

## 3.3 Additional Appropriations or Special Warrants

### Requests for Additional Appropriations/Final Additional Appropriations

Additional Appropriations should arise only when commitments or foreseeable expenses will exceed amounts appropriated by the Legislature for the specific service.

Divisions frequently request additional appropriations unnecessarily when it is anticipated that expenses will exceed allotments to a specific segment or division of a legislation appropriation. For example: if it is anticipated that expenses will exceed the approved budget in the Administration and Accounting Division of an appropriation, it should first be determined that no savings are available to be transferred from other divisions of the appropriation before a request for an additional appropriation is initiated.

**NOTE:** Additional appropriations must be obtained when it becomes apparent that the appropriation is insufficient to carry out its purpose. (Ref. Section 27(1) *Finance Act.*)

Final Additional Appropriations should arise only for year-end adjustments that cannot be forecasted prior to March 31 of the respective fiscal year or for events arising prior to March 31 but that cannot be estimated. Final additional appropriations ensure sufficient authority exists for actual results of the fiscal year but are not intended to provide authority for amounts over the appropriation that were known, or should have been known, prior to fiscal year end.

**NOTE:** Final additional appropriations for year-end adjustments must be requested when it has been determined that actual results for the fiscal year exceed the authority received for that year. (Ref. Section 28(1) *Finance Act.*)

#### INITIATING REQUESTS

The head of the appropriated entity will initiate the request by means of a report to the Minister of Finance in the appropriate format as described in the Handling Procedures.

### Handling Procedures

- 1 The requesting appropriated entity will forward the request on the following forms, signed by the appropriate staff in the requesting appropriated entity as indicated on the forms, to the Deputy Minister of Treasury Board Office:
  - Report by the Head of (Name of Appropriation) to the Minister of Finance Pursuant to Section 27 or 28 of the *Finance Act* ( Appendix 3-C)
  - Authority Changes and Transfers - Details ( Appendix 3-E)
- 2 The request should include sufficient documentation to explain and justify the need for additional funds.
- 3 Each request will be reviewed by Treasury Board Office staff and forwarded to the Department of Finance for preparation of a Report and Recommendation to the Executive Council by the Minister of Finance.

**NOTE:** Originators of requests are not required, nor should they attempt, to prepare the Report and Recommendation to Executive Council required to be signed by the Minister of Finance. The preparation of this report is a function of staff at Treasury Board Office and the Department of Finance.
- 4 Upon approval by Executive Council, an Order-in-Council will ensue, authorizing the additional appropriation/final additional appropriation.

### Requests for a Special Warrant

These should arise only when circumstances require expenses on an item or service for which no amount was appropriated by the Legislature (including such circumstances where authority exists pursuant to section 26 of the *Finance Act*). The *Finance Act* describes this type of spending as having to be “... urgently and immediately required for the public good ...”

**NOTE:** A special warrant shall not be made when the Legislature is in session unless the House of Assembly has not sat for any of the five days immediately preceding the issue of the special warrant. (Ref. Section 29(3) *Finance Act*. Chap. 2 of the Acts of 2010).

### INITIATING REQUESTS

The head of the appropriated entity will initiate the request by means of a report to the Minister of Finance in the appropriate format as described in the Handling Procedures.

### Handling Procedures

- 1 The requesting appropriated entity will forward the request on the following forms, signed by the appropriate staff in the requesting department as indicated on the forms, to the Deputy Minister of Treasury Board Office:
  - Report by the Head of (Name of Appropriation) to the Minister of Finance Pursuant to Section 29 of the *Finance Act* ( Appendix 3-D)
  - Authority Changes and Transfers - Details ( Appendix 3-E)
- 2 The request should include sufficient documentation to explain and justify the need for additional funds.
- 3 Each request will be reviewed by Treasury Board Office staff and forwarded to the Department of Finance for preparation of a Report and Recommendation to the Executive Council by the Minister of Finance.
 

**NOTE:** Originators of requests are not required, nor should they attempt, to prepare the Report and Recommendation to Executive Council required to be signed by the Minister of Finance. The preparation of this report is a function of staff at Treasury Board Office and the Department of Finance.
- 4 Upon approval by Executive Council, an Order-in-Council will ensue, authorizing the special warrant.

### Appendices

Appendix 3-C Report by the Head of (Name of Appropriation) to the Minister of Finance Pursuant to Sections 27 and 28 of the *Finance Act*

Appendix 3-D Report by the Head of (Name of Appropriation) to the Minister of Finance Pursuant to Section 29 of the *Finance Act*

Appendix 3-E Authority Changes and Transfers–Details

### Enquiries

Executive Director, Treasury  
Treasury Board Office  
(902) 424-8910

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Approval date: **January 9, 2003**  
Approved by: **Executive Council**

Effective date: **November 22, 2002**  
Administrative update: **August 24, 2011**

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## Appendix 3-C

### Report by the Minister of (Department/ABC) to the Minister of Finance Pursuant to Sections 27 and 28 of the *Finance Act*

The Minister of \_\_\_\_\_ has the honour to report that:

1. The sum appropriated by the Legislature for the fiscal year April 1, 20\_\_\_\_, to March 31, 20\_\_\_\_, for (service as noted in the *Appropriations Act*) is \$ \_\_\_\_\_ (amount appropriated).

*(Add the following if other additional have been authorized in this fiscal year) in addition to the additional appropriations authorized by Order-in-Council # (OIC Number) in the amount of \$ (amount approved) and by Order-in-Council # (OIC Number) in the amount of \$ (amount approved).*

2. The said sum appropriated to be expended on Net Program Expenses is insufficient to meet the requirements of that service because *(briefly give reasons why additional appropriation is necessary and attach detailed information on a separate sheet).*

3. A further sum of \$ *(amount requested)* is required in the Net Program Expenses to carry out the said service for the fiscal year ending March 31, 20\_\_\_\_.

Respectfully submitted,

Minister of \_\_\_\_\_

Halifax, Nova Scotia  
(Date)

**Appendix 3-D**

**Report by the Minister of (Department/ABC)  
to the Minister of Finance Pursuant to  
Section 29 of the Finance Act**

**Subject:** \_\_\_\_\_ (Name of Service) \_\_\_\_\_.  
\_\_\_\_\_ Special Warrant for \$ \_\_\_\_\_ to cover  
\_\_\_\_\_ for the fiscal year 20\_\_\_\_.

The Minister of \_\_\_\_\_ has the honour to report that:

1. S/he has been advised that \_\_\_\_\_ (briefly state reasons for request including amount of costs and fiscal year. Details should be attached on a separate sheet).
2. No provision was made by the Legislature that would permit payment by the Province in the said fiscal year to \_\_\_\_\_ (name of service) for the purpose of defraying the said costs of \_\_\_\_\_ (name of service) for the 20\_\_\_\_–\_\_\_\_ fiscal year.
3. It is urgently and immediately required for the public good that an amount of \$\_\_\_\_\_ be paid by the Province to \_\_\_\_\_ (name of service) for the purpose of defraying the said costs of \_\_\_\_\_ (name of service) for the 20\_\_\_\_–\_\_\_\_ fiscal year. The undersigned therefore has the honour to recommend that the Governor in Council, pursuant to Section 29 of the Finance Act, Chapter 242 of the Revised Statutes, 1967, do order a Special Warrant to be prepared for the issue of \$\_\_\_\_\_ in respect of \_\_\_\_\_ (name of service) to be expended for (costs) in respect thereof as the Governor in Council shall determine, and do further order that the said amount be charged to (Capital or Current) Account for the year ending March 31st, 20\_\_\_\_.

Respectfully submitted,

Minister of \_\_\_\_\_

Halifax, Nova Scotia

(Date)

Approved by Treasury Board

on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

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Chair of Treasury Board

**Appendix 3-E**

**Province of Nova Scotia**  
**Authority Change**  
**and Transfers - Details**

**1. DEPARTMENT / PUBLIC SERVICE VOTE:**

**2. SUPPORTING**

- ( ) ADDITIONAL APPROPRIATION
- ( ) SPECIAL WARRANT
- ( ) TRANSFER BETWEEN DIVISIONS

**3. REASON FOR REQUEST:**

<b>4. ORIGINAL APPROPRIATION</b>	\$ -
<b>5. ADDITIONAL APPROPRIATION(S) TO DATE</b>	\$ -
<b>6. ADDITIONAL APPROPRIATION REQUIRED</b>	\$ -
<b>7. TOTAL REQUESTED AUTHORITY</b>	\$ -

**8. Account Details**

Account Description	Account Number			Amount Increase (Decrease)
	Business Area	Cost Centre	Cost Element	
<b>Net Total</b>				\$ -

**APPROVALS**

**9. Department**

Financial Officer \_\_\_\_\_ Date \_\_\_\_\_

Deputy Minister \_\_\_\_\_ Date \_\_\_\_\_

Minister \_\_\_\_\_ Date \_\_\_\_\_

**10. Department of Finance**

Account Status Verified by Treasury Board \_\_\_\_\_

