



COMMUNITY AND GOVERNMENT SERVICES

Municipal Parking Garage Program Policy

POLICY STATEMENT

The Department of Community and Government Services (CGS) of the Government of Nunavut (GN) provides financial support to municipalities to support the delivery of municipal programs and services. Indoor storage space for municipal service vehicles and mobile equipment is an important component of maintaining municipal services.

The Department of Community and Government Services-Municipal Parking Garage Program Policy details how the department will administer financial support to municipal corporations to plan, design, build, or purchase municipal parking garages required to store critical municipal equipment.

PRINCIPLES

This Policy is based on the following principles:

1. CGS is committed to Inuit Qaujimajatuqangit principles of:
 - Ikajuqtigiingniq/Havaqatigiingniq (working together for a common cause); and
 - Qanuqtuurniq (being innovative and resourceful).
2. CGS is committed to meeting the infrastructure needs of Nunavut's municipalities.
3. CGS is committed to developing the capacity and accountability of local governments to manage their programs and services
4. Programs and services offered by the department support the values, knowledge, beliefs, and cultural distinctiveness of the people of Nunavut.
5. Grants and contributions will be used to support storage of Municipal mobile and equipment to better serve Nunavummiut.

APPLICATION

This Policy applies to all Nunavut non-tax-based Municipal Corporations intending to manage the construction of a municipal parking garage, or the expansion of an existing one, using financial support through the Department of Community and Government Services – Municipal Parking Garage Program.

DEFINITIONS

The following terms apply to this Policy:

Audited Financial Statements - Financial statements prepared by an accountant registered under the *Chartered Professional Accountants Act*.



COMMUNITY AND GOVERNMENT SERVICES

Municipal Parking Garage Program Policy

Audited Schedule of Revenue and Expenses - A Schedule of Revenue and Expenses prepared by an accountant registered under the *Chartered Professional Accountants Act*.

Contribution - A conditional transfer payment made to a recipient for which the Government of Nunavut will not receive any goods or services. Contribution payments are conditional on performance or achievement and are subject to audit or other reporting requirements.

Grant - A government transfer where the government has discretion in deciding conditions to be complied with, the recipient and amount of the transfer, and whether to make the transfer.

Non-Tax-Based Municipal Corporation - A municipal corporation as established under the *Hamlets Act* which does not collect property tax revenue from its residents.

Schedule of Revenue and Expenses - An un-audited financial report of revenue and expenditures pertaining to a project that is signed by the funding recipient.

Planning Study - A planning study defines the problem, develops a solution, and completes technical studies to guide the design. The outcome of a planning study is a business case that includes:

- Needs Assessment
- Operational and Functional Program
- Site Selection
- Schematic Design
- Technical Assessments (such as Geotechnical, Environmental, Topographic Survey, Snow and Wind)
- Capital and Operational & Maintenance cost estimates

Municipal Maintenance Garage – A heated space used to service municipal vehicles. This facility also contains office space for public works employees, parts storage room, a washroom, and a breakroom.

Municipal Parking Garage – A heated storage space for municipal vehicles such as water and sewage service trucks garbage trucks collection, and heavy equipment (loaders, graders, back-hoes, bulldozers etc.) used in the provision of municipal services.

Technical Specifications – Conditions that refer to a design that define the types of materials used in construction, methods for construction, and rules and regulations that must be followed during construction.



COMMUNITY AND GOVERNMENT SERVICES

Municipal Parking Garage Program Policy

Standards – Rules and regulations that define how a facility is to be planned, designed, and constructed.

AUTHORITY AND ACCOUNTABILITY

Legislative Assembly

The Legislative Assembly approves the department's 's grants and contributions budget as well as any revisions to expenditures previously appropriated in the Main Estimates.

Executive Council

The Executive Council approves program provisions and any exceptions to this policy.

Financial Management Board

The Financial Management Board approves an annual budget for contributions contained within this policy, as well as expenditures additional to those appropriated in the Main Estimates in the event of unplanned requirements.

ROLES AND RESPONSIBILITIES

Minister

The Minister of Community and Government Services is accountable to Cabinet for the implementation of this policy.

Deputy Minister

The Deputy Minister of Community and Government Services:

- a) is accountable to the Minister for implementing this policy;
- b) is responsible for the administration of this policy; and
- c) may, through letter of instruction, delegate the authority to approve contributions to an Assistant Deputy Minister.

Assistant Deputy Minister

The Assistant Deputy Minister:

- a) may approve contributions under this policy; and
- b) may delegate the authority to approve contributions to the director.

Working Group

The Working Group is a group within the Department of Community and Government Services. It is comprised of four members led by the Director with endorsement from the Assistant Deputy Minister.



COMMUNITY AND GOVERNMENT SERVICES

Municipal Parking Garage Program Policy

PROVISIONS

Eligibility

- a) Eligible recipients are restricted to the 24 non-tax-based municipal governments in Nunavut.
- b) Eligible projects are restricted to:
 - the development of new municipal parking garages
 - improvements or expansion of existing municipal parking garages
 - purchase of assets to be utilized as municipal parking garages
- c) Eligible expenditures include costs considered by the Department to be directly related to an eligible project and include:
 - Costs associated with completing municipal garage planning studies.
 - Costs associated with design of municipal parking garage based on approved planning studies.
 - Costs for construction and commissioning for municipal parking garages which have prior approved planning studies and design development.
- d) Ineligible expenditures include financing charges, legal fees, loan interest payments, costs associated with ongoing operation and maintenance, taxes for which the municipal corporation is eligible for a rebate, and expenditures incurred prior signing the contribution agreement.
- e) Meeting the eligibility requirements of this policy does not guarantee funding approval.
- f) Program funding applicants may request a reconsideration of a decision of the Department to deny a contribution or alter the terms of the existing agreement.

Financial Conditions:

- (a) All provisions contained in the *Financial Administration Act* and the Government of Nunavut's *Financial Administration Manual* shall apply to the administration of all grants and contributions issued by CGS.
- (b) Recipients of a contribution in excess of \$50,000 are required to submit year-end audited financial statements, which include a schedule of revenues and expenses within 120 days of the Government of Nunavut's fiscal year. Exceptions to this condition are listed in the Contribution Agreement.



COMMUNITY AND GOVERNMENT SERVICES

Municipal Parking Garage Program Policy

- (c) Recipients of a contribution that is \$50,000 or less are required to submit mid-year financial reports and a year-end unaudited schedule of revenues and expenses. Submissions must be done within 30 days of the end of the project or the Government of Nunavut's fiscal year.
- (d) In instances where the required financial reporting is not submitted, the recipient will not be eligible for further funding until the required financial statements indicating that the contribution was expended are submitted, or any amount unaccounted for is repaid.
- (e) Funding in one fiscal year does not guarantee funding in subsequent years.
- (f) Under the terms of this Policy, the Government's liability is limited to the amount of funding authorized. As a result, the Government will not be responsible for any shortfalls or deficits incurred by the funding recipient.
- (g) All applicants for funding must disclose if they have applied for funding of the same project from other sources to avoid any possibility of double funding.
- (h) The Government of Nunavut reserves the right to conduct an audit of any project funded through a grant or contribution program.
- (i) The maximum funding allocated toward the planning phase of a project will not exceed \$500,000 in a fiscal year.
- (j) The maximum funding allocated toward a particular project in a fiscal year shall not exceed \$3,000,000.

Payment

Prior to the issue of payment, the recipients of a contribution shall sign a conditional Contribution Agreement stating their project goals and objectives, guidelines for allowable expenditures, completion timeline, reporting and accounting requirements, and any other information requested. The recipients shall obtain all licenses and permits, remit all fees or payments, and shall take all such steps necessary for the delivery of projects funded under the Fund in compliance with all applicable Laws, Acts and Regulations of Nunavut and Canada. Agreement conditions must be met before payment is made.

All contracts awarded in relation to the Contribution Agreement shall be fully compliant with the Nunavummi Nangminiqagtunik Ikajuuti (NNI). All contracts will be awarded in a way that is transparent, competitive, and consistent with value for money principles. Contributions will be paid in two installments as outlined in the terms of the Contribution Agreement.

GENERAL CONDITIONS:

- a) Eligible applications will be reviewed by a working group chaired by the Assistant Deputy Minister of CGS who will make the final recommendations for funding.



COMMUNITY AND GOVERNMENT SERVICES

Municipal Parking Garage Program Policy

- b) CGS will monitor reports submitted by the municipal corporations and ensure the deliverables identified in the contribution agreement are submitted and approved.
- c) The deliverables include the submission and approval of status and outcome reports, as well as interim and annual financial statements as requested by the Department.
- d) The Project must meet regulatory and municipal requirements.
- e) Applicants must advise the Department of CGS of any outstanding amounts owing to the Government of Nunavut, under legislation or an agreement. Applicants must also recognize that amounts due may be offset against amounts owing.
- f) The Government may terminate, suspend, or reduce the scope of the agreement if the recipient fails to comply with the terms of agreement.
- g) Unless terms of the agreement indicate that unspent funds may be placed in municipal reserves, recipients must repay any surplus project funds, disallowed expenses, overpayments, or unexpended balances to the GN within 30 days of the receipt of an invoice from the GN. These amounts constitute debts owed to the Government.
- h) Recipients cannot carryover surplus funds from one Government of Nunavut fiscal year to the next Government of Nunavut fiscal year unless specifically outlined in the terms of the contribution agreement.
- i) All information or material supplied to or obtained by the recipient because of the agreement with the Government must be treated confidentially.
- j) Recipients must provide communications with and services to the public in the Inuit Language, together with any other language used, if any, that are necessary to ensure compliance with section 3 of the *Inuit Language Protection Act, 2008, c17*.

Supporting Data

A completed proposal must be submitted to the Department of Community and Government Services. The proposal must include detailed project descriptions, clearly defined objectives that relate to the priorities of the government, budget information, and other information requested by the Department necessary to evaluate the feasibility of the project. All project proposals submitted for approval for funding must have a clearly defined timeline for completion.

The proposal shall include a motion of council confirming intention to pursue the objectives outlined in the proposal and a commitment to accept the related responsibilities and liabilities. The proposal will be reviewed by the CGS' working group.



COMMUNITY AND GOVERNMENT SERVICES

Municipal Parking Garage Program Policy

RECONSIDERATIONS

a) An applicant for a grant or contribution may request that the Department of CGS reconsider a denial of funding, under the following circumstances. The applicant believes that funding has been denied due to a misinterpretation of:

- i. the proposed project or its relevance to the schedules of the contribution agreement.
- ii. the proposed project costs or their importance to the execution of the project.

b) Applicants cannot request a reconsideration of the approval of an amount that was less than the amount proposed in their funding proposal.

c) Requests for reconsideration will be dealt with in accordance with the guidelines established in support of this policy.

i. Applicants must fax or email their request for reconsideration to the Director of Finance within five (5) business days after the date of receiving a notice of denial.

ii. Director of Finance will review the applicant's request for reconsideration for completeness and to establish that it meets the appropriate grounds for request for reconsideration (as defined in (a) of this section).

iii. Following this review, the Director of Finance will forward requests for reconsideration deemed to be complete and to meet the appropriate grounds for request for reconsideration to the deputy minister for review and final decision.

iv. Once a decision is made, the Director of Finance will advise the applicant of the decision within (5) business days after receiving the request for reconsideration. The decision of the deputy minister is binding and there are no further levels of reconsideration or appeal.

FINANCIAL RESOURCES

Financial resources required under this policy are conditional on approval by the Legislative Assembly and on the availability of funds in the appropriate budget.

PREROGATIVE OF CABINET

Nothing in this policy shall in any way be construed to limit the prerogative of the Executive Council to make decisions or take action respecting the Municipal Parking Garage Program of the Government of Nunavut, outside the provisions of this policy.

SUNSET CLAUSE

This policy shall be in effect from the date of the signature until March 31, 2027.

PJ Akeagok, Premier