digital investment)
 - a business owner has been clearly identified
 - the business requirements have been sufficiently defined and understood to enable the preparation and planning of the initiative
 - financial estimates have been disclosed in sufficient detail and are consistent with the assumptions stated in the proposal, and options to contain costs have been considered
- description of how the initiative's design, delivery and implementation have been informed by engagement with users, including how the business processes to support delivery and implementation have been optimized to leverage digital approaches

For more information, refer to the following policy instruments:

- *Policy on Service and Digital*
- *Directive on Service and Digital*

Communications Appendix

If a communications plan formed part of a recent or supporting Memorandum to Cabinet, it is not necessary to create a new one.

If no prior communications plan has been developed, one is generally required if your submission meets one of the following criteria:

- the submission involves a significant investment of public funds
- the submission proposes a major new policy, program, service or initiative
- the submission concerns a matter in which the media or public has or could express sensitivity or significant interest

A plan is not required for the release of advertising funds from the Treasury Board acting on the basis of policy direction from the Cabinet or a designated Cabinet committee. For additional information, consult your TBS Program Sector and your communications services unit.

If a communications plan is included with your submission, your organization's head of communications must approve it. Consult with a communications specialist in your department to ensure that the plan includes appropriate measures, adequate resources and budget information. The format of your communications plan should follow the format of Memoranda to Cabinet.

Indigenous Issues Appendix

An appendix that addresses the duty to consult with Indigenous peoples and/or modern treaty implementation issues may be required if the initiative involves:

- a legal duty to consult with Indigenous peoples
- implications related to the Inuit Nunangat Policy.
- modern treaty implications

Departments are encouraged to consult with their legal services units and related guidelines for federal officials in order to assess whether an initiative involves a legal duty to consult with Indigenous peoples. The Consultation and Accommodation Unit of Crown Indigenous Relations and Northern Affairs Canada supports federal departments in fulfilling the Government of Canada's duty to consult by providing guidelines, training and other tools.

If there are risks identified through this exercise, include them in the risk section of the TB submission. Modern treaties describe federal obligations to specific Indigenous signatories and must be considered in the context of those treaties (see Modern treaty implementation in this guidance).

Duty to consult with Indigenous peoples

TB submissions should indicate whether the department has undertaken Indigenous consultation and accommodation, specifically:

- whether consultations took place and, if so, whether any issues were raised during these consultations
- how the department's policy or program has been designed to mitigate the issues raised

For detailed information on federal real property as it relates to Indigenous issues, consult the Guide to Real Property Management: Aboriginal Context.

Inuit Nunangat Policy

The Inuit Nunangat Policy sets out an approach to considering the perspectives of Inuit and the potential impacts of proposed federal initiatives on Inuit and/or Inuit Nunangat. Departments should assess whether their submission involves Inuit Nunangat, and if it does, whether the submission is in line with the principles of the Inuit Nunangat Policy, such as the provision of communications materials in Inuktitut, or reporting requirements related to Inuit-specific funding allocations, as applicable.

Modern treaty implementation

In accordance with the Cabinet Directive on the Federal Approach to Modern Treaty Implementation, departments will, in most cases before making a TB submission, have presented an assessment to Cabinet of whether the initiative has modern treaty implications.

The TB submission should:

- confirm that an assessment of modern treaty implications was completed (see Assessment of Modern Treaty Implications Appendix)
- confirm that the initiative has been developed in a way that respects and complies with modern treaties and the rights they set out
- demonstrate how the department is complying with requirements:
 - when conducting procurement activities in support of government operations in modern treaty areas
 - when employing public servants to work in the domain of modern treaties

Official Languages Appendix

Where official languages implications are foreseen, an Official Languages Appendix is required to demonstrate compliance with:

- the Official Languages Act (OLA)
- the Official Languages (Communications with and Services to the Public) Regulations
- the Treasury Board Policy on Official Languages
- related policy instruments

The Official Languages Appendix should include the analysis and conclusions of the Official Languages Impact Analysis, including any measures that need to be taken.

Official Languages Impact Analysis

In all circumstances, you must conduct an Official Languages Impact Analysis.

As part of the analysis, you must identify the obligations set out in the *Official Languages Act* (OLA), the *Official Languages (Communications with and Services to the Public) Regulations*, as well as the Treasury Board *Policy on Official Languages* and related policy instruments that need to be complied with in the implementation of the activities outlined in this submission, with a particular attention to those relating to:

- communicating with and serving the public in the language of their choice (Part IV of the OLA and the *Official Languages (Communications with and Services to the Public) Regulations*)
- respecting language of work rights of federal employees (Part V of the OLA)
- ensuring representation and equal employment and advancement opportunities for English-speaking and French-speaking Canadians in federal institutions (Part VI of the OLA)
- enhancing the vitality of English and French linguistic minority communities and fostering the full recognition and use of both English and French in Canadian society (Part VII of the OLA)

Once the official languages obligations of the institution under the OLA, regulations and policy instruments have been identified, you must identify the measures to be taken to ensure they will be met. Your analysis must be documented. For more information on how to conduct the analysis, refer to the [Guidance on Official Languages Impact Analysis](#).

In conducting this analysis, you can consult the [official languages unit](#) at your institution. Under the Treasury Board *Policy on Official Languages*, each institution is required to have such a unit that coordinates the institution's official languages responsibilities. As you design your program or initiative or when completing the Official Languages Impact Analysis, you may also consult TBS (for OLA Parts IV, V and VI), Canadian Heritage (for Part VII) or your institution's legal advisors. When assessing the obligations pertaining to Part IV of the OLA and determining the measures to be taken to ensure compliance with them, you should also consult the [Analytical Grid \(Substantive Equality\)](#).

Once you have completed the Official Languages Impact Analysis, share your assessment with your TBS Program Sector analyst. Your TBS Program Sector analyst will confirm whether the Official Languages Appendix should be included in your submission or whether it is sufficient to include a summary of how official languages considerations were taken into account in the submission's section on design, delivery and implementation.

Privacy Appendix

The [Privacy Act](#) governs the collection, use, retention and disposal of personal information held by government institutions (departments, agencies and Crown corporations).

The Act requires federal institutions to protect personal information. Personal information is defined in the Act as "information about an identifiable individual that is recorded in any form." Such information includes:

- name
- date of birth
- Internet protocol address
- identifying numbers such as the Social Insurance Number
- information about an individual's education, employment, finances and health

Policy requirements

TB submissions that seek authority for new or substantially modified programs or activities that involve personal information must meet the requirements of the *Privacy Act* and related policy instruments:

- The *Policy on Privacy Protection* requires institutions to notify the Office of the Privacy Commissioner of any planned initiative (legislation, regulations, policies, programs) that could relate to the Act or have an impact on the privacy of Canadians. The engagement should be at a sufficiently early stage to permit the Commissioner's office to review and discuss the issues involved.
- When institutions are considering a new or substantially modified program or activity that involves personal information, Appendix B of the *Directive on Privacy Impact Assessment* requires departments to:
 - initiate a privacy impact assessment at the earliest possible phase of project planning
 - identify whether a privacy impact assessment has been completed in the body of the TB submission and, if not, identify the timelines for the completion of the privacy impact assessment
 - identify in the TB submission the measures taken or to be taken to address privacy issues and risks
 - complete the privacy impact assessment for the new or substantially modified program or activity, either before its implementation or within such time and subject to conditions established by TBS
 - provide the completed privacy impact assessment along with the proposed new or substantially modified description of the relevant personal information bank to TBS and the Office of the Privacy Commissioner
- The *Directive on Social Insurance Number* requires program officials who are seeking policy approval in a TB submission for a new collection or use of the Social Insurance Number to complete a privacy impact assessment before seeking approval from the Treasury Board.

Departments' ATIP offices can support program officials to meet these requirements. Consequently, when a TB submission seeks authority for a new or modified program or activity involving the collection, use or disclosure of personal information, program officials should contact their department's ATIP office at an early stage to determine whether a privacy impact assessment and updates to the relevant personal information banks are necessary.

Completed privacy impact assessments, with proposed updates to relevant personal information banks, must be approved by the official responsible for the program or activity and the delegated authority for section 10 of the *Privacy Act* and the institution's legal services unit. Assessments should then be submitted to the Information and Privacy Policy Division of TBS and the Office of the Privacy Commissioner. Following receipt of the privacy impact assessment, TBS will update the relevant personal information bank that describes the collection of personal information related to the submission.

Example of wording for body of a TB submission

If a TB submission pertains to a new program or activity that involves personal information, one of the following examples of passages could be included in the body of the submission, depending on the circumstances:

- A privacy impact assessment has been completed for [name of program or activity], and relevant privacy issues and risks have been addressed to the satisfaction of the [title of appropriate senior official for the program or activity] and the delegate responsible for section 10 of the *Privacy Act*, in consultation with the institution's legal services unit. The specific measures taken to address these issues and risks are described in [name of the relevant section of the submission]. The Office of the Privacy Commissioner has been notified.
- A privacy impact assessment will be completed and all relevant privacy issues and risks will be addressed to the satisfaction of the [title of appropriate senior official for the program or activity] and the delegate responsible for section 10 of the *Privacy Act*, in consultation with the institution's legal services unit by [date] and before [name of the sponsoring institution] begins to collect personal information to administer the [program or activity]. The Office of the Privacy Commissioner has been notified.
- [Name of appropriate senior official for the program or activity] and the delegate responsible for section 10 of the *Privacy Act* have determined that a privacy impact assessment is not currently required for the [name of program or activity]. Should it be later determined that a privacy impact assessment must be developed, it shall be completed before the [name of program or activity] begins to collect personal information to administer the [program or activity].

If the TB submission pertains to a modification to a program or activity that involves personal information for which there is an existing privacy impact assessment, one of the following passages could be included in the submission, depending on the circumstances:

- A privacy impact assessment was previously completed for [name of program or activity]. The [title of appropriate senior official for the program or activity] and the delegate responsible for section 10 of the *Privacy Act* have determined that there are no substantial modifications to the [name of program or activity] that warrant the modification of the existing privacy impact assessment or the development of a new privacy impact assessment.
- The previous privacy impact assessment for [name of program or activity] has been updated, and relevant new privacy issues and risks have been addressed to the satisfaction of [title of appropriate senior official for the program or activity] and the delegate responsible for section 10 of the *Privacy Act*, in consultation with the institution's legal services unit. The specific measures taken to address these issues and risks are described in [insert the name of the relevant section of the submission]. The Office of the Privacy Commissioner has been notified.
- The existing privacy impact assessment for [name of program or activity] will be updated to reflect the modifications to the program or activity, and relevant new privacy issues and risks will be addressed to the satisfaction of [title of appropriate senior official for the program or activity] and the delegate responsible for section 10 of the *Privacy Act*, in consultation with the institution's legal

services unit by [date], before implementation of this new phase of the [name of program or activity]. The Office of the Privacy Commissioner has been notified.

Content of the Privacy Appendix

If the TB submission pertains to a new or substantially modified program or activity that involves personal information, the following are details to be included in the Privacy Appendix:

- confirmation that the appropriate senior official for the program or activity and the delegate responsible for section 10 of the *Privacy Act* have been consulted in developing the submission
- a description of the personal information elements that will be collected and how the personal information will be collected
- identification of the key risks pertaining to the protection of personal information
- a description of how the program design has taken into account the requirements of the *Privacy Act* and its related policies specifically related to the collection, retention, use and disclosure of personal information
- a statement of whether a privacy impact assessment has been undertaken or will be undertaken (if no privacy impact assessment will be undertaken, explain the rationale)
- identification of the related personal information banks pertaining to the program or activity identified in the submission

Environmental and Sustainable Development Requirements Appendix

This appendix may be required if one of the following applies to the initiative:

- a Strategic Environmental Assessment has been conducted
- procurement is part of the initiative
- there are sustainable development considerations that should be highlighted for the initiative

Strategic Environmental Assessment

When a Strategic Environmental Assessment (SEA) has been conducted for a proposed policy, plan or program that has potential for important environmental effects, the following should be submitted to TBS:

- the completed [Mandatory Checklist: Consideration of Important Environmental Effects](#) (RTF - 118 KB)
- the first complete draft of the TB submission

The submission should explain in the section on design, delivery and implementation how any key points raised in the SEA have been incorporated into program design.

In addition, records of preliminary scans and SEAs must be shared with TBS.

For assistance in determining if and when an SEA is required, and what specifically is involved in carrying one out, consult the [Impact Assessment Agency of Canada website](#), which contains information on:

- *The Cabinet Directive on the Environmental Assessment of Policy, Plan and Program Proposals*
- implementation guidelines

Greening government and green procurement

In accordance with the [Greening Government Strategy](#), as well as the [Policy on Green Procurement](#), additional information may be required, in particular for:

- real property
- fleet and procurement initiatives
- initiatives related to government operations that should incorporate resilience to climate change impacts

The *Greening Government Strategy* commits the government to low-carbon, sustainable and climate-resilient operations, including:

- real property
- fleets
- assets
- services and operations
- green goods and services

The strategy and policy are key tools established to advance the greening of government operations. They both aim to integrate environmental performance in real property, fleets and the procurement process, including planning, acquisition, use and disposal. They relate to achieving value for money by considering factors such as cost, performance, availability, quality and environmental performance.

Green procurement considerations (including for real property and fleets) require an understanding of the environmental aspects and potential impacts and costs in assessing the life cycle of goods and services being acquired.

Sustainable development

Additional information may be required in a TB submission when there are sustainable development considerations that should be highlighted for the initiative. The [Federal Sustainable Development Act](#) provides the legal framework for developing and implementing a federal Sustainable Development Strategy that will make environmental decision-making more transparent and accountable to Parliament.

For more information and guidance, consult [Environment and Climate Change Canada's website](#) and your organization's Sustainable Development Strategy.

Federal Identity Program Appendix

This appendix may be required in order to demonstrate compliance with the federal identity requirements outlined in the following:

- *Policy on Communications and Federal Identity*
- *Directive on the Management of Communications*

Federal identity requirements ensure that the public can easily recognize areas of federal responsibility and the allocation of public funds. If a TB submission involves a program, service, facility, asset, activity or the creation of a federal department or agency, it must make clear how the Government of Canada will be clearly identified in Canada (and abroad if applicable).

Submissions that deal with establishing a collaborative or joint activity must include details in the section on design, delivery and implementation that demonstrate the department's commitment to ensuring that recipients acknowledge the government's contribution in related communications products and activities. Requirements for acknowledging the Government of Canada's contribution also apply to activities with other levels of government and private sector enterprises. Examples of activities include federal grants, contributions and loans.

The *Policy on Communications and Federal Identity* requires departments to seek Treasury Board approval to replace the department's official symbols or to add an additional identifying symbol to their corporate identity. If an additional identifying symbol is being requested, the TB submission should include a needs analysis as part of the submission that outlines why it is required.

When considering drafting a TB submission, it is recommended that you consult with your organization's federal identity program coordinator or head of communications about corporate identity issues related to the initiative.

The following authorities and activities require the approval of the Treasury Board:

- an exemption from specific requirements outlined in the *Policy on Communications and Federal Identity* or the *Directive on the Management of Communications*
- replacement of the department's official symbols or addition of identifying symbol to the department's corporate identity
- amendments to authorities previously approved by the Treasury Board

Government Security Appendix

This appendix may be required in order to demonstrate compliance with the *Policy on Government Security*.

The *Policy on Government Security* requires federal organizations to protect their information, people and assets. Security intersects with most other functional areas, including:

- real property
- materiel management
- information management
- information technology
- finance
- access to information
- privacy
- risk management
- human resources

Key security questions to consider when drafting a TB submission

- Have you determined the sensitivity of the information associated with the program or project to help identify security requirements?
- Have you identified business continuity requirements?
- Have you consulted with the department's Chief Security Officer to help identify the security requirements of the program, project, system, service or facility for which you are preparing the TB submission?
- For new programs or projects, have you planned or conducted a security controls risk assessment to identify relevant security controls and risks and related mitigation strategies?
- For existing programs or projects, have you consulted the Chief Security Officer to determine whether an update to the security risk assessment may be necessary, in light of changes to the program, project or activity?
- Have you sought expert advice on assessing security control risks and possible tools or approaches that may be useful for identifying and addressing security concerns, including cost considerations related to implemented security requirements?
- Were the results of any previous security audits or evaluations considered?
- Will there be use of cloud computing or data storage?
- Have there been considerations and stewardship of cyber security?
- If the submission relates to a project, does the project involve:
 - information management or information technology?
 - changes to the structure, size, location or accommodation of a government organization?
 - common, shared or outsourced services?
 - critical services or operations, including services to Canadians through emergency response functions?
 - priorities identified in the Departmental Security Plan?

These projects and most large programs and initiatives will invariably have security implications or some level of security requirements. These should be identified early in the planning stage and addressed in the TB submission.

Examples of wording for TB submissions for programs, projects or initiatives that have security implications

Example of wording for new programs, projects or initiatives

- a. Note that a security risk assessment has been completed and that all relevant security issues and risks have been addressed to the satisfaction of the [insert name of sponsoring organization]. The specific measures taken to address these issues and risks are described in [insert name of the relevant section of the submission];

or

- b. Note that a security risk assessment will be completed and that all relevant security issues and risks will be addressed by [insert date], before [insert “program” or “project”] implementation.

Example of wording for an extension or amendment to an existing program, project or initiative

- a. Note that a security risk assessment was previously conducted on this [insert “program” or “project”]. There are no significant changes to the [insert “program” or “project”] that warrant the development of a new risk assessment or the modification of the existing assessment.

or

- b. Note that a previous security risk assessment on this [insert “program” or “project”] has been updated and that all relevant new security issues and risks have been addressed to the satisfaction of the [insert name of sponsoring organization]. The specific measures taken to address these issues and risks are described in [insert name of the relevant section of the submission].

or

- c. Note that a previous security risk assessment will be updated and that all relevant new security issues and risks will be addressed by [insert date] before implementation of this new phase of the [insert “program” or “project”].

You may also wish to consult with the following standards:

- *Directive on Security Management, Appendix I: Standard on Security Event Reporting*
- *Directive on Security Management, Appendix J: Standard on Security Categorization*
- *Standard on Security Screening*
- *Standard on Identity and Credential Assurance*

Human Resources Policies Appendix

This appendix may be required in cases where the initiative involves a request for significant

resources for new salaries.

Changes to EX-04 and EX-05 baselines

For TB submissions that seek TB authorities related to EX-04 and EX-05 baselines, a senior-level organizational chart and current and proposed EX-04 and EX-05 baselines are required. For detailed information on baselines, consult [EX Organization and Classification](#) (accessible only on the Government of Canada network).

TB submissions that request significant resources for new salaries must address the capacity of the 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.

From a costing perspective, in addition to the applicable employee benefit premium and the 13% accommodation premium usually applied to all new salary dollars, organizations should allocate adequate resources for goods and services to support new staff, such as equipment, training, employee assistance programs and travel. Consideration should be made regarding the physical location of work or telework arrangement, as well as accommodations measures to ensure that the workplace is accessible and inclusive. Inadequate assessment of the latter can have a significant impact on program delivery, so the appropriate HR group in the organization should be consulted early in the preparation of a TB submission.

Creation of new delivery mechanisms or organizations

Submissions that propose the creation of new delivery mechanisms or organizations (e.g., separate employers and special operating agencies, new departments or agencies, or government-owned contractor operated arrangements), the transfer of federal functions to other levels of government or other departments, or the wind-up of programs (divestiture or workforce adjustment) have implications for the management of human resources. Managing the transition processes may involve actions such as:

- transferring, redeploying, relocating, and terminating staff
- acquiring new technologies

All such activities must refer to or adhere to the relevant authorities, including pension legislation and collective agreements, and be carried out in accordance with the appropriate authorities, including pension legislation, collective agreements and the [Work Force Adjustment Directive](#).

With regard to the creation of new federal organizations or Governor in Council positions, it must be determined whether the new organization intends to have its employees or appointees participate in the pension and benefit plans. If so, specific authorities would likely be required, and the drafters of the

TB submission may need to consult with their program analyst, as early in the process as possible. (Note: Legislative amendments may be required to extend public service pension coverage to a new entity or position.)

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

TB submissions that involve the creation of a new federal organization, or major changes to an existing federal organization, international engagement, program transfer, divestiture or change in compensation systems should include the appropriate pension and benefit authorities, as required. You may also need to consider whether the new organization wishes to participate in TB-sponsored employee benefit plans such as the Public Service Health Care Plan, Public Service Dental Care Plan, etc., as well as the public service pension plan. Specific language may need to be included in the authorities section in order for this to happen. Consult with your TBS Program Sector analyst.

Footnotes

- 1 Throughout this document, “departments” refers to federal departments and agencies.
- 2 Note that as per Appendix D of the Directive on the Management of Projects and Programmes, a Project Brief must be appended to all submissions requesting project approval, expenditure authority, or amendments to them.
- 3 Confidence levels describe the statistical likelihood that the initiative will finish at or below a given cost estimate. Contact your TBS Program Sector analyst if you need guidance on how to present this information properly.
- 4 Core responsibilities are defined in the department’s specific Departmental Results Framework; performance is measured by Departmental Results Indicators.
- 5 Specifically include explanations of how the initiative would change a target (from X% to Y%).
- 6 Program outcomes are found at the program level, whereas departmental results are found at the core responsibility level. The Program Inventory identifies all your department’s programs and describes how resources are organized to contribute to the department’s core responsibilities and results.

- 7 *Results Appendices Exemptions Guidance* (July 2019) explains when an exemption may be allowed and how to obtain TBS approval for an exemption.
- 8 Subsection B.2.2.2 of the *Directive on Results* sets out the expectation that all programs and spending, including those that would otherwise be exempted from the five-year evaluation requirement of subsection B.2.2.1, be evaluated periodically.
- 9 That is, to monitor the advancement of equality across many dimensions including sex, sexual orientation, gender identity or expression, race, national and ethnic origin, Indigenous origin or identity, age, socio-economic condition, place of residence and disability.
- 10 If a contributing program or activity could fall under two themes, it should be listed under the theme to which it contributes the most. No contributing programs or activities should be listed multiple times.
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