



Treasury Board Submissions for Crown Corporations

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Introduction

These instructions outline for portfolio departments how to complete the [Treasury Board \(TB\) submission template](#) when seeking approval of Crown corporation business. They include information on the following:

- corporate plans
- operating and capital budgets
- access to new funding

These instructions should be used with the [Guidance for Drafters of Treasury Board Submissions](#) and [Commonly Sought Authorities](#) (accessible only on the Government

of Canada network).

The Treasury Board of Canada Secretariat (TBS) has developed a streamlined approach for approval of lower-risk corporate plans and capital and operating budgets. The following criteria for using this approach apply:

- Funding requests are limited to:
 - top-up funding for previously approved activities
 - funding for new or modified activities that are considered low risk

There must be a clear and identified source of funds.

- No deficit should be forecast in the first planning year. Exceptions may be considered if the plan is otherwise low risk. A projected deficit in outer years does not, on its own, preclude eligibility.
- No additional authorities or approvals from the TB or Governor in Council are required following TB approval of the plan and budgets (for example, restricted transactions or orders-in-council).
- The plan includes only currently approved activities, or lower-risk new or modified activities, consistent with those outlined in the most recently approved corporate plan or amendment.

Consult your TBS analyst to determine whether the corporate plan and budgets are eligible for this process.

Purpose of Treasury Board submissions

TB submissions present the planned activities and planned expenditures of Crown corporations through corporate plans and budgets, or amendments to corporate plans and budgets, every year, as required by legislation (the *Financial Administration Act* and Crown corporation enabling legislation). Approval of the TB submission provides the operational mandate for the Crown corporation's planned activities and planned spending. TB ministers may approve, defer or deny the authorities sought, and, in some cases, may impose conditions.

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

- a summary of the Crown corporation’s main activities and spending, including any new activities and spending or the cessation or winding down of main activities, for the period (including costs and source(s) of funds)
- the department’s analysis and assessment of the corporation’s planned activities and planned spending, consistent with the minister’s accountability for portfolio Crown corporations and responsibilities assigned to deputy ministers for integrated portfolio coordination in [Open and Accountable Government](#), Annex H: section 2 (Integrated Portfolio Coordination) and section 3 (Crown Corporations)
- the expected results and how they will be measured, including an overview of what success looks like for the Crown corporation and how the department and responsible minister will know that success has been achieved
- the department’s analysis and assessment of any risks associated with the planned activities and planned spending, from a whole-of-government perspective, and how these risks will be mitigated, including an explanation of any residual risks
- the decision(s) being sought from the TB or the Governor in Council

TB reviews planned expenditures of Crown corporations to:

- understand the corporation’s overall financial health
- make sure that expenditures are consistent with the corporation’s mandate, public policy objectives and strategic direction
- ensure that they are aligned with government fiscal priorities

TB also reviews planned expenditures by Crown corporations to understand how they are designed, implemented and delivered to realize the desired results and achieve value for money.

Accountabilities

The TB submission is presented by the responsible minister on behalf of the Crown corporation.

The portfolio department is responsible for confirming that:

- the planned activities, including any new activities, are within the Crown corporation's legal mandate
- the Privy Council Office has confirmed policy cover of proposed new activities
- if the new or existing activities require incremental funding, that a source of funds has been secured to support the planned spending

Regular and consistent contact between the department and the Crown corporation supports mutual understanding and collaboration while promoting policy coordination and building coherence in the activities and reporting of portfolio organizations.

The department plays an essential role in supporting the responsible minister by promoting policy coordination and building coherence in the activities and reporting of its portfolio organizations. The department advises the responsible minister on how to ensure integration in the activities of the portfolio, while respecting any accountability requirements and mandates set out by legislation. In this manner, the department provides integrated analysis and assessment of the Crown corporation's plans in the context of the broader portfolio. The TB submission is an important opportunity for the responsible minister to provide information about and an assessment of the Crown corporation's operations to TB ministers.

Contact TBS early to ensure that your TBS analyst can provide timely feedback and advice and resolve any concerns, consistent with the [Guidance for Crown Corporations on Preparing Corporate Plans and Budgets](#). It is best practice to share a draft of the corporate plan ahead of the draft of the associated TB submission.

TBS is responsible for challenging proposals and formulating advice to support decisions by TB ministers.

TB submissions, including all drafts or versions of a submission, are considered Cabinet confidences. Crown corporations do not have a right to access Cabinet confidences, as they are arm's length to government and are not within the inner circle of Cabinet. For more information, see the [Policy on the Security of Cabinet Confidences](#).

Guidance: section by section

Expand All

Collapse All

▶ Organization

▶ Title and synopsis

▶ Authorities sought from the Treasury Board

▶ Context

▶ Key activities

▶ Costs and budget summary

▶ Results

▶ Risks

▶ Contact

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1 For more information about dividend plans, refer to [*Capital and Dividend Policy Framework for Financial Crown Corporations*](#).

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