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**Schedule A Core Programs**

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**Whereas** Chapter 8 of the Labrador Inuit Constitution makes provision for the financial administration of the Nunatsiavut Government and requires that the Assembly make certain laws for the management and administration of the financial affairs of the Nunatsiavut Government; and

**Whereas** it is desirable in the best interests of the Nunatsiavut Government and the Inuit to make further and more detailed provision for the financial administration of the Nunatsiavut Government;

**NOW THEREFORE BE IT ENACTED** by the Assembly as follows:

## **Short title**

**1**

This Act may be cited as the *Financial Administration Act*

## **Definitions**

**2**

In this Act:

- (a) “agency” includes a board, commission, corporation, tribunal or other body one or more of the members of which are nominated or appointed by the Nunatsiavut Government, but does not include a department;
- (b) “appropriation” means the allocation by the Assembly, under a consolidated financial plan or a budget, of money to the purpose that it may be used for;
- (c) “Assembly” means the Nunatsiavut Assembly;
- (d) “auditor” means the Auditor for Nunatsiavut appointed in terms of the Constitution;
- (e) “banking fund” means the Nunatsiavut Fund;
- (f) “budget” means a financial plan for a department, an institution of the Nunatsiavut Government, an Inuit Community Government or other person responsible for delivering a programme or service for the Nunatsiavut Government;
  - (i) that is proposed for inclusion in the consolidated financial plan for a fiscal year of the Nunatsiavut Government, or
  - (ii) that is approved under, or that comprises a part of, the consolidated financial plan approved by the Assembly for a fiscal year of the Nunatsiavut Government;
- (g) “Communities Joint Management Committee” means the Inuit Communities Joint Management Committee referred to in Part 5 of this Act;
- (h) “consolidated financial plan” means the consolidated financial plan of the Nunatsiavut Government for each fiscal year as described in Part 8.8 of the Constitution;
- (i) “Constitution” means the Labrador Inuit Constitution;
- (j) “controller” means the Controller of Nunatsiavut Government Finance referred to in section 12;
- (k) “core program” means an activity, program or service listed on Schedule “A”;
- (l) “department” means a secretariat, ministry, department, branch or office of the Nunatsiavut Government that is presided over by a member of the Executive Council;

- (m) "Effective Date" means the date on which the Labrador Inuit Land Claims Agreement is proclaimed in effect;
- (n) "Executive Council" means the Executive Council of the Nunatsiavut Government;
- (o) "fiscal year" means the period beginning on April 1 in one year and ending on March 31 in next year;
- (p) "fund" means a reserve of money in the Nunatsiavut Fund set apart in the accounts of the Nunatsiavut Government for a purpose specified pursuant to section 43;
- (q) "Labrador Inuit Association" means the corporation duly organized and existing under that name pursuant to the laws of Newfoundland and Labrador and includes its divisions, committees, commissions, subsidiaries and affiliated organizations;
- (r) "minister" means a member of the Executive Council who presides over a secretariat, ministry, department, branch, institution or office of the Nunatsiavut Government;
- (s) "Nunatsiavut Fund" means the consolidated revenue fund of the Nunatsiavut Government described in part 8.1 of the Constitution;
- (t) "Nunatsiavut Government" includes the Executive Council, all departments and all institutions of the Nunatsiavut Government and all Inuit Community Corporations;
- (u) "Treasurer" means the Nunatsiavut Treasurer as described in subsection 5.1.1(c) of the Constitution;

### **Conflict with Inuit law**

### **3**

If there is an inconsistency or conflict between this Act and the provisions of any other Inuit Law, this Act prevails to the extent of the inconsistency or conflict, unless the other Inuit law, or one of its provisions, applies despite the *Financial Administration Act*.

## **PART 2 EXECUTIVE RESPONSIBILITIES**

### **Management and Control of Financial Affairs**

### **4**

- (1) Except as otherwise specifically provided in the Constitution or this Act, the Treasurer is responsible, in accordance with this Act, for the oversight, management and control of all matters relating to the financial affairs of the Nunatsiavut Government including:
  - (a) accounting policies and practices, including the form and content of financial reports, financial and business plans, and budgets;
  - (b) financial management and control, including management practices and systems;
  - (c) evaluation of programmes or services as to economy, efficiency and effectiveness;

- (d) management of personnel; and
  - (e) matters relating to fiscal policy.
- (2) The Treasurer may appoint a financial management committee comprised of the controller and no more than 3 members of the Executive Council to advise and assist the Treasurer with respect to the financial affairs of the Nunatsiavut Government and the performance of the Treasurer's responsibilities.

#### **Property of the Nunatsiavut Government**

5

- (1) A disposition or loan of property of the Nunatsiavut Government or of the Inuit must not be made to any person without written authorization of the Treasurer.
- (2) The Treasurer is responsible to ensure that every disposition or loan of property of the Nunatsiavut Government or of the Inuit
- (a) is authorized in terms of section 23 of the *Nunatsiavut Government Organization (Transitional) Act*; and
  - (b) is properly accounted for in the accounts of the Nunatsiavut Government.

#### **Acquisition of Property**

6

- (1) The Executive Council or a member of the Executive Council may acquire or hold property for or in the name of the Nunatsiavut Government.
- (2) Nothing in subsection (1) authorizes a payment or disbursement in respect of the acquisition or holding of property without an appropriation, except as provided in sections \*\*.

#### **Charges for Property or Services**

7

If the Nunatsiavut Government disposes of or authorizes the use of property of the Nunatsiavut Government or of the Inuit, or provides a service to any person, the Executive Council may establish the consideration, charge, rent or fee to be paid to the Nunatsiavut Government by the person for such disposition, use or service.

#### **Authority to Contract**

8

- (1) The Executive Council may, subject to sections 16 and 17 of the *Nunatsiavut Government Organization (Transitional) Act*:

- (a) enter into contracts and agreements for or in the name of the Nunatsiavut Government,
  - (b) authorize one or more of the members of the Executive Council to sign any contract or agreement or class of contract or agreements, and
  - (c) establish restrictions, limits and conditions on an authority to enter into contracts or agreements or classes of contracts or agreements.
- (2) Nothing in subsection (1) authorizes a payment or disbursement in respect of a contract or agreement without an appropriation except as provided in sections \*\*.

### **Bonding**

9

The Treasurer may require that an officer of the Nunatsiavut Government must provide security for:

- (a) the performance of the trust reposed in him or her;
- (b) the accounting for all money entrusted to the officer or placed under his or her control;
- (c) the fulfillment of a duty to, or of an obligation undertaken on behalf of, the Nunatsiavut Government; or
- (d) the fulfillment of the officer's duties and obligations in carrying out any office or employment of trust in which he or she is concerned and that pertains to the collection, receipt, disbursement or expenditure of money of the Nunatsiavut Government whether under this Act or any other Inuit Law.

### **How Security Given**

10

The security required pursuant to section 9, must be in favour of the Nunatsiavut Government in the amount approved by the Treasurer, must be deposited with the Treasurer at the time required by the Treasurer, and must be by:

- (a) the deposit of money or property;
- (b) the giving and entering into of a bond, with sureties or otherwise, or
- (c) the giving or entering into of a policy of insurance with an insurer.

### **Notice of change**

11

A public officer who has provided a bond issued by a surety under section 10, must give notice to the Treasurer of the death, bankruptcy insolvency or change of residence of that surety within one month after the relevant information comes to the knowledge of the public officer.

## **PART 3        CONTROLLER OF NUNATSIAVUT GOVERNMENT FINANCE**

### **Controller**

**12**

The office of Controller of Nunatsiavut Government Finance is established and the Executive Council must, in terms of section 8.2.5 of the Constitution, appoint an individual to the office as soon as practicable.

### **Functions of Controller**

**13**

The controller is the deputy Treasurer and is responsible to the Treasurer for:

- (a) the administration and maintenance of the accounts of the Nunatsiavut Government;
- (b) the provision of functional control over all financial transactions of the Nunatsiavut Government;
- (c) the evaluation of financial management throughout the Nunatsiavut Government and making recommendations for improvements based on such evaluations;
- (d) the preparation of the financial statements of the Nunatsiavut Government and any other financial statements and reports required by the Assembly, the Executive Council or the Treasurer; and
- (e) the performance of all other duties assigned to the controller by the Assembly under this Act or other Inuit Law, the Executive Council or the Treasurer.

### **Access and Information**

**14**

The controller, to the extent necessary for the performance of the controller's responsibilities under this Act:

- (a) has access at all times to all departments and Inuit Community Corporations and to their respective books, records and accounts;
- (b) if authorised by a directive of the Executive Council, must be given access to any Inuit Community Government or Inuit Community Government institution and to its books, records and accounts; and
- (c) may require from any person subject to the authority of the Nunatsiavut Government and, pursuant to a directive referred to in paragraph (b) from any Inuit Community Government or person subject to the authority of an Inuit Community Government, information and explanations, including information and explanations necessary to determine whether money disbursed or spent by the Nunatsiavut Government, an Inuit Community Government or an Inuit Community Government institution has been or is being applied for the purpose for which it was appropriated



under a budget or the consolidated financial plan approved by the Assembly for a fiscal year of the Nunatsiavut Government.

## **Offense**

### **15**

It is an offense for a person to hinder or obstruct the controller in exercising the controller's authorities under this Act.

## **PART 4        BUDGETING**

### **Preparation of Provisional Budgets**

#### **16**

Provisional budgets may be prepared by each department, institution of the Nunatsiavut Government and Inuit Community Government in accordance with this Act and regulations under this Act and be submitted to the controller on or before October 1 of each fiscal year.

### **Preparation of initial draft consolidated financial plan by Controller**

#### **17**

On or before November 1 of each fiscal year, the controller, under the direction of the Treasurer, must:

- (a) prepare an initial draft consolidated financial plan for the Nunatsiavut Government for the next fiscal year (comprised of a budget for each department and institution of the Nunatsiavut Government, each Inuit Community Government and any other person responsible for delivering a programme or service for the Nunatsiavut Government) completed to the extent required to project the amounts and expected dates of payment of money that will be available in the next fiscal year for or in relation to:
  - (i) each programme or service to be delivered by the Nunatsiavut Government;
  - (ii) the capital and operating costs of each department and institution of the Nunatsiavut Government;
  - (iii) each Inuit Community Government; and
  - (iv) each other person anticipated to be responsible to deliver a programme or service for the Nunatsiavut Government;
- (b) advise each department and institution of the Nunatsiavut Government and each Inuit Community Government and other person responsible for delivering a programme or service of the amounts and expected dates of payment of monies that will be available for or in relation to each of them; and

- (c) include in the initial draft consolidated financial plan a schedule of Inuit Community Government transfers setting out the anticipated amount and time of each payment to be made during the fiscal year to the Inuit Community Governments under any appropriation of the Assembly.

#### **Proposed Departmental budgets**

**18**

On or before December 1 of each fiscal year each department and institution of the Nunatsiavut Government and each Inuit Community Government or other person responsible for delivering a programme or service must, after taking account of the information provided to it under subsection 17 (b), prepare its proposed budget for the next fiscal year and submit it to the Treasurer and the controller.

#### **Proposed draft consolidated financial plan prepared by Treasurer**

**19**

On or before January 15 of each fiscal year the Treasurer must prepare and submit to the Executive Council a proposed draft consolidated financial plan for the Nunatsiavut Government for the next fiscal year and provide a copy to each department and institution of the Nunatsiavut Government and each Inuit Community Government or other person responsible for delivering a programme or service.

#### **Consultation by Treasurer**

**20**

The Treasurer must consult the Communities Joint Management Committee, and may consult any other person, before finalizing the proposed draft consolidated financial plan for the Nunatsiavut Government for the next fiscal year.

#### **Draft consolidated financial plan to be submitted to Assembly**

**21**

On or before March 1 of each fiscal year a draft consolidated financial plan for the Nunatsiavut Government for the next fiscal year, approved by the Executive Council, must be presented by the Treasurer to the Assembly for its consideration.

#### **Contents of draft consolidated financial plan**

**22**

The draft consolidated financial plan presented under section 21 must meet the requirements of sections 8.8.4 and 8.8.5 of the Constitution and include:

- (a) a draft schedule of Inuit community government transfers;
- (b) a draft budget for each department and institution of the Nunatsiavut Government, each Inuit Community Government and every other person responsible for delivering a program or service for the Nunatsiavut Government during the next fiscal year;

- (c) a detailed statement, prepared by the controller, of the revenues and expenditures of the Nunatsiavut Government for the period commencing on 1 April of the then current fiscal year and ending on December 31 of the then current fiscal year, or a more recent date if practicable; and
- (e) a copy of the audited financial statements for the Nunatsiavut Government for the most recently completed fiscal year.

#### **Consultation by Executive Council**

**23**

The Executive Council may consult any person in preparing the draft consolidated financial plan for the Nunatsiavut Government for the next fiscal year.

#### **Assembly to adopt consolidated financial plan**

**24**

On or before March 31 of each fiscal year the Assembly must adopt a consolidated financial plan for the Nunatsiavut Government for the next fiscal year and make the appropriations that are required for purposes of that plan.

#### **Treasurer to distribute consolidated financial plan**

**25**

The Treasurer must provide a copy of the consolidated financial plan adopted by the Assembly to each department and institution of the Nunatsiavut Government and each Inuit Community Government or other person responsible for delivering a programme or service.

#### **Assembly may amend consolidated financial plan**

**26**

A consolidated financial plan or a budget and the corresponding appropriations may be amended by the Assembly during the fiscal year to which it pertains.

#### **Notice of amendment to consolidated financial plan**

**27**

The Treasurer must, as soon as reasonably practicable after an amendment has been made under section 26, give written notice to each department and institution of the Nunatsiavut Government and each Inuit Community Government or other person responsible for delivering a programme or service of the effect of the amendment, if any, on the amounts and dates of monies to be paid or made available to that department, institution, Inuit Community Government or person.

#### **Inspection of Financial Plan**

**28**

A copy of the consolidated financial plan must be made available during normal business hours at the administrative offices of the Nunatsiavut Government for inspection by an Inuk upon request to the controller.

## **PART 5 INUIT COMMUNITY FUNDING**

### **Transitional**

**29**

For purposes of this part:

- (a) until the AngajukKât are first elected in terms of the Constitution, " AngajukKâk" means a mayor of Nain, Hopedale, Makkovik, Postville and Rigolet, and
- (b) until the Inuit Community Governments are first elected in terms of the Constitution:
  - (i) "Inuit Community" means the municipalities of Nain, Hopedale, Makkovik, Postville and Rigolet and
  - (ii) "Inuit Community Government" means the municipal government of Nain, Hopedale, Makkovik, Postville and Rigolet.

### **Inuit Communities Joint Management Committee**

**30**

There shall be an Inuit Communities Joint Management Committee comprised of the First Minister, the Treasurer, the controller and the AngajukKâk of each Inuit Community.

#### **Treasurer is Chairperson**

**31**

The Treasurer is the chairperson of the Communities Joint Management Committee and must ensure that personnel are made available to provide secretarial services to the Communities Joint Management Committee and to maintain its records.

#### **Committee Meetings**

**32**

The Communities Joint Management Committee must meet at least once in each fiscal year for the purpose of assisting the Treasurer in the preparation and submission of a proposed draft consolidated financial plan for the Nunatsiavut Government under section 19 that takes into consideration the budgets of the Inuit Community Governments and the committee may meet at such additional times and at such places as may be determined by the chairperson.

### **AngajukKât may requisition meetings**

**33**

The chairperson must call a meeting of the Communities Joint Management Committee if all the AngajukKât sign a written notice to the Treasurer requiring that a meeting be called.

### **Quorum of Committee**

**34**

A quorum of the Communities Joint Management Committee is a majority of the members.

### **Participation in committee meetings**

**35**

- (1) A member of the Communities Joint Management Committee may participate in a committee meeting by means of telephone or other communications facility provided that the member consents to participate by such means and all members participating in the meeting can hear each other.
- (2) A member participating in a meeting in accordance with subsection (1) is deemed to be present at the meeting, shall be counted in the quorum and is entitled to vote and to speak at the meeting.

### **Rules and Procedures for Committee**

**36**

- (1) Each member has one vote on all questions.
- (2) All questions must be decided by majority vote.
- (3) A vacancy in membership does not impair the power of the remaining members to act.
- (4) The Communities Joint Management Committee must use all reasonable efforts to perform its functions within any time the Treasurer directs.
- (5) Subject to this Act and any regulations that the Treasurer may enact for the purposes of managing and administering the business of the Communities Joint Management Committee, the Communities Joint Management Committee may determine its rules and procedures.

### **Functions of Committee**

**37**

- (1) The Communities Joint Management Committee is responsible for providing advice to the Treasurer, the Executive Council and the Assembly, as appropriate, with respect to the following matters:

- (a) Inuit Community Government budgets as they pertain to the consolidated financial plans of the Nunatsiavut Government and the corresponding appropriations;
  - (b) the equitable division among the Inuit Community Governments of revenue available under fiscal financing agreements and appropriated by the Assembly for purposes of the basic programs and services for which the Inuit Community Governments are responsible having regard to:
    - (i) the needs and interests of the Nunatsiavut Government and the Labrador Inuit residing in Nunatsiavut as a whole;
    - (ii) the need to ensure that the Inuit Community Governments are able to provide the functions and services allocated to them and meet their obligations under the Labrador Inuit Land Claims Agreement, the Labrador Inuit Constitution or Inuit law;
    - (iii) the fiscal capacity and efficiency of the Inuit Community Governments;
    - (iv) developmental and other needs of the Inuit Community Governments as determined under their respective annual financial plans;
    - (v) economic disparities within and among the Inuit Communities; and
    - (vi) the desirability of stable and predictable allocations of revenue shares.
  - (c) any Inuit Law that will substantially affect the finances of the Inuit Community Governments; and
  - (d) any other matter relating to the financial affairs of the Inuit Community Governments.
- (2) Paragraph (1)(b) expires on the second anniversary of the first election of the Inuit Community Governments in terms of the Constitution and is of no further force or effect unless, following the first election of the Inuit Community Governments and before the date of expiration, it is confirmed and approved by the Assembly following the consultation required under section 8.12.2 of the Constitution.

## **PART 6 FINANCIAL RECORDS, ACCOUNTS AND STATEMENTS**

### **Ownership of Financial Records**

**38**

All books, records and accounts pertaining to the financial affairs of the Nunatsiavut Government that are produced, kept, used by, received or taken into the possession of a person who is or has been employed in the collection, management, custody or disbursement of property of the Nunatsiavut Government, or in accounting for it, belong to the Nunatsiavut Government.

### **Financial statements**

**39**

- (1) Monthly and quarterly financial statements required under this Act must be prepared by or under the direction of the controller in the form, and contain the information, required by the Treasurer.
- (2) Annual financial statements required under this Act must be prepared:
  - (a) in accordance with generally accepted accounting principles;
  - (b) to a standard that is at least comparable to that generally accepted for governments in Canada; and
  - (c) in a form directed by the Treasurer.

#### **Monthly financial statements**

##### **40**

Monthly financial statements of the Nunatsiavut Government must be prepared by the controller and be provided by the controller to the members of the Executive Council within 31 days following the end of the month for which they were prepared.

#### **Quarterly financial statements**

##### **41**

Quarterly financial statements of the Nunatsiavut Government must be prepared by the controller and be provided by the Treasurer to each member of the Assembly as soon as practicable after the end of each quarter and no later than 2 months after the end of the quarter for which they were prepared.

#### **Annual financial statements**

##### **42**

- (1) Financial statements of the Nunatsiavut Government must be prepared for each fiscal year within 90 days of the end of the fiscal year and must:
  - (a) include financial information for the Nunatsiavut Government, Inuit Community Governments, government corporations of the Nunatsiavut Government, agencies and trusts, other than the Inuit settlement trust, in which the Nunatsiavut government has a direct or indirect interest as a beneficiary or trustee;
  - (b) be prepared in accordance with generally accepted accounting principles and as directed by the Treasurer;
  - (c) contain a statement setting out each amount appropriated and the expenditure of the Nunatsiavut Government in relation to that appropriation for the fiscal year;
  - (d) separately disclose in respect of each funded capital project of the Nunatsiavut Government any amounts expended during the fiscal year in relation to the funded capital project;

- (e) contain a list of all loans and investments made out of the Nunatsiavut Fund disclosing the information required by section 8.6.7 of the Constitution; and
  - (f) contain a statement prepared by the controller listing every instance in which:
    - (i) a debt or obligation has been forgiven;
    - (ii) the Executive Council has made a transfer order under section 48;
    - (iii) a payment has been made for a purpose not authorised by an appropriation;
    - (iv) a payment has been made without the proper requisition; or
    - (v) a payment has been made that in the controller's opinion is in any way irregular or unlawful.
- (2) Financial statements prepared under subsection (1):
- (a) must be audited under part 11 of this Act;
  - (b) as audited, must be signed by the Treasurer, and one other member of the Executive Council;
  - (c) as audited and signed, must be presented to the Assembly by the Treasurer by June 30 next following the end of the fiscal year or if the Assembly is not then in session must be provided by the Treasurer to each member of the Assembly by that date; and
  - (d) as audited and signed, must be approved by the Assembly by September 30 next following receipt of the financial statements under paragraph (c).
- (3) Despite anything in subsection (2), if the audit of the financial statements is not completed by June 30 in any year:
- (a) the unaudited statements must be tabled or distributed in accordance with subsection (2)(c); and
  - (b) the auditor's report with respect to those statements must be presented to the Assembly by the Treasurer no later than August 31 next following the end of the fiscal year or, if the Assembly is not then sitting, within 5 days of its next meeting.

### **Inspection of financial statements**

**43**

- (1) The audited financial statements of the Nunatsiavut Government must be made available during normal business hours at the administrative offices of the Nunatsiavut Government for inspection by Inuit, upon request to the controller.
- (2) In order to comply with section 8.10.2 of the Constitution, the Treasurer must, and upon receipt of a written request from an Inuk, supply to the Inuk a copy of a statement under section 40.



- (3) The Treasurer may, with the consent of the Executive Council, enact regulations establishing the fees to be paid for the supplies under subsections (1) and (2).

## **PART 7 NUNATSIAVUT GOVERNMENT FUNDS**

### **Funds**

44

- (1) The Treasurer must establish the following funds:
- (a) the Nunatsiavut Fund which shall be both the consolidated revenue fund of the Nunatsiavut Government and the banking fund through which all the accounts, including bank accounts, of the Nunatsiavut Government are maintained;
  - (b) a core programs fund;
  - (c) a renewable resources fund for the provision of programmes or services in respect of the environment, fisheries, wildlife, water and plants and the management of protected areas and commercial fishery, wildlife and forestry assets;
  - (d) a non-renewable resources fund for the management of Labrador Inuit Lands, subsurface resources and resources other than those provided for under paragraph (c);
  - (e) a development fund for the provision of programs and services in respect of economic development of Nunatsiavut, the education of Inuit, housing for Inuit, and the health and social well being of Inuit;
  - (f) a capital asset fund for the management of capital assets;
  - (g) an implementation fund for the management of funds required for implementation of the Labrador Inuit Land Claims Agreement;
  - (h) the contingency fund described in section 8.5.5 of the Constitution; and
  - (i) an investment fund for the investment of monies.
- (2) The Treasurer may, with the consent of the Executive Council, establish such other funds as may be considered necessary or advisable for the proper administration of the financial affairs of the Nunatsiavut Government.

### **Labrador Inuit Lands**

45

The transfer to, or recognition of ownership by, the Nunatsiavut Government and Inuit of Labrador Inuit lands on the Effective Date under the Labrador Inuit Land Claims Agreement must be separately recorded in the non-renewable resources fund at an aggregate carrying value of one dollar.

## **Other Capital Property**

**46**

**The transfer to or recognition of ownership by the Inuit or the Nunatsiavut Government of capital property, other than that referred to in section 44, on the Effective Date must be recorded in the capital asset fund at:**

- (a) the values on which they were carried on the books of Labrador Inuit Association if transferred from the Labrador Inuit Association; or**
- (b) values equal to their fair market value on the Effective Date.**

## **Receipts**

**47**

**Monies received by the Nunatsiavut government in relation to:**

- (a) the use, occupation or production from Labrador Inuit Lands and subsurface resources;**
- (b) commercial use of renewable resources;**
- (c) capital assets;**
- (d) investments; and**
- (e) any other fund it establishes,**

**must be deposited to the Nunatsiavut Fund for the credit of the fund to which they relate.**

## **Payments**

**48**

**Monies paid by the Nunatsiavut Government in relation to:**

- (a) the use, occupation or production from Labrador Inuit lands and subsurface resources;**
- (b) renewable resources;**
- (c) capital assets;**
- (d) the investment fund; and**
- (e) any other fund it establishes,**

**must be dispersed from the Nunatsiavut Fund and charged to the fund to which they relate.**

## **Transfer between funds**

49

If the Controller determines in his or her sole discretion that the amount to the credit of a fund referred to in paragraphs 43 (b), (c), (d), (e) or (f) is greater than required, the Executive Council may, by written order, direct the transfer of all or part of that amount to another fund established under this part.

#### **Transfer of surplus in investment fund**

50

To the extent reasonably practicable, the Executive Council must transfer any surplus in the investment fund at the end of the fiscal year to the extent required to eliminate any deficit in any other fund at the end of the fiscal year.

#### **Limits on use of trust and reserve funds**

51

Except as otherwise specifically provided in this Act, money held by the Nunatsiavut Government that is subject to a trust or reserve must not be used for a purpose other than permitted under the terms of the trust or the law creating the reserve.

#### **Fund Service Charge**

52

The controller, with the consent of the Treasurer, may charge any fund, including a trust fund, in respect of which management or financial services are provided by the Department of Finance and Human Resources, management fees based on the reasonable costs of providing those services.

### **PART 8 NUNATSIAVUT GOVERNMENT REVENUE**

#### **Deposits to and Disbursements from Banking Fund**

53

Except as otherwise specifically provided in this Act or in another Inuit law:

- (a) all monies received by the Nunatsiavut Government must be deposited to the banking fund; and
- (b) all disbursements of the Nunatsiavut Government must be paid from the banking fund.

#### **Trust Funds**

54

Trust funds must be paid into and maintained in accounts kept separate from the banking fund.

#### **Bank Accounts**

55

A person must not open an account for the receipt and deposits of money of the Nunatsiavut Government, except in the name of the Nunatsiavut Government and as authorised in writing by the controller who shall provide a copy of every such authorization to the Treasurer.

### **Refunds**

56

Money received by the Nunatsiavut Government that is paid or collected in error or for a purpose that is not fulfilled may be refunded in part or in whole as circumstances require.

### **Write-off of Debts**

57

- (1) The Executive Council may by written order, approve the write-off of a debt or obligation to the Nunatsiavut Government and may establish the circumstances and manner in which the controller may approve the write-off of all or part of a debt or obligation to the Nunatsiavut Government.
- (2) The write-off of all or part of a debt or obligation under subsection (1) does not extinguish the right of the Nunatsiavut Government to collect the amount or liability written off.

### **Extinguishment of debts**

58

- (1) All or part of a debt or obligation to the Nunatsiavut Government may be forgiven only by the Executive Council, or in accordance with a written order made under subsection (2) and to the extent that the debt or obligation is forgiven, the liability for it is extinguished.
- (2) The Executive Council may, by written order,
  - (a) authorize the controller to forgive a debt or obligation to the Nunatsiavut Government;
  - (b) specify circumstances in which approval must be obtained from the Executive Council before the debt or obligation is forgiven; or
  - (c) require that, in specified circumstances, the maximum amount of the debt or obligation that may be forgiven without the approval of the Executive Council, not exceed a specified amount.

## **PART 9 NUNATSIAVUT GOVERNMENT EXPENDITURE .**

### **No Payment without Authority**

59

Except as is otherwise specifically provided in this Act or in another Inuit Law, money must not be paid out of the banking fund or any other fund of the Nunatsiavut Government, unless authorized by an appropriation .

### **Trust Funds and Money Received for Other Persons or Purposes**

**60**

- (1) Money must not be paid from trust funds except in accordance with this Act, the regulations, another Inuit Law or the terms of the instrument or authority by which the money is held in trust.
- (2) Subject to any applicable Inuit Law and to written orders of the Executive Council, money received for another person may be paid out to that person.

### **Security Deposits**

**61**

Money received by the Nunatsiavut Government as a deposit to ensure the doing of an act or thing must be held or disposed of in accordance with a written order of the Executive Council.

### **Appropriations**

**62**

- (1) A sum that is appropriated must not be spent for any purpose other than the purpose described in respect of the appropriation in the consolidated financial plan, or the budget, in which the appropriation is made.
- (2) The total amount spent by the Nunatsiavut Government in relation to an appropriation must not exceed the amount contained in the budget for the appropriation.
- (3) Subject to subsection (5), if an appropriation includes an item as a credit or a recovery, the appropriation is deemed to authorize expenditures equal to the aggregate of the net amount appropriated and the estimated credits or recoveries set out in the details related to the appropriation.
- (4) Money that is appropriated may be spent for any activity or any standard object of expenditure that is within the general purposes of the appropriation.
- (5) The Executive Council may, by written directive, limit the circumstances in which, or specified conditions under which, subsection (3) applies.

### **Payments Based on Contributions**

**63**

If, under an agreement or undertaking:

- (a) money is payable to the Nunatsiavut Government or

- (b) money has been received by the Nunatsiavut Government

for the purpose of, or as a contribution towards, an expenditure to be made by the Nunatsiavut Government, the Executive Council may, by written order, authorize payments for that purpose of an amount not exceeding the amount payable to or received by the Nunatsiavut Government pursuant to the agreement or undertaking.

#### **Payments after a Fiscal Year End**

**64**

- (1) Money appropriated for the fiscal year must not be paid out after the end of the fiscal year, except to discharge a liability incurred in the fiscal year.
- (2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year and the liabilities have not been provided for by means of a transfer from the contingency or another fund, the excess must be charged against a suitable appropriation for the following fiscal year, and must be reported in the financial statements for the fiscal year in which the liability was incurred.

#### **Regulation of expenditure**

**65**

- (1) Subject to subsection (2), the Executive Council may, by written order:
  - (a) control or limit expenditure under any appropriation;
  - (b) subject to any limitations stated in the appropriation, set conditions for any kind of expenditure under an appropriation; and
  - (c) establish amounts or allowances to be paid out of an appropriation for or in respect of out-of-pocket, traveling and other expenses incurred by persons in the discharge of their duties.
- (2) The Executive Council must not limit expenditure under an appropriation if the expenditure is required to honour an existing obligation of the Nunatsiavut Government to another person under law.

#### **Expenditure under Agreements**

**66**

- (1) The Executive Council must not enter into an agreement or undertaking of any kind providing for the payment of money if the payment would result in an expenditure that contravenes the Constitution, this Act or the regulations.
- (2) The Executive Council may, by written order, set conditions to be observed before the Nunatsiavut Government may enter into agreements or undertakings providing for the payment of money.

## **Holdbacks**

**67**

If the Nunatsiavut Government withholds an amount payable by the Nunatsiavut Government under an agreement, this Act, the regulations or other Inuit Law, the payment of the amount withheld must, subject to this Act and the regulations, be charged to the appropriation for the agreement or Nunatsiavut Government enactment under which it is withheld, even though the fiscal year for which it was appropriated has ended.

## **Record of commitments**

**68**

A person who has charge of an appropriation must establish and maintain, as directed by the Treasurer, records of commitments chargeable to the appropriation of which they have charge.

## **Requisitions for payments**

**69**

- (1) Money must not be paid without a requisition for payment under this section.
- (2) A requisition must not be given for a payment that is not authorized under an appropriation or that would:
  - (a) not be a lawful charge against an appropriation or trust fund;
  - (b) result in total expenditures in contravention of subsection 61(2) or in expenditures from a trust fund in excess of the unexpended balance of the trust fund; or
  - (c) reduce the balance available in an appropriation or trust fund so that it would not be sufficient to meet the commitments chargeable against it.
- (3) A requisition:
  - (a) may apply to one or more expenditures chargeable against one or more appropriations;
  - (b) if applicable, must identify the appropriations or trust funds out of which payment is to be made;
  - (c) must include a certificate that the expenditure is not prohibited under subsection (2), and either
    - (i) is in accordance with an appropriation identified in the certificate, or
    - (ii) is allowed without the authority of any appropriation under this Act;
  - (d) if the payment is for the performance of work, the supply of goods, the rendering of services, or for any other purpose, whether or not under an agreement, must include a certificate that:

- (i) the work has been performed, the goods supplied, the service rendered or conditions met, and that the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable, or
    - (ii) the payment is in accordance with the agreement if the payment is to be made before the completion of the work, the delivery of the goods, the rendering of the service or the meeting of other conditions;
  - (e) must be signed by the controller and a person permitted under subsection (4); and
  - (f) must otherwise be in a form, accompanied by documents, and be certified in a way that the Treasurer, by written directive, requires.
- (4) The only person who may authorize a payment out of an appropriation or a trust fund, or sign a requisition for payment are:
- (a) subject to subsection (5), a deputy minister,
  - (b) the controller,
  - (c) the Treasurer,
  - (d) a person authorized by written order of the Executive Council, and
  - (e) a person authorized by a deputy minister or the controller in accordance with a directive of the Executive Council.
- (5) The authority of a deputy minister under subsection (4) extends only to requisitions relating to payments from an appropriation for a budget or a fund for which the deputy minister is responsible.
- (6) The Executive Council may, by order, limit the authority of a person under subsection (4) to specified amounts and circumstances.

### **Rejection and Confirmation of Requisitions**

70

- (1) The controller or other person who may authorize a payment out of an appropriation or a trust fund must reject a requisition for payment if he or she considers that this Act, the regulations or any other Inuit Law has not been complied with.
- (2) If the controller or other person who may authorize a payment out of an appropriation or a trust fund requires direction with respect to a requisition, he or she may transmit the requisition to the Executive Council together with a request for directions and the Executive Council may, by written decision, refuse the requisition or approve the requisition with or without conditions.
- (3) If the controller or other person who may authorize a payment out of an appropriation or a trust fund rejects a requisition or otherwise declines to authorize or make a payment, or disallows an



item in an account, he or she must, at the request of a person referred to in subsection 68(4) provide reasons in writing to the Executive Council.

- (4) On request of a person referred to in subsection 68(4), the Executive Council may review the decision and by written decision either confirm it or order that the payment be made on any conditions the Executive Council may decide.

#### **Advances**

##### **71**

Subject to written directives of the Executive Council, an advance may be made to prepay expenses other than salary expenses that will be charged against an appropriation in the current or a future year.

#### **Set-off of amounts owed or payable**

##### **72**

The Executive Council may, by order, authorize the controller to retain money by way of set-off out of any money due or payable by the Nunatsiavut Government to any person if that person owes money to the Nunatsiavut Government or the Nunatsiavut Government has made an overpayment to that person.

#### **Form of Payment and Signing Authority**

##### **73**

Payments by the Nunatsiavut Government must be made by cheque, draft, telegraphic or electronic transfer or other similar instrument signed by:

- (a) the Treasurer and the controller;
- (b) the Treasurer and any one of the persons referred to in subsection 68(4) within the limit of their authority; or
- (c) the controller and any one of the persons referred to in subsection 68(4) within the limit of their authority.

### **PART 9 NUNATSIAVUT GOVERNMENT ASSETS**

#### **Authority to Invest**

##### **74**

Money must not be invested by the Nunatsiavut Government without the authority of this Act or another Inuit Law.

#### **Authority of the Controller to Invest in Permitted Investments**

##### **75**

- (1) Money of the Nunatsiavut Government that is not immediately required for payments, other than money in the investment fund, may be invested in the name of the Nunatsiavut Government by the controller in one or more of the following:
  - (a) securities that are obligations of or guaranteed by Canada, a Province or the government of a foreign country provided that the aggregate of all investments in securities of foreign governments must not exceed 35% of all investments in securities;
  - (b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by, a bank;
  - (c) commercial paper issued by a company, the securities of which are rated in the highest rating category by at least two recognized security rating institutions;
  - (d) securities issued with or without interest by the Inuit Settlement Trust;
  - (e) any other prescribed investments.
- (2) Money that is held in a trust that is not immediately required for payments may be invested, subject to the terms of the trust, by the person having the authority to invest that money in an investment permitted under the subsection (2) or as otherwise permitted under the terms of the trust.
- (3) Money in the investment fund must be invested by the controller in accordance with written orders of the Executive Council and may be invested by written order of the Executive Council in loans or advances to:
  - (a) another fund of the Nunatsiavut Government,
  - (b) investments in or loans to a Nunatsiavut Government corporation, or
  - (c) unless otherwise prohibited, in loans to a trust or limited partnership in which the Nunatsiavut Government holds an interest as beneficiary or member.

#### **Additional Authority of Controller to Invest**

76

If this Act or any other Inuit Law confers on the Nunatsiavut Government the authority to invest money, the Executive Council may, by written order, authorize the controller to invest the money in the name of the Nunatsiavut Government.

#### **Valuation of Investments**

77

All investments of the Nunatsiavut Government must be accounted for at the lower of cost or fair market value.

#### **Administration of Investments**

78

- (1) The Executive Council may make regulations considered necessary or advisable to facilitate or regulate the investing and lending of money under this Act.
- (2) If the controller is authorized to make an investment or a loan under this Act or the regulations, he or she may do all things necessary or advisable for the purpose of making, continuing exchanging or disposing of the investment or loan including, but not limited to:
  - (a) buying and selling currency on a current or future delivery basis;
  - (b) authorizing:
    - (i) a person to exercise their powers to make, continue, in exchange or dispose of the investment or alone;
    - (ii) a person to administer the investment or loan; and
    - (iii) a person, or that person's nominee, to hold the investment or loan in trust for the Nunatsiavut Government or, in the case of the trust, for the trustees,subject to any restrictions, limits or conditions that the controller may impose;
  - (c) entering into an agreement in the name of the Nunatsiavut Government with a person under which the person provides one or more of the services referred to in subsection (b).
- (3) A person who has the authority to invest or loan the money of a trust fund must invest or loan the money in the best interests of the trust fund.

#### **Authorized financial agreements**

**79**

- (1) Subject to any restrictions, limits or conditions that may be prescribed by the Executive Council, the Treasurer may enter into the following agreements in the name of the Nunatsiavut Government:
  - (a) banking agreements, including banking agreements with savings institutions, and related services agreements;
  - (b) for the purposes of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of money of the Nunatsiavut Government:
    - (i) currency exchange agreements;
    - (ii) spot and future currency agreements;
    - (iii) interest rate exchange agreements;
    - (iv) future interest rate agreements; and
  - (c) agreements within any prescribed class of financial agreement.

- (2) The controller may pay amounts required to be paid by the Nunatsiavut Government under an agreement referred to in subsection (1).
- (3) The Executive Council may make regulations:
  - (a) establishing restrictions, limits and conditions on the Treasurer's authority to enter into agreements under subsection (1);
  - (b) prescribing classes of agreements, other than borrowings, loans or investments, for the purposes of subsection (1).

## **PART 10 NUNATSIAVUT GOVERNMENT LIABILITIES**

### **Borrowing restricted**

**80**

Except as otherwise specifically provided in this Act or in some other Inuit Law:

- (a) money must not be borrowed and a security must not be issued;
- (b) a guarantee must not be given; and
- (c) an indemnity must not be given

by or on behalf of the Nunatsiavut Government.

### **Authority for Current Account Borrowing**

**81**

- (1) **For the purposes of section 8.5.2 of the Constitution, the Executive Council may borrow sums of money for current account purposes in accordance with subsection (2).**
- (2) **If this Act or any other Inuit Law gives the Nunatsiavut Government the authority to borrow money or issue a guarantee or indemnity;**
  - (a) **that authority shall be exercised by the Treasurer with the written consent of the Assembly or if the Assembly is not then in session, with the written consent of the Executive Council;**
  - (b) **that authority may only be exercised if the controller certifies to the Assembly or the Executive Council, as the case may be, in writing, that the amount borrowed, guaranteed or indemnified is within the limits prescribed by section 8.5.2 of the Constitution; and**
  - (c) **the amount borrowed, guaranteed or indemnified must be repaid before the end of the fiscal year in which the amount is borrowed, guaranteed or indemnified.**

- (3) **For greater clarity, nothing in this section applies to or is intended to affect any long term borrowing in terms of section 8.5.3 of the Constitution.**

### **Borrowing in the Ordinary Course of operations**

**82**

Subject to section 80, when the Assembly is not in session the Executive Council may, by written order, authorize the Treasurer, in the name of the Nunatsiavut Government, to:

- (a) incur trade accounts or other current liabilities, payable in accordance with normal terms of trade, for expenditures provided for in the consolidated financial plan or a budget of the Nunatsiavut Government for a fiscal year, if the debt will be repaid from funds appropriated under an appropriation for that year or if the debt is in respect of an expenditure that may be made without an appropriation under this Act;
- (b) make arrangements with banking institutions for overdrafts and for the purpose of securing any overdraft under such arrangement, may issue securities to the banking institution in a form, in an amount and on terms and conditions that it approves;
- (c) enter into conditional sales agreements or leases for the acquisition of assets, land, premises, materials or equipment required for the operation, maintenance or administration of the Nunatsiavut Government;
- (d) borrow for the efficient management of debts owed by the Inuit or the Nunatsiavut Government on the Effective Date.

### **Borrowing for investments**

**83**

The Executive Council may borrow in the name of the Nunatsiavut Government from the Inuit settlement trust to finance an investment referred to in part 9.

### **Borrowing for authorized disbursements**

**84**

- (1) If the Controller considers that the banking fund is likely to be insufficient to meet the disbursements lawfully authorized to be made from it and recommends to the Executive Council that money be borrowed to ensure that the banking fund will be sufficient for those purposes, the Assembly or if the Assembly is not then in session, the Executive Council acting in accordance with section 80, may authorize the Controller to borrow an amount not exceeding a specified maximum amount.
- (2) If money is borrowed as permitted under subsection (2), the loan must be repaid within 120 days after the date on which the loan agreement is made or at a later time if the Assembly approves an extension to the time for repayment.
- (3) Despite subsection (2) any money borrowed as permitted under subsection (1) must be repaid as soon as possible if the money is no longer required for the purpose for which it was borrowed.

## **Borrowing for Repayment of Debts**

**85**

Subject to this Act, the regulations and any other Inuit Law that gives authority to borrow, the Executive Council may authorize the Treasurer to borrow money in the name of the Nunatsiavut Government that is required for the repayment or refinancing of any debt of the Nunatsiavut Government other than a debt in relation to money borrowed under section 83.

## **Use of Borrowed Money**

**86**

- (1) Subject to this section, money borrowed by the Nunatsiavut Government for a specific purpose must not be used for any other purpose.
- (2) All or part of money borrowed for a specific purpose by the Nunatsiavut Government and not required to be applied immediately for that purpose may be temporarily invested under part 9 until required for that purpose.
- (3) If some of the money borrowed for a specific purpose remains unused after completion of the supply and payment of the costs of the supply, the unused money must be applied to repay the debt from the borrowing.

## **Execution of securities**

**87**

Securities granted by the Nunatsiavut Government must be signed by:

- (a) the Treasurer or another person designated by the Executive Council and the controller or
- (b) the Treasurer and the controller or another person designated by the Executive Council.

## **Guarantees and Indemnities**

**88**

- (1) Except as otherwise specifically provided in this Act or another Inuit Law, an indemnity may be given in the name of the Nunatsiavut Government only if it is:
  - (a) necessarily incidental to and included in another agreement to which the Nunatsiavut Government is a party; or
  - (b) in relation to a security given by the Nunatsiavut Government that is permitted under this Act or another Inuit Law.
- (2) Except as otherwise specifically provided in this Act or another Inuit Law, a guarantee may be given in the name of the Nunatsiavut Government only as required to secure a debt under this part.

- (3) An indemnity or a guarantee permitted under subsection (1) or (2) may be given by or on behalf of the Nunatsiavut Government only on written approval of the Executive Council, or in compliance with a written order of the Executive Council.
- (4) A written order under subsection (3) may do one or more of the following:
  - (a) designated persons authorized to approve a guarantee or indemnity to be given on behalf of the Nunatsiavut Government;
  - (b) specify circumstances in which, before a guarantee or indemnity is given, approval must be obtained from the Executive Council, the Treasurer, the controller or another person;
  - (c) prescribe the maximum amount of the liability in respect of which the Executive Council, the Treasurer, the controller or other person may approve a guarantee or indemnity; and
  - (d) place constraints, conditions and limitations, which must be specified in the directive, on the giving of guarantees and indemnities and on the exercise of the power of approval referred to in paragraphs (b) and (c).

## **PART 11 THE NUNATSIAVUT GOVERNMENT AUDIT**

### **Auditor Requirements**

**89**

- (1) The auditor for the Nunatsiavut Government must be a member in good standing of the Canadian Institute of Chartered Accountants, the Certified Public Accountants Association of Newfoundland and Labrador or the Institute of Chartered Accountants of Newfoundland and Labrador
- (2) The auditor is appointed in accordance with section 8.11.2 of the Constitution to hold office for a 5 year term which shall end on the date during a sitting of the Assembly next following the day on which approval is given to the financial statements for the last fiscal year that he or she has audited.
- (3) If a new or replacement auditor is not appointed as auditor at the sitting referred to in that subsection (2), the incumbent auditor continues in office from fiscal year to fiscal year until a successor is appointed.

### **Remuneration of Auditor for Nunatsiavut**

**90**

The remuneration of the auditor may be fixed by the Assembly or, if not so fixed, may be fixed by the Executive Council.

### **Auditor Ceases to Hold Office**

**91**

- (1) An auditor ceases to hold office as provided in section 88 or when the auditor dies, resigns or is removed from office under section 8.11.4 of the Constitution.
- (2) The Assembly may remove an auditor from office pursuant to section 8.11.4 of the Constitution at any sitting of the Assembly of which 14 days advance notice is provided to the auditor.
- (3) An auditor who resigns or who receives notice of the sitting of the Assembly called for the purpose of removing him or her from office, may submit to the President a statement giving the reasons for their resignation or the reasons why they oppose their removal from office and on receipt of the statement, the President must, as soon as possible, send a copy of the statement to every member of the Assembly.
- (4) A vacancy created by the death or resignation of an auditor or by the removal of the auditor may be filled by the Assembly at any sitting of the Assembly.
- (5) An auditor appointed to fill a vacancy holds office for the unexpired term of the auditor's predecessor.

#### **Auditor to Appear Before the Assembly**

**92**

If, not less than 10 days before a sitting of the Assembly, the Executive Council gives written notice to the auditor, or a former auditor, to do so, the auditor or former auditor must attend the setting at the expense of the Nunatsiavut Government and answer questions related to his or her duties as auditor.

#### **Duties**

**93**

The auditor must:

- (a) audit the annual financial statements of the Nunatsiavut Government in accordance with auditing standards that are at least comparable to those generally accepted for governments in Canada;
- (b) in conformity with section 8.11.7 of the Constitution, provide an audit report in respect of the annual financial statements of the Nunatsiavut Government to the Assembly by June 30 next following the end of the fiscal year; and
- (c) report to the Treasurer on any deficiencies in internal controls that come to the auditor's notice in the course of the audit of the Nunatsiavut Government and offer recommendations for improvement; and
- (d) carry out any other examinations and make any other report required of the auditor under this Act or the regulations, or by the Assembly, the Executive Council or the Treasurer.

#### **Special Report on Irregularities**

**94**



The auditor must in a separate written report call to the attention of the Assembly each misappropriation or irregularity in the funds, accounts, assets, liabilities or financial obligations of the Nunatsiavut Government an institution of the Nunatsiavut Government an Inuit Community Government or other person responsible for delivering a program or service on behalf of the Nunatsiavut Government that come to the notice of the auditor in the course of providing audit services.

### **Liability for irregularities**

**95**

- (1) On receipt of a report, under section 93, and as directed by the Assembly, the Executive Council must promptly:
  - (a) carry out further reviews and investigations as are required to verify the misappropriation or irregularity, and the manner in which it occurred, including those persons responsible; and
  - (b) report to the Assembly on the reviews and investigations.
- (2) On the basis of the reviews and investigations referred to in subsection (1), the Assembly may itself, or may authorize the Executive Council:
  - (a) to take any action it considers appropriate to rectify the misappropriation or irregularity; and
  - (b) without limiting subsection (a), to institute a prosecution or carry out recovery proceedings, or both, depending on the circumstances.
- (3) Every person who permits, authorizes or acquiesces in any proposed expenditure that lacks legal authority commits an offense and is liable to the Nunatsiavut Government for double the amount of the expenditure so incurred.
- (4) Money recovered under this section, plus costs, must be paid to the Nunatsiavut Government, to be placed to the credit of the fund involved or, if no specific or identifiable fund is involved, to the Nunatsiavut Fund.

### **Auditor's Powers**

**96**

- (1) At all reasonable times, the auditor may:
  - (a) inspect, audit and examined the financial records and any other book's and records of, and any document or component of the financial system of, the Nunatsiavut Government, each department and institution of the Nunatsiavut Government and each Inuit Community Government or other person responsible for delivering a program or service for the Nunatsiavut Government that relates or may relate to the information that is or should be in the books or records of the Nunatsiavut Government or department or institution of the Nunatsiavut Government, Inuit Community Government or other person responsible for delivering a program or service; or

- (b) examined property of the Nunatsiavut Government or department or institution of the Nunatsiavut Government, Inuit Community Government or other person responsible for delivering a program or service for the Nunatsiavut Government and any property, process of, or matter relating to, the Nunatsiavut government or department or institution of the Nunatsiavut Government, Inuit Community Government or other person responsible for delivering a program or service, an examination of which may assist the auditor in ascertaining or determining the accuracy of the information that is or should be in the books and records of the Nunatsiavut Government or department or institution of the Nunatsiavut Government, Inuit Community Government or other person responsible for delivering a program or service.
- (2) The auditor may require from any member of the Assembly or the Executive Council, any member of an Inuit Community Government, any Nunatsiavut government public officer, and any person delivering a program or service on behalf of the Nunatsiavut Government any information or explanation necessary to the performance of the auditor's duties.
- (3) Every person referred to in subsection (2) must make available all books, records and documents referred to in subsection (1) and, as necessary for the performance of the auditor's duties, give the auditor every reasonable facility and provide information and explanations about the affairs of the Nunatsiavut Government.

## **Schedule A**

### **Core Programs**

1. The Nunatsiavut Assembly including:
  - (a) all committees;
  - (b) the office of the Speaker of the Nunatsiavut Assembly;
  - (c) the office of the Clerk of the Nunatsiavut Assembly.
2. The Nunatsiavut Executive Council.
3. The Offices of the President and the First Minister.
4. The Registry of Inuit Laws.
5. The Registrar of Beneficiaries.
6. The Office of the Treasurer.
7. The Nunatsiavut Civil Service.
8. The administration of Inuit Laws.