

NUNATSIAVUT ASSEMBLY

IL 2023-01

BUDGET ACT, 2023

AN ACT TO IMPLEMENT THE CONSOLIDATED FINANCIAL PLAN OF THE
NUNATSIAVUT GOVERNMENT FOR THE FISCAL YEAR BEGINNING
APRIL 1, 2023 AND ENDING MARCH 31, 2024

CONTENTS

1. Short title
2. Interpretation
3. Budget approved and adopted
4. Authorization respecting revenues
5. Additional revenues
6. Payments must be authorized
7. Time limit on payments authorized under this Act
8. Appropriations
9. Other requisitions must be budgeted for and be authorized by Executive Council
10. Transfers between funds or departmental budgets
11. Effective date

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, 2023*.

INTERPRETATION

2. In this Act unless the context otherwise requires:
 - (a) "Act" means the *Budget Act, 2023*;
 - (b) "Budget" means the Consolidated Financial Plan referred to in section 3 of this Act and annexed to this Act;

Passed as an Act of the
Assembly on March 14, 2023.



- (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, 2023 and ending March 31, 2024, 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, 2023 to March 31, 2024.

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, 2023:

\$344,564,000

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, 2023:

Personal Income Tax	\$10,398,000
Fisheries and Environment Fund	\$ 7,985,000
Interest/Investment Revenue	\$ 2,407,000
Goods and Services Tax	\$ 1,725,000
Labrador Land Claims Implementation Trust Fund	\$ 1,687,000
Other Revenue	<u>\$ 992,000</u>
	<u>\$369,758,000</u>

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, 2023 to March 31, 2024, 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, 2024.

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, 2023, for the following purposes:

NUNATSIAVUT ASSEMBLY

- (a) \$ 3,663,500 in respect of the Assembly and the members on the requisition of the Speaker.

NUNATSIAVUT SECRETARIAT

- (b) \$ 4,729,000 in respect of the functions, programs and services of the Nunatsiavut Secretariat on the requisition of the President.

NUNATSIAVUT AFFAIRS

- (c) \$192,948,500 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) \$ 45,903,000 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) \$ 13,174,500 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) \$ 59,988,000 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) \$ 26,567,000 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) \$ 4,614,000 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) \$18,009,000 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 \$18,009,000.

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.

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

9. Any requisition for a payment from and out of the Nunatsiavut Fund that is not specifically authorized in sections 6, 7 and 8 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

10. 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

11. This Act has effect on April 1, 2023.

Annex "A"
 Consolidated Financial Plan of the Nunatsiavut Government
 APRIL 1, 2023 - MARCH 31, 2024

DEPARTMENT	ADMINISTRATION	FISCAL FINANCING AGREEMENT	TOTAL
NUNATSIAVUT ASSEMBLY	3,663,500	-	3,663,500
NUNATSIAVUT SECRETARIAT	2,888,500	1,840,500	4,729,000
NUNATSIAVUT AFFAIRS	27,036,000	165,912,500	192,948,500
DEPT. OF FINANCE & HUMAN RESOURCES	6,431,500	39,471,500	45,903,000
DEPT. OF LANDS & NATURAL RESOURCES	13,174,500	-	13,174,500
DEPT. OF HEALTH & SOCIAL DEVELOPMENT	1,379,500	58,608,500	59,988,000
DEPT. OF EDUCATION & ECONOMIC DEVELOPMENT	1,364,000	25,203,000	26,567,000
DEPT. OF LANGUAGE, CULTURE & TOURISM	4,614,000	-	4,614,000
INUIT COMMUNITY GOVERNMENTS	-	18,009,000	18,009,000
INUIT COMMUNITY CORPORATIONS	161,500	-	161,500
	<u>60,713,000</u>	<u>309,045,000</u>	<u>369,758,000</u>

**NUNATSIAVUT GOVERNMENT
PROJECTED REVENUE AND EXPENDITURE
APRIL 1, 2023 - MARCH 31, 2024**

REVENUE

FISCAL FINANCING AGREEMENT (SECTION 1)	309,045,000
OPERATIONAL REVENUES (SECTION 2)	<u>60,713,000</u>
TOTAL PROJECTED REVENUE	<u>369,758,000</u>

EXPENDITURES

FISCAL FINANCING AGREEMENT (SECTION 1)	309,045,000
OPERATIONAL EXPENDITURES (SECTION 2)	<u>60,713,000</u>
TOTAL PROJECTED EXPENDITURE	<u>369,758,000</u>
SURPLUS <Deficit>	<u><u> </u></u>

**Nunatsiavut Government
Fiscal Financing Agreement
APRIL 1, 2023 - MARCH 31, 2024**

SECTION 1

**Annual
Budget**

REVENUE

ANNUAL FISCAL GRANT - (Government of Canada)

Core

299,273,000

Other Funding

45,291,000

Total FISCAL FINANCING AGREEMENT

344,564,000

LESS: Amounts Allocated to Section 2

(35,519,000)

309,045,000

EXPENDITURE

Housing

103,846,000

Department of Health & Social Development

63,883,500

Governance

62,952,000

Infrastructure

54,311,000

Education

24,684,000

Community Governments Capital Works

10,132,000

Gap Closing Fund

9,400,500

Inuit Community Governments

7,877,000

Economic Development

4,590,000

Emergency Operations Centres

1,840,500

Data

600,000

Lands and Natural Resources

269,000

Culture & Language

178,500

LESS: Amounts allocated to Section 2

(35,519,000)

309,045,000

**Nunatsiavut Government
Fiscal Financing Agreement
APRIL 1, 2023 - MARCH 31, 2024**

	<u>Actual 2022-2023</u>	<u>Allocation</u>	<u>Budget 2023-2024</u>	<u>Allocation</u>
Nain Inuit Community Government	2,451,000.00	32.9%	2,574,000.00	32.7%
Hopedale Inuit Community Government	1,570,000.00	21.1%	1,637,000.00	20.8%
Postville Inuit Community Government	1,068,000.00	14.4%	1,119,000.00	14.2%
Makkovik Inuit Community Government	1,180,000.00	15.9%	1,239,500.00	15.7%
Rigolet Inuit Community Government	1,171,000.00	15.7%	1,307,500.00	16.6%
	<u><u>7,440,000.00</u></u>	100.0%	<u><u>7,877,000.00</u></u>	100.0%

**NUNATSIAVUT GOVERNMENT
PROJECTED SOURCES OF REVENUE
APRIL 1, 2023 - MARCH 31, 2024**

SECTION 2

Sources of Revenue

Fiscal Financing Agreement	\$35,519,000
Personal Income Tax	\$10,398,000
Fisheries and Environment Fund	\$7,985,000
Interest and Investment Revenue	\$2,407,000
GST Agreement	\$1,725,000
Labrador Inuit Land Claims Implementation Trust Fund	\$1,687,000
Other Revenue	\$992,000
Sub-total	<u>\$60,713,000</u>
Total Expenditure	<u>\$60,713,000</u>
Surplus<Deficit>	<u><u>\$0</u></u>

**NUNATSIAVUT GOVERNMENT
PROJECTED BUDGET
APRIL 1, 2023 - MARCH 31, 2024**

Expenditure

Department Budgets	33,890,000
Contingency Fund 2.5%	847,500
OSR Clawback	0
Inuit Community Corporations	161,500
Nunatsiavut Assembly	3,663,500
Implementation Plan	562,500
Capital Infrastructure	<u>21,588,000</u>
Budget Requested	<u><u>60,713,000</u></u>

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

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Budgeted 2025	Budgeted 2026
Expenditure					
Department Budgets	26,476,000	29,598,500	33,890,000	35,245,000	36,655,000
Contingency Fund 2.5%	662,000	740,000	847,500	881,000	916,000
OSR Clawback	-	0	-	-	-
Inuit Community Corporations	161,500	161,500	161,500	161,500	161,500
Nunatsiavut Assembly Implementation Plan	3,341,500	3,504,000	3,663,500	3,910,000	3,888,000
Capital Infrastructure	517,500	521,000	562,500	584,500	608,500
	8,785,000	13,733,500	21,588,000	13,534,000	2,306,000
Sub-total Expenditure	39,943,500	48,258,500	60,713,000	54,316,000	44,535,000

NUNATSIAVUT GOVERNMENT
TOTAL DEPARTMENT
APRIL 1, 2023 - MARCH 31, 2024

	Nunatsiavut Secretariat	Nunatsiavut Affairs	Finance & Human Resources	Lands & Natural Resources	Health & Social Development	Education & Economic Development	Language, Culture & Tourism	Administration	Total
Expenditure									
Salary	1,741,500	2,215,500	3,143,000	2,985,500	1,065,000	893,000	2,716,500	5,000	14,765,000
Programs	22,000		25,000	8,772,500	185,000	341,000	1,302,000		10,647,500
Professional Fees	485,000	460,000	636,500	273,000	5,000	-	167,000		2,026,500
Travel	296,000	285,500	221,000	345,500	105,500	105,500	247,000		1,606,000
Rent and maintenance	98,000	758,000	19,000	197,500	-	-	29,500	300,000	1,402,000
Capital Assets Purchased	12,500	125,000	90,000	265,000				15,000	507,500
Printing, Promotional and Subscriptions	22,500	55,500	351,000	12,500	2,500	5,000	11,000	25,000	485,000
Heat and light		284,500		52,500			3,000	100,000	440,000
Insurance		368,500		37,000			3,000		408,500
Telephone	6,000	9,000	29,000	27,500	2,000	4,500	4,000	275,000	357,000
Training	24,000	35,500	138,000	53,500		6,500	53,000		310,500
Supplies	65,500	8,500	38,000	43,000	6,000	1,500	45,000	80,000	287,500
Membership Committees		225,000							225,000
Furniture and equipment	26,500	46,000	39,000	56,500	7,500	6,000	13,500	15,000	210,000
Advertising and sponsorships	52,000	2,500	3,500	5,000			1,500		64,500
Resource and research				40,000			15,000		55,000
Postage and shipping	6,000	6,500	11,000	8,000	1,000	1,000	3,000	15,000	51,500
Maintenance of Registry Law	31,000								31,000
Bank charges								10,000	10,000
Total Expenditure	2,888,500	4,885,500	4,744,000	13,174,500	1,379,500	1,364,000	4,614,000	840,000	33,890,000

**NUNATSIAVUT GOVERNMENT
NUNATSIAVUT ASSEMBLY
APRIL 1, 2023 - MARCH 31, 2024**

Salaries & Benefits	2,875,000
Travel	314,000
House of Assembly Committees	106,000
Constituency Allowance	113,000
Professional Fees	70,000
Election Costs	74,000
Operating Costs	<u>111,500</u>
	<u><u>3,663,500</u></u>

**NUNATSIAVUT GOVERNMENT
IMPLEMENTATION PLAN
YEAR ENDED**

	Actual 2022	Actual 2023	Budgeted 2024	Projected 2025	Projected 2026
Torngat Joint Fisheries Board	252,000	263,000	278,000	289,000	301,000
Torngat Wildlife & Plant Co-Management Board	252,000	263,000	278,000	289,000	301,000
Land Use Plan	6,500	6,500	6,500	6,500	6,500
	510,500	532,500	562,500	584,500	608,500

**NUNATSIAVUT GOVERNMENT
CAPITAL INFRASTRUCTURE
YEAR ENDED**

	2024	2025	2026	2027	2028
Office Buildings and Renovations	16,352,500.00	10,634,000.00	2,200,000.00	0.00	0.00
Staff Housing	5,235,500.00	2,900,000.00	106,000.00	953,000.00	0.00
	21,588,000.00	13,534,000.00	2,306,000.00	953,000.00	0.00

