

**Report of Special Warrants Issued (March 15 to May 22, 2019)**

Pursuant to section 78(7) of the *Financial Administration Act*

On March 29, 2019, the Financial Management Board recommended that the Commissioner approve a Special Warrant in the amount of \$8,565,000 for costs to implement the 2016-17 to 2020-21 Collective Agreement between the Union of Northern Workers and the Government of the Northwest Territories.

The Commissioner approved the request for Special Warrant on March 29, 2019 in accordance with section 78(2) of the *Financial Administration Act* (FAA). The special warrant is effective March 29, 2019 and the amounts appropriated will be reflected in the Public Accounts for the year ended March 31, 2019.

This item meets the criteria for a Special Warrant as stipulated in section 78(2) of the FAA, as noted in brackets in the paragraphs below.

This expenditure was unforeseen as the outcome of mediation and the amount of expenditures required for 2018-19 was not determinable until the mediator's report and binding recommendations were received on March 22, 2019. Since the amount was known prior to March 31, 2019, the GNWT is required to record the related expense and liability in the 2018-19 fiscal year. Therefore, this expenditure was urgently required to be made more than two weeks in advance of the next sitting of the Legislative Assembly, scheduled to commence on May 23, 2019 (section 78(2)(a)).

This expenditure is in the public interest as ratification of the collective agreement helps ensure that public services will continue to be provided to all residents of the Northwest Territories (section 78(2)(b)).

Due to the timing and amount of expenditures required for 2018-19, there was no existing appropriation for this operations expenditure (section 78(2)(c)).

There was no time or means to address this expenditure without the issuance of a special warrant in the 2018-19 fiscal year (section 78(2)(d)).

A delay in incurring and reporting this expenditure would likely have negative impacts on the Government of the Northwest Territories due to the non-reporting of expenditures in its 2018-19 Public Accounts (section 78(2)(e)).