

NUNATSIAVUT ASSEMBLY

BUDGET ACT, 2019

AN ACT TO IMPLEMENT THE CONSOLIDATED FINANCIAL PLAN OF THE
NUNATSIAVUT GOVERNMENT FOR THE FISCAL YEAR BEGINNING
APRIL 1, 2019 AND ENDING MARCH 31, 2020

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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, 2019*.

INTERPRETATION

2. In this Act unless the context otherwise requires:
 - (a) “Act” means the *Budget Act, 2019*;
 - (b) “budget” means the Consolidated Financial Plan referred to in section 3 of this Act and annexed to this Act;


March 6/2019

- (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, 2019 and ending March 31, 2020, 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, 2019 to March 31, 2020.

AUTHORIZATIONS RESPECTING REVENUES

4.

The Nunatsiavut Treasurer is hereby authorized and directed

- (a) to bring the following surplus as of March 31, 2018, into the amounts available to the Nunatsiavut Government for the fiscal year starting April 1, 2019:

\$4,806,000

- (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, 2018:

\$79,220,000

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, 2019:

Interest/Investment Revenue	\$ 820,500
Fiscal Financing Agreement	\$ 8,735,500
Personal Income Tax	\$ 4,200,000
Goods and Services Tax	\$ 3,012,000
Labrador Land Claims Implementation Trust Fund	\$ 6,205,500
Mining Royalties	\$ 0
Rental revenue	\$ 54,500
Access Fees from Fishers	\$ 300,000
Program Revenue	\$ 5,051,000
	<u>\$112,405,000</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, 2019 to March 31, 2020, 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, 2020.

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, 2019, for the following purposes:

NUNATSIAVUT ASSEMBLY

- (a) \$ 3,189,000 in respect of the Assembly and the members on the requisition of the Speaker.

NUNATSIAVUT SECRETARIAT

- (b) \$ 1,996,000 in respect of the functions, programs and services of the Nunatsiavut Secretariat on the requisition of the President.

NUNATSIAVUT AFFAIRS

- (c) \$ 33,435,500 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) \$ 9,163,500 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) \$ 9,209,500 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) \$ 25,352,000 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) \$ 15,848,000 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 CULTURE, RECREATION AND TOURISM

- (h) \$ 3,676,500 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) \$10,381,000 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 \$10,381,000.

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, 2019.

Annex "A"

Consolidated Financial Plan of the Nunatsiavut Government
for the Fiscal Year beginning April 1, 2019 and ending March 31, 2020

DEPARTMENT	ADMINISTRATION	FISCAL FINANCING AGREEMENT	TOTAL
NUNATSIAVUT ASSEMBLY	3,189,000	-	3,189,000
NUNATSIAVUT SECRETARIAT	1,996,000	-	1,996,000
NUNATSIAVUT AFFAIRS	8,499,500	24,936,000	33,435,500
DEPT. OF FINANCE & HUMAN RESOURCES	4,256,500	4,907,000	9,163,500
DEPT. OF LANDS & NATURAL RESOURCES	8,979,500	230,000	9,209,500
DEPT. OF HEALTH & SOCIAL DEVELOPMENT	1,148,000	24,204,000	25,352,000
DEPT. OF EDUCATION & ECONOMIC DEVELOPMENT	1,440,000	14,408,000	15,848,000
DEPT. OF CULTURE, RECREATION & TOURISM	3,522,500	154,000	3,676,500
INUIT COMMUNITY GOVERNMENTS	-	10,381,000	10,381,000
INUIT COMMUNITY CORPORATIONS	154,000	-	154,000
	<u>33,185,000</u>	<u>79,220,000</u>	<u>112,405,000</u>

**NUNATSIAVUT GOVERNMENT
PROJECTED REVENUE AND EXPENDITURE
APRIL 1, 2019 - MARCH 31, 2020**

REVENUE

NUNATSIAVUT GOVERNMENT (SECTION 1)	33,185,000
FISCAL FINANCING AGREEMENT (SECTION 2)	<u>79,220,000</u>
TOTAL PROJECTED REVENUE	<u>112,405,000</u>

EXPENDITURES

NUNATSIAVUT GOVERNMENT (SECTION 1)	33,185,000
FISCAL FINANCING AGREEMENT (SECTION 2)	<u>79,220,000</u>
TOTAL PROJECTED EXPENDITURE	<u>112,405,000</u>
SURPLUS <Deficit>	<u><u>-</u></u>

**NUNATSIAVUT GOVERNMENT
PROJECTED SOURCES OF REVENUE
APRIL 1, 2019 - MARCH 31, 2020**

SECTION 1

Sources of Revenue

Personal Income Tax	\$4,200,000
Fiscal Financing Agreement	\$8,735,500
Interest and Investment Revenue	\$820,500
Labrador Inuit Land Claims Implementation Trust Fund	\$6,205,500
GST Agreement	\$3,012,000
Program Revenue	\$5,051,000
Access Fees from Fishers	\$300,000
Mining Tax Royalty	\$0
Rental Revenue	\$54,500
Surplus, March 31, 2018	\$4,806,000
	<hr/>
Sub-total	\$33,185,000
Total Expenditure	<hr/> \$33,185,000 <hr/>
Surplus<Deficit>	<hr/> <hr/> \$0

**NUNATSIAVUT GOVERNMENT
PROJECTED BUDGET
APRIL 1, 2019 - MARCH 31, 2020**

Revenue

Program Revenue 5,051,000

Expenditure

Department Budgets 23,261,000

Contingency Fund 2.5% 581,500

OSR Clawback 0

Inuit Community Corporations 154,000

Nunatsiavut Assembly 3,189,000

Implementation Plan 399,500

Capital Infrastructure 5,600,000

Sub-total Expenditure 33,185,000

Budget Requested 28,134,000

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

	Budgeted 2018	Budgeted 2019	Budgeted 2020	Budgeted 2021	Budgeted 2022
Revenue					
Program Revenue	2,561,000.00	3,501,500.00	5,051,000	5,151,500.00	5,254,500.00
Expenditure					
Department Budgets	18,171,500.00	19,457,500.00	23,261,000	23,727,000.00	24,201,000.00
Contingency Fund 2.5%	454,000.00	486,500.00	581,500	593,000.00	605,000.00
OSR Clawback	1,247,000.00	0.00	0	0.00	0.00
Inuit Community Corporations	154,000.00	154,000.00	154,000	154,000.00	154,000.00
Nunatsiavut Assembly	3,090,500.00	3,090,500.00	3,189,000	3,353,000.00	3,320,000.00
Implementation Plan	399,500.00	399,500.00	399,500	399,500.00	399,500.00
Capital Infrastructure	4,450,000.00	4,450,000.00	5,600,000	2,654,000.00	500,000.00
Sub-total Expenditure	27,966,500	28,038,000	33,185,000	30,880,500	29,179,500
Budget Requested	25,405,500	24,536,500	28,134,000	25,729,000	23,925,000

NUNATSIAVUT GOVERNMENT
TOTAL DEPARTMENT
APRIL 1, 2019 - MARCH 31, 2020

	Nunatsiavut Secretariat	Nunatsiavut Affairs	Finance & Human Resources	Lands & Natural Resources	Health & Social Development	Education & Economic Development	Culture, Recreation & Tourism	Administration	Total
Revenue	53,000	25,000	24,000	4,949,000					5,051,000
Expenditure									
Salary	1,299,000	1,256,000	1,684,000	2,487,000	811,500	621,000	1,373,500		9,532,000
Programs	13,000	50,000	25,000	5,221,500	185,000	667,000	1,677,500		7,839,000
Professional Fees	205,000	204,000	432,500	304,500	5,000	10,000	77,000		1,238,000
Travel	205,000	174,500	147,000	368,500	110,000	118,000	234,000		1,357,000
Rent and maintenance	84,000	335,000	6,500	196,000	19,000		12,000	303,000	955,500
Printing, Promotional and Subscriptions	22,000	31,000	301,500	17,000	2,500	5,000	8,000	25,000	412,000
Heat and light				44,500			2,500	145,000	286,500
Telephone	5,500	14,000	11,000	21,500	2,000	4,000	5,500	175,000	238,500
Membership Committees		200,000							200,000
Training	20,000	29,000	40,500	64,000		7,000	40,000		200,500
Supplies	42,500	7,000	35,500	29,500	5,500	4,500		60,000	188,000
Capital Assets Purchased	10,000		103,000	70,000					233,000
Furniture and equipment	17,000	10,500	46,500	29,000	6,500	3,000	11,500	15,000	139,000
Insurance		88,500		22,000				65,000	177,500
Resource and research				90,000			10,000		100,000
Advertising and sponsorships	37,000	2,500	3,000	7,500			11,500		61,500
Postage and shipping	5,000	3,500	11,000	7,000	1,000	500	4,000	15,000	47,000
Maintenance of Registry Law								25,000	25,000
Bank charges	31,000								31,000
Translation									0
Total Expenditure	1,996,000	2,500,000	2,847,000	8,979,500	1,148,000	1,440,000	3,522,500	828,000	23,251,000
Total Budget from NG	1,943,000	2,475,000	2,823,000	4,030,500	1,148,000	1,440,000	3,522,500	828,000	18,210,000

**NUNATSIAVUT GOVERNMENT
NUNATSIAVUT ASSEMBLY
APRIL 1, 2019 - MARCH 31, 2020**

Salaries & Benefits	2,434,000
Travel	245,000
House of Assembly Committees	104,000
Constituency Allowance	113,000
Professional Fees	87,000
Election Costs	70,000
Operating Costs	<u>136,000</u>
	<u><u>3,189,000</u></u>

**NUNATSIAVUT GOVERNMENT
 IMPLEMENTATION PLAN
 APRIL 1, 2019 - MARCH 31, 2020**

	Budgeted 2018	Budgeted 2019	Budgeted 2020	Projected 2021	Projected 2022
Torngat 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**

	2020	2021	2022	2023	2024
Illusuk Cultural Centre	900,000.00	104,000.00	0.00	0.00	0.00
Office Buildings and Renovations	4,350,000.00	2,200,000.00	500,000.00	1,500,000.00	500,000.00
Staff Housing	350,000.00	350,000.00	0.00	0.00	0.00
	5,600,000.00	2,654,000.00	500,000.00	1,500,000.00	500,000.00

**Nunatsiavut Government
Fiscal Financing Agreement (Projected)
APRIL 1, 2019 - MARCH 31, 2020**

SECTION 2	Annual Budget
REVENUE	
FISCAL FINANCING AGREEMENT - (Government of Canada)	58,046,000
FISCAL FINANCING AGREEMENT - Internally Restricted	21,174,000
	79,220,000
EXPENDITURE	
Department of Health & Social Development	24,204,000
Education	
Post-Secondary Education	5,737,000
Secondary Education	5,928,000
	11,665,000
Inuit Community Governments	5,423,000
Torngat Regional Housing Association	2,796,000
Housing	22,140,000
Community Governments Capital Works	4,958,000
Governance	4,907,000
Economic Development	2,743,000
Culture & Language	154,000
Lands and Natural Resources	230,000
	79,220,000

**Nunatsiavut Government
Fiscal Financing Agreement
APRIL 1, 2019 - MARCH 31, 2020**

	<u>Actual 2019</u>	<u>Allocation</u>	<u>Budget 2020</u>	<u>Allocation</u>
Nain Inuit Community Government	1,963,000.00	36.9%	1,963,000.00	36.2%
Hopedale Inuit Community Government	1,061,000.00	19.9%	1,061,000.00	19.6%
Postville Inuit Community Government	674,500.00	12.7%	701,000.00	12.9%
Makkovik Inuit Community Government	870,500.00	16.4%	872,000.00	16.1%
Rigolet Inuit Community Government	754,000.00	14.2%	826,000.00	15.2%
	<u>5,323,000.00</u>	100.0%	<u>5,423,000.00</u>	100.0%