

NUNATSIAVUT ASSEMBLY

IL 2015-01

BUDGET ACT, 2015

AN ACT TO IMPLEMENT THE CONSOLIDATED FINANCIAL PLAN OF THE
NUNATSIAVUT GOVERNMENT FOR THE FISCAL YEAR BEGINNING
APRIL 1, 2015 AND ENDING MARCH 31, 2016

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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, 2015*.

INTERPRETATION

2.

In this Act unless the context otherwise requires:

- (a) “Act” means the *Budget Act, 2015*;

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Sean Hyall

March 4/2015

- (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, 2015 and ending March 31, 2016, 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, 2015 to March 31, 2016.

AUTHORIZATIONS RESPECTING REVENUES

4.

The Nunatsiavut Treasurer is hereby authorized and directed

- (a) to bring the following surplus as at March 31, 2014, into the amounts available to the Nunatsiavut Government for the fiscal year starting April 1, 2015:

\$2,554,000

- (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, 2015:

\$54,220,975

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, 2015:

Interest/Investment Revenue	\$ 1,147,000
Self Government & Culture and Language (FFA)	\$ 1,740,000
Personal Income Tax	\$ 5,235,000
Goods and Services Tax	\$ 2,207,000
Labrador Land Claims Implementation Trust Fund	\$ 4,045,000
Mining Royalties	\$ 4,736,150
Rental revenue	\$ 52,000
Program Revenue	<u>\$ 1,815,000</u>
	<u>\$77,752,125</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, 2015 to March 31, 2016, 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 *Torngâsok Cultural Centre Act* and the *Land Claims Agreement Funding Act*.

TIME LIMIT ON PAYMENTS AUTHORIZED UNDER THIS ACT

7.

Subject to section 64 of the *Financial Administration Act*, no payment may be made under this Act after March 31, 2016.

APPROPRIATIONS

8.

Subject to Part 9 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, 2015, for the following purposes:

NUNATSIAVUT ASSEMBLY

- (a) \$ 2,885,500 in respect of the Assembly and the members on the requisition of the Speaker.

NUNATSIAVUT SECRETARIAT

- (b) \$ 2,020,500 in respect of the functions, programs and services of the Nunatsiavut Secretariat on the requisition of the President.

DEPARTMENT OF NUNATSIAVUT AFFAIRS

- (c) \$ 15,361,704 in respect of the functions, programs and services of the Department of Nunatsiavut Affairs on the requisition of the First Minister.

DEPARTMENT OF FINANCE AND HUMAN RESOURCES

- (d) \$ 5,983,301 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) \$ 4,758,000 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) \$ 21,363,642 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) \$ 13,641,146 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) \$ 2,391,273 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) \$9,197,059 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 \$9,197,059.

APPROPRIATION IN RESPECT OF INUIT COMMUNITY CORPORATION BUDGETS

- (j) \$150,000 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 49 and 50 of the *Financial Administration Act*.

EFFECTIVE DATE

- 12.** This Act has effect on and after April 1, 2015.

Annex "A"

Consolidated Financial Plan of the Nunatsiavut Government
for the Fiscal Year beginning April 1, 2015 and ending March 31, 2016

DEPARTMENT	ADMINISTRATION	FISCAL FINANCING AGREEMENT	TOTAL
NUNATSIAVUT ASSEMBLY	2,885,500	-	2,885,500
NUNATSIAVUT SECRETARIAT	2,020,500	-	2,020,500
NUNATSIAVUT AFFAIRS	5,039,000	10,322,704	15,361,704
DEPT. OF FINANCE & HUMAN RESOURCES	4,380,650	1,602,651	5,983,301
DEPT. OF LANDS & NATURAL RESOURCES	4,758,000		4,758,000
DEPT. OF HEALTH & SOCIAL DEVELOPMENT	622,000	20,741,642	21,363,642
DEPT. OF EDUCATION & ECONOMIC DEVELOPMENT	1,421,000	12,220,146	13,641,146
DEPT. OF CULTURE, RECREATION & TOURISM	2,254,500	136,773	2,391,273
INUIT COMMUNITY GOVERNMENTS	-	9,197,059	9,197,059
INUIT COMMUNITY CORPORATIONS	150,000	-	150,000
	<u>23,531,150</u>	<u>54,220,975</u>	<u>77,752,125</u>

**NUNATSIAVUT GOVERNMENT
PROJECTED REVENUE AND EXPENDITURE
APRIL 1, 2015 - MARCH 31, 2016**

REVENUE

NUNATSIAVUT GOVERNMENT (SECTION 1)	23,531,150
FISCAL FINANCING AGREEMENT (SECTION 2)	<u>54,220,975</u>
TOTAL PROJECTED REVENUE	77,752,125

EXPENDITURES

NUNATSIAVUT GOVERNMENT (SECTION 1)	23,531,150
FISCAL FINANCING AGREEMENT (SECTION 2)	<u>54,220,975</u>
TOTAL PROJECTED EXPENDITURE	<u>77,752,125</u>
SURPLUS <Deficit>	<u><u>-</u></u>

**NUNATSIAVUT GOVERNMENT
 PROJECTED SOURCES OF REVENUE
 APRIL 1, 2015 - MARCH 31, 2016**

SECTION 1

Sources of Revenue

Personal Income Tax	\$5,235,000
Fiscal Financing Agreement	\$1,740,000
Interest and Investment Revenue	\$1,147,000
Labrador Inuit Land Claims Implementation Trust Fund	\$4,045,000
GST Agreement	\$2,207,000
Program Revenue	\$1,515,000
Access Fees from Fishers	\$300,000
Mining Tax Royalty	\$4,736,150
Rental Revenue	\$52,000
Surplus Audited Financial Statements, March 31, 2014	\$2,554,000
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Sub-total	\$23,531,150
Total Expenditure	<hr/> \$23,531,150
Surplus<Deficit>	<hr/> <hr/> \$0

**NUNATSIAVUT GOVERNMENT
PROJECTED BUDGET
APRIL 1, 2015 - MARCH 31, 2016**

Revenue

Program Revenue 1,815,000

Expenditure

Department Budgets 16,486,000

Contingency Fund 2.5% 412,150

OSR Clawback 598,000

Inuit Community Corporations 150,000

Nunatsiavut Assembly 2,885,500

Implementation Plan 399,500

Capital Infrastructure 2,600,000

Sub-total Expenditure 23,531,150

Budget Requested 21,716,150

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

	Budgeted 2014	Budgeted 2015	Budgeted 2016	Budgeted 2017	Budgeted 2018
Revenue					
Program Revenue	662,935	1,274,745	1,815,000	1,851,300	1,480,326
Expenditure					
Department Budgets	14,867,369	15,537,888	16,486,000	15,913,020	16,231,280
Contingency Fund 2.5%	371,684	388,447	412,150	397,826	405,781
OSR Clawback	328,065	554,735	598,000	665,000	775,000
Inuit Community Corporations	150,000	150,000	150,000	150,000	150,000
Nunatsiavut Assembly	2,888,968	3,034,000	2,885,500	2,943,210	3,002,074
Implementation Plan	379,525	398,858	399,500	399,500	399,500
Capital Infrastructure	1,500,000	1,800,000	2,600,000	500,000	0
Sub-total Expenditure	20,485,611	21,863,928	23,531,150	20,968,556	20,963,636
Budget Requested	19,822,676	20,589,183	21,716,150	19,117,256	19,483,310

**NUNATSIAVUT GOVERNMENT
TOTAL DEPARTMENT
APRIL 1, 2015 - MARCH 31, 2016**

	Nunatsiavut Secretariat	Nunatsiavut Affairs	Finance & Human Resources	Lands & Natural Resources	Health & Social Development	Education & Economic Development	Culture, Recreation & Tourism	Administration	Total
Revenue									
Revenue	86,000		145,000	1,387,000		197,000			1,815,000
Expenditure									
Salary	1,253,000	903,000	1,491,000	2,254,000	383,000	583,000	981,000	-	7,848,000
Professional Fees	212,000	357,000	304,000	251,000	6,000	250,000	147,000	-	1,527,000
Travel	204,000	155,000	155,000	371,000	75,000	131,000	160,000	-	1,251,000
Insurance	-	9,000	-	21,000	-	-	1,000	75,000	106,000
Programs	11,000	-	25,000	1,464,000	140,000	427,000	906,000	372,000	2,973,000
Rent and maintenance	83,000	196,000	7,000	93,000	-	-	2,000	20,000	753,000
Capital Assets Purchased	-	30,000	100,000	95,000	-	-	-	10,000	245,000
Furniture and equipment	12,000	22,000	42,000	28,000	8,000	7,000	7,000	-	136,000
Training	26,000	9,000	30,000	55,000	-	8,000	27,000	-	155,000
Translation	12,000	3,000	3,000	4,000	1,000	2,000	1,000	-	26,000
Supplies	47,000	3,000	27,000	27,000	4,000	1,000	3,000	65,000	177,000
Membership Committee Meetings and Workshops	-	250,000	-	-	-	-	-	-	250,000
Telephone	6,000	7,000	12,000	17,000	2,000	6,000	5,000	160,000	215,000
Maintenance of Registry Law	61,000	-	-	-	-	-	-	-	61,000
Tenth Anniversary Celebrations	25,000	-	-	-	-	-	-	-	25,000
Postage and shipping	5,000	4,000	11,000	6,000	1,000	1,000	1,000	10,000	39,000
Advertising	27,000	1,000	2,500	8,000	-	-	1,500	-	40,000
Printing/Promotional	21,000	21,000	267,500	12,500	2,000	5,000	2,000	1,000	332,000
Ministerial Tour	15,000	-	-	-	-	-	-	-	15,000
Miscellaneous	500	1,000	-	-	-	-	-	10,500	12,000
Heat and Light	-	68,500	-	35,500	-	-	-	145,000	249,000
Bank charges	-	-	-	-	-	-	-	25,000	25,000
Resource and research	-	-	-	-	-	-	-	-	-
Total Expenditure	2,020,500	2,039,500	2,477,000	4,758,000	622,000	1,421,000	2,254,500	893,500	16,486,000
Total Budget from NG	1,934,500	2,039,500	2,332,000	3,371,000	622,000	1,224,000	2,254,500	893,500	14,671,000

**NUNATSIAVUT GOVERNMENT
NUNATSIAVUT ASSEMBLY
APRIL 1, 2015 - MARCH 31, 2016**

Salaries & Benefits	2,210,000
Travel	220,000
House of Assembly Committees	90,500
Constituency Allowance	113,000
Professional Fees	110,000
Election Costs	45,500
Operating Costs	<u>96,500</u>
	<u><u>2,885,500</u></u>

Nunatsiavut Government
 Labrador Inuit Land Claims Agreement - Implementation Plan
 APRIL 1, 2015 - MARCH 31, 2016

	Budgeted 2014	Budgeted 2015	Budgeted 2016	Budgeted 2017	Budgeted 2018
Torngat Joint Fisheries	171,326	190,659	191,000	191,000	191,000
Wildlife & Plant Co-management Board	190,659	190,659	191,000	191,000	191,000
Land Use Plan	6,318	6,318	6,500	6,500	6,500
Dispute Resolution	11,222	11,222	11,000	11,000	11,000
	379,525	398,858	399,500	399,500	399,500

**NUNATSIAVUT GOVERNMENT
CAPITAL INFRASTRUCTURE
YEAR ENDED**

	Actual 2014	Actual 2015	Budgeted 2016	Budgeted 2017	Budgeted 2018
Illusuk Cultural Centre	-	-	1,600,000	-	-
Office Buildings and Renovations	1,070,000	155,000	-	-	-
Staff Housing	-	-	1,000,000	500,000	-
	-	-	-	-	-
	1,070,000	155,000	2,600,000	500,000	-

**Nunatsiavut Government
Fiscal Financing Agreement (Projected)
APRIL 1, 2015 - MARCH 31, 2016**

SECTION 2	Annual Budget
REVENUE	
FISCAL FINANCING AGREEMENT - (Government of Canada)	45,165,975
FISCAL FINANCING AGREEMENT - (Government of Canada) -Internally Restricted	9,055,000
	54,220,975
EXPENDITURE	
Department of Health & Social Development	20,741,642
Education	
Post-Secondary Education	5,744,054
Secondary Education	4,718,356
	10,462,410
Inuit Community Governments	4,805,292
Torngat Regional Housing Association	2,477,508
Housing	7,845,196
Community Governments Capital Works	4,391,767
Governance	1,602,651
Economic Development	1,757,736
Culture & Language	136,773
	54,220,975

**Nunatsiavut Government
Fiscal Financing Agreement
APRIL 1, 2015 - MARCH 31, 2016**

	<u>Actual 2015</u>	<u>Allocation</u>	<u>Budget 2016</u>	<u>Allocation</u>	<u>Projected Allocation</u>
Nain Inuit Community Government	1,678,853.00	36.3%	1,824,349.00	38.0%	40.1%
Hopedale Inuit Community Government	949,233.00	20.5%	989,890.00	20.6%	20.6%
Postville Inuit Community Government	514,966.00	11.1%	514,965.00	10.7%	9.7%
Makkovik Inuit Community Government	788,164.00	17.1%	788,164.00	16.4%	16.1%
Rigolet Inuit Community Government	687,924.00	14.9%	687,924.00	14.3%	13.5%
	<u>4,619,140.00</u>	100.0%	<u>4,805,292.00</u>	100.0%	100.0%