

Report on transfers from Government Contingencies vote

**For the 2026 Fall Sitting of the Yukon Legislative
Assembly**



Transfers authorized to date in the 2026–27 financial year

Pursuant to subsection 21(5) of the *Financial Administration Act*, this report provides information respecting transfers made from the Government Contingencies vote under subsection 21(3) during the 2026–27 financial year.

The following transfers were made on September 17, 2026, reflecting all currently approved transfers:

Receiving vote	Amount	Purpose
51 Community Services – Operation and Maintenance vote	\$10,834,000	To support expenditures incurred, and projected, to respond to the 2026 wildfire and flood emergencies.
55 Highways and Public Works – Operation and Maintenance vote	\$2,026,000	To support costs incurred to date for emergency road washout repairs and emerging costs related to leases, electricity and utilities.
03 Education – Operation and Maintenance vote	\$260,000	To support personnel costs associated with the new Child Development Centre Collective Agreement.
02 Executive Council Office – Operation and Maintenance vote	\$223,000	To support the Yukon Residential Schools Missing Children Project.
Total transfers	\$13,343,000	

Remaining balance

The Government Contingencies vote was initially authorized at \$100,000,000 for the 2026–27 financial year.

Following the transfers identified above, the remaining balance is **\$86,657,000**.

Management Board Directive #61/26, *First Directive Authorizing Transfers from the Government Contingencies vote in 2026-27*, issued September 17, 2026, is appended to this report.

MANAGEMENT BOARD DIRECTIVE (“MBD”)

M.B.D. #61/26

Title: FIRST DIRECTIVE AUTHORIZING TRANSFER FROM THE GOVERNMENT CONTINGENCIES VOTE IN 2026-27

Date of Issue: September 17, 2026

Effective Date: September 17, 2026

AUTHORITY

1. This Directive is issued pursuant to subsection 21(3) of the Act and may only be amended by the Management Board.
2. Subsection 21(3) of the Act provides that an amount specified in a contingency vote may be transferred to another vote only for the following general purposes:
 - i. a public emergency or disaster; or
 - ii. urgent or unforeseen expenditures or expenditures not sufficiently ascertainable to be included in an existing vote, the payment of which is in the public interest.

DEFINITIONS

3. In this Directive:
 - a. “Act” means the *Financial Administration Act*, SY 2002, C. 87, as amended from time to time;
 - b. “vote” means that part of an appropriation Act identified as a vote and authorizing the payment of a specified amount from the consolidated revenue fund for specified purposes.
 - c. “Government Contingencies” means the contingency vote established in an appropriation Act for the financial year, pursuant to section 17.01 of the Act.
 - d. “transfer” means the movement of money from one vote to another vote, thereby increasing the spending authority of the receiving vote.

TRANSFER

4. The following amounts from the Government Contingencies vote in the *First Appropriation Act 2026-27, SY 2026, c.6* are transferred as follows:
 - a. \$10,834,000 is transferred to the Department of Community Services' Operation and Maintenance vote for the 2026-27 financial year, for expenditures related to the 2026 wildfire and flood responses.
 - b. \$2,026,000 is transferred to the Department of Highways and Public Works' Operation and Maintenance vote for the 2026-27 financial year, for the purpose of funding costs incurred to date for emergency road repairs resulting from washouts; building leases, electricity and other utility costs; and inspections required to ensure that Yukon government owned facilities remain operational and compliant with applicable codes and standards.
 - c. \$260,000 is transferred to the Department of Education's Operation and Maintenance vote for the 2026-27 financial year, for the purpose of funding cost increases associated with the new Child Development Centre Collective Agreement.
 - d. \$223,000 is transferred to the Executive Council Office's Operation and Maintenance vote for the 2026-27 financial year, for the purpose of supporting the Yukon Residential Schools Missing Children Project.