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ᑕᑭᑦᑎᑦ 2003-2004



APPENDICES TO THE  
CAPITAL ESTIMATES 2003-2004





## GLOSSARY

Accounting Structure Chart	Departmental structure starting with the Minister, Deputy Minister(s), Branch and Division levels consistent with the classification of accounts.
Appropriation	Authority contained in an Act to incur expenditure.
Branch	Departments are further sub-divided into Branches.
Branch Summary	Describes the major responsibilities and summarizes capital expenditures for the Branch.
Budget	An estimate of proposed expenditures for a given period and the proposed means (revenue estimates) of financing those expenditures.
Capital Asset	Physical property used in the operations of the government, and not intended for sale. Capital assets will have a useful life of one year or longer.
Capital Expenditures	Government expenditures for the purchase or construction of a capital asset; an outlay that increases the expected useful life of an existing capital asset; planning and study costs related to capital asset acquisition or construction; or grants and contributions to other agencies for the purpose of capital acquisition or construction.
Capital Lease	A lease agreement for real property where the benefits and risks have been substantially transferred to the government, even though ownership remains with the lessor.
Capital Plan	A five-year forward estimate of Capital Expenditures that includes the year of the Capital Estimates plus the next four years.
Capital Projects	Projects established for the purchase or construction of Capital Assets. A capital project includes a purchase of land or equipment and/or the construction of a building or other facility; planning and study costs related to capital asset acquisition or construction; or grants and contributions to other agencies for the purpose of capital acquisition or construction.
Contribution	A conditional transfer of appropriated funds to a public agency, community government or other organization that is accountable to the government for the use of the funds and fulfillment of the objectives for which the funding is provided.

## GLOSSARY

Department	Organizational entity, established by Cabinet to deliver programs and services within a specified mandate.
Department Summary	Describes the Mission or purpose, and summarizes the Detail of Expenditures for each Department.
Detail of Capital	A listing of the capital projects by Standard Object and geographic area within a Branch.
Estimates	The estimate of expenditures and revenues approved by the Legislative Assembly for all government departments.
Fiscal Year	A consecutive twelve-month period designated as the reporting year of a government or organization. The Government of Nunavut's fiscal year starts April 1 and ends March 31 of the following calendar year.
Grant	An unconditional transfer of appropriated funds to a public agency, group or organization for which the recipient is, with the exception of meeting the eligibility criteria for the grant, not accountable to the government.
Objects of Expenditure	<p>Votes and Items of expenditure are broken down into greater detail termed Control, Standard, and Detailed Objects of expenditure. In the Capital Estimates, expenditures are presented within three Standard Objects of Expenditure:</p> <ul style="list-style-type: none"> <li>- Grants and Contributions</li> <li>- Tangible Assets</li> <li>- Computer Hardware and Software</li> </ul>
Regions	Geographical sub-divisions of Nunavut for administrative purposes.
Vote	A category of expenditure according to its intended use (e.g. Vote 1- Operations and Maintenance, Vote 2 – Capital).









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# FIVE YEAR CAPITAL PLAN

## INTRODUCTION

While subject to revision each year, the 5-Year Capital Plan provides a framework for review of the Government's future capital expenditure priorities, including planned expenditures for the forthcoming budget year, 2003/04.

The Standing Committees reviewed the Capital Plan in September 2002, prior to tabling of the 2003/04 Capital Estimates in the Legislative Assembly in November 2002.

The 5-Year Capital Plan outlines \$143.08 million in expenditures for 2003/04, and a total of approximately \$398 million over the five-year Capital Plan period. Projects are arranged by department, region and community.

With the inclusion of expenditures on the Qikiqtani General Hospital and the regional health centers in Kivalliq and Kitikmeot, the Department of Health and Social Services will receive about 39% of total appropriations in 2003/04. These projects are in various stages of development. While the possibility exists that developers will provide construction financing, and that the facilities might ultimately be leased, with the uncertainty over the source of funding, it is considered prudent to identify the expenditures in the 5-year Capital Plan and in the 2003/04 Capital Estimates. Other major capital expenditures will be in the Departments of Community Government and Transportation (19%), Education (17%), and the Nunavut Housing Corporation with about 14 percent of the total in 2003/04.

The Plan details expenditures planned primarily from Vote 2 – Capital. However, for completeness, it also includes information on the Chesterfield Inlet Residential Care Facility, which is expected to be funded through a capital lease.



