

NUNATSIAVUT ASSEMBLY

BUDGET ACT, 2021

**AN ACT TO IMPLEMENT THE CONSOLIDATED FINANCIAL PLAN OF THE  
NUNATSIAVUT GOVERNMENT FOR THE FISCAL YEAR BEGINNING  
APRIL 1, 2021 AND ENDING MARCH 31, 2022**

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*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, 2021*.

**INTERPRETATION**

2. In this Act unless the context otherwise requires:
  - (a) "Act" means the *Budget Act, 2021*;
  - (b) "budget" means the Consolidated Financial Plan referred to in section 3 of this Act and annexed to this Act;

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Maulu Kullu Kullu  
March 9/21

- (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, 2021 and ending March 31, 2022, 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, 2021 to March 31, 2022.

**AUTHORIZATIONS RESPECTING REVENUES**

4.

The Nunatsiavut Treasurer is hereby authorized and directed

- (a) to bring the following amounts from the Government of Canada under the Fiscal Financing Agreement into the amounts available to the Nunatsiavut Government for the fiscal year starting April 1, 2021:

\$135,081,500

and

- (b) to raise and collect the following revenues and to pay the same into the Nunatsiavut Fund during the fiscal year starting April 1, 2021:

Personal Income Tax	\$ 6,229,000
Fisheries and Environment Fund	\$ 6,049,000
Interest/Investment Revenue	\$ 4,445,000
Labrador Land Claims Implementation Trust Fund	\$ 3,756,000
Goods and Services Tax	\$ 1,513,000
Other Revenue	\$ 599,000
	<b><u>\$157,672,500</u></b>

#### **ADDITIONAL REVENUES**

5. The amounts referred to in subsection 4(b) 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, 2021 to March 31, 2022, 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 64 of the *Financial Administration Act*, no payment may be made under this Act after March 31, 2022.

#### **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, 2021, for the following purposes:

##### **NUNATSIAVUT ASSEMBLY**

- (a) \$ 3,341,500 in respect of the Assembly and the members on the requisition of the Speaker.

**NUNATSIAVUT SECRETARIAT**

- (b) \$ 2,255,000 in respect of the functions, programs and services of the Nunatsiavut Secretariat on the requisition of the President.

**NUNATSIAVUT AFFAIRS**

- (c) \$ 41,476,500 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) \$ 28,351,000 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) \$ 10,288,000 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) \$ 23,832,500 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) \$ 24,516,000 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 LANGUAGE, CULTURE AND TOURISM**

- (h) \$ 3,720,500 in respect of the functions, programs and services of the Department of Language, Culture and Tourism on the requisition of the Nunatsiavut Minister of Language, Culture and Tourism.

**APPROPRIATION IN RESPECT OF INUIT COMMUNITY GOVERNMENT BUDGETS**

- (i) \$19,730,000 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 \$19,730,000.

**APPROPRIATION IN RESPECT OF INUIT COMMUNITY CORPORATION BUDGETS**

- (j) \$161,500 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 April 1, 2021.

**Annex "A"**  
**Consolidated Financial Plan of the Nunatsiavut Government**  
**for the Fiscal Year beginning April 1, 2021 and ending March 31, 2022**

DEPARTMENT	ADMINISTRATION	FISCAL FINANCING AGREEMENT	TOTAL
NUNATSIAVUT ASSEMBLY	3,341,500	-	3,341,500
NUNATSIAVUT SECRETARIAT	2,255,000	-	2,255,000
NUNATSIAVUT AFFAIRS	12,275,500	29,201,000	41,476,500
DEPT. OF FINANCE & HUMAN RESOURCES	5,324,000	23,027,000	28,351,000
DEPT. OF LANDS & NATURAL RESOURCES	10,288,000	-	10,288,000
DEPT. OF HEALTH & SOCIAL DEVELOPMENT	1,269,000	22,563,500	23,832,500
DEPT. OF EDUCATION & ECONOMIC DEVELOPMENT	1,309,000	23,207,000	24,516,000
DEPT. OF LANGUAGE, CULTURE & TOURISM	3,720,500	-	3,720,500
INUIT COMMUNITY GOVERNMENTS	-	19,730,000	19,730,000
INUIT COMMUNITY CORPORATIONS	161,500	-	161,500
	<u>39,944,000</u>	<u>117,728,500</u>	<u>157,672,500</u>

**NUNATSIAVUT GOVERNMENT  
PROJECTED REVENUE AND EXPENDITURE  
APRIL 1, 2021 - MARCH 31, 2022**

**REVENUE**

FISCAL FINANCING AGREEMENT (SECTION 1)	117,728,500
OPERATIONAL REVENUES (SECTION 2)	<u>39,944,000</u>
TOTAL PROJECTED REVENUE	<u>157,672,500</u>

**EXPENDITURES**

FISCAL FINANCING AGREEMENT (SECTION 1)	117,728,500
OPERATIONAL EXPENDITURES (SECTION 2)	<u>39,944,000</u>
TOTAL PROJECTED EXPENDITURE	<u>157,672,500</u>
SURPLUS <Deficit>	<u><u>-</u></u>

**Nunatsiavut Government  
Fiscal Financing Agreement  
APRIL 1, 2021 - MARCH 31, 2022**

**SECTION 1**

**Annual  
Budget**

**REVENUE**

ANNUAL FISCAL GRANT - (Government of Canada)

Core

121,892,500

Other Funding

2,266,000

Subject to parliamentary appropriations

10,923,000

Total FISCAL FINANCING AGREEMENT

135,081,500

LESS: Amounts Allocated to Section 2

(17,353,000)

**117,728,500**

**EXPENDITURE**

Department of Health & Social Development

26,282,500

Education

20,111,000

Inuit Community Governments

7,112,000

Torngat Regional Housing Association

2,954,000

Housing

26,247,000

Community Governments Capital Works

12,618,000

Governance

35,760,000

Economic Development

3,591,000

Culture & Language

162,000

Lands and Natural Resources

244,000

LESS: Amounts allocated to Section 2

(17,353,000)

**117,728,500**



**Nunatsiavut Government  
Fiscal Financing Agreement  
APRIL 1, 2021 - MARCH 31, 2022**

	Actual 2020-2021	Allocation	Budget 2021-2022	Allocation
<b>Nain Inuit Community Government</b>	1,982,500.00	33.5%	2,354,000.00	33.1%
<b>Hopedale Inuit Community Government</b>	1,166,500.00	19.7%	1,513,000.00	21.3%
<b>Postville Inuit Community Government</b>	849,000.00	14.3%	1,009,000.00	14.2%
<b>Makkovik Inuit Community Government</b>	945,500.00	16.0%	1,101,500.00	15.5%
<b>Rigolet Inuit Community Government</b>	979,500.00	16.5%	1,134,500.00	16.0%
	<u>5,923,000.00</u>	100.0%	<u>7,112,000.00</u>	100.0%

**NUNATSIAVUT GOVERNMENT  
PROJECTED SOURCES OF REVENUE  
APRIL 1, 2021 - MARCH 31, 2022**

**SECTION 2**

Sources of Revenue

Fiscal Financing Agreement	\$17,353,000
Personal Income Tax	\$6,229,000
Fisheries and Environment Fund	\$6,049,000
Interest and Investment Revenue	\$4,445,000
Labrador Inuit Land Claims Implementation Trust Fund	\$3,756,000
GST Agreement	\$1,513,000
Other Revenue	\$599,000
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Sub-total	\$39,944,000
Total Expenditure	<hr/> \$39,944,000 <hr/>
Surplus<Deficit>	<hr/> <hr/> \$0 <hr/> <hr/>

**NUNATSIAVUT GOVERNMENT  
PROJECTED BUDGET  
APRIL 1, 2021 - MARCH 31, 2022**

<b>Expenditure</b>	
Department Budgets	26,476,500
Contingency Fund 2.5%	662,000
OSR Clawback	0
Inuit Community Corporations	161,500
Nunatsiavut Assembly	3,341,500
Implementation Plan	517,500
Capital Infrastructure	<u>8,785,000</u>
Budget Requested	<u><u>39,944,000</u></u>

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

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Budgeted 2023	Budgeted 2024
<b>Expenditure</b>					
Department Budgets	19,457,500	23,261,000	26,476,500	27,006,000	26,164,000
Contingency Fund 2.5%	486,500	581,500	662,000	675,000	654,000
OSR Clawback	0	0	0	0	0
Inuit Community Corporations	154,000	154,000	161,500	161,500	161,500
Nunatsiavut Assembly	3,090,500	3,189,000	3,341,500	3,508,000	3,495,000
Implementation Plan	399,500	399,000	517,500	527,500	723,000
Capital Infrastructure	4,450,000	5,600,000	8,785,000	14,370,000	5,225,000
<b>Sub-total Expenditure</b>	<b>28,038,000</b>	<b>33,184,500</b>	<b>39,944,000</b>	<b>46,248,000</b>	<b>36,422,500</b>

**NUNATSIAVUT GOVERNMENT  
TOTAL DEPARTMENT  
APRIL 1, 2021 - MARCH 31, 2022**

Expenditure	Nunatsiavut Secretariat	Nunatsiavut Affairs	Human Resources	Finance & Natural Resources	Lands & Natural Resources	Social Development	Health & Social Development	Education & Economic Development	Language, Culture & Tourism	Administration	Total
Salary	1,541,000	1,407,500	2,555,000	2,589,000	2,589,000	945,500	945,500	802,000	1,860,000	28,000	11,728,000
Programs	13,000		25,000	6,421,500	6,421,500	185,000	185,000	341,000	1,456,500		8,442,000
Professional Fees	205,000	274,000	481,500	251,500	251,500	5,000	5,000	10,000	87,000		1,314,000
Travel	224,500	145,000	139,000	335,000	335,000	95,000	95,000	113,500	187,000		1,239,000
Rent and maintenance	83,500	546,000	19,000	195,500	195,500	19,000	19,000	18,000	34,500	275,000	1,190,500
Printing, Promotional and Subscriptions	22,000	33,000	351,000	17,000	17,000	2,500	2,500	5,000	8,000	25,000	463,500
Heat and light		113,000		45,000	45,000				3,000	150,000	311,000
Capital Assets Purchased			145,000	150,000	150,000						295,000
Telephone	5,000	4,500	26,000	22,500	22,500	2,500	2,500	4,500	8,000	180,000	253,000
Membership Committees		225,000									225,000
Supplies	42,500	14,000	35,500	41,000	41,000	5,500	5,500	1,000	7,500	75,000	222,000
Training	24,000	29,000	38,000	61,000	61,000			7,000	40,000		199,000
Insurance	500	152,000		22,000	22,000				2,500		177,000
Furniture and equipment	21,000	23,500	36,500	32,000	32,000	8,000	8,000	6,500	9,500	15,000	152,000
Resource and research				90,000	90,000				10,000		100,000
Postage and shipping	5,000	4,000	11,000	7,500	7,500	1,000	1,000	500	4,000	25,000	58,000
Advertising and sponsorships	37,000	2,500	1,500						3,000		51,500
Maintenance of Registry Law										25,000	25,000
Bank charges	31,000										31,000
<b>Total Expenditure</b>	<b>2,255,000</b>	<b>2,973,000</b>	<b>3,664,000</b>	<b>10,288,000</b>	<b>10,288,000</b>	<b>1,269,000</b>	<b>1,269,000</b>	<b>1,309,000</b>	<b>3,720,500</b>	<b>798,000</b>	<b>26,476,500</b>

**NUNATSIAVUT GOVERNMENT  
NUNATSIAVUT ASSEMBLY  
APRIL 1, 2021 - MARCH 31, 2022**

Salaries & Benefits	2,543,000
Travel	255,000
House of Assembly Committees	104,000
Constituency Allowance	113,000
Professional Fees	87,000
Election Costs	98,500
Operating Costs	<u>141,000</u>
	<u><u>3,341,500</u></u>

**NUNATSIAVUT GOVERNMENT  
IMPLEMENTATION PLAN  
YEAR ENDED**

	Actual 2020	Actual 2021	Budgeted 2022	Projected 2023	Projected 2024
Torngat Joint Fisheries Board	191,000	245,000	250,000	255,000	260,000
Torngat Wildlife & Plant Co-Management Board	191,000	245,000	250,000	255,000	260,000
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	507,500	517,500	527,500	537,500

**NUNATSIAVUT GOVERNMENT  
CAPITAL INFRASTRUCTURE  
YEAR ENDED**

	2022	2023	2024	2025	2026
Office Buildings and Renovations	6,450,000.00	11,300,000.00	3,850,000.00	0.00	0.00
Staff Housing	2,335,000.00	3,070,000.00	1,375,000.00	1,375,000.00	450,000.00
	<b>8,785,000.00</b>	<b>14,370,000.00</b>	<b>5,225,000.00</b>	<b>1,375,000.00</b>	<b>450,000.00</b>