Government of
Northwest Territories

THE GNWT BUDGET CYCLE

A Guide for NGOs

SPRING

Setting the foundation

- GNWT begins planning for both Capital and Main Estimates.
- Departments identify infrastructure needs for Capital Estimates.
- Departments also begin updating business plans to support Main Estimates.
- Fiscal targets for spending and revenue are set by the Financial Management Board.
- Budget Dialogues begin to gain public input.

SUMMER

Building the budget

- Departments finalize initial Capital Estimates submissions for review .
- Departments continue refining cost estimates for Main Estimates.
- Departments start to prepare the Main Estimates.

The GNWT planning cycle is year-round but preparations for the main decisions are usually completed by late summer even though the process remains flexible.

FALL

Capital decisions

- Final Capital Estimates are approved internally and tabled in the Legislative Assembly during the fall session.
- This allows time for procurement and planning before the next summer construction season.
- Departments finalize and submit their Main Estimates for internal review.

WINTER

Finalizing operations

- Main Estimates are tabled in the Legislative Assembly during the winter session, usually in February.
- MLAs review and approve the government's operations and maintenance budget before the new fiscal year begins (April 1).
- Approved Capital and Main Estimates are entered into the government's financial systems, making funds available.

HOW THE BUDGET WORKS

If your organization is seeking funding or support from the GNWT, it's important to understand how the government plans and approves its spending. This helps you time your requests so they can be properly considered.

What is the Budget?

The GNWT Budget outlines how the government expects to raise and spend money each year. It shows how funds will be used to deliver programs and services.

Planning Ahead: Business Plans

Each GNWT department and agency prepares a business plan that describes its priorities and activities for the next few years. These plans are reviewed and approved by Members of the Legislative Assembly (MLAs). They are key tools that guide what gets included in the Budget.

Two Main Budgets Every Year

The GNWT prepares two separate budgets each year:

- **Capital Estimates:** for building and infrastructure projects like roads, buildings, and equipment; tabled in the fall to prepare for winter and summer construction seasons
- **Main Estimates:** for day-to-day operations and program delivery; tabled in the winter, ahead of the April 1 start of the new fiscal year.

Both budgets must be reviewed and approved by all MLAs in the Legislative Assembly.

Making Adjustments

Sometimes, unexpected needs come up during the year. The GNWT can adjust the budget by:

- tabling Supplementary Estimates during regular Assembly sessions; or
- requesting a Special Warrant for urgent needs when the Assembly is not sitting.

The Bigger Picture: Fiscal Strategy

At the start of each new Legislative Assembly (about every four years), the GNWT develops a fiscal strategy. This sets spending and revenue targets for departments and agencies over the next four years. Your proposals will have a better chance of success if they fit within this long-term direction.

Tracking Spending: Variance Reports and Public Accounts

Throughout the year, the GNWT monitors spending through variance reports that compare actual spending to the budget. At the end of each year, full financial results are published in the Public Accounts.

Tips

By aligning your proposals with this timeline, you increase the likelihood of your initiatives being considered in the GNWT's operational planning and budgeting process.

Engage Early: Provide information to GNWT departments by spring or early summer on your organizations program and service needs.

Align with GNWT Priorities: When providing information on program and service needs, look for opportunities to highlight alignment with the government's mandate.

Be Prepared: If providing information on program and service needs, have detailed plans and justifications.

Watch for the Budget Dialogues and other opportunities to engage with political leaders who make the budget decisions.