



DEPARTMENT OF EDUCATION

GRANTS AND CONTRIBUTIONS POLICY

POLICY STATEMENT

The Department of Education (the “Department”) is committed to a grants and contributions approval process that is accountable, easy to understand, fair, transparent and reflective of community-based needs and Inuit societal values.

The activities funded under this policy support the mandate, activities and goals of the Department of Education.

PRINCIPLES

This policy (the “Policy”) is based on the following principles:

1. The Department of Education is committed to continuous learning and the provision of support for endeavours that encourage the participation of elders, youth and other stakeholders.
2. Programs funded through this policy support the growth of community capacity, independence and self-reliance;
3. Programs and services support the values, knowledge, beliefs and cultural distinctiveness of the people of Nunavut;
4. Partnerships will respect the Inuit Qaujimagatuqangit guiding principles of Pijitsirniq (to serve), Aajigatigiiniq (arriving at a decision through discussion and consensus), Piliriqatigiiniq (working together for a common cause), and Qanuqtuurniq (being innovative and resourceful);
5. All roles and responsibilities are clearly defined, and the process is open and transparent to the public;
6. Public funds are managed for results and public accountability;
7. All partnerships take into consideration economy, efficiency and effectiveness;
8. Partnerships are administered in a way that is accountable, sustainable, and responsive to the needs of Nunavummiut.

APPLICATION

This policy applies to non-profit community-based organizations, societies, public agencies, elders, youth, communities, Nunavut Arctic College, business organizations, and other levels of government who support the goals and objectives of the Department.

DEFINITIONS

Audited Financial Statement – a financial statement prepared by an accountant registered under either the *Certified General Accountants Act* (Nunavut), or the *Institute of Chartered Accountants Act* (Nunavut).

Audited Schedule of Revenue and Expenses – a schedule of revenue and expenses prepared by an accountant registered under either the *Certified General Accountants Act* (Nunavut), or the *Institute of Chartered Accountants Act* (Nunavut) and attached to the audited financial statement.

Budget – a quantitative financial plan allocating approved financial resources. Budgets are intended to outline an estimate of income and expenditures over a defined period of time.

Contribution – a conditional transfer payment made to a recipient from whom the government will not receive any goods or services directly in return, expect to be repaid, or expect any form of financial return as would be expected in an investment. Contribution payments are conditional on performance or achievement and are subject to audit or other reporting requirements.

Contribution Agreement – a contractual agreement outlining the terms and conditions for a conditional transfer payment made to a recipient from whom the government will not receive any goods or services.

Financial Report – an un-audited presentation of financial data, including revenues and expenditures over a given period of time.

Funding Proposal – a formal application for funding under the Department of Education grants and contributions program. Funding proposals must meet the requirements established for each grant and contribution program category, including the provision of background information, goals and objectives, timelines, proposed personnel and financial data; including a detailed project budget.

Grant – a transfer payment made to a recipient from whom the Government will not receive any goods or services directly in return. A grant is a discretionary payment without financial accountability requirements; however, an achievement report may be required.

Municipal Corporation – a community governing body incorporated under the *Cities, Towns and Villages Act* (tax based) or the *Hamlets Act* (non-tax based).

Public Agency – a statutory body specified in Schedule A or a territorial corporation specified in Schedule B or C of the *Financial Administration Act* (Nunavut). Public agencies include District Education Authorities (DEA) and the Commission scolaire francophone du Nunavut (CSFN);

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

Society – a community, regional or territory-wide organization that is registered under the *Societies Act* (Nunavut) as being non-profit in nature. In order to be eligible for funding all non-profit organizations must be in good standing with the Registrar of Societies. District Education Authorities and the Commission scolaire francophone du Nunavut are not included in the definition of a Society.

AUTHORITY AND ACCOUNTABILITY

Legislative Assembly

The Legislative Assembly approves the grants and contributions budget of the Department of Education as well as any revisions to expenditures previously appropriated in the Main Estimates.

Executive Council

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

Financial Management Board

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

ROLES AND RESPONSIBILITIES

Minister

The Minister of Education is accountable to the Executive Council for the implementation of this Policy. The Minister may delegate authority to approve provisions of this policy to the Deputy Minister.

Deputy Minister

The Deputy Minister of Education is accountable to the Minister for the administration of this Policy.

The Deputy Minister will establish clear and transparent procedures and criteria for the allocation of funds under this policy. This will include guidelines that specifically address the following areas:

- Application procedures
- Funding Guidelines
- Terms and conditions
- Appeal procedures

Directors

The Director of Corporate Services of the Department is responsible for the financial administration of all grant and contribution programs. Within their mandate, program directors approve or deny all grant or contribution applications.

PROVISIONS

Eligibility

- (a) Eligibility for this policy is restricted to individuals, Nunavut Arctic College, non- profit organizations and territorial corporations, public agencies, and other stakeholders as set out in the attached schedules. When requested, the Department will assist applicants with the preparation of applications.
- (b) This policy does not apply to current or former public servants, holders of public office or members of the Legislative Assembly who are ineligible to any share or part of funds, nor to any benefit that is not otherwise available to the general public, arising from agreements made in accordance with this policy.
- (c) All funding proposals for grants and contributions must be project specific, with a clearly defined timeline for completion. Meeting the eligibility requirements of this policy does not guarantee funding approval.
- (d) Grant and contribution programs should not be viewed as a source of personal income or personal benefit.
- (e) When applications are received from organizations based outside of Nunavut, Departmental consideration will include review of a cost-benefit analysis to ensure the proposed project has a direct benefit to Nunavut.

Financial Conditions

- (a) All provisions contained in the *Financial Administration Act* and the Government of Nunavut's *Financial Administration Manual* shall apply to the administration of all grants and contributions issued by the Department.
- (b) Prior to the issue of payment, the recipients of a contribution shall sign a conditional Contribution Agreement which contains their project goals and objectives, guidelines for allowable expenditures, completion timeline, reporting and accounting requirements, and any other information requested in the attached schedules for each contribution category.
- (c) Contributions will be paid in installments as outlined in the terms of the Contribution Agreement.
- (d) Recipients of a contribution in excess of \$50,000 are required to submit mid-year reports as well as year-end audited financial statements, which include a schedule of revenues and expenses, within 45 days of the end of the project or the Government of Nunavut's fiscal year. Exceptions to this condition are listed in the attached schedules for each Contribution Agreement.
- (e) Recipients of a contribution that is \$50,000 or less are required to submit mid- year financial reports and a year-end un-audited schedule of revenues and expenses, within 30 days of the end of the project or the Government of Nunavut's fiscal year. Exceptions to this condition are listed in the attached schedules for each Contribution Agreement.
- (f) In an instance where the required financial reporting is not submitted, the recipient will not be eligible for further funding until the required financial

statements indicating that the contribution was expended are submitted, or any amount unaccounted for is repaid.

- (g) Funding in one fiscal year does not guarantee funding in subsequent years.
- (h) The Government of Nunavut reserves the right to conduct an audit of any project funded through a grant or contribution program.

General Conditions

- (a) Recipients must repay any surplus project funds, disallowed expenses, overpayments or unexpended balances to the Government of Nunavut within 30 days of the receipt of an invoice from the Government of Nunavut. These amounts constitute debts due to the Government.
- (b) Recipients cannot carryover surplus funds from one fiscal year to the next fiscal year.
- (c) Under the terms of this Policy the Government's liability is limited to the amount of funding authorized. As a result, the Government will not be responsible for any shortfalls or deficits incurred by the funding recipient.
- (d) All applicants for funding must disclose if they have applied for funding for the same project from other sources, in order to avoid any possibility of double funding.
- (e) All applicants for funding must advise the Department of Education if they have any outstanding amounts owing to the Government of Nunavut, under legislation or an agreement.
- (f) Where applicable, projects funded under this Policy must meet the necessary approvals by regulatory, municipal and other authorities. This may include meeting health and safety standards, support from community or regional councils, or any other approvals deemed necessary for the project to proceed.
- (g) Recipients must acknowledge the financial support provided by The Department of Education in any publication or media coverage arising from their project or activity.
- (h) The Government may terminate, suspend or reduce the scope of the agreement if the recipient fails to comply with the terms of the agreement.
- (i) All information or material supplied to or obtained by the recipient, as a result of the agreement with the Government, must be treated confidentially.

APPEALS

- (a) An applicant for a grant or contribution has the right to appeal a denial of funding.
- (b) Appeals will be dealt with in accordance with the Guidelines established in support of this Policy.

FINANCIAL RESOURCES

In compliance with section 46 of the *Financial Administration Act*, R.S.N.W.T. 1988c.F-4, as duplicated in Nunavut pursuant to the *Nunavut Act (Canada)*, it is a statutory condition that an expenditure pursuant to this Policy will be incurred only if there is a sufficient uncommitted balance in the appropriated item for the fiscal year in which the expenditure is required under the agreement.

All payments under Agreements are subject to there being an appropriation against which the payment is being charged. Payments under all Agreements are conditional on the Legislature making appropriations to fund the program for the fiscal year. In the event that the Legislature does not appropriate the necessary funds, all Agreements shall expire thirty (30) days after the GN advises the Recipient in writing that there are insufficient funds to fulfil the obligations of the 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 action respecting the Department of Education grants and contributions programs outside the provisions of this Policy.

SUNSET

This Policy shall be in effect from the date of signature until September 30th, 2023.

SCHEDULE A

GRANTS

Various Grants

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SCHEDULE A - 1

VARIOUS GRANTS

1. Purpose

This program provides grant funding for one-time initiatives that support the Department of Education mandate.

2. Eligibility

Eligibility will vary depending on the purpose of the grant. However eligibility criteria appropriate for the purpose will be established in advance of determining grant recipients.

3. Review

Program and financial officials in the Department review the proposal and make recommendations for approval to the Deputy Minister.

4. Supporting Data

Supporting data is subject to the specific requirements of the one-time grant initiative. Generally, a completed funding proposal is submitted to the Department and includes a description of the project, an outline of the project objectives, the proposed budget, including revenues and expenditures, and a timeline for completion.

5. Accountability Requirements

Recipients are required to submit a final achievement report when the project is completed, outlining the benefits achieved compared to the expectations indicated in the proposal. Eligibility for future grants is contingent upon receipt of this report within 60 days of the end of the project or the Government of Nunavut's fiscal year. Exceptions to this condition are listed in the schedules of each grant agreement.

6. Amount

The maximum amount of the grant will depend on the specific initiative. However no individual grant can exceed the contribution budget amount published in the Main Estimates - Summary of Grants and Contributions.

7. Payment Method

One payment will be issued. Exceptions to this condition are listed in the schedules of each grant agreement.

8. Term

Grants are one-time only, with a reporting period from April 1st to March 31st of each fiscal year. Exceptions to this condition are listed in the schedules of each grant agreement.

SCHEDULE B

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SCHEDULE B - 1

LITERACY PROGRAM

1. Purpose

The funding is used to assist with the cost of developing and providing literacy programming in Nunavut.

2. Eligibility

Eligibility is restricted to Nunavut based organizations.

3. Review

The funding proposal is reviewed by program and financial staff and recommendations are made to the Assistant Deputy Minister.

4. Supporting Data

A completed funding proposal is submitted to the Department, which includes a description of the project goals, an outline of the project objectives, the proposed budget, including revenues and expenditures, and a timeline for completion of the project.

5. Accountability

Recipients of a contribution in excess of \$50,000 are required to submit mid-year financial reports. Year-end audited financial statements, including a schedule of revenues and expenses, are required within 45 days of the end of the project, or the Government of Nunavut's fiscal year end date, whichever comes first. If the required financial reports are not submitted, the recipient will not be eligible for further funding until financial statements indicating that the contribution was expended are submitted, or any amount unaccounted for is repaid. Recipients are also required to submit an achievement report outlining the benefits achieved, compared to the expectations indicated in the funding proposal.

6. Amount

The amount is published in the Main Estimates and approved by the Legislative Assembly for this program. Any amount exceeding the amount established in the Main Estimates must be approved by the Financial Management Board. The budget is listed in the Main Estimates - Summary of Grants and Contributions.

7. Payment

Payments will be issued in installments, as per the terms of the Contribution Agreement.

8. Term

Contributions are one-time only, with a reporting period from April 1st to March 31st of each fiscal year.

SCHEDULE B - 2

YOUNG PARENTS STAY LEARNING

1. Purpose

This program provides application driven contributions to eligible daycare facilities and caregivers in order to support and encourage young parents to attend school. Supporting young parents to stay in school benefits all levels of the government, the private sector, and all Nunavummiut. This program also supports the overall mandate of the Department and supports life-long learning.

2. Eligibility

Eligibility is restricted to individuals that require financial support in order for them to stay in school. Applicants must complete and submit a Young Parents Stay Learning application form.

3. Review

Young Parents Stay Learning application forms are signed by the applicable daycare facility manager or private caregiver, confirming that the child is attending while their parent is in school. The form is also signed by the school counselor or principal at the school where the parent is attending. Final approval is made by the applicable Early Childhood Officer.

If the application is received by the end of December, the application will be approved from the day the student started school.

If the application is received in January or later, then the application will be approved from the beginning of the month the application is received or the day second semester starts, whichever is first.

4. Supporting Data

Applicants must complete and submit a Young Parents Stay Learning application form.

5. Accountability

Payments under the Young Parents Stay Learning program are only made while the parent is attending school. Monthly payments are based on attendance records that are received from the daycare facility or private caregiver, and the school that the parent is attending. All payments are made directly to the daycare facility or to the applicant if they are using a private caregiver. It then is the responsibility of the applicant to pay the private caregiver. Failure to pay the private caregiver may result in the applicant being ineligible for any future Government of Nunavut funding. The Department does not pay for unexplained absences and vacations. The Department does pay for blizzard/weather days, mechanical closures, and all days of illness for licensed care. If circumstances change it is the responsibility of the applicant to notify the department within seven days.

6. Amount

The YPSL program monthly payment is measured by the attendance records received by the caregiver and school. The daily rate of payment for licensed child care is limited to the licensed child care facilities posted daily rate per child. The daily rate of payment for private care is limited by the subsidy amount for private care under the Daycare User Subsidy Program through Family Services.

7. Payment

Payments will be issued to applicable daycare facilities or to the applicant if they are using a private caregiver on a monthly basis. Payments under the Young Parents Stay Learning program are based upon the licensed child care facilities posted daily rate and posted maximum subsidy rate for private care and are calculated from participants' attendance records once received by the Department. Funds are released once these requirements have been met, and are not to be recorded as Accountable Advances.

8. Term

Contributions are one-time only with a school year based reporting period.

SCHEDULE B - 3

EARLY CHILDHOOD – DAY CARE CONTRIBUTIONS (VOTE 1)

1. Purpose

This program provides contributions to licensed early learning and child care (ELCC) centres in Nunavut as well as child care facilities that are administered by the Hamlets/Municipalities DEAs and the CSFN to help with the costs associated with the operations and maintenance of the centre. This funding will support ELCC centres to bridge the gap between the amount of funding received and revenue generated and the cost of running their programs, so that they can deliver affordable and more consistent programs and services. This funding is used in conjunction with the Operations and Maintenance Top-Up (Vote 04) funds.

2. Eligibility

Eligibility is restricted to licensed non-profit early learning child care centres and licensed family day homes in Nunavut and those administered by Hamlets/Municipalities DEAs and the CSFN in Nunavut. Parental fees for child care services cannot be increased when receiving this contribution.

3. Review

All applications for program contribution will be reviewed by the ELCC division and approved by the Director of Early Learning and Child Care.

4. Supporting Data

A completed funding application is submitted to the Department, which includes the centre's current parental fees for child care, proof of good standing with Nunavut Legal Registries and a list of the board of directors.

Facilities funded under this contribution agreement must meet the necessary approvals by regulatory, municipal, and other authoritative bodies. This may include meeting health and safety standards, support from community or regional councils or any other approvals deemed necessary for the project to proceed.

5. Accountability

The recipient of the funding must provide the Department with monthly reports to provide information of their parental fees. All recipients are subject to random audits as required.

6. Amount

Any amount exceeding the amount established in the Main Estimates must be approved by the Financial Management Board. The total allotted budget for all recipients is listed in the Main Estimates - Summary of Grants and Contributions. The exact amount for each recipient will be determined based on a Department approved funding formula that is reviewed yearly to allow for the maximum usage of the budget. There is no maximum amount per recipient.

7. Payment

Payments will be issued in monthly installments, as outlined in the terms of the Contribution Agreement.

8. Term

Contributions are one-time only, with a reporting period from April 1st to March 31st of each Government of Nunavut fiscal year.

SCHEDULE B - 4

EARLY CHILDHOOD PROGRAMS - OPERATIONS AND MAINTENANCE TOP-UP (Vote 4)

1. Purpose

This program provides contributions to licensed early learning and child care (ELCC) centres in Nunavut as well as child care facilities that are administered by family day home operators, Hamlets/Municipalities DEAs and the CSFN to help with the costs associated with the operations and maintenance of ELCC centres. This funding will support ELCC centres to bridge the gap between the amount of funding received and revenue generated and the cost of running their programs, so that they can deliver affordable and more consistent programs and services. This funding is used in conjunction with the Early Child – Day Care Contributions (Vote 01) funds.

2. Eligibility

Eligibility is restricted to licensed non-profit early learning child care centres and licensed family day homes and those administered by Hamlets/Municipalities DEAs and the CSFN in Nunavut. Parental fees for child care services cannot be increased when receiving this contribution.

3. Review

All applications for program contribution will be reviewed by the ELCC division and approved by the Director of Early Learning and Child Care.

4. Supporting Data

A completed funding application is submitted to the Department, which includes the centre's current parental fees for child care, proof of good standing with Nunavut Legal Registries and a list of the board of directors.

Facilities funded under this contribution agreement must meet the necessary approvals by regulatory, municipal, and other authoritative bodies. This may include meeting health and safety standards, support from community or regional councils or any other approvals deemed necessary for the project to proceed.

5. Accountability

The recipient of the funding must provide the Department with monthly reports to provide information of their parental fees. All recipients are subject to random audits as required.

6. Amount

The total annual allotted budget for all recipients is listed in Early Learning Child Care Contribution Agreement. Any amount exceeding the amount established in the Early

Learning Child Care Contribution Agreement with the Federal Government must be approved by the Federal Government. The exact amount for each recipient will be determined based on a Department approved funding formula that is reviewed yearly to allow for the maximum usage of the budget. There is no maximum amount per recipient.

7. Payment

Payments will be issued in monthly installments, as outlined in the terms of the Contribution Agreement.

8. Term

Contributions are on a yearly basis, with a reporting period from April 1st to March 31st of each Government of Nunavut fiscal year

SCHEDULE B - 5

DEA – EARLY CHILDHOOD EDUCATION

1. Purpose

This program provides contributions to District Education Authorities in Nunavut for programs provided under Section 17 of the Education Act. Funding may be allocated to one or more of the following projects:

1. Enhancing activities and instruction with Elders and/or Cultural Experts
2. Enhancing activities and instruction through resource development
3. Enhancing Inuit Language and culture through family events

Detailed descriptions of eligible activities and are outlined within each Contribution Agreement. This program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to District Education Authorities in Nunavut.

3. Review

All proposals are reviewed by the ELCC division and approved annually by the Director of Early Learning and Child Care and the DEA. DEAs may elect to delegate the responsibility for maintaining the agreement to a local childcare facility whose staff may be better able to support the programs. In these cases, the DEA must provide approval to award the agreement to the local facility.

4. Supporting Data

A completed funding proposal is submitted to the Department, which includes a description of the project, an outline of the project objectives, the proposed budget, including revenues and expenditures, and a timeline for completion of the project.

5. Accountability

The recipient of the funding must provide mid-year financial reports. The report must provide details on all revenues and expenditures incurred under this agreement. The financial report must list expenses directly from the accounting system – supported by a General Ledger. Additional details may be requested to support the expenses.

The final financial report is due on July 30th of each fiscal year. The report must provide details on all revenues and expenditures incurred under this agreement for the period of the reporting year. The financial report must list expenses directly from the accounting system – supported by a General Ledger. Additional details may be requested to support the expenses. For recipients of contributions in excess of \$50,000 an annual audited financial statement is required.

6. Amount

The total budget is established annually in the Main Estimates – Summary of Grants and Contributions. The amount of the contribution for DEAs is determined through the application process set out in Section 17 of the Education Act. The exact amount for each recipient will be determined based on the number of application and funding availability. There is no maximum amount per recipient.

7. Payment

Payments will be issued in installments as per the Contribution Agreement.

8. Term

Contributions are one-time only, with a reporting period from July 1st to June 30th of each year.

SCHEDULE B - 6

EARLY CHILDHOOD PROGRAM – HEALTHY CHILDREN INITIATIVE

1. Purpose

This program provides contributions to non-profit community-based organizations, Hamlets/Municipalities, licensed family day homes, DEAs and the CSFN that support communities in developing programs that best meet the needs of local children, from the prenatal period to age 6, and their families. Support for early childhood development and pre-school skills support the mandate of the Department.

2. Eligibility

Eligibility is restricted to non-profit community-based organizations, Hamlets/Municipalities, licensed family day homes, DEAs and the CSFN.

3. Review

All proposals are reviewed by the ELCC division and approved by the Director of Early Learning and Child Care.

4. Supporting Data

A completed funding proposal is submitted to the Department. In order to receive funding, the proposals must meet the following principles of the Healthy Children Initiative. Proposals must be: culture based; built upon existing strengths of the child, parent(s), family and community; acknowledge that families are the primary teachers and caregivers; provide a full range of support to families; be evaluated and continually improve services; have the support of the community; include an interagency approach; include an assessment of the need for the program; and fulfill any other provisions set out in the Contribution Agreement.

5. Accountability

The program shall provide financial reports to the Director that include specifics regarding the programs and services provided. The report must include the kind of program developed, the purpose of the program, how it enhanced services in the community, interagency participation, and an evaluation of the program. The progress report for the period ending September 30th must be submitted within 30 days. The final report for the period ending March 31st must also be submitted within 30 days.

6. Amount

The maximum contribution that can be awarded may vary based on the specific proposal. However, the total cumulative amount awarded for projects under this initiative cannot exceed the Early Learning and Child Care contribution budget established annually in the Main Estimates – Summary of Grants and Contributions. There is no maximum amount per recipient.

7. Payment

Payments will be issued in installments, as outlined in the terms of the Contribution Agreement.

8. Term

Contributions are one-time only, with a reporting period from April 1st to March 31st of each Government of Nunavut fiscal year.

SCHEDULE B - 7

CHILDCARE SPACE CREATION IN UNDERSERVED COMMUNITIES (Vote 4)

1. Purpose

The purpose of this funding is to support an increase in child care spaces in underserved communities in Nunavut. This program provides contributions to early learning and child care (ELCC) centres located in underserved communities in Nunavut, which have been closed for an extended period of time of three (3) years or longer.

2. Eligibility

Eligibility is restricted to ELCC centres in Nunavut that have been closed for an extended period of time of three (3) years or longer.

This funding is available on a first-come-first-served basis and the Department may prioritize supporting centres in underserved communities where few or no other ELCC centres are operational, which will help two ELCC centers re-open per year

For ELCC centres that were closed due to financial issues, approval of this funding is contingent on the following:

- ELCC staff must participate in financial literacy/management training; and
- A strategic plan must be developed in which the ELCC staff and management identify what measures will be taken to ensure that similar financial issues that led to the closure are not encountered again.

3. Review

All applications for program contribution will be reviewed by the ELCC division and approved by the Director of Early Learning and Child Care.

4. Supporting Data

A completed funding application is submitted to the Department.

Facilities funded under this Contribution Agreement must meet the necessary approvals by regulatory, municipal, and other authoritative bodies. This may include meeting health and safety standards, support from community or regional councils or any other approvals deemed necessary for the project to proceed.

5. Accountability

Recipients of a contribution are required to submit year-end unaudited financial statements, which include a schedule of revenues and expenses, within 90 days of the end of the project or the Government of Nunavut's fiscal year.

6. Amount

The maximum contribution that can be awarded may vary based on the specific proposal. Any amount exceeding the amount established in the Early Learning Child Care Contribution Agreement with the Federal Government must be approved by the

Federal Government. The exact amount for each recipient will be determined based on a Departments benchmark funding on a case-by-case basis. There is no maximum amount per recipient.

7. Payment

Payments will be issued in installments as per the Contribution Agreement.

8. Term

Contributions are one-time only, with a reporting period from April 1st to March 31st of each year.

SCHEDULE B - 8

PARENTAL FEE SUPPORT PROGRAM

1. Purpose

To provide contribution funding to licensed early learning and childcare centres and licensed family home daycares, as well as licensed childcare centres that are administered by non-profit societies, Hamlets/Municipalities, DEAs and the CSFN to help reduce the cost of parental fees and increase affordability of childcare in Nunavut.

2. Eligibility

Eligibility is restricted to licensed early learning and childcare centres and licensed family home daycares, as well as licensed childcare centres that are administered by non-profit societies, Hamlets/Municipalities, DEAs and the CSFN in Nunavut for children ages 0 to 5 years.

3. Review

Prior to issuing funding, all applications will be reviewed by the ELCC Division.

4. Supporting Data

A completed application form, including a monthly report of parental fees and a record of daily attendance of children.

5. Accountability Requirements

Recipients must provide the Department with monthly attendance rates and documentation to show funding applied directly to reduce child's daily rate of any or all expenditures of the program. All recipients are subject to random audits.

6. Amount

The amount is determined based on the number of children attending monthly and the current parental fee. The annual amount is published in the Main Estimates and the total for all recipients under this program cannot exceed the contribution budget established annually in the Department's Main - Estimates Summary of Grants and Contributions as approved by the Legislative Assembly. Any amount exceeding the amount established in the Main Estimates must be approved by the Financial Management Board.

7. Method of Payment

Payments will be issued in monthly installments, as per the terms of the Contribution Agreement.

8. Term

Contributions are once per fiscal year only, with a reporting period from April 1st to March 31st of each Government of Nunavut fiscal year.

SCHEDULE B - 9

WAGE TOP-UP PROGRAM

1. Purpose

To provide contribution funding to licensed early learning and childcare centres and licensed family home daycares, as well as licensed childcare centres that are administered by non-profit societies, Hamlets/Municipalities, DEAs and the CSFN to support the recruitment and retention of employees through the provision of a wage top-up.

2. Eligibility

Eligibility is restricted to licensed early learning and childcare centres and licensed family home daycares, as well as licensed childcare centres that are administered by non-profit societies, Hamlets/Municipalities, DEAs and the CSFN.

3. Review

Prior to issuing funding, applications will be reviewed by the ELCC division.

4. Supporting Data

A completed application form, including a monthly list of employed ELCC employees and their base hourly salary from their first day of employment with the childcare centre, for the fiscal year.

5. Accountability Requirements

Recipients must provide the Department pay stubs on either a monthly or on a quarterly basis to show the top up in wages or quarterly bonus cheques. Time sheets will also be required to show hours of work for each ELCC employee benefiting from this funding. All recipients are subject to random audits.

6. Amount

The amount is determined based on the minimum number of employees needed to operate the childcare centre. The annual amount is published in the Main Estimates and the total for all recipients under this program cannot exceed the contribution budget established annually in the Department's Main - Estimates Summary of Grants and Contributions as approved by the Legislative Assembly. Any amount exceeding the amount established in the Main Estimates must be approved by the Financial Management Board.

7. Method of Payment

Payments will be issued quarterly, as per the terms of the Contribution Agreement.

8. Term

Contributions are once per fiscal year only, with a reporting period from April 1st to March 31st of each Government of Nunavut fiscal year.

SCHEDULE B - 10

NEW CHILDCARE SPACE CREATION

1. Purpose

To provide funding to early learning and childcare centres and family home daycares to support the creation of new licensed childcare spaces in Nunavut, as well as childcare centres that are administered by non-profit societies, Hamlets/Municipalities, DEAs and the CSFN to support the creation of new licensed childcare spaces in Nunavut.

2. Eligibility

Eligibility is restricted to early learning and childcare centres and family home daycares to support the creation of new licensed childcare spaces in Nunavut, as well as childcare centres that are administered by non-profit societies, Hamlets/Municipalities, DEAs and the CSFN. Funding is available on a first-come-first-served basis.

3. Review

Prior to issuing funding, applications will be reviewed by the ELCC division.

4. Supporting Data

A completed funding application must be submitted to the Department, along with quotes for the proposed work.

5. Accountability Requirements

Recipients must provide evidence and supporting documentation for all expenses charged to the project such as an invoice for the services rendered by the contractor. Recipients must submit a copy of the engineering firm's report and a copy of their invoices as well as a copy of the recipient's accounting records.

6. Amount

The maximum contribution that can be awarded may vary based on the specific proposal. The exact amount for each recipient will be determined based on the Department's benchmark funding on a case-by-case basis.

7. Method of Payment

Payments will be issued in installments, as per the contribution agreement.

8. Term

Contributions are once per fiscal year only, with a reporting period from April 1st to March 31st of each Government of Nunavut fiscal year.

SCHEDULE B - 11

NUNAVUT TEACHERS EDUCATION PROGRAM (NTEP)

1. Purpose

This program provides contributions to Nunavut Arctic College to deliver full-time and part-time Bachelor of Education courses in communities across Nunavut. This program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to Nunavut Arctic College.

3. Review

A detailed proposal is submitted by the College that is reviewed by Senior Management and financial officials in the Department. Recommendations for approval are made to the Deputy Minister.

4. Supporting Data

A completed funding proposal is submitted to the Department, which includes a description of the project, an outline of the project objectives, delivery location, a project-based budget and a timeline for completion of the project. Information in the proposal also includes a description of the program or service; goals and objectives; an outline of any program changes from the previous fiscal year; a description of support provided by other programs; identification of staffing levels; reasons for contracting if required; and any other information as identified and/or requested.

5. Accountability

The recipient shall provide quarterly variance reports, broken down by project budget along with expected expenditure projections to year-end. The March 31st variance must be submitted by May 30th. The final year variance report must be submitted within 90 days of the year-end or upon completion of the year-end audit. The recipient is also required to submit an achievement report that outlines the benefits achieved, compared to the expectations indicated in their original proposal.

6. Amount

The amount of the contribution is determined each year through consultation between the Department and the College. The contribution budget is established in the Main Estimates - Summary of Grants and Contributions.

7. Payment

Payments will be issued in quarterly installments, as per the Contribution Agreement.

8. Term

Contributions are ongoing, with a reporting period from April 1st to March 31st of each fiscal year.

SCHEDULE B - 12

CERTIFICATE IN EDUCATIONAL LEADERSHIP

1. Purpose

This program provides a contribution to the successful proponent to support the cost of delivery of the Certificate in Educational Learning and Nunavut Learning Coach Training Program. Learning Coaches are an integral component of the Balanced Learning Initiative and the Literacy Framework for Nunavut Schools. This program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to the successful proponent after a competitive procurement process.

3. Review

A detailed proposal is submitted by the proponent that is reviewed by Senior Management and financial officials in the Department. Recommendations for approval are made to the Deputy Minister.

4. Supporting Data

The recipient must provide the Department with a detailed fiscal year budget and an annual work plan. The Department will not distribute any funds until the annual budget and work plan are submitted.

5. Accountability

Recipients of a contribution in excess of \$50,000 are required to submit mid-year financial reports and year-end audited financial statements, which include a schedule of revenues and expenses, within 45 days of the end of the project or the Government of Nunavut's fiscal year.

6. Amount

The amount of the contribution is based on budget details within the proponent's submissions. Any changes to the amount would be based on consultation and the requirements of Financial Administration Manual Directive 801. The contribution budget is established in the Main Estimates – Summary of Grants and Contributions.

7. Payment

Payments will be issued in installments, as outlined in the terms of the Contribution Agreement.

8. Term

Contributions are ongoing, with a reporting period from April 1st to March 31st of each fiscal year.

SCHEDULE B - 13

COALITION OF NUNAVUT DEAS

1. Purpose

This program provides a contribution to the Coalition of Nunavut District Education Authorities to assist in the development of the organization, and for the provision of financial support for any planned meetings of Coalition Members. The program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to the Coalition of Nunavut District Education Authorities.

3. Review

A detailed proposal that outlines the planned annual activities and related expected costs/budget is submitted by the Coalition of Nunavut District Education Authorities for review by Corporate Services. Approvals or recommendations are made by the Assistant Deputy Minister.

4. Supporting Data

The recipient must provide the Department with a detailed fiscal year budget using the provided template and an annual work plan no later than 30 days after the beginning of the fiscal year. The Department will not distribute any funds until the annual budget and work plan are submitted.

5. Accountability

The recipient will provide the Department with quarterly financial reports that include the following information: a statement of operation; statement of financial position; budget to actual expenses variance report; progress reports on its stated annual goals; and copies of minutes of board meetings. The recipient must establish separate accounting procedures for the purpose of this agreement. The recipient must also provide financial statements, which include a schedule of revenues and expenses, within 90 days of the end of the project or the Government of Nunavut's fiscal year.

6. Amount

Each fiscal year the contribution budget is established in the Main Estimates - Summary of Grants and Contributions.

7. Payment

Payments will be issued in installments, as outlined in the terms of the Contribution Agreement.

8. Term

Contributions are ongoing, with a reporting period from April 1st to March 31st of each fiscal year.

SCHEDULE B - 14

DEA/CSFN – OPERATIONS AND MAINTENANCE

1. Purpose

This program provides contributions to District Education Authorities (DEAs) and Commission Scolaire Francophone du Nunavut (CSFN) in Nunavut for programs provided under Section 17 of the Education Act. Funding may be allocated through Contribution Agreements to one or more of the following projects:

1. Inuuqatigiitsiarniq
2. Elders as Mentors for Inuinnaqtun
3. Student Busing
4. Young Offenders
5. Innait Inuksiutilirijiit
6. Operational Expenses

Detailed descriptions of eligible activities are outlined within each Contribution Agreement. This program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to DEAs and the CSFN in Nunavut.

3. Review

Contribution templates and formula funding amounts are reviewed by the Director of Corporate Services. Final Contribution Agreements are reviewed and approved annually by the Regional Directors.

4. Supporting Data

For any additional funding over and above the formula funding amounts, a request is submitted to the Minister, which includes a description of the project, an outline of the project objectives, the proposed budget, including revenues and expenditures, and a timeline for completion of the project.

5. Accountability

Quarterly financial reports are due within 30 days of the end of each annual quarter: September 30th, December 31st, March 31st and June 30th. The report must provide details on all revenues and expenditures incurred under this agreement. The financial report must list expenses directly from the accounting system – supported by a General Ledger. Additional details may be requested to support the expenses.

The final audited financial statements, to be reported on GN provided templates that are approved by the Minister, are by September 30th of each year. The report must provide details on all revenues and expenditures incurred under this agreement for the period of July 1st through June 30th of the year.

6. Amount

The amount of the contribution for DEAs is determined through the formula set out in Section 17 of the Education Act. The total budget for DEA Contributions is established in the Main Estimates under K-12 School Operations. The budget amount reported in the Main Estimates is delayed by one year due to the nature of the formula funding being based on attendance at September 30th of the prior year. There is no maximum amount per recipient.

7. Payment

Payments will be issued in installments as per the Contribution Agreements.

With respect to Operational Expenses, DEAs are permitted to retain any surplus only from the Operational Expense Contribution Agreement to the extent that this surplus offsets an accumulated deficit position from a prior year. This surplus is determined per the audited financial statements. DEAs cannot net any of the other project Contribution Agreement surpluses or deficits together. Any Operating Expense Contribution Agreement surplus remaining after eliminating the previous year's accumulated deficit is repayable to the Government of Nunavut.

8. Term

Contributions are ongoing, with a reporting period from July 1st to June 30th of each year.

SCHEDULE B - 15

KIVALLIQ SCIENCE EDUCATORS

1. Purpose

This program provides contribution funding to the Kivalliq Science Educators Program. This program delivers youth science engagement programming in the Kivalliq Region of Nunavut. This program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to the Kivalliq Science Educators' Community.

3. Review

Program and financial officials in the Department review submitted proposals and make recommendations for approval to the Deputy Minister.

4. Supporting Data

A completed funding proposal is submitted to the Department which includes an annual description of the activities, and a proposed budget including revenues and expenditures.

5. Accountability

Recipients of a contribution that is \$50,000 or less are required to submit mid-year financial reports and a year-end un-audited schedule of revenues and expenses, within 20 days of the end of the project or the Government of Nunavut's fiscal year.

If the required financial reports are not submitted, the recipient will not be eligible for further funding until the financial statements indicating that the contribution was expended are submitted, or any amount unaccounted for is repaid. Recipients are also required to submit an achievement report outlining the benefits achieved, compared to the expectations indicated in the proposal.

6. Amount

The budget for this contribution is determined annually. Any expenditures exceeding the amount established in the Main Estimates requires Financial Management Board approval. Each fiscal year the budget is established in the Main Estimates - Summary of Grants and Contributions.

7. Payment

Payments will be made in installments, as outlined in the terms of the Contribution Agreement.

8. Term

Contributions are one-time only, with a reporting period from April 1st to March 31st of each fiscal year.

SCHEDULE B - 16

NATIONAL ARTS CENTRE

1. Purpose

This program provides contribution funding to the National Arts Centre that is used to support the cost of the Music Alive Program in Nunavut. Programming includes music education courses, school music programs and events, workshops for teachers and students, special artist visits, etc. This program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to the National Arts Centre.

3. Review

Program and financial officials in the Department review the proposal and make recommendations for approval to the Deputy Minister.

4. Supporting Data

A completed application is submitted to the Department, which includes a description of the project, an outline of the project objectives, the proposed budget including revenues, expenditures, and a cost breakdown for each project component, and a timeline for completion of the project.

5. Accountability

The National Arts Centre is required to submit unaudited financial statements within 20 days of the expiry of the Contribution Agreement. Audited financial statements must be submitted within 90 days of the end of the project or the Government of Nunavut's fiscal year.

If the required financial reports are not submitted, the recipient will not be eligible for further funding until the financial statements indicating that the contribution was expended are submitted, or any amount unaccounted for is repaid. Recipients are also required to submit an achievement report outlining the benefits achieved, compared to the expectations indicated in the proposal.

6. Amount

The current amount of the contribution is \$78,000. The budget for this contribution is established annually. Expenditures exceeding the amount established in the Main Estimates require Financial Management Board approval. Each fiscal year the budget is established in the Main Estimates – Summary of Grants and Contributions.

7. Payment

Payments will be made in installments, as per the Contribution Agreement.

8. Term

Contributions are one-time only, with an annual reporting period from April 1st to March 31st of each fiscal year.

SCHEDULE B - 17

NORTHERN YOUTH ABROAD PROGRAM

1. Purpose

This program provides contribution funding to Northern Youth Abroad. Two programs for youth in Nunavut are supported: a Canadian Program and an International Program. Both programs are ten months long, consisting of preparatory assignments from January to June, an orientation camp in Ottawa, a summer placement from July to mid-August, a debriefing camp and fall assignments from the end of placement to October. The Canadian Program is for youth living in Nunavut between the ages of 15 and 20. The International Program is the second phase of Northern Youth Abroad and eligibility to participate in this program extends to any alumni of the Canadian Program between the ages of 16 and 22.

2. Eligibility

Eligibility is restricted to Northern Youth Abroad

3. Review

Program and financial officials in the Department review the proposal and make recommendations for approval to the Deputy Minister.

4. Supporting Data

A completed proposal is submitted to the Department, which includes a description of the project, an outline of the project objectives, the proposed budget, including revenues and expenditures, and a timeline for completion of the project.

5. Accountability

Audited financial statements must be submitted within 60 days of the project ending date or the Government of Nunavut's fiscal year end date, whichever comes first. If the required financial reports are not submitted, the recipient will not be eligible for further funding until the financial statements indicating that the contribution was expended are submitted, or any amount unaccounted for is repaid.

Recipients are also required to submit an Achievement Report outlining the benefits that were achieved, compared to the expectations indicated in the proposal.

6. Amount

The current amount of a contribution is \$100,000. The budget for this contribution is established annually. Changes exceeding the amount established in the Main Estimates require Financial Management Board approval. The budget is established in the Main Estimates – Summary of Grants and Contributions.

7. Payment

Payments will be made in installments, as per the Contribution Agreement.

8. Term

Contributions are one-time only, with an annual reporting period from April 1st to March 31st of each fiscal year.

SCHEDULE B - 18

RESPECT-ED SAFER COMMUNITIES

1. Purpose

This program provides contribution funding to the Canadian Red Cross Society to assist with the costs of training programs that are provided by the Canadian Red Cross Society for RespectEd Safer Communities implementation to enhance school safety and to ensure that staff are adequately trained. The program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to the Canadian Red Cross Society.

3. Review

Program and financial officials in the Department review the proposal and make recommendations for approval to the Deputy Minister.

4. Supporting Data

A completed application is submitted to the Department, which includes a description of the project, an outline of the project objectives, the proposed budget including revenues and expenditures, and a timeline for completion of the project.

5. Accountability

Un-audited financial reports for the reporting periods must be submitted no later than 20 days after completion of the project. Audited financial statements must be submitted within 45 days of the end of the project or the Government of Nunavut's fiscal year. If the required financial reports are not submitted, the recipient will not be eligible for further funding until the financial statements indicating that the contribution was expended are submitted, or any amount unaccounted for is repaid.

Recipients are also required to submit an Achievement Report outlining the benefits achieved, compared to the expectations indicated in the proposal.

6. Amount

The budget for this contribution is established annually. Changes exceeding the amount established in the Main Estimates require Financial Management Board approval. Each fiscal year the budget is established in the Main Estimates - Summary of Grants and Contributions.

7. Payment

Payments will be made in installments, as outlined in the terms of the Contribution Agreement.

8. Term

Contributions are one-time only, with an annual reporting period from April 1st to March 31st of each fiscal year.

SCHEDULE B - 19

NUNAVUT TEACHERS' ASSOCIATION - PROFESSIONAL IMPROVEMENT FUND

1. Purpose

This program provides contribution funding to the Nunavut Professional Improvement fund in accordance with the requirements of Article 16.01(2) of the Collective Agreement. The fund supports teachers to access full-time and short term professional development opportunities. The program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to the Nunavut Teachers Association.

3. Review

This is financial contribution through a negotiated Collective Agreement between the Nunavut Teachers Association (NTA) and the Minister responsible for the Public Service Act. The fund is administered by the Nunavut Professional Development Committee that is comprised of NTA and Department of Education management representatives.

4. Supporting Data

The amount of the contribution is determined through a calculation set out in the Collective Agreement. The calculation is reviewed by both NTA and Corporate Services.

5. Accountability

The Nunavut Teachers Association shall provide the Department of Education with an audited financial statement of the fund within 90 days of the school year ending June 30th. An operating report of the activities of the fund, including details on the approved Professional Improvement events shall also be provided at that time.

Quarterly financial expenditure reports shall be submitted within 30 days of the end of each quarter based on the fund's fiscal year as stipulated in Appendix B1, Article 5 of the Collective Agreement.

6. Amount

The amount of the contribution is determined each year through the formula established in the Collective Agreement. Each fiscal year the budget is established in the Main Estimates – Summary of Grants and Contributions.

7. Payment

Payments will be made in installments, as outlined in the terms of the Contribution Agreement.

8. Term

Contributions are ongoing, with an annual reporting period from July 1st to June 30th of each fiscal year.

SCHEDULE B - 20

SUMMER LITERACY CAMPS

1. Purpose

This program provides contribution funding to Frontier College in support of the delivery of summer literacy camps in Nunavut. The program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to the administrator of the program, whether Frontier College or another institution supporting the program.

3. Review

Program and financial officials in the Department review the proposal and make recommendations for approval to the Deputy Minister.

4. Supporting Data

A completed application is submitted to the Department, which includes a description of the project, an outline of the project objectives, the proposed budget, including revenues and expenditures, and a timeline for completion of the project.

5. Accountability

Recipients of a contribution in excess of \$50,000 are required to submit mid-year financial reports and a year-end audited financial statement, which includes a schedule of revenues and expenses, within 45 days of the end of the project or the Government of Nunavut's fiscal year. If the required financial reports are not submitted, the recipient will not be eligible for further funding until the financial statements indicating that the contribution was expended are submitted, or any amount unaccounted for is repaid.

The recipients are also required to submit un-audited financial statements showing the total actual revenues and expenditures of the project as of September 30th, prior to receiving the final payment.

6. Amount

The budget for this contribution is established annually. Changes exceeding the amount established in the Main Estimates require Financial Management Board approval. The budget is established in the Main Estimates - Summary of Grants and Contributions.

7. Payment

Payments will be made in installments, as per the Contribution Agreement.

8. Term

Contributions are on a yearly basis, with a reporting period from April 1st to March 31st of each Government of Nunavut fiscal year

SCHEDULE B - 21

NUNAVUT COMMUNITY ACCESS PROGRAM

1. Purpose

This program provides contribution funding to the Nunavut Community Access Program in support of their aim to promote the socio-economic development of communities with populations facing barriers to the use of Information and Communication Technologies. The main objective of the program is to provide affordable internet access, training and other services to businesses, organizations and individuals in the communities. This program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to the Nunavut Community Access Program.

3. Review

Program and financial officials in the Department review the proposal and make recommendations for approval to the Deputy Minister.

4. Supporting Data

A completed application is submitted to the Department, which includes a description of the project, an outline of the project objectives, the proposed budget, including revenues and expenditures, and a timeline for completion of the project.

5. Accountability

Recipients of a contribution in excess of \$50,000 are required to submit mid-year financial reports and a year-end audited financial statement, which includes a schedule of revenues and expenses, within 45 days of the end of the project or the Government of Nunavut's fiscal year. If the required financial reports are not submitted, the recipient will not be eligible for further funding until the financial statements indicating that the contribution was expended are submitted, or any amount unaccounted for is repaid.

Financial statements must be submitted separately for each project being funded.

6. Amount

The current amount of the contribution is \$165,000. The budget for this contribution is established annually. Changes exceeding the amount established in the Main Estimates require Financial Management Board approval. The budget is established in the Main Estimates - Summary of Grants and Contributions.

7. Payment

Payments will be made in installments, as per the Contribution Agreement.

8. Term

Contributions are one-time only, with an annual reporting period from April 1st to March 31st of each fiscal year.

SCHEDULE B - 22

CONNECTED NORTH

1. Purpose

This program provides contribution funding in support of the delivery of the Connected North program. A leading-edge program that delivers immersive and interactive youth engagement services to remote Indigenous communities through Cisco's high-definition two-way video communication and collaboration technology. This program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to the administrator of the program.

3. Review

Program and financial officials in the Department review the proposal and make recommendations for approval to the Deputy Minister.

4. Supporting Data

A completed proposal is submitted to the Department, which includes a description of the project, an outline of the project objectives, the proposed budget, including revenues and expenditures, and a timeline for completion of the project.

5. Accountability

Recipients of a contribution in excess of \$50,000 are required to submit mid-year financial reports and a year-end audited financial statement, which includes a schedule of revenues and expenses, within 45 days of the end of the project or the Government of Nunavut's fiscal year. If the required financial reports are not submitted, the recipient will not be eligible for further funding.

6. Amount

The budget for this contribution is established annually. Changes exceeding the amount established in the Main Estimates require Financial Management Board approval. The budget is established in the Main Estimates - Summary of Grants and Contributions.

7. Payment

Payments will be made in installments, as per the Contribution Agreement.

8. Term

Contributions are on a yearly basis, with a reporting period from April 1st to March 31st of each Government of Nunavut fiscal year.

SCHEDULE B - 23

STUDENT SUPPORT ASSISTANT CERTIFICATION

1. Purpose

This program provides contributions to Nunavut Arctic College to develop curriculum and resources and to deliver a part-time Student Support Assistant (SSA) certificate program in communities across Nunavut to individuals employed in Nunavut schools in the role of an SSA. This program supports the overall mandate of the Department.

2. Eligibility

Eligibility is restricted to Nunavut Arctic College.

3. Review

A detailed proposal is submitted by the proponent that is reviewed by Senior Management and financial officials in the Department. Recommendations for approval are made to the Deputy Minister.

4. Supporting Data

A completed funding proposal is submitted to the Department, which includes a description of the project, an outline of the project objectives, delivery location, a project-based budget and a timeline for completion of the project. Information in the proposal also includes a description of the program or service; goals and objectives; an outline of any program changes from the previous fiscal year; a description of support provided by other programs; identification of staffing levels; reasons for contracting if required; and any other information as identified and/or requested.

5. Accountability

The recipient shall provide quarterly variance reports, broken down by project budget along with expected expenditure projections to year-end. The March 31st variance must be submitted by May 30th. The final year variance report must be submitted within 90 days of the year-end or upon completion of the year-end audit. The recipient is also required to submit an achievement report that outlines the benefits achieved, compared to the expectations indicated in their original proposal.

6. Amount

The amount of the contribution is determined each year through consultation between the Department and the Nunavut Arctic College. The contribution budget is established in the Main Estimates - Summary of Grants and Contributions.

7. Payment

Payments will be issued in installments, as outlined in the terms of the Contribution Agreement.

8. Term

Contributions are ongoing, with a reporting period from July 1st to June 30th of each Nunavut Arctic College fiscal year.

SCHEDULE B - 24

NUNAVUT LITERACY COUNCIL SUPPORT PROGRAM

1. Purpose

This contribution is to assist in addressing the shortfall resulting from the 2007/08 Federal budget, in which funding for the development and delivery of literacy programs in Canada was reduced significantly.

2. Eligibility

Eligibility is restricted to the Nunavut Literacy Council.

3. Review

No funding proposal is required unless additional monies over and above the published funding (Main Estimates) amounts are requested.

4. Supporting Data

For any additional funding over and above the published funding amount (Main Estimates), a request is submitted to the Minister, which includes a description of the project, an outline of the project objectives, the proposed budget, including revenues and expenditures, and a timeline for completion of the project.

5. Accountability

Recipients will provide year-end audited financial statements, including a schedule of revenues and expenses, are required within 90 days of the end of the project, or the Government of Nunavut's fiscal year end date, whichever comes first. If the required financial reports are not submitted, the recipient will not be eligible for further funding until financial statements indicating that the contribution was expended are submitted, or any amount unaccounted for is repaid.

6. Amount

The amount is published in the Main Estimates and approved by the Legislative Assembly for this program. Any amount exceeding the amount established in the Main Estimates must be approved by the Financial Management Board. The budget is listed in the Main Estimates - Summary of Grants and Contributions.

7. Payment

Payments will be issued in installments, as per the terms of the Contribution Agreement.

8. Term

Contributions are one-time only, with a reporting period from April 1st to March 31st of each fiscal year.