

NUNATSIAVUT ASSEMBLY

BUDGET ACT, 2014

AN ACT TO IMPLEMENT THE CONSOLIDATED FINANCIAL PLAN OF THE NUNATSIAVUT GOVERNMENT FOR THE FISCAL YEAR BEGINNING APRIL 1, 2014 AND ENDING MARCH 31, 2015

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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, 2014*.

INTERPRETATION

2. In this Act unless the context otherwise requires:
 - (a) “Act” means the *Budget Act, 2014*;
 - (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;

*Patricia Jod
March 5, 2014*

BUDGET APPROVED AND ADOPTED

3. The Consolidated Financial Plan of the Nunatsiavut Government for the fiscal year beginning April 1, 2014 and ending March 31, 2015, 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, 2014 to March 31, 2015.

AUTHORIZATIONS RESPECTING REVENUES

4. The Nunatsiavut Treasurer is hereby authorized and directed
- (a) to bring the following surplus as at March 31, 2013, into the amounts available to the Nunatsiavut Government for the fiscal year starting April 1, 2014:
- \$2,259,172
- (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, 2014:
- \$45,069,691
- 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, 2014:

Interest/Investment Revenue	\$ 625,025
Self Government & Culture and Language (FFA)	\$ 1,672,041
Personal Income Tax	\$ 4,010,000
Goods and Services Tax	\$ 2,937,706
Labrador Land Claims Implementation Trust Fund	\$ 3,532,528
Government of Newfoundland & Labrador (Mining Royalty)	\$ 5,500,000
Rental revenue	\$ 52,710
Program Revenue	<u>\$ 1,274,745</u>
	<u>\$66,933,618</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, 2014 to March 31, 2015, 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*, the *Torngat Loan Guarantee Act, 2014* 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, 2015.

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, 2014, for the following purposes:

NUNATSIAVUT ASSEMBLY

- (a) \$ 3,034,000 in respect of the Assembly and the members on the requisition of the Speaker.

NUNATSIAVUT SECRETARIAT

- (b) \$ 2,094,781 in respect of the functions, programs and services of the Nunatsiavut Secretariat on the requisition of the President.

DEPARTMENT OF NUNATSIAVUT AFFAIRS

- (c) \$ 11,758,010 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) \$ 5,699,722 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) \$ 3,923,714 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) \$ 20,576,565 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) \$ 8,378,121 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) \$ 2,477,882 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) \$8,840,774 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 \$8,449,244.

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, 2014.

Annex "A"
 Consolidated Financial Plan of the Nunatsiavut Government
 for the Fiscal Year beginning April 1, 2014 and ending March 31, 2015

DEPARTMENT	ADMINISTRATION	FISCAL FINANCING AGREEMENT	TOTAL
NUNATSIAVUT ASSEMBLY	3,034,000	-	3,034,000
NUNATSIAVUT SECRETARIAT	2,094,781	-	2,094,781
NUNATSIAVUT AFFAIRS	4,237,915	7,520,095	11,758,010
DEPT. OF FINANCE & HUMAN RESOURCES	4,159,206	1,540,566	5,699,772
DEPT. OF LANDS & NATURAL RESOURCES	3,923,714		3,923,714
DEPT. OF HEALTH & SOCIAL DEVELOPMENT	535,050	20,041,515	20,576,565
DEPT. OF EDUCATION & ECONOMIC DEVELOPMENT	1,382,855	6,995,266	8,378,121
DEPT. OF CULTURE, RECREATION & TOURISM	2,346,407	131,475	2,477,882
INUIT COMMUNITY GOVERNMENTS	-	8,840,774	8,840,774
INUIT COMMUNITY CORPORATIONS	150,000	-	150,000
	<u>21,863,927</u>	<u>45,069,691</u>	<u>66,933,618</u>

NUNATSIAVUT GOVERNMENT
PROJECTED REVENUE AND EXPENDITURE
APRIL 1, 2014 - MARCH 31, 2015

REVENUE

NUNATSIAVUT GOVERNMENT (SECTION 1)	21,863,927
FISCAL FINANCING AGREEMENT (SECTION 2)	<u>45,069,691</u>
TOTAL PROJECTED REVENUE	66,933,618

EXPENDITURES

NUNATSIAVUT GOVERNMENT (SECTION 1)	21,863,927
FISCAL FINANCING AGREEMENT (SECTION 2)	<u>45,069,691</u>
TOTAL PROJECTED EXPENDITURE	<u>66,933,618</u>
SURPLUS <Deficit>	<u><u>(0)</u></u>

NUNATSIAVUT GOVERNMENT
 PROJECTED SOURCES OF REVENUE
 APRIL 1, 2014 - MARCH 31, 2015

SECTION 1

Sources of Revenue

Personal Income Tax	\$4,010,000
Fiscal Financing Agreement	\$1,672,041
Interest and Investment Revenue	\$625,025
Labrador Inuit Land Claims Implementation Trust Fund	\$3,532,528
GST Agreement	\$2,937,706
Program Revenue	\$1,274,745
Mining Tax Royalty	\$5,500,000
Rental Revenue	\$52,710
Surplus Audited Financial Statements, March 31, 2012	\$2,259,172
	<hr/>
Sub-total	\$21,863,927
Total Expenditure	<hr/> \$21,863,927
Surplus<Deficit>	<hr/> <hr/> (\$0)

NUNATSIAVUT GOVERNMENT
PROJECTED BUDGET
APRIL 1, 2014 - MARCH 31, 2015

Revenue

Program Revenue 1,274,745

Expenditure

Department Budgets 15,537,888

Contingency Fund 2.5% 388,447

OSR Clawback 554,735

Inuit Community Corporations 150,000

Nunatsiavut Assembly 3,034,000

Implementation Plan 398,858

Capital Infrastructure 1,800,000

Sub-total Expenditure 21,863,927

Budget Requested 20,589,183

NUNATSIAVUT GOVERNMENT
 PROJECTED BUDGET
 FIVE YEAR PLAN
 YEAR ENDED MARCH 31

	Budgeted <u>2013</u>	Budgeted <u>2014</u>	Budgeted <u>2015</u>	Budgeted <u>2016</u>	Budgeted <u>2017</u>
Revenue					
Program Revenue	1,006,269.00	662,935.00	1,274,744.56	1,300,239.45	918,244.24
Expenditure					
Department Budgets (See Page 4)	11,809,472.00	14,867,369.00	15,537,887.68	14,945,945.43	15,244,864.34
Contingency Fund 2.5%	295,237.00	371,684.00	388,447.19	373,648.64	381,121.03
OSR Clawback	184,265.00	328,065.00	554,735.00	665,682.00	776,630.00
Inuit Community Corporations	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
House Of Assembly (See Page 5)	2,634,795.00	2,888,968.00	3,034,000.00	3,094,680.00	3,156,573.60
Implementation Plan	472,768.00	379,525.00	398,857.50	398,857.50	398,857.50
Capital Infrastructure	0.00	1,500,000.00	1,800,000.00	2,900,000.00	0.00
Sub-total Expenditure	15,546,537.00	20,485,611.00	21,863,927.37	22,528,813.57	20,108,046.47
Budget Requested	14,540,268.00	19,822,676.00	20,589,182.81	21,228,574.12	19,189,802.23

NUNATSIAYUT GOVERNMENT
 TOTAL DEPARTMENT
 APRIL 1, 2014 - MARCH 31, 2015

	Nunatsiayut Secretariat	Nunatsiayut Affairs	Finance & Human Resources	Land & Natural Resources	Health & Social Development	Education & Economic Development	Tourism, Culture & Recreation	Administration	Total
Revenue	105,000		156,505	754,930		258,310			1,274,745
Expenditure									
Salary	1,287,951	983,907	1,455,419	2,107,974	307,070	563,385	905,897	32,000	7,623,803
Professional Fees	259,950	302,000	267,635	265,600		250,000	147,000		1,492,185
Travel	238,780	187,000	187,470	365,240	64,880	120,220	122,360		1,245,250
Insurance		8,500		21,000			800	75,000	105,300
Programs	45,000	63,000	6,000	735,000	140,000	427,000	861,950	345,000	2,271,950
Rent and maintenance	83,000	118,650	20,000	90,500	6,000	2,000	2,000	20,000	651,150
Capital Assets Purchased	13,500	12,000	42,000	137,000	6,000	7,500	250,000	10,000	447,000
Furniture and equipment	16,000	30,000	26,500	55,000	1,000	4,000	27,500		122,500
Training	12,000	3,000	3,000	6,000	4,000	2,000	500		159,000
Translation	22,000	3,000	27,000	28,500	4,000	1,000	2,000	65,000	27,500
Supplies		253,000							152,500
Memberships Committee Meetings and Workshops									253,000
Telephone	6,000	7,000	12,000	19,000	2,500	4,500	5,000	160,000	278,000
Maintenance of Registry Law	43,600								43,600
Regional Membership Lists									0
Postage and shipping	5,000	4,250	11,000	5,900	1,500	250	1,000	10,000	36,900
Advertising	28,500	1,000	2,500	7,500			1,500		39,000
Printing/Promotional	20,500	3,250	262,200	9,500	2,000	3,000	2,000	1,000	303,450
Ministerial Tour	15,000								15,000
Miscellaneous		1,000						10,800	11,800
Heat and Light		74,500	500	35,500				145,000	259,500
Conferences		4,000							4,000
Bank charges								39,000	39,000
Resource and research				10,000			10,000		20,000
Total Expenditure	2,094,781	2,039,057	2,303,224	3,923,714	535,050	1,382,855	2,346,407	912,800	15,537,868
Total Budget from NG	1,959,781	2,039,057	2,146,719	3,168,784	535,050	1,124,545	2,346,407	912,800	14,263,143

NUNATSIAVUT GOVERNMENT
NUNATSIAVUT ASSEMBLY
APRIL 1, 2014 - MARCH 31, 2015

Salaries & Benefits	2,249,120
Travel	243,050
House of Assembly Committees	90,360
Constituency Allowance	96,000
Professional Fees	110,000
Election Costs	150,110
Operating Costs	<u>95,360</u>
	<u><u>3,034,000</u></u>

Nunatsiavut Government
 Labrador Inuit Land Claims Agreement - Implementation Plan
 APRIL 1, 2014 - MARCH 31, 2015

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Torngat Joint Fisheries	213,105	171,326	190,659	190,659	190,659
Wildlife & Plant Co-management Board	213,105	190,659	190,659	190,659	190,659
Land Use Plan	6,318	6,318	6,318	6,318	6,318
Dispute Resolution	11,222	11,222	11,222	11,222	11,222
	<u>443,750</u>	<u>379,525</u>	<u>398,858</u>	<u>398,858</u>	<u>398,858</u>

NUNATSIAVUT GOVERNMENT
 CAPITAL INFRASTRUCTURE
 YEAR ENDED

	Actual 2013	Actual 2014	Budgeted 2015	Budgeted 2016	Budgeted 2017
Illusuk Cultural Centre	-	-	-	1,600,000	-
Office Buildings and Renovations	200,000	1,070,000	1,300,000	300,000	-
Staff Housing	-	-	500,000	1,000,000	-
	-	-	-	-	-
	200,000	1,070,000	1,800,000	2,900,000	-

Nunatsiavut Government
 Fiscal Financing Agreement (Projected)
 APRIL 1, 2014 - MARCH 31, 2015

SECTION 2	Annual Budget
REVENUE	
FISCAL FINANCING AGREEMENT - (Government of Canada)	42,569,691
FISCAL FINANCING AGREEMENT - (Government of Canada) - Deferred Revenue	2,500,000
	45,069,691
EXPENDITURE	
Department of Health & Social Development	20,041,515
Education	
Post-Secondary Education	3,200,260
Secondary Education	3,052,346
	6,252,606
Inuit Community Governments	4,619,140
Torngat Regional Housing Association	2,381,532
Housing	5,138,563
Community Governments Capital Works	4,221,634
Governance	1,540,566
Economic Development	742,660
Culture & Language	131,475
	45,069,691

Nunatsiavut Government
 Fiscal Financing Agreement
 APRIL 1, 2014 - MARCH 31, 2015

	<u>Actual 2014</u>	<u>Allocation</u>	<u>Budget 2014</u>	<u>Allocation</u>	<u>Projected Allocation</u>
Nain Inuit Community Government	1,532,181.04	34.5%	1,678,852.98	36.3%	40.1%
Hopedale Inuit Community Government	916,966.20	20.7%	949,233.27	20.6%	20.6%
Postville Inuit Community Government	514,965.92	11.6%	514,965.92	11.1%	9.7%
Makkovik Inuit Community Government	788,164.22	17.8%	788,164.22	17.1%	16.1%
Rigolet Inuit Community Government	687,923.61	15.5%	687,923.61	14.9%	13.5%
	<u>4,440,200.99</u>	100%	<u>4,619,140.00</u>	100.0%	100.0%