

BUDGET ACT, 2017

**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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*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, 2017*.

**INTERPRETATION**

2. In this Act unless the context otherwise requires:
  - (a) “Act” means the *Budget Act, 2017*;
  - (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, 2017 and ending March 31, 2018, 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, 2017 to March 31, 2018.

**AUTHORIZATIONS RESPECTING REVENUES**

4. The Nunatsiavut Treasurer is hereby authorized and directed
- (a) to bring the following surplus as at March 31, 2016, into the amounts available to the Nunatsiavut Government for the fiscal year starting April 1, 2017: \$1,851,000
- (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, 2017: \$65,470,000
- 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, 2017:

Interest/Investment Revenue	\$ 1,095,000
Fiscal Financing Agreement	\$ 4,281,000
Personal Income Tax	\$ 5,900,000
Goods and Services Tax	\$ 1,289,000
Labrador Land Claims Implementation Trust Fund	\$ 9,900,000
Mining Royalties	\$ 720,500
Rental revenue	\$ 69,000
Access Fees from Fishers	\$ 300,000
Program Revenue	\$ 2,561,000
	<b><u>\$93,436,500</u></b>

#### **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, 2017 to March 31, 2018, 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, 2018.

#### **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, 2017, for the following purposes:

##### **NUNATSIAVUT ASSEMBLY**

- (a) \$ 3,090,500 in respect of the Assembly and the members on the requisition of the Speaker.

**NUNATSIAVUT SECRETARIAT**

- (b) \$ 2,052,000 in respect of the functions, programs and services of the Nunatsiavut Secretariat on the requisition of the President.

**NUNATSIAVUT AFFAIRS**

- (c) \$ 24,026,500 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) \$ 7,215,000 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) \$ 5,846,500 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) \$ 23,076,000 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) \$ 15,017,500 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) \$ 3,149,000 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) \$9,810,000 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 \$9,810,000.

**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 49 and 50 of the *Financial Administration Act*.

**EFFECTIVE DATE**

- 12. This Act has effect on April 1, 2017.

**Annex "A"**  
 Consolidated Financial Plan of the Nunatsiavut Government  
 for the Fiscal Year beginning April 1, 2017 and ending March 31, 2018

DEPARTMENT	ADMINISTRATION	FISCAL FINANCING AGREEMENT	TOTAL
NUNATSIAVUT ASSEMBLY	3,090,500	-	3,090,500
NUNATSIAVUT SECRETARIAT	2,052,000	-	2,052,000
NUNATSIAVUT AFFAIRS	6,883,000	17,143,000	24,026,000
DEPT. OF FINANCE & HUMAN RESOURCES	5,079,000	2,136,000	7,215,000
DEPT. OF LANDS & NATURAL RESOURCES	5,616,500	230,000	5,846,500
DEPT. OF HEALTH & SOCIAL DEVELOPMENT	655,000	22,421,000	23,076,000
DEPT. OF EDUCATION & ECONOMIC DEVELOPMENT	1,432,500	13,585,000	15,017,500
DEPT. OF CULTURE, RECREATION & TOURISM	3,004,000	145,000	3,149,000
INUIT COMMUNITY GOVERNMENTS	-	9,810,000	9,810,000
INUIT COMMUNITY CORPORATIONS	154,000	-	154,000
	<u>27,966,500</u>	<u>65,470,000</u>	<u>93,436,500</u>

**NUNATSIAVUT GOVERNMENT  
PROJECTED REVENUE AND EXPENDITURE  
APRIL 1, 2017 - MARCH 31, 2018**

**REVENUE**

NUNATSIAVUT GOVERNMENT (SECTION 1) 27,966,500

FISCAL FINANCING AGREEMENT (SECTION 2) 65,470,000

TOTAL PROJECTED REVENUE 93,436,500

**EXPENDITURES**

NUNATSIAVUT GOVERNMENT (SECTION 1) 27,966,500

FISCAL FINANCING AGREEMENT (SECTION 2) 65,470,000

TOTAL PROJECTED EXPENDITURE 93,436,500

SURPLUS <Deficit> -

**NUNATSIAVUT GOVERNMENT  
PROJECTED SOURCES OF REVENUE  
APRIL 1, 2017 - MARCH 31, 2018**

**SECTION 1**

Sources of Revenue	
Personal Income Tax	\$5,900,000
Fiscal Financing Agreement	\$4,281,000
Interest and Investment Revenue	\$1,095,000
Labrador Inuit Land Claims Implementation Trust Fund	\$9,900,000
GST Agreement	\$1,289,000
Program Revenue	\$2,561,000
Access Fees from Fishers	\$300,000
Mining Tax Royalty	\$720,500
Rental Revenue	\$69,000
Surplus Audited Financial Statements, March 31, 2015	\$1,851,000
Sub-total	<u>\$27,966,500</u>
Total Expenditure	<u>\$27,966,500</u>
Surplus<Deficit>	<u><u>\$0</u></u>



**NUNATSIAVUT GOVERNMENT  
PROJECTED BUDGET  
APRIL 1, 2017 - MARCH 31, 2018**

<b>Revenue</b>	
Program Revenue	2,561,000
<b>Expenditure</b>	
Department Budgets	18,171,500
Contingency Fund 2.5%	454,000
OSR Clawback	1,247,000
Inuit Community Corporations	154,000
Nunatsiavut Assembly	3,090,500
Implementation Plan	399,500
Capital Infrastructure	4,450,000
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Sub-total Expenditure	27,966,500
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Budget Requested	25,405,500
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NUNATSIAVUT GOVERNMENT  
 PROJECTED BUDGET  
 FIVE YEAR PLAN  
 YEAR ENDED MARCH 31

	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
	2016	2017	2018	2019	2020
<b>Revenue</b>					
Program Revenue	1,815,000	2,168,500	<b>2,561,000</b>	2,613,000	2,665,000
<b>Expenditure</b>					
Department Budgets	16,486,000	16,945,500	<b>18,171,500</b>	18,474,000	18,844,000
Contingency Fund 2.5%	412,150	424,000	<b>454,000</b>	462,000	471,000
OSR Clawback	598,000	724,000	<b>1,247,000</b>	1,278,000	1,310,000
Inuit Community Corporations	150,000	154,000	<b>154,000</b>	154,000	154,000
Nunatsiavut Assembly	2,885,500	2,990,000	<b>3,090,500</b>	3,052,000	3,213,000
Implementation Plan	399,500	399,500	<b>399,500</b>	399,500	399,500
Capital Infrastructure	2,600,000	3,500,000	<b>4,450,000</b>	3,000,000	500,000
Sub-total Expenditure	23,531,150	25,137,000	<b>27,966,500</b>	26,819,500	24,891,500
Budget Requested	21,716,150	22,968,500	<b>25,405,500</b>	24,206,500	22,226,500

NUNATSAVUT GOVERNMENT  
TOTAL DEPARTMENT  
APRIL 1, 2017 - MARCH 31, 2018

	Nunatsiavut Secretariat	Nunatsiavut Affairs	Human Resources	Finance & Lands & Natural Resources	Health & Social Development	Education & Economic Development	Culture, Recreation & Tourism	Administration	Total
Revenue	64,000		144,000	2,153,000	200,000				2,561,000
Expenditure	1,272,500	936,000	1,497,000	2,373,000	416,000	613,000	1,181,500		8,289,000
Salary	11,000	50,000	25,000	2,127,500	145,000	667,000	1,434,500		4,460,000
Programs	279,000	304,000	44,000	240,500	5,000	10,000	142,000		1,404,500
Professional Fees	226,000	150,500	153,000	367,000	75,000	116,000	190,000		1,277,500
Travel	83,000	221,500	6,000	130,000	-	-	4,000	309,000	753,500
Rent and maintenance	26,000	33,000	280,500	13,500	2,500	5,000	3,000	10,000	373,500
Printing, Promotional and Subscriptions	-	60,000	500	44,000	-	2,500	145,000	252,000	252,000
Heat and light	5,500	4,000	11,500	17,000	2,000	5,000	5,500	168,000	218,500
Telephone	-	190,000	-	-	-	-	-	190,000	190,000
Membership Committees	23,500	16,000	40,500	70,000	-	8,500	15,000	60,000	173,500
Training	22,500	34,000	27,500	27,500	3,000	1,000	3,500	60,000	165,500
Supplies	20,000	51,000	70,000	70,000	-	-	-	8,000	149,000
Capital Assets Purchased	16,500	9,000	46,000	25,000	5,500	7,000	6,500	10,000	125,500
Furniture and equipment	-	38,500	-	22,000	-	-	2,000	50,000	112,500
Insurance	27,000	2,500	3,000	7,500	-	-	1,500	75,000	75,000
Advertising and sponsorships	4,000	4,500	11,000	9,500	1,000	-	2,500	10,000	42,500
Postage and shipping	35,500	-	-	-	-	-	-	25,000	35,500
Maintenance of Registry Law	-	-	-	-	-	-	-	-	25,000
Bank charges	-	-	-	-	-	-	-	-	7,500
Translation	2,052,000	2,033,500	2,583,000	5,616,500	655,000	1,432,500	3,004,000	795,000	18,171,500
Total Expenditure	1,988,000	2,033,500	2,439,000	3,463,500	655,000	1,232,500	3,004,000	795,000	15,610,500
Total Budget from NG									

**NUNATSIAVUT GOVERNMENT  
NUNATSIAVUT ASSEMBLY  
APRIL 1, 2017 - MARCH 31, 2018**

Salaries & Benefits	2,375,000
Travel	233,000
House of Assembly Committees	90,500
Constituency Allowance	113,000
Professional Fees	87,000
Election Costs	68,000
Operating Costs	<u>124,000</u>
	<u><u>3,090,500</u></u>

NUNATSIAVUT GOVERNMENT  
 IMPLEMENTATION PLAN  
 APRIL 1, 2017 - MARCH 31, 2018

	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
	2016	2017	2018	Projected	Projected
	2016	2017	2018	2019	2020
Tongat 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**

Illusuk Cultural Centre  
Office Buildings and Renovations  
Staff Housing

2018	2019	2020	2021	2022
1,600,000.00	0.00	0.00	0.00	0.00
2,350,000.00	2,000,000.00	500,000.00	1,500,000.00	500,000.00
500,000.00	1,000,000.00	0.00	0.00	0.00
<b>4,450,000.00</b>	<b>3,000,000.00</b>	<b>500,000.00</b>	<b>1,500,000.00</b>	<b>500,000.00</b>

Nunatsiavut Government  
 Fiscal Financing Agreement (Projected)  
 APRIL 1, 2017 - MARCH 31, 2018

**SECTION 2**

**REVENUE**

FISCAL FINANCING AGREEMENT - (Government of Canada)  
 FISCAL FINANCING AGREEMENT - Internally Restricted

**Annual  
 Budget**  
 47,470,000  
 18,000,000

**65,470,000**

**EXPENDITURE**

Department of Health & Social Development

22,421,000

Education

Post-Secondary Education  
 Secondary Education

5,512,000  
 5,786,000

11,298,000

Inuit Community Governments

5,125,000

Torngat Regional Housing Association

2,642,000

Housing

14,501,000

Community Governments Capital Works

4,685,000

Governance

2,136,000

Economic Development

2,287,000

Culture & Language

145,000

Lands and Natural Resources

230,000

**65,470,000**

Nunatsiavut Government  
 Fiscal Financing Agreement  
 APRIL 1, 2017 - MARCH 31, 2018

	Actual 2017	Allocation	Budget 2018	Allocation	Projected Allocation
<b>Nain Inuit Community Government</b>	1,961,000.00	39.2%	1,963,000.00	38.3%	38.3%
<b>Hopedale Inuit Community Government</b>	1,030,000.00	20.6%	1,061,000.00	20.7%	20.7%
<b>Postville Inuit Community Government</b>	515,000.00	10.3%	608,500.00	11.9%	11.9%
<b>Makkovik Inuit Community Government</b>	803,000.00	16.1%	804,500.00	15.7%	15.7%
<b>Rigolet Inuit Community Government</b>	688,000.00	13.8%	688,000.00	13.4%	13.4%
	<u>4,997,000.00</u>	<u>100.0%</u>	<u>5,125,000.00</u>	<u>100.0%</u>	<u>100.0%</u>