

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

### POLICY STATEMENT

The Government of Nunavut is committed to increasing economic opportunities for Nunavummiut by building local employment and strengthening, and supporting local businesses and organizations. The development of the film, television and new media industry in Nunavut (hereinafter referred to as the film industry) will help achieve this objective, while ensuring that our history and accomplishments, as well as our language and culture are preserved and recognized, and continue to be a source of pride to all Canadians. We will work in partnerships to ensure that Nunavummiut participate fully in the film, television, and new media industry, by supporting training and learning for a Nunavut-based workforce.

### PURPOSE

The implementation of this policy will establish the Nunavut Film Commission to work with organizations and individuals to realize the potential of the Nunavut film, television, and new media industries. The Nunavut Film Commission will financially assist existing and future eligible Nunavut-based productions and co-productions through the Labour Rebate Program and will administer the programs listed under Schedules A-G to develop a skilled workforce within Nunavut.

This policy will facilitate a one-window approach by coordinating funding requests for film, television and new media projects by promoting access to other appropriate Government of Nunavut program funding.

### PRINCIPLES

The Departments involved will ensure that all activities approved through this policy will be carried out under the following guiding principles:

**Continuing Learning:** Our programs must support the development of a Nunavummiut workforce.

**Inuit Qaujimagatuqangit:** Our policies and programs will reflect these six guiding principles of Inuit Qaujimagatuqangit.

- Pijitsirniq: The Government of Nunavut is here to support healthy sustainable community development.
- Aajiqatigiingniq: Communication, consultation and cross-fertilization of ideas are components of a healthy sustainable community.
- Pilimmaksarniq: Community ownership of process and results breeds capacity, adaptability, self-reliance, and empowerment.
- Piliriqatigiingniq: Every community is unique with its own set of strengths, concerns and vision of realizing its full potential. However in keeping with the IQ concept of cooperation each community has something to contribute to the larger community of Nunavut.

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

- Avatimik Kamattiarniq: Human beings do not and cannot exist outside of their natural environment. What we do to the environment we do to ourselves.
- Qanuqtuurunnarniq: Inuit take pride in resourcefulness, innovation and a “can do” approach to life.

**Transparency:** The information on which decisions are based will be available to the public in scheduled reporting, and all decision making processes will be fair, explicit, and without conflict of interest.

**Cultural Support:** Our policies and programs must support projects that will promote, hi-light and enhance the indigenous cultures and official languages of Nunavut.

**Responsible Use of Public Funds:** This policy will ensure that public funds are used in a responsible manner through the requirement for cost sharing agreements between the parties.

**Partnerships:** It is recognized that this policy must trigger funding partnerships with other agencies, and that all partners must work together in a consultative and supportive manner.

### SCOPE

All Nunavut film productions and co productions as defined in this policy are eligible to apply for assistance. All Nunavut residents are also eligible to apply for assistance from the Nunavut Film Commissioner.

### DEFINITIONS

**Audit:** Means the examination and verification of records and reporting thereon. A Level 1 Audit comprises a financial statement certified by a professional auditor in public practice. A Level 2 Audit comprises a review engagement. A Level 3 Audit comprises a signed affidavit.

**Contribution:** For the purposes of this policy a *Contribution* will be defined as a transfer of funds under certain terms and conditions to an applicant from whom the Government of Nunavut will not receive any goods or services. Such a contribution is subject to audit.

**Contribution Agreement:** A Contribution Agreement is a legal and binding commitment by the recipient to undertake a specific project within a defined time frame. General terms and conditions for a contribution shall be specified within a Contribution Agreement. Specific terms and conditions will vary according to the nature of the contribution and the program being supported and will be attached within Schedules A through G.

**Demonstrable Commitment:** Means a commitment to the film, television and new media industry that can be calculated in terms of sufficient years and/or remarkable contribution to the industry in Nunavut.

**Film:** Except where specifically indicated otherwise, film refers to productions that use film, video or digital support.

**Industry Training Professional:** Refers to a person who works in the film, television and new media industry and has achieved a level of skills that he or she can transfer to another individual with benefits to the industry.

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

**Local Labour:** Means labour performed by Nunavut residents.

**Major Film Event:** Means a festival or market event that is commonly recognized within the film, television and new media industries as valuable to the marketing and distribution of a project and routinely attended by established distributors, broadcasters producers and other industry players.

**Major Film Project:** Means any project for film, television, or new media that employs 10 or more persons and has an overall budget of \$200,000 or more.

**Profit:** Means any and all monies accrued by a major film project after all expenses and costs associated with the project have been reconciled.

**New Media:** Means all digital delivery of images, video, sounds on support like CD Rom, DVD, web site and other Internet delivery systems, and in the context of this policy, associated with usage that is not promotional in nature.

**Nunavut Co-production:** Means a project produced by an out-of-territory or out-of-the country production company *in collaboration* with a production company from Nunavut. In the case of co-productions, The Nunavut Film Commissioner will only consider proposals from the production company from Nunavut.

**Nunavut Expenditure:** Means monies paid to a Nunavut resident or company for goods or services related to the Nunavut portion of a film production.

**Nunavut Filmmakers:** Means a resident of Nunavut for whom filmmaking is at least a part-time activity that he or she does for livelihood.

**Nunavut Producer:** Means a resident of Nunavut for whom producing films is at least a part-time activity that he or she does for livelihood.

**Nunavut Production:** Means a project produced solely by a Nunavut production company.

**Nunavut Production Company:** Is a business which complies with the legal requirements to carry on business in Nunavut, and meets any of the following relevant criteria:

- i) is a limited company with at least 51% of the company's voting shares owned by Nunavut Residents, or
- ii) Is a corporation without share capital with at least 51% of the members being Nunavut Residents, or
- iii) Is a cooperative with at least 51% of the residents' voting shares owned by Nunavut Residents, or
- iv) Is a sole proprietorship, the proprietor of which is a Nunavut Resident, or
- v) Is a society with at least 51% of the memberships owned by Nunavut Residents, or
- vi) is a partnership, the majority interest in which is held by Nunavut Residents and in which the majority benefits accrue to Nunavut Residents
- vii) Is an Inuit firm as verified within the approved Inuit firms list provided to the Government of Nunavut by Nunavut Tunngavik Incorporated.

**A Nunavut Production Company must also**

- i) maintain a registered office in Nunavut on an annual basis for the primary purpose of operating the subject business

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

- ii) maintain a Resident Manager within Nunavut
- iii) Undertake the majority of its day to day operations within Nunavut and ensure that the majority of the work undertaken by the company is completed within Nunavut.

**Nunavut Resident:** For the purposes of this policy a resident is any person who is legally entitled to be and remain in Canada, and is ordinarily a resident of Nunavut, having resided in Nunavut on a continuous basis for at least one year.

**Production Company:** Means a business whose principal activity is the production of film, television or new media programs and products.

### Provisions

#### **Authority and Accountability**

All provisions contained in the *Financial Administration Act* and the Government of Nunavut's Financial Administration Manual shall apply to the financial administration of all contributions issued by the Government of Nunavut.

**The Minister of Sustainable Development** may:

- Delegate authority to approve contribution agreements to the Deputy Minister of Sustainable Development.

**The Deputy Minister of Sustainable Development** may:

- Through a letter of instruction delegate authority to the Assistant Deputy Minister, or an external accountable official (The Nunavut Film Commissioner) to approve and manage these agreements.

#### **Payment**

Any payments made under this Policy are conditional on approval of funds in the Main Estimates by the Legislative Assembly, and there being sufficient unencumbered balance in the appropriate activities for the fiscal year for which the funds would be required.

Payment will be provided when:

- The qualifying applicant has accepted the terms and conditions for a contribution as detailed in the Contribution Agreement;

#### **Financial Limits\***

**\* BEING FOUND ELIGIBLE FOR FUNDING IS NOT A GUARANTEE THAT THE RECIPIENT WILL RECEIVE THE MAXIMUM AMOUNT AVAILABLE**

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

Financial Assistance will be limited to:

1. \$300,000 for the Labour Rebate Program under Schedule B
2. \$25,000 per year or production up to a maximum of \$50,000 for a Development loans Program as outlined in Schedule C
3. \$5,000 per year or production up to a maximum of \$20,000 for a Marketing Assistance Program as outlined in Schedule D
4. \$15,000 per year or production up to a maximum of \$45,000 for a Professional development Program as outlined in Schedule E
5. \$36,000 per year or production up to a maximum of \$72,000 for Industry Training and Development as outlined in Schedule F
6. Up to \$200,000 per production up to a maximum of \$500,000 for one fiscal year from the approval date of this policy as outlined in schedule G.

### **MONITORING AND EVALUATION**

- The Nunavut Film Commission will provide a summary report for all contributions under the *Nunavut Film, Television and New Media Development Policy*. The summary report will detail each contribution, production, and overall benefits that are community specific. This report will be tabled annually in the Legislative Assembly.
- The Film Commissioner and Management Committee will monitor the results of all contributions in order to provide future consultation on overall effectiveness.
- The Film Commissioner will collect data of basic information on the film, television and new media industry within Nunavut, in order to provide an accurate assessment of its contribution to the Nunavut economy.
- This policy will be reviewed and evaluated on an annual basis.

### **Eligibility\***:

**\*SIMPLY MEETING ELIGIBILITY CRITERIA AND SUBMITTING AN ACCEPTABLE APPLICATION ARE NOT GUARANTEES OF FUNDING.**

Eligibility under specific Schedules may be limited to those persons and entities that are members of a recognized association or society that promotes and/or advocates for the development of the film/new media industry in Nunavut.

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

### Eligible Productions:

The Five (5) categories of eligible productions are:

- Feature films, dramatic, documentary and animated programs intended for exhibition on the theatrical screen, television (including pay and pay-per-view), video or other mode of transmission.
- TV Series: Dramatic, documentary, children's, variety, performing arts, animated, anthology informational including pilot productions in these formats.
- TV Mini Series: Dramatic series of two to ten episodes with continuing plots and characters.
- TV Specials: Single television programs that are dramatic, variety, performing arts, animated, informational, including pilot productions in these formats.
- Script for new media.

### Non-Eligible Productions:

- News, current events or public affairs programming
- Programs that include weather or market reports
- Talk shows
- Sports events or activities
- Gala presentations or award shows
- Projects that solicit funds
- Pornography
- Advertising and commercials (except for Schedule B)
- Projects produced primarily for industrial, corporate or institutional purposes
- Projects, other than documentaries, which substantially consist of stock footage

### NOTIFICATION

Applicants will be informed in writing whether approval of the application has been granted and what eligible costs have been approved.

### **ONE WINDOW APPROACH**

As there are programs within other departments that are relevant to film, television and new media applicants, the Nunavut Film Commissioner shall facilitate access by eligible applicants to program funding available in other GN Departments relevant to film, television, and new media\*.

**\*ADMINISTRATIVE RESPONSIBILITY FOR ALL EXTERNAL PROGRAMS RESTS WITH THE ORIGINATING DEPARTMENTS, AS A RESULT ALL ELIGIBILITY AND EVALUATION CRITERIA AND FUNDING LIMITS ARE ESTABLISHED AND EVALUATED THROUGH THE ORIGINATING DEPARTMENT AND CAN NEITHER BE AFFECTED NOR CHANGED BY ANY CIRCUMSTANCES WITHIN THIS POLICY.**

# GOVERNMENT OF NUNAVUT FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

## REQUIREMENT FOR CREDIT TO THE GOVERNMENT OF NUNAVUT

All productions which access funding under the *Government of Nunavut Film, Television and New Media Development Policy* will be required to provide screen and promotional material credit to the Government of Nunavut. Specific terms will vary depending on the project and type of media and will be contained in the appropriate Contribution Agreement.

## PREROGATIVE OF EXECUTIVE COUNCIL

Nothing in this policy shall in any way be construed to limit the prerogative of the Executive Council to make decisions, or take actions respecting the development of the Nunavut film industry outside the provisions of this policy.

## SUNSET CLAUSE

This policy (with the exception of Schedule G) will be in effect from the date of signature until May 2010

**GOVERNMENT OF NUNAVUT  
FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY**

**SCHEDULES**

Core Funding for the Nunavut Film Commission.....	<b>A</b>
Labour Rebate Program.....	<b>B</b>
Development Loans Program.....	<b>C</b>
Marketing Assistance Program.....	<b>D</b>
Professional Development Program.....	<b>E</b>
Industry Development and Training Program.....	<b>F</b>
Contributions Toward Major Film Projects.....	<b>G</b>

**GOVERNMENT OF NUNAVUT**  
**FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY**  
SCHEDULE A

**CORE FUNDING FOR A NUNAVUT FILM COMMISSION**

**Schedule A outlines in detail the terms and conditions for the implementation of the Nunavut Film Commission:**

**PURPOSE:**

To establish a Nunavut Film Commission with a mandate that can operate independently from the Government of Nunavut. This arm's length distance will allow the Nunavut Film Commission to achieve essential partnerships and where possible pool resources to maximize the overall effect of government program spending.

**STRUCTURE:**

**Nunavut Film Commission:**

The Nunavut Film Commission shall be a corporation without share capital under *Part 2* of the *Canada Business Corporations Act*.

**Government of Nunavut Management Committee:**

The Premier as the Chairman of the Executive Council shall appoint a multi-departmental Management Committee to oversee all program spending assigned to the Film Commission. This Committee shall include (but not necessarily be limited to) representatives from the Departments of Sustainable Development, Culture Language Elders and Youth (CLEY), Finance, and Executive and Intergovernmental Affairs. This Committee will be accountable to the Executive Council of the Government of Nunavut.

**Nunavut Film Commissioner:**

The Management Committee, through an acceptable and transparent process of public competition, shall appoint the Nunavut Film Commissioner. The Nunavut Film Commissioner is not an employee of the public service.

The Nunavut Film Commissioner shall be responsible for:

1. Managing any funding attached to this policy
2. Promoting the growth of Nunavut's emerging film industry and;
3. Marketing the Nunavut industry abroad and locally through services such as location assistance.

The Nunavut Film Commissioner shall administer and maintain the programs attached to the *Nunavut Film Television and New Media Development Policy* and will evaluate all applications made against the programs contained therein.

The Nunavut Film Commissioner has the authority to establish a working group of relevant GN officials and stakeholders to assist in the evaluation and approval of all applications.

The Nunavut Film Commissioner shall oversee the management controls established under this policy. This will include setting appropriate application procedures for film policy funds and ensuring that existing program application and eligibility criteria for other related GN programs are followed. In addition the Film Commissioner shall administer the payment and information collection procedures for all funding provided under this policy.

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

The Nunavut Film Commissioner shall receive applications for funding under the *Nunavut Film Television and New Media Development Policy* and recommend funding amounts following the guidelines within this policy's established schedules.

### **METHOD of PAYMENT:**

The provision of operational funding is contingent upon review and approval of an acceptable budget. Funding will be provided through an annual contribution agreement and MOU.

Operational funding provided to the Nunavut Film Commission is capped at \$175,000 per year. Funding for the Nunavut Film Commission shall be delivered under the terms and conditions outlined within the Department of Sustainable Development's *Policy on Program Partnerships*.

This funding shall be used solely for the salary of the Nunavut Film Commissioner, and any acceptable associated O&M.

### **TERM:**

This is an ongoing program subject to the conditions of monitoring and evaluation.

**GOVERNMENT OF NUNAVUT**  
**FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY**  
**SCHEDULE B**

**LABOUR REBATE PROGRAM**

**Schedule B outlines in detail the terms and conditions for the implementation of the Labour Rebate Program under the Nunavut Film Development Policy:**

**PURPOSE:**

This Labour Rebate Program is an incentive to the film, television and new media industry to invest in Nunavut's human resources and provide training to Nunavut Labour.

**ELIGIBILITY \*:**

- Qualifying producers of eligible Nunavut Productions or Co-productions that employ Nunavut Labour in the film, television, or new media industry.
- Productions that qualify for Deeming Provisions as outlined in Appendix A.

**REVIEW:**

Proposals shall be received and reviewed on the 1<sup>st</sup> of January of the fiscal prior to the start of production. Depending on funding availability, there may be additional intake dates on the 1<sup>st</sup> of May of the fiscal year of production and the 1<sup>st</sup> of September of the fiscal year of production.

**Program funding is limited. Therefore meeting eligibility criteria for this program does not guarantee approval of financial support. Financial assistance may only be provided to those projects providing the greatest economic benefit to Nunavut. Projects may only be partially funded.**

The Nunavut Film Commissioner will review applications for the Labour Rebate Program.

**SUPPORTING DATA:**

Applicants will normally be expected to provide the following information during different stages of the production of the project:

1. Pre-Production:
  - The applicant must submit a registration application to the Nunavut Film Commissioner and if applicable a request for Deeming Provision.
  - Applicant must ensure that both the registration application and request for deeming provision (if applicable) are completed and approved.
  - Receive Registration letter from Nunavut Film Commissioner, which will confirm or amend the applicant's draft calculations of the Labour Rebate.
2. Post-Production:
  - Applicant must keep comprehensive and accurate records on costs and labour expenses of Production and Post-production activities for audit by a third party and/or the Nunavut Film Commissioner as outlined below.

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

### **AUDIT REQUIREMENTS:**

- A Level 1 audit is required for all eligible productions or co-productions with a budget of over \$1,000,000.
- A Level 2 audit is required for all eligible productions or co-productions with a budget range of \$100,000 to \$999,999.
- A Level 3 audit is required for all eligible productions or co-productions with a budget under \$100,000

### **ELIGIBLE EXPENSES:**

- All Nunavut labour expenses in reasonable circumstances that conform to industry standards. If the amount is considered unreasonable, only the excessive amount will be disallowed.
- Labour must be generally recognized as being essential to the production of the film or television project.
- In order to be considered eligible all labour expenses must be directly related to the production.
- Wages for professional services.
- Wages for any assistants and other individuals related directly to the proposed project activities.

### **INELIGIBLE EXPENSES:**

This funding **cannot** be applied to the following ineligible expenses

- Legal fees including fees for the registration and/or incorporation of a business.
- Accounting fees.

### **FAILURE TO FULFILL REQUIREMENTS:**

Where the proponent fails to comply with the requirements listed above, no final payment will be issued and the proponent may be asked to repay the initial contribution. Such non-compliance includes, but is not limited to:

- Failing to submit a completed report by the end of the current GN fiscal year \*(at the latest).
- Failing to fulfill the deliverables outlined in the proponent's original application (unless the proponent can demonstrate that he/she obtained the prior approval of the Film Commissioner for the change in plans).
- Performing work other than that proposed on the application form.

**\*Note** the Film Commissioner must approve any delays in submission before the due date passes.

Where a proponent is required to repay an advance, that individual is ineligible for further assistance until repayment is made in full.

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

### ACCOUNTABILITY REQUIREMENTS:

By the end of the fiscal year (March 31) in which the application was approved, every project funded under this policy for that fiscal year will provide a Final Report\* for review, in order to assure the Department of compliance with the requirements of the contribution as laid out in the *Nunavut Film Development Policy*. This report must contain the following information.

- A complete and accurate *Financial Summary*. Including itemized receipts and invoices, and relevant cancelled cheques, and spreadsheet summaries outlining all spending for all eligible items purchased. The Nunavut Film Commissioner will not accept audited statements that do not conform to the following guidelines.

\* Where, due to shooting schedules and/or acceptable delays in implementation, a project is unable to provide a final report by fiscal year-end, the project shall provide an up to date interim report by March 31<sup>st</sup> and a final report within 15 days of the completion of the project. Such circumstances must be brought to the attention of the Film Commission well in advance of the March 31<sup>st</sup> due date. Failure to comply with these caveats will render an applicant ineligible for further funding until such time as all outstanding reports have been received.

### **Audit Guidelines:**

- The auditor must be a licensed Public Accountant in Canada and must be an independent third party, not related to the producer.
- The auditor's report must be addressed to the party that has engaged the auditor, that is, the directors of the production company or the producer of the production.
- The auditor's name, address, and telephone number must be evident.
- The auditor's report must be dated as at the completion of the audit fieldwork.
- The audit must be performed in accordance with generally accepted accounting principals.
- The auditor must have sufficient knowledge of the film and television industry and be familiar with the operations of the production company being audited.
- The auditor must have sufficient knowledge of the Nunavut Income Tax Act.
  - Submit the completed Rebate Redemption Application to the Nunavut Film Commissioner and if applicable, actual list of deemed labour (see Appendix A).
  - When the following conditions and obligations are met the final cheque will be issued from the Nunavut Film Commissioner.

### **The Film Commissioner will:**

1. Fairly evaluate all requests for funding from all applicants that meet this policy's eligibility requirements by ensuring that all applications are evaluated only against this schedule's relevant eligibility criteria and the associated deeming provisions.
2. Provide a response to every applicant in a timely fashion.
3. Upon request provide a written explanation to any applicant as to the reasons why their proposal was rejected or funded for an amount less than that requested.

**\*\*\*\*BEING FOUND ELIGIBLE FOR FUNDING IS NOT A GUARANTEE THAT THE RECIPIENT WILL RECEIVE THE MAXIMUM AMOUNT AVAILABLE.**

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

### **CONTRIBUTION:**

Applicants whose proposals are found to be eligible can receive up to the 50% of their local labour costs. The initial labour rebate rate is calculated at 40% for eligible Nunavut labour with a bonus of 5% for productions in Inuktitut and an additional 5% for productions in regions outside of Iqaluit. There is no minimum or maximum per qualified applicant.

### **METHOD of PAYMENT:**

Funding for the Labour Rebate program is capped at \$300,000 per year. Qualifying productions receiving up to 50% of their local labour costs in rebates.

Surplus funds may be carried forward and implemented in the next fiscal year depending on the operational requirements of the Department\*\*.

**\*\*IN THE EVENT THAT PROJECT SPENDING DOES NOT MEET THE TERMS, CONDITIONS AND SCHEDULE FOR FUNDING IDENTIFIED WITHIN THE CONTRIBUTION AGREEMENT ANY REMAINING FUNDING WILL BE DEEMED A SURPLUS REPAYABLE TO THE GOVERNMENT OF THE NUNAVUT.**

### **TERM:**

This is an ongoing program subject to the conditions of monitoring and evaluation.

**GOVERNMENT OF NUNAVUT**  
**FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY**  
**SCHEDULE C**

**DEVELOPMENT LOANS PROGRAM**

**Schedule C outlines in detail the terms and conditions for the implementation of the Development Loans Program under the Nunavut Film Development Policy:**

**PURPOSE:**

The Government of Nunavut shall provide non-interest bearing loans to qualifying Nunavut film, television and new media companies in order to assist project development.

**ELIGIBILITY\*:**

Canadian Corporations with permanent establishment in Nunavut, and with majority ownership by Nunavut residents.

**REVIEW:**

Proposals shall be received and reviewed on the following dates:

The 1<sup>st</sup> of May of the fiscal year of related expenditures.

The 1<sup>st</sup> of September of the fiscal year of related expenditures.

**Program funding is limited. Therefore meeting eligibility criteria for this program does not guarantee approval of financial support. Financial assistance may only be provided to those projects providing the greatest economic benefit to Nunavut. Projects may only be partially funded.**

The Nunavut Film Commissioner will review applications for development loans.

**SUPPORTING DATA:**

Applicants must submit a completed and signed application form. Applicants will normally be expected to provide the following:

- A detailed description of the proposed production, which outlines key personnel, and includes a budget.
- Disclosure of any or all distribution agreements, co production agreements, and additional funding or financing.
- Details of chain of title to the script (writer agreements, options and purchase agreements, and literary rights),
- Corporate information (articles of incorporation, corporate structure, shareholders etc.)

**ACCOUNTABILITY REQUIREMENTS:**

A minimum Level 3 audit will be required for all contributions administered under the Development Loans Program.

**ELIGIBLE COSTS:**

- Optioning and purchase of literary property (Eligible options must cover a minimum of two years)

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

- Writer's fees
- Script editing
- Development related travel
- Market research and preparation of a marketing plan
- Preparation of detailed production budget and schedule
- Packaging, financing and marketing or other related consultant and professional expenses including legal and accounting
- Producer's fee overhead (up to 15% of the total development budget)
- Administrative overhead (up to 15% of the total development budget)

### **CONTRIBUTION:**

The Nunavut Film Commissioner provides two-tier support:

1. Initially qualifying applicants may receive funding for treatment of first draft up to 100% of eligible costs, to a maximum of \$10,000.
2. Additionally qualifying applicants may receive funding for first to final draft and packaging up to 75% of eligible costs, to a maximum of \$15,000. Issued at the discretion of the Nunavut Film Commissioner eligibility for this additional funding is subject to a secured financial commitment from a broadcaster, distributor, pay TV service or broadcasting-affiliated funding agency.

The maximum amount allotted to fund this program shall be \$50,000 annually.

Loans will be made by the Nunavut Business Credit Corporation on the recommendation of the Nunavut Film Commissioner, and will be secured against the film development project.

The loans are repayable on the first day of principal photography or on the optioning, sale or transfer of the project to a third party, or at a specified date in the agreement.

Development loans are non-interest bearing and are secured against the project, not the assets of the production company or its principles.

### **Loan Forbearance:**

In the event the project does not secure further financial assistance and/or the withdrawal of subsequent funding, applicants may request that the Nunavut Film Commissioner consider forbearance of the loan.

In the event an applicant decides to apply for loan forbearance, they must demonstrate the following:

- That the project was developed as specified in the development agreement.
- That the monies were allocated as specified in the development budget approved by the Nunavut Film Commissioner.
- That a full cost report and receipts were provided to the Nunavut Film Commissioner.

Should a project be re-activated, sold or otherwise transferred after forbearance has been applied for and approved, the development loans outstanding would then become enforceable.

**GOVERNMENT OF NUNAVUT**  
**FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY**

**PAYMENT:**

Specific payment terms and conditions will be contained in the Contribution Agreement\*\*.

In the event that eligible costs are less than that set out in the Contribution Agreement, the excess contribution calculated on a prorated basis, if any, will be deemed a surplus repayable to the Government of Nunavut.

**\*\*IN THE EVENT THAT PROJECT SPENDING DOES NOT MEET THE TERMS, CONDITIONS AND SCHEDULE FOR FUNDING IDENTIFIED WITHIN THE CONTRIBUTION AGREEMENT ANY REMAINING FUNDING WILL BE DEEMED A SURPLUS REPAYABLE TO THE GOVERNMENT OF THE NUNAVUT.**

**TERM:**

This is an ongoing program subject to the conditions of monitoring and evaluation.

**GOVERNMENT OF NUNAVUT**  
**FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY**  
**SCHEDULE D**

**MARKETING ASSISTANCE PROGRAM**

**Schedule D outlines in detail the terms and conditions for the implementation of the Marketing Assistance Program under the Nunavut Film Development Policy:**

**PURPOSE:**

This program provides travel grants to qualifying filmmakers to attend festivals and film-related events to which they have been invited; to support a premiere screening of a Nunavut Production; for advertising costs related to the premiere screening or broadcast of a Nunavut Production; or, for publication of promotional material for a Nunavut Production.

**ELIGIBILITY\*:**

Nunavut filmmakers, producers, or Nunavut based production companies.

**REVIEW:**

Proposals shall be received and reviewed on the following dates:

The 1<sup>st</sup> of May of the fiscal year of marketing activities.

The 1<sup>st</sup> of September of the fiscal year of marketing activities.

**Program funding is limited. Therefore meeting eligibility criteria for this program does not guarantee approval of financial support. Financial assistance may only be provided to those projects providing the greatest economic benefit to Nunavut. Projects may only be partially funded.**

The Nunavut Film Commissioner will review applications for marketing assistance loans.

**SUPPORTING DATA:**

Applicants must submit a completed and signed application form. Applicants will normally be expected to provide the following:

- A detailed budget.
- Detailed marketing and distribution plan.
- An outline of the anticipated benefits to the Nunavut film industry.
- Invitation(s) to any applicable events.

**ACCOUNTABILITY REQUIREMENTS:**

A minimum Level 3 audit will be required for all contributions administered under the Marketing Assistance Program. The Nunavut Film Commissioner will require a written report on the activity undertaken and a cost report covering expenses with receipts or other proof of expenditures upon return.

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

### ELIGIBLE COSTS:

- Airfares, fees, per diem and accommodations
- Registration fees to major industry events
- Expenses to produce promotional materials
- Language versioning for foreign markets

### CONTRIBUTION:

The Nunavut Film Commissioner may provide up to \$5,000 per successful application. An individual or production company may receive only one contribution in any fiscal year.

The maximum amount allotted to fund this program shall be \$20,000 annually.

### PAYMENT:

Specific payment terms and conditions will be contained in the Contribution Agreement.

In the event that eligible costs are less than that set out in the Contribution Agreement, the excess contribution calculated on a prorated basis, if any, will be deemed a surplus repayable to the Government of Nunavut.

**\*\*IN THE EVENT THAT PROJECT SPENDING DOES NOT MEET THE TERMS, CONDITIONS AND SCHEDULE FOR FUNDING IDENTIFIED WITHIN THE CONTRIBUTION AGREEMENT ANY REMAINING FUNDING WILL BE DEEMED A SURPLUS REPAYABLE TO THE GOVERNMENT OF THE NUNAVUT.**

### TERM:

This is an ongoing program subject to the conditions of monitoring and evaluation.

**GOVERNMENT OF NUNAVUT**  
**FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY**  
**SCHEDULE E**

**PROFESSIONAL DEVELOPMENT PROGRAM**

**Schedule E outlines in detail the terms and conditions for the implementation of the Professional Development Program under the Nunavut Film Development Policy:**

**PURPOSE:**

To assist Nunavut professionals with advanced training opportunities within the film, television and new media industry.

**ELIGIBILITY\*:**

Nunavut Residents working within the Nunavut film, television and new media industry, who have demonstrable commitment to working in the industry.

**REVIEW:**

Proposals shall be received and reviewed on the following dates:

The 1<sup>st</sup> of May of the fiscal year of production.

The 1<sup>st</sup> of September of the fiscal year of production.

**Program funding is limited. Therefore meeting eligibility criteria for this program does not guarantee approval of financial support. Financial assistance may only be provided to those projects providing the greatest economic benefit to Nunavut. Projects may only be partially funded.**

The Nunavut Film Commissioner will review applications for professional development assistance.

**SUPPORTING DATA:**

Applicants must submit a completed and signed application form. Applicants will normally be expected to provide the following:

- A detailed budget.
- A detailed plan for professional development at a recognized institution, training program or organization with recognized mentors.
- An outline of the anticipated benefits to the Nunavut film industry.

**ACCOUNTABILITY REQUIREMENTS:**

A minimum Level 3 audit will be required for all contributions administered under the Professional Development Program.

**ELIGIBLE COSTS:**

- Airfares, fees, per diem and accommodations for trainer
- Airfares, fees, per diem and accommodations for trainee
- Rental of material and equipment for workshops
- Rental of space to deliver workshops
- Development and preparation of a training proposal

# GOVERNMENT OF NUNAVUT FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

## **CONTRIBUTION:**

The Nunavut Film Commissioner may provide up to \$15,000 per successful application.

The maximum amount allotted to fund this program shall be \$45,000 annually.

To ensure the maximum benefit to Nunavummiut from this program, applicants will be required to match contribution levels at 50% of the total costs. The Film Commission will assist the applicant in obtaining the matching funds from other related funding agencies.

## **PAYMENT:**

Specific payment terms and conditions will be contained in the Contribution Agreement\*\*.

In the event that eligible costs are less than that set out in the Contribution Agreement, the excess contribution calculated on a prorated basis, if any, will be deemed a surplus repayable to the Government of Nunavut.

**\*\*IN THE EVENT THAT PROJECT SPENDING DOES NOT MEET THE TERMS, CONDITIONS AND SCHEDULE FOR FUNDING IDENTIFIED WITHIN THE CONTRIBUTION AGREEMENT ANY REMAINING FUNDING WILL BE DEEMED A SURPLUS REPAYABLE TO THE GOVERNMENT OF THE NUNAVUT.**

## **TERM:**

This is an ongoing program subject to the conditions of monitoring and evaluation

**GOVERNMENT OF NUNAVUT**  
**FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY**  
**SCHEDULE F**

**INDUSTRY DEVELOPMENT AND TRAINING PROGRAM**

**Schedule F outlines in detail the terms and conditions for the implementation of industry development and training initiatives under the Nunavut Film Development Policy:**

**PURPOSE:**

This program will provide opportunities for applicants to receive training and development funding from established industry professionals.

**ELIGIBILITY\*:**

Nunavut Residents with a demonstrable commitment to working in the Nunavut film, television and new media industry.

Eligible activities under this schedule include:

- Script Development Workshops
- Actors Training Workshops
- Workshops relating to the various technical aspects of film and new media work including but not limited to: cameras, video editing, animation, make up, electrical, lighting, props and scenery, Special FX, Sound etc.)

**REVIEW:**

Proposals shall be received and reviewed on the following dates:  
The 1<sup>st</sup> of May of the fiscal year in which the workshop is held.  
The 1<sup>st</sup> of September of the fiscal year in which the workshop is held.

**Program funding is limited. Therefore meeting eligibility criteria for this program does not guarantee approval of financial support. Financial assistance may only be provided to those projects providing the greatest economic benefit to Nunavut. Projects may only be partially funded.**

The Nunavut Film Commissioner will review applications for industry development and training assistance.

**SUPPORTING DATA:**

Applicants must submit a completed and signed application form. Applicants will normally be expected to provide the following:

- A detailed budget.
- Description and goals of proposed workshop
- Resume of trainer and trainees
- An outline of the anticipated benefits to the Nunavut film industry.

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

### **Proposal criteria:**

Proposed workshops will require:

- A minimum enrollment of four (4) eligible applicants
- A minimum of 35 hours of training

Depending on available funding, the Nunavut Film Commissioner can and may organize, publicize and host workshops. Attendance will be selected from submitted applications from eligible residents.

If necessary the Nunavut Film Commissioner will amalgamate different but related proposals to obtain the minimum enrollment requirements to run a workshop.

### **ACCOUNTABILITY REQUIREMENTS:**

A minimum Level 3 audit will be required for all contributions administered under the Actors' Training Workshops Program.

### **ELIGIBLE COSTS:**

- Airfares, fees, per diem and accommodations for trainer
- Airfares, fees, per diem and accommodations for trainee
- Rental of material and equipment for workshops
- Rental of space to deliver workshops
- Development and preparation of a training proposal

### **CONTRIBUTION:**

The Nunavut Film Commissioner may provide up to \$18,000 per successful proposal.

The maximum amount allotted to fund this program shall be \$36,000 annually.

To ensure the maximum benefit to Nunavummiut from this program, applicants will be required to match contribution levels at 50% of the total costs. The Film Commission will assist the applicant in obtaining the matching funds from other related funding agencies.

### **PAYMENT:**

Specific payment terms and conditions will be contained in the Contribution Agreement\*\*.

In the event that eligible costs are less than that set out in the Contribution Agreement, the excess contribution calculated on a prorated basis, if any, will be deemed a surplus repayable to the Government of Nunavut.

**\*\*IN THE EVENT THAT PROJECT SPENDING DOES NOT MEET THE TERMS, CONDITIONS AND SCHEDULE FOR FUNDING IDENTIFIED WITHIN THE CONTRIBUTION AGREEMENT ANY REMAINING FUNDING WILL BE DEEMED A SURPLUS REPAYABLE TO THE GOVERNMENT OF THE NUNAVUT.**

### **TERM:**

This is an ongoing program subject to the conditions of monitoring and evaluation

# GOVERNMENT OF NUNAVUT FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

## SCHEDULE G CONTRIBUTIONS TOWARD MAJOR FILM PROJECTS

SCHEDULE G OUTLINES IN DETAIL THE TERMS AND CONDITIONS FOR THE IMPLEMENTATION OF CONTRIBUTIONS TOWARD THE DEVELOPMENT AND FUNDING OF MAJOR FILM PROJECTS UNDER THE NUNAVUT FILM DEVELOPMENT POLICY:

### **Purpose**

This schedule will support Nunavut based productions by investing in qualifying major projects where there is significant benefit to the territory's film industry in terms of the development of capacity, employment and direct economic benefit to Nunavut.

### **Eligibility**

All applicants must fulfill all of the following eligibility requirements:

1. All applicants must be Nunavut-based filmmakers, television producers and production agencies undertaking projects that are defined under this policy as major film projects.
2. Financial participation from a broadcaster and/or distributor.
3. A complete budget and well developed financing plan, showing all sources and amounts of equity and non-equity financing.

Projects that include broadcast licenses and/or demonstrate potential for additional export sales upon completion will be given preference.

### **Review**

Applications for the Major Film Projects Program will be reviewed by The Nunavut Film Commissioner.

### **Supporting Data**

Applicants must submit a completed and signed application form. Applicants will be expected to provide the following:

- A development plan which outlines the scope and intent of the project, including a detailed budget, schedule, cost quotations, and any supporting or technical documentation deemed appropriate; and,
- Identification of outside services to be used in the project, including consulting fees, printing, translation, freight, legal and other contracts.

Applicants must submit additional technical information, if requested, appropriate to the nature and amount of the requested assistance.

Successful applicants under Schedule G shall be ineligible to apply for funding under any other Schedule of this Policy for that same project.

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

### Accountability Requirements

A Level 3 Audit will be required for contributions to \$50,000. A Level 1 Audit will be required for contributions in excess of \$50,000.

### Financial Assistance

Applicants are expected to access other investors for their projects. To that end the Government of Nunavut's investment in a major film project will not exceed 20% of the total approved budget costs up to a per-project maximum of **\$200,000\*\***

**\*\*Being found eligible for funding under this schedule is not a guarantee of obtaining the maximum assistance available**

Examples of eligible costs include:

- Purchase of consumable goods and materials\*\*;
- Leasing of equipment and/or facilities;
- Contracted costs of technical support people and/or services.
- Funding towards offsetting labour costs

**\*\*Purchase of tangible assets (capital costs) will NOT be considered eligible for funding under this policy.**

The level of the Government of Nunavut's participation will be based on a number of factors:

- The overall quality of the project
- The economic impact of the project on Nunavut
- The opportunity to create employment in the Territory
- Evidence of the applicant having leveraged funds from the private sector and/or from other sources outside the Government of Nunavut
- The contribution of the project toward the enhancement, and promotion of Nunavut's cultures and languages.
- Evidence of Nunavut business involvement.
- Broadcast licenses, distribution fees, and revenue guarantees
- Available funding within the program

### EQUITY INVESTMENT

Any contribution by the Government of Nunavut to a major film project shall be viewed as an equity investment in any profit and/or earnings of the project\*\*.

**\*\*Potential profitability will NOT be a determining criterion when evaluating projects for eligibility under this schedule**

In the event that a project can demonstrate a clear profit sufficient to pay off all creditors and investors, the Government of Nunavut shall be in the first tier position for recoupment of the equity investment (*pari passu* with TeleFilm Canada if applicable).

These conditions shall be placed in any Letter of Commitment and contribution agreement

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

### Payment

If the GN decides to participate it will issue a Letter of Commitment outlining all major terms and conditions. These will be included in the Contribution Agreement for funding

Funding from the GN will be provided in stages throughout the project's life span. These stages will be identified within the Letter of Commitment \*\*.

In the event that eligible costs are less than that set out in the Contribution Agreement, the excess contribution calculated on a prorated basis, if any, will be deemed a surplus repayable to the Government of Nunavut.

**\*\*IN THE EVENT THAT PROJECT SPENDING DOES NOT MEET THE TERMS, CONDITIONS AND SCHEDULE FOR FUNDING IDENTIFIED WITHIN THE LETTER OF COMMITMENT, ANY REMAINING FUNDING WILL BE DEEMED A SURPLUS REPAYABLE TO THE GOVERNMENT OF THE NUNAVUT.**

### Term

This Schedule shall be in effect for one year from the date of approval of this policy

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

### APPENDIX A – DEEMING PROVISIONS

#### INTRODUCTION

If a technical position is unable to be filled by a willing, available and qualified Nunavut resident, the program will encourage training by allowing the salary of a qualifying non-resident to be eligible for the rebate provided that the individual supervises the training of at least one Nunavut resident within the same industry department. The deeming provision will not be limited to any department.

On a film crew, departments are generally defined as follows:

Art Department: Production Designer, Art Director, Assistant Art Director, Set Designer, Set Decorator, Set Dresser, Scenic Painter, Artist/Draftsperson, Leadman, Swing Gang.

Construction: Construction Co-ordinator, Carpenter, Painter, Model Builder.

Properties: Prop Master, Assistant Props, Greensman, Armourer.

Wardrobe: Costume Designer, Assistant Costume Designer, Key Wardrobe, Assistant Wardrobe, Dresser, Seamstress.

Make-Up/Hair: Key Makeup Artist, Body Makeup Artist, Key Hairstylist, Hairstylist.

Special FX: Key Special FX, Special FX Assistant, Visual FX Co-ordinator, Storyboard Artist.

Animals: Animal Specialist, Animal Wrangler.

Technical:

Camera Department: Director of Photography, Camera Operator, 1<sup>st</sup> Assistant Camera, 2<sup>nd</sup> Assistant Camera, 2<sup>nd</sup> Unit Cameraperson, Video Playback Operator, Stills Photographer.

Electrical: Gaffer, Best Boy, Electrician, Generator Operator.

Grip Department: Key Grip, Best Boy Grip, Dolly Operator, Grip.

Sound: Sound Mixer, Boom Operator, Cablepuller, Playback Operator.

Production: Executive Producer, Line Producer, Director, Production Manager, 1<sup>st</sup> Assistant Director, 2nd Assistant Director, 3rd Assistant Director, Trainee Assistant Director, Production Co-ordinator, Production Secretary, Production Assistant.

Accounting: Accountant, Assistant Accountant.

Casting: Casting Director, Casting Scout, Background Performers Coordinator.

Continuity: Script Supervisor, Continuity Assistant, Dialogue Coach.

Locations: Location Manager, Assistant Location Manager, Location Scout.

Craft Service, First Aid Technician, Caterer, Assistant Caterer.

Transportation: Transportation Coordinator, Driver Captain, Driver, Picture Vehicle Coordinator.

Animation: Animators, 3D Character/Prop Modellers, Programmers, 3D Set Models/Camera Operators; Facial Modellers/Animators; Network Technicians; Archivists; Motion Caption Performers

Post-Production: Picture Editor, Sound/Music/SFX Editor, Assistant Editor.

Deemed salaries will be capped at 30% of total Nunavut salaries eligible for the labour rebate program. The ratio of eligible non-resident to resident trainee is calculated based on the average for the production of the project, and not on an individual basis.

# GOVERNMENT OF NUNAVUT

## FILM, TELEVISION AND NEW MEDIA DEVELOPMENT POLICY

### **Management of Training**

Training which is required by the deeming provision will be the responsibility of the Producer, and will be coordinated and monitored by the Nunavut Film Commissioner. Required training is flexible and may vary in experience level from entry-level to position upgrades or specific skill enhancements. Once trainees have been identified and placed on a production, The Nunavut Film Commissioner may monitor their progress through on-set personal interviews and may request a final written report from the Producer.

The Nunavut Film Commissioner will require an advance, written statement as to the specific skills to be transferred during the production.

### **Application for Deeming Process**

The application process for deeming is coordinated by The Nunavut Film Commissioner and is intended to occur during the pre-production phase. The request for deeming should be completed prior to the start of Principal Photography.

#### **Step 1: Identify Crewing Needs**

Production company determines positions requiring non-Nunavut residents.

#### **Step 2: Contact The Nunavut Film Commissioner**

The production company must contact The Nunavut Film Commissioner to initiate and prepare a Request for Deeming and to discuss training opportunities for the production.

The production company will be asked to identify positions to be deemed and reasons indicating why Nunavut residents are not being employed in these positions. As well, the Nunavut Film Commissioner will require a written statement as to the specific skills to be transferred during the production, including résumé's for both the proposed crew member being deemed and the crew member(s) being trained. This information, as well as the signed Request for Deeming form must be submitted with the Registration Application for the Labour Rebate Program.

The proposed deeming positions would then be approved by The Nunavut Film Commissioner after verifying that acceptable training opportunities are being provided.

#### **Step 3: Approval of Deemed Labour**

The Nunavut Film Commissioner reviews the proposed list of deemed labour and if approved as submitted, a Registration letter including the value of the deemed labour expenses will be issued to the production company. The responsibility for identifying and providing trainees rests with the GN Department responsible for Human Resources. Review and appeals process required.

#### **Step 4: After Project Completion**

After completion of the project and final reporting, the Production Company will submit the actual list of Deemed labour with the actual breakdown of Nunavut expenditures and labour.