

NUNATSIAVUT ASSEMBLY

IL 2024-01

BUDGET ACT, 2024

AN ACT TO IMPLEMENT THE CONSOLIDATED FINANCIAL PLAN OF THE
NUNATSIAVUT GOVERNMENT FOR THE FISCAL YEAR BEGINNING
APRIL 1, 2024 AND ENDING MARCH 31, 2025

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ANNEX

Be it enacted by the President of Nunatsiavut and the Nunatsiavut Assembly as follows:

SHORT TITLE

1. This Inuit Law may be cited as the *Budget Act, 2024*.

INTERPRETATION

2. In this Act unless the context otherwise requires:
 - (a) “Act” means the *Budget Act, 2024*;
 - (b) “Budget” means the Consolidated Financial Plan referred to in section 3 of this Act and annexed to this Act;

passed as an Act of the Assembly on March 6, 2024.

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- (c) “Nunatsiavut Fund” means the consolidated revenue fund of the Nunatsiavut Government established and maintained in terms of Chapter 8 of the Labrador Inuit Constitution;

BUDGET APPROVED AND ADOPTED

3.

The Consolidated Financial Plan of the Nunatsiavut Government for the fiscal year beginning April 1, 2024 and ending March 31, 2025, a copy of which is annexed to this Act, is hereby approved and adopted as the Consolidated Financial Plan of the Nunatsiavut Government for the fiscal period April 1, 2024 to March 31, 2025.

AUTHORIZATIONS RESPECTING REVENUES

4.

The Nunatsiavut Treasurer is hereby authorized and directed

- (a) to bring the following amounts from the Government of Canada under the Fiscal Financing Agreement into the amounts available to the Nunatsiavut Government for the fiscal year starting April 1, 2024:

\$333,686,500

and

- (b) to raise and collect the following revenues and to pay the same into the Nunatsiavut Fund during the fiscal year starting April 1, 2024:

Fisheries and Environment Fund	\$10,743,500
Personal Income Tax	\$ 7,998,000
Labrador Inuit Land Claims Implementation Trust Fund	\$ 5,869,500
Interest/Investment Revenue	\$ 2,654,500
Goods and Services Tax	\$ 1,958,000
Other Revenue	<u>\$ 840,500</u>
	<u>\$363,750,500</u>

ADDITIONAL REVENUES

5.

The amounts referred to in subsection 4(b) are estimates and nothing in section 4 prevents or shall be construed to prevent the Nunatsiavut Government from collecting or receiving additional money provided such money is paid into the Nunatsiavut Fund, but nothing in this section authorizes or shall be construed to authorize an increase in any tax payable by Inuit, whether under an agreement with a taxing authority or otherwise.

PAYMENTS MUST BE AUTHORIZED

6.

No payments may be made out of the Nunatsiavut Fund during the fiscal period April 1, 2024 to March 31, 2025, except:

- (a) in accordance with the budget;
- (b) with the authorization of the President-in-Council where the payment is made pursuant to a funding agreement entered into by the Nunatsiavut Government and the payment does not exceed the amount payable to or received or receivable by the Nunatsiavut Government pursuant to the agreement; or
- (c) in accordance with an authorization under some other Act of the Assembly including the *Land Claims Agreement Funding Act*.

TIME LIMIT ON PAYMENTS AUTHORIZED UNDER THIS ACT

7.

Subject to section 64 of the *Financial Administration Act*, no payment may be made under this Act after March 31, 2025.

APPROPRIATIONS

8.

Subject to Part 9 of the *Financial Administration Act*, the following persons may, in accordance with the budget, requisition from and out of the Nunatsiavut Fund up to the following amounts for the fiscal year beginning on April 1, 2024, for the following purposes:

NUNATSIAVUT ASSEMBLY

- (a) \$ 4,151,500 in respect of the Assembly and the members on the requisition of the Speaker.

NUNATSIAVUT SECRETARIAT

- (b) \$ 5,276,500 in respect of the functions, programs and services of the Nunatsiavut Secretariat on the requisition of the President.

NUNATSIAVUT AFFAIRS

- (c) \$158,443,000 in respect of the functions, programs and services of the Nunatsiavut Affairs on the requisition of the First Minister.

DEPARTMENT OF FINANCE AND HUMAN RESOURCES

- (d) \$ 69,183,000 in respect of the functions, programs and services of the Department of Finance and Human Resources on the requisition of the Nunatsiavut Treasurer.

DEPARTMENT OF LANDS AND NATURAL RESOURCES

- (e) \$ 16,421,000 in respect of the functions, programs and services of the Department of Lands and Natural Resources on the requisition of the Nunatsiavut Minister of Lands and Natural Resources.

DEPARTMENT OF HEALTH AND SOCIAL DEVELOPMENT

- (f) \$ 71,113,000 in respect of the functions, programs and services of the Department of Health and Social Development on the requisition of the Nunatsiavut Minister of Health and Social Development.

DEPARTMENT OF EDUCATION AND ECONOMIC DEVELOPMENT

- (g) \$ 36,723,500 in respect of the functions, programs and services of the Department of Education and Economic Development on the requisition of the Nunatsiavut Minister of Education and Economic Development.

DEPARTMENT OF LANGUAGE, CULTURE AND TOURISM

- (h) \$ 4,851,000 in respect of the functions, programs and services of the Department of Language, Culture and Tourism on the requisition of the Nunatsiavut Minister of Language, Culture and Tourism.

APPROPRIATION IN RESPECT OF INUIT COMMUNITY GOVERNMENT BUDGETS

- (i) \$14,415,000 in respect of the functions, programs and services of the Inuit Community Governments on the requisition of the Nunatsiavut Treasurer provided the Treasurer is satisfied that:

- (A) the budget of each Inuit Community Government has been approved in accordance with section 10.3.6 of the Labrador Inuit Constitution; and
- (B) the requisition is consistent with the advice of the Communities Joint Management Committee with respect to the equitable division among the Inuit Community Governments of the amount of \$14,415,000.

APPROPRIATION IN RESPECT OF INUIT COMMUNITY CORPORATION BUDGETS

- (j) \$184,500 in respect of the functions, programs and services of the Inuit Community Corporations on the requisition of the Nunatsiavut Treasurer provided the annual budget of the Inuit Community Corporation has been approved by the Nunatsiavut Executive Council.

OTHER REQUISITIONS MUST BE BUDGETED FOR AND BE AUTHORIZED BY EXECUTIVE COUNCIL

9.

Any requisition for a payment from and out of the Nunatsiavut Fund that is not specifically authorized in sections 6, 7 and 8 of this Act but that has been provided for in the budget must first be authorized by order of the Nunatsiavut Executive Council.

TRANSFERS BETWEEN FUNDS OR DEPARTMENTAL BUDGETS

10.

Nothing in this Act prevents the transfer of an amount between funds or departmental budgets in accordance with sections 49 and 50 of the *Financial Administration Act*.

EFFECTIVE DATE

11. This Act has effect on April 1, 2024.

Annex "A"
 Consolidated Financial Plan of the Nunatsiavut Government
 APRIL 1, 2024 - MARCH 31, 2025

DEPARTMENT	ADMINISTRATION	FISCAL FINANCING AGREEMENT	TOTAL
NUNATSIAVUT ASSEMBLY	4,151,500	-	4,151,500
NUNATSIAVUT SECRETARIAT	3,436,000	1,840,500	5,276,500
NUNATSIAVUT AFFAIRS	7,873,000	150,570,000	158,443,000
DEPT. OF FINANCE & HUMAN RESOURCES	7,323,500	61,859,500	69,183,000
DEPT. OF LANDS & NATURAL RESOURCES	16,143,000	278,000	16,421,000
DEPT. OF HEALTH & SOCIAL DEVELOPMENT	1,332,500	69,780,500	71,113,000
DEPT. OF EDUCATION & ECONOMIC DEVELOPMENT	1,965,000	34,758,500	36,723,500
DEPT. OF LANGUAGE, CULTURE & TOURISM	4,666,500	184,500	4,851,000
INUIT COMMUNITY GOVERNMENTS	-	14,415,000	14,415,000
INUIT COMMUNITY CORPORATIONS	184,500	-	184,500
ALLOCATED TO ADMINISTRATION		(17,011,500)	(17,011,500)
	<u>47,075,500</u>	<u>316,675,000</u>	<u>363,750,500</u>

**NUNATSIAVUT GOVERNMENT
PROJECTED REVENUE AND EXPENDITURE
APRIL 1, 2024 - MARCH 31, 2025**

REVENUE

FISCAL FINANCING AGREEMENT (SECTION 1)	316,675,000
OPERATIONAL REVENUES (SECTION 2)	<u>47,075,500</u>
TOTAL PROJECTED REVENUE	<u>363,750,500</u>

EXPENDITURES

FISCAL FINANCING AGREEMENT (SECTION 1)	316,675,000
OPERATIONAL EXPENDITURES (SECTION 2)	<u>47,075,500</u>
TOTAL PROJECTED EXPENDITURE	<u>363,750,500</u>
SURPLUS <Deficit>	<u><u>-</u></u>

Nunatsiavut Government
 Fiscal Financing Agreement
 APRIL 1, 2024 - MARCH 31, 2025

SECTION 1

Annual
 Budget

REVENUE

ANNUAL FISCAL GRANT - (Government of Canada)

Core	169,519,000	
Other Funding	164,167,500	
Total FISCAL FINANCING AGREEMENT		333,686,500

LESS: Amounts Allocated to Section 2 (17,011,500)

316,675,000

EXPENDITURE

Housing 102,396,500

Department of Health & Social Development 69,780,500

Governance 61,295,000

Infrastructure 38,773,000

Education 30,244,000

Community Governments Capital Works 6,269,000

Gap Closing Fund 9,400,500

Inuit Community Governments 8,146,000

Economic Development 4,514,500

Emergency Operations Centres 1,840,500

Data 564,500

Lands and Natural Resources 278,000

Culture & Language 184,500

LESS: Amounts allocated to Section 2 (17,011,500)

316,675,000

**Nunatsiavut Government
Fiscal Financing Agreement
APRIL 1, 2024 - MARCH 31, 2025**

	Actual 2023-2024	Allocation	Budget 2024-2025	Allocation
Nain Inuit Community Government	2,574,000.00	32.7%	2,662,000.00	32.7%
Hopedale Inuit Community Government	1,637,000.00	20.8%	1,693,000.00	20.8%
Postville Inuit Community Government	1,119,000.00	14.2%	1,157,000.00	14.2%
Makkovik Inuit Community Government	1,239,500.00	15.7%	1,282,000.00	15.7%
Rigolet Inuit Community Government	1,307,500.00	16.6%	1,352,000.00	16.6%
	<u>7,877,000.00</u>	100.0%	<u>8,146,000.00</u>	100.0%

**NUNATSIAVUT GOVERNMENT
CAPITAL INFRASTRUCTURE
YEAR ENDED**

	2023	2024	2025	2026	2027
Office Buildings and Renovations	1,307,000	2,520,000	18,573,950	15,976,000	3,400,000
Housing	50,000	8,869,000	11,095,050	15,082,000	3,673,000
	1,357,000	11,389,000	29,669,000	31,058,000	7,073,000

**NUNATSIAVUT GOVERNMENT
 PROJECTED SOURCES OF REVENUE
 APRIL 1, 2024 - MARCH 31, 2025**

SECTION 2

Sources of Revenue

Fiscal Financing Agreement	\$17,011,500
Personal Income Tax	\$7,998,000
Fisheries and Environment Fund	\$10,743,500
Interest and Investment Revenue	\$2,654,500
GST Agreement	\$1,958,000
Labrador Inuit Land Claims Implementation Trust Fund	\$5,869,500
Other Revenue	\$840,500
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Sub-total	\$47,075,500
Total Expenditure	<hr/> \$47,075,500
Surplus<Deficit>	<hr/> <hr/> \$0

**NUNATSIAVUT GOVERNMENT
PROJECTED BUDGET
APRIL 1, 2024 - MARCH 31, 2025**

Expenditure	
Department Budgets	41,130,000
Contingency Fund 2.5%	1,028,000
OSR Clawback	0
Inuit Community Corporations	184,500
Nunatsiavut Assembly	4,151,500
Implementation Plan	581,500
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Budget Requested	47,075,500
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**NUNATSIAVUT GOVERNMENT
 PROJECTED BUDGET
 FIVE YEAR PLAN
 YEAR ENDED MARCH 31**

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Budgeted 2026	Budgeted 2027
Expenditure					
Department Budgets	29,598,500	33,889,500	41,130,000	42,765,000	44,476,000
Contingency Fund 2.5%	740,000	847,500	1,028,000	1,069,000	1,112,000
OSR Clawback	-	-	-	-	-
Inuit Community Corporations	161,500	161,500	184,500	161,500	161,500
Nunatsiavut Assembly	3,504,000	3,663,500	4,151,500	4,217,000	4,402,000
Implementation Plan	521,000	562,500	581,500	604,500	628,500
Sub-total Expenditure	34,525,000	39,124,500	47,075,500	48,817,000	50,780,000

**NUNATSIAVUT GOVERNMENT
TOTAL DEPARTMENT
APRIL 1, 2024 - MARCH 31, 2025**

Expenditure	Nunatsiavut Secretariat		Nunatsiavut Affairs		Finance & Human Resources		Lands & Natural Resources		Health & Social Development		Education & Economic Development		Language, Culture & Tourism		Administration		Total
Salary	1,966,000	2,578,000	3,015,000	3,328,000	968,000	1,161,000	2,723,000	181,000	15,920,000								
Programs	26,000		25,000	11,533,000	235,000	626,000	1,429,000		13,874,000								
Professional Fees	785,000	1,135,500	1,012,500	261,500	5,000	50,000	77,000		3,326,500								
Travel	321,000	289,500	221,000	361,000	105,500	101,500	253,000		1,652,500								
Rent and maintenance	99,500	1,779,000	19,000	207,500			29,500		2,409,500								
Capital Assets Purchased		385,000	130,000	115,000					645,000								
Printing, Promotional and Subscriptions	27,500	61,000	623,500	12,500	2,500	3,500	13,500		769,000								
Heat and light		285,000		50,500			3,000		438,500								
Insurance		368,500		39,000			3,000		410,500								
Telephone	6,000	11,000	29,000	27,500	2,000	4,500	4,000		359,000								
Training	14,000	35,500	138,000	53,500		6,500	53,000		300,500								
Supplies	65,500	8,500	38,000	43,000	6,000	2,000	45,000		288,000								
Membership Committees		300,000							300,000								
Furniture and equipment	26,500	46,000	39,000	58,000	7,500	9,000	13,500		214,500								
Advertising and sponsorships	52,000	2,500	3,500	5,000			1,500		64,500								
Resource and research				40,000			15,000		55,000								
Postage and shipping	6,000	6,500	11,000	8,000	1,000	1,000	3,500		52,000								
Maintenance of Registry Law	41,000								41,000								
Bank charges								10,000	10,000								
Total Expenditure	3,436,000	7,291,500	5,304,500	16,143,000	1,332,500	1,965,000	4,666,500	991,000	41,130,000								

**NUNATSIAVUT GOVERNMENT
NUNATSIAVUT ASSEMBLY
APRIL 1, 2024 - MARCH 31, 2025**

Salaries & Benefits	3,023,000
Travel	317,000
House of Assembly Committees	106,000
Constituency Allowance	113,000
Professional Fees	150,000
Election Costs	171,000
Operating Costs	<u>271,500</u>
	<u><u>4,151,500</u></u>

**NUNATSIAVUT GOVERNMENT
IMPLEMENTATION PLAN
YEAR ENDED**

	Actual 2023	Actual 2024	Budgeted 2025	Projected 2026	Projected 2027
Torngat Joint Fisheries Board	262,500	278,000	287,500	299,000	311,000
Torngat Wildlife & Plant Co-Management Board	262,500	278,000	287,500	299,000	311,000
Land Use Plan	6,500	6,500	6,500	6,500	6,500
	531,500	562,500	581,500	604,500	628,500