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APPENDICES TO THE  
MAIN ESTIMATES 2003-2004







## 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: <ul style="list-style-type: none"> <li>- Compensation and Benefits</li> <li>- Grants and Contributions</li> </ul>
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.

## 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: <ul style="list-style-type: none"> <li>– Travel and Transportation</li> <li>– Materials and Supplies</li> <li>– Purchased Services</li> <li>– Utilities</li> <li>– Contract Services</li> <li>– Fees and Payment</li> <li>– Other Expenses</li> </ul>
Vote	A category of expenditures according to its intended use (eg. Vote 1 – Operations and Maintenance, vote 2 – Capital)











# 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



## **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.

