



Issue Date: <b>June 25, 2021</b>	Effective Date: <b>Immediate</b>	Responsible Agency: <b>Department of Health</b>	Directive No: <b>831</b>
Chapter: <b>Control of Expenditures</b>			
Directive Title: <b>PUBLIC HEALTH EMERGENCY EXPENDITURES</b>			

## 1. POLICY

The Government may provide financial assistance when a state of public health emergency has been declared in all or part of Nunavut in accordance with the *Public Health Act*. All expenditures related to a public health emergency must be properly authorized.

## 2. DEFINITION

### Public Health Emergency

An occurrence or imminent threat that poses a serious risk to public health.

## 3. DIRECTIVE

The Government may provide financial assistance in accordance with Inuit Societal Values and Inuit Qaujimajatuqangit when a state of public health emergency has been declared by the Minister of Health in accordance with the *Public Health Act*. All expenditures that are directly attributable to the declared state of public health emergency are subject to this directive.

This directive applies to all government departments and public agencies.

## 4. PROVISIONS

4.1. Under s.40 of the *Public Health Act*, the Minister of Health, on the recommendation of the Chief Public Health Officer, may declare a state of public health emergency to exist in all or a part of Nunavut if the Minister is satisfied that

- a) a public health emergency exists; and

- b) the public health emergency cannot be sufficiently mitigated or remedied without the implementation of special measures.
- 4.2. A declaration of a state of public health emergency expires 14 days after it is made unless it is sooner extended or reduced. On the recommendation of the Chief Public Health Officer, the Minister of Health may extend the state of public health emergency for additional periods of up to 14 days each or reduce the period or the area to which it relates.
- 4.3. Providing public health emergency funding may be necessary to implement special measures implemented by the Chief Public Health Officer under s.41 of the *Public Health Act*.
- 4.4. S.45(2) of the *Financial Administration Act (FAA)* addresses the exemption for emergencies and gives the Deputy Minister of Health the authority to enter into a contract requiring an immediate disbursement of funds to provide for an emergency.
- 4.5. When the Legislative Assembly is in session, the Department of Health must obtain an emergency appropriation bill to create an appropriation for the emergency funding if the department is unable to fund it from an existing appropriation in accordance with s.44 of the *FAA*. When the Legislative Assembly is not in session, the Department of Health 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. Any funds spent out of appropriation to respond to the public health emergency prior to the implementation of the special warrant must be charged to the public health emergency funding appropriation.
- 4.7. All expenditures related to the public health emergency 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.
- 4.8. Where public health emergency funding is provided by a third party, it must be treated in accordance with FAM Directive 880 Third Party Funded Agreements.
- 4.9. Emergency funding provided by a special warrant or an emergency appropriation bill for a specific public health emergency must not be used for any other purpose.



- 4.10. Various costs as well as any planned borrowings and other liabilities associated with some of the indirect, long-term implications arising from the public health 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.
- 4.11. 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 Manual Directive 808 series continue to apply during a state of public health 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.
- 4.12. 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).