



Issue Date: Feb 2008	Effective Date: Feb 5, 2008	Responsible Agency: Comptroller General	Directive No: 802
Chapter: Control of Expenditures			
Directive Title: DELEGATION OF POWERS AND DUTIES			

1. POLICY

Ministerial delegation of authority for the control and spending of public money within government is an essential element to optimize the use of available resources and maintain a system of sound financial management. Such delegation ensures financial transactions of government will be undertaken by authorized government personnel in a controlled framework. Delegation to the lowest practical level is warranted.

2. DIRECTIVE

S. 13(1) of the *Financial Administration Act (FAA)* permits the Financial Management Board (FMB) to delegate 'to a public officer any power or duty of the Board, under this Act, that is prescribed as being capable of delegation.'

S. 13(2) of the *FAA* states that 'a Minister and the Comptroller General may delegate any of their powers and duties to a public officer.' All delegations and sub-delegations of authority must adhere to the *FAA*, the Financial Administration Manual (FAM) and the Provisions of this directive.

3. PROVISIONS

3.1. General

3.1.1. S. 13(3) of the *FAA* indicates that a public officer with powers delegated under this section cannot sub-delegate them unless the original delegation to the public officer allows for it. A public officer may not delegate a power or duty not possessed by that public officer.

3.1.2. On delegating power and duty, the delegator retains responsibility and is accountable for the appropriate exercise or performance of that power and duty. The delegator must exercise these powers and duties, when necessary, to ensure proper execution.

- 3.1.3. Acceptance of a delegation requires the delegate to exercise the delegated power or duty in accordance with the *FAA*, all other applicable Acts, all applicable regulations, policies and directives, and the specified terms of the delegation, i.e., the delegate shall understand, acknowledge and comply with all terms and conditions of the delegation.
 - 3.1.4. Where a delegated power or duty is not exercised in compliance with the terms and conditions in the delegation instrument, the delegator shall take corrective action, including restricting or terminating the delegation if appropriate.
 - 3.1.5. Departments must develop and implement systems of review and control to ensure compliance with this directive.
 - 3.1.6. If this or any other directive in this manual delegates a particular power or duty to a specific position or class of positions, no other delegation is required. (See Directive 802-1, Financial Signing Authorities.)
 - 3.1.7. The delegator shall ensure that appropriate new documentation is prepared and issued promptly to all affected personnel for every new, changed, or terminated delegation.
- 3.2. Methods of Delegation
- 3.2.1. Appendix A of this directive and other directives in this manual grant certain powers and duties to specific positions. However, any delegated power and/or duty may be withdrawn at the discretion of the delegator.
 - 3.2.2. All directives of the FAM must be adhered to when delegating powers and duties.
 - 3.2.3. Unless otherwise provided, all delegations of powers and duties must be made using the Instrument of Delegation (IOD) form (See Appendix B). Delegations of signing authorities must be made as provided in Directive 802-1.
- 3.3. Instrument of Delegation
- 3.3.1. Any power or duty granted by the *FAA* to the FMB may be delegated by the FMB if it is delegated by way of a Regulation, therefore a Regulation must be created in order for the FMB to delegate any of

its own powers and duties. *Regulation 9918, Delegation of Authority Regulations*, delegates specific powers and duties to Ministers and Deputy Heads. Any sub-delegation permitted must be done using an IOD, unless delegated as part of a directive.

- 3.3.2. An IOD must be issued by one delegator and must apply to one delegate. It may record the delegation of any number of powers and duties. The original of all IODs must be kept on file in the head office of the delegator's department. A copy must also be provided to the Comptroller General.
- 3.3.3. Where appropriate, IODs must provide for limits on delegated power and duty commensurate with the fulfillment of required accountabilities.

APPENDIX A

FAA Section	Description	Delegator	Delegate	Restrictions *
24(2)	Write off an asset of the GN, or a debt or obligation owed to the GN	Financial Management Board	Ministers Deputy Heads	Max \$20,000 (own department) Max \$10,000 (own department) No sub-delegation
40	Designation of accounting and expenditure officers	Ministers	Deputy Heads	Sub-delegation permitted only to EFOs for designation of accounting officers
19	Repayment of Money	Comptroller General	EFOs, Regional Directors – Dept of Finance	Maximum \$50,000 per event No sub-delegation
54	Accountable Advances – Contributions	Comptroller General	EFOs, Regional Directors – Dept. of Finance	Per contribution agreement No sub-delegation below Finance Manager/Supervisor level
54	Accountable Advances - Contracts	Comptroller General	EFOs, Regional Directors – Dept. of Finance	Per procurement contract No sub-delegation below Finance Manager/Supervisor level
54	Accountable Advances - Travel	Comptroller General	EFOs, Reg. Dirs. – Dept. of Finance	See directive 820-1 No sub-delegation below Finance Manager/Supervisor level

* All delegations above are subject to signing authority limits set in Directive 802-1, Appendix A.



FINANCIAL ADMINISTRATION MANUAL



APPENDIX B INSTRUMENT OF DELEGATION

Effective Dates:

This Instrument of Delegation is valid from _____ to _____

Name of Delegator		Name of Delegate	
Position		Position	
Department		Department	
Which Power or Duty? (FAA Section and Subsection)	FAM Directive	Description of Power or Duty being Delegated	
FAA Section 41	FAM 802-1	Expenditure/Accounting/Contract Authority	

Exceptions/Restrictions/Limitations

Section	Fund	Region	Comm	Costing	Vote	Standard Object	Budget	Project Description

The delegated powers and duties are to be exercised in accordance with all governing legislation, policies and procedures of the Government of Nunavut that exist or come into effect during the term of this delegation.

Unless this delegation is revoked by the delegator, the delegation is effective for all transactions pertaining to the given fiscal year, including those posted after March 31. This delegation also covers releasing of the holdback funds once the reason(s) for withholding funds have been either remediated and the holdback is paid out to the vendor, or abandoned by the contractor and the holdback is removed to the general revenue fund.

The delegator will provide written notice of any revocation.

Note: Sub-delegation if permitted requires the issuing of a new Instrument of Delegation, by the Delegate.

<p>I, named as the Delegator, in the capacity as stated, and having the authority to sub delegate the above powers and duties, in the Government of Nunavut, hereby delegate the above powers and duties to the person named as the Delegate.</p> <p>_____</p> <p>SIGNATURE OF DELEGATOR DATE</p>	<p>I understand the terms of this delegation and hereby accept responsibility to exercise the above powers and duties in accordance with the stated requirements.</p> <p>_____</p> <p>SIGNATURE OF DELEGATE DATE</p>
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