

4.4 Ministerial Approval Policy

Policy Statement

The Government of Nova Scotia is accountable for revenues collected from taxpayers and for ensuring monies are prudently spent for the intended purposes. This policy formalizes a maximum financial threshold for operational spending before Ministerial Approval is required.

Definitions

DEPARTMENT

Any department, office or public service entity established by the Government of Nova Scotia, as identified under Category I in Appendix I-A of the Corporate Administrative Policy Manuals (Manual 100).

DEPUTY HEAD

The deputy of the Executive Council member presiding over a department and all others whom the Governor in Council sometimes designates as Deputy Head.

OPERATIONAL SPENDING

Costs which are essential to the efficient operation of government.

MINISTER

Member of the Executive Council assigned to the department and/or public service unit and responsible for its affairs and matters.

Policy Objectives

This policy is established to ensure appropriate operational spending oversight and efficient use of public funds by defining the spending threshold which requires review and approval by the Minister in advance of purchases being completed.

Application

This policy applies to all provincial departments and public service units, (General Revenue Fund), as well as all civil servants whose terms and conditions are set out in accordance with the *Civil Service Act* and regulations, who are employed by the Government of Nova Scotia.

Policy Directives

Ministerial Approval is required for all operational spending for the purchase of goods and services exceeding \$10,000.00, before taxes.

Policy Guidelines

1. Operational spending that exceeds \$10,000.00 and does not require Ministerial Approval includes reoccurring expenses such as rent, electricity, and phone bills.
2. It is recommended that all departments to which this policy applies develop and implement appropriate documentation and procedures, including identifying other required signatories (i.e. Deputy Head), to ensure compliance with this policy.

Accountability

Operational Accounting (Service Nova Scotia) is responsible to ensure compliance with the policy.

Departmental Cost Centre Managers are responsible for the following:

- Ensure appropriate documentation is maintained.
- Maintain control procedures to ensure adherence to appropriate authorization and purchasing practices.
- Adhere to all applicable procurement policies per the Corporate Administrative Policy Manuals.
- Review and approving monthly transaction logs, ensuring statements and receipts are valid and attached, and ensuring compliance with corporate policies and procedures before approval.
- Follow departmental and corporate policies and procedures when faced with misuse of the funds, such as unauthorized purchases.

Monitoring

The Executive Council Office is responsible for ensuring that this policy is followed consistently and accurately as well as reviewed and updated, as needed.

References

This is an organizational policy designed to supplement other Government policies and is not intended to replace or preclude them. If a situation occurs where there is a conflict between application of this policy and any other government policy, the policy most specific to the situation will apply.

This policy is further supported by the following provincial policies:

Manual 200, Budgeting and Financial Management:

- Policy 4.2 Delegation of Financial Authority
- Policy 10.1 Fleet Card
- Policy 10.2 Purchase Card Policy (PCard)

Manual 300, Common Services:

- Policy 3.1 Sustainable Procurement Policy
- Policy 7.12 Hospitality Policy

Enquiries

Questions respecting the implementation of this policy may be directed to:

Executive Director of Operations
Executive Council Office
(902) 424-2541

Approval date:	May 3, 2024	Effective date:	May 22, 2024
Approved by:	Treasury and Policy Board	Administrative update:	
