



Issue Date: Feb, 1988	Effective Date: Immediate	Responsible Agency: Comptroller General	Directive No: 9805
Chapter: Special Programs			
Directive Title: EMERGENCY EXPENDITURES			

1. DIRECTIVE

The provisions of this directive apply to all expenditures that are directly attributable to a state of emergency or a state of local emergency.

2. PROVISIONS

2.1 Declaration of State of Emergency or State of Local Emergency:

a) a state of emergency is declared by the Minister responsible for the Civil Emergency Measures Act (C.E.M.A.) in accordance with subsection 12(1) of the C.E.M.A. which states:

The Minister may, at any time, when he is satisfied that an emergency exists or may exist, make an order for a declaration of a state of emergency relating to all or any part of the Northwest Territories.

b) a state of local emergency is declared by the local authority of a municipality in accordance with subsection 15(1) of the C.E.M.A. which states:

The local authority of a municipality may, at any time when it is satisfied that an emergency exists or may exist, by resolution, make a declaration of a state of local emergency relating to all or any part of the municipality.

2.2 To allow for immediate expenditures from the Department of Municipal and Community Affairs appropriation for the emergency, the Deputy Minister of Municipal and Community Affairs shall exempt the expenditure from operation of subsection 44(1) of the Financial Administration Act (FAA) which states:

No person shall incur an expenditure or enter into a contract for or on behalf of the Government that requires an expenditure in the same fiscal year, unless

(a) an expenditure officer certifies:

- i) that the expenditure is being incurred pursuant to an appropriation,
- ii) that there is a sufficient uncommitted balance in the activity, set out in the Estimates upon which the appropriation is based, to incur the expenditure,
- iii) that the expenditure is consistent with the purpose of the activity set out in the Estimates upon which the appropriation is based, and
- iv) if the expenditure is subject to any statutory conditions, that those conditions are met;

This exemption is in accordance with subsection 45(2) of the FAA which states:

Notwithstanding subsection 44(1), where a Department Head is satisfied that a contract requiring an immediate disbursement is needed to protect public property or to provide for an emergency, he may exempt the contract from the operation of subsection 44(1).

2.3 To create an appropriation for the emergency funding the Department of Municipal and Community Affairs shall obtain an Emergency Appropriation Bill if the Legislative Assembly is in session, or shall obtain a special warrant in accordance with subsection 33(1) of the FAA which states:

When the Legislative Assembly is not in session and the Board reports to the Commissioner

- a) that an expenditure is urgently required,
- b) that the expenditure is in the public interest, and
- c) that there is no appropriation or an insufficient appropriation to incur the expenditure,

the Commissioner may issue a special warrant authorizing the expenditure.

2.4 Any funds spent out of the Department of Municipal and Community Affairs appropriation to respond to the emergency prior to the implementation of the special warrant must be journal vouchered to the emergency funding appropriation.

2.5 When the expenditures on the emergency are complete, vote 4 and vote 5 budgets must be established for those expenditures that are recoverable. The portion of expenditures to be recovered from the Federal Government are journal vouchered to vote 4 and invoices are issued on vote 5.

2.6 Emergency funding provided by a special warrant or an Emergency Appropriation Bill for a specific state of emergency shall not be used for any purpose other than that specific state of emergency or local state of emergency.