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APPENDICES TO THE MAIN ESTIMATES 2003-2004



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Government of Nunavut 2003-2004 Main Estimates

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GLOSSARY

Appropriation A budget approved by the Legislative Assembly that permits obligations

to be incurred and expenditures to be made. Appropriations are usually

made for fixed amounts and are typically for a period of one year.

Asset An economic resource controlled by the Government from which future

economic benefits may be obtained. Assets can include physical

infrastructure and amounts due to the Government by outside parties.

Branch The first (highest) level of sub-division within a Department.

Business Plan Describes an organization's (department's) purpose, "Mission", and its

key functions, "Core Business".

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 that extends over

more than one fiscal period.

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.

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.

Control Object Each vote category of appropriations are further broken down into

control objects. The 2003-2004 Main Estimates are presented at the

following control object levels:

- Compensation and Benefits

- Grants and Contributions

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

Expenditure for each Department.

Distribution of Budget The anticipated regional allocation of departmental budgets.

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GLOSSARY

Estimates The estimated expenditures approved by the Legislative Assembly, and

forecasted revenues, for all government departments.

Expenditure Funds paid or payable to acquire goods and services or a capital asset.

Financial Management

Board The Financial Management Board (FMB) is a committee of the

Executive Council consisting of all members of the Executive Council that is responsible for the financial management and administration of

the Government of Nunavut.

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.

Infrastructure The permanent facilities and organization structure in place for the

purpose of delivering government programs.

Program A major government function designed to achieve the specified

objectives of a policy that has been authorized by the Legislative

Assembly. Also referred to as department.

Regions Geographical sub-divisions of Nunavut for administrative purposes.

Standard Object Each vote category of appropriations are further broken down into

standard objects. The 2003-2004 Main Estimates are presented at the

following standard object levels:

Travel and Transportation

Materials and Supplies

Purchased Services

Utilities

Contract Services

Fees and Payment

Other Expenses

Vote A category of expenditures according to its intended use (eg. Vote 1 –

Operations and Maintenance, vote 2 – Capital)

 Government of Nunavut 2003-2004 Main Estimates



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BUDGET DEVELOPMENT PROCESS

Introduction

In general terms, the Main Estimates reflect the Government of Nunavut's plan of action for the upcoming fiscal year. Specifically, they represent all anticipated expenditures and all anticipated revenues for the fiscal year which commences April 1.

The Main Estimates seek appropriation authority for the fiscal year, which begins April 1. The Budget Address, presented by the Minister of Finance at the time of presentation of the Main Estimates, is an integral part of the total budget package. In addition, the departmental Business Plans are tabled in the Legislative Assembly.

Many individuals and organizations, both from within the government and from the public have been consulted during the planning and development stages of the budget process. However, the exact content of the Main Estimates is not public until tabled in the Legislative Assembly by the Minister of Finance. Traditionally, the budget presentation process prevents special interest advantages being obtained through advance information on government fiscal initiatives.

THIS BUDGET DEVELOPMENT PROCESS HAS SEVERAL PHASES:

- Business Plan Development
- Main Estimates/Capital Estimates Development
- Budget Address Development
- Presentation to the Legislative Assembly
- Supplementary Estimates
- Results Reporting / Variance Reporting

BUSINESS PLAN DEVELOPMENT

- The 2003-2004 Business Plans highlight GN programs in the core business section.
- Appendix A of each plan provides a link from the program structure of core business to the organizational structure used in the Main Estimates.
- Business plans focus primarily on vote 1, Operations and Maintenance, expenditures.
- Departmental business plans are submitted to the Financial Management Board (FMB) for review and analysis.
- After FMB review, plans are referred to Standing Committees for review.
- Business Plans are tabled in the Legislative Assembly with the Main Estimates.

MAIN ESTIMATES/CAPITAL ESTIMATES DEVELOPMENT

- Departments are responsible for the development of their budgets within targets and guidelines established by FMB.
- Departmental information is merged into two separate documents by Finance to produce the Main Estimates which are tabled in the Legislative Assembly during the spring session, and Capital Estimates which are tabled during the fall session.
- The FMB reviews the Main Estimates/Capital Estimates.
- FMB approves draft Main Estimates that are forwarded to Standing Committees, prior to the spring session.
- FMB approves draft Capital Estimates that are forwarded to Standing Committee, prior to the fall session.

BUDGET ADDRESS DEVELOPMENT

- Finance drafts the text of the address.
- The address outlines trends, anticipated developments, and government's action plan for the upcoming fiscal year.
- The address highlights new program initiatives, the impact of government activities, economic information, and fiscal details.

PRESENTATION TO THE LEGISLATIVE ASSEMBLY

- Standing Committees meet prior to the presentation of the Main Estimates/Capital Estimates. Committees review draft business plans and the proposed budget.
- Standing committees prepare a report to be presented to the Legislature.
- After the Budget Address, the Main Estimates are publicly released.
- The Capital Estimates for the following fiscal year are tabled in the fall.

SUPPLEMENTARY ESTIMATES

- Supplementary Estimates are required to authorize increased departmental spending.
- Supplementary Estimates must be approved by the Legislature.
- Supplementary Estimates include all Special Warrants, which have been signed by the Commissioner to provide advanced spending authority for funding requirements that meet the criteria set out in the Financial Administration Act.

RESULTS REPORTING / VARIANCE REPORTING

- Departments are required to regularly report their fiscal situation to the FMB. This includes variance reports on a year-to-date basis for expenditures and revenues.
- At the end of the fiscal year departments are required to report to the Legislature.

