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**SECTION 1**

**TREASURY BOARD POLICY AND PROCEDURES MANUAL**

**1.01 PURPOSE AND USE OF TREASURY BOARD  
POLICY AND PROCEDURES MANUAL**

**AUTHORITY:** *FINANCIAL ADMINISTRATION ACT*

**ADMINISTRATION:** TREASURY BOARD SECRETARIAT

**EFFECTIVE DATE:** DECEMBER 2023

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## 1.01 PURPOSE AND USE OF TREASURY BOARD POLICY AND PROCEDURES MANUAL

### (1) PURPOSE

The Treasury Board Policy and Procedures Manual (Manual) has been compiled to provide a source of reference for employees of Government departments, Crown corporations and reporting entities. This Manual is intended to assist management in administration, in the decision-making process and to provide a basis for consistent application of policy and procedures throughout Government.

The Manual contains a consolidation of approved financial, personnel and management policies, procedures and guidelines. For more complete coverage of personnel matters, this Manual should be read in conjunction with the PEI Public Service Commission Human Resource Policy and Procedures Manual.

The language of the Manual is intended to be helpful and as explicit as possible for the benefit of users. Treasury Board reserves the right to interpret or determine any specific issue on its own merits in keeping with the spirit of the *Financial Administration Act* (FAA) and policies and procedures established by Treasury Board.

### (2) APPLICATION

The application of this policy is referenced to the Schedules of the FAA and applies as follows:

- Schedule “A” - Departments except the Legislative Assembly
- Schedule “B” - Crown corporations
- Schedule “C” - Education Authorities
- Schedule “D” - Commissions

except to the extent that their enabling legislation may incorporate alternate requirements, such as Ministerial or Board Authority.

While this policy **does not apply** to the Legislative Assembly or to Reporting Entities subject to alternate legislation, the **spirit and intent** of the policy should serve as a **guideline** for these entities in developing their own policies. Reporting Entities that develop policies differing from Treasury Board policy require approval of Treasury Board.

### (3) ELECTRONIC DISTRIBUTION

The Manual is located on the Government of Prince Edward Island website and will be updated accordingly.

#### (4) USER GUIDE

The Manual is divided into two main parts:

- (a) Sections 1-3 are introductory in nature including information about the Manual, Treasury Board, Government organizations, frequently referenced legislative authorities and other general information.
- (b) The remaining sections contain an accumulation of administrative policies and procedures established by Treasury Board and/or Executive Council. The policies are grouped into major sections and then broken down into subsections for quick reference by users.

Each Manual section should be written in the standard format outlined below; however, headings may be omitted, or added, depending on the complexity of the policy being addressed:

- **Cover Page** - each of the sections and subsections has a cover page with the section and subsection name and number, authority, administration responsibility and effective date;
- **Purpose** - an introduction to the policy;
- **Application** - identifies the departments, Crown corporations, reporting entities, and/or persons to whom the policy may, or may not, apply;
- **Definitions** - an explanation of the intended application of terms or statements used in that section of the Manual;
- **Policy** - a brief statement of the strategy or broad direction of Government;
- **Procedures** - direction on the specific steps or process to achieve the policy statement; and
- **Interpretation** - information about how to clarify policy direction, if needed.

#### (5) RESPONSIBILITY FOR THE MANUAL

- (a) Manual Updates
  - i. New Manual policies must be approved by Treasury Board; approval requests must be made through a formal submission to Treasury Board in accordance with Section 3.02 - Submissions to Treasury Board of the Manual. Such requests should be jointly submitted with the Treasury Board Secretariat.

- ii. Updates to existing Manual policies that materially change the spirit and intent of the policy must be approved by Treasury Board; approval requests must be made through a formal submission to Treasury Board in accordance with Section 3.02 - Submissions to Treasury Board of the Manual. Such requests should be jointly submitted with the Treasury Board Secretariat.
- iii. Updates to existing Manual policies that are administrative in nature and do not materially change the spirit and intent of the policy must be approved by the Secretary to Treasury Board.
- vi. Should a department or agency believe that it would be impractical to follow a policy or that a functional alternative is already in use, they may make a formal request for exemption from the Treasury Board policy with a submission in accordance with Section 3.02 - Submissions to Treasury Board of the Manual.

(b) Distribution of Updates

- i. Treasury Board Secretariat Operations Section will ensure updates are reflected on the website and may electronically communicate updates to departments, Crown corporations and reporting entities. It is the responsibility of staff of every department, Crown corporation and reporting entity to be aware of the contents of the Manual.
- ii. All updates, corrections and additions to the Manual shall originate from the Treasury Board Secretariat Operations Section of the Treasury Board Secretariat.

**(6) INTERPRETATION**

In cases where an interpretation is required, such should be referred to the Secretary to Treasury Board, or their delegated officer, who will make the interpretation or refer the matter to Treasury Board, if a Treasury Board decision is deemed necessary.