



Issue Date: May 2008	Effective Date: April 25, 2008	Responsible Agency: Expenditure Management	Directive No: 303
Chapter: Budgetary Control			
Directive Title: SPECIAL WARRANTS			

1. POLICY

The Main Estimates and Capital Estimates provide the Government with the financial resources needed to accomplish its plans. The Legislative Assembly approves the Estimates at the vote and item level. However, events may arise during the fiscal year that are unforeseen, and require additional funding. Because no vote or item approved by the Legislative Assembly may be changed without Legislative Assembly approval, either a supplementary appropriation bill or a special warrant is required. It is usually a supplementary appropriation bill that is approved by the Legislative Assembly to provide the needed funding, but at times the use of a special warrant is necessary because the Legislative Assembly is not in Session. All special warrants must subsequently be approved by a supplementary appropriation.

2. DEFINITIONS

Refer to Directive 301.

3. DIRECTIVE

A request for a special warrant must be made in accordance with the provisions of this directive.

4. PROVISIONS

4.1. The Commissioner of Nunavut may issue a special warrant, under S.33 (1) of the *Financial Administration Act (FAA)*, when the Legislative Assembly is not in session, if the Financial Management Board (FMB) advises that:

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

- 4.2. The Legislative Assembly is considered not in session, under S.33 (2) of the *FAA*, when it has been adjourned indefinitely or it will not reconvene until a day more than two weeks after the day the special warrant is issued.
- 4.3. The FMB may fund the special warrant totally or partially, under S.33 (4) of the *FAA*, by reducing amounts appropriated for other item(s) where it considers that:
 - a) the amount appropriated for the other item(s) is not urgently required;
and
 - b) the public interest will not be adversely affected.
- 4.4. The Minister of Finance is required, under S.33 (5) of the *FAA*, to submit all expenditures authorized by a special warrant and all reductions of appropriated amounts under S.33 (4) as a supplementary appropriation bill to the Legislative Assembly at the resumption of the session or the next session, as the case may be.
- 4.5. The Public Accounts must include, under S.33 (6) of the *FAA*, a listing of all special warrants issued during the fiscal year.
- 4.6. One or more of the following characteristics must be present when determining that an expenditure is 'urgently required' or 'in the public interest':
 - a) health/safety issues
 - b) program delivery issues
 - c) legal issues
 - d) contract obligation issues
 - e) financial commitment issues.