

## Summary of Additional Appropriations

### Public Accounts 2022-23

September 2023

Under the *Finance Act*, government entities require additional appropriations if they exceed their budget spending authority. They happen throughout the fiscal year as they are needed and are communicated as part of Forecast Update and Public Accounts materials.

Department	Explanation	Additional Appropriation
<b>Advanced Education</b>	<p>Primarily due to increases of:</p> <ul style="list-style-type: none"> <li>• \$3.8 million for student loan costs</li> <li>• \$716,000 for post-secondary accessibility services and equipment</li> <li>• \$445,000 for student bursaries</li> </ul> <p>These increases are partially offset by lower NSCC housing project costs and operational savings.</p>	\$3,667,000
<b>Community Services</b>	<p>Primarily due to increases for:</p> <ul style="list-style-type: none"> <li>• disability support program</li> <li>• child and family wellbeing programs</li> <li>• increased service delivery compensation</li> </ul> <p>These increases are partially offset by lower-than-forecast administrative and program costs.</p>	\$3,590,000
<b>Environment and Climate Change</b>	<p>Primarily due to increases in recoverable expenses related to federal agreements.</p>	\$2,080,000
<b>Finance and Treasury Board</b>	<p>One-time adjustment to cover future asset retirement obligations for five government entities. Nova Scotia adopted a new public sector accounting standard, which resulted in new liabilities being recorded for the future cost of retiring tangible capital assets.</p>	\$67,962,000
<b>Natural Resources and Renewables</b>	<p>Primarily due to Hurricane Fiona clean-up costs and relief programs.</p>	\$4,339,000

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<b>Public Prosecution Service</b>	Primarily due to increases of: <ul style="list-style-type: none"><li>• \$782,000 in professional services costs</li><li>• \$356,000 in operating expenses</li></ul>	\$1,138,000
<b>Public Works</b>	Primarily due to costs related to the Highway 103 Bridgewater Interchange Project, including a \$3.5 million grant for a land exchange.	\$5,301,000
<b>Sinking Fund Installments and Serial Retirements</b>	Additional installment payment required during the year to repay maturing debt.	\$6,026,000
<b>Final Additional Appropriations (Public Accounts)</b>		<b>\$ 94,103,000</b>
<b>Additional Appropriations (March 2023)</b>		<b>\$ 577,819,000</b>
<b>Additional Appropriations (December 2022)</b>		<b>\$ 768,403,000</b>
<b>Additional Appropriations (September 2022)</b>		<b>\$ 221,515,000</b>
<b>Total Additional Appropriations for 2022-23</b>		<b>\$1,661,840,000</b>

*NOTE: Some additional appropriations are part of cost-share projects.*

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