



MAIN ESTIMATES 2024-2025

Prepared by:
Department of Finance
Second Session of the
Sixth Legislative Assembly
February 2024
Iqaluit, Nunavut

The 2024-2025 Main Estimates, Budget Address, and the 2024-2027 Business Plans are available electronically at our website:

www.gov.nu.ca/finance

Δᓄᑦᑎᓂᓴᓯᓂᑦ ᐱᓂᐱᓴᓂᑦ ᑦᑎᑦᑎᑦᑎᑦᑎᑦ ᐱᑎᓴᓴᑦ ᐱᑦᑎᑦ:
ᑭᓴᐱᓂᑦ ᐱᓂᑦᑎᑦᑎᑦ ᐱᓂᑦᑎᑦᑎᑦᑎᑦ 2024-2025

Main Estimates 2024-2025
February 2024
Iqaluit, Nunavut
ISBN 978-1-55325-569-7
© Government of Nunavut, 2024

TABLE OF CONTENTS

Summary of Information

Introduction	iii
Graphs	v
Summary of Operations and Maintenance Expenditures	vi
Summary of Capital Expenditures	vii
Summary of Total Expenditures	viii
Distribution of Budget - Operations and Maintenance Expenditures	ix
Summary of Operations	x
Summary of Revenues	xi
Summary of Statement of Cash Flows	xii
Summary of Changes in Net Financial Assets (Debt)	xiii

Estimates of Expenditures to be Voted

Office of the Legislative Assembly	A-1
Executive and Intergovernmental Affairs	B-1
Finance	C-1
Human Resources	D-1
Justice	E-1
Culture and Heritage	F-1
Education	G-1
Health	H-1
Environment	I-1
Community and Government Services	J-1
Economic Development and Transportation	K-1
Family Services	L-1
Nunavut Arctic College	M-I-1
Nunavut Housing Corporation	M-II-1

Estimates of Expenditures by Territorial Corporations

Nunavut Arctic College	M-III-1
Nunavut Housing Corporation	M-IV-1
Nunavut Business Credit Corporation	M-V-1
Nunavut Development Corporation	M-VI-1
Qulliq Energy Corporation	M-VII-1

TABLE OF CONTENTS

Estimates of Expenditures by Statutory Bodies

District Education Authorities	N-I-1
Nunavut Human Rights Tribunal	N-II-1
Inuit Uqausinginnik Taiguusiliuqtiit	N-III-1
Nunavut Labour Standards Board	N-IV-1
Legal Services Board of Nunavut	N-V-1
Nunavut Liquor and Cannabis Board	N-VI-1
Nunavut Liquor and Cannabis Commission	N-VII-1
Qulliiit Nunavut Status of Women Council	N-VIII-1

Appendices

Glossary	A-I-1
Budget development process of the Government of Nunavut	A-II-1
Three-year expenditure and revenue forecast	A-III-1
Total third-party funded agreements	A-IV-1

INTRODUCTION: THE 2024-2025 MAIN ESTIMATES

The Main Estimates presented to the Legislative Assembly represent the Government of Nunavut's proposed appropriations for the 2024-2025 fiscal year for planned operations and maintenance expenditures. The Main Estimates reflect the priorities of the Government of Nunavut and are also consistent with departmental Business Plans. The Main Estimates detail all expenditures projected to be incurred and all revenues projected to be earned during the twelve-month period beginning April 1, 2024 and ending March 31, 2025.

This document, along with the Budget Address, Capital Estimates, and departmental Business Plans, constitute the 2024-2025 Budget of the Government of Nunavut.

The following summary financial reports have been included in the 2024-2025 Main Estimates:

- **Summary of Operations:** expenditures based on an accrual basis, which includes capital expenditures not transferred to tangible capital assets, interest portion of lease payments and amortization of capital assets.
- **Summary of Statement of Cash Flows:** provides information on how the activities of the Government have been financed and how its financial resources have been used during the fiscal year on a cash basis.
- **Summary of Changes in Net Financial Assets (Debt):** reconciles surplus/deficit income used in the acquisition of capital tangible assets recorded in the financial statements.

The three summaries listed above are the first step in implementing the accrual-based budgeting method and include accounting for revolving funds not included in the summaries of Operations and Maintenance and Capital Expenditures. This treatment is consistent with reporting by Financial Reporting, which includes revolving funds in the Public Accounts. The three summaries should be considered strictly for information purposes only.

Amortization expenses have been included in the departmental summary as a non-voted item in the 2024-2025 Main Estimates.

The Legislative Assembly approved the *Appropriation (Capital) Act, 2024-2025*. This authorizes the Government of Nunavut to make capital expenditures for the fiscal year ending March 31, 2025.

The Legislative Assembly is requested to appropriate funds at the departmental level for operations and maintenance expenditures for the fiscal year ending March 31, 2025. The estimated expenditures identify the total operating requirements for individual departments, and additional descriptive information on departmental expenditures is provided by branch. Basic descriptions of these departmental branches are included in the Main Estimates to enhance the understanding of public expenditures and ongoing responsibilities of program managers.

This document provides the Legislative Assembly with information on operations and maintenance expenditures for compensation and benefits, and grants and contributions at the control object level and for other expenditures at the standard object level. Revenue is presented at a summary level by major revenue category.

Detailed information relevant to the Main Estimates is provided in the following areas for each department, as applicable:

- **Accounting Structure Chart** (how the department's financial accounts are organized)
- **Department Summary** (including mission and graph on the allocation of proposed expenditures to branches)

- **Expenditures to be voted** (appropriation requirements by control object and standard object total value for each department that will be voted on by the Assembly)
- **Projects funded under Third Party Agreements**
- **Branch Summary** (appropriation requirements by control object and standard object)
- **Grants and Contributions**
- **Regional Distribution of Budget**

Departmental three-year expenditure forecasts are included for each department by branch level.

The financial information in the Main Estimates is presented on a comparative basis, where no one notices, at the government, department and branch level for the 2023-2024 Main Estimates, 2023-2024 Revised Estimates and 2022-2023 Actual Expenditures. The 2022-2023 Actual Expenditures are as reflected in the 2022-2023 Public Accounts.

Where the actual expenditures do not match the Public Accounts, the Public Accounts are to be used.

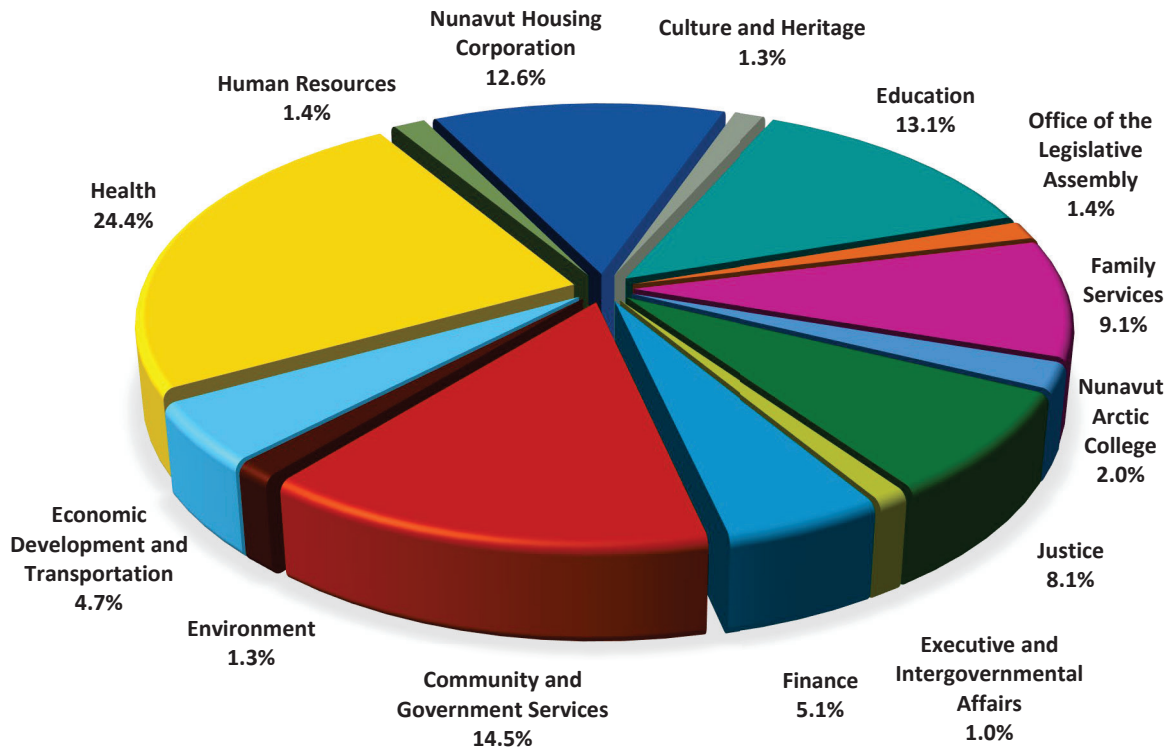
In order to maintain the relevancy of the comparative figures, the 2023-2024 Main Estimates, 2023-2024 Revised Estimates and 2022-2023 Actual Expenditures have been restated to conform with changes to the accounting structure of departments, transfers of functions between departments, and transfers of functions between branches within departments. These transfers can be found by department under the expenditures to be voted.

For further clarification of terms used in the Main Estimates and the budget development process proposed for the 2024-2025 budget for the Government of Nunavut, please refer to:

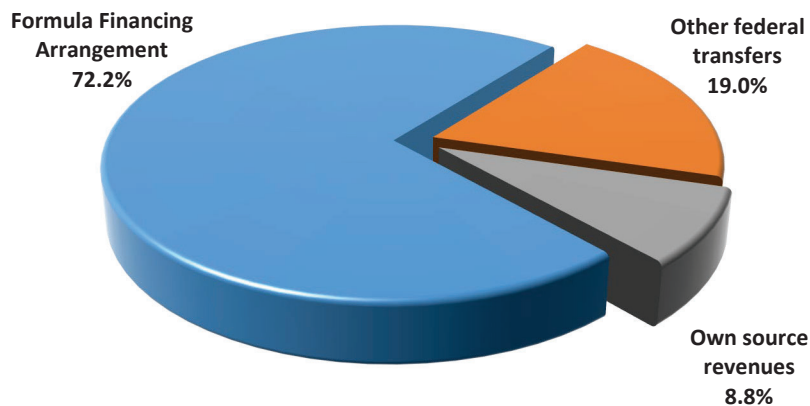
- Appendix I: Glossary
- Appendix II: Budget Development Process
- Appendix III: Three-Year Expenditure Forecast
- Appendix IV: Projects Funded Under Third Party-party Agreements

In addition to the Main Estimates, which are voted on by the Legislative Assembly, this document contains Estimates of Expenditures for both territorial corporations and statutory bodies. The budgets for these public agencies have been incorporated into the 2024-2025 Main Estimates for information purposes only.

WHERE THE DOLLARS WILL BE SPENT



WHERE THE DOLLARS COME FROM



SUMMARY OF OPERATIONS AND MAINTENANCE EXPENDITURES

DEPARTMENT	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Office of the Legislative Assembly	30,183	29,728	29,728	25,374
Executive and Intergovernmental Affairs	21,889	21,971	21,971	21,889
Finance	108,831	108,286	108,286	99,900
Human Resources	29,391	29,111	29,111	23,275
Justice	172,043	167,183	167,183	155,532
Culture and Heritage	28,005	27,823	27,823	22,085
Education	279,705	273,547	273,547	241,583
Health	520,292	479,490	469,574	497,779
Environment	27,527	25,909	25,909	25,276
Community and Government Services	309,653	297,997	293,797	274,171
Economic Development and Transportation	100,161	98,141	98,141	90,057
Family Services	195,068	179,474	179,474	172,570
Nunavut Housing Corporation	269,369	257,244	257,244	237,543
Nunavut Arctic College	42,446	40,318	40,318	37,925
Total operations and maintenance expenditures	2,134,563	2,036,222	2,022,106	1,924,959

Note 1: Where the information contained in the Actual Expenditures does not match the information contained in the Public Accounts, the Public Accounts is to be used.

SUMMARY OF CAPITAL EXPENDITURES

DEPARTMENT	Capital Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Capital Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Office of the Legislative Assembly	250	250	250	198
Executive and Intergovernmental Affairs	-	41	-	-
Finance	10,356	34,252	20,163	19,058
Human Resources	-	-	-	-
Justice	3,339	6,822	1,350	8,648
Culture and Heritage	1,200	1,900	1,450	700
Education	30,900	73,967	47,730	22,622
Health	21,720	51,350	32,454	30,315
Environment	2,450	7,957	2,550	1,819
Community and Government Services	157,139	181,189	103,489	49,894
Economic Development and Transportation	43,849	39,264	16,104	10,671
Family Services	1,900	2,993	1,900	1,955
Nunavut Housing Corporation	82,669	110,510	110,510	51,470
Nunavut Arctic College	-	-	-	-
Total capital expenditures	355,772	510,495	337,950	197,350

Note 1: Amounts used for the 2022-2023 Actual (Capital) Expenditures are from the 2022-2023 Public Accounts. The amortization costs and the amount transferred to Capital Assets as recorded in the Public Accounts are not included.

Note 2: Where the information contained in the Actual Expenditures does not match the information contained in the Public Accounts, the Public Accounts is to be used.

SUMMARY OF TOTAL EXPENDITURES

DEPARTMENT	Total	Revised	Total	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Office of the Legislative Assembly	30,433	29,978	29,978	25,572
Executive and Intergovernmental Affairs	21,889	22,012	21,971	21,889
Finance	119,187	142,538	128,449	118,958
Human Resources	29,391	29,111	29,111	23,275
Justice	175,382	174,005	168,533	164,180
Culture and Heritage	29,205	29,723	29,273	22,785
Education	310,605	347,514	321,277	264,205
Health	542,012	530,840	502,028	528,094
Environment	29,977	33,866	28,459	27,095
Community and Government Services	466,792	479,186	397,286	324,065
Economic Development and Transportation	144,010	137,405	114,245	100,728
Family Services	196,968	182,467	181,374	174,525
Nunavut Housing Corporation	352,038	367,754	367,754	289,013
Nunavut Arctic College	42,446	40,318	40,318	37,925
Total expenditures	2,490,335	2,546,717	2,360,056	2,122,309

Note 1: Where the information contained in the Actual Expenditures does not match the information contained in the Public Accounts, the Public Accounts is to be used.

DISTRIBUTION OF BUDGET - OPERATIONS AND MAINTENANCE

DEPARTMENT	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Office of the Legislative Assembly	30,183	-	-	-	30,183
Executive and Intergovernmental Affairs	21,889	-	-	-	21,889
Finance	102,042	1,305	3,037	2,447	108,831
Human Resources	26,035	1,226	1,245	885	29,391
Justice	128,568	30,287	9,343	3,845	172,043
Culture and Heritage	17,043	5,599	1,034	4,329	28,005
Education	69,494	102,707	65,385	42,119	279,705
Health	210,739	168,766	84,359	56,428	520,292
Environment	15,844	5,435	3,172	3,076	27,527
Community and Government Services	159,442	62,719	51,978	35,514	309,653
Economic Development and Transportation	95,594	2,214	1,246	1,107	100,161
Family Services	37,555	72,049	49,866	35,598	195,068
Nunavut Housing Corporation	32,554	129,705	59,610	47,500	269,369
Nunavut Arctic College	5,258	23,007	9,014	5,167	42,446
TOTAL	952,240	605,019	339,289	238,015	2,134,563

SUMMARY OF OPERATIONS

DESCRIPTION	Total	Revised	Total	Total
	Estimates	Estimates	Estimates	Actuals
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Revenues	2,974,465	2,842,255	2,838,194	2,593,890
Operations expenses				
Compensation and benefits	702,480	683,317	683,863	649,036
Grants and contributions	609,843	587,761	587,761	518,527
Other expenses	865,748	799,478	785,211	797,229
Expenses under third-party funding agreement	431,287	433,900	418,139	305,458
Capital	204,552	219,052	238,098	126,825
Amortization	81,602	83,365	83,366	94,973
Total operations expenses	2,895,512	2,806,873	2,796,438	2,492,048
Unadjusted surplus (deficit)	78,953	35,382	41,756	101,842
Projected supplementary requirements				
Supplementary requirements - operations and maintenance	(100,000)	(50,000)	(50,000)	-
Operating surplus (deficit)	(21,047)	(14,618)	(8,244)	101,842
Net assets, beginning of year	1,924,568	1,939,186	2,087,961	1,837,344
Net assets, end of year	1,903,520	1,924,568	2,079,717	1,939,186

Note 1: This summary includes expenses incurred by Revolving Funds, which are reported in Schedule B.3 of the non-consolidated year-end financial statements (the Government of Nunavut's Public Accounts).

Note 2: Expenses under third-party agreements include those related to compensation and benefits, grants and contributions, other expenses, and capital.

SUMMARY OF REVENUES

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Revenues
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Revenues from the Government of Canada				
Territorial Formula Financing	2,109,474	1,971,400	1,971,400	1,859,408
Transfers under third-party funding agreements	427,388	430,297	413,809	322,145
Other transfer payments	128,100	130,700	141,500	133,666
Total revenues from the Government of Canada	2,664,962	2,532,397	2,526,709	2,315,219
Revenues generated by the Government of Nunavut				
Taxation revenues				
Personal income tax	39,600	38,100	34,000	27,803
Corporate income tax	20,900	18,700	24,800	22,706
Payroll tax	44,300	42,300	43,200	41,079
Tobacco tax	24,000	23,500	22,100	23,466
Fuel tax	21,900	19,700	22,800	17,783
Property tax	15,900	15,100	14,800	14,403
Insurance tax	3,600	3,400	3,400	3,120
Cannabis tax	300	300	200	-
Total taxation revenues	170,500	161,100	165,300	150,360
Other revenues				
Staff housing recoveries	21,300	21,300	21,200	18,860
Other	45,400	67,200	65,000	47,145
Total other revenues	66,700	88,500	86,200	66,005
Recoveries of prior years' expenditures	14,000	14,000	13,000	16,010
Sales revenues (from revolving funds)				
Nunavut Liquor and Cannabis Commission	21,270	21,051	21,051	22,341
Petroleum Products Division	292,251	236,115	236,115	244,224
Total sales revenues	313,521	257,166	257,166	266,565
Total revenues generated by Government of Nunavut	564,721	520,766	521,666	498,940
Transfers under third-party funding agreements ¹	3,899	3,603	4,330	1,595
Total revenues (gross)	3,233,582	3,056,766	3,052,705	2,815,754
Less cost of goods sold				
Nunavut Liquor and Cannabis Commission	7,870	8,815	8,815	7,964
Petroleum Products Division	251,247	205,696	205,696	213,900
Total cost of goods sold	259,117	214,511	214,511	221,864
Total revenues (net)	2,974,465	2,842,255	2,838,194	2,593,890

Note 1: Sources other than the Government of Canada. All such funding is operational in nature.

STATEMENT OF CASH FLOWS

DESCRIPTION	Total	Revised	Total	Total
	Estimates	Estimates	Estimates	Actuals
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Cash beginning of year	261,046	490,189	410,231	913,661
Cash provided by (applied to) operating transactions				
Transfer from Government of Canada	2,237,574	2,102,100	2,112,900	2,335,234
Taxation	170,500	161,100	165,300	146,735
Other government revenues	394,221	359,666	356,366	288,310
Salaries and employee benefits	(702,480)	(683,317)	(683,863)	(485,019)
Interest payment on capital lease	(11,418)	(11,556)	(11,556)	(12,737)
Grants and contributions	(609,843)	(587,761)	(587,761)	(626,376)
Goods and services acquired	(1,124,865)	(1,013,989)	(999,722)	(1,520,305)
Other supplementary requirements	(100,000)	(50,000)	(50,000)	-
Cash provided by (applied to) operating transactions	253,689	276,243	301,664	125,842
Cash provided by (applied to) capital transactions				
Acquisition of tangible assets, net of long term debt assumed	(305,772)	(310,495)	(337,950)	(91,824)
Cash provided by (applied to) capital transactions	(305,772)	(310,495)	(337,950)	(91,824)
Cash provided by (applied to) investing transactions				
Loans to municipalities, businesses and individuals	(25,998)	(24,472)	(42,172)	(25,868)
Loan repayments received by the government	7,146	4,821	2,537	2,317
Designated investments	(3,787)	(165,406)	(518,797)	(422,483)
Cash provided by (applied to) investing transactions	(22,639)	(185,057)	(558,432)	(446,034)
Net cash provided by (applied to) operating, capital and investing transactions	(74,722)	(219,309)	(594,718)	(412,016)
Net cash before financing transactions	186,324	270,880	(184,487)	501,645
Cash provided by (applied to) financing transactions				
Principal repayment of capital lease financing	(7,334)	(7,053)	(7,053)	(6,459)
Payments on Iqaluit International Airport	(2,395)	(2,229)	(2,229)	(2,074)
Progress payments on Nunavut Energy Savings Program	-	(552)	(2,209)	(2,923)
Cash provided by (applied to) financing transactions	(9,729)	(9,834)	(11,491)	(11,456)
Increase (decrease) in cash and investments	(84,451)	(229,143)	(606,209)	(423,472)
Cash end of year	176,595	261,046	(195,978)	490,189

Note 1: This summary includes accounting for revolving funds, consistent with the reporting in the Public Accounts for the Government of Nunavut.

Note 2: Where the information contained in the Total Actuals do not match the information contained in the Public Accounts, the Public Accounts is to be used.

SUMMARY OF CHANGES IN NET FINANCIAL ASSETS (DEBT)

DESCRIPTION	Total	Revised	Total	Total
	Estimates	Estimates	Estimates	Actuals
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Surplus / (deficit) for the year	(21,047)	(14,618)	(8,244)	101,842
Tangible capital assets				
Acquisitions	(133,011)	(158,722)	(109,652)	(88,952)
Write-downs	2,093	1,475	1,475	-
Disposals	45	45	45	-
Additions in kind	(40)	(40)	(40)	-
Amortization	81,602	83,365	83,366	92,336
Tangible capital assets	(49,311)	(73,877)	(24,806)	3,384
Additions to inventory for use	(6,577)	(6,414)	(6,577)	(9,338)
Consumption of inventories for use	5,760	5,684	5,760	11,435
Net use (acquisitions) of prepaid assets	(500)	(500)	(500)	1,873
(Increase) / decrease in net debt	(71,674)	(89,726)	(34,366)	109,196
Net financial assets (debt), beginning of year	542,235	631,960	597,323	522,764
Net financial assets (debt), end of year	470,560	542,235	562,957	631,960

Note 1: This summary includes accounting for Revolving Funds, consistent with the reporting in the Public Accounts for the Government of Nunavut.



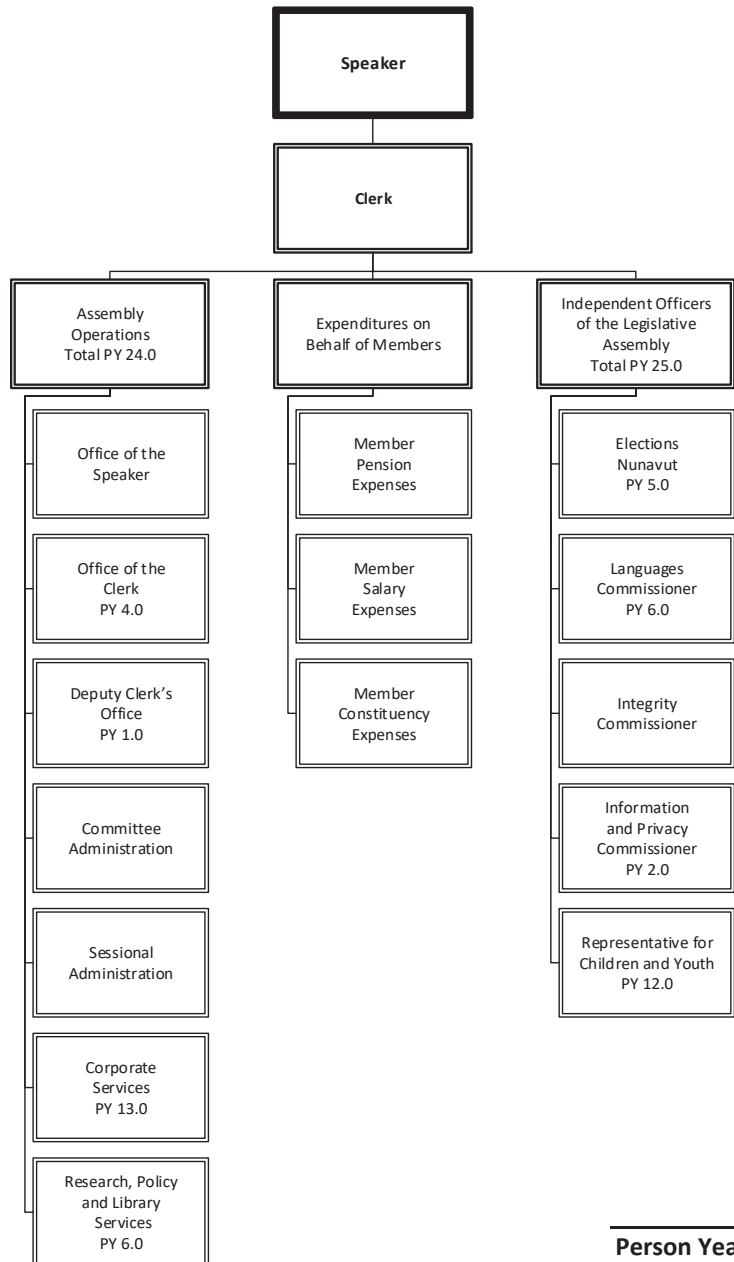


**OFFICE OF THE
LEGISLATIVE ASSEMBLY**

Tony Akoak
Speaker of the Legislative Assembly

John Quirke
Clerk of the Legislative Assembly

ACCOUNTING STRUCTURE CHART

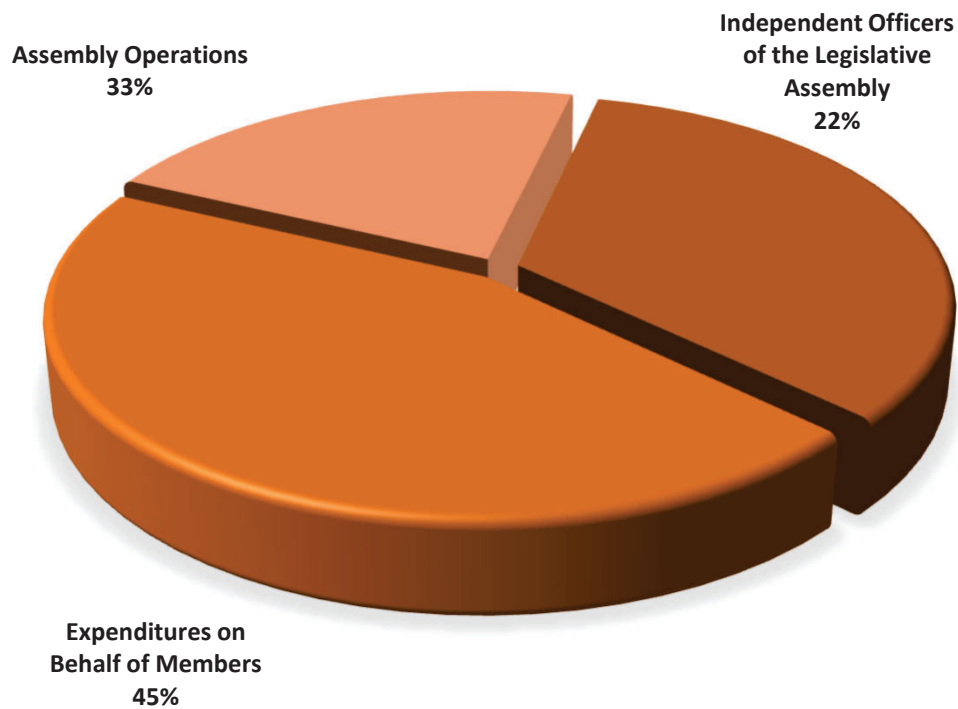


Person Years (PYs)	Total
Approved	49.0
Third-party funded	-
Revolving fund	-
Total Person Years (PYs)	49.0

MISSION

Consistent with *Katujjiluta*, the governance traditions of Northern Canada and established principles of parliamentary democracy, the Office of the Legislative Assembly provides quality programs and services that support an environment in which Members can best fulfill their roles and responsibilities as elected representatives of Nunavummiut.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	16,798	16,396	16,396	13,594
Grants and contributions	-	-	-	-
Travel and transportation	1,886	1,805	1,805	1,633
Materials and supplies	684	656	656	827
Purchased services	1,271	1,270	1,270	1,158
Utilities	10	10	10	11
Service contracts	5,417	4,611	4,611	4,786
Fees and payments	362	357	357	243
Other expenses	3,755	4,623	4,623	3,122
Total operations and maintenance, to be voted	30,183	29,728	29,728	25,374
Amortization, not voted	172	172	172	349
Total Department	30,355	29,900	29,900	25,723

ASSEMBLY OPERATIONS

The Office of the Clerk provides services to meet the needs of elected Members in the carrying out of their duties. These services include the provision of advice and support to the Speaker and Members on matters of parliamentary procedure and privilege; maintaining the papers and records of the Legislative Assembly; and recording and publishing the proceedings of the House. In addition, the Office is responsible for the provision of advice to committee and caucus of Chairs; and the provision of administrative and logistical support to committees and caucuses.

The Office of the Clerk administers the indemnity and allowance structure for Members including the budgets for holding sessions and meetings of standing and special committees. The Office administers support services for research, committee work, the legislative in-house library, communications and public affairs and corporate services.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	4,246	4,172	4,172	2,687
Grants and contributions	-	-	-	-
Travel and transportation	1,276	1,206	1,206	1,268
Materials and supplies	327	302	302	417
Purchased services	886	886	886	761
Utilities	10	10	10	11
Service contracts	3,149	2,620	2,620	2,725
Fees and payments	67	72	72	85
Other expenses	158	133	133	134
Total operations and maintenance	10,119	9,401	9,401	8,088
Amortization, not voted	172	172	172	349
Total branch	10,291	9,573	9,573	8,437

EXPENDITURES ON BEHALF OF MEMBERS

This budget area provides for the cost of salary indemnities, constituency work expenses and retirement administration incurred on behalf of the Members of the Legislative Assembly. It also provides for the salaries of Members' constituency assistants and the costs of operating constituency offices in the communities.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates 2024-2025 (\$000)	Estimates 2023-2024 (\$000)	Estimates 2023-2024 (\$000)	Expenditures 2022-2023 (\$000)
Compensation and benefits	8,043	7,743	7,743	7,577
Grants and contributions	-	-	-	-
Travel and transportation	345	345	345	69
Materials and supplies	202	202	202	251
Purchased services	242	243	243	214
Utilities	-	-	-	-
Service contracts	1,040	1,065	1,065	1,000
Fees and payments	160	160	160	143
Other expenses	3,515	4,415	4,415	2,863
Total operations and maintenance	13,547	14,173	14,173	12,117
Amortization, not voted	-	-	-	-
Total branch	13,547	14,173	14,173	12,117

INDEPENDENT OFFICERS OF THE LEGISLATIVE ASSEMBLY

The Office of the Legislative Assembly provides administrative support services to the Chief Electoral Officer, the Integrity Commissioner, the Languages Commissioner, the Information and Privacy Commissioner and the Representative for Children and Youth. These independent officers are appointed by the Commissioner of Nunavut on the recommendation of the Legislative Assembly. They report directly to the Legislative Assembly as a whole. The Chief Electoral Officer is responsible for the administration of Nunavut's territorial general elections and by-elections under the *Nunavut Elections Act*. The Integrity Commissioner advises the Members of the Legislative Assembly on the ethical performance of their official duties and administers a system of standards and accountability under the *Integrity Act*, including monitoring government compliance with the legislation. The Languages Commissioner has a broad range of responsibilities under the *Official Languages Act*, including monitoring government compliance with the legislation. The position also has responsibilities under the *Inuit Language Protection Act*. The Information and Privacy Commissioner has a broad range of responsibilities under the *Access to Information and Protection of Privacy Act*, including monitoring government compliance with the legislation. The Representative for Children and Youth has a broad range of responsibilities under the *Representative for Children and Youth Act*, including monitoring government compliance with the legislation.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	4,509	4,481	4,481	3,330
Grants and contributions	-	-	-	-
Travel and transportation	265	254	254	296
Materials and supplies	155	152	152	159
Purchased services	143	141	141	183
Utilities	-	-	-	-
Service contracts	1,228	926	926	1,061
Fees and payments	135	125	125	15
Other expenses	82	75	75	125
Total operations and maintenance	6,517	6,154	6,154	5,169
Amortization, not voted	-	-	-	-
Total branch	6,517	6,154	6,154	5,169

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	16,798	-	-	-	16,798
Grants and contributions	-	-	-	-	-
Travel and transportation	1,886	-	-	-	1,886
Materials and supplies	684	-	-	-	684
Purchased services	1,271	-	-	-	1,271
Utilities	10	-	-	-	10
Service contracts	5,417	-	-	-	5,417
Fees and payments	362	-	-	-	362
Other expenses	3,755	-	-	-	3,755
Total operations and maintenance	30,183	-	-	-	30,183





**EXECUTIVE AND
INTERGOVERNMENTAL AFFAIRS**

P. J. Akeagok
Minister

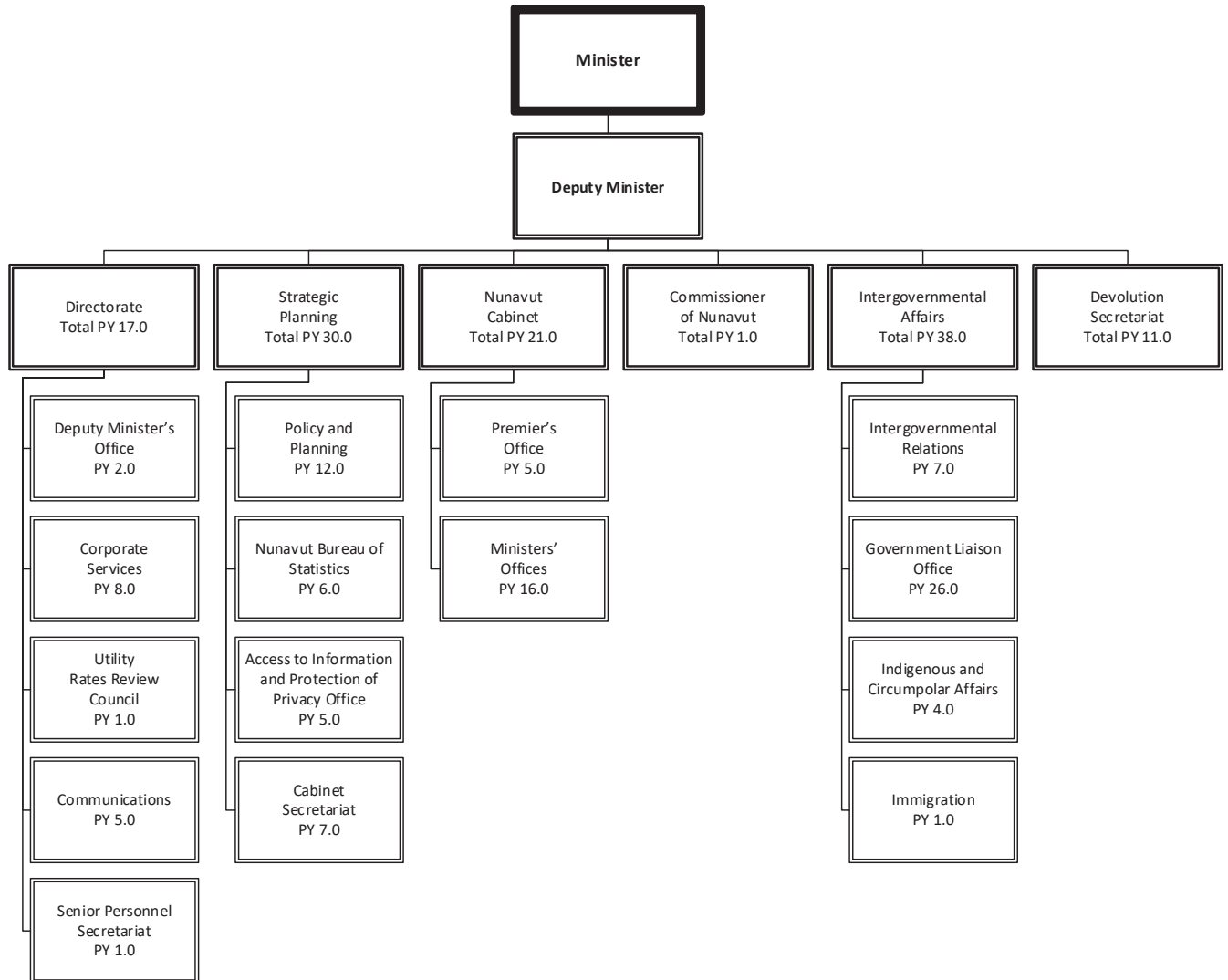
Vacant
Associate Deputy Minister /
Deputy Secretary to Cabinet

Anna Fowler
Deputy Minister

Henry Coman
Associate Deputy Minister

Erika Zell
Assistant Deputy Minister
Intergovernmental Affairs

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	112.5
Third-party funded	5.5
Revolving fund	-
Total Person Years (PYs)	118.0

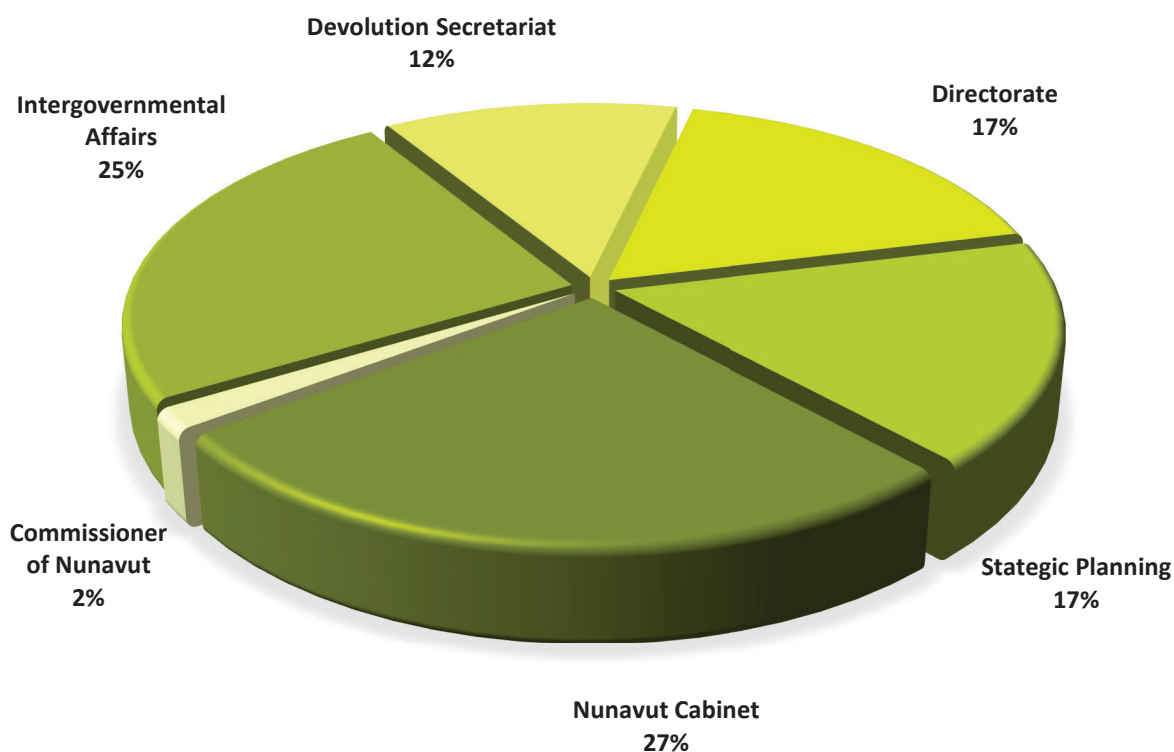
MISSION

The Department of Executive and Intergovernmental Affairs supports the Premier and Cabinet in accomplishing the Government’s mandate and objectives.

As a central agency, the department provides advice to the Premier and Cabinet on a broad range of governmental issues. It leads interdepartmental coordination, information sharing and internal consultation for the Government of Nunavut line departments and agencies, which provide services directly to Nunavummiut.

The department has the lead responsibility for intergovernmental affairs particularly in supporting the Premier and coordinating Government of Nunavut positions on national, provincial, territorial, circumpolar and indigenous issues.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	17,218	16,406	17,232	14,387
Grants and contributions	335	610	335	235
Travel and transportation	1,581	1,570	1,570	1,516
Materials and supplies	258	262	262	673
Purchased services	372	372	372	602
Utilities	60	60	60	37
Service contracts	1,728	2,354	1,803	4,148
Fees and payments	100	100	100	79
Other expenses	237	237	237	212
Total operations and maintenance, to be voted	21,889	21,971	21,971	21,889
Amortization, not voted	-	224	224	224
Total Department	21,889	22,195	22,195	22,113

DIRECTORATE

The Directorate provides overall management and coordination of the activities and responsibilities of the Executive branch of Government. As Secretary to Cabinet, the deputy minister provides both Cabinet and ministerial support. The branch also provides leadership and consistent strategic communications planning to departments. It also supports the Senior Personnel Secretariat function.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	2,903	2,890	2,890	1,592
Grants and contributions	-	275	-	25
Travel and transportation	82	82	82	338
Materials and supplies	102	102	102	427
Purchased services	155	155	155	362
Utilities	-	-	-	-
Service contracts	542	942	542	1,841
Fees and payments	17	17	17	18
Other expenses	38	38	38	30
Total operations and maintenance	3,839	4,501	3,826	4,633
Amortization, not voted	-	224	224	224
Total branch	3,839	4,725	4,050	4,857

STRATEGIC PLANNING

The Strategic Planning branch provides broad advice on government business planning, strategies, policies and legislation, as well, provides support for reviews of programs and services, and ensures that the Government has current and accurate statistical information on Nunavut and its communities. It also provides advisory services regarding the *Access to Information and Protection of Privacy Act* issues.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	3,622	2,967	3,793	2,061
Grants and contributions	-	-	-	-
Travel and transportation	40	40	40	129
Materials and supplies	23	23	23	22
Purchased services	13	13	13	28
Utilities	-	-	-	-
Service contracts	20	171	20	549
Fees and payments	6	6	6	2
Other expenses	14	14	14	2
Total operations and maintenance	3,738	3,234	3,909	2,793
Amortization, not voted	-	-	-	-
Total branch	3,738	3,234	3,909	2,793

NUNAVUT CABINET

Cabinet, the executive branch of government, is formed by the Premier and eight Ministers, each of whom holds specific portfolios assigned by the Premier. Cabinet develops the mandate and strategic direction of the Government of Nunavut. This branch includes the staff in the Premier's Office and each of the Minister's Offices, who provide administrative and advisory services to the members of Cabinet.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	4,066	3,945	3,945	4,810
Grants and contributions	-	-	-	-
Travel and transportation	969	958	958	760
Materials and supplies	59	59	59	105
Purchased services	86	86	86	104
Utilities	60	60	60	37
Service contracts	461	461	461	313
Fees and payments	36	36	36	32
Other expenses	75	75	75	66
Total operations and maintenance	5,812	5,680	5,680	6,227
Amortization, not voted	-	-	-	-
Total branch	5,812	5,680	5,680	6,227

COMMISSIONER OF NUNAVUT

The Commissioner of Nunavut is an appointee of the federal government holding office under an act of Parliament. Similar to a provincial lieutenant governor, some of the roles of the Commissioner include representing the Queen or Sovereign and performing prescribed constitutional duties. *Sections 5 to 10* of the *Nunavut Act* prescribe the authority and responsibilities of the Commissioner of Nunavut.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	203	203	203	233
Grants and contributions	10	10	10	10
Travel and transportation	60	60	60	23
Materials and supplies	15	15	15	2
Purchased services	20	20	20	18
Utilities	-	-	-	-
Service contracts	35	35	35	33
Fees and payments	3	3	3	2
Other expenses	5	5	5	4
Total operations and maintenance	351	351	351	325
Amortization, not voted	-	-	-	-
Total branch	351	351	351	325

INTERGOVERNMENTAL AFFAIRS

Intergovernmental Affairs provides leadership and coordination for the management and development of strategies, policies and initiatives relevant to federal, provincial and territorial relations. It manages relationships with indigenous, circumpolar, and international organizations. It supports the delivery of immigration and related programs and services. Intergovernmental Affairs also supports the Government Liaison Officers in communities throughout Nunavut.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	4,585	4,564	4,564	3,918
Grants and contributions	325	325	325	200
Travel and transportation	270	270	270	190
Materials and supplies	44	48	48	98
Purchased services	78	78	78	83
Utilities	-	-	-	-
Service contracts	20	95	95	339
Fees and payments	28	28	28	17
Other expenses	85	85	85	80
Total operations and maintenance	5,435	5,493	5,493	4,925
Amortization, not voted	-	-	-	-
Total branch	5,435	5,493	5,493	4,925

DEVOLUTION SECRETARIAT

The Devolution Secretariat leads both the Government of Nunavut's preparation for and participation in negotiations with the Government of Canada and Nunavut Tunngavik Incorporated towards the conclusion of a devolution agreement. The transfer of authority over Crown land and non-renewable resources in Nunavut is a priority of the Government of Nunavut and essential for the territory's long-term political and economic development. The Secretariat will also be responsible for coordinating the implementation of a final agreement.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	1,839	1,837	1,837	1,773
Grants and contributions	-	-	-	-
Travel and transportation	160	160	160	76
Materials and supplies	15	15	15	19
Purchased services	20	20	20	7
Utilities	-	-	-	-
Service contracts	650	650	650	1,073
Fees and payments	10	10	10	8
Other expenses	20	20	20	30
Total operations and maintenance	2,714	2,712	2,712	2,986
Amortization, not voted	-	-	-	-
Total branch	2,714	2,712	2,712	2,986

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Commissioner of Nunavut				
G Commissioner's Arts Awards	10	10	10	10
Total Commissioner of Nunavut	10	10	10	10
Intergovernmental Affairs				
G Aboriginal and Circumpolar Affairs grants	50	50	50	-
G United Way NWT - Wildfire in NWT	-	275	-	-
G Indspire Award	-	-	-	25
C Canadian Red Cross - Hurricane Fiona in Canada Appeal	-	-	-	25
C Inuit Circumpolar Conference	150	150	150	75
C Arctic Council Sustainable Development	25	25	25	-
C Arctic Inspiration Prize	100	100	100	100
Total Intergovernmental Affairs	325	600	325	225
TOTAL GRANTS AND CONTRIBUTIONS	335	610	335	235

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	17,218	-	-	-	17,218
Grants and contributions	335	-	-	-	335
Travel and transportation	1,581	-	-	-	1,581
Materials and supplies	258	-	-	-	258
Purchased services	372	-	-	-	372
Utilities	60	-	-	-	60
Service contracts	1,728	-	-	-	1,728
Fees and payments	100	-	-	-	100
Other expenses	237	-	-	-	237
Total operations and maintenance	21,889	-	-	-	21,889

NOT VOTED - DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

AGREEMENT	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
SUMMARY BY AGREEMENT:				
Nunavut Implementation Funding Agreement ¹	5,354	5,354	5,028	730
Nunavik Inuit Land Claims Agreement ¹	404	404	382	96
Eeyou Marine Region Land Claims Agreement ¹	546	546	516	-
Nunavut Lands and Resources Devolution Agreement ¹	-	-		724
TOTAL	6,304	6,304	5,926	1,550

NOTES:

This summary includes only those third-party agreements that are operations and maintenance in nature; those relating to capital expenditures are detailed in the Government of Nunavut's Capital Estimates.

KEY TO FUNDING SOURCES**Government of Canada:**

1. Crown-Indigenous Relations and Northern Affairs Canada



FINANCE

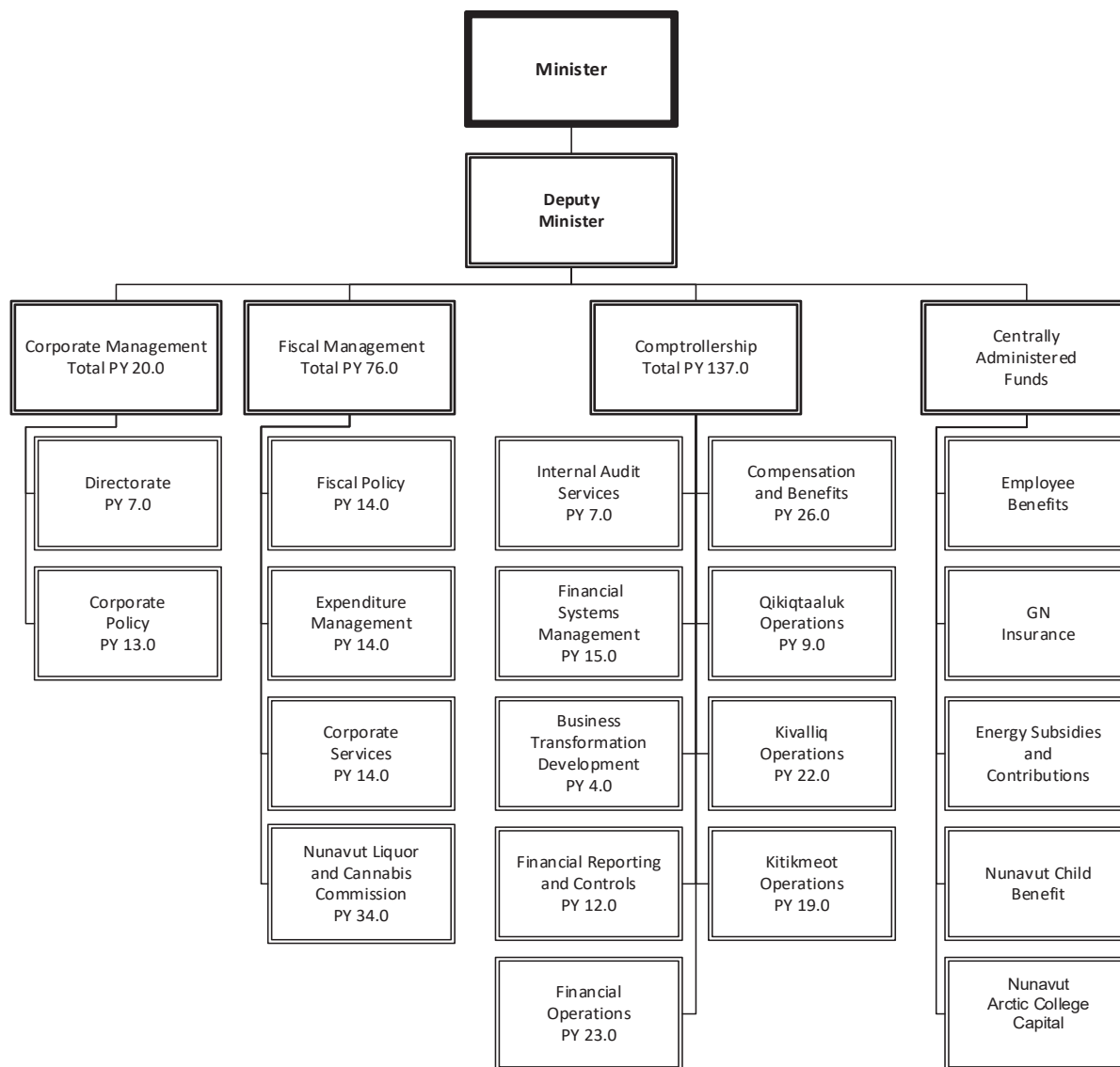
Lorne Kusugak
Minister

Susan Nichols
Comptroller General

Daniel Young
Deputy Minister

(Vacant)
Assistant Deputy Minister

ACCOUNTING STRUCTURE CHART

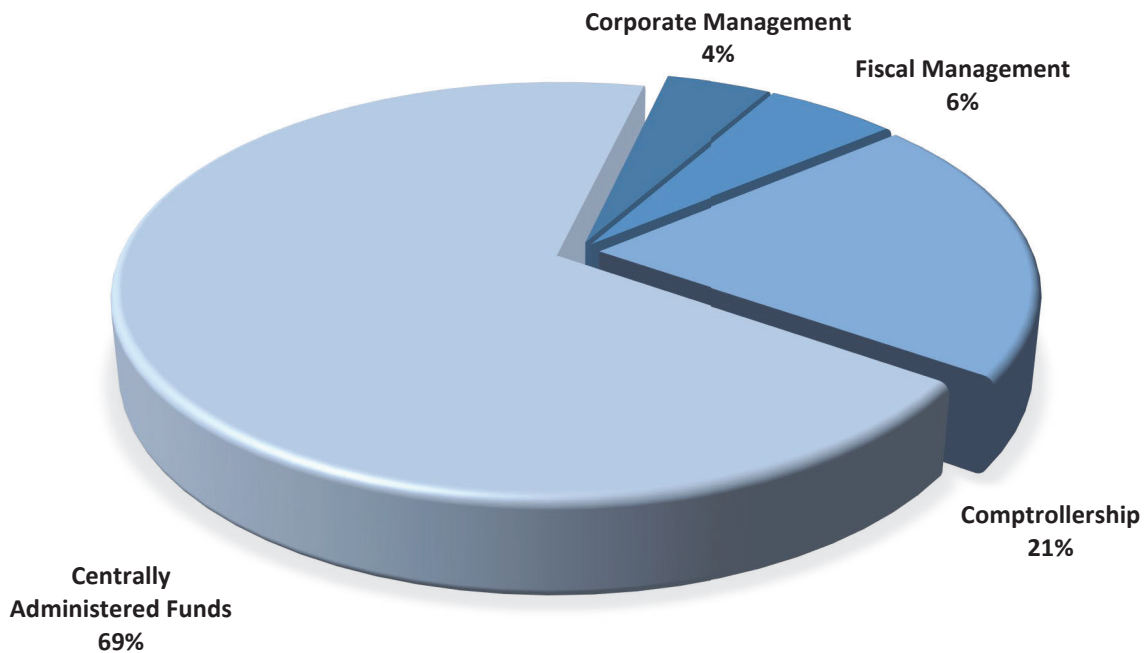


Person Years (PYs)	Total
Approved	199.0
Third-party funded	-
Revolving fund	34.0
Total Person Years (PYs)	233.0

MISSION

To provide direction and leadership to the Government of Nunavut to ensure fiscal responsibility to create a secure base for Nunavut’s economic growth, while promoting and maintaining public confidence in the prudence, propriety and integrity of government financial operations.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	45,790	45,322	45,322	45,884
Grants and contributions	18,621	20,621	20,621	16,542
Travel and transportation	25,649	25,370	25,370	25,248
Materials and supplies	395	327	327	226
Purchased services	12,089	10,583	10,583	10,622
Utilities	-	-	-	-
Service contracts	1,577	1,212	1,212	506
Fees and payments	181	318	318	247
Other expenses	4,529	4,533	4,533	625
Total operations and maintenance, to be voted	108,831	108,286	108,286	99,900
Amortization, not voted	6,750	6,752	6,752	7,164
Total Department	115,581	115,038	115,038	107,064

CORPORATE MANAGEMENT

Corporate Management coordinates the senior management of the department and ensures that the department fulfills its mandate. This branch provides leadership, monitors goals and objectives, and ensures that priorities and directives are followed. The Deputy Minister serves as the Secretary of the Financial Management Board. Corporate Management holds the responsibility for Nunavut's liquor and cannabis management, including regulatory framework, licensing, inspections and enforcement. The branch is also responsible for providing administrative support to the Liquor and Cannabis Board.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	3,639	3,546	3,546	3,580
Grants and contributions	-	-	-	-
Travel and transportation	290	165	165	58
Materials and supplies	73	82	82	10
Purchased services	52	65	65	29
Utilities	-	-	-	-
Service contracts	1,196	505	505	321
Fees and payments	24	85	85	120
Other expenses	35	38	38	9
Total operations and maintenance	5,309	4,486	4,486	4,127
Amortization, not voted	-	-	-	-
Total branch	5,309	4,486	4,486	4,127

FISCAL MANAGEMENT

The Fiscal Management branch includes Fiscal Policy, Expenditure Management, Corporate Services, and the Liquor and Cannabis Commission. Fiscal Management provides policy support to the Minister, Government of Nunavut departments and public agencies. It also negotiates, monitors and manages the fiscal arrangements with the federal government. Expenditure Management provides analytical support to the Financial Management Board, manages the annual budget development process and provides the treasury function. Corporate Services provides departmental financial, administrative and human resources support.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	6,039	5,810	5,810	5,504
Grants and contributions	-	-	-	-
Travel and transportation	98	40	40	17
Materials and supplies	64	63	63	85
Purchased services	102	102	102	125
Utilities	-	-	-	-
Service contracts	95	242	242	72
Fees and payments	42	98	98	89
Other expenses	129	115	115	69
Total operations and maintenance	6,569	6,470	6,470	5,961
Amortization, not voted	-	-	-	-
Total branch	6,569	6,470	6,470	5,961

COMPTROLLERSHIP

The Comptrollership branch includes Internal Audit Services, Financial Systems Management, Financial Reporting and Controls, Financial Operations, Compensation and Benefits, Regional Operations and Business Transformation Development. Comptrollership provides an accountability framework and systems that support the decentralized administration of Government of Nunavut mandates through the development and management of Government of Nunavut financial processes. Comptrollership also establishes and manages the form and content of the financial records and Public Accounts.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	18,518	18,347	18,347	17,711
Grants and contributions	-	-	-	-
Travel and transportation	161	215	215	41
Materials and supplies	258	182	182	130
Purchased services	335	316	316	283
Utilities	-	-	-	-
Service contracts	286	465	465	113
Fees and payments	115	135	135	38
Other expenses	4,365	4,380	4,380	547
Total operations and maintenance	24,038	24,040	24,040	18,863
Amortization, not voted	-	-	-	-
Total branch	24,038	24,040	24,040	18,863

CENTRALLY ADMINISTERED FUNDS

The Centrally Administered Funds branch includes Employee Benefits, Insurance, Energy Subsidy and Nunavut Child Benefit programs. The branch ensures that several Government of Nunavut activities, assets and commitments are honoured and protected. It provides benefits for Government of Nunavut employees as well as energy subsidies and child tax benefits to Nunavummiut.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	17,594	17,619	17,619	19,089
Grants and contributions	18,621	20,621	20,621	16,542
Travel and transportation	25,100	24,950	24,950	25,132
Materials and supplies	-	-	-	1
Purchased services	11,600	10,100	10,100	10,185
Utilities	-	-	-	-
Service contracts	-	-	-	-
Fees and payments	-	-	-	-
Other expenses	-	-	-	-
Total operations and maintenance	72,915	73,290	73,290	70,949
Amortization, not voted	6,750	6,752	6,752	7,164
Total branch	79,665	80,042	80,042	78,113

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Centrally Administered Funds				
C Nunavut Electricity Subsidy Program	6,521	6,521	6,521	8,422
C Nunavut Carbon Credit	10,000	12,000	12,000	-
C Nunavut Carbon Rebate	-	-	-	6,232
C Nunavut Child Benefit	2,100	2,100	2,100	1,888
Total Centrally Administered Funds	18,621	20,621	20,621	16,542
TOTAL GRANTS AND CONTRIBUTIONS	18,621	20,621	20,621	16,542

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	39,423	1,247	2,833	2,287	45,790
Grants and contributions	18,621	-	-	-	18,621
Travel and transportation	25,606	-	20	23	25,649
Materials and supplies	264	15	61	55	395
Purchased services	11,968	22	66	33	12,089
Utilities	-	-	-	-	-
Service contracts	1,522	8	32	15	1,577
Fees and payments	154	3	10	14	181
Other expenses	4,484	10	15	20	4,529
Total operations and maintenance	102,042	1,305	3,037	2,447	108,831

NOT VOTED - DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

AGREEMENT	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
SUMMARY BY AGREEMENT:				
Strengthening Financial Management ¹	-	800	800	800
TOTAL	-	800	800	800

NOTES:

This summary includes only those third-party agreements that are operations and maintenance in nature; those relating to capital expenditures are detailed in the Government of Nunavut's Capital Estimates.

KEY TO FUNDING SOURCES**Government of Canada:**

1. Finance Canada



HUMAN RESOURCES

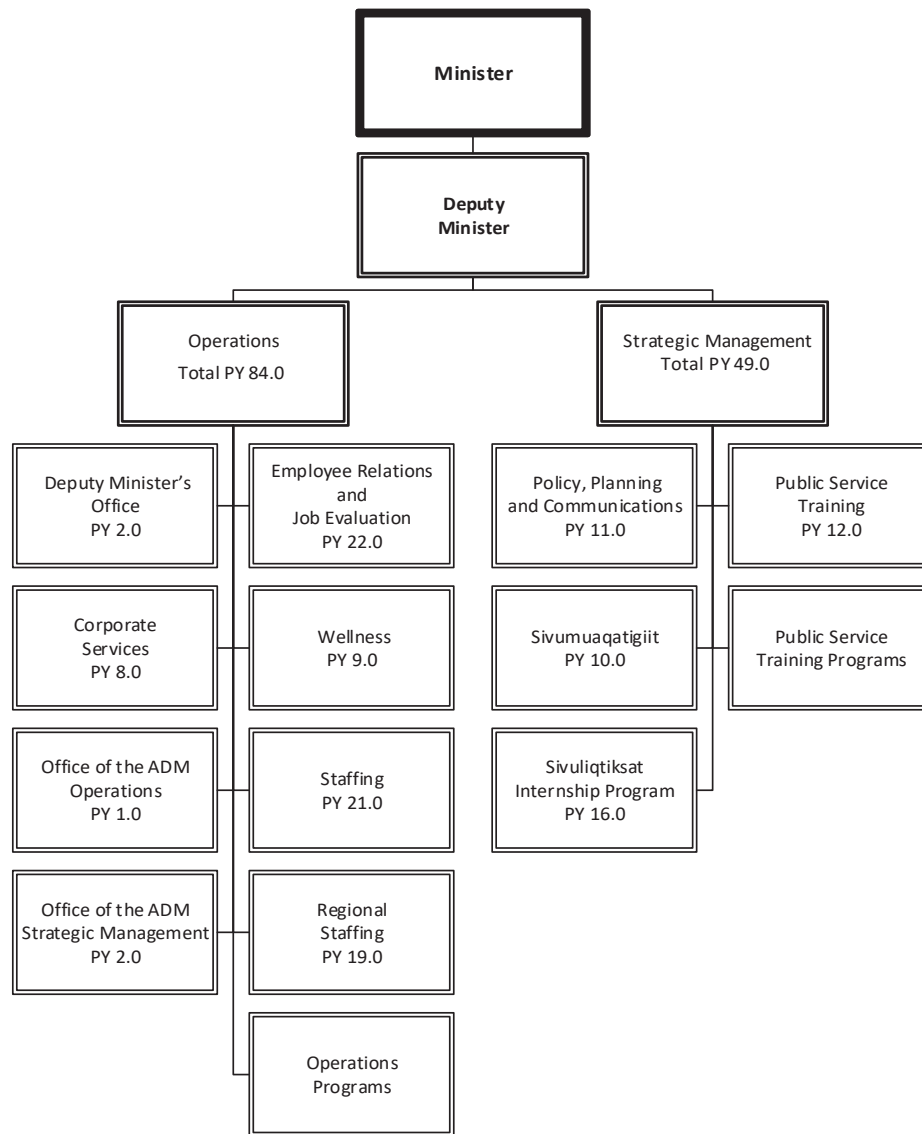
Margaret Nakashuk
Minister

Alma Power
Assistant Deputy Minister
Operations

Kristie Cronin
Deputy Minister

Peterkin Chakonza
Assistant Deputy Minister (Acting)
Strategic Management

ACCOUNTING STRUCTURE CHART

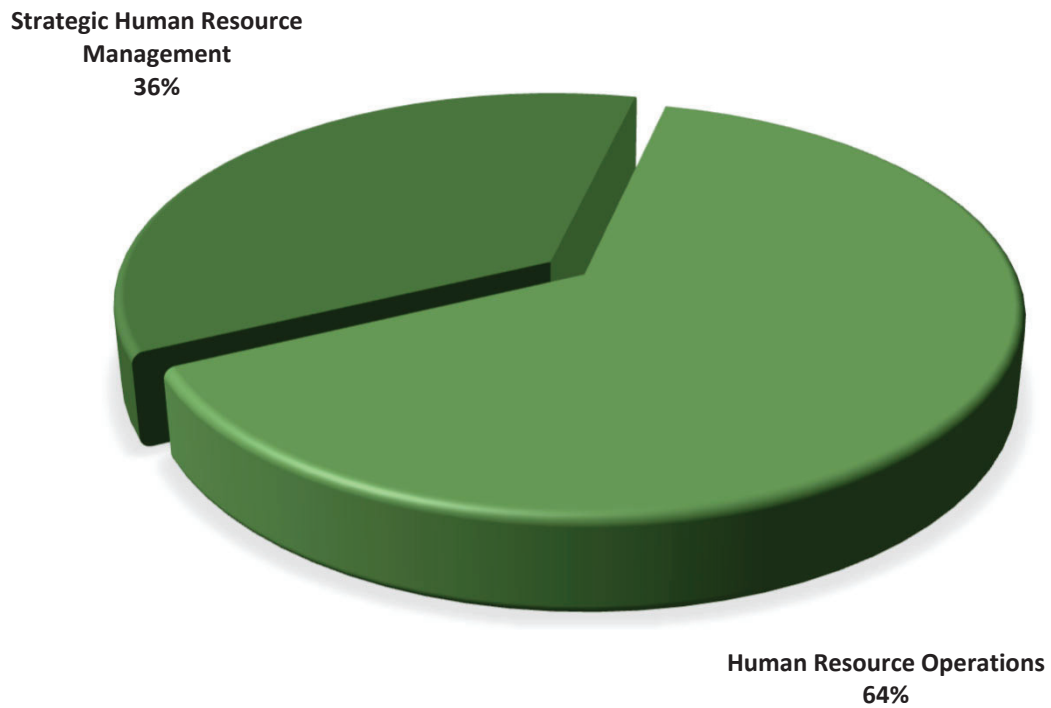


Person Years (PYs)	Total
Approved	133.0
Third-party funded	-
Revolving fund	-
Total Person Years (PYs)	133.0

MISSION

To lead the development of Nunavut's public service through excellence in human resource management grounded in Inuit Societal Values.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	17,639	17,359	17,359	16,337
Grants and contributions	-	-	-	-
Travel and transportation	1,310	1,310	1,310	504
Materials and supplies	264	264	264	156
Purchased services	2,138	2,138	2,138	1,950
Utilities	-	-	-	-
Service contracts	7,786	7,786	7,786	3,915
Fees and payments	134	134	134	225
Other expenses	120	120	120	188
Total operations and maintenance, to be voted	29,391	29,111	29,111	23,275
Amortization, not voted	11	11	11	11
Total Department	29,402	29,122	29,122	23,286

HUMAN RESOURCE OPERATIONS

Human Resource Operations consists of the offices of the Deputy Minister and the two Assistant Deputy Ministers, Corporate Services, Employee Relations and Job Evaluation, Wellness, Staffing and Regional Staffing. The offices of the Deputy Minister and Assistant Deputy Ministers provide oversight, guidance and coordination of departmental activities. Corporate Services provides financial, administrative and human resource services for the department. Employee Relations and Job Evaluation, Wellness, Staffing and Regional Staffing manage the Government of Nunavut's human resources functions, including employee and union relations; workplace health, safety and wellness; position development and staffing. The branch also administers the Relocation and Summer Student Employment Equity programs.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	12,451	12,270	12,270	12,411
Grants and contributions	-	-	-	-
Travel and transportation	990	990	990	466
Materials and supplies	205	205	205	110
Purchased services	1,958	1,958	1,958	1,919
Utilities	-	-	-	-
Service contracts	3,090	3,090	3,090	1,588
Fees and payments	104	104	104	166
Other expenses	90	90	90	142
Total operations and maintenance	18,888	18,707	18,707	16,802
Amortization, not voted	11	11	11	11
Total branch	18,899	18,718	18,718	16,813

STRATEGIC HUMAN RESOURCE MANAGEMENT

Strategic Human Resource Management consists of Policy, Planning and Communications, Sivumuaqatigiit, and Public Service Training divisions. The branch provides broad advice on human resource planning, strategies, policy and legislation for the government. Sivumuaqatigiit leads the government's Inuit Employment planning and recruiting, as well as training initiatives such as the Sivuliqtiksatsat Internship program. Public Service Training is responsible for leading and coordinating initiatives to support the government's decentralized model through the design and delivery of training and development programs. The branch develops, maintains and interprets human resource policies, manuals, and handbooks.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	5,188	5,089	5,089	3,926
Grants and contributions	-	-	-	-
Travel and transportation	320	320	320	38
Materials and supplies	59	59	59	46
Purchased services	180	180	180	31
Utilities	-	-	-	-
Service contracts	4,696	4,696	4,696	2,327
Fees and payments	30	30	30	59
Other expenses	30	30	30	46
Total operations and maintenance	10,503	10,404	10,404	6,473
Amortization, not voted	-	-	-	-
Total branch	10,503	10,404	10,404	6,473

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	15,218	883	934	604	17,639
Grants and contributions	-	-	-	-	-
Travel and transportation	1,240	10	41	19	1,310
Materials and supplies	224	13	15	12	264
Purchased services	1,538	245	180	175	2,138
Utilities	-	-	-	-	-
Service contracts	7,606	60	60	60	7,786
Fees and payments	119	5	5	5	134
Other expenses	90	10	10	10	120
Total operations and maintenance	26,035	1,226	1,245	885	29,391

NOT VOTED - DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

AGREEMENT	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
SUMMARY BY AGREEMENT:				
Article 23 Funding ¹	5,000	5,000	5,000	13,202
TOTAL	5,000	5,000	5,000	13,202

NOTES:

This summary includes only those third-party agreements that are operations and maintenance in nature; those relating to capital expenditures are detailed in the Government of Nunavut's Capital Estimates.

KEY TO FUNDING SOURCES**Government of Canada:**

1. Crown-Indigenous Relations and Northern Affairs Canada





JUSTICE

David Akeagok
Minister

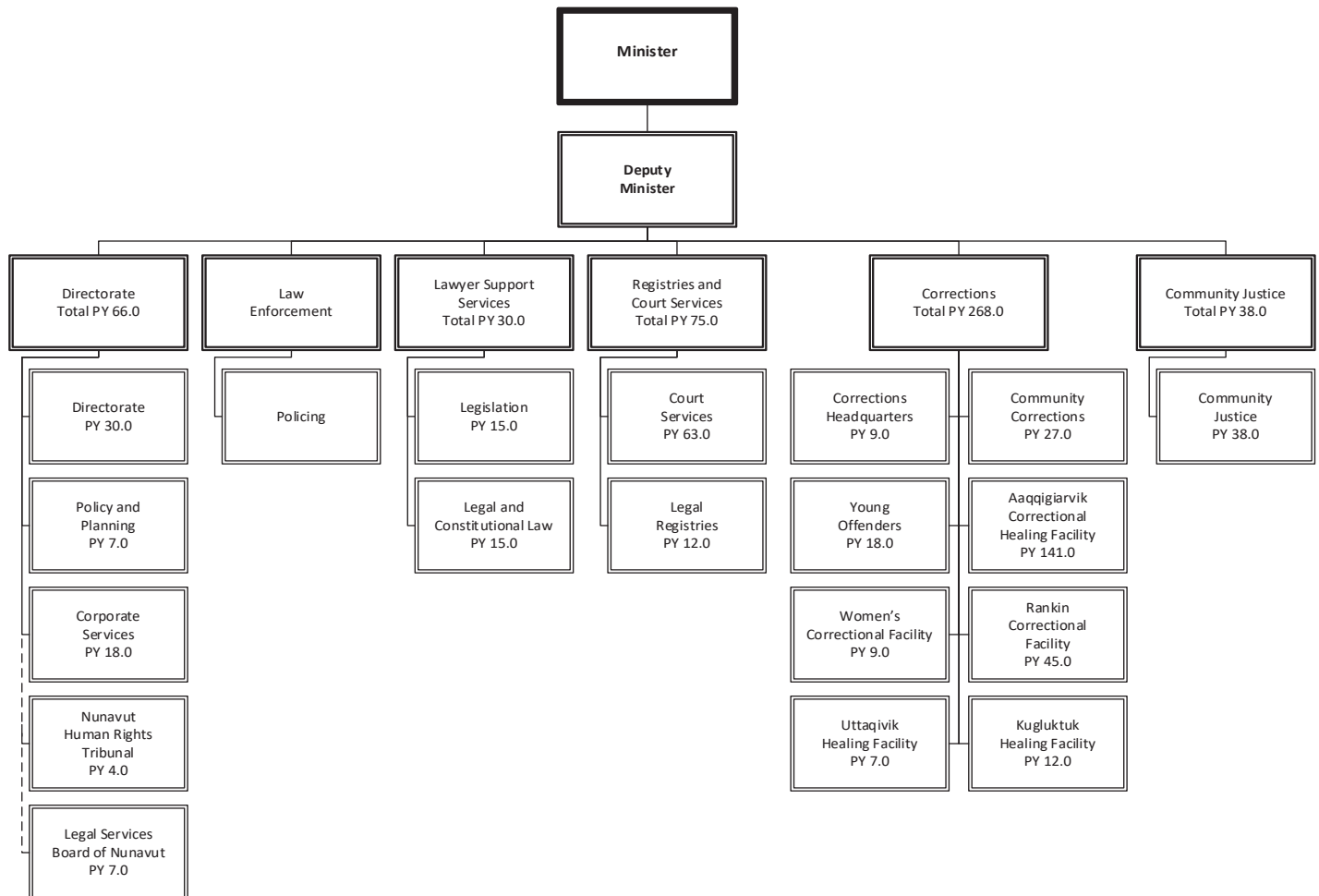
David Lawson
Assistant Deputy Minister
Public Safety

Stephen Mansell
Deputy Minister
Deputy Attorney General

(Vacant)
Assistant Deputy Minister
Courts and Justice Services

Christine Ellsworth
Associate Deputy Minister

ACCOUNTING STRUCTURE CHART

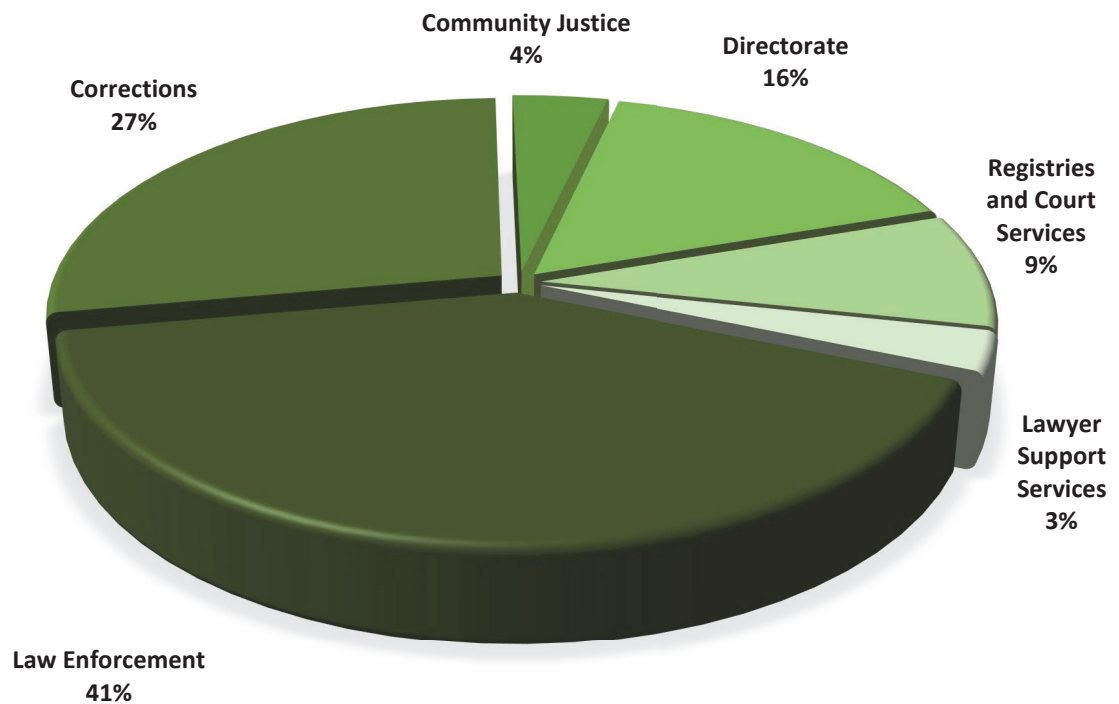


Person Years (PYs)	Total
Approved	468.0
Third-party funded	9.0
Revolving fund	-
Total Person Years (PYs)	477.0

MISSION

In partnership with others, to administer a system of justice that integrates Inuit Societal Values and protects the rights and freedoms of the people of Nunavut.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	61,096	60,074	60,074	61,062
Grants and contributions	18,718	18,468	18,468	16,121
Travel and transportation	4,273	4,216	4,216	2,921
Materials and supplies	5,057	4,871	4,871	4,049
Purchased services	985	966	966	1,301
Utilities	12	12	12	3
Service contracts	81,068	77,765	77,765	69,150
Fees and payments	500	489	489	660
Other expenses	334	322	322	264
Total operations and maintenance, to be voted	172,043	167,183	167,183	155,532
Amortization, not voted	4,023	4,071	4,071	5,946
Total Department	176,066	171,254	171,254	161,478

DIRECTORATE

The Directorate is comprised of three divisions: Directorate, Corporate Services and Policy and Planning. The Directorate provides the senior management capacity for the department and ensures that Justice fulfills its mandate according to specific goals, objectives and priorities. Also, the Directorate liaises between the Government of Nunavut and the Royal Canadian Mounted Police and other Justice appointed committees and agencies and provides leadership and oversight on the preservation of public safety and crime prevention. It also oversees the Office of the Public Trustee and Guardianship, which provides for the administration of trusts on behalf of minors, and the administration of estates and trusts of Nunavut residents who die without a will or need protection because of disability. The Policy and Planning division is responsible for analyzing all departmental policies, justice consultations with other communities and governments, access to information/protection and privacy, and responses to justice issues. In addition, the division is responsible for coordinating the department's implementation of Inuit Societal Values. The Corporate Services division provides a full range of financial and administrative support services to the department, including negotiating for funding with third parties and participating in negotiations relating to federal/territorial agreements. Corporate Services is responsible for the departmental Inuit Employment Plan. Contributed services are provided by the division to operate the Labour Standards Board, Coroner's Office, Nunavut Criminal Code Review Board and administration of the *Residential Tenancies Act*. The division also oversees the financial aspects of the Territorial Policing Services Agreement, as well as providing contributions to the Legal Services Board and the Human Rights Tribunal for their operations in Nunavut.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	7,453	7,637	7,637	7,540
Grants and contributions	17,470	17,220	17,220	15,500
Travel and transportation	573	621	621	215
Materials and supplies	155	162	162	415
Purchased services	277	277	277	561
Utilities	-	-	-	-
Service contracts	1,647	1,509	1,509	773
Fees and payments	71	71	71	72
Other expenses	44	44	44	86
Total operations and maintenance	27,690	27,541	27,541	25,164
Amortization, not voted	4,023	4,071	4,071	5,946
Total branch	31,713	31,612	31,612	31,110

LAW ENFORCEMENT

The Department of Justice contracts with Public Safety and Emergency Preparedness Canada for the provision of Royal Canadian Mounted Police services under the Territorial Policing Services Agreement.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	-	-	-	-
Grants and contributions	-	-	-	-
Travel and transportation	-	-	-	-
Materials and supplies	-	-	-	-
Purchased services	-	-	-	-
Utilities	-	-	-	-
Service contracts	70,252	67,189	67,189	63,160
Fees and payments	-	-	-	-
Other expenses	-	-	-	-
Total operations and maintenance	70,252	67,189	67,189	63,160
Amortization, not voted	-	-	-	-
Total branch	70,252	67,189	67,189	63,160

LAWYER SUPPORT SERVICES

Lawyer Support Services is comprised of two divisions: Legal and Constitutional Law and Legislation. The Legal and Constitutional Law division provides legal services to all government departments and certain public agencies to assist them in carrying out their mandates and to protect the government's legal interests. Its services include advice on all legal matters, legal representation before all courts and tribunals, and contract drafting and review. The division also provides legal advice to Cabinet. The Legislation division's mandate is to draft bills, regulations and appointments, and provide legal advice to the government regarding those documents and the legislative process. The program is also responsible for providing translation services and public access to the government's legislation. It registers, maintains, revises and consolidates the acts and regulations of Nunavut.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	4,723	4,408	4,408	2,446
Grants and contributions	-	-	-	-
Travel and transportation	87	77	77	28
Materials and supplies	33	33	33	79
Purchased services	16	16	16	12
Utilities	-	-	-	-
Service contracts	218	168	168	69
Fees and payments	59	54	54	82
Other expenses	3	3	3	20
Total operations and maintenance	5,139	4,759	4,759	2,736
Amortization, not voted	-	-	-	-
Total branch	5,139	4,759	4,759	2,736

REGISTRIES AND COURT SERVICES

Registries and Court Services is comprised of two divisions: Court Services and Legal Registries. The Court Services division is responsible for the provision of support services for the Nunavut Court of Justice. It also administers the Justice of the Peace program (including the *Family Abuse Intervention Act* Justices of the Peace), Family Support Enforcement program, and Commissioners for Oaths and Notaries Public program. Court Services coordinates the Family Mediation program, which provides families an alternative to the court process in terms of child custody, access and child support. Access to legal information through the Courthouse Law Library is also provided by the division. The Legal Registries division is responsible for administering certain corporate and commercial laws, which involves managing the land titles office, personal property security registry, corporate registry, and securities registry. It also regulates the advisors and dealers engaged in the sale of those securities in Nunavut.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	9,648	9,554	9,554	8,290
Grants and contributions	-	-	-	-
Travel and transportation	2,078	2,078	2,078	1,823
Materials and supplies	368	368	368	302
Purchased services	219	219	219	280
Utilities	-	-	-	-
Service contracts	2,346	2,346	2,346	2,359
Fees and payments	94	94	94	51
Other expenses	143	143	143	62
Total operations and maintenance	14,896	14,802	14,802	13,167
Amortization, not voted	-	-	-	-
Total branch	14,896	14,802	14,802	13,167

CORRECTIONS

The primary purpose of Corrections is the protection of members of society by ensuring appropriate measures of offender control while at the same time providing offenders with opportunities for healing. Corrections administers programs that include adult and young offenders' institutions, on-the-land camps and alternative homes (i.e., open custody). The division also administers the Inuit cultural skills programs that assist adult and youth offenders in developing traditional skills. The Community Corrections (probation) program supervises offenders placed on probation or released from institutions on parole or early release.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	34,171	33,928	33,928	38,515
Grants and contributions	-	-	-	-
Travel and transportation	1,207	1,160	1,160	609
Materials and supplies	4,429	4,243	4,243	3,163
Purchased services	464	445	445	414
Utilities	12	12	12	3
Service contracts	6,559	6,519	6,519	2,759
Fees and payments	273	267	267	454
Other expenses	129	117	117	81
Total operations and maintenance	47,244	46,691	46,691	45,998
Amortization, not voted	-	-	-	-
Total branch	47,244	46,691	46,691	45,998

COMMUNITY JUSTICE

Community Justice is responsible for the development of victim services at the community level and provides funding to community-based justice projects that provide alternatives to court solutions by providing opportunities such as land programs for teaching cultural knowledge and healing for both offenders and victims. It provides alternative justice to offenders through pre-charge and post-charge diversion of minor criminal code offences. It seeks the advice and assistance of the communities in providing alternative justice based on traditional Inuit law and practices. It also works in partnership and cooperation with other government departments in the development and delivery of community wellness programs, including the Therapeutic Justice Program. It helps create a healthy community through restoration of positive relationships between the offenders and their community. Further, Community Justice supports Nunavummiut experiencing family abuse through the delivery of services under the *Family Abuse Intervention Act*.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	5,101	4,547	4,547	4,271
Grants and contributions	1,248	1,248	1,248	621
Travel and transportation	328	280	280	245
Materials and supplies	72	65	65	90
Purchased services	9	9	9	35
Utilities	-	-	-	-
Service contracts	46	34	34	30
Fees and payments	3	3	3	-
Other expenses	15	15	15	15
Total operations and maintenance	6,822	6,201	6,201	5,307
Amortization, not voted	-	-	-	-
Total branch	6,822	6,201	6,201	5,307

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
<i>(C = Contribution; G = Grant)</i>				
Directorate				
C Legal Services Board of Nunavut	16,568	16,408	16,408	14,762
C Nunavut Human Rights Tribunal	902	812	812	738
Total Directorate	17,470	17,220	17,220	15,500
Community Justice				
C Contributions for Community Initiatives	1,248	1,248	1,248	621
Total Community Justice	1,248	1,248	1,248	621
TOTAL GRANTS AND CONTRIBUTIONS	18,718	18,468	18,468	16,121

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	26,287	23,326	8,097	3,386	61,096
Grants and contributions	18,128	149	267	174	18,718
Travel and transportation	3,022	976	179	96	4,273
Materials and supplies	663	3,841	442	111	5,057
Purchased services	552	353	66	14	985
Utilities	-	-	12	-	12
Service contracts	79,448	1,416	162	42	81,068
Fees and payments	245	124	115	16	500
Other expenses	223	102	3	6	334
Total operations and maintenance	128,568	30,287	9,343	3,845	172,043

NOT VOTED - DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

AGREEMENT	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
SUMMARY BY AGREEMENT:				
Federal Inmate Recovery ¹	615	615	615	569
Nunavut Victims' Support ²	750	750	750	477
NLCA Article 14 Implementation ³	-	233	-	111
Intensive Restorative Custody and Supervision Agreement ²	300	300	300	120
Aboriginal Justice Strategy Fund ²	412	412	412	339
Community Justice Integrity Fund	323	323	323	-
Nunavut Family Information Liaison Unit ²	-	302	-	312
Therapeutic Justice Program	500	500	500	272
Canada Family Justice System ²	210	210	210	54
Community Justice Gladue Aftercare Fund	323	323	323	-
NTI Community Justice Therapeutic Program ⁵	-	275	-	116
NILCA Implementation Plan	100	75	150	-
EMERLAC Implementation Plan	150	150	150	-
DID - Drug Impaired Driving	255	265	-	-
LSB - Victim Funds and Innovation Program	684	668	-	-
Murdered and Missing Indigenous Women and Girls	-	64	-	-
Pirurvik Centre	-	202	-	570
TOTAL	4,622	5,667	3,733	2,939

NOTES:

This summary includes only those third-party agreements that are operations and maintenance in nature; those relating to capital expenditures are detailed in the Government of Nunavut's Capital Estimates.

KEY TO FUNDING SOURCES**Government of Canada:**

1. Correctional Service Canada
2. Justice Canada
3. Crown-Indigenous Relations and Northern Affairs Canada

Other sources:

5. Nunavut Tunngavik Incorporated



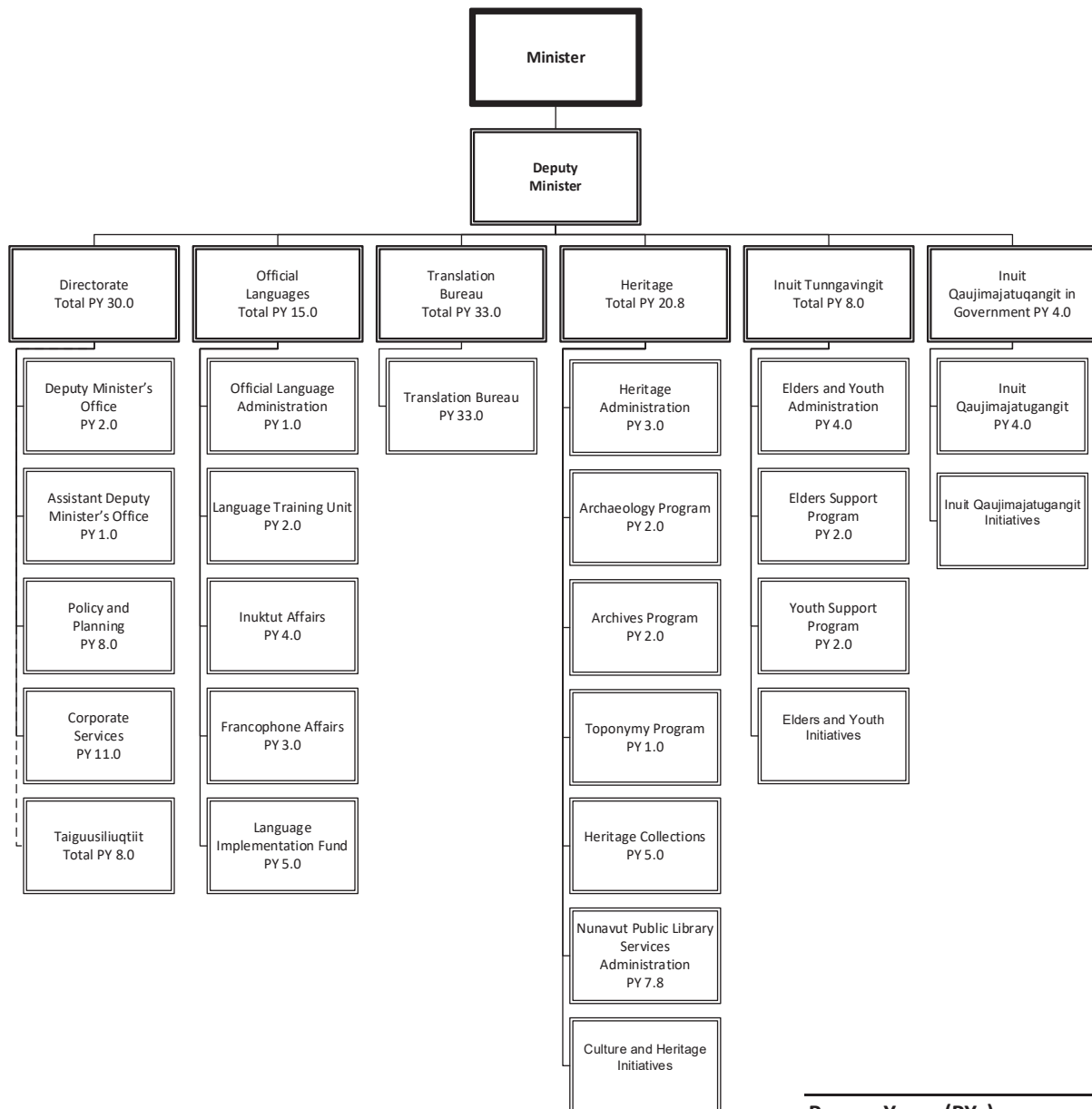
CULTURE AND HERITAGE

Pamela Gross
Minister

Teresa Hughes
Deputy Minister

Jeannie Arreak-Kullualik
Assistant Deputy Minister

ACCOUNTING STRUCTURE CHART

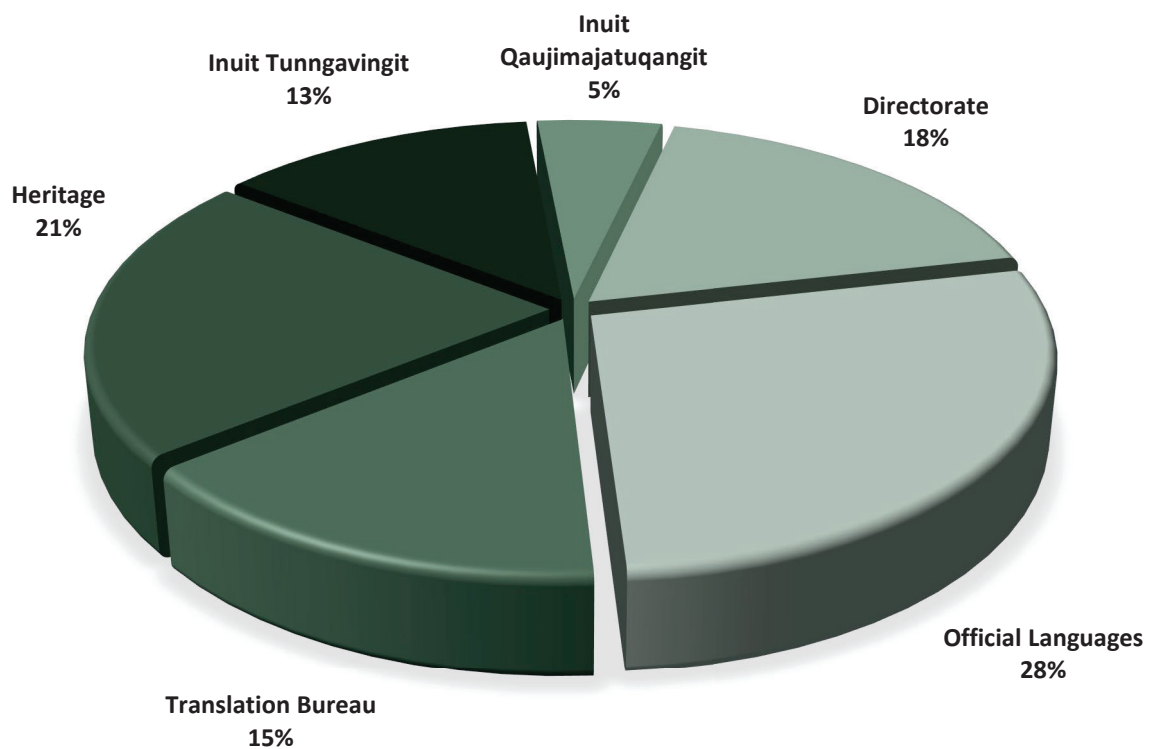


Person Years (PYs)	Total
Approved	101.8
Third-party funded	9.0
Revolving fund	-
Total Person Years (PYs)	110.8

MISSION

The mission of the Department of Culture and Heritage is to preserve and enhance Nunavut’s culture, heritage and languages. The department achieves its mission by promoting Inuit Societal Values through the application of Inuit Qaujimajatuqangit; promoting the use of Inuit language in the workplace and throughout the territory; promoting access to information and resource materials in Nunavut’s official languages in all communities; assisting non-profit, community-based individuals and organizations in cultural, language, and heritage activities; enhancing public library services across Nunavut; and encouraging on-going dialogue between Elders and youth and the Government.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	13,470	12,901	13,301	11,003
Grants and contributions	8,472	8,452	8,452	5,852
Travel and transportation	1,184	1,184	1,184	661
Materials and supplies	457	457	457	253
Purchased services	342	342	342	398
Utilities	-	-	-	-
Service contracts	3,786	4,193	3,793	3,679
Fees and payments	153	153	153	34
Other expenses	141	141	141	205
Total operations and maintenance, to be voted	28,005	27,823	27,823	22,085
Amortization, not voted	131	131	131	146
Total Department	28,136	27,954	27,954	22,231

DIRECTORATE

The Directorate provides overall leadership and management support to the department under the direction of the Deputy Minister who, as the administrative head of the department, makes recommendations to the Minister about goals, objectives and standards for all programs and services. The administrative mandate includes strategic planning, resource allocation, development of legislation and policy, budget coordination, communications, capital planning, financial services, and Inuit employment and human resource planning and development.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	3,083	3,047	3,047	3,291
Grants and contributions	1,439	1,426	1,426	1,140
Travel and transportation	113	113	113	78
Materials and supplies	103	103	103	33
Purchased services	84	84	84	60
Utilities	-	-	-	-
Service contracts	122	122	122	61
Fees and payments	37	37	37	8
Other expenses	17	17	17	98
Total operations and maintenance	4,998	4,949	4,949	4,769
Amortization, not voted	131	131	131	146
Total branch	5,129	5,080	5,080	4,915

OFFICIAL LANGUAGES

Official Languages plays a central role in promoting and coordinating the implementation, monitoring, management and evaluation of language obligations and policies government-wide. The branch oversees the administration of both territorial and federal language funds to assist departments and public agencies in delivering French and Inuit language programs and services. As a result of Nunavut's language legislation, the branch has further enhanced responsibilities to promote the vitality of the Inuit and French language communities in Nunavut, while developing and coordinating policies and programs supporting the revitalization of Inuktitut among youth and communities with concerns of language loss, and strengthening its use among all Nunavummiut.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	2,565	2,534	2,534	1,433
Grants and contributions	1,950	1,943	1,943	1,496
Travel and transportation	566	566	566	78
Materials and supplies	176	176	176	53
Purchased services	95	95	95	204
Utilities	-	-	-	-
Service contracts	2,251	2,258	2,258	1,926
Fees and payments	47	47	47	2
Other expenses	75	75	75	22
Total operations and maintenance	7,725	7,694	7,694	5,214
Amortization, not voted	-	-	-	-
Total branch	7,725	7,694	7,694	5,214

TRANSLATION BUREAU

Translation Bureau coordinates and provides translation, editing and interpreting services in the Official Languages to departments and public agencies, in accordance with the Translation Policy and guidelines. The Bureau maintains a multilingual translation memory system and collaborates with other organizations on language development and standardization.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	3,566	3,116	3,516	3,021
Grants and contributions	-	-	-	-
Travel and transportation	100	100	100	55
Materials and supplies	15	15	15	30
Purchased services	67	67	67	37
Utilities	-	-	-	-
Service contracts	470	870	470	739
Fees and payments	5	5	5	-
Other expenses	6	6	6	8
Total operations and maintenance	4,229	4,179	4,179	3,890
Amortization, not voted	-	-	-	-
Total branch	4,229	4,179	4,179	3,890

HERITAGE

Heritage is responsible for the conservation, protection, promotion and enhancement of the cultural richness of Nunavut through the development and delivery of archaeology, toponymy, museums, and archives policies, programs and services. Heritage also oversees library services, provides grants and contributions to assist community-based heritage initiatives, and supports the growth and development of Nunavut's artistic community.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	2,704	2,672	2,672	1,977
Grants and contributions	2,058	2,058	2,058	2,056
Travel and transportation	203	203	203	185
Materials and supplies	120	120	120	83
Purchased services	73	73	73	74
Utilities	-	-	-	-
Service contracts	801	801	801	914
Fees and payments	24	24	24	23
Other expenses	21	21	21	73
Total operations and maintenance	6,004	5,972	5,972	5,385
Amortization, not voted	-	-	-	-
Total branch	6,004	5,972	5,972	5,385

INUIT TUNNGAVINGIT

Inuit Tunngavingit is responsible for programs that support Elders and youth throughout Nunavut. Program activities include the delivery of training workshops and the provision of grants and contributions that support community-based Elder and youth programs, and Elder and youth committees. In addition, this program provides direct support for the recording of Inuit oral history.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	1,165	1,153	1,153	863
Grants and contributions	2,225	2,225	2,225	760
Travel and transportation	105	105	105	126
Materials and supplies	25	25	25	12
Purchased services	15	15	15	10
Utilities	-	-	-	-
Service contracts	45	45	45	5
Fees and payments	25	25	25	-
Other expenses	14	14	14	1
Total operations and maintenance	3,619	3,607	3,607	1,777
Amortization, not voted	-	-	-	-
Total branch	3,619	3,607	3,607	1,777

INUIT QAUJIMAJATUGANGIT IN GOVERNMENT

The Inuit Qaujimajatuqangit division coordinates the development of Inuit Qaujimajatuqangit and Inuit Societal Values initiatives across the government, provides administrative support to Inuit Qaujimajatuqangit Katimajit, and chairs the interdepartmental Tuttarviit Committee. It also administers contribution agreements for community-based Inuit Societal Values initiatives.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	387	379	379	418
Grants and contributions	800	800	800	400
Travel and transportation	97	97	97	139
Materials and supplies	18	18	18	42
Purchased services	8	8	8	13
Utilities	-	-	-	-
Service contracts	97	97	97	34
Fees and payments	15	15	15	1
Other expenses	8	8	8	3
Total operations and maintenance	1,430	1,422	1,422	1,050
Amortization, not voted	-	-	-	-
Total branch	1,430	1,422	1,422	1,050

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION (C = Contribution; G = Grant)	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
	Directorate			
C Inuit Uqausinginnik Taiguusiliuqtiit Funding	1,439	1,426	1,426	1,140
Total Directorate	1,439	1,426	1,426	1,140
Official Languages				
G Inuktut Song Writing Contest	20	13	13	13
G Language Implementation Fund	450	450	450	360
C Language Implementation Fund	1,450	1,450	1,450	1,123
C French Language Arts and Culture Development	30	30	30	-
Total Official Languages	1,950	1,943	1,943	1,496
Heritage				
G Culture and Heritage	175	175	175	175
G Archaeology and Paleontology Research Support	25	25	25	15
C Heritage Facilities	200	200	200	200
C Culture and Heritage	266	266	266	301
C Cultural Communications Program	125	125	125	125
C Toponymy Program	100	77	100	100
C Heritage Centre Core Funding	348	348	348	348
C Arts	325	325	325	270
C Public Library Services	494	517	494	522
Total Heritage	2,058	2,058	2,058	2,056
Elders and Youth				
G Youth Initiatives	625	647	625	155
G Elders Initiatives	625	603	625	150
G Youth and Elders Committees	375	375	375	30
C Youth Initiatives	-	-	-	100
C Elders Initiatives	-	-	-	125
C Elders and Youth Facilities	600	600	600	200
Total Inuit Tunngavingit	2,225	2,225	2,225	760
Inuit Qaujimagatuqangit				
C Inuit Societal Values	800	800	800	400
Total Inuit Qaujimagatuqangit	800	800	800	400
TOTAL GRANTS AND CONTRIBUTIONS	8,472	8,452	8,452	5,852

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	6,370	2,852	682	3,566	13,470
Grants and contributions	6,728	1,479	165	100	8,472
Travel and transportation	776	268	40	100	1,184
Materials and supplies	304	60	78	15	457
Purchased services	189	56	30	67	342
Utilities	-	-	-	-	-
Service contracts	2,471	811	34	470	3,786
Fees and payments	100	47	1	5	153
Other expenses	105	26	4	6	141
Total operations and maintenance	17,043	5,599	1,034	4,329	28,005

NOT VOTED - DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

AGREEMENT	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
SUMMARY BY AGREEMENT:				
Canada - Nunavut General Agreement on the Promotion of French and Inuit Language ¹	9,658	9,658	9,658	7,816
TOTAL	9,658	9,658	9,658	7,816

NOTES:

This summary includes only those third-party agreements that are operations and maintenance in nature; those relating to capital expenditures are detailed in the Government of Nunavut's Capital Estimates.

KEY TO FUNDING SOURCES**Government of Canada:**

1. Canadian Heritage



EDUCATION

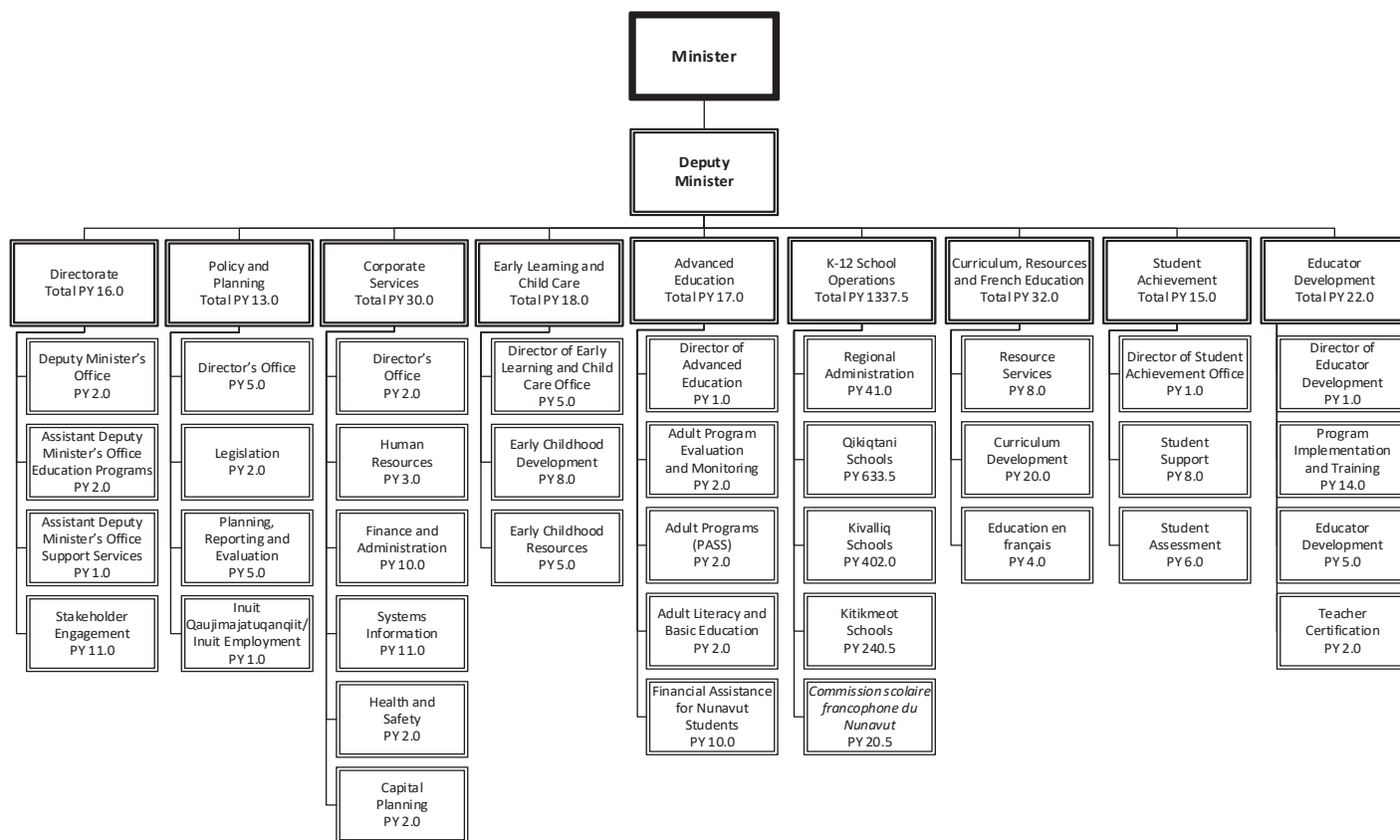
Pamela Gross
Minister

Martine St-Louis
Assistant Deputy Minister
Support Services

Rebecca Hainnu
Deputy Minister

Dr. Sonia Osbourne
Assistant Deputy Minister
Education Programs

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	1,485.5
Third-party funded	15.0
Revolving fund	-
Total Person Years (PYs)	1,500.5

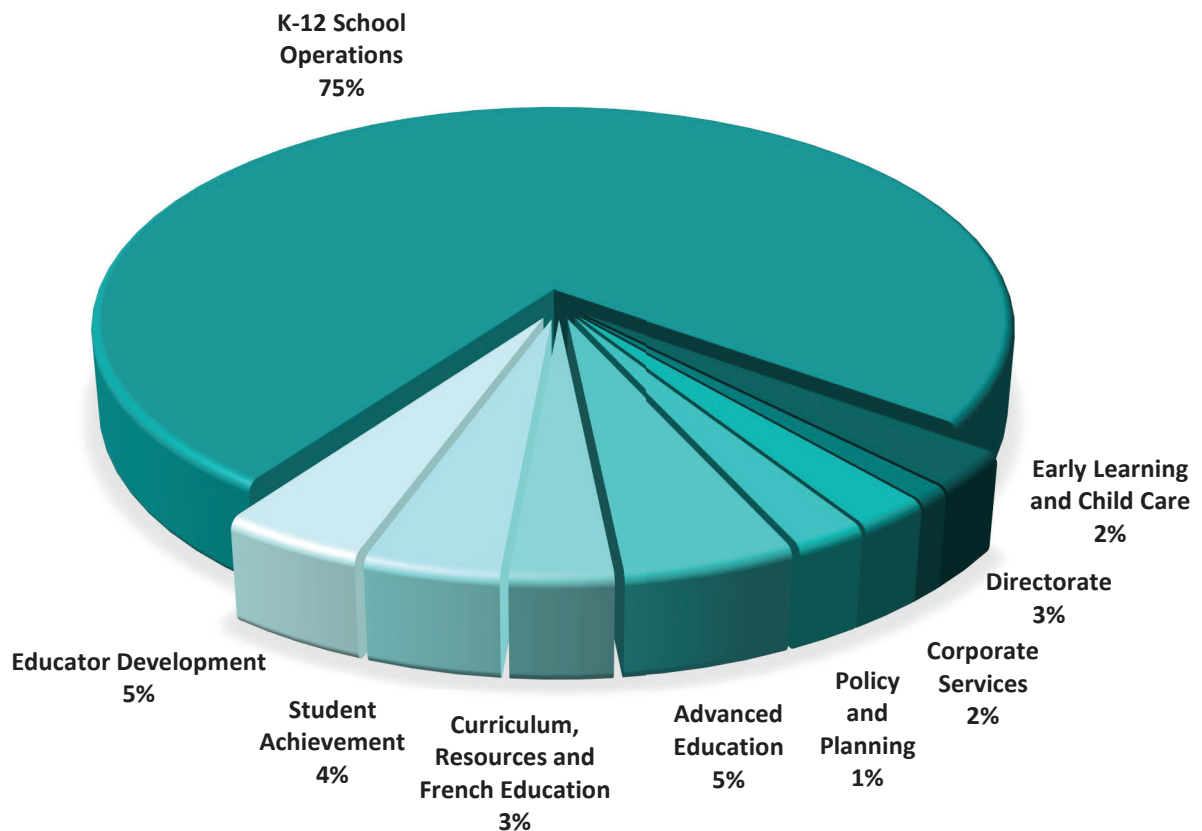
MISSION

The Department of Education, under the Minister of Education, is responsible for programs and services that support the following: early childhood education, the K-12 school system, adult learning and literacy.

A wide range of programs and services are provided to Nunavummiut that encourage and support self-reliance, leading individuals towards productive decisions for themselves and their communities. In order to successfully deliver these programs and meet the needs of Nunavummiut, the department has developed partnerships within Nunavut and throughout Canada. These partnerships involve Elders, schools, communities, Nunavut Arctic College, District Education Authorities including the Commission scolaire francophone du Nunavut, the Coalition of Nunavut District Education Authorities, other Government of Nunavut departments, the federal government, businesses and Inuit organizations, and public and non-profit boards and agencies.

Life-long learning is also supported and encouraged through curriculum and resource development, early childhood programming, administration and governance of adult learning, and by incorporating Inuit Societal Values as well as language and culture into all programs and services.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	198,091	197,859	197,859	180,956
Grants and contributions	43,852	41,114	41,114	36,782
Travel and transportation	5,879	5,817	5,817	1,681
Materials and supplies	4,676	4,571	4,571	1,744
Purchased services	2,916	3,841	3,841	3,464
Utilities	-	-	-	-
Service contracts	22,637	18,980	18,980	15,768
Fees and payments	841	809	809	633
Other expenses	813	556	556	555
Total operations and maintenance, to be voted	279,705	273,547	273,547	241,583
Amortization, not voted	18,960	19,031	19,031	18,980
Total Department	298,665	292,578	292,578	260,563

DIRECTORATE

Directorate includes Directorate and Stakeholder Engagement functions. The Deputy Minister and Assistant Deputy Ministers provide advice to the Minister of Education and Cabinet on matters relating to the department's mandate. They also ensure implementation of ministerial direction and government policy. The Director of Stakeholder Engagement manages the department's communication efforts as well as its efforts to work collaboratively and support the needs of its key partner organizations.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	2,150	2,154	2,154	1,303
Grants and contributions	4,113	4,113	4,113	3,148
Travel and transportation	574	567	567	374
Materials and supplies	20	20	20	26
Purchased services	46	56	56	106
Utilities	-	-	-	-
Service contracts	355	355	355	606
Fees and payments	318	318	318	62
Other expenses	-	18	18	(86)
Total operations and maintenance	7,576	7,601	7,601	5,539
Amortization, not voted	-	-	-	-
Total branch	7,576	7,601	7,601	5,539

POLICY AND PLANNING

Policy and Planning is responsible for coordinating policy and legislation development as well as meeting departmental obligations under the *Access to Information and Protection of Privacy Act* and overseeing actions to assess and respond to access to information requests. The division coordinates the preparation of information for the Minister and Deputy Minister to represent the department within the government, the territory, nationally and internationally. This division also leads the department's strategic and business planning including the development and management of an accountability framework; the oversight of a comprehensive framework for evaluating programs; setting and monitoring performance measurements and targets; and managing an integrated risk management strategy. This division also develops and leads the department's research agenda and project management portfolio, and oversees corporate reporting including the annual report.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	1,526	1,565	1,565	1,184
Grants and contributions	-	-	-	-
Travel and transportation	538	487	487	64
Materials and supplies	7	7	7	11
Purchased services	57	61	61	9
Utilities	-	-	-	-
Service contracts	567	432	432	239
Fees and payments	178	178	178	93
Other expenses	-	-	-	-
Total operations and maintenance	2,873	2,730	2,730	1,600
Amortization, not voted	-	-	-	-
Total branch	2,873	2,730	2,730	1,600

2024-2025 Main Estimates

Government of Nunavut

CORPORATE SERVICES

Corporate Services provides strategic financial management and oversees development, design and planning of capital infrastructure projects as well as facility and vehicle management. The division provides a full range of administrative support services to the department in the areas of strategic human resources including orientation, staffing, corporate training and programming. Corporate Services also provides health and safety support services and information technology/information system supports in the areas of system planning, database management, and system analysis.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	3,388	3,551	3,551	4,571
Grants and contributions	85	85	85	85
Travel and transportation	454	454	454	208
Materials and supplies	255	174	174	122
Purchased services	348	1,270	1,270	1,636
Utilities	-	-	-	-
Service contracts	891	572	572	1,309
Fees and payments	22	13	13	289
Other expenses	812	429	429	562
Total operations and maintenance	6,255	6,548	6,548	8,782
Amortization, not voted	18,960	19,031	19,031	18,980
Total branch	25,215	25,579	25,579	27,762

EARLY LEARNING AND CHILD CARE

Early Learning and Child Care is responsible for promoting quality care and education for children by licensing, inspecting, and providing guidance and support to all licensed childcare facilities to ensure compliance with the *Child Day Care Act* and Regulations. The division is also responsible for promoting early childhood development by providing support for special needs children and training opportunities for early childhood program educators, staff and parents. The division is responsible for governance, policy and planning of early learning and childcare initiatives under the *Child Day Care Act* and Regulations.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	1,199	1,268	1,268	1,448
Grants and contributions	4,278	4,278	4,278	3,680
Travel and transportation	263	136	136	30
Materials and supplies	15	15	15	10
Purchased services	-	6	6	6
Utilities	-	-	-	-
Service contracts	375	-	-	199
Fees and payments	-	-	-	-
Other expenses	-	2	2	6
Total operations and maintenance	6,130	5,705	5,705	5,379
Amortization, not voted	-	-	-	-
Total branch	6,130	5,705	5,705	5,379

2024-2025 Main Estimates

Government of Nunavut

ADVANCED EDUCATION

Advanced Education is responsible for guiding the development of governance, policy and strategic planning for adult learning in the territory including work to increase the availability of quality post-secondary educational opportunities in the territory and ensuring that existing programs and services are of high quality for the benefit of students and government. It works to guide the implementation of the Nunavut Adult Learning Strategy as well as the *Education Act* as it relates to adult education. This branch is also responsible for adult programs that support equality of opportunity and encourage adult literacy, numeracy and essential employability skills. Advanced Education oversees the administration of the Financial Assistance for Nunavut Students program, which provides financial support to eligible residents of Nunavut for post-secondary education in the form of grants and loans.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	2,013	2,081	2,081	2,278
Grants and contributions	11,785	11,778	11,778	9,949
Travel and transportation	67	57	57	9
Materials and supplies	24	22	22	18
Purchased services	-	19	19	6
Utilities	-	-	-	-
Service contracts	848	347	347	368
Fees and payments	8	6	6	1
Other expenses	1	19	19	20
Total operations and maintenance	14,746	14,329	14,329	12,649
Amortization, not voted	-	-	-	-
Total branch	14,746	14,329	14,329	12,649

STUDENT LOAN REVOLVING FUND

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Statement of operations				
Loans receivable, opening balance	8,760	7,895	8,647	7,577
Add:				
Loans granted during the year	900	872	800	331
	9,660	8,767	9,447	7,908
Less:				
Adjustment to opening entry	-	-	-	(2)
Principle amount of loans repaid	(50)	(7)	(50)	(11)
Principle amount of loan remission	(15)	-	(15)	-
	(65)	(7)	(65)	(13)
Loans receivable, closing balance	9,595	8,760	9,382	7,895
Less:				
Estimated provision for remission and doubtful accounts	(7,245)	(6,572)	(7,037)	(5,928)
Net loans receivable, closing balance	2,350	2,188	2,345	1,967
Effect of the Student Loan Revolving Fund on government operations				
Interest earned and credited to general revenues	-	-	-	-
Less:				
Estimated provision for remission and doubtful accounts	(643)	(643)	(552)	(245)
Operating deficiency for the year	(643)	(643)	(552)	(245)

K-12 SCHOOL OPERATIONS

K-12 School Operations are the regional offices of the Department of Education responsible for supervising and supporting the delivery of Nunavut's Education Programs in schools across the territory. Regional School Operations/Commission scolaire francophone du Nunavut offices located in Kugluktuk, Baker Lake, Pond Inlet and Iqaluit respectively are responsible for the day-to-day operation of schools, supervision of teaching staff, operational liaison with District Education Authorities and overseeing the delivery of the educational programs and educational services for K-12. These offices provide direct support to schools through supervision and support to principals, teachers and other school staff to ensure that high quality instructional, assessment and student support practices are occurring as required by the Minister. These offices are also responsible for the hiring, relocating, supervision and performance management of school employees.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	180,433	179,344	179,344	165,536
Grants and contributions	16,648	14,602	14,602	14,139
Travel and transportation	1,573	1,694	1,694	870
Materials and supplies	105	101	101	62
Purchased services	1,631	1,523	1,523	1,263
Utilities	-	-	-	-
Service contracts	9,078	6,978	6,978	7,219
Fees and payments	118	97	97	12
Other expenses	-	20	20	9
Total operations and maintenance	209,586	204,359	204,359	189,110
Amortization, not voted	-	-	-	-
Total branch	209,586	204,359	204,359	189,110

CURRICULUM, RESOURCES AND FRENCH EDUCATION

Curriculum Development, Resources Services and Education en Français are the divisions in the department largely responsible for developing and maintaining the Education Program that is to be delivered in Nunavut's schools. These divisions work to establish the standards for what students learn throughout their schooling, the teaching and learning resources used in classrooms to support this learning and to ensure that these standards and materials are reflective of Nunavut's official languages, Inuit culture and Nunavut and northern realities.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	3,491	3,792	3,792	2,416
Grants and contributions	-	-	-	-
Travel and transportation	217	217	217	57
Materials and supplies	4,059	4,049	4,049	1,435
Purchased services	384	449	449	416
Utilities	-	-	-	-
Service contracts	559	349	349	733
Fees and payments	2	2	2	3
Other expenses	-	10	10	11
Total operations and maintenance	8,712	8,868	8,868	5,071
Amortization, not voted	-	-	-	-
Total branch	8,712	8,868	8,868	5,071

2024-2025 Main Estimates

Government of Nunavut

STUDENT ACHIEVEMENT

Student Achievement is responsible for overall student assessment and supports. The Student Assessment unit is responsible for overseeing the development of assessment and reporting policies, procedures and standards, and designing, developing, implementing and evaluating assessment tools. The Student Support unit is responsible for supporting inclusive schooling in Nunavut through the development of policies, procedures and standards to enhance staff skills and knowledge. The unit is also responsible for overseeing home schooling and for the provision of health and wellness supports to ensure schools are safe and welcoming environments.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	1,362	1,444	1,444	1,660
Grants and contributions	915	606	606	546
Travel and transportation	81	81	81	56
Materials and supplies	22	22	22	20
Purchased services	17	20	20	11
Utilities	-	-	-	-
Service contracts	9,018	9,001	9,001	3,868
Fees and payments	150	150	150	2
Other expenses	-	14	14	7
Total operations and maintenance	11,565	11,338	11,338	6,170
Amortization, not voted	-	-	-	-
Total branch	11,565	11,338	11,338	6,170

EDUCATOR DEVELOPMENT

Educator Development is responsible for the design and delivery of a professional development framework for employees in Nunavut's school system. This includes orientation for new employees, mentorship opportunities, delivery or training designed to improve professional practices, and ensuring teacher and principal certification is maintained.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	2,529	2,660	2,660	560
Grants and contributions	6,028	5,652	5,652	5,235
Travel and transportation	2,112	2,124	2,124	13
Materials and supplies	169	161	161	40
Purchased services	433	437	437	11
Utilities	-	-	-	-
Service contracts	946	946	946	1,227
Fees and payments	45	45	45	171
Other expenses	-	44	44	26
Total operations and maintenance	12,262	12,069	12,069	7,283
Amortization, not voted	-	-	-	-
Total branch	12,262	12,069	12,069	7,283

2024-2025 Main Estimates

Government of Nunavut

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION (C = Contribution; G = Grant)	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
	Directorate			
C District Education Authorities Coalition	4,020	4,020	4,020	3,103
C National Arts Centre	93	93	93	45
Total Directorate	4,113	4,113	4,113	3,148
Corporate Services				
C Nunavut Community Access Program	85	85	85	85
Total Corporate Services	85	85	85	85
Early Learning and Child Care				
C Young Parents Stay Learning	170	170	170	52
C DEA Early Childhood Culture and Language	1,000	1,000	1,000	860
C Early Childhood Program Day Care contributions	2,150	2,150	2,150	2,482
C Early Childhood Program Healthy Children Initiative	908	908	908	286
C Daycare Training Support	50	50	50	-
Total Early Learning and Child Care	4,278	4,278	4,278	3,680
Student Achievement				
C Canadian Red Cross	915	606	606	546
Total Student Achievement	915	606	606	546
K-12 School Operations				
G <i>Commission scolaire francophone du Nunavut</i>	1	1	1	-
G District Education Authorities	26	26	26	-
G University of Manitoba	-	-	-	10
G Various grants	20	20	20	-
C District Education Authorities contributions	15,855	14,011	14,011	13,612
C Frontier College	100	100	100	79
C Kivalliq Science Educators	40	40	40	40
C Northern Youth Abroad	100	100	100	100
C <i>Commission scolaire francophone</i> contributions	506	304	304	298
Total K-12 School Operations	16,648	14,602	14,602	14,139

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
<i>Grants and Contributions con't</i>				
Educator Development				
C TakingItGlobal	1,494	1,294	1,294	1,404
C Teachers' Professional Development	4,534	4,358	4,358	3,831
Total Educator Development	6,028	5,652	5,652	5,235
Advanced Education				
G Financial Assistance for Nunavut Students Program	8,916	8,916	8,916	9,599
C Literacy Program	175	175	175	175
C Nunavut Sivuniksavut	182	175	175	175
C Student Support Assistant	250	250	250	-
C Teacher Education Strategy	2,262	2,262	2,262	-
Total Advanced Education	11,785	11,778	11,778	9,949
TOTAL GRANTS AND CONTRIBUTIONS	43,852	41,114	41,114	36,782

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	17,840	88,335	56,756	35,160	198,091
Grants and contributions	26,836	8,338	5,046	3,632	43,852
Travel and transportation	3,811	1,007	525	536	5,879
Materials and supplies	4,529	45	44	58	4,676
Purchased services	1,335	779	512	290	2,916
Utilities	-	-	-	-	-
Service contracts	13,652	4,101	2,491	2,393	22,637
Fees and payments	678	102	11	50	841
Other expenses	813	-	-	-	813
Total operations and maintenance	69,494	102,707	65,385	42,119	279,705

NOT VOTED - DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

AGREEMENT	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
SUMMARY BY AGREEMENT:				
Nunavut Teachers' Association Education Leave	2,051	2,051	1,243	950
Official Language in Education ¹	1,685	1,685	2,114	1,861
Nunavut Early Learning and Child Care ²	2,559	2,760	2,559	2,842
Canada-wide Early Learning and Child Care Agreement ²	15,381	22,478	13,448	8,644
Ecole des Trois-Soleils Addition and Expansion ³	-	-	-	2,807
Safe Return to Class (COVID-19) ²	-	-	-	679
NEU President	-	71	101	104
Total Education	21,676	29,045	19,465	17,887

NOTES:

This summary includes only those third-party agreements that are operations and maintenance in nature; those relating to capital expenditures are detailed in the Government of Nunavut's Capital Estimates.

KEY TO FUNDING SOURCES**Government of Canada:**

1. Canadian Heritage
2. Employment and Social Development Canada
3. Indigenous Services Canada

Other sources:

4. Nunavut Tunngavik Incorporated





HEALTH

John Main
Minister

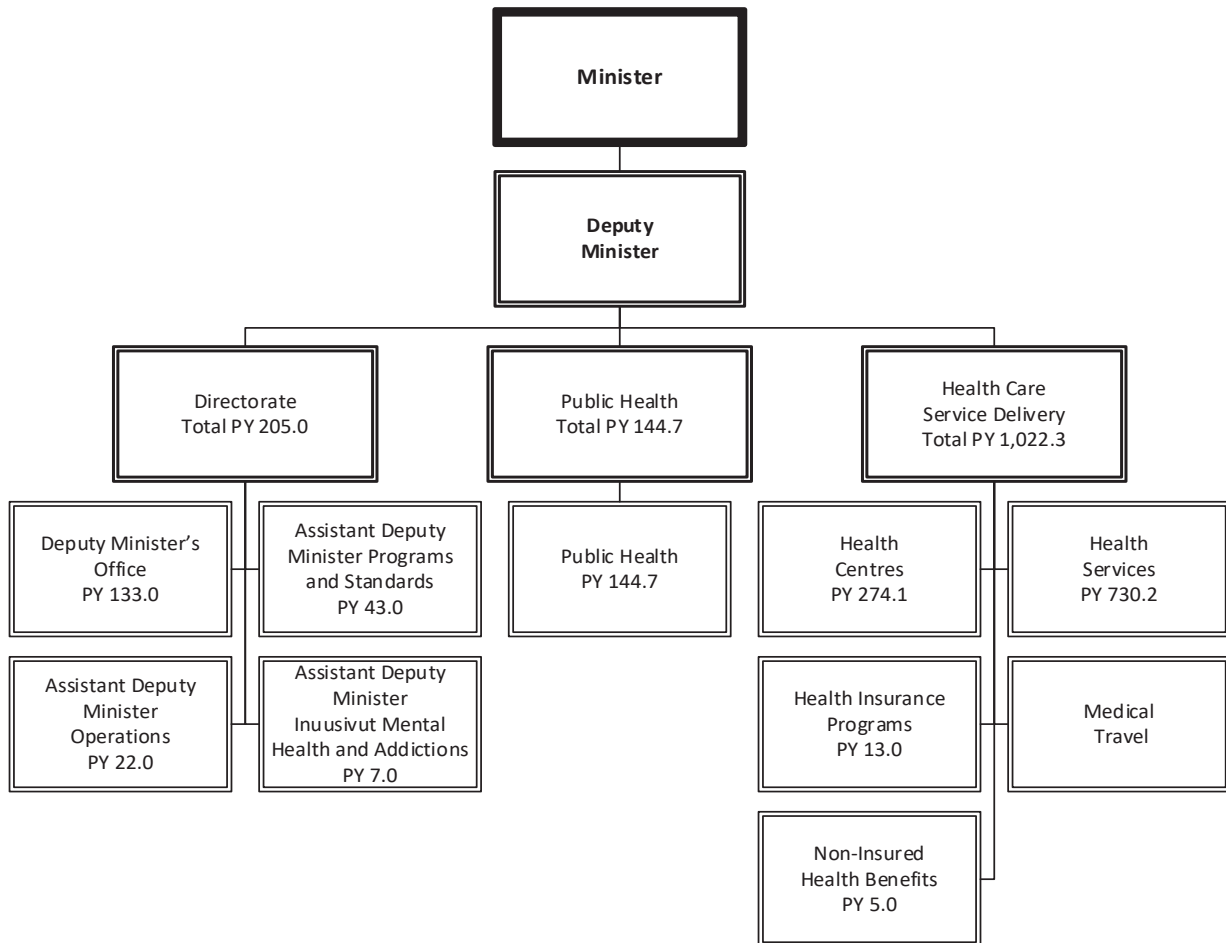
Jennifer Berry
Assistant Deputy Minister
Health Operations

Megan Hunt
Deputy Minister

Chris Nolan
Assistant Deputy Minister
Programs and Standards

Victoria Madsen
Assistant Deputy Minister
Inuusivut, Mental Health and Addictions

ACCOUNTING STRUCTURE CHART

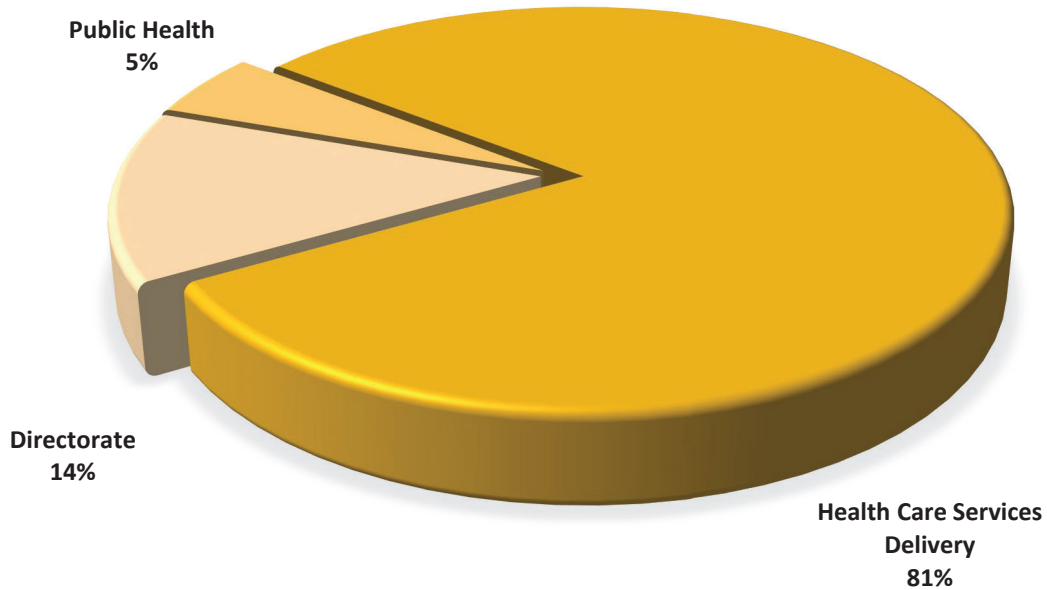


Person Years (PYs)	Total
Approved	1,249.5
Third-party funded	122.5
Revolving fund	-
Total Person Years (PYs)	1,372.0

MISSION

Through collaboration, innovation and integration of Inuit Societal Values, we will provide excellent health care services that empower Nunavummiut to live healthy lives.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	186,102	185,840	175,924	168,684
Grants and contributions	11,898	11,898	11,898	6,225
Travel and transportation	43,049	42,649	43,049	45,423
Materials and supplies	17,066	14,978	14,978	19,364
Purchased services	6,800	6,800	6,800	7,937
Utilities	675	675	675	1,046
Service contracts	171,614	136,862	136,462	163,827
Fees and payments	81,608	78,308	78,308	83,988
Other expenses	1,480	1,480	1,480	1,285
Total operations and maintenance, to be voted	520,292	479,490	469,574	497,779
Amortization, not voted	13,619	13,644	13,644	14,056
Total Department	533,911	493,134	483,218	511,835

DIRECTORATE

The Directorate Branch provides overall management support and advice to the Minister, under the direction of the Deputy Minister. The branch is also responsible for strategic planning, providing leadership in the development of policy and legislation, communications, budget coordination, financial services, capital planning, human resource development planning and systems support. Leadership and coordination in the areas of professional practice standards, nursing, regional service delivery, and overall departmental quality assurance are also key functions of this branch.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	29,992	29,473	29,396	23,938
Grants and contributions	9,117	9,117	9,117	6,049
Travel and transportation	2,338	2,338	2,338	5,292
Materials and supplies	275	275	275	938
Purchased services	958	958	958	674
Utilities	-	-	-	94
Service contracts	27,135	27,195	26,895	25,740
Fees and payments	490	490	490	869
Other expenses	1,021	1,021	1,021	841
Total operations and maintenance	71,326	70,867	70,490	64,435
Amortization, not voted	13,619	13,644	13,644	14,056
Total branch	84,945	84,511	84,134	78,491

PUBLIC HEALTH

The Public Health branch provides direction and leadership throughout Nunavut regarding the core functions of public health, which include population health assessment, health surveillance, health promotion, disease and injury prevention, health protection and preparedness management of and response for public health emergencies. Public Health uses strategies and approaches that combine education and skill building, social policy, inter-sectoral partnership and collaboration, regulation, community development and the support of effective clinical preventive interventions.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	19,048	18,700	18,700	10,122
Grants and contributions	764	764	764	10
Travel and transportation	1,782	1,782	1,782	1,063
Materials and supplies	733	733	733	1,093
Purchased services	436	436	436	599
Utilities	-	-	-	-
Service contracts	3,995	4,095	3,995	1,628
Fees and payments	33	33	33	9
Other expenses	120	120	120	494
Total operations and maintenance	26,911	26,663	26,563	15,018
Amortization, not voted	-	-	-	-
Total branch	26,911	26,663	26,563	15,018

HEALTH CARE SERVICE DELIVERY

The Health Care Service Delivery branch includes clinical services provided at community and regional health centres, and the Qikiqtani General Hospital. The branch also provides mental health, long-term care and home and community support services. The branch strives to provide culturally relevant services through a holistic, patient-centred approach. It also includes territorial health insurance programs that cover hospital services within Nunavut and other jurisdictions, as well as supplementary health benefits and vital statistics. The branch coordinates referrals to access health care services within Nunavut and other jurisdictions. This branch also funds physician and specialist services, including rehabilitation services that are accessed both in and out of territory as required. The Non-Insured Health Benefits program, administered on behalf of the Government of Canada (third-party funding), is run from this branch.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	137,062	137,667	127,828	134,624
Grants and contributions	2,017	2,017	2,017	166
Travel and transportation	38,929	38,529	38,929	39,068
Materials and supplies	16,058	13,970	13,970	17,333
Purchased services	5,406	5,406	5,406	6,664
Utilities	675	675	675	952
Service contracts	140,484	105,572	105,572	136,459
Fees and payments	81,085	77,785	77,785	83,110
Other expenses	339	339	339	(50)
Total operations and maintenance	422,055	381,960	372,521	418,326
Amortization, not voted	-	-	-	-
Total branch	422,055	381,960	372,521	418,326

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION (C = Contribution; G = Grant)	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Directorate				
G Nursing Scholarship and Bursaries	100	100	100	63
C Nunavut Suicide Prevention Strategy	4,681	4,681	4,681	3,285
C Addiction and Trauma Treatment	4,150	4,150	4,150	2,408
C Education and training programs	186	186	186	217
C Kamatsiaqtut Help Line Society	-	-	-	75
Total Directorate	9,117	9,117	9,117	6,048
Public Health				
G Health Committees of Council	250	250	250	10
C Tobacco Reduction	248	248	248	-
C Cancer Screening	266	266	266	-
Total Public Health	764	764	764	10
Health Care Service and Delivery				
C Alcohol and Drug Treatment Program	1,347	1,347	1,347	167
C Maternal Health Strategy	620	620	620	-
C Kamatsiaqtut Help Line Society	50	50	50	-
Total Health Care Service Delivery	2,017	2,017	2,017	167
TOTAL GRANTS AND CONTRIBUTIONS	11,898	11,898	11,898	6,225

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	34,299	79,544	41,327	30,932	186,102
Grants and contributions	10,179	50	569	1,100	11,898
Travel and transportation	5,783	24,697	8,390	4,179	43,049
Materials and supplies	722	8,695	4,974	2,675	17,066
Purchased services	1,550	4,085	807	358	6,800
Utilities	20	456	124	75	675
Service contracts	75,882	50,957	28,154	16,621	171,614
Fees and payments	81,027	95	2	484	81,608
Other expenses	1,277	187	12	4	1,480
Total operations and maintenance	210,739	168,766	84,359	56,428	520,292

NOT VOTED - DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

AGREEMENT	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
SUMMARY BY AGREEMENT:				
Non-Insured Health Benefits Program ¹	131,241	131,241	131,241	80,810
Nunavut Wellness Agreement ¹	22,756	24,781	21,556	27,900
Health Funding Consolidated Contribution Agreement ¹	-	-	-	66,000
Territorial Health Investment Fund ²	-	-	4,300	4,370
Canada-Nunavut Home and Community Care and Mental Health ²	-	1,550	1,550	2,300
Toll-free Quitline Numbers on Tobacco Packaging Initiative ²	-	100	100	100
Canadian Chronic Disease Surveillance System ³	206	208	-	226
Canadian Congenital Anomalies Surveillance Systems ³	-	221	221	-
Canadian Partnership Against Cancer ⁵	-	-	-	282
Nunavut Recovery Centre ¹	20,419	19,940	19,940	1,504
COVID -19 Proof of Vaccination Funding	-	3,390	3,390	251
COVID -19 Supportive Care Funding	-	-	-	1,119
Nunavut Virtual Care Program ⁴	-	-	-	2,012
Crisis Hotlines responding to Gender Based Violence ⁶	175	175	-	-
Total Health	174,797	181,606	182,298	186,874

NOTES:

This summary includes only those third-party agreements that are operations and maintenance in nature; those relating to capital expenditures are detailed in the Government of Nunavut's Capital Estimates.

KEY TO FUNDING SOURCES**Government of Canada:**

1. Indigenous Services Canada
2. Health Canada
3. Public Health Agency of Canada

Other sources:

4. Canada Health Infoway
5. Canadian Partnership Against Cancer Corporation
6. Women and Gender Equality Canada





ENVIRONMENT

Daniel Qavvik

Minister

Yvonne Niego

Deputy Minister

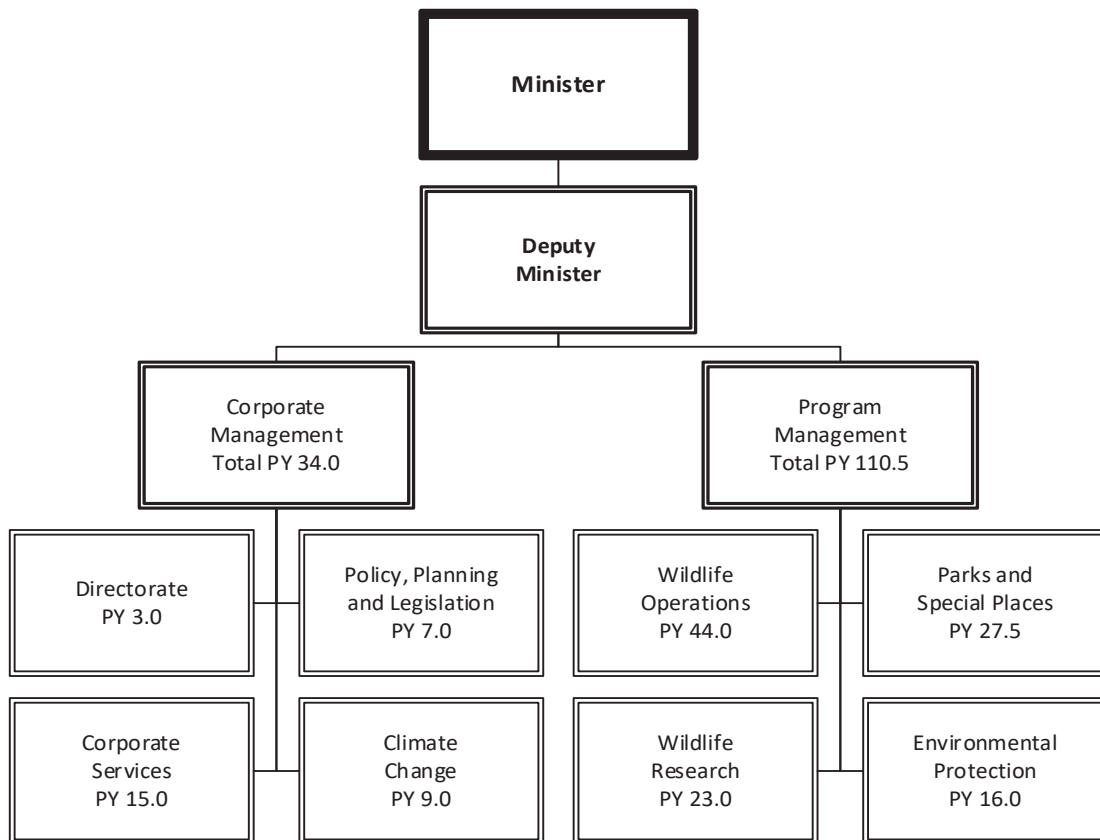
(Vacant)

Associate Deputy Minister

Naomie Pudluk

Assistant Deputy Minister

ACCOUNTING STRUCTURE CHART

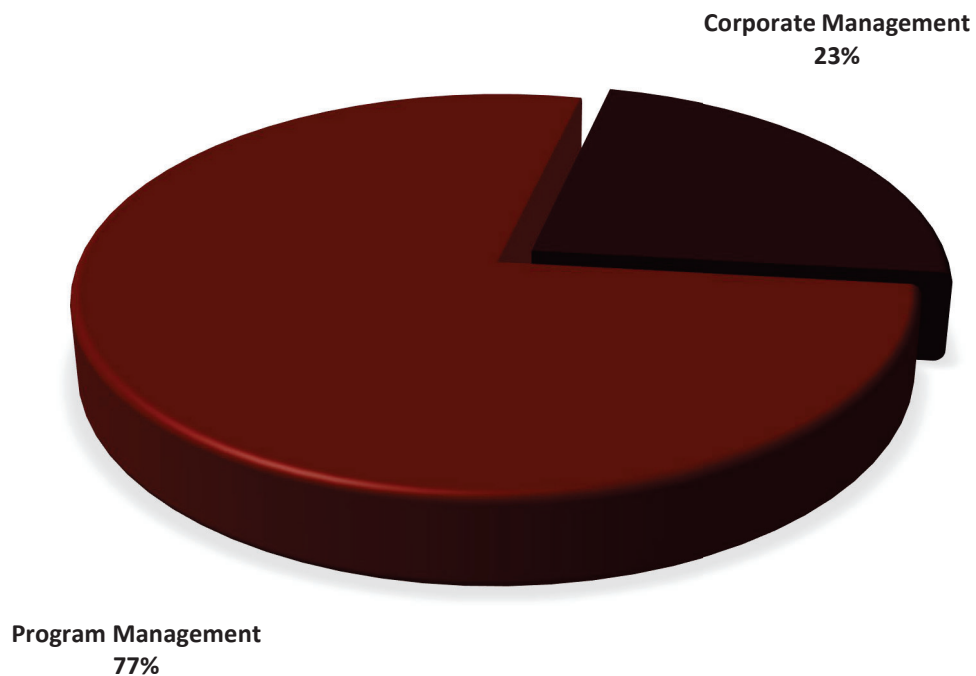


Person Years (PYs)	Total
Approved	131.5
Third-party funded	13.0
Revolving fund	-
Total Person Years (PYs)	144.5

MISSION

Through avatimik kamattianiq (environmental stewardship), the Department of Environment, in partnership with others, protects the environment (land, air, water), parks, and wildlife by promoting the sustainable use of these renewable resources.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	18,267	16,911	16,911	16,379
Grants and contributions	1,544	1,569	1,544	1,516
Travel and transportation	2,519	2,439	2,439	2,640
Materials and supplies	1,151	1,089	1,089	817
Purchased services	546	485	510	1,207
Utilities	-	-	-	25
Service contracts	2,261	2,243	2,243	2,248
Fees and payments	142	110	110	49
Other expenses	1,097	1,063	1,063	395
Total operations and maintenance, to be voted	27,527	25,909	25,909	25,276
Amortization, not voted	1,238	1,238	1,238	1,310
Total Department	28,765	27,147	27,147	26,586

CORPORATE MANAGEMENT

The Corporate Management branch is comprised of the Directorate, the Policy, Planning and Legislation division, the Corporate Services division, and the Climate Change Secretariat. The Corporate Management branch is tasked with the overall management and direction of the department including leadership, resource allocation, the integration and coordination of policy, legislation development, planning functions, financial services, business plan development, human resources, staff development and training, and the overall strategic planning for the department. The Climate Change Secretariat is responsible for implementing Upagiatqavut - the Government of Nunavut's climate change adaptation strategy, the Pan-Territorial Adaptation Strategy, and the clean energy-related aspects of Ikummatiit - the Government of Nunavut's energy strategy - as they relate to Nunavut's commitments on climate change adaptation and mitigation.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	4,532	4,082	4,082	4,021
Grants and contributions	528	553	528	676
Travel and transportation	335	315	315	49
Materials and supplies	213	206	206	121
Purchased services	144	119	144	83
Utilities	-	-	-	-
Service contracts	488	488	488	121
Fees and payments	61	41	41	15
Other expenses	81	71	71	30
Total operations and maintenance	6,382	5,875	5,875	5,116
Amortization, not voted	1,238	1,238	1,238	1,310
Total branch	7,620	7,113	7,113	6,426

PROGRAM MANAGEMENT

The Program Management branch is responsible for the development and delivery of programs in areas of land, wildlife research, wildlife operation and resource management, parks and environmental protection. This support is available to people, stakeholder organizations, and the private sector. The branch's four divisions: Parks and Special Places, Environmental Protection, Wildlife Research, and Wildlife Operations, are responsible for supporting the core functions of the government through research, policy and legislation development, regulatory process, strategic planning, financial management, communications, program evaluation, and support to the Deputy Minister and Minister.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	13,735	12,829	12,829	12,358
Grants and contributions	1,016	1,016	1,016	840
Travel and transportation	2,184	2,124	2,124	2,591
Materials and supplies	938	883	883	696
Purchased services	402	366	366	1,124
Utilities	-	-	-	25
Service contracts	1,773	1,755	1,755	2,127
Fees and payments	81	69	69	34
Other expenses	1,016	992	992	365
Total operations and maintenance	21,145	20,034	20,034	20,160
Amortization, not voted	-	-	-	-
Total branch	21,145	20,034	20,034	20,160

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION (C = Contribution; G = Grant)	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Corporate Management				
G Renewable Energy Rebate for Cabin and Home Owners	500	500	500	676
C Practical Guidebook for Climate Change	-	25	-	-
C Students on Ice	28	28	28	-
Total Corporate Management	528	553	528	676
Program Management				
G Disaster Compensation	100	100	100	-
G Wildlife Damage Compensation	40	40	40	2
G Active Harvest Program	115	115	115	90
C Hunters and Trappers Organizations	438	438	438	438
C Regional Wildlife Boards	223	223	223	223
C Canadian Cooperative Wildlife Centre	15	15	15	15
C Beverly-Qamaniriuq Barren Ground Caribou Management Board	25	25	25	50
C Wildlife Damage Prevention	60	60	60	22
Total Program Management	1,016	1,016	1,016	840
TOTAL GRANTS AND CONTRIBUTIONS	1,544	1,569	1,544	1,516

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	8,295	4,774	2,642	2,556	18,267
Grants and contributions	1,544	-	-	-	1,544
Travel and transportation	1,836	151	256	276	2,519
Materials and supplies	547	346	127	131	1,151
Purchased services	388	80	39	39	546
Utilities	-	-	-	-	-
Service contracts	2,117	28	79	37	2,261
Fees and payments	105	7	8	22	142
Other expenses	1,012	49	21	15	1,097
Total operations and maintenance	15,844	5,435	3,172	3,076	27,527

NOT VOTED - DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

AGREEMENT	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-24 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
SUMMARY BY AGREEMENT:				
Climate Change Adaptation ⁵	350	385	350	399
Climate Change Mitigation ⁵	150	268	150	243
Energy Wise Campaign	-	150	-	-
CHRS	-	-	-	30
Itijjagialq Trail Signage Audit ²⁹	-	-	-	2
Agguttinni Territorial Park ⁷	-	4,477	-	3
Katannilik Territorial Park ²⁹	-	-	-	7
Nunavut Wildlife Management Board projects	1,200	833	1,200	719
Baffin Bay Polar Bear ³⁰	-	-	30	-
South Hudson Bay Polar Bear Survey ⁷	500	425	500	425
Kitikmeot Research and Management Program ³⁰	-	-	100	34
Caribou Monitoring Program ⁷	1,700	2,243	1,700	1,057
Peary Caribou Program - Bathurst Island Complex ⁷	-	-	50	-
Ecosystem and Biodiversity of Qamanirjuaq Caribou Herd ⁵	-	-	250	-
Qamanirjuaq Long Term Ecological Monitoring Program ⁷	-	50	150	-
Polar Bear Davis Strait ⁵	-	-	350	40
Monitoring Sub-populations of Barren-ground Caribou ¹⁹	-	-	150	-
Qamanirjuaq Caribou	-	-	-	125
Kitikmeot Grizzly Bear Monitoring - Non-invasive and Community-based Initiative ⁷	-	-	50	50
Dolphin and Union Caribou ²⁴	-	-	50	-
Polar Bear Sub-Population ⁷	100	100	250	143
Peary Caribou and Muskoxen ⁵	-	-	150	76
Delivery of Fisheries and Oceans Canada Program - Conservation Officers ⁹	125	172	125	203
Total Environment	4,125	9,103	5,605	3,556

NOTES:

This summary includes only those third-party agreements that are operations and maintenance in nature; those relating to capital expenditures are detailed in the Government of Nunavut's Capital Estimates.

KEY TO FUNDING SOURCES**Government of Canada:**

- 5. Crown-Indigenous Relations and Northern Affairs Canada
- 7. Environment and Climate Change Canada
- 9. Fisheries and Oceans Canada

Other sources:

- 29. Trans Canada Trail
- 30. World Wildlife Fund Canada
- 19. Agnico Eagle Mines Limited
- 24. Government of the Northwest Territories



**COMMUNITY AND
GOVERNMENT SERVICES**

David Joanasie
Minister

Paul Currie
Assistant Deputy Minister
Infrastructure

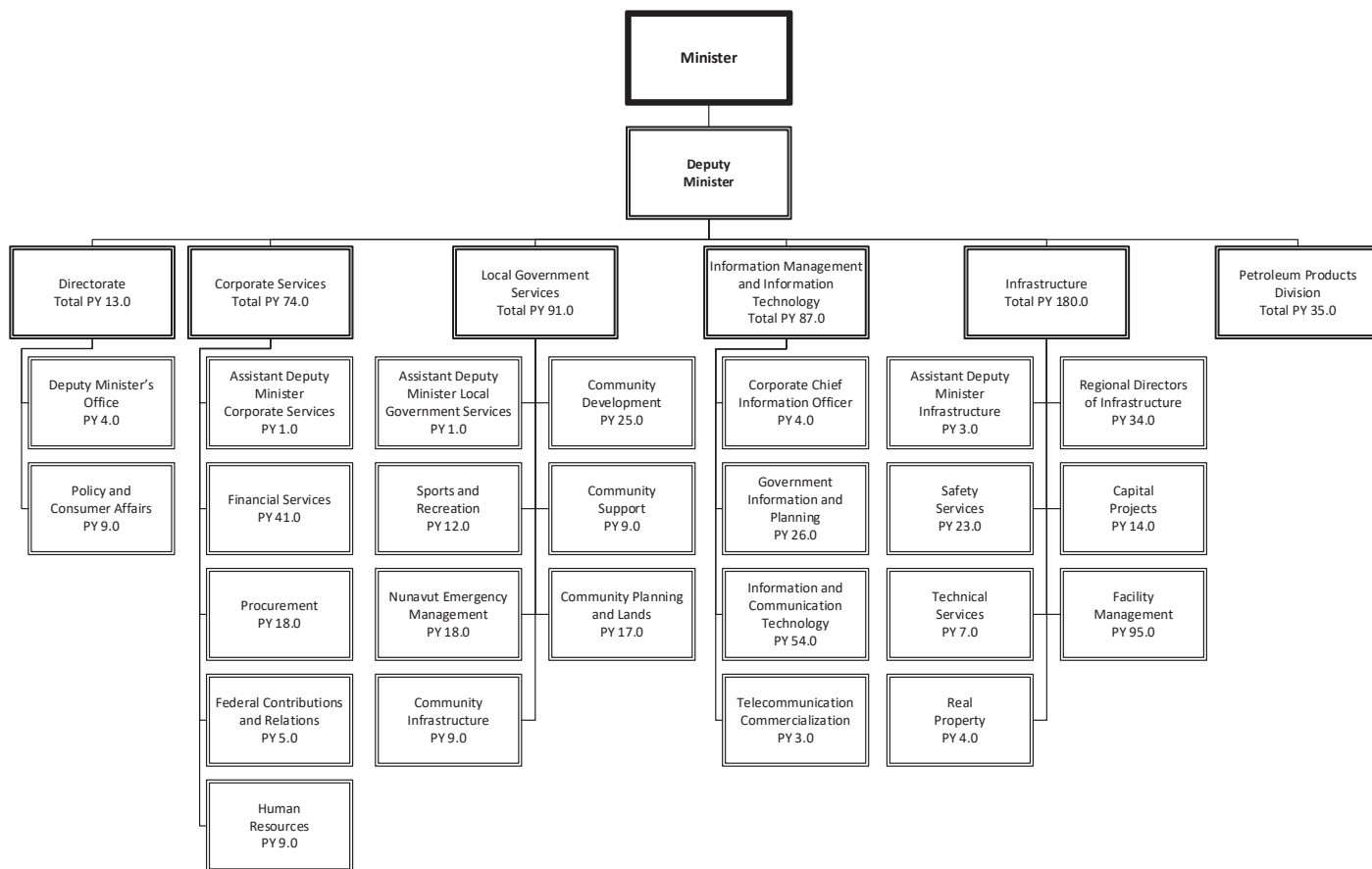
Kyle Seeley
Deputy Minister

Jessica Young
Assistant Deputy Minister
Local Government Services

(Vacant)
Assistant Deputy Minister
Corporate Services

(Vacant)
Associate Deputy Minister

ACCOUNTING STRUCTURE CHART

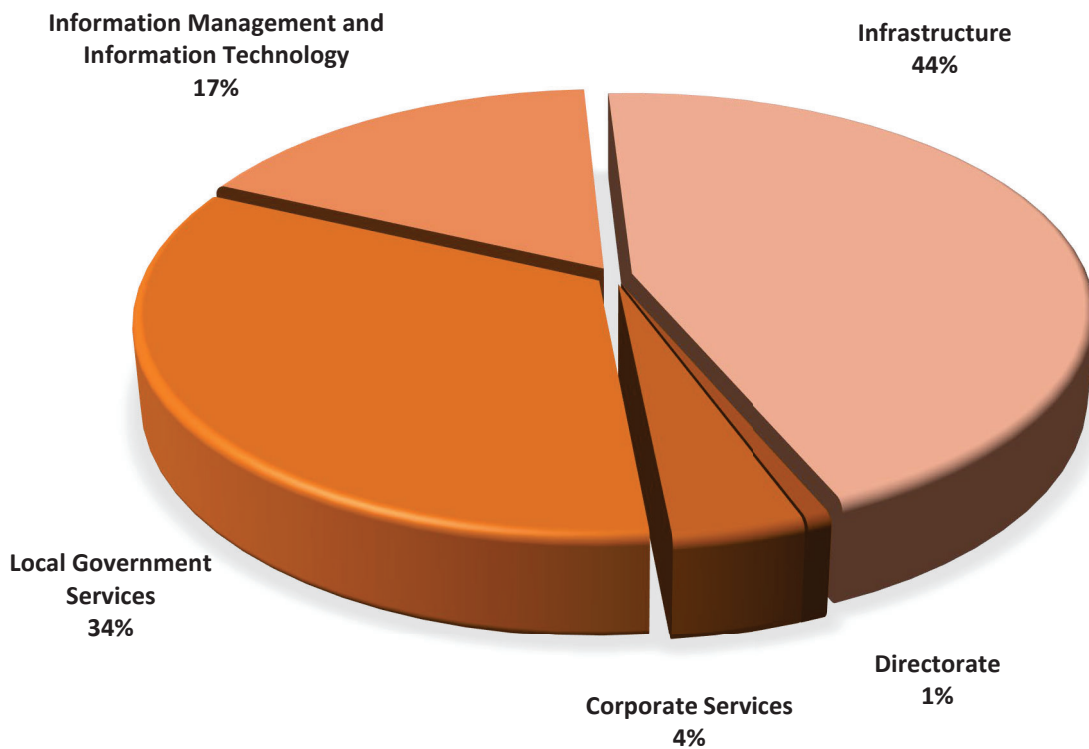


Person Years (PYs)	Total
Approved	434.0
Third-party funded	11.0
Revolving fund	35.0
Total Person Years (PYs)	480.0

MISSION

Provide high-quality support and services that foster safe and sustainable communities to benefit all Nunavummiut through sustainability, service excellence, health and safety, and corporate excellence.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	59,886	56,930	56,930	54,219
Grants and contributions	85,977	79,319	79,319	75,755
Travel and transportation	4,602	5,508	5,508	3,888
Materials and supplies	4,882	5,098	5,098	3,641
Purchased services	22,161	22,919	22,178	15,863
Utilities	54,863	53,265	53,265	47,084
Service contracts	60,597	59,281	55,822	58,680
Fees and payments	1,029	1,072	1,072	474
Other expenses	15,656	14,605	14,605	14,567
Total operations and maintenance, to be voted	309,653	297,997	293,797	274,171
Amortization, not voted	17,073	17,778	17,778	18,636
Total Department	326,726	315,775	311,575	292,807

DIRECTORATE

The Directorate encompasses functions related to The Deputy Ministers Office, Policy and Consumer Affairs. The Deputy Minister offers guidance and support to the Minister and Cabinet on matters pertaining to the department's mandate, and ensure the execution of ministerial direction and government policy. The Policy Division oversees the department's communication initiatives and fosters collaboration to meet needs of the departments stakeholders. Consumer Affairs provides consumer protection services, lottery, and business licensing to residents across Nunavut.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	2,086	10,258	10,258	9,780
Grants and contributions	-	80	80	76
Travel and transportation	111	310	310	378
Materials and supplies	35	282	282	276
Purchased services	23	1,716	1,716	1,297
Utilities	-	-	-	-
Service contracts	54	619	619	906
Fees and payments	14	70	70	43
Other expenses	14	323	323	245
Total operations and maintenance	2,337	13,658	13,658	13,001
Amortization, not voted	-	-	-	-
Total branch	2,337	13,658	13,658	13,001

CORPORATE SERVICES

The Corporate Services branch is responsible for strategic financial management, human resources, procurement and federal contributions and relations. Under financial services, oversight is provided for strategic financial management, budgeting, and assurance of timely and accurate financial reporting . The human resources division contributes to departmental staffing, training, orientation, and the development of HR programs. Additionally Corporate Services offers centralized purchasing services for government-wide supply and service requirements including the administration of sealift and logistics. The Federal Contributions and Relations Division ensures that the critical investments the Federal Government are making in the territory are executed effectively.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	9,391	-	-	-
Grants and contributions	80	-	-	-
Travel and transportation	250	-	-	-
Materials and supplies	245	-	-	-
Purchased services	1,676	-	-	-
Utilities	-	-	-	-
Service contracts	575	-	-	-
Fees and payments	56	-	-	-
Other expenses	310	-	-	-
Total operations and maintenance	12,583	-	-	-
Amortization, not voted	-	-	-	-
Total branch	12,583	-	-	-

LOCAL GOVERNMENT SERVICES

The Local Government Services branch consists of the following sections: Assistant Deputy Minister's Office, Community Development, Community Support, Community Planning and Lands, Sport and Recreation, Nunavut Emergency Management and Community Infrastructure Divisions.

Community Development and Community Support provide training and development opportunities to municipal council members and staff and monitors and evaluates municipal operations. Community Planning and Lands provides technical and financial support to communities for land-use planning. Regional offices deliver community support programs and services. Sport and Recreation is responsible for the promotion, development and delivery of amateur sport, physical activity recreation opportunities for Nunavummiut. The division also coordinates Nunavut's participation in major games such as Arctic Winter Games, Canada Winter and Summer Games, Western Canada Summer Games and the North American Indigenous Games. Nunavut Emergency Management is responsible for the provision of search and rescue operations and emergency preparedness. Community Infrastructure supports community governments with capital planning and lifecycle management of municipal infrastructure. The division works with the Nunavut Community Infrastructure Advisory Committee to support the identification of community capital infrastructure plans and priorities and supports communities in developing and maintaining Integrated Community Sustainability Plans. The division is directly responsible for the implementation, management and reporting required under the Gas Tax Fund, the Building Canada Fund and other Infrastructure Canada programs.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	12,618	11,762	11,762	10,251
Grants and contributions	85,847	77,394	77,394	74,259
Travel and transportation	1,879	2,649	2,649	1,964
Materials and supplies	535	735	735	669
Purchased services	217	199	199	295
Utilities	1	1	1	2
Service contracts	2,445	2,062	2,062	2,208
Fees and payments	203	220	220	109
Other expenses	126	124	124	103
Total operations and maintenance	103,871	95,146	95,146	89,860
Amortization, not voted	-	-	-	-
Total branch	103,871	95,146	95,146	89,860

INFORMATION MANAGEMENT AND INFORMATION TECHNOLOGY

The Information Management and Information Technology branch is responsible for government-wide information and communications technology. The branch provides Government of Nunavut departments with a centralized and shared source of planning, development, procurement, operations and support for the computer hardware and software application systems needed to collect, process and retrieve information. Information Management and Information Technology accomplishes this through a network of satellite communication systems, computer servers, applications software and user workstations, coordinated through a shared Helpdesk support system.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	10,960	10,636	10,636	10,187
Grants and contributions	50	50	50	50
Travel and transportation	899	899	899	466
Materials and supplies	124	124	124	97
Purchased services	19,133	19,874	19,133	13,557
Utilities	5	5	5	4
Service contracts	7,685	11,144	7,685	8,020
Fees and payments	580	580	580	147
Other expenses	13,706	12,656	12,656	11,429
Total operations and maintenance	53,142	55,968	51,768	43,957
Amortization, not voted	-	-	-	-
Total branch	53,142	55,968	51,768	43,957

INFRASTRUCTURE

The Infrastructure branch consists of the following divisions: Assistant Deputy Minister's Office, Regional Directors of Infrastructure, Capital Projects, Facility Management, Real Property, Technical Services and Safety Services. The branch is responsible for providing comprehensive infrastructure services to all client departments and agencies except for Nunavut Housing Corporation and Qulliq Energy Corporation. The full suite of infrastructure services delivered to client departments include: capital project delivery through the planning, design, and construction phases; routine and preventative maintenance services for client department facilities; life-cycle planning, oversight and project delivery for client department facilities; and management and oversight of utilities for client department facilities. The Infrastructure branch, in partnership with Department of Finance, provides centralized management and oversight of the government's Capital Planning process. In addition, the branch is responsible for: the management and oversight of all Government of Nunavut owned and leased office and warehouse facilities, development and oversight of technical standards of government facilities, building condition assessments for all client department facilities, and oversight and compliance enforcement of Nunavut legislation related to safe buildings in Nunavut, including the *Technical Standards and Safety Act*, the *Building Code Act* and the *Fire Safety Act*.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	24,831	24,274	24,274	24,001
Grants and contributions	-	1,795	1,795	1,370
Travel and transportation	1,463	1,650	1,650	1,080
Materials and supplies	3,943	3,957	3,957	2,599
Purchased services	1,112	1,130	1,130	714
Utilities	54,857	53,259	53,259	47,078
Service contracts	49,838	45,456	45,456	47,546
Fees and payments	176	202	202	175
Other expenses	1,500	1,502	1,502	2,790
Total operations and maintenance	137,720	133,225	133,225	127,353
Amortization, not voted	17,073	17,778	17,778	18,636
Total branch	154,793	151,003	151,003	145,989

PETROLEUM PRODUCTS DIVISION

The organization, through a revolving fund, coordinates the commercial procurement and distribution of petroleum products to all 25 communities in Nunavut. The fund provides working capital to finance inventory, accounts receivable and operating expenses. The division's operating expenses are recovered through a price structure that ensures a break-even operation.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Authorized limit	350,000	250,000	250,000	250,000
Operating results				
Income				
Sales income	292,251	236,115	236,115	244,224
Total income	292,251	236,115	236,115	244,224
Expenditures				
Compensation and benefits	5,002	4,847	4,847	5,290
Other operations and maintenance	37,726	27,720	27,720	35,591
Cost of goods sold	251,247	205,696	205,696	213,900
Total expenditures	293,975	238,263	238,263	254,781
Surplus (Deficit)	(1,724)	(2,148)	(2,148)	(10,557)

PUBLIC STORES REVOLVING FUND

Public Stores Revolving Fund was established to provide working capital to finance central warehousing of standard supply inventories.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Operating limit	2,000	2,000	2,000	2,000
Operating results				
Net receipts	2,000	2,000	2,000	2,632
Net issues	2,000	2,000	2,000	2,632

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION (C = Contribution; G = Grant)	Main	Revised	Main	Actual
	Estimates 2024-2025 (\$000)	Estimates 2023-2024 (\$000)	Estimates 2023-2024 (\$000)	Expenditures 2022-2023 (\$000)
Directorate				
G Technical Professional Studies Program	-	80	80	76
Total Directorate	-	80	80	76
Corporate Services				
G Technical Professional Studies Program	80	-	-	-
Total Directorate	80	-	-	-
Local Government Services				
G Grant in Lieu of Taxes	9,053	7,133	7,133	6,731
G Municipal Collaboration Program	150	150	150	141
G Senior Citizens and Disabled Persons Tax Relief	318	318	318	292
G Nunavut Sport for Life	390	390	390	350
G Scholarship Program	10	10	10	8
C Community Development Fund Program	457	457	457	412
C Community Asset Protection Program	850	850	850	850
C Municipal Funding Program	58,821	54,231	54,231	52,018
C Municipal Organization Operating Fund	1,103	1,103	1,103	973
C Water and Sewage Subsidy Program	8,347	8,018	8,018	8,018
C Sports and Recreation Inuit Games Support	100	100	100	100
C Team Nunavut Athlete Development Support	100	550	550	550
C Municipal Recreation Support	500	500	500	399
C Territorial Organization Support	3,003	2,734	2,734	2,690
C Community Events	100	100	100	82
C Community Lands Administration Fund	130	130	130	98
C Community Search and Rescue Organization	620	620	620	547
C Fire Prevention Strategy	1,795	-	-	-
Total Local Government Services	85,847	77,394	77,394	74,259
Information Management and Information Technology				
G Computer Award - grant-in-kind	50	50	50	50
Total Information Management and Information Technology	50	50	50	50
Infrastructure				
C Fire Prevention Strategy	-	1,795	1,795	1,370
Total Infrastructure	-	1,795	1,795	1,370
TOTAL GRANTS AND CONTRIBUTIONS	85,977	79,319	79,319	75,755

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	34,629	9,358	8,790	7,109	59,886
Grants and contributions	18,359	32,575	20,518	14,525	85,977
Travel and transportation	3,137	560	463	442	4,602
Materials and supplies	2,663	836	1,012	371	4,882
Purchased services	21,769	118	176	98	22,161
Utilities	15,696	14,466	15,483	9,218	54,863
Service contracts	46,940	4,640	5,379	3,638	60,597
Fees and payments	920	39	39	31	1,029
Other expenses	15,329	127	118	82	15,656
Total operations and maintenance	159,442	62,719	51,978	35,514	309,653

NOT VOTED - DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

AGREEMENT	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
SUMMARY BY AGREEMENT:				
Sport and Recreation Grants ¹	-	1,326	252	789
Geotechnical Investigations and Master Drainage Plan-Gjoa Haven	-	-	-	145
Geotechnical Analysis and Drainage Planning - Grise Fiord	-	-	-	43
Administrative Funding for Federally Funded Capital Projects	-	-	-	2,033
ISO 50001 Energy Mgt System Feasibility Study	112	126	-	-
TOTAL	112	1,452	252	3,010

NOTES:

This summary includes only those third-party agreements that are operations and maintenance in nature; those relating to capital expenditures are detailed in the Government of Nunavut's Capital Estimates.

KEY TO FUNDING SOURCES**Government of Canada:**

1. Heritage Canada





**ECONOMIC DEVELOPMENT
AND TRANSPORTATION**

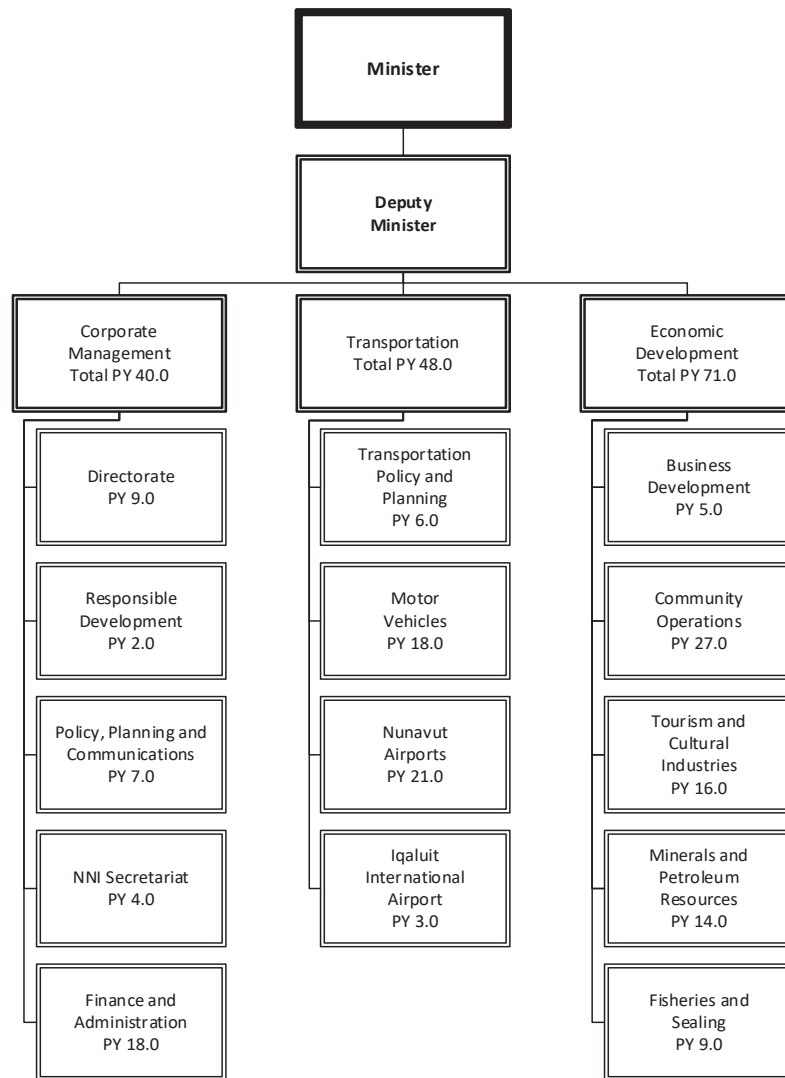
David Akeagok
Minister

Adam Fisher
Assistant Deputy Minister (Acting)
Economic Development

David Kunuk
Deputy Minister

John Hawkins
Assistant Deputy Minister
Transportation

ACCOUNTING STRUCTURE CHART

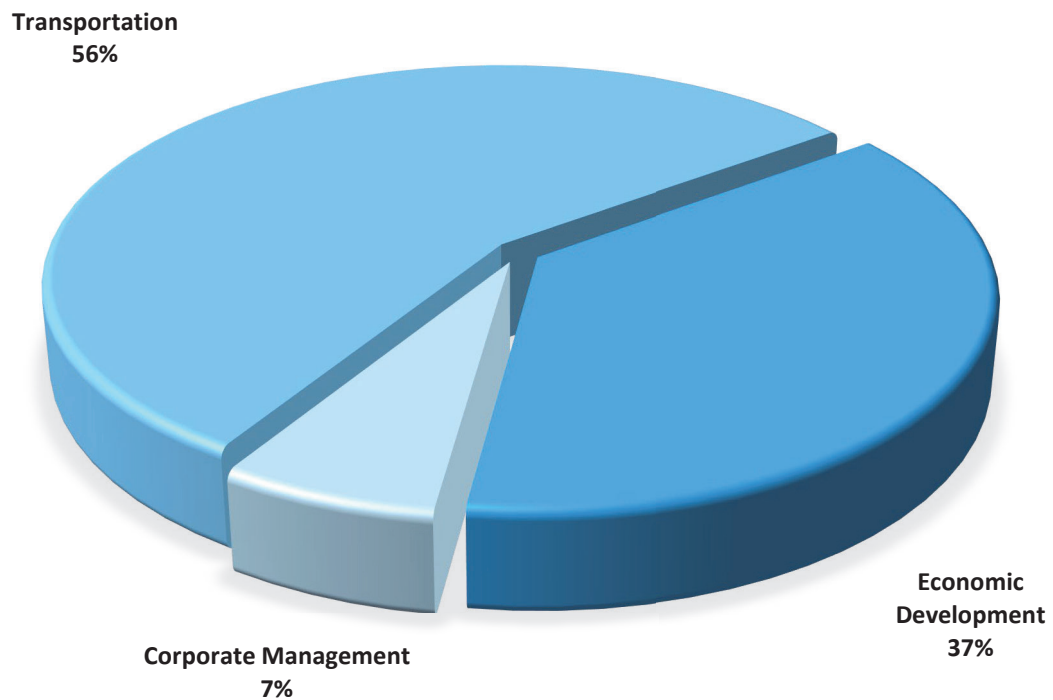


Person Years (PYs)	Total
Approved	158.0
Third-party funded	1.0
Revolving fund	-
Total Person Years (PYs)	159.0

MISSION

Working to develop our economy and transportation systems in ways that support a positive, self-reliant, future for our people, our communities, and our land.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	20,747	20,522	20,522	20,119
Grants and contributions	24,842	24,767	24,767	20,607
Travel and transportation	2,227	2,227	2,227	1,195
Materials and supplies	612	612	612	999
Purchased services	408	408	408	616
Utilities	2,084	2,084	2,084	1,272
Service contracts	38,364	36,477	36,477	34,059
Fees and payments	202	202	202	292
Other expenses	10,675	10,842	10,842	10,898
Total operations and maintenance, to be voted	100,161	98,141	98,141	90,057
Amortization, not voted	19,116	19,540	19,540	24,696
Total Department	119,277	117,681	117,681	114,753

CORPORATE MANAGEMENT

Corporate Management is responsible for overseeing the management and operations of the department. Corporate Management provides overall central leadership and direction, financial management, policy development, corporate and human resource management, communications and support and oversight of the Government of Nunavut's implementation of the *Nunavummi Nangminiaqqtunik Ikajuuti Act*. Corporate Management is also responsible for managing requests made to the department under the *Access to Information and Protection of Privacy Act*. Corporate Management is responsible for monitoring the department's progress in the attainment of key government priorities, including implementation of Katujjiluta, Inuit Societal Values, and the department's Inuit Employment Plan. Corporate Management is made up of the Directorate, the Responsible Development division, the Policy, Planning and Communications division, the Nunavummi Nangminiaqqtunik Ikajuuti Secretariat and the Finance and Administration division.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	5,585	5,505	5,505	5,767
Grants and contributions	-	-	-	-
Travel and transportation	302	302	302	117
Materials and supplies	78	78	78	75
Purchased services	74	74	74	63
Utilities	-	-	-	1
Service contracts	568	568	568	138
Fees and payments	69	69	69	59
Other expenses	51	51	51	-
Total operations and maintenance	6,727	6,647	6,647	6,220
Amortization, not voted	-	-	-	-
Total branch	6,727	6,647	6,647	6,220

TRANSPORTATION

The Transportation Branch serves to connect Nunavummiut to one another and to the rest of Canada. The branch is responsible for critical elements of Nunavut's transportation system, encompassing air, land, and marine transport modes. This includes operating community and regional hub airports, administering traffic safety legislation and supporting programs, and supporting community-based and strategic territorial priorities for road and marine infrastructure development. The Transportation branch includes the Transportation Policy and Planning division, the Motor Vehicles division, the Nunavut Airports division, and the Iqaluit International Airport division.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	6,241	6,226	6,226	5,790
Grants and contributions	1,905	1,830	1,830	1,640
Travel and transportation	890	890	890	450
Materials and supplies	390	390	390	697
Purchased services	185	185	185	376
Utilities	2,084	2,084	2,084	1,263
Service contracts	33,777	31,890	31,890	31,342
Fees and payments	60	60	60	38
Other expenses	10,552	10,719	10,719	10,832
Total operations and maintenance	56,084	54,274	54,274	52,428
Amortization, not voted	19,116	19,540	19,540	24,696
Total branch	75,200	73,814	73,814	77,124

2024-2025 Main Estimates

Government of Nunavut

ECONOMIC DEVELOPMENT

The Economic Development Branch serves the well-being and self-reliance of Nunavummiut by working to maximize and diversify economic opportunities. The branch includes the three Community Operations divisions, the Business Development division, the Tourism and Cultural Industries division, the Minerals and Petroleum Resources division, and the Fisheries and Sealing division. The Economic Development Branch also administers the Government of Nunavut's funding agreements with the Nunavut Development Corporation and the Nunavut Business Credit Corporation.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	8,921	8,791	8,791	8,562
Grants and contributions	22,937	22,937	22,937	18,967
Travel and transportation	1,035	1,035	1,035	628
Materials and supplies	144	144	144	227
Purchased services	149	149	149	177
Utilities	-	-	-	8
Service contracts	4,019	4,019	4,019	2,579
Fees and payments	73	73	73	195
Other expenses	72	72	72	66
Total operations and maintenance	37,350	37,220	37,220	31,409
Amortization, not voted	-	-	-	-
Total branch	37,350	37,220	37,220	31,409

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION (C = Contribution; G = Grant)	Main	Revised	Main	Actual
	Estimates 2024-2025 (\$000)	Estimates 2023-2024 (\$000)	Estimates 2023-2024 (\$000)	Expenditures 2022-2023 (\$000)
Transportation				
C Community Transport Initiatives	1,800	1,800	1,800	1,610
G Simata Pitsiulak Aviation Scholarship	105	30	30	30
Total Transportation	1,905	1,830	1,830	1,640
Economic Development				
C Nunavut Development Corporation	3,358	3,358	3,358	3,358
C Nunavut Business Credit Corporation	900	900	900	900
C Strategic Investments Program	1,796	1,796	1,796	717
C Small Business Development Program	823	823	823	701
C Community Capacity Building Program	4,454	4,454	4,454	4,127
C Program Partnerships	3,820	3,820	3,820	3,927
C Country Food Distribution Program	1,576	1,576	1,576	619
C Community Tourism and Cultural Industries	1,328	1,328	1,328	1,355
C Visitors' Centre Program	89	89	89	38
C Nunavut Film, Television and New Media Program	1,136	1,136	1,136	1,136
C Nunavut Prospectors' Program	150	150	150	6
C Nunavut Exploration Support Program	1,900	1,900	1,900	859
C Science Education Enabling Program	70	70	70	48
C Nunavut Geoscience Program	450	450	450	450
C Nunavut Mine Training Program	200	200	200	180
G Seal and Fur Grant Program	10	10	10	20
C Fisheries Development and Diversification Program	525	525	525	348
C Commercial Fisheries Freight Subsidy	190	190	190	126
C Seal and Fur Advocacy	12	12	12	12
C Seal and Fur Contribution Program	150	150	150	40
Total Economic Development	22,937	22,937	22,937	18,967
TOTAL GRANTS AND CONTRIBUTIONS	24,842	24,767	24,767	20,607

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	16,732	1,955	1,093	967	20,747
Grants and contributions	24,842	-	-	-	24,842
Travel and transportation	1,797	220	120	90	2,227
Materials and supplies	573	14	15	10	612
Purchased services	394	4	5	5	408
Utilities	2,084	-	-	-	2,084
Service contracts	38,345	8	6	5	38,364
Fees and payments	184	8	5	5	202
Other expenses	10,643	5	2	25	10,675
Total operations and maintenance	95,594	2,214	1,246	1,107	100,161

NOT VOTED - DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

AGREEMENT	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
SUMMARY BY AGREEMENT:				
Canada-Nunavut Business Service Centre ³	-	-	-	102
Coastal Restoration Nunavut ⁴	80	150	200	192
Advancing Nunavut's Fisheries and Sealing Economies ³	-	380	400	380
Canadian Agricultural Partnership ¹	-	-	-	308
Sustainable Canadian Agricultural Partnership ¹	607	-	-	-
NAV Canada Occupancy Agreement ⁷	548	548	500	548
Kivalliq Inter-Community Road Study ²	-	4,248	1,300	250
Marine Planning and Conservation ⁵	-	-	-	292
DFO Shiptime ⁵	500	-	-	315
Natural Resources Canada Shiptime ⁶	60	-	-	60
Northern Coalition Shiptime ⁸	-	-	-	13
Total Economic Development and Transportation	1,795	5,326	2,400	2,460

NOTES:

This summary includes only those third-party agreements that are operations and maintenance in nature; those relating to capital expenditures are detailed in the Government of Nunavut's Capital Estimates.

KEY TO FUNDING SOURCES**Government of Canada:**

1. Agriculture and Agro-Food Canada
2. Transport Canada
3. Canadian Northern Economic Development Agency
4. Polar Knowledge Canada
5. Fisheries and Oceans Canada
6. Natural Resources Canada

Other sources:

7. NAV Canada
8. Northern Coalition





FAMILY SERVICES

Margaret Nakashuk
Minister

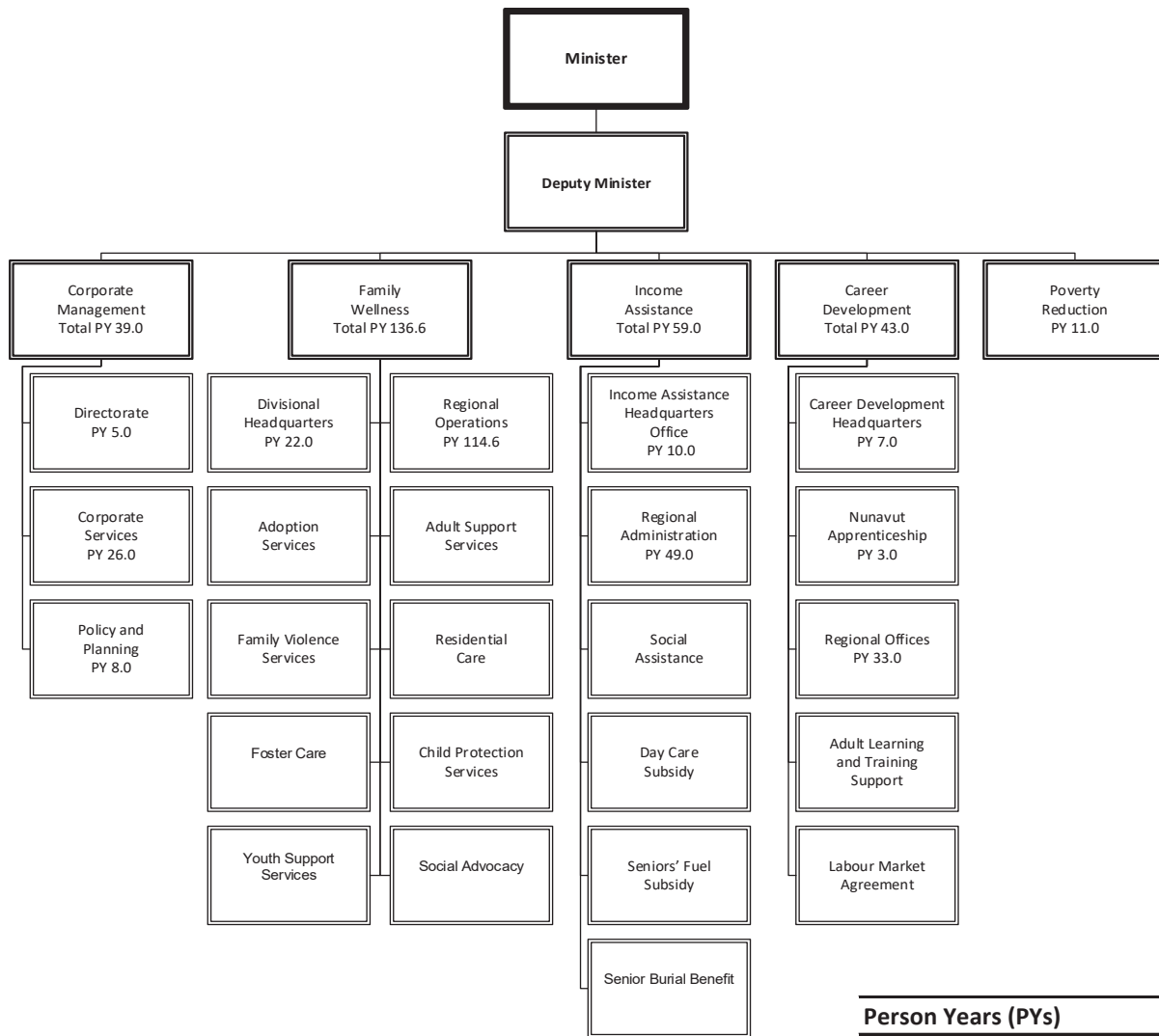
Bernadine Rogers
Assistant Deputy Minister
Family Wellness

Jonathan Ellsworth
Deputy Minister

Gideoni Joamie
Assistant Deputy Minister
Income Assistance and Career Development

Sandy Kownak
Associate Deputy Minister

ACCOUNTING STRUCTURE CHART

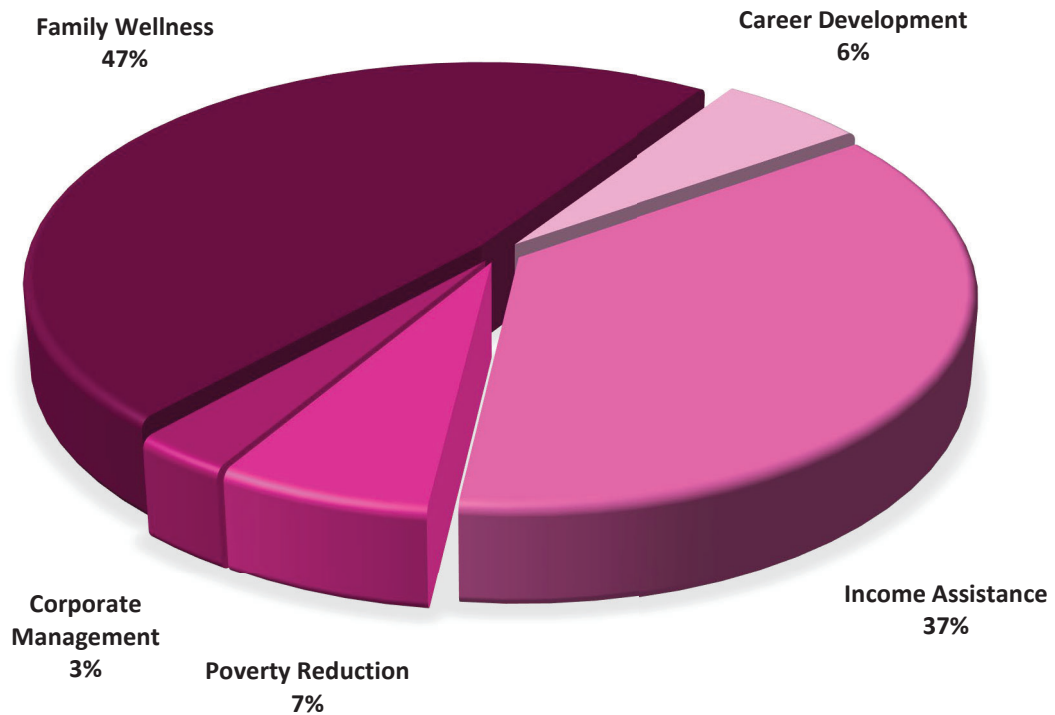


Person Years (PYs)	Total
Approved	278.3
Third-party funded	10.3
Revolving fund	-
Total Person Years (PYs)	288.6

MISSION

The Department of Family Services provides a range of programs and services to support self-reliance within an environment where protection is provided to those who are vulnerable and where standards of living are comparable to national standards. Program delivery will be structured to reflect Inuit Societal Values and to respect Inuit traditional practises.

DETAIL OF EXPENDITURES



DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	38,171	27,202	34,202	37,356
Grants and contributions	83,681	83,681	83,681	63,306
Travel and transportation	3,319	5,097	4,287	5,786
Materials and supplies	1,086	1,530	1,240	1,243
Purchased services	7,456	4,186	6,086	7,665
Utilities	-	-	-	3
Service contracts	60,887	57,179	49,379	56,595
Fees and payments	233	354	354	362
Other expenses	235	245	245	254
Total operations and maintenance, to be voted	195,068	179,474	179,474	172,570
Amortization, not voted	509	772	772	820
Total Department	195,577	180,246	180,246	173,390

CORPORATE MANAGEMENT

Corporate Management provides overall management support to the Department and advice to the Minister under the direction of the Deputy Minister. Corporate Management consists of the Deputy Minister, the Associate Deputy Minister, the Assistant Deputy Minister Family Wellness, the Assistant Deputy Minister Income Assistance and Career Development, the Corporate Services division, and the Policy and Planning division. Corporate Management is responsible for coordinating strategic planning, providing leadership in the development of legislation and policy, communications, budget coordination, financial and human resource services, and systems support. Corporate Management also leads in the implementation of program performance measurement and evaluation and Inuit employment planning.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	5,422	5,159	5,159	5,105
Grants and contributions	-	-	-	-
Travel and transportation	190	200	200	1,676
Materials and supplies	56	55	55	40
Purchased services	75	55	55	62
Utilities	-	-	-	-
Service contracts	161	173	173	90
Fees and payments	34	35	35	8
Other expenses	50	50	50	86
Total operations and maintenance	5,988	5,727	5,727	7,067
Amortization, not voted	509	772	772	820
Total branch	6,497	6,499	6,499	7,887

FAMILY WELLNESS

The Family Wellness branch provides support services for children and vulnerable adults who may require protection or other specialized support. The branch assists individuals, families, groups and communities to develop skills and make use of both personal and community resources to enhance their well-being. Family Wellness also plays an important role in the development of programs and standards for program delivery.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	18,730	8,585	15,585	16,514
Grants and contributions	7,905	7,905	7,905	4,975
Travel and transportation	2,232	4,030	3,220	3,430
Materials and supplies	700	1,160	870	936
Purchased services	7,183	3,938	5,838	7,310
Utilities	-	-	-	3
Service contracts	55,887	56,242	48,442	55,369
Fees and payments	130	255	255	314
Other expenses	45	50	50	75
Total operations and maintenance	92,812	82,165	82,165	88,926
Amortization, not voted	-	-	-	-
Total branch	92,812	82,165	82,165	88,926

INCOME ASSISTANCE

The objective of the Income Assistance branch is to assist residents in achieving their goals for independence and self-reliance to people aged 18 years and over and their dependents. The branch provides overall policy direction, program development, and advice to various levels of staff who deliver Income Assistance programs across Nunavut.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	7,625	7,253	7,253	8,512
Grants and contributions	63,225	63,225	63,225	46,780
Travel and transportation	262	307	307	183
Materials and supplies	155	110	110	95
Purchased services	70	70	70	77
Utilities	-	-	-	-
Service contracts	267	267	267	442
Fees and payments	9	9	9	3
Other expenses	29	29	29	48
Total operations and maintenance	71,642	71,270	71,270	56,140
Amortization, not voted	-	-	-	-
Total branch	71,642	71,270	71,270	56,140

CAREER DEVELOPMENT

Career Development researches, develops, and implements a coordinated plan for career and labour market training programs. Emphasis is placed on working with partner organizations ranging from the federal government, Inuit organizations, the private sector and non-profits in order to develop more accurate labour market information and to design and deliver labour market interventions that support the development of Nunavut's labour force, particularly Inuit participation in the labour force. Through its Apprenticeship Certification unit, the branch is responsible for administering the apprenticeship and trade qualification processes as well as providing career counselling and funding supports for apprentices. The branch is also responsible for developing a coordinated client sponsorship approach for adult training which involves developing, implementing and supporting case management systems intended to support Career Development programs and projects.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	4,911	4,781	4,781	5,688
Grants and contributions	5,715	5,715	5,715	4,758
Travel and transportation	375	300	300	367
Materials and supplies	125	155	155	89
Purchased services	103	98	98	190
Utilities	-	-	-	-
Service contracts	237	287	287	233
Fees and payments	50	45	45	32
Other expenses	51	56	56	32
Total operations and maintenance	11,567	11,437	11,437	11,389
Amortization, not voted	-	-	-	-
Total branch	11,567	11,437	11,437	11,389

POVERTY REDUCTION

The Poverty Reduction Branch is mandated to facilitate coordination and collaboration across government departments and with Inuit organizations on strategic approaches to poverty reduction. The branch provides recommendations on how programs and policies can be reformed to reduce poverty and works to identify ways to better support community governments and non-profit organizations in their pursuit of community-based solutions to poverty.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	1,483	1,424	1,424	1,537
Grants and contributions	6,836	6,836	6,836	6,793
Travel and transportation	260	260	260	130
Materials and supplies	50	50	50	83
Purchased services	25	25	25	26
Utilities	-	-	-	-
Service contracts	4,335	210	210	461
Fees and payments	10	10	10	5
Other expenses	60	60	60	13
Total operations and maintenance	13,059	8,875	8,875	9,048
Amortization, not voted	-	-	-	-
Total branch	13,059	8,875	8,875	9,048

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION (C = Contribution; G = Grant)	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
	Family Wellness			
G Women's Initiatives Grants	50	50	50	45
G Men and Boys Initiatives Grants	50	50	50	-
C Youth Initiatives	900	900	900	1,012
C Family Violence Shelter Program	6,415	6,415	6,415	3,428
C Qullit Nunavut Status of Women Council	370	370	370	370
C Rick Hanson Institute	20	20	20	20
C Nunavummi Disabilities Makinnasuaqtiit Society	100	100	100	100
Total Family Wellness	7,905	7,905	7,905	4,975
Income Assistance				
G Seniors Burial Benefit	200	200	200	150
C Income Assistance Payments	59,308	59,308	59,308	44,070
C Senior Citizen Supplementary Benefit	2,702	2,702	2,702	2,121
C Seniors Fuel Subsidy	478	478	478	362
C Daycare User Subsidies	477	477	477	77
C Community Capacity Building	60	60	60	-
Total Income Assistance	63,225	63,225	63,225	46,780
Career Development				
C Training Initiatives	4,715	4,715	4,715	3,767
C Workforce Development Agreement Programs	1,000	1,000	1,000	991
Total Career Development	5,715	5,715	5,715	4,758
Poverty Reduction				
C Homelessness Initiatives	6,186	6,186	6,186	6,143
C Poverty Reduction Initiatives	650	650	650	650
Total Poverty Reduction	6,836	6,836	6,836	6,793
TOTAL GRANTS AND CONTRIBUTIONS	83,681	83,681	83,681	63,306

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	13,057	11,714	7,958	5,442	38,171
Grants and contributions	16,583	34,397	15,948	16,753	83,681
Travel and transportation	785	1,224	830	480	3,319
Materials and supplies	216	620	95	155	1,086
Purchased services	213	4,718	1,500	1,025	7,456
Utilities	-	-	-	-	-
Service contracts	6,443	19,285	23,473	11,686	60,887
Fees and payments	118	60	35	20	233
Other expenses	140	31	27	37	235
Total operations and maintenance	37,555	72,049	49,866	35,598	195,068

NOT VOTED - DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

AGREEMENT	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
SUMMARY BY AGREEMENT:				
Labour Market Development Agreement ²	3,790	3,790	3,500	4,415
Workforce Development Agreement ²	2,766	2,766	2,200	2,195
Social Advocacy/ Nunavut Women and Girls Leadership and Governance Initiatives ¹	4,118	4,043	150	15
Nunavut Food Security ³	-	-	400	200
Homelessness	-	-	1,200	-
Total Family Services	10,674	10,599	7,450	6,825

NOTES:

This summary includes only those third-party agreements that are operations and maintenance in nature; those relating to capital expenditures are detailed in the Government of Nunavut's Capital Estimates.

KEY TO FUNDING SOURCES**Government of Canada:**

1. Women and Gender Equality Canada
2. Employment and Social Development Canada

Other sources:

3. Food Banks Canada

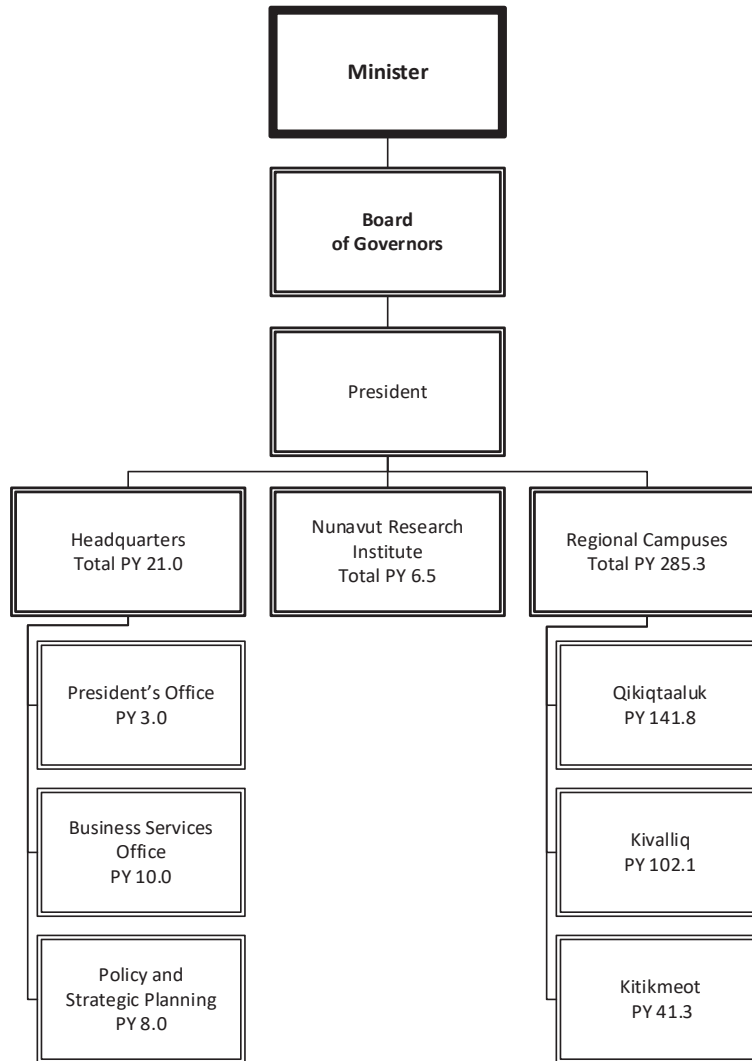


Daniel Qavvik
Minister

Helen Klengenberg
Chair

Rebecca Mearns
President

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	238.3
Third-party funded	74.5
Revolving fund	-
Total Person Years (PYs)	312.8

MISSION

To strengthen the people and communities of Nunavut by providing life-long learning opportunities for adult Nunavummiut by appropriately delivering high quality career programs developed with input from our partners throughout the Arctic and Canada, and by making the benefits of Inuit traditional knowledge and southern science more accessible.

NUNAVUT ARCTIC COLLEGE

Nunavut Arctic College is responsible for the delivery of adult and post-secondary education, including the delivery of university level programs and the granting of university degrees and applied bachelor's degrees. The contribution to the College shown on this page is the Government of Nunavut base funding contribution and the amount approved by the Legislative Assembly. The college receives third party funding from various Inuit organizations, and the federal and territorial government, and other income.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	-	-	-	-
Grants and contributions	42,446	40,318	40,318	37,925
Travel and transportation	-	-	-	-
Materials and supplies	-	-	-	-
Purchased services	-	-	-	-
Utilities	-	-	-	-
Service contracts	-	-	-	-
Fees and payments	-	-	-	-
Other expenses	-	-	-	-
Total operations and maintenance, to be voted	42,446	40,318	40,318	37,925
Amortization, not voted	-	-	-	-
Total Department	42,446	40,318	40,318	37,925

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET¹

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	-	-	-	-	-
Grants and contributions	5,258	23,007	9,014	5,167	42,446
Travel and transportation	-	-	-	-	-
Materials and supplies	-	-	-	-	-
Purchased services	-	-	-	-	-
Utilities	-	-	-	-	-
Service contracts	-	-	-	-	-
Fees and payments	-	-	-	-	-
Other expenses	-	-	-	-	-
Total operations and maintenance	5,258	23,007	9,014	5,167	42,446

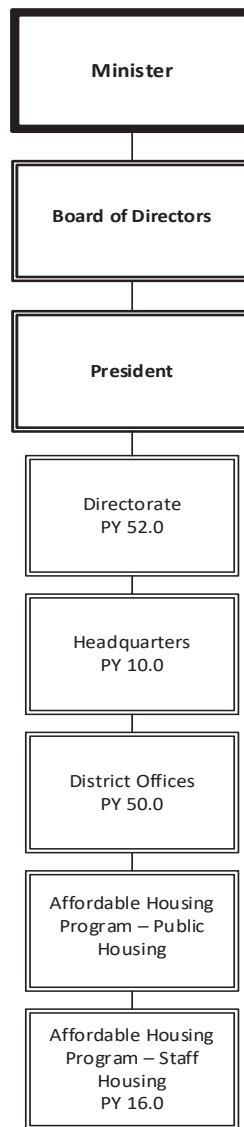
1. Only includes funding received from the Government of Nunavut.

Lorne Kusugak
Minister

John Apt
Chair

Eiryn Devereaux
President

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	114.0
Third-party funded	14.0
Revolving fund	-
Total Person Years (PYs)	128.0

MISSION

To provide opportunities for all residents of Nunavut to have homes that support a healthy, secure, independent and dignified lifestyle through working with our communities to allow them to assume the role of providing housing to Nunavummiut.

NUNAVUT HOUSING CORPORATION

The Nunavut Housing Corporation provides public and staff rental housing, homeownership, renovation programs and related services to Nunavummiut, with the assistance of our partners, the Local Housing Organizations. The contributions to the corporation shown on this page are the Government of Nunavut's share only and this is the amount voted by the Legislative Assembly. The corporation receives additional funding through contributions provided from the Canada Mortgage and Housing Corporation (CMHC), tenant rentals and other income.

DETAIL OF EXPENDITURES TO BE VOTED

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	-	-	-	-
Grants and contributions	269,369	257,244	257,244	237,543
Travel and transportation	-	-	-	-
Materials and supplies	-	-	-	-
Purchased services	-	-	-	-
Utilities	-	-	-	-
Service contracts	-	-	-	-
Fees and payments	-	-	-	-
Other expenses	-	-	-	-
Total operations and maintenance, to be voted	269,369	257,244	257,244	237,543
Amortization, not voted	-	-	-	-
Total Department	269,369	257,244	257,244	237,543

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET¹

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	-	-	-	-	-
Grants and contributions	32,554	129,705	59,610	47,500	269,369
Travel and transportation	-	-	-	-	-
Materials and supplies	-	-	-	-	-
Purchased services	-	-	-	-	-
Utilities	-	-	-	-	-
Service contracts	-	-	-	-	-
Fees and payments	-	-	-	-	-
Other expenses	-	-	-	-	-
Total operations and maintenance	32,554	129,705	59,610	47,500	269,369

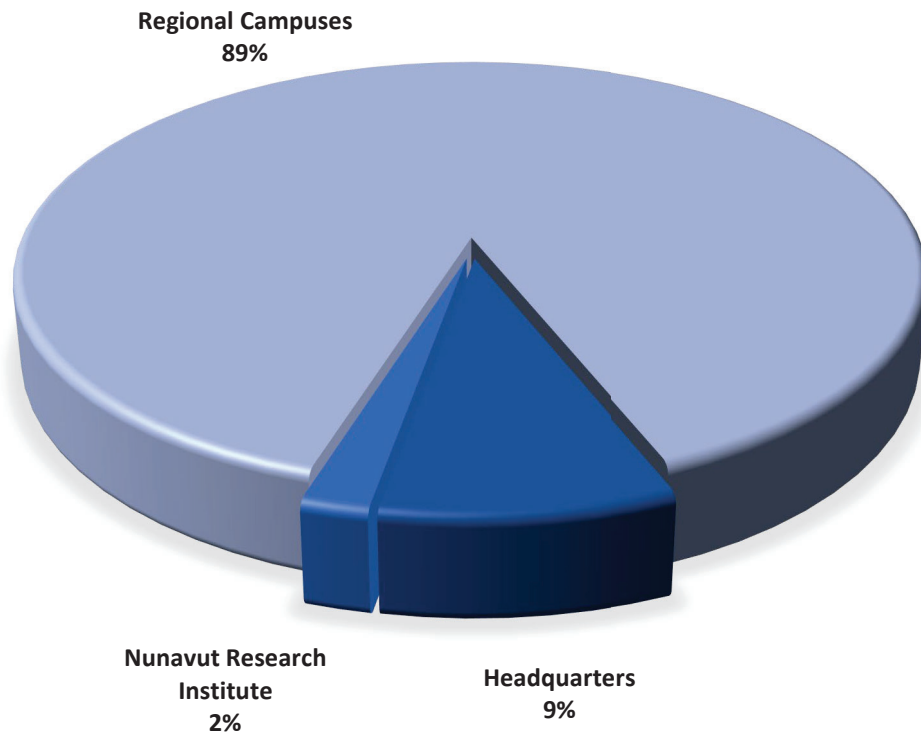
1. Only includes the operational contribution from the Government of Nunavut.



**TERRITORIAL
CORPORATIONS**

DISTRIBUTION OF BUDGET

This chart and the following pages reflect the details of the total funding from the Government of Nunavut, tuition fees and third-party funding, and are for review purposes only.



CORPORATE SUMMARY

Nunavut Arctic College has a strong commitment to provide high quality educational opportunities to all residents of Nunavut. The College has five campuses and Community Learning Centres located in all 25 communities.

Nunavut Arctic College receives funding from the following sources:

- a) **\$42,446,000** - contribution from the Government of Nunavut towards the operation of the College;
- b) **\$7,463,000** - tuition fees and other sources, utilized in providing its full range of programs; and
- c) **\$19,109,000** - third-party funding.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	43,008	48,189	48,189	35,927
Grants and contributions	-	-	-	-
Travel and transportation	2,850	3,042	3,042	1,901
Materials and supplies	2,738	3,262	3,262	2,033
Purchased services	1,313	773	773	1,339
Utilities	306	299	299	348
Service contracts	12,938	13,147	13,147	11,061
Fees and payments	3,679	3,231	3,231	1,752
Other expenses	2,186	1,331	1,331	1,415
Total operations and maintenance	69,018	73,274	73,274	55,776

HEADQUARTERS

The President's Office (Iqaluit) supports the Board of Governors and is responsible for the overall direction and management of the College. It includes the Vice President position, which is responsible for the delivery of the academic and learner services.

The Policy and Strategic Planning division oversees the policy development, strategic planning and public affairs at Nunavut Arctic College. This includes providing support to the President's Office regarding changes to administration, legislation, policies, and plans for the College.

The Business Services Office (Iqaluit) is responsible for the delivery of finance, human resource, registrar, capital planning and information technology services. The office also has staff in Clyde River, Cambridge Bay, Arviat and Rankin Inlet.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	3,141	3,059	3,059	2,320
Grants and contributions	-	-	-	-
Travel and transportation	215	211	211	218
Materials and supplies	38	31	31	134
Purchased services	38	39	39	53
Utilities	-	-	-	1
Service contracts	275	275	275	1,263
Fees and payments	1,066	444	444	803
Other expenses	1,409	750	750	573
Total operations and maintenance	6,182	4,809	4,809	5,365

2024-2025 Main Estimates

Government of Nunavut

NUNAVUT RESEARCH INSTITUTE

Nunavut Innovation and Research Institute is the lead agency for science, research and technology development in Nunavut. It is the central agency mandated to liaise and coordinate broad-scale science projects in Nunavut and plays a key role in the development of northern research. It is managed by the Director, Nunavut Innovation and Research Institute, who is also the Science Advisor for Nunavut.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	1,039	1,021	1,021	941
Grants and contributions	-	-	-	-
Travel and transportation	55	41	41	84
Materials and supplies	16	12	12	77
Purchased services	9	4	4	30
Utilities	7	-	-	4
Service contracts	293	260	260	68
Fees and payments	2	1	1	7
Other expenses	-	-	-	15
Total operations and maintenance	1,421	1,339	1,339	1,226

REGIONAL CAMPUSES

The Kivalliq Regional Campus (including the Arviat office) is responsible for the Nunavut-wide delivery of Trades and Technology programs, Adult Basic Education, literacy training, the Pathway to Adult Secondary School (PASS) graduation program, pre-employment and academic readiness programs in preparation for college entry or work and is responsible for academic excellence and curriculum development. The campus is also responsible for the facility management and learner services in the Kivalliq region.

The Qikiqtaaluk Regional Campus is responsible for the Nunavut-wide delivery of Inuit, Education and University Studies, the Piqqusilirivvik Cultural Centre, and the Igloodik Oral History Research Centre. The campus is also responsible for the facility management and learner services in the Qikiqtaaluk region.

The Kitikmeot Regional Campus is responsible for the Nunavut-wide delivery of Health and Wellness Career programs and the Business and Workforce Development programs. The primary career programs are the Nursing program, the Social Services program, the Management Studies program and the Office Administration program. The campus is also responsible for the facility management and student services in the Kitikmeot region.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	38,828	44,109	44,109	32,666
Grants and contributions	-	-	-	-
Travel and transportation	2,580	2,790	2,790	1,599
Materials and supplies	2,684	3,219	3,219	1,822
Purchased services	1,266	730	730	1,256
Utilities	299	299	299	343
Service contracts	12,370	12,612	12,612	9,730
Fees and payments	2,611	2,786	2,786	942
Other expenses	777	581	581	827
Total operations and maintenance	61,415	67,126	67,126	49,185

2024-2025 Main Estimates

Government of Nunavut

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET¹

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	3,141	26,694	9,361	3,812	43,008
Grants and contributions	-	-	-	-	-
Travel and transportation	215	2,228	150	257	2,850
Materials and supplies	38	2,375	106	219	2,738
Purchased services	38	1,120	82	73	1,313
Utilities	-	298	-	8	306
Service contracts	275	9,576	780	2,307	12,938
Fees and payments	1,066	2,388	96	129	3,679
Other expenses	1,409	572	185	20	2,186
Total operations and maintenance	6,182	45,251	10,760	6,825	69,018

1. Includes funding received from all sources.



ᑭᓄᓐ ᑭᓄᓐ ᑭᓄᓐ ᑭᓄᓐ ᑭᓄᓐ ᑭᓄᓐ ᑭᓄᓐ ᑭᓄᓐ ᑭᓄᓐ ᑭᓄᓐ ᑭᓄᓐ

CORPORATE SUMMARY

The Nunavut Housing Corporation receives funding from the following sources:

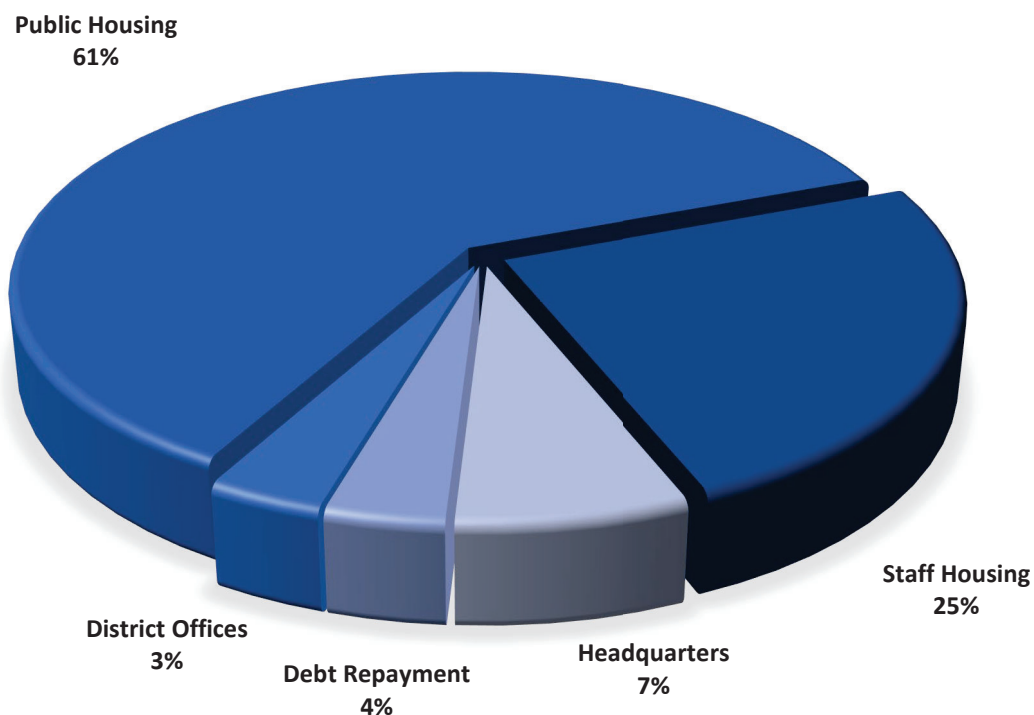
- a) **\$269,369,000** - contribution from the Government of Nunavut towards the operation of the corporation; and
and
- b) **\$27,868,000** - Canada Mortgage and Housing Corporation (CMHC) and other sources, utilized in providing its range of programs.

This summary and the following pages reflect the details of the total funding and are for review purposes only.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	20,446	19,082	19,082	16,807
Grants and contributions	182,160	177,792	177,502	160,189
Travel and transportation	2,357	2,357	2,357	2,357
Materials and supplies	155	155	155	155
Purchased services	830	230	230	230
Utilities	10,359	10,273	10,273	8,672
Service contracts	67,170	61,550	61,550	61,499
Fees and payments	146	146	146	146
Other expenses	13,614	12,594	12,594	12,594
Total operations and maintenance	297,237	284,179	283,889	262,649

DISTRIBUTION OF BUDGET

This summary and the following pages reflect the details of the total funding from the GN and CMHC, and are for review purposes only.



HEADQUARTERS

Corporate Headquarters in Arviat and the Directorate in Iqaluit are responsible for the development of corporate policy, strategic planning and communications. Corporate Headquarters provides support to the Minister, the corporate executive and the regional offices. Headquarters coordinates the preparation, monitoring and reporting of the corporate operations and maintenance and capital budgets, administers the loan portfolio and provides accounting and treasury services. It provides support to the regions in the areas of programs, contracting, project management, design and maintenance.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	10,082	8,793	8,793	6,938
Grants and contributions	290	290	-	-
Travel and transportation	440	440	440	440
Materials and supplies	83	83	83	83
Purchased services	755	155	155	155
Utilities	717	717	717	295
Service contracts	5,944	444	444	443
Fees and payments	62	62	62	62
Other expenses	2,658	1,638	1,638	1,638
Total operations and maintenance	21,031	12,622	12,332	10,054

DEBT REPAYMENT

Amortization charges relate to the repayment of principal and interest on long-term loans from CMHC which will provide a contribution to Nunavut Housing Corporation to pay for the additional charges of \$10,738,000 in 2024-2025.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	-	-	-	-
Grants and contributions	-	-	-	-
Travel and transportation	-	-	-	-
Materials and supplies	-	-	-	-
Purchased services	-	-	-	-
Utilities	-	-	-	-
Service contracts	-	-	-	-
Fees and payments	-	-	-	-
Other expenses	10,738	10,738	10,738	10,738
Total operations and maintenance	10,738	10,738	10,738	10,738

DISTRICT OFFICES

Delivery of services and support to communities in programs and services is managed through the corporation's district offices. District offices set regional priorities and work with Local Housing Organizations (LHO) and individual clients to ensure programs are being delivered to appropriate standards through monitoring and assessment. The district office is responsible to ensure the success of construction programs in its region and to develop a positive relationship with other government departments and agencies.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	8,207	8,090	8,090	7,542
Grants and contributions	-	-	-	-
Travel and transportation	1,791	1,791	1,791	1,791
Materials and supplies	72	72	72	72
Purchased services	49	49	49	49
Utilities	-	-	-	-
Service contracts	44	44	44	44
Fees and payments	80	80	80	80
Other expenses	198	198	198	198
Total operations and maintenance	10,441	10,324	10,324	9,776

AFFORDABLE HOUSING PROGRAM (PUBLIC HOUSING)

The corporation is partnered at the community level with LHOs for the delivery of the public housing program. Most of the day-to-day duties associated with program delivery are administered by LHO staff. Relationships with the LHO are based on operating or partnership agreements. Under the Rental Housing program, duties include allocation of housing to community residents according to need. As well, LHO provide the administration and maintenance services for the rental program. Several also have responsibility for parts or all the home repair and homeownership programs.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	-	-	-	-
Grants and contributions	181,870	177,502	177,502	160,189
Travel and transportation	-	-	-	-
Materials and supplies	-	-	-	-
Purchased services	-	-	-	-
Utilities	-	-	-	-
Service contracts	-	-	-	-
Fees and payments	-	-	-	-
Other expenses	-	-	-	-
Total operations and maintenance	181,870	177,502	177,502	160,189

AFFORDABLE HOUSING PROGRAM (STAFF HOUSING)

The corporation is partnered at the community level with LHOs for the delivery for some components of the staff housing program. Most of the day-to-day duties associated with program delivery are administered by corporation staff. Under the staff housing program, duties include allocation of housing to Government of Nunavut staff according to established guidelines and policies. Staff housing offices are located in the corporation's district offices in Arviat, Cape Dorset and Cambridge Bay and Iqaluit.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	2,157	2,199	2,199	2,327
Grants and contributions	-	-	-	-
Travel and transportation	126	126	126	126
Materials and supplies	-	-	-	-
Purchased services	26	26	26	26
Utilities	9,642	9,556	9,556	8,377
Service contracts	61,182	61,062	61,062	61,012
Fees and payments	4	4	4	4
Other expenses	20	20	20	20
Total operations and maintenance	73,157	72,993	72,993	71,892

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Affordable Housing Programs (Public Housing)				
C Public Housing Program	181,354	176,986	176,986	159,673
C Canada Mortgage and Housing Corporation unilateral programs	516	516	516	516
C Community Housing Transformation Centre ongoing funding	290	290	-	-
Total Affordable Housing Programs (Public Housing)	182,160	177,792	177,502	160,189
TOTAL GRANTS AND CONTRIBUTIONS	182,160	177,792	177,502	160,189

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET¹

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	10,981	4,357	2,900	2,208	20,446
Grants and contributions	290	89,038	50,254	42,578	182,160
Travel and transportation	566	900	615	276	2,357
Materials and supplies	83	40	16	16	155
Purchased services	781	20	21	8	830
Utilities	717	5,318	1,580	2,744	10,359
Service contracts	5,944	43,415	11,726	6,085	67,170
Fees and payments	66	71	2	7	146
Other expenses	13,416	53	111	34	13,614
Total operations and maintenance	32,844	143,212	67,225	53,956	297,237

1. Includes funding received from all sources.



NUNAVUT BUSINESS
ᓄᓇᓂᓯ ᓇᓴᓯᓂᓐᓂᓐᓂᓯ



CREDIT CORPORATION
ᓯᓇᓂᓯᓂᓐᓂᓐᓂᓯ ᓄᓇᓂᓯ



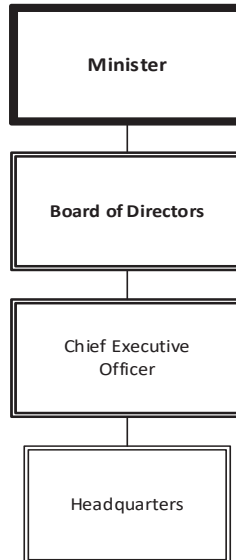
“Lender of Northern Opportunity”

David Akeegok
Minister

Marg Epp
Chairperson

Peter Ma
Chief Executive Officer

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	6.0
Third-party funded	-
Revolving fund	-
Total Person Years (PYs)	6.0

CORPORATE SUMMARY

Nunavut Business Credit Corporation is a territorial corporation whose mandate is to stimulate economic development and employment in Nunavut by supporting, financing and investing in resident business enterprises. As the lender of northern opportunity, Nunavut Business Credit Corporation provides financing alternatives, which include term loans, lines of credit, standby letters of credit, loan guarantees, bid bond security, and indemnification of bonds provided by bonding companies, to small and medium business enterprises in Nunavut.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Total income	361	197	197	408
Expenditures				
Compensation and benefits	885	885	885	697
Grants and contributions	-	-	-	-
Travel and transportation	75	75	75	11
Materials and supplies	35	35	35	32
Purchased services	212	212	212	237
Utilities	-	-	-	-
Service contracts	-	-	-	-
Fees and payments	143	143	143	150
Other expenses	7	7	7	8
Total expenditures	1,357	1,357	1,357	1,135
Earnings before other items	(996)	(1,160)	(1,160)	(727)
Administrative contribution from Government of Nunavut	900	900	900	900
In-Kind contributions from Government of Nunavut	160	160	160	140
Third-party government contracts	-	-	-	-
Total contributions	1,060	1,060	1,060	1,040
Net comprehensive income (loss)	64	(100)	(100)	313

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	885	-	-	-	885
Grants and contributions	-	-	-	-	-
Travel and transportation	75	-	-	-	75
Materials and supplies	35	-	-	-	35
Purchased services	212	-	-	-	212
Utilities	-	-	-	-	-
Service contracts	-	-	-	-	-
Fees and payments	143	-	-	-	143
Other expenses	7	-	-	-	7
Total operations and maintenance	1,357	-	-	-	1,357

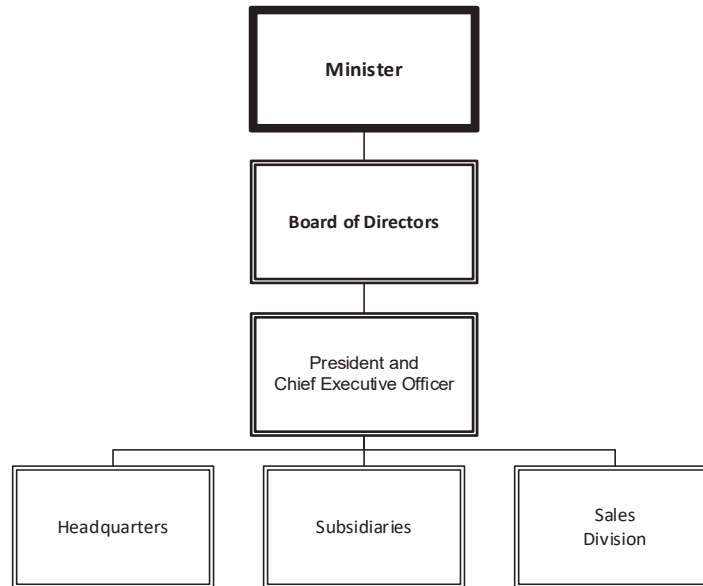


David Akeegok
Minister

Kolola Pitsiulak
Chair

Kyle Tattuinee
President and Chief Executive Officer

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Job forecast	160.0
Total Person Years (PYs)	160.0

CORPORATE SUMMARY

The Nunavut Development Corporation (NDC) is a territorial corporation that delivers programs and services designed to create employment and income opportunities, stimulate the growth of business and to promote the economic objectives of the Government of Nunavut. NDC supports eight subsidiary companies operating in seven Nunavut communities, and a sales division for made-in-Nunavut products in the Greater Toronto area. The Corporation and its subsidiary companies primarily operate and support Nunavut's arts and crafts, commercial harvesting like fishing and hunting, food production and tourism sectors.

NDC, either directly or through its subsidiary companies, also maintains a growing list of partnerships with communities, hunters and trappers organizations and individuals helping to create employment and income earning opportunities, stimulate the growth of business and promoting economic diversification beyond the communities where the corporation maintains a subsidiary company. These partnerships open up additional income earning opportunities for Nunavut's harvesters and artists.

The corporation manages a Venture Investment Fund, which targets equity-oriented investments in Nunavut's commercial harvesting, cultural industries and tourism sectors and gives priority consideration to those proposals that will benefit Nunavut's smaller communities. NDC annually creates or maintains a significant number of Nunavut-based jobs in the above sectors as measured against the corporation's investment policies and guidelines.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Revenues				
Operating contribution from Government of Nunavut	3,358	3,360	3,362	3,364
Total revenue	3,358	3,360	3,362	3,364
Expenditures				
Compensation and benefits	1,092	1,072	1,050	920
Grants and contributions	1,403	1,403	1,403	997
Travel and transportation	195	195	195	81
Materials and supplies	21	21	20	17
Purchased services	49	49	64	6
Utilities	34	34	33	32
Service contracts	51	71	80	39
Fees and payments	3	3	3	3
Other expenses	10	10	10	13
Total operations and maintenance expenditures	2,858	2,858	2,858	2,108
Capital expenditures	500	500	500	362
Total corporation	3,358	3,358	3,358	2,470

SUBSIDIARY OPERATIONS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Ivalu Rankin Inlet Retail and wholesale arts and crafts store. Supports local artisans through the procurement of arts and crafts items. Also supports other Nunavut Development Corporation community-based business by marketing items produced at the other companies. Core products include local sculpture and wall-hangings, a growing selection of Inuit music, sealskin vests, mitts, ties, and meat and fish products.	-	-	-	-
Jessie Oonark Baker Lake Retail and production of arts and crafts. Supports local artisans through procurement of arts and crafts items. Core capacity involves silkscreen and also operates as a local incubator facility leasing space to small business and agencies.	165	195	165	215
Kiluk Arviat Retail and production of arts and crafts. Supports local artisans through procurement of arts and crafts items. Core capacity involves utilizing local seamstresses to sew growing and well renowned Nunavut sealskin product line. Operates a retail gift store and also moving into embroidery to bring value to existing product line. Kiluk maintains import service and supply contacts with AEM and Maplelea.	140	100	140	130
Kitikmeot Foods Cambridge Bay Meat and fish plant. Supports local harvesters through the procurement of wild char and muskox. Core capacity involves the processing of a wide variety of muskox and char products for distribution both locally and throughout North America. Kitikmeot Foods is working to place more of its char product for sale in Nunavut.	330	320	330	290
Kivalliq Arctic Foods Rankin Inlet Meat and fish plant. Supports local and regional harvesters through the procurement of wild char, muskox and caribou. Core capacity involves the processing of a wide variety of country food products for distribution in Nunavut and beyond. Kivalliq Arctic Foods is working to place more of its products for sale in Nunavut.	260	260	260	260

SUBSIDIARY OPERATIONS, CONTINUED

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Papiruiq Fisheries Whale Cove Fish plant. Supports local and regional fishermen through the procurement of wild char and maktaaq. Plant to be operated directly by Kivalliq Arctic Foods.	-	-	-	-
Taluq Designs Taloyoak Retail and production of arts and crafts. Supports local and regional artisans through the procurement of arts and craft items. Core capacity involves using local sewers to produce the well-known line of Inuit packing dolls and clothing.	70	90	70	70
Uqqurmiut Arts and Crafts Pangnirtung Tapestries, prints and retail arts and crafts store. Supports local artisans through procurement of arts and craft items. Core capacity includes the traditional weaving of Inuit tapestries in the Pangnirtung tapestry studio and the annual production of a local-produced print collection. Company is also well known for its production of Pangnirtung hats and sewn goods.	238	238	238	238
Sales Division Province of Ontario The sales supports artisans throughout Nunavut by the direct procurement of arts and craft items. Also supports Nunavut Development Corporation subsidiary companies by marketing arts, crafts and other produced items manufactured at the companies. Works closely with industry partners such as galleries and other wholesalers in the distribution of Inuit arts and crafts.	200	200	200	62
TOTAL SUBSIDIARY OPERATIONS	1,403	1,403	1,403	1,265

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	1,092	-	-	-	1,092
Grants and contributions	200	238	565	400	1,403
Travel and transportation	195	-	-	-	195
Materials and supplies	21	-	-	-	21
Purchased services	49	-	-	-	49
Utilities	34	-	-	-	34
Service contracts	51	-	-	-	51
Fees and payments	3	-	-	-	3
Other expenses	10	-	-	-	10
Total operations and maintenance	1,655	238	565	400	2,858

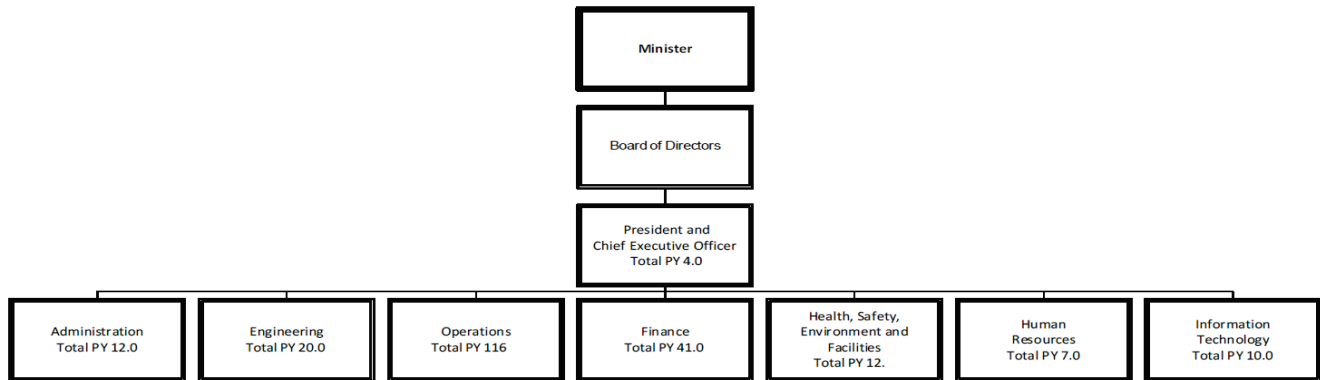


John Main
Acting Minister

Keith Peterson
Chair

(Vacant)
President and Chief Executive Officer

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	222.0
Third-party funded	-
Revolving fund	-
Total Person Years (PYs)	222.0

CORPORATE SUMMARY

Qulliq Energy Corporation is incorporated and operates under the Qulliq Energy Corporation Act and its energy pricing is regulated pursuant to the Utility Rates Review Council Act. Its mission is to provide safe, reliable and efficient electricity and plans long term affordable energy for Nunavummiut.

Qulliq Energy Corporation receives funding from the following sources:

- a) \$156,888,000 - sales of power
- b) \$1,440,000 - sales of heat
- c) \$ 4,677,000 - other revenue
- d) \$5,000,000 - Government of Nunavut & Canada

The budget and accounting structure of the corporation is composed of a number of internal departments or branches. This summary reflects the details of the total funding and is for review purposes only.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	37,357	39,440	39,440	35,280
Grants and contributions	-	-	-	-
Travel and transportation	4,734	4,684	4,684	4,635
Materials and supplies	74,897	58,648	58,648	61,258
Purchased services	7,530	6,743	6,743	6,213
Utilities	1,459	1,380	1,380	1,643
Service contracts	14,573	11,543	11,543	14,624
Fees and payments	657	725	725	301
Other expenses	30,521	23,674	18,674	25,271
Total operations and maintenance	171,728	146,837	141,837	149,225

2024-2025 Main Estimates

Government of Nunavut

DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

	Headquarters (\$000)	Qikiqtaaluk (\$000)	Kivalliq (\$000)	Kitikmeot (\$000)	Total (\$000)
Compensation and benefits	18,514	10,173	4,960	3,710	37,357
Grants and contributions	-	-	-	-	-
Travel and transportation	2,455	1,188	538	553	4,734
Materials and supplies	816	42,522	18,934	12,625	74,897
Purchased services	5,686	1,114	397	333	7,530
Utilities	812	71	50	526	1,459
Service contracts	6,365	1,904	877	5,427	14,573
Fees and payments	531	65	40	21	657
Other expenses	30,521	-	-	-	30,521
Total operations and maintenance	65,700	57,037	25,796	23,195	171,728





**STATUTORY
BODIES**

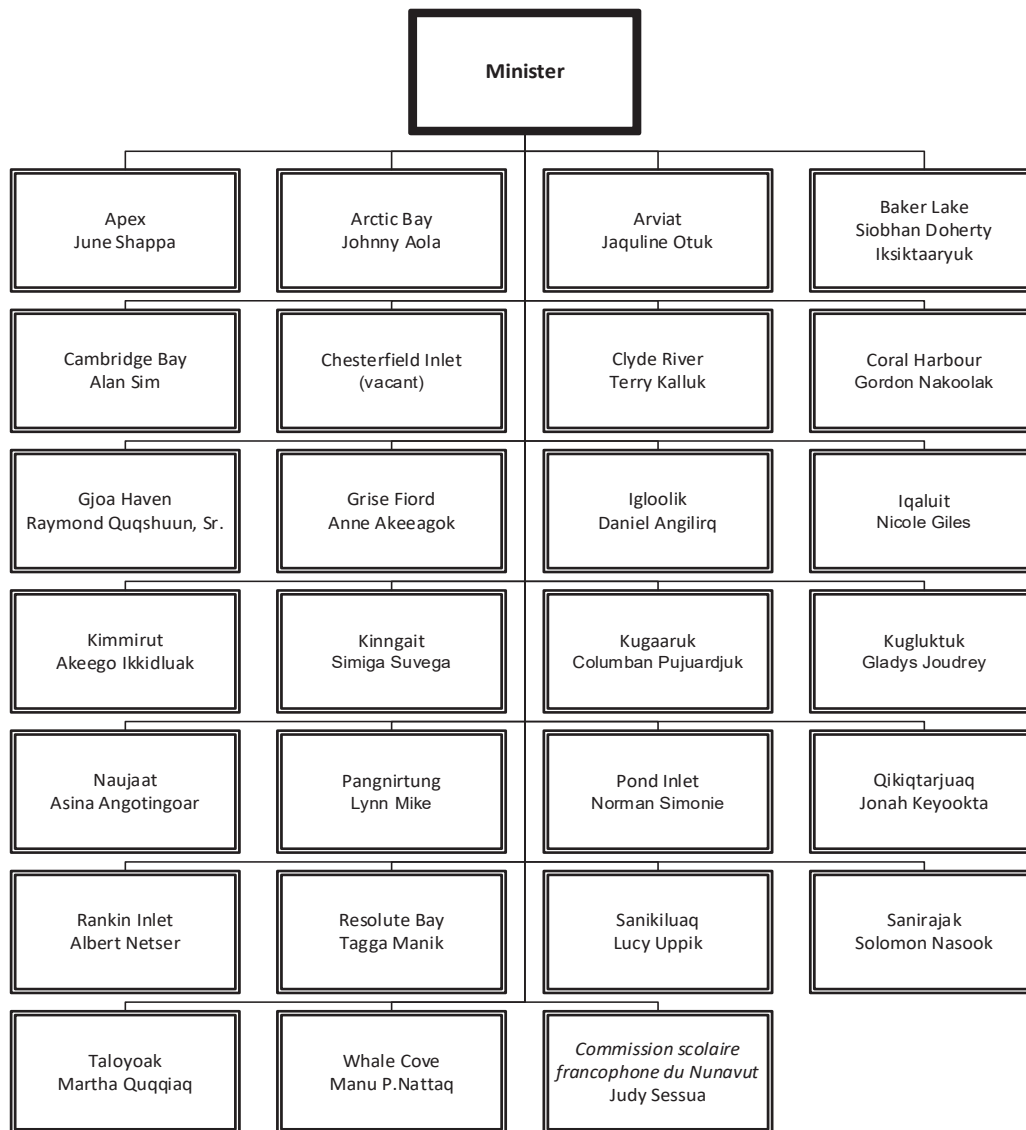


**DISTRICT EDUCATION
AUTHORITIES**

Pamela Gross
Minister

(see Accounting Structure Chart)
Chair

ACCOUNTING STRUCTURE CHART

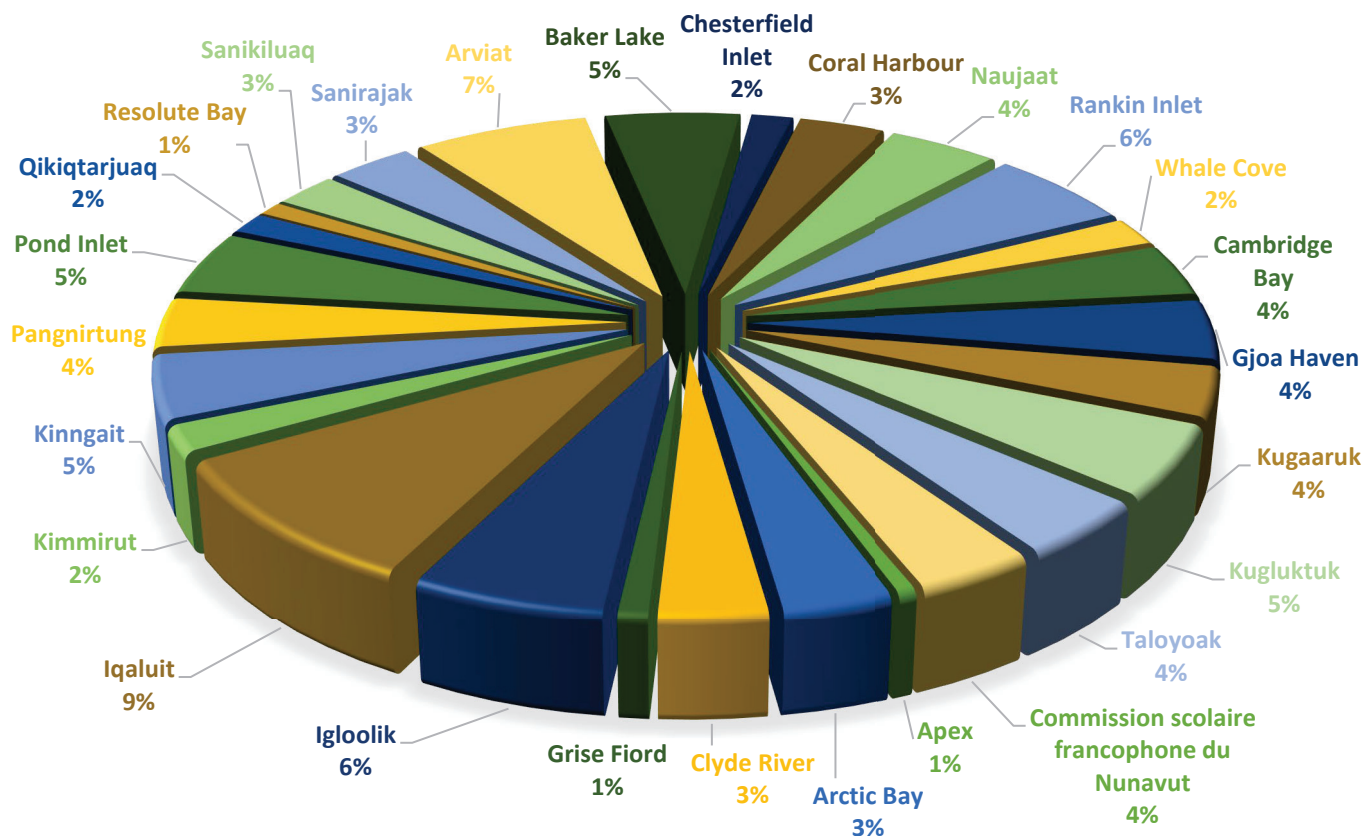


Person Years (PYs)	Total
Approved	18.5
Third-party funded	-
Revolving fund	-
Total Person Years (PYs)	18.5

DISTRICT EDUCATION AUTHORITIES

District Education Authorities (DEAs) are elected bodies representing the community in educational issues. DEAs are a critical element of the education system. DEAs have a major responsibility to oversee and direct community level delivery of kindergarten to grade 12 education. DEAs work with and direct the principal to ensure the delivery of the school program and an educational environment in each school that promotes a positive learning atmosphere that reflects the cultural and linguistic realities of each community and supports educational excellence.

District Education Authorities have a particularly strong role in overseeing local issues such as language of instruction, budgets, calendars, attendance, the school environment, cultural programs, and activities, programs and services that are part of the school program but outside the education program.



DISTRIBUTION OF OPERATIONS AND MAINTENANCE BUDGET

DISTRICT EDUCATION AUTHORITY BY REGION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Qikiqtaaluk Region				
Apex	76	76	72	72
Arctic Bay	472	472	445	447
Clyde River	459	460	468	465
Grise Fiord	127	128	124	124
Iglulik	820	820	770	785
Iqaluit	1,323	1,323	1,319	1,314
Kimmirut	264	264	258	258
Kinngait	652	653	661	664
Pangnirtung	511	511	504	502
Pond Inlet	661	661	677	677
Qikiqtarjuaq	216	216	203	204
Resolute Bay	139	140	143	142
Sanikiluaq	363	363	386	388
Sanirajak	478	478	498	493
Qikiqtaaluk Region Total	6,561	6,565	6,528	6,535
Kivalliq Region				
Arviat	999	1,000	976	987
Baker Lake	774	774	721	740
Chesterfield Inlet	236	236	220	217
Coral Harbour	498	498	484	472
Naujaat	626	627	594	590
Rankin Inlet	827	827	858	864
Whale Cove	295	296	290	290
Kivalliq Region Total	4,255	4,258	4,143	4,160
Kitikmeot Region				
Cambridge Bay	540	540	540	539
Gjoa Haven	613	614	631	624
Kugaaruk	509	510	526	531
Kugluktuk	730	730	670	671
Taloyoak	580	580	553	552
Kitikmeot Region Total	2,972	2,974	2,920	2,917
Commission scolaire francophone du Nunavut	506	309	304	298
Total operations and maintenance	14,294	14,106	13,895	13,910

Note: 2024-2025 Main Estimates figures are based on preliminary enrollment data and may be subject to change.



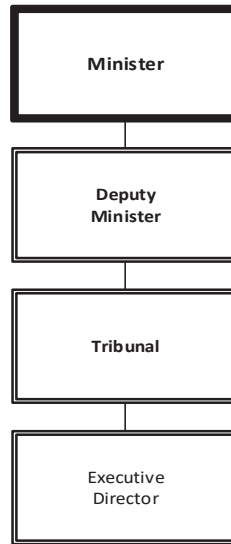
David Akeagok
Minister

Jasmine Redfern
Chair

Stephen Mansell
Deputy Minister

Rosie Tanuyak-Ell
Executive Director

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	4.0
Third-party funded	-
Revolving fund	-
Total Person Years (PYs)¹	4.0

1. Also reported in Department of Justice, Directorate.

NUNAVUT HUMAN RIGHTS TRIBUNAL

The Nunavut Human Rights Tribunal's mandate is to ensure that individuals in Nunavut have equality of opportunity in such areas as employment or hiring-related processes and plans; renting commercial or residential premises; requesting or receiving goods, services, benefits facilities or contracts which are publicly offered; and notices, signs or other material intended for the public with respect to any of the above.

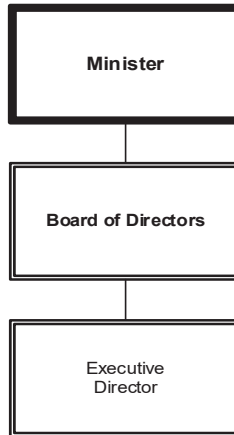
DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	623	533	533	460
Grants and contributions	-	-	-	-
Travel and transportation	90	90	90	51
Materials and supplies	20	20	20	83
Purchased services	15	15	15	11
Utilities	-	-	-	-
Service contracts	115	115	115	97
Fees and payments	19	19	19	37
Other expenses	20	20	20	-
Total operations and maintenance	902	812	812	739

Pamela Gross
Minister

Mary Thompson
Chair

Rebecca Qulitalik
Executive Director

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	8.0
Third-party funded	-
Revolving fund	-
Total Person Years (PYs)¹	8.0

1. Also reported in Department of Culture and Heritage, Directorate.

INUIT UQAUSINGINNIK TAIGUUSILIUQTIIT

The *Inuit Language Protection Act* creates an Inuit language authority, known as the *Inuit Uqausinginnik Taiguusiliuqtiit*. This expert body was established as a separate branch under the Department of Culture and Heritage, until it became an independent public agency at arm's length from the Government of Nunavut, on September 18, 2011. Inuit Uqausinginnik Taiguusiliuqtiit will expand the knowledge and expertise generally available with respect to the Inuit language, consider and make decisions about Inuit language use, development and standardization, and to disseminate its information and decisions in the form of published reports, recommendations, or usage directives with which the Government of Nunavut and its public agencies must comply.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	569	556	556	786
Grants and contributions	50	50	50	-
Travel and transportation	320	320	320	227
Materials and supplies	100	100	100	28
Purchased services	100	100	100	41
Utilities	-	-	-	-
Service contracts	275	275	275	24
Fees and payments	10	10	10	13
Other expenses	15	15	15	21
Total operations and maintenance	1,439	1,426	1,426	1,140

2024-2025 Main Estimates

Government of Nunavut



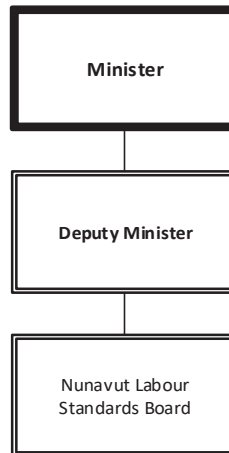
**NUNAVUT LABOUR
STANDARDS BOARD**

David Akeagok
Minister

Stephen Mansell
Deputy Minister

Arthur Yuan
Chair

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	-
Third-party funded	-
Revolving fund	-
Total Person Years (PYs)	-

NUNAVUT LABOUR STANDARDS BOARD

The Nunavut Labour Standards Board administers the *Labour Standards Act* and its regulations, the *Wage Recovery Act* and *Employment Agency Act*. The Labour Standards Board functions independently to hear appeals under the *Labour Standards Act*.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	-	-	-	-
Grants and contributions	-	-	-	-
Travel and transportation	10	10	10	-
Materials and supplies	6	6	6	-
Purchased services	2	2	2	-
Utilities	-	-	-	-
Service contracts	11	11	11	5
Fees and payments	1	1	1	-
Other expenses	-	-	-	-
Total operations and maintenance	30	30	30	5



ᓄᓇᓂᓪ ᐱᓕᐱᓕᓂᓪ

Nunavut Legal Aid

Nunavut Maligalikiyit

L'aide Juridique du Nunavut

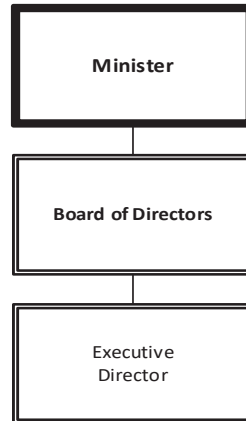
**LEGAL SERVICES BOARD
OF NUNAVUT**

David Akeegok
Minister

Madeleine Redfern
Chair

Teena Hartman
Executive Director

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	7.0
Third-party funded	-
Revolving fund	-
Total Person Years (PYs)¹	7.0

1. Also reported in Department of Justice, Directorate.

LEGAL SERVICES BOARD OF NUNAVUT

The Legal Services Board is established under the *Legal Services Act*. It operates at arm's length from the Government of Nunavut in accordance with the obligations set out under the Access to Justice Agreement, making it responsible for the delivery of legal aid, the Inuit Court Worker program, and the provision of public legal education and information throughout Nunavut. The board is responsible for overseeing the operation of the following regional clinics: Maliiganik Tukisiiniakvik Law Centre, Keewatin Legal Services Centre Society and the Kitikmeot Law Centre.

DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	8,546	8,386	8,386	6,386
Grants and contributions	3,375	3,375	3,375	3,250
Travel and transportation	1,299	1,299	1,299	964
Materials and supplies	31	31	31	33
Purchased services	128	128	128	404
Utilities	-	-	-	1
Service contracts	2,565	2,565	2,565	3,295
Fees and payments	248	248	248	222
Other expenses	376	376	376	207
Total operations and maintenance	16,568	16,408	16,408	14,762

2024-2025 Main Estimates

Government of Nunavut

SUMMARY OF GRANTS AND CONTRIBUTIONS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
(C = Contribution; G = Grant)				
C Maliiganik Tukisiiniakvik Law Centre in Iqaluit	1,810	1,810	1,810	1,615
C Keewatin Legal Services Centre Society in Rankin Inlet	850	850	850	851
C Kitikmeot Law Centre in Cambridge Bay	715	715	715	784
TOTAL GRANTS AND CONTRIBUTIONS	3,375	3,375	3,375	3,250





ᓄᓇᓅ ᐃᓯᐘᓕᓗᓂᓱᓄᓐ

ᓱᓐᓴᓇᓗᓕᓂᓐᓯᓯᓐᓗ ᓂᑎᓱᓱᓐᓯᓐ

Nunavut Liquor and Cannabis Board

Nunavunmi Tanngaliqinirmut Higaarlungniklu Katimayiit

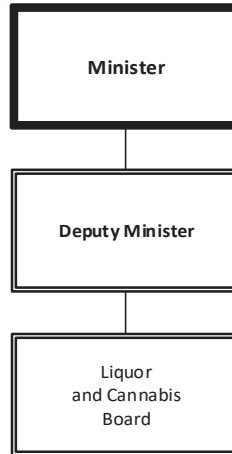
Société des alcools et du cannabis du Nunavut

Lorne Kusugak
Minister

Daniel Young
Deputy Minister

Terry Dobbin
Chair

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	-
Third-party funded	-
Revolving fund	-
Total Person Years (PYs)	-

NUNAVUT LIQUOR AND CANNABIS BOARD

The Nunavut Liquor and Cannabis Board is an administrative tribunal that has general responsibility to control the conduct of liquor license holders, control the management of equipment of liquor licensed premises and set conditions under which liquor can be sold or consumed on licensed premises under the *Liquor Act*. The Board also plays a role in cannabis licensing by hearing appeals from cannabis licensees who disagree with the decisions of the Superintendent of Licensing.

Funds needed for expenditures for the purposes of the Board come from monies appropriated for that purpose. That appropriation is part of the Department of Finance, Corporate Management Branch. All monies received by the Liquor and Cannabis Board through license fees, permits, and other revenue (e.g., fines) are deposited to the Consolidated Revenue Fund of the Government of Nunavut; they are not used to offset the operating expenses of the board.

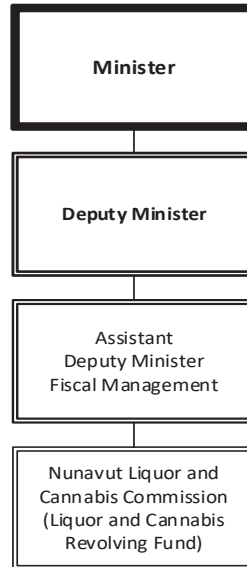
DESCRIPTION	Main	Revised	Main	Actual
	Estimates	Estimates	Estimates	Expenditures
	2024-2025	2023-2024	2023-2024	2022-2023
	(\$000)	(\$000)	(\$000)	(\$000)
Compensation and benefits	33	33	33	37
Grants and contributions	-	-	-	-
Travel and transportation	30	30	30	35
Materials and supplies	1	1	1	4
Purchased services	5	5	5	5
Utilities	-	-	-	-
Service contracts	95	95	95	90
Fees and payments	2	2	2	2
Other expenses	2	2	2	2
Total operations and maintenance	168	168	168	175

Lorne Kusugak
Minister

Daniel Young
Deputy Minister

(Vacant)
Assistant Deputy Minister

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	-
Third-party funded	-
Revolving fund	33.0
Total Person Years (PYs)¹	33.0

1. Also reported in Department of Finance, Fiscal Management.

NUNAVUT LIQUOR AND CANNABIS COMMISSION

The Nunavut Liquor and Cannabis Commission is responsible for the purchasing, warehousing and distribution of all alcohol and cannabis products in the territory. Revenue from sales is deposited to the Liquor and Cannabis Revolving Fund, which has an authorized limit of \$15 million. All expenses incurred with respect to the Commission are paid out of that revolving fund. The Commission operates locations in Rankin Inlet and Iqaluit.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Authorized limit	15,000	15,000	15,000	15,000
Operating results				
Income				
Sales income	21,270	21,051	21,051	22,341
Cannabis mark-ups	-	-	-	-
Total income	21,270	21,051	21,051	22,341
Less: cost of goods sold	7,870	8,815	8,815	7,964
Gross profit	13,400	12,236	12,236	14,377
Operations and maintenance expenditures				
Compensation and benefits	3,928	3,922	3,922	3,766
Grants and contributions	163	300	300	118
Travel and transportation	32	46	46	19
Materials and supplies	323	562	562	254
Purchased services	520	567	567	434
Utilities	313	285	285	332
Service contracts	3,463	2,156	2,156	1,927
Fees and payments	25	35	35	122
Other expenses	77	486	486	-
Total operations and maintenance expenditures	8,844	8,359	8,359	6,972
Operating surplus (deficit)	4,556	3,877	3,877	7,405
Capital expenditures	378	310	310	358
Total expenditures	17,092	17,484	17,484	15,294

Note 1: Actuals presented here are based on the Nunavut Liquor and Cannabis Commission's audited financial statements. Any differences from the Public Accounts are due to differing accounting policies applied.



ᐱᓄᓄᓄᓄ ᐱᓄᓄᓄᓄ Qulliit

ᐱᓄᓄᓄᓄ ᐱᓄᓄᓄᓄ ᐱᓄᓄᓄᓄ

Nunavunmi Arnanut Katimayit

Nunavut Status of Women Council

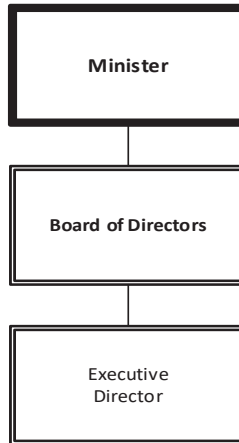
Conseil Qulliit de la Condition Féminine du Nunavut

Margaret Nakashuk
Minister

Amber Aglukark
President

Cate Macleod
Executive Director

ACCOUNTING STRUCTURE CHART



Person Years (PYs)	Total
Approved	2.0
Third-party funded	-
Revolving fund	-
Total Person Years (PYs)	2.0

QULLIIT NUNAVUT STATUS OF WOMEN COUNCIL

The purpose of the Qullit Nunavut Status of Women Council is to advance the goal of equal participation of women in society and promote changes in social, legal and economic structures to that end. The council receives a \$370,000 contribution from the Government of Nunavut.

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Compensation and benefits	244	244	244	204
Grants and contributions	-	-	-	-
Travel and transportation	53	53	53	37
Materials and supplies	9	9	13	8
Purchased services	20	20	14	39
Utilities	11	11	-	8
Service contracts	28	28	28	28
Fees and payments	-	0	17	5
Other expenses	5	5	1	45
Total operations and maintenance	370	370	370	374



**APPENDICES TO THE
2024-2025 MAIN ESTIMATES**



**APPENDIX I:
GLOSSARY**

GLOSSARY

Accumulated amortization	The total to date of the periodic amortization charges relating to tangible capital assets since they were placed in use.
Amortization	The systematic process of allocating the cost of capital assets to expense for the periods in which they provide benefits. For the purpose of tangible capital assets accounting in the government, amortization is calculated using the straight-line method, which assumes that an equal benefit is received in each year of an asset's estimated useful life.
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.
Budget	An estimate of proposed expenditures for a given period.
Business plan	The formal statement of the Government's goals for the next three years, including its Vision and Guiding Principles. The Business Plan articulates the strategic and operational priorities for each core business line of the government's departments and territorial corporations.
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.
Consolidation	Consolidation is reporting all cumulative deficits and surpluses of the entire Government on an annual basis.
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 is further broken down into control objects. The 2023-2024 Main Estimates are presented at the following control object levels: <ul style="list-style-type: none">• 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.
Disposals	Voluntary (through sale, exchange, etc.) or involuntary (through damage or theft) disposal of capital assets. Upon disposal, the net book value of the capital asset is removed from the accounts.
Distribution of Budget	The anticipated regional allocation of departmental budgets.
Estimates	The estimated expenditures approved by the Legislative Assembly for all government departments.
Expenditure	Funds paid or payable to acquire goods and services or a capital asset.
Financial Management Board	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 1st and ends March 31st of the following calendar year.
Government Reporting Entity	All twelve departments, all revolving funds, the five territorial corporations and the eight public agencies together form the Government of Nunavut's reporting entity.
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.
Net book value	The cost of a tangible capital asset, less both accumulated amortization and the amount of any write-down.
Person years (PY)	Each full-time position in the Government of Nunavut or Territorial Corporations, is counted as 1.0 person years. The person year value of part-time positions are calculated to four decimal places based on the number of hours worked per week in relation to a full-time position, but are rounded to the nearest decimal for presentation in the Main Estimates. Person year values presented in the Main Estimates only include those positions that are subject to the Public Service Act. The Nunavut Development Corporation is excluded from that act, so a job forecast is provided instead. Departments are not permitted to have unfunded positions. Positions/person years are categorized in the Main Estimates by source of funding, as follows:

Approved:

- **Departments:** funded by the vote 01 appropriation.
- **Nunavut Housing Corporation and Nunavut Arctic College:** both positions funded by the Government of Nunavut's vote 01 appropriated contribution and those funded internally with their own source revenues and/or accumulated surplus.
- All other entities: positions that are not funded by third-party agreements.

Third-party funded: positions funded through contribution agreements with entities not part of the Government of Nunavut's Reporting Entity.

Revolving fund: positions funded by either the Liquor and Cannabis Revolving Fund or the Petroleum Products Revolving Fund

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).
Public Agencies	A statutory body or territorial corporation specified in Part IX Section 75 of the <i>Financial Administration Act</i> .
Regions	Geographical sub-divisions of Nunavut for administrative purposes.
Tangible capital asset	<p>A non-financial asset of physical substance that is purchased, constructed, developed or otherwise acquired and has the following characteristics:</p> <ul style="list-style-type: none"> • it is held for use in the production or supply of goods, delivery of services or programs outputs, • it has a useful life extending beyond one fiscal year and is intended to be used on a continuing basis, and • it is not intended for resale in the ordinary course of operations. <p>The major categories of tangible capital assets are buildings, tank farms, infrastructure, leased buildings, storage facilities, and equipment.</p>
Standard object	<p>Each vote category of appropriations is further broken down into standard objects. The 2024-2025 Main Estimates are presented at the following standard object levels:</p> <ul style="list-style-type: none"> • Travel and transportation • Materials and supplies • Purchased services • Utilities • Service contracts • Fees and payments • Other expenses
Vote	A category of expenditures according to its intended use (e.g., Vote 1 – Operations and Maintenance, Vote 2 – Capital).
Work in progress	Records the value of capital assets under development or construction and not yet substantially complete or in service.





**APPENDIX II:
BUDGET DEVELOPMENT PROCESS**

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, the Main Estimates represent all anticipated expenditures for the fiscal year which commences April 1st.

The Main Estimates seek appropriation authority for a fiscal year. 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 Business Plan highlights Government of Nunavut programs in the core business section.
- The Business Plan focuses primarily on Vote 1 - operations and maintenance expenditures.
- The Business Plan is submitted to Executive Council for consideration.
- After Executive Council, the Business Plan is referred to Standing Committees for consideration.
- The Business Plan is 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 the Financial Management Board.
- Departmental information is divided into two separate documents by the Department of Finance to produce the Main Estimates, which are tabled in the Legislative Assembly during the winter session, and Capital Estimates, which are tabled during the fall session.
- The Financial Management Board reviews the Main Estimates/Capital Estimates.

- The Financial Management Board approves draft Capital Estimates that are forwarded to Standing Committees prior to the fall session.
- The Financial Management Board approves draft Main Estimates that are forwarded to Standing Committees prior to the winter session.

Budget Address Development

- The Department of Finance drafts the text of the Budget Address.
- The Budget Address outlines trends, anticipated developments, and the government's action plan for the upcoming fiscal year.
- The Budget 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. Standing Committees review draft business plans and the proposed budget.
- Standing Committees prepare a report to be presented to the Legislative Assembly.
- After the Budget Address, the Main Estimates are publicly released.
- The Capital Estimates for the following fiscal year are tabled in the fall session.

Supplementary Estimates

- Supplementary Estimates are required to authorize increases or decreases in departmental spending.
- Supplementary Estimates must be approved by the Legislative Assembly.
- 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 Financial Management Board. This includes variance reports on a year-to-date basis for expenditures.
- At the end of the fiscal year, departments are required to report to the Legislative Assembly.



**APPENDIX III:
THREE-YEAR EXPENDITURE FORECAST**

SUMMARY OF THREE-YEAR FORECASTS

Government of Nunavut	2023-2024		2024-2025		2025-2026		2026-2027	
	Main Estimates		Main Estimates		Planned		Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
REVENUES								
Territorial Formula Financing	1,971,400	-	2,109,000	-	2,041,900	-	2,079,900	-
Other transfer payments	141,500		128,100		154,900		163,600	
Own source revenues	413,809		427,401		266,200		270,300	
Total Revenues	2,526,709		2,664,501		2,463,000		2,513,800	
EXPENDITURES (operations and maintenance)								
Compensation and benefits	739,302	5,431.2	756,983	5,506.2	751,339	5,505.2	751,339	5,505.2
Grants and contributions	467,701		479,771		480,318		480,212	
Other operations and maintenance	874,704		952,249		1,035,970		949,486	
Total expenditures before recoveries	2,081,707		2,189,003		2,267,627		2,181,037	
Less Recoveries:								
Nunavut Housing Corporation	(26,645)	(11.0)	(27,868)	(14.0)	(27,822)	(14.0)	(27,509)	(14.0)
Nunavut Arctic College	(32,956)	(70.0)	(26,572)	(74.5)	(26,572)	(74.5)	(26,572)	(74.5)
Total Government of Nunavut expenditures	2,022,106	5,350.2	2,134,563	5,417.7	2,213,233	5,416.7	2,126,956	5,416.7
Capital expenditures	337,950		355,772		355,772		355,772	
Supplementary requirements	50,000		100,000		75,000		75,000	
NET SURPLUS (DEFICIT)	116,653		74,166		(181,005)		(43,928)	

Note 1: Revenues and expenditures of revolving funds are not included in the above amounts.

Note 2: Planned expenditures for 2025-2026 and 2026-2027 represent current approved targets and do not include all anticipated appropriations for these years.

OFFICE OF THE LEGISLATIVE ASSEMBLY

Branch	2023-2024 Main Estimates		2024-2025 Main Estimates		2025-2026 Planned		2026-2027 Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
ASSEMBLY OPERATIONS								
Compensation and benefits	4,172	24.0	4,246	24.0	4,246	24.0	4,246	24.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	5,229		5,873		5,873		5,873	
Subtotal	9,401		10,119		10,119		10,119	
EXPENDITURES ON BEHALF OF MEMBERS								
Compensation and benefits	7,743	-	8,043	-	8,043	-	8,043	-
Grants and contributions	-		-		-		-	
Other operations and maintenance	6,430		5,504		5,504		5,504	
Subtotal	14,173		13,547		13,547		13,547	
INDEPENDENT OFFICERS OF THE LEGISLATIVE ASSEMBLY								
Compensation and benefits	4,481	25.0	4,509	25.0	4,509	25.0	4,509	25.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	1,673		2,008		3,145		1,645	
Subtotal	6,154		6,517		7,654		6,154	
TOTAL	29,728	49.0	30,183	49.0	31,320	49.0	29,820	49.0

EXECUTIVE AND INTERGOVERNMENTAL AFFAIRS

Branch	2023-2024 Main Estimates		2024-2025 Main Estimates		2025-2026 Planned		2026-2027 Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
DIRECTORATE								
Compensation and benefits	2,890	17.0	2,903	17.0	2,890	17.0	2,890	17.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	936		936		936		936	
Subtotal	3,826		3,839		3,826		3,826	
STRATEGIC PLANNING								
Compensation and benefits	3,793	32.0	3,822	30.0	3,711	30.0	3,711	30.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	116		116		116		116	
Subtotal	3,909		3,938		3,827		3,827	
NUNAVUT CABINET								
Compensation and benefits	3,945	21.0	4,066	21.0	3,945	21.0	3,945	21.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	1,735		1,546		1,735		1,735	
Subtotal	5,680		5,612		5,680		5,680	
COMMISSIONER OF NUNAVUT								
Compensation and benefits	203	1.0	203	1.0	203	1.0	203	1.0
Grants and contributions	10		10		10		10	
Other operations and maintenance	138		138		138		138	
Subtotal	351		351		351		351	
INTERGOVERNMENTAL AFFAIRS								
Compensation and benefits	4,564	38.0	4,585	38.0	4,564	38.0	4,564	38.0
Grants and contributions	325		325		325		325	
Other operations and maintenance	604		525		604		604	
Subtotal	5,493		5,435		5,493		5,493	
DEVOLUTION SECRETARIAT								
Compensation and benefits	1,837	10.0	1,839	11.0	1,837	11.0	1,837	11.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	875		875		875		875	
Subtotal	2,712		2,714		2,712		2,712	
TOTAL	21,971	119.0	21,889	118.0	21,889	118.0	21,889	118.0

FINANCE

Branch	2023-2024 Main Estimates		2024-2025 Main Estimates		2025-2026 Planned		2026-2027 Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
CORPORATE MANAGEMENT								
Compensation and benefits	3,546	20.0	3,639	20.0	3,639	20.0	3,639	20.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	940		1,670		1,670		1,670	
Subtotal	4,486		5,309		5,309		5,309	
FISCAL MANAGEMENT								
Compensation and benefits	5,810	76.0	6,039	76.0	6,039	76.0	6,039	76.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	660		530		530		530	
Subtotal	6,470		6,569		6,569		6,569	
COMPTROLLERSHIP								
Compensation and benefits	18,347	137.0	18,518	137.0	18,518	137.0	18,518	137.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	5,693		5,520		5,520		5,520	
Subtotal	24,040		24,038		24,038		24,038	
CENTRALLY ADMINISTERED FUNDS								
Compensation and benefits	17,619	-	17,594	-	17,594	-	17,594	-
Grants and contributions	20,621		18,621		18,621		18,621	
Other operations and maintenance	35,050		36,700		36,700		36,700	
Subtotal	73,290		72,915		72,915		72,915	
TOTAL	108,286	233.0	108,831	233.0	108,831	233.0	108,831	233.0

HUMAN RESOURCES

Branch	2023-2024		2024-2025		2025-2026		2026-2027	
	Main Estimates		Main Estimates		Planned		Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
HUMAN RESOURCE OPERATIONS								
Compensation and benefits	12,270	84.0	12,451	84.0	12,447	84.0	12,447	84.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	6,437		6,437		6,437		6,437	
Subtotal	18,707		18,888		18,884		18,884	
STRATEGIC HUMAN RESOURCE MANAGEMENT								
Compensation and benefits	5,089	49.0	5,188	49.0	5,193	49.0	5,193	49.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	5,315		5,315		5,314		5,314	
Subtotal	10,404		10,503		10,507		10,507	
TOTAL	29,111	133.0	29,391	133.0	29,391	133.0	29,391	133.0

JUSTICE

Branch	2023-2024 Main Estimates		2024-2025 Main Estimates		2025-2026 Planned		2026-2027 Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
DIRECTORATE								
Compensation and benefits	7,637	64.0	7,453	66.0	7,453	66.0	7,453	66.0
Grants and contributions	17,220		17,470		17,470		17,470	
Other operations and maintenance	2,684		2,767		2,767		2,767	
Subtotal	27,541		27,690		27,690		27,690	
LAW ENFORCEMENT								
Compensation and benefits	-	-	-	-	-	-	-	-
Grants and contributions	-		-		-		-	
Other operations and maintenance	67,189		70,252		69,411		69,411	
Subtotal	67,189		70,252		69,411		69,411	
LAWYER SUPPORT SERVICES								
Compensation and benefits	4,408	29.0	4,723	30.0	4,731	30.0	4,731	30.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	351		416		416		417	
Subtotal	4,759		5,139		5,147		5,148	
REGISTRIES AND COURT SERVICES								
Compensation and benefits	9,554	75.0	9,648	75.0	9,648	75.0	9,648	75.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	5,248		5,248		5,248		5,248	
Subtotal	14,802		14,896		14,896		14,896	
CORRECTIONS								
Compensation and benefits	33,928	268.0	34,171	268.0	34,171	268.0	34,171	268.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	12,763		13,073		13,073		13,073	
Subtotal	46,691		47,244		47,244		47,244	
COMMUNITY JUSTICE								
Compensation and benefits	4,547	37.0	5,101	38.0	5,101	38.0	5,101	38.0
Grants and contributions	1,248		1,248		1,248		1,248	
Other operations and maintenance	406		473		473		473	
Subtotal	6,201		6,822		6,822		6,822	
TOTAL	167,183	473.0	172,043	477.0	171,210	477.0	171,211	477.0

CULTURE AND HERITAGE

Branch	2023-2024 Main Estimates		2024-2025 Main Estimates		2025-2026 Planned		2026-2027 Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
DIRECTORATE								
Compensation and benefits	3,047	30.0	3,083	30.0	3,096	30.0	3,096	30.0
Grants and contributions	1,426		1,439		1,426		1,426	
Other operations and maintenance	476		476		476		476	
Subtotal	4,949		4,998		4,998		4,998	
OFFICIAL LANGUAGES								
Compensation and benefits	2,534	15.0	2,565	15.0	2,565	15.0	2,565	15.0
Grants and contributions	1,943		1,950		1,943		1,943	
Other operations and maintenance	3,217		3,210		3,217		3,217	
Subtotal	7,694		7,725		7,725		7,725	
TRANSLATION BUREAU								
Compensation and benefits	3,516	33.0	3,566	33.0	3,566	33.0	3,566	33.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	663		663		663		663	
Subtotal	4,179		4,229		4,229		4,229	
HERITAGE								
Compensation and benefits	2,672	20.8	2,704	20.8	2,704	20.8	2,704	20.8
Grants and contributions	2,058		2,058		2,058		2,058	
Other operations and maintenance	1,242		1,242		1,242		1,242	
Subtotal	5,972		6,004		6,004		6,004	
ELDERS AND YOUTH								
Compensation and benefits	1,153	8.0	1,165	8.0	1,165	8.0	1,165	8.0
Grants and contributions	2,225		2,225		2,225		2,225	
Other operations and maintenance	229		229		229		229	
Subtotal	3,607		3,619		3,619		3,619	
INUIT QAUJIMAJATUQANGIT								
Compensation and benefits	379	4.0	387	4.0	387	4.0	387	4.0
Grants and contributions	800		800		800		800	
Other operations and maintenance	243		243		243		243	
Subtotal	1,422		1,430		1,430		1,430	
TOTAL	27,823	110.8	28,005	110.8	28,005	110.8	28,005	110.8

EDUCATION

Branch	2023-2024		2024-2025		2025-2026		2026-2027	
	Main Estimates		Main Estimates		Planned		Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
DIRECTORATE								
Compensation and benefits	2,154	16.0	2,156	16.0	2,156	16.0	2,156	16.0
Grants and contributions	4,113		4,113		4,113		4,113	
Other operations and maintenance	1,334		1,313		1,313		1,313	
Subtotal	7,601		7,582		7,582		7,582	
POLICY AND PLANNING								
Compensation and benefits	1,565	13.0	1,530	13.0	1,530	13.0	1,530	13.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	1,165		1,347		1,347		1,347	
Subtotal	2,730		2,877		2,877		2,877	
CORPORATE SERVICES								
Compensation and benefits	3,551	30.0	3,395	30.0	3,395	30.0	3,395	30.0
Grants and contributions	85		85		85		85	
Other operations and maintenance	2,912		2,782		2,782		2,782	
Subtotal	6,548		6,262		6,262		6,262	
EARLY LEARNING AND CHILD CARE								
Compensation and benefits	1,268	18.0	1,218	18.0	1,218	18.0	1,218	18.0
Grants and contributions	4,278		4,278		4,278		4,278	
Other operations and maintenance	159		653		653		653	
Subtotal	5,705		6,149		6,149		6,149	
CURRICULUM, RESOURCES AND FRENCH EDUCATION								
Compensation and benefits	3,792	32.0	3,494	32.0	3,494	32.0	3,494	32.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	5,076		5,221		5,221		5,221	
Subtotal	8,868		8,715		8,715		8,715	
STUDENT ACHIEVEMENT								
Compensation and benefits	1,444	15.0	1,364	15.0	1,364	15.0	1,364	15.0
Grants and contributions	606		915		915		915	
Other operations and maintenance	9,288		9,288		9,288		9,288	
Subtotal	11,338		11,567		11,567		11,567	

EDUCATION, CONTINUED

Branch	2023-2024 Main Estimates		2024-2025 Main Estimates		2025-2026 Planned		2026-2027 Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
K-12 SCHOOL OPERATIONS								
Compensation and benefits	179,344	1,331.0	180,439	1,337.5	180,439	1,337.5	180,439	1,337.5
Grants and contributions	14,602		16,594		16,594		16,594	
Other operations and maintenance	10,413		12,505		12,505		12,505	
Subtotal	204,359		209,538		209,538		209,538	
EDUCATOR DEVELOPMENT								
Compensation and benefits	2,660	22.0	2,533	22.0	2,533	22.0	2,533	22.0
Grants and contributions	5,652		6,028		6,028		6,028	
Other operations and maintenance	3,757		3,705		3,705		3,705	
Subtotal	12,069		12,266		12,266		12,266	
ADVANCED EDUCATION								
Compensation and benefits	2,081	17.0	2,016	17.0	2,016	17.0	2,016	17.0
Grants and contributions	11,778		11,785		11,785		11,785	
Other operations and maintenance	470		948		948		948	
Subtotal	14,329		14,749		14,749		14,749	
TOTAL	273,547	1,494.0	279,705	1,500.5	279,705	1,500.5	279,705	1,500.5

HEALTH

Branch	2023-2024		2024-2025		2025-2026		2026-2027	
	Main Estimates		Main Estimates		Planned		Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
DIRECTORATE								
Compensation and benefits	29,396	205.0	29,992	205.0	29,915	205.0	29,915	205.0
Grants and contributions	9,117		9,117		9,117		9,117	
Other operations and maintenance	31,977		32,217		32,217		32,217	
Subtotal	70,490		71,326		71,249		71,249	
PUBLIC HEALTH								
Compensation and benefits	18,700	143.7	19,048	144.7	19,069	144.7	19,069	144.7
Grants and contributions	764		764		764		764	
Other operations and maintenance	7,099		7,099		7,099		7,099	
Subtotal	26,563		26,911		26,932		26,932	
HEALTH CARE SERVICE DELIVERY								
Compensation and benefits	127,828	1,019.3	137,062	1,022.3	130,529	1,022.3	130,529	1,022.3
Grants and contributions	2,017		2,017		2,017		2,017	
Other operations and maintenance	242,676		282,976		283,076		283,076	
Subtotal	372,521		422,055		415,622		415,622	
TOTAL	469,574	1,368.0	520,292	1,372.0	513,803	1,372.0	513,803	1,372.0

ENVIRONMENT

Branch	2023-2024		2024-2025		2025-2026		2026-2027	
	Main Estimates		Main Estimates		Planned		Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
CORPORATE MANAGEMENT								
Compensation and benefits	4,082	34.0	4,532	34.0	4,532	34.0	4,532	34.0
Grants and contributions	528		528		528		528	
Other operations and maintenance	1,265		1,322		1,322		1,322	
Subtotal	5,875		6,382		6,382		6,382	
PROGRAM MANAGEMENT								
Compensation and benefits	12,829	102.5	13,735	110.5	13,735	110.5	13,735	110.5
Grants and contributions	1,016		1,016		1,016		1,016	
Other operations and maintenance	6,189		6,394		6,394		6,394	
Subtotal	20,034		21,145		21,145		21,145	
TOTAL	25,909	136.5	27,527	144.5	27,527	144.5	27,527	144.5

COMMUNITY AND GOVERNMENT SERVICES

Branch	2023-2024 Main Estimates		2024-2025 Main Estimates		2025-2026 Planned		2026-2027 Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
DIRECTORATE								
Compensation and benefits	10,258	82.0	2,086	13.0	2,086	13.0	2,086	13.0
Grants and contributions	80		-		-		-	
Other operations and maintenance	3,320		251		251		251	
Subtotal	13,658		2,337		2,337		2,337	
Corporate Services								
Compensation and benefits	-	-	9,391	74.0	9,391	74.0	9,391	74.0
Grants and contributions	-		80		80		80	
Other operations and maintenance	-		3,112		3,112		3,112	
Subtotal	-		12,583		12,583		12,583	
LOCAL GOVERNMENT SERVICES								
Compensation and benefits	11,762	88.0	12,618	91.0	12,618	91.0	12,618	91.0
Grants and contributions	77,394		85,847		86,414		86,308	
Other operations and maintenance	5,990		5,406		6,576		5,306	
Subtotal	95,146		103,871		105,608		104,232	
INFORMATION MANAGEMENT AND INFORMATION TECHNOLOGY								
Compensation and benefits	10,636	81.0	10,960	87.0	10,960	87.0	10,960	87.0
Grants and contributions	50		50		50		50	
Other operations and maintenance	41,082		42,132		42,132		42,132	
Subtotal	51,768		53,142		53,142		53,142	
INFRASTRUCTURE								
Compensation and benefits	24,274	182.0	24,831	180.0	24,831	179.0	24,831	179.0
Grants and contributions	1,795		-		-		-	
Other operations and maintenance	107,156		112,889		112,889		112,889	
Subtotal	133,225		137,720		137,720		137,720	
PETROLEUM PRODUCTS DIVISION								
Compensation and benefits	-	35.0	-	35.0	-	35.0	-	35.0
Other operations and maintenance	-		-		-		-	
Subtotal	-		-		-		-	
TOTAL	293,797	468.0	309,653	480.0	311,390	479.0	310,014	479.0

ECONOMIC DEVELOPMENT AND TRANSPORTATION

Branch	2023-2024 Main Estimates		2024-2025 Main Estimates		2025-2026 Planned		2026-2027 Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
CORPORATE MANAGEMENT								
Compensation and benefits	5,505	40.0	5,585	40.0	5,585	40.0	5,585	40.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	1,142		1,142		1,142		1,142	
Subtotal	6,647		6,727		6,727		6,727	
TRANSPORTATION								
Compensation and benefits	6,226	48.0	6,241	48.0	6,316	48.0	6,316	48.0
Grants and contributions	1,830		1,905		1,905		1,905	
Other operations and maintenance	46,218		47,938		47,863		47,863	
Subtotal	54,274		56,084		56,084		56,084	
ECONOMIC DEVELOPMENT								
Compensation and benefits	8,791	72.0	8,921	71.0	8,921	71.0	8,921	71.0
Grants and contributions	22,937		22,937		22,937		22,937	
Other operations and maintenance	5,492		5,492		5,492		5,492	
Subtotal	37,220		37,350		37,350		37,350	
TOTAL	98,141	160.0	100,161	159.0	100,161	159.0	100,161	159.0

FAMILY SERVICES

Branch	2023-2024 Main Estimates		2024-2025 Main Estimates		2025-2026 Planned		2026-2027 Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
CORPORATE MANAGEMENT								
Compensation and benefits	5,159	33.0	5,427	39.0	5,492	39.0	5,492	39.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	568		566		566		566	
Subtotal	5,727		5,993		6,058		6,058	
FAMILY WELLNESS								
Compensation and benefits	15,585	109.6	18,878	136.6	19,899	136.6	19,899	136.6
Grants and contributions	7,905		7,905		7,905		7,905	
Other operations and maintenance	58,675		66,177		66,177		66,177	
Subtotal	82,165		92,960		93,981		93,981	
INCOME ASSISTANCE								
Compensation and benefits	7,253	58.0	7,568	59.0	7,598	59.0	7,598	59.0
Grants and contributions	63,225		63,225		63,225		63,225	
Other operations and maintenance	792		792		792		792	
Subtotal	71,270		71,585		71,615		71,615	
CAREER DEVELOPMENT								
Compensation and benefits	4,781	43.0	4,854	43.0	4,854	43.0	4,854	43.0
Grants and contributions	5,715		5,715		5,715		5,715	
Other operations and maintenance	941		941		941		941	
Subtotal	11,437		11,510		11,510		11,510	
POVERTY REDUCTION								
Compensation and benefits	1,424	11.0	1,444	11.0	1,444	11.0	1,444	11.0
Grants and contributions	6,836		6,836		6,836		6,836	
Other operations and maintenance	615		4,740		4,740		4,740	
Subtotal	8,875		13,020		13,020		13,020	
TOTAL	179,474	254.6	195,068	288.6	196,184	288.6	196,184	288.6

NUNAVUT HOUSING CORPORATION

Branch	2023-2024		2024-2025		2025-2026		2026-2027	
	Main Estimates		Main Estimates		Planned		Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
HEADQUARTERS								
Compensation and benefits	8,793	57.0	10,082	62.0	10,082	62.0	10,082	62.0
Grants and contributions	-		290		290		290	
Other operations and maintenance	3,539		10,934		9,634		9,534	
Subtotal	12,332		21,306		20,006		19,906	
DEBT REPAYMENT								
Compensation and benefits	-	-	-	-	-	-	-	-
Grants and contributions	-		-		-		-	
Other operations and maintenance	10,738		10,738		10,692		10,379	
Subtotal	10,738		10,738		10,692		10,379	
DISTRICT OFFICES								
Compensation and benefits	8,091	50.0	8,207	50.0	8,207	50.0	8,207	50.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	2,235		2,234		2,234		2,234	
Subtotal	10,326		10,441		10,441		10,441	
AFFORDABLE HOUSING PROGRAM (PUBLIC HOUSING)								
Compensation and benefits	-	-	-	-	-	-	-	-
Grants and contributions	177,502		181,595		181,595		181,595	
Other operations and maintenance	-		-		-		-	
Subtotal	177,502		181,595		181,595		181,595	
AFFORDABLE HOUSING PROGRAM (STAFF HOUSING)								
Compensation and benefits	2,197	17.0	2,157	16.0	2,157	16.0	2,157	16.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	70,794		71,000		71,000		71,000	
Subtotal	72,991		73,157		73,157		73,157	
TOTAL	283,889	124.0	297,237	128.0	295,891	128.0	295,478	128.0
Less:								
Canada Mortgage and Housing Corporation contribution and other revenue	(26,645)	(11.0)	(27,868)	(14.0)	(27,822)	(14.0)	(27,509)	(14.0)
TOTAL GOVERNMENT OF NUNAVUT FUNDED	257,244	113.0	269,369	114.0	268,069	114.0	267,969	114.0

NUNAVUT ARCTIC COLLEGE

Branch	2023-2024		2024-2025		2025-2026		2026-2027	
	Main Estimates		Main Estimates		Planned		Planned	
	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs	(\$000)	PYs
HEADQUARTERS								
Compensation and benefits	3,059	21.0	3,141	21.0	3,141	21.0	3,141	21.0
Grants and contributions	-		-		-		-	
Other operations and maintenance	1,750		3,041		3,042		3,042	
Subtotal	4,809		6,182		6,183		6,183	
NUNAVUT RESEARCH INSTITUTE								
Compensation and benefits	1,021	6.5	1,039	6.5	1,039	6.5	1,039	6.5
Grants and contributions	-		-		-		-	
Other operations and maintenance	318		382		382		382	
Subtotal	1,339		1,421		1,421		1,421	
REGIONAL CAMPUSES								
Compensation and benefits	44,109	280.8	38,828	285.3	38,828	285.3	38,828	285.3
Grants and contributions	-		-		-		-	
Other operations and maintenance	23,017		22,587		22,586		22,586	
Subtotal	67,126		61,415		61,414		61,414	
TOTAL	73,274	308.3	69,018	312.8	69,018	312.8	69,018	312.8
Less:								
Other sources of funding ¹	(32,956)	(70.0)	(26,572)	(74.5)	(26,572)	(74.5)	(26,572)	(74.5)
TOTAL GOVERNMENT OF NUNAVUT FUNDED	40,318	238.3	42,446	238.3	42,446	238.3	42,446	238.3

Note 1: Other sources of funding consists of the College's own source revenues and third-party funding agreements, as well as contributions from Government of Nunavut departments for specific programs, which includes both appropriated and third-party funding.



**APPENDIX IV:
PROJECTS FUNDED UNDER
THIRD-PARTY AGREEMENTS**

DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
EXECUTIVE AND INTERGOVERNMENTAL AFFAIRS				
Nunavut Implementation Funding Agreement ¹	5,354	5,354	5,028	730
Nunavik Inuit Land Claims Agreement ¹	404	404	382	96
Eeyou Marine Region Land Claims Agreement ¹	546	546	516	-
Nunavut Lands and Resources Devolution Agreement ¹	-	-		724
Total Executive and Intergovernmental Affairs	6,304	6,304	5,926	1,550
FINANCE				
Strengthening Financial Management ⁵	-	800	800	800
Total Finance	-	800	800	800
HUMAN RESOURCES				
Article 23 Funding ⁵	5,000	5,000	5,000	13,202
Total Human Resources	5,000	5,000	5,000	13,202
JUSTICE				
Federal Inmate Recovery ¹	615	615	615	569
Nunavut Victims' Support ²	750	750	750	477
NLCA Article 14 Implementation ³	-	233	-	111
Intensive Restorative Custody and Supervision Agreement ²	300	300	300	120
Aboriginal Justice Strategy Fund ²	412	412	412	339
Community Justice Integrity Fund	323	323	323	-
Nunavut Family Information Liaison Unit ²	-	302	-	312
Therapeutic Justice Program	500	500	500	272
Canada Family Justice System ²	210	210	210	54
Community Justice Gladue Aftercare Fund	323	323	323	-
NTI Community Justice Therapeutic Program ⁵	-	275	-	116
NILCA Implementation Plan	100	75	150	-
EMERLAC Implementation Plan	150	150	150	-
DID - Drug Impaired Driving	255	265	-	-
LSB - Victim Funds and Innovation Program	684	668	-	-
Murdered and Missing Indigenous Women and Girls	-	64	-	-
Pirurvik Centre	-	202	-	570
Total Justice	4,622	5,667	3,733	2,939

DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
CULTURE AND HERITAGE				
Canada - Nunavut General Agreement on the Promotion of French and Inuit Language ²	9,658	9,658	9,658	7,816
Total Culture and Heritage	9,658	9,658	9,658	7,816
EDUCATION				
Nunavut Teachers' Association Education Leave	2,051	2,051	1,243	950
Official Language in Education ¹	1,685	1,685	2,114	1,861
Nunavut Early Learning and Child Care ²	2,559	2,760	2,559	2,842
Canada-wide Early Learning and Child Care Agreement ²	15,381	22,478	13,448	8,644
Ecole des Trois-Soleils Addition and Expansion ³	-	-	-	2,807
Safe Return to Class (COVID-19) ²	-	-	-	679
NEU President	-	71	101	104
	-	-	-	-
Total Education	21,676	29,045	19,465	17,887
HEALTH				
Non-Insured Health Benefits Program ¹	131,241	131,241	131,241	80,810
Nunavut Wellness Agreement ¹	22,756	24,781	21,560	27,900
Health Funding Consolidated Contribution Agreement ¹	-	-	-	66,000
Territorial Health Investment Fund ²	-	-	4,300	4,370
Canada-Nunavut Home and Community Care and Mental Health ²	-	1,550	1,550	2,300
Toll-free Quitline Numbers on Tobacco Packaging Initiative ²	-	100	100	100
Canadian Chronic Disease Surveillance System ³	206	210	-	226
Canadian Congenital Anomalies Surveillance Systems ³	-	220	221	-
Canadian Partnership Against Cancer	-	-	-	282
Nunavut Recovery Centre ¹	20,419	19,940	19,940	1,504
COVID -19 Proof of Vaccination Funding	-	3,390	3,390	251
COVID -19 Supportive Care Funding	-	-	-	1,119
Nunavut Virtual Care Program ⁴	-	-	-	2,012
Crisis Hotlines responding to Gender Based Violence ⁶	175	175	-	-
Total Health	174,797	181,607	182,302	186,874

DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
ENVIRONMENT				
Climate Change Adaptation ⁵	350	385	350	399
Climate Change Mitigation ⁵	150	268	150	243
Energy Wise Campaign	-	150	-	-
Itijjagial Trail Signage Audit ²⁹	-	-	-	2
Agguttinni Territorial Park ⁷	-	4,477	-	3
Katannilik Territorial Park ²⁹	-	-	-	7
Nunavut Wildlife Management Board projects	1,200	833	1,200	719
Baffin Bay Polar Bear ³⁰	-	-	30	-
South Hudson Bay Polar Bear Survey ⁷	500	425	500	425
Baffin Island Research and Management ⁷	-	-	-	-
Kitikmeot Research and Management Program ³⁰	-	-	100	34
Caribou Monitoring Program ⁷	1,700	2,243	1,700	1,057
Barren-ground Caribou Northeast Mainland - Nunavut ⁷	-	-	-	-
Peary Caribou Program - Bathurst Island Complex ⁷	-	-	50	-
Ecosystem and Biodiversity of Qamanirjuaq Caribou Herd ⁵	-	-	250	-
Qamanirjuaq Long Term Ecological Monitoring Program ⁷	-	50	150	-
Polar Bear Davis Strait ⁵	-	-	350	40
Monitoring Sub-populations of Barren-ground Caribou ¹⁹	-	-	150	-
Qamanirjuaq Caribou	-	-	-	125
Kitikmeot Grizzly Bear Monitoring - Non-invasive and Community-based Initiative ⁷	-	-	50	50
Dolphin and Union Caribou ²⁴	-	-	50	-
Polar Bear Sub-Population ⁷	100	100	250	143
Peary Caribou and Muskoxen ⁵	-	-	150	76
Delivery of Fisheries and Oceans Canada Program - Conservation Officers ⁹	125	172	125	203
Total Environment	4,125	9,103	5,605	3,556
COMMUNITY AND GOVERNMENT SERVICES				
Sport and Recreation Grants ¹	-	1,326	252	789
Geotechnical Invest and Master Drainage Plan - Gjoa Haven	-	-	-	145
Geotechnical Analysis and Drainage Planning - Grise Fiord	-	-	-	43
Administrative Funding for Federally Funded Capital	-	-	-	2,033
ISO 50001 Energy Mgt System Feasibility Study	112	126	-	-
Total Community and Government Services	112	1,452	252	3,010
<i>Government of Nunavut</i>			<i>2024-2025 Main Estimates</i>	

DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
ECONOMIC DEVELOPMENT AND TRANSPORTATION				
Canada-Nunavut Business Service Centre ³	-	-	-	102
Advancing Nunavut's Fisheries and Sealing Economies ³	-	380	400	380
Grise Fiord/Resolute Bay Harbour Consultation Project ²	-	2,300	-	-
Canadian Agricultural Partnership ¹	-	-	-	308
Sustainable Canadian Agricultural Partnership ¹	607	-	-	-
NAV Canada Occupancy Agreement ⁷	548	548	500	548
Marine Planning and Conservation ⁵	-	-	-	292
Natural Resources Canada Shiptime ⁶	60	-	-	60
Northern Coalition Shiptime ⁸	-	-	-	13
Total Economic Development and Transportation	1,795	7,626	2,400	2,460
FAMILY SERVICES				
Labour Market Development Agreement ²	3,790	3,790	3,500	4,414
Workforce Development Agreement ²	2,766	2,766	2,195	2,210
Social Advocacy/ Nunavut Women and Girls Leadership and Governance Initiatives ¹	4,118	4,043	200	15
Nunavut Food Security ³	-	-	-	199
Homelessness	-	-	1,200	-
Total Family Services	10,674	10,599	7,095	6,838
TOTAL GOVERNMENT OF NUNAVUT	238,763	266,861	242,236	246,932

DETAIL OF PROJECTS FUNDED UNDER THIRD-PARTY AGREEMENTS

DESCRIPTION	Main Estimates 2024-2025 (\$000)	Revised Estimates 2023-2024 (\$000)	Main Estimates 2023-2024 (\$000)	Actual Expenditures 2022-2023 (\$000)
Total by objects of expenditure:				
Compensation and benefits	23,582	28,553	29,459	32,686
Grants and contributions	31,649	39,839	23,472	24,855
Other expenses	183,532	198,469	189,305	189,391
Total Government of Nunavut	238,763	266,861	242,236	246,932
Total by funding sources:				
Government of Canada	234,864	263,258	238,762	244,421
Other sources	3,899	3,603	3,474	2,511
Total Government of Nunavut	238,763	266,861	242,236	246,932

Notes

Note 1: Where the source of funding is not part of the project name that information is provided through footnotes. The source can be obtained by referring to the **Key to Funding Sources** list on page A-IV-6.

Note 2: The budgets of capital projects funded by third-party agreements are only included in this listing where they are not reported in the Capital Estimates for the respective year.

Note 3: Funding under some third-party agreements is used by more than one department. Such agreements are listed above only under the department that receives the revenue and administers the agreement.

Note 4: Estimates and Revised Estimates budgets do not include any deferred revenue, only net-new funding.

KEY TO FUNDING SOURCES

Government of Canada:

1. Agriculture and Agro-Food Canada
2. Canadian Heritage
3. Canadian Northern Economic Development Agency
4. Correctional Service Canada
5. Crown-Indigenous Relations and Northern Affairs Canada
6. Employment and Social Development Canada
7. Environment and Climate Change Canada
8. Finance Canada
9. Fisheries and Oceans Canada
10. Health Canada
11. Indigenous Services Canada
12. Infrastructure Canada
13. Justice Canada
14. NAV Canada
15. Public Health Agency of Canada
16. Public Safety and Emergency Preparedness Canada
17. Transport Canada
18. Women and Gender Equality Canada

Other sources:

19. Agnico Eagle Mines Limited
20. Canada Council for the Arts
21. Canada Health Infoway
22. Canadian Partnership Against Cancer Corporation
23. Food Banks Canada
24. Government of the Northwest Territories
25. Nunavik Marine Region Wildlife Board
26. Nunavut Tunngavik Incorporated
27. Polar Knowledge Canada
28. Queen's University
29. Trans Canada Trail
30. World Wildlife Fund Canada