



Issue Date: <b>June 25, 2021</b>	Effective Date: <b>Immediate</b>	Responsible Agency: <b>Department of Community and Government Services</b>	Directive No: <b>830</b>
Chapter: <b>Control of Expenditures</b>			
Directive Title: <b>EMERGENCY EXPENDITURES</b>			

## 1. POLICY

The Government may provide financial assistance when a state of emergency has been declared in all or part of Nunavut in accordance with the *Emergency Measures Act*. All emergency expenditures must be properly authorized.

## 2. DEFINITION

### Emergency

A present or imminent situation or event that is seriously affecting or could seriously affect the health, safety or welfare of persons or is substantially damaging or could substantially damage property.

## 3. DIRECTIVE

The Government may provide financial assistance in accordance with Inuit Societal Values and Inuit Qaujimajatuqangit when a state of emergency has been declared by the Minister of CGS or a municipal council. The assistance must be provided in accordance with the *Emergency Measures Act* and the relevant policies formulated by CGS. All expenditures that are directly attributable to a state of emergency or a state of local emergency are subject to this directive.

This directive applies to all government departments and public agencies.

## 4. PROVISIONS

- 4.1. The Minister responsible for Community and Government Services (CGS) may, in writing, declare a state of emergency in all or part of Nunavut in accordance with s.11 of the *Emergency Measures Act*.

- 4.2. S.12 of the *Emergency Measures Act* stipulates that the Minister of CGS must be satisfied that all the factors for declaration of an emergency are met to determine that an emergency exists or may exist.
- 4.3. A declaration of a state of emergency expires 14 days after it is made unless it is sooner extended or terminated. The Minister of CGS may extend a declaration of a state of emergency for further periods of up to 14 days each.
- 4.4. Under s.13 of the *Emergency Measures Act*, the Minister of CGS may, for the duration of the emergency, do any act and take any measure he or she considers necessary. Providing emergency funding may be necessary to implement these measures.
- 4.5. When the Legislative Assembly is in session, CGS must obtain an emergency appropriation bill to create an appropriation for the emergency funding if the department is unable to fund from an existing appropriation in accordance with s.44 of the *Financial Administration Act (FAA)*. When the Legislative Assembly is not in session, CGS must obtain a special warrant in accordance with s.33(1) of the *FAA* and Financial Administration Manual (FAM) Directive 303 Special Warrants.
- 4.6. S.45(2) of the *FAA* addresses the exemption for emergencies and gives the Deputy Minister of CGS the authority to enter into a contract requiring an immediate disbursement to protect public property or to provide for an emergency.
- 4.7. Any funds spent out of appropriation to respond to the emergency prior to the implementation of the special warrant must be charged to the emergency funding appropriation.
- 4.8. All emergency expenditures must be recorded in accordance with Canadian public sector accounting standards (PSAS) as issued by the Public Sector Accounting Board of Canada and must follow all proper financial reporting procedures.
- 4.9. Where emergency funding is provided by a third party, it must be treated in accordance with FAM Directive 880 Third Party Funded Agreements.
- 4.10. Emergency funding provided by a special warrant or an emergency appropriation bill for a specific state of emergency or local state of emergency must not be used for any other purpose.



- 4.11. Various costs as well as any planned borrowings and other liabilities associated with some of the indirect, long-term implications arising from the emergency are not subject to this directive. These costs should be addressed in the budget development process. All planned new or revised borrowings, contracts or other financial arrangements that may affect the Government's borrowing limit must be submitted to the Financial Management Board for approval in accordance with FAM Directive 890 Management and Control of Government's Borrowing Limit.
- 4.12. Government procurement and contracting procedures as set out in the *Nunavummi Nangminiqagtunik Ikajuuti Implementation Act*, the Nunavummi Nangminiqagtunik Ikajuuti Regulations, the Government Contract Regulations and FAM Directive 808 series continue to apply during a state of emergency. Goods and services which are urgently required, and where delay would be injurious to the public interest, may be awarded without a competitive procurement process pursuant to section 8 of the Government Contract Regulations.
- 4.13. The Office of the Comptroller General shall be consulted for resolution of any issues that arise in determining proper accounting classification of expenditures in accordance with PSAS (e.g. liabilities, capital expenditures).