

BUDGET ACT, 2018

**CIL B-2 (21-09-2018)
ORIGINAL ENACTMENT IL 2018-01
AMENDED IL 2018-02**

**AN ACT TO IMPLEMENT THE CONSOLIDATED FINANCIAL PLAN OF THE
NUNATSIAVUT GOVERNMENT FOR THE FISCAL YEAR BEGINNING
APRIL 1, 2017 AND ENDING MARCH 31, 2018**

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ANNEX

Be it enacted by the President of Nunatsiavut and the Nunatsiavut Assembly as follows:

SHORT TITLE

1. This Inuit Law may be cited as the *Budget Act, 2018*.

INTERPRETATION

2. In this Act unless the context otherwise requires:
 - (a) “Act” means the *Budget Act, 2018*;

- (b) “budget” means the Consolidated Financial Plan referred to in section 3 of this Act and annexed to this Act;
- (c) “Nunatsiavut Fund” means the consolidated revenue fund of the Nunatsiavut Government established and maintained in terms of Chapter 8 of the Labrador Inuit Constitution;

BUDGET APPROVED AND ADOPTED

3.

The Consolidated Financial Plan of the Nunatsiavut Government for the fiscal year beginning April 1, 2018 and ending March 31, 2019, a copy of which is annexed to this Act, is hereby approved and adopted as the Consolidated Financial Plan of the Nunatsiavut Government for the fiscal period April 1, 2018 to March 31, 2019.

AUTHORIZATIONS RESPECTING REVENUES

4.

The Nunatsiavut Treasurer is hereby authorized and directed

- (a) to bring the following surplus as at March 31, 2017, into the amounts available to the Nunatsiavut Government for the fiscal year starting April 1, 2018:

\$4,960,500

- (b) to bring the following amount receivable from the Government of Canada under the current Fiscal Financing Agreement into the amounts available to the Nunatsiavut Government for the fiscal year starting April 1, 2018:

\$68,721,500

and

- (c) to raise and collect the following revenues and to pay the same into the Nunatsiavut Fund during the fiscal year starting April 1, 2018:

Interest/Investment Revenue	\$ 1,830,000
Fiscal Financing Agreement	\$ 5,216,500
Personal Income Tax	\$ 4,783,000
Goods and Services Tax	\$ 1,414,000
Labrador Land Claims Implementation Trust Fund	\$ 7,244,000
Mining Royalties	\$ 0
Rental revenue	\$ 53,000
Access Fees from Fishers	\$ 300,000
Program Revenue	<u>\$ 3,501,500</u>
	<u>\$98,034,000</u>

ADDITIONAL REVENUES

5.

The amounts referred to in subsection 4(c) are estimates and nothing in section 4 prevents or shall be construed to prevent the Nunatsiavut Government from collecting or receiving additional money provided such money is paid into the Nunatsiavut Fund, but nothing in this section authorizes or shall be construed to authorize an increase in any tax payable by Inuit, whether under an agreement with a taxing authority or otherwise.

PAYMENTS MUST BE AUTHORIZED

6.

No payments may be made out of the Nunatsiavut Fund during the fiscal period April 1, 2018 to March 31, 2019, except:

- (a) in accordance with the budget;
- (b) with the authorization of the President-in-Council where the payment is made pursuant to a funding agreement entered into by the Nunatsiavut Government and the payment does not exceed the amount payable to or received or receivable by the Nunatsiavut Government pursuant to the agreement; or
- (c) in accordance with an authorization under some other Act of the Assembly including the *Land Claims Agreement Funding Act*.

TIME LIMIT ON PAYMENTS AUTHORIZED UNDER THIS ACT

7.

Subject to section 52 of the *Financial Administration Act*, no payment may be made under this Act after March 31, 2019. (IL 2018-02)

APPROPRIATIONS

8.

Subject to Part 8 of the *Financial Administration Act*, the following persons may, in accordance with the budget, requisition from and out of the Nunatsiavut Fund up to the following amounts for the fiscal year beginning on April 1, 2018, for the following purposes:

NUNATSIAVUT ASSEMBLY

- (a) \$ 3,205,000 in respect of the Assembly and the members on the requisition of the Speaker.

NUNATSIAVUT SECRETARIAT

- (b) \$ 2,084,000 in respect of the functions, programs and services of the Nunatsiavut Secretariat on the requisition of the President.

NUNATSIAVUT AFFAIRS

- (c) \$ 21,509,000 in respect of the functions, programs and services of the Nunatsiavut Affairs on the requisition of the First Minister.

DEPARTMENT OF FINANCE AND HUMAN RESOURCES

- (d) \$ 6,193,000 in respect of the functions, programs and services of the Department of Finance and Human Resources on the requisition of the Nunatsiavut Treasurer.

DEPARTMENT OF LANDS AND NATURAL RESOURCES

- (e) \$ 6,845,000 in respect of the functions, programs and services of the Department of Lands and Resources on the requisition of the Nunatsiavut Minister of Lands and Resources.

DEPARTMENT OF HEALTH AND SOCIAL DEVELOPMENT

- (f) \$ 26,822,500 in respect of the functions, programs and services of the Department of Health and Social Development on the requisition of the Nunatsiavut Minister of Health and Social Development.

DEPARTMENT OF EDUCATION AND ECONOMIC DEVELOPMENT

- (g) \$ 15,261,000 in respect of the functions, programs and services of the Department of Education and Economic Development on the requisition of the Nunatsiavut Minister of Education and Economic Development.

DEPARTMENT OF CULTURE, RECREATION AND TOURISM

- (h) \$ 3,161,000 in respect of the functions, programs and services of the Department of Culture, Recreation and Tourism on the requisition of the Nunatsiavut Minister of Culture, Recreation and Tourism.

APPROPRIATION IN RESPECT OF INUIT COMMUNITY GOVERNMENT BUDGETS

- (i) \$12,789,500 in respect of the functions, programs and services of the Inuit Community Governments on the requisition of the Nunatsiavut Treasurer provided the Treasurer is satisfied that:

- (A) the budget of each Inuit Community Government has been approved in accordance with section 10.3.6 of the Labrador Inuit Constitution; and
- (B) the requisition is consistent with the advice of the Communities Joint Management Committee with respect to the equitable division among the Inuit Community Governments of the amount of \$12,789,500.

APPROPRIATION IN RESPECT OF INUIT COMMUNITY CORPORATION BUDGETS

- (j) \$154,000 in respect of the functions, programs and services of the Inuit Community Corporations on the requisition of the Nunatsiavut Treasurer provided the annual budget of the Inuit Community Corporation has been approved by the Nunatsiavut Executive Council.

AUTHORIZATION FOR THE PAYMENT OF LOANS, GUARANTEES AND INDEMNITIES

9.

The Treasurer is authorized to make all payments necessary to meet the payment obligations required of the Nunatsiavut Government in connection with the land claims negotiation loan pursuant to Part 19.2 of the Labrador Inuit Land Claims Agreement.

OTHER REQUISITIONS MUST BE BUDGETED FOR AND BE AUTHORIZED BY EXECUTIVE COUNCIL

10.

Any requisition for a payment from and out of the Nunatsiavut Fund that is not specifically authorized in sections 6, 7, 8 and 9 of this Act but that has been provided for in the budget must first be authorized by order of the Nunatsiavut Executive Council.

TRANSFERS BETWEEN FUNDS OR DEPARTMENTAL BUDGETS

11.

Nothing in this Act prevents the transfer of an amount between funds or departmental budgets in accordance with sections 37 and 39 of the *Financial Administration Act*. (IL 2018-02)

EFFECTIVE DATE

12. This Act has effect on April 1, 2018.

Annex "A"

Consolidated Financial Plan of the Nunatsiavut Government

for the Fiscal Year beginning April 1, 2018 and ending March 31, 2019

DEPARTMENT	ADMINISTRATION	FISCAL FINANCING AGREEMENT	TOTAL
NUNATSIAVUT ASSEMBLY	3,205,000	-	3,205,000
NUNATSIAVUT SECRETARIAT	2,084,000	-	2,084,000
NUNATSIAVUT AFFAIRS	8,124,500	13,384,500	21,509,000
DEPT. OF FINANCE & HUMAN RESOURCES	3,976,500	2,216,500	6,193,000
DEPT. OF LANDS & NATURAL RESOURCES	6,615,000	230,000	6,845,000
DEPT. OF HEALTH & SOCIAL DEVELOPMENT	656,000	26,166,500	26,822,500
DEPT. OF EDUCATION & ECONOMIC DEVELOPMENT	1,477,500	13,783,500	15,261,000
DEPT. OF CULTURE, RECREATION & TOURISM	3,010,000	151,000	3,161,000
INUIT COMMUNITY GOVERNMENTS	-	12,789,500	12,789,500
INUIT COMMUNITY CORPORATIONS	154,000	-	154,000
	<u>29,302,500</u>	<u>68,721,500</u>	<u>98,024,000</u>

**NUNATSIAVUT GOVERNMENT
PROJECTED REVENUE AND EXPENDITURE
APRIL 1, 2018 - MARCH 31, 2019**

REVENUE

NUNATSIAVUT GOVERNMENT (SECTION 1)	29,302,500
FISCAL FINANCING AGREEMENT (SECTION 2)	<u>68,721,500</u>
TOTAL PROJECTED REVENUE	<u>98,024,000</u>

EXPENDITURES

NUNATSIAVUT GOVERNMENT (SECTION 1)	29,302,500
FISCAL FINANCING AGREEMENT (SECTION 2)	<u>68,721,500</u>
TOTAL PROJECTED EXPENDITURE	<u>98,024,000</u>
SURPLUS <Deficit>	<u><u>-</u></u>

**NUNATSIAVUT GOVERNMENT
PROJECTED SOURCES OF REVENUE
APRIL 1, 2018 - MARCH 31, 2019**

SECTION 1

Sources of Revenue

Personal Income Tax	\$4,783,000
Fiscal Financing Agreement	\$5,216,500
Interest and Investment Revenue	\$1,830,000
Labrador Inuit Land Claims Implementation Trust Fund	\$7,244,000
GST Agreement	\$1,414,000
Program Revenue	\$3,501,500
Access Fees from Fishers	\$300,000
Mining Tax Royalty	\$0
Rental Revenue	\$53,000
Surplus Audited Financial Statements, March 31, 2017	\$4,960,500
Sub-total	<u>\$29,302,500</u>
Total Expenditure	<u>\$29,302,500</u>
Surplus<Deficit>	<u><u>\$0</u></u>

**NUNATSIAVUT GOVERNMENT
PROJECTED BUDGET
APRIL 1, 2018 - MARCH 31, 2019**

Revenue

Program Revenue 3,501,500

Expenditure

Department Budgets 19,457,500

Contingency Fund 2.5% 486,500

OSR Clawback 0

Inuit Community Corporations 154,000

Nunatsiavut Assembly 3,205,000

Implementation Plan 399,500

Capital Infrastructure 5,600,000

Sub-total Expenditure 29,302,500

Budget Requested 25,801,000

**NUNATSIAVUT GOVERNMENT
 PROJECTED BUDGET
 FIVE YEAR PLAN
 YEAR ENDED MARCH 31**

	Budgeted 2017	Budgeted 2018	Budgeted 2019	Budgeted 2020	Budgeted 2021
Revenue					
Program Revenue	2,168,500	2,561,000	3,501,500	3,500,000	3,500,000
Expenditure					
Department Budgets	16,945,500	18,171,500	19,457,500	19,846,000	20,243,000
Contingency Fund 2.5%	424,000	454,000	486,500	462,000	471,000
OSR Clawback	724,000	1,247,000	0	0	1,310,000
Inuit Community Corporations	154,000	154,000	154,000	154,000	154,000
Nunatsiavut Assembly	2,990,000	3,090,500	3,090,500	3,015,500	3,090,500
Implementation Plan	399,500	399,500	399,500	399,500	399,500
Capital Infrastructure	3,500,000	4,450,000	4,450,000	3,000,000	500,000
Sub-total Expenditure	25,137,000	27,966,500	28,038,000	26,877,000	26,168,000
Budget Requested	22,968,500	25,405,500	24,536,500	23,377,000	22,668,000

**NUNATSIAVUT GOVERNMENT
TOTAL DEPARTMENT
APRIL 1, 2018 - MARCH 31, 2019**

	Nunatsiavut Secretariat	Nunatsiavut Affairs	Human Resources	Finance & Natural Resources	Lands & Natural Resources	Health & Social Development	Education & Economic Development	Culture, Recreation & Tourism	Administration	Total
Revenue	66,000		144,000	3,091,500			200,000			3,501,500
Expenditure										
Salary	1,378,000	975,500	1,514,500	2,311,500	426,000	658,000	1,272,500			8,536,000
Programs	13,000	50,000	25,000	3,197,500	130,000	667,000	1,309,500			5,392,000
Professional Fees	195,000	304,000	446,500	300,000	10,000	10,000	128,000			1,393,500
Travel	227,000	150,500	159,000	366,000	75,000	117,500	205,000			1,300,000
Rent and maintenance	84,000	253,500	6,000	129,500			4,000		310,000	787,000
Printing, Promotional and Subscriptions	22,500	33,000	280,500	16,500	2,500	5,000	5,000		20,000	385,000
Heat and light		60,000	500	45,000			3,000		145,000	253,500
Telephone	5,500	4,000	11,500	19,000	2,000	5,000	5,500		170,000	222,500
Membership Committees		200,000					50,000			200,000
Training	17,500	26,000	36,000	64,000		7,000	50,000			200,500
Supplies	37,500	14,000	34,000	29,500	3,000	1,000	3,500		55,000	177,500
Capital Assets Purchased	20,000		51,000	70,000						141,000
Furniture and equipment	17,000	9,000	46,500	32,500	6,500	6,500	8,500		15,000	141,500
Insurance		38,500		22,000			2,000		65,000	127,500
Resource and research			40,000				10,000			50,000
Advertising and sponsorships	27,000	2,500	3,000	5,500			1,500			39,500
Postage and shipping	4,500	4,500	11,000	6,500	1,000	500	2,000		20,000	50,000
Maintenance of Registry Law	35,500									35,500
Bank charges									25,000	25,000
Translation										0
Total Expenditure	2,084,000	2,125,000	2,665,000	6,615,000	656,000	1,477,500	3,010,000	825,000	19,457,500	15,956,000
Total Budget from NG	2,018,000	2,125,000	2,521,000	3,523,500	656,000	1,277,500	3,010,000	825,000	15,956,000	

**NUNATSIAVUT GOVERNMENT
NUNATSIAVUT ASSEMBLY
APRIL 1, 2018 - MARCH 31, 2019**

Salaries & Benefits	2,410,000
Travel	232,000
House of Assembly Committees	100,000
Constituency Allowance	113,000
Professional Fees	87,000
Election Costs	139,000
Operating Costs	<u>124,000</u>
	<u><u>3,205,000</u></u>

**NUNATSIAVUT GOVERNMENT
 IMPLEMENTATION PLAN
 APRIL 1, 2018 - MARCH 31, 2019**

	Budgeted 2017	Budgeted 2018	Budgeted 2019	Projected 2020	Projected 2021
Torngat Joint Fisheries	191,000	191,000	191,000	191,000	191,000
Wildlife & Plant Co-management Board	191,000	191,000	191,000	191,000	191,000
Land Use Plan	6,500	6,500	6,500	6,500	6,500
Dispute Resolution	11,000	11,000	11,000	11,000	11,000
	399,500	399,500	399,500	399,500	399,500

**NUNATSIAVUT GOVERNMENT
CAPITAL INFRASTRUCTURE
YEAR ENDED**

	2019	2020	2021	2022	2023
Illusuk Cultural Centre	900,000.00	0.00	0.00	0.00	0.00
Office Buildings and Renovations	4,350,000.00	2,200,000.00	500,000.00	1,500,000.00	500,000.00
Staff Housing	350,000.00	350,000.00	0.00	0.00	0.00
	5,600,000.00	2,550,000.00	500,000.00	1,500,000.00	500,000.00

**Nunatsiavut Government
Fiscal Financing Agreement (Projected)
APRIL 1, 2018 - MARCH 31, 2019**

SECTION 2	Annual Budget
REVENUE	
FISCAL FINANCING AGREEMENT - (Government of Canada)	50,528,500
FISCAL FINANCING AGREEMENT - Internally Restricted	18,193,000
	68,721,500
EXPENDITURE	
Department of Health & Social Development	26,166,500
Education	
Post-Secondary Education	5,663,000
Secondary Education	5,959,000
	11,622,000
Inuit Community Governments	5,323,000
Torngat Regional Housing Association	2,737,000
Housing	10,647,500
Community Governments Capital Works	7,466,500
Governance	2,216,500
Economic Development	2,161,500
Culture & Language	151,000
Lands and Natural Resources	230,000
	68,721,500

**Nunatsiavut Government
Fiscal Financing Agreement
APRIL 1, 2018 - MARCH 31, 2019**

	<u>Actual 2018</u>	<u>Allocation</u>	<u>Budget 2019</u>	<u>Allocation</u>
Nain Inuit Community Government	1,963,000.00	38.3%	1,963,000.00	36.9%
Hopedale Inuit Community Government	1,061,000.00	20.7%	1,061,000.00	19.9%
Postville Inuit Community Government	608,500.00	11.9%	674,500.00	12.7%
Makkovik Inuit Community Government	804,500.00	15.7%	870,500.00	16.4%
Rigolet Inuit Community Government	688,000.00	13.4%	754,000.00	14.2%
	<u>5,125,000.00</u>	100.0%	<u>5,323,000.00</u>	100.0%

