
SECTION 2

GOVERNMENT ORGANIZATION

2.05 DEPARTMENTS, MINISTERS AND REPORTING ENTITIES

AUTHORITY:

*EXECUTIVE COUNCIL ACT
FINANCIAL ADMINISTRATION ACT
PUBLIC DEPARTMENTS ACT*

ADMINISTRATION:

TREASURY BOARD SECRETARIAT

EFFECTIVE DATE:

DECEMBER 2023

2.05 DEPARTMENTS, MINISTERS AND REPORTING ENTITIES

- (1) Departments, Ministers and Reporting Entities:
 - Departments and Ministers are established per Section 1 of the *Public Departments Act*;
 - When a departmental reorganization occurs, the *Public Departments Act* will be amended to include any changes in the names of ministers or departments;
 - A Minister's responsibilities are assigned by the Lieutenant Governor in Council;
 - A Reporting Entity is an organization that is not listed in Schedule A to the *Financial Administration Act* and is accountable for the administration of its financial affairs and resources to a Minister, or through a Minister to the Legislative Assembly, and includes those entities listed in Schedules B, C or D;
 - The responsibility for a board, commission and agency of government is assigned to a Minister, as authorized by Executive Council, and is done by a Minute-in-Council; and
 - All Public Acts or legislation are assigned to a department for administration, with some exceptions such as the *Executive Council Act* and *Birthplace of Confederation Act* which are administered by Executive Council. Communication of these assignments, as authorized by Executive Council, is done by a Minute-in-Council.
- (2) As part of the annual budget process, Ministers submit requests to Treasury Board for an appropriation on behalf of each department or reporting entity. The Board prepares the Estimates of Revenue and Expenditure to adequately describe the appropriations proposed which are presented to the Legislative Assembly after receiving the approval of Budget Cabinet.
- (3) An appropriation vote is the total funds allocated (approved by the Legislative Assembly) for each department or reporting entity as set out in the *Appropriation Act* for a fiscal year.
- (4) A Minister may be provided with authority, in part, under the *Executive Council Act*, to enter into agreements. The authorization will be an Order-in-Council where the agreement is with the Government of Canada; another province; a municipality, education authority or other local authority; or any person or group of persons. Section 13 Contract Services, Conditional Grants and Funding Agreements of the Treasury Board Policy and Procedures Manual describes the procedures in detail.