NUNATSIAVUT GOVERNMENT Annual Report 2019-2020





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DEPARTMENT OVERVIEW

The Nunatsiavut Secretariat serves Labrador Inuit by providing strategic oversight and support to the Nunatsiavut Government.

Headed by the President, the Secretariat is responsible for providing advice and administrative support to the Nunatsiavut Executive Council and for supporting strategic planning and management activities for the Nunatsiavut Government. It is also responsible for policy and planning, intergovernmental affairs and communications activities.

The Secretariat works on behalf of the Nunatsiavut Government to ensure the rights of Labrador Inuit and the terms of the Labrador Inuit Land Claims Agreement are recognized and honoured by both the federal and provincial governments. It maintains working relationships with the Government of Canada and the Government of Newfoundland and Labrador, the Innu Nation and other Indigenous groups and governments.

Along with the President, the Department consists of the Deputy Minister/Secretary to the Nunatsiavut Executive Council, the Director of Communications, the Director of Policy, Community Liaison Officers, the regional energy coordinator and community energy lead, a graphic design division, as well as administrative and support staff.

Communications

The primary objective of the Communications Division is to inform Beneficiaries of the Labrador Inuit Land Claims Agreement of Nunatsiavut Government programs and activities in a timely manner. Along with the Director of Communications, the Communications Division is comprised of six Community Liaison Officers (one in each of the five Labrador Inuit communities and one in Upper Lake Melville), as well as two graphic designers and a resource account manager with Nunatsiavut Visual Design.

Nunatsiavut Visual Design provides graphic design, printing, and publishing services. Several projects were completed during the year, including the annual report of the Nunatsiavut Government, the annual implementation report for the Labrador Inuit Land Claims Agreement, several publications for various government departments, design work for the Nunatsiavut Group of Companies, and a number of design and printing projects for external clients.

Joint Management Committee

The Deputy Minister/Secretary to the Executive Council represents the Nunatsiavut Secretariat on the Joint Management Committee. Chaired by the Minister of Finance and Human Resources, and made up of the AngajukKâk of each Inuit Community Government and the Nunatsiavut Government's assistant controller, the committee deals with operational and capital works funding and other financial matters of the five Inuit communities within Nunatsiavut.

Intergovernmental Affairs

The Nunatsiavut Government continues to work closely with the federal and provincial governments on advancing and addressing issues of concern for Labrador Inuit as all parties continue with implementing the Labrador Inuit Land Claims Agreement.

The Nunatsiavut Government continues to sit at the Inuit-Crown Partnership Committee (ICPC) technical and political tables. The ICPC continues to advance shared priorities between Inuit and the federal government, including the implementation of Inuit land claims agreements, social development, and reconciliation between Inuit and Canada.

The President of Nunatsiavut is a Board member of Inuit Tapiriit Kanatami and Inuit Circumpolar Council Canada.

Nunatsiavut President Johannes Lampe is also a member of the Inuit Crown Partnership Committee (ICPC). The ICPC is chaired jointly by Prime Minister Justin Trudeau and President of ITK Natan Obed. There are also other select federal ministers, Chair/CEO Duane Smith on behalf of the Inuvialuit Regional Corporation, President Aluki Kotierk on behalf of Nunavut Tunngavik Inc., and President Pita Aattami on behalf of Makivik Corporation. It also includes the presidents of the National Inuit Youth Council, Pauktuutit Inuit Women of Canada, and the Inuit Circumpolar Council Canada as observers.

POLICY AND PLANNING

Policy Working Group

Chaired by the Director of Policy, the Policy Working Group strives to standardize policy approaches across the Nunatsiavut Government by working on cross-departmental issues. This group has developed draft guidelines for working with youth, is working on a document to engage with elders, and has begun discussions on the creating of a sustainability policy. The group meets monthly.

Commercial Fisheries Designation Policy

The Director of Policy worked with the Director of Renewable Resources, the Fisheries Specialist, and the Fishery Clerk to complete a new Commercial Fisheries Designation Policy. The group met weekly from May to September 2019. The policy was approved in February of this year.

Justice overview

The Director of Policy was tasked with creating an overview on what initiatives related to justice currently exist within the Nunatsiavut Government as a way to clarify the roles of departments on issues that affect Labrador Inuit.

COVID-19

The Nunatsiavut Secretariat took the lead on implementing a number of COVID-19 initiatives aimed at helping Beneficiaries of the Labrador Inuit Land Claims Agreement deal with the onset of the global pandemic.

ENERGY SECURITY

Nain Wind Micro Grid

As laid out in the Nunatsiavut Energy Security Plan, and in an effort to reduce community reliance on diesel fuel for electricity generation, the Nunatsiavut Government is currently in the front-end engineering design stage of a wind power project for Nain. A Request for Proposals was issued in 2019 and a development partner, Natural Forces, was selected to assist with a technical analysis and to identify the feasibility and design for a 1.6 MW wind power battery storage system. Based on previously collected wind data it is anticipated that this project could reduce Nain's reliance on diesel fuel by nearly I million litres every year.

The Nunatsiavut Government is being advised by Lumos clean energy advisors for this project and is working in collaboration with Newfoundland and Labrador Hydro. If everything is shown to be feasible by the end of this year, it is anticipated the project could move into construction in 2021 and be completed in 2022, with Natural Forces as a development partner.

Makkovik Solar Installation

A 50 kW solar system was designed and installed on the roof of the Makkovik Arena last year. This installation uses Newfoundland and Labrador Hydro's net metering program to help offset the high electricity costs to run the facility. It is expected that over a year the energy system will generate about 10 per cent of the arena's electrical needs. Since its installation last November the system has been operating well.

High-Efficiency Wood Stoves

With support from the Government of Canada, the Nunatsiavut Government purchased 90 high-efficiency wood stoves. Through a combination of new construction by Torngat Regional Housing and the Nunatsiavut Government's home repair program, 34 stoves were installed last construction season. The remainder are expected to be installed over the next year. With assistance from the Government of Newfoundland and Labrador, additional federal funding is being sought to continue the wood stove program over the next two years.

Community Energy Plans

By means of the federal Indigenous Off Diesel Initiative, a community energy lead has been created to assist with developing community specific energy plans. Detailed community input will be sought to develop a community energy vision, addressing each community's unique circumstances. The plans will assist in strategic guidance

when considering renewable energy options, efficiency upgrades, and future energy education.

Additionally, funding is available from this program to pursue various renewable energy projects.

Youth Green Energy Interns

Five youth interns, one from each Labrador Inuit community, were hired to assist with energy education and information gathering. These interns helped to develop and implement a survey to gather information from community members on different energy technologies. This information will be valuable when developing community-specific energy plans.

Multiple Housing Units

A six-plex housing unit constructed by the Nunatsiavut Government in Nain continues to be monitored for energy efficiency. Initial monitoring of a seven-unit completed in Nain last year was conducted as well. Both buildings are more energy efficient than other houses in the region with standard construction.

Building Efficiency Standards

Currently, construction in Nunatsiavut typically only meets the Canadian Building Code. However, it is well recognized that this standard is only a minimum and more rigorous standards are available to improve home efficiency and drastically reduce heating costs for residents. To this end, work has been under way to identify appropriate higher standards. This work has been overseen by the Sustainable Energy Coordinator.

DEPARTMENT OVERVIEW

Under the direction of the First Minister, Nunatsiavut Affairs serves as an advocate for Labrador Inuit. It oversees the running of the Nunatsiavut Government and is responsible for ensuring the implementation of the Labrador Inuit Land Claims Agreement (LILCA). It also oversees registration of Beneficiaries of the LILCA, infrastructure and public property, legal services and community justice, housing and transportation.

Registrar of Beneficiaries

The Office of the Registrar of Beneficiaries in Nain is responsible for maintaining a current Enrolment Register of Beneficiaries of the Labrador Inuit Land Claims Agreement. It also provides support and coordination services for the Membership Committees and the Inuit Membership Appeal Board to exercise their responsibilities for enrolment of Beneficiaries.

Legal Services

This Division of Nunatsiavut Affairs is responsible for providing legal services to all departments of the Nunatsiavut Government, the Nunatsiavut Executive Council, and the Nunatsiavut Assembly. These services include preparation and review of government contracts, Inuit legislation and regulations, and all general legal work or advice concerning government operations. Specific legal expertise is contracted as required.

Community Relations

Nunatsiavut Affairs also acts as a community relations liaison for the government, providing assistance to the Inuit Community Governments during their transition to self-government and subsequent adoption of operational duties as set out in the LILCA. Assistance includes drafting and enactment of Inuit Community Bylaws and support in interpreting roles and responsibilities of Inuit Community Governments in accordance with Inuit Laws.

Housing

Nunatsiavut Affairs is responsible for developing housing policies and represents the Nunatsiavut Government on the Torngat Regional Housing Association. The department is currently considering options for development of a Nunatsiavut Housing Corporation.

Community Justice

The Nunatsiavut Government has not yet assumed jurisdiction for community justice. However, Nunatsiavut Affairs provides general support to Beneficiaries with criminal issues, has representatives on local and regional justice committees and boards, and maintains on-going relations with the provincial Department of Justice and Public Safety.

Public Property

Illusuak

The Illusuak Cultural Centre officially opened its doors in November 2019.

Illusuak, which in English means "sod house", will serve as a centerpiece for the community, allowing Inuit the opportunity to gather and strengthen their connections to each other and to their culture. It houses a permanent exhibit, aimed at broadening Inuit history, culture, traditions and shared experiences. Its multi-purpose theatre will support audio/visual presentations, film screenings, lectures and live musical and dance performances. The facility's gift shop will serve as a showcase for regional artists and craftspeople to display and retail their goods, and its café will offer traditional and wild foods and serve as a place for people to gather to share stories. Parks Canada will occupy office space through a long-term lease agreement as part of a \$2 million contribution to the project.

Funded through financial contributions from the Nunatsiavut Government, the Government of Canada and the Tasiujatsoak Trust, construction of the 13,700 square-foot facility began three years ago at a cost of more than \$18 million.

Multiplex

A six-plex housing unit constructed by the Nunatsiavut Government in Nain continues to be monitored for energy efficiency. Initial monitoring of a seven-unit complex completed in Nain last year was conducted as well. Both buildings are more efficient than other houses in the region with standard construction.

Housing

The Nunatsiavut Government continues to lobby the Government of Canada for Inuit-specific housing funds to address the housing crisis in Labrador Inuit communities. With additional direct funding from Canada, and funding from the Nunatsiavut Government's own source revenues, significant progress is being made in dealing with the housing crisis.

The Nunatsiavut Government continues to provide a home repair program in all the five Labrador Inuit communities. This year, a total 36 homes have been approved under the program.

Transportation

Nain Airstrip

The Nunatsiavut Government continued to lobby both the federal and provincial governments for funding to construct a new airstrip for Nain.

While the immediate priority is to remediate the current airstrip, the long-term goal is to have a new one built that meets the community's needs. The important next step is a feasibility study.

Marine Transportation

The Government of Newfoundland and Labrador announced plans to reconfigure the provision of marine services to Labrador's north coast as well as Black Tickle. Under the plan, both the MV Northern Ranger and the MV Astron will be replaced with a new roll-on, roll-off ferry. It will also see elimination of freight services from Lewisporte. The Nunatsiavut Government is concerned that freight rates will increase as a result of the planned reconfiguration. There are also concerns over inadequate docking and storage facilities in Labrador Inuit communities to adequately accommodate the new vessel.

DEPARTMENT OVERVIEW

The department officially changed its name from Culture, Recreation and Tourism to Language, Culture and Tourism to reflect a renewed emphasis on promoting, protecting and revitalizing Inuttitut.

LANGUAGE AND CULTURE DIVISION

This Division has oversight over the following areas: language, translation/interpretation, and culture

TOURISM DIVISION

The Tourism Division has oversight of the following areas: Community tourism development, Torngat Mountains Base Camp and Research Station, Hebron Ambassador and Restoration programs, and arts and crafts.

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LANGUAGE

Inuttitut Classes

From January to March 2020, a pilot Inuktitut class was held at the Illusuak Cultural Centre and delivered to 19 adult beginner learners. As a pilot project, the goal was to gauge the interest of Inuttitut learners within the community and how an Inuttitut class could look. As a result, funds have been secured for a full-time Inuttitut teacher in Nain. A long-term goal is to hire Inuttitut teachers in each Labrador Inuit community.

Language Summit

Hosted in November 2019, the Nunatsiavut Language Summit engaged Labrador Inuit on discussions around language, and gathered information to be used in the development of a language strategy. Some 60 people met for two days to discuss past, present, and future language goals and initiatives, and ideas for future planning.

Master Apprentice Program (MAP)

The Master Apprentice Program is a six-month program that pairs fluent Inuktitut speakers, often Elders, with a non-fluent Inuktitut speaker. It is designed to be a one-on-one partnership between the Master (the fluent speaker) and the Apprentice (the language learner). Previously delivered through a partnership with Carleton University to help support, oversee and guide the evaluation of the program, it is now a permanent program offered by the department.

IlinniaKatigennik

IlinniaKatigennik is a weekly Inuktitut radio show in partnership with OKâlaKatiget Society. Listeners can call into the radio show to guess what sounds they heard, or Inuktitut words. People also call in to tell stories in Inuktitut. This is a way of promoting and practicing Inuktitut.

Language Nests

There are currently two Language Nests (Hopedale and Nain) that are ran under the Department of Health and Social Development, and partially funded by the Department of Language, Culture and Tourism. It's an immersion-based Inuttitut program that accommodates infants aged 0-2. The department funds a portion of staff positions, provides support to staff, and provides language and culture resources.

Language Survey

Work has begun on the development of a language survey in collaboration with Carleton University. This survey will determine how many Inuttitut speakers are in the Nunatsiavut region, and help guide next steps in language programming. The survey will be launched by the end of 2020.

Language Resources

A significant goal is to develop more language resources in each Labrador community, children's books, posters containing cultural information for children, youth and adult learning settings to have in different programing, prizes, sale items in each community office, as well as Inuktitut signs in public settings, encouraging people to speak Inuktitut.

Community Linguistics Workshop

In January 2020, participants from across Nunatsiavut and Upper Lake Melville gathered in Nain with Memorial University linguist Nicholas Welsh to discuss community linguist training and Inuttitut resource development. As a result of this workshop, MUN would like to develop a certificate in language reclamation with the Nunatsiavut Government. Due to COVID-19, planning has been paused, but will resume once programming is permitted.

Public Health Packages

The Language and Culture Division has collaborated with the Department of Health and Social Development Public Health to incorporate language and culture items into the care packages that are distributed to infants during their vaccinations. In addition to the existing provincial program, other items added include a small seal skin okpik toy, an Inuttitut children's book, flash cards with Inuktitut colors and numbers, and a magnet containing baby's first words in Inuktitut. This resource will help to incorporate Inuktitut and cultural resources into the day-to-day lives of infants.

Culture Resources

Cultural items have been created to incorporate into Language Nests, daycares, schools, and the Illusuak Cultural Centre. Items include mini Kamutet, toy sealskin seals, mini taluit, ulus, traditional clothing, etc. for children to play in, learn from, to see and have readily available culturally relevant items in their learning, play and social spaces. This will help children to be more confident in recognizing cultural items, knowing what these significant items are for, and how to use them in life and play.

Kajak Revival Project

The Kajak Revival Project is led by Noah Nochasak in Nain. This project aims to revive the valuable traditional skill of the kajak. Projects such as building kajait from scratch, kajait lessons to community members of all ages, preservation of knowledge through interviewing Elders on traditional knowledge of kajait use in Labrador, as well as information sharing on kajait knowledge will be included within the project.

Okak 1918 Commemoration

2018-2019 marks the 100 anniversary of the Spanish flu pandemic that devastated Labrador's Inuit. The 1918 Okak Commemoration committee was established to develop ideas on events and ways to commemorate anniversary. Events were originally planned for Okak, but due to unforeseen circumstances, were held in Nain instead.

Illusuak Culture Centre

The Illusuak Culture had its grand opening in December 2019. Beneficiaries from across Nunatsiavut traveled to attend the opening ceremony, along with many residents from Nain.

TOURISM DIVISION

The Tourism Division has oversight of the following areas: Community tourism development, Torngat Mountains Base Camp and Research Station, Hebron Ambassador and Restoration programs, and arts and crafts.

Community Tourism Development

There are a number of projects relating to community tourism development outlined within the 2014-2020 Nunatsiavut Tourism Strategy. Some of the major projects that were focused on this year included:

- Updating community maps to include all public buildings with an easy to read legend.
- Developing a Nunatsiavut Visitor's Guide (placed on hold for printing due to COVID-19.
- Tourism Development Officers work closely with many different stakeholders within Nunatsiavut, from accommodations owners, Inuit Community Governments, not-for-profit organizations, heritage societies and many more to develop tourism opportunities within Nunatsiavut. This year, staff worked hard to develop a Nunatsiavut Tourism Toolkit that pieced together how tourism works, from product development to marketing, to share with stakeholders.
- Tourism Development Officers continue to reach out to economic development and tourism officers working with Inuit Community Governments to help provide support.
- Proper signage is important for travelers. Tourism Development Officers
 began an inventory of signage in each community to determine next steps for
 the short-term tactic relating to brand harmonization within the Nunatsiavut
 Tourism Strategy.
- Tourism Development Officers have reached out to stakeholders to gather information on what their training needs are and to provide support accordingly.
 Near the end of the fiscal year, funding applications were submitted to offer proposal writing to departmental staff and other tourism stakeholders within Nunatsiavut.
- Staff continue to strengthen partnerships with tourism stakeholders including Hospitality Newfoundland and Labrador, the provincial Department of Tourism, Industry and Innovation, Atlantic Canada Opportunities Agency, and the Indigenous Tourism Association of Canada (ITAC).

TORNGAT MOUNTAINS BASE CAMP AND RESEARCH STATION

In May, the Nunatsiavut Government signed a five-year contract with Air Borealis (AB) and the Nunatsiavut Group of Companies (NGC) to operate the Torngat Mountains Base Camp and Research Station (Base Camp). Additional infrastructure was purchased for Base Camp, including zodiacs and kitchen equipment.

A Youth Leadership Program was offered at Base Camp this year. Although bad weather delayed the start of the program, youth participated in a life-changing experience.

HEBRON AMBASSADOR AND RESTORATION PROGRAMS

A Hebron ambassador, an assistant, two carpenters and two labourers were hired. The season ran from the beginning of July until the end of August. Restoration staff completed two of the church's porches.

A one-day hospitality training course through HNL was offered to staff in Nain at the beginning of July. Others from the Nain Inuit Community Government, Atsanik Inn and Smart Ice students also participated in the training.

A committee has been established with members from across different departments within the Nunatsiavut Government to develop a long-term planning and restoration plans to bring to the Nunatsiavut Executive Council.

ART AND CRAFT PROJECTS

Pattern Making Workshop

Held in Rigolet in August 2019, this week-long program saw eight participants learn how to construct patterns from measurements, adjust and create their own patterns. The community of Rigolet was also able to do a one-day crash course in how to set up and maintain an industrial sewing machine. This project was possible through funding from AADNC/AANDC (Indigenous Services Canada, Cultural Education Centers Activity).

Craft Council of Newfoundland and Labrador Christmas Craft Fair

The 46th annual event took place on November 8-II, 2019. This was the Nunatsiavut Government's second year participating in the event. Artist mediums included painting and print, sealskin products, jewelry, slippers, dolls, ornaments and other souvenir items. The craft fair was held at the Jack Byrne Arena in Bay Roberts, which generated thousands of visitors to the fair over the four-day weekend. This year a combined total of over \$5000 was generated for the four Labrador Inuit participating artists.

Northern Lights Conference

The Northern Lights Business Conference and Cultural Pavilion took place in Ottawa from February 5-8, 2020. This year the Crafts Council of Newfoundland and Labrador and Craft Labrador partnered to offer a pre-conference study tour

and learning forum in conjunction with Northern Lights for artists coming from Newfoundland and Labrador. These pre-conference events took place from January 30-February 4 in Westport, near Ottawa. The purpose of this learning forum was for Labrador artisans to learn from each other and to meet with artisans from other provinces, exploring connections between their craft experiences and their customers and looking at ways to make a living as a craft producer. It is estimated that Labrador Inuit artists made approximately \$10,000 at Northern Lights 2020.

Nunatsiavut Arts Strategy

Planning began early in the year to develop a Nunatsiavut Arts Strategy, with the issuance of a Request for Proposals. The successful proponent was Consulting Matrix, chosen based on previous work experience. A research application for community consultations and interviews with artists was submitted in the summer. A steering committee consisting of artists, craft producers, and various stakeholders, was also established and met in late September to review the draft strategy, and community consultations were held. An artist survey for those in Nunatsiavut, ULM, and Canada that were interested to add their input was released in the fall, and a first draft of the strategy was completed in January 2020. COVID-19 delayed the presentation of the draft strategy to the steering committee for its approval before bringing it to the Nunatsiavut Executive Council.

A maintenance position for the Jewelry Studio in Nain was filled, allowing the facility to be opened for carvers.

ARCHAEOLOGY/HERITAGE

Among the most notable events of the year included the long-awaited opening of the Illusuak Cultural Centre in Nain, and the commemoration event of the 1918 Spanish Flu in Okak this past fall. Ongoing initiatives include the Place Names Project and the Hebron Family Archaeology Project, as well as fieldwork which included site visits to Satosoak (Base Island), Nochalik Island and Kheovik, as well as a special trip to the Okak region.

Archaeological Permitting

The Nunatsiavut Government archaeologist reviews applications and issues permits with the support of Archaeology/Heritage staff members. During the year, II permits were issued for archaeological activity on Labrador Inuit Lands and in Labrador Inuit communities.

Review of Land Use Referrals

Archaeology/Heritage staff members review land use referrals as part of day-to-day activities in order to mitigate potential impacts of development to archaeological sites in the region. They help to determine if there is need for historic resource impact assessments when reviewing applications for land use from the private sector, government agencies and researchers. In 2019, the office reviewed 46 land use referrals, four mineral exploration work plans and 71 research proposals.

Assessments were conducted in the sand quarry in Nain and at Nochalik Island, in addition to an impact assessment conducted in anticipation of the Okak commemoration event.

Policy Development and Implementation

Archaeology/Heritage staff provide support to the NEC/Minister of Language, Culture and Tourism in the development of policies and procedures, which protect historic resources in Nunatsiavut. For example, cruise ships that stop at archaeological sites on Labrador Inuit Lands are now required to have an archaeologist onboard who is working under a permit issued by the Nunatsiavut Government.

Consultation and Public Engagement

Archaeology/Heritage staff regularly consult with other Nunatsiavut Government departments, the Labrador Inuit public, the Innu, the Provincial Archaeology Office, the Archaeology Unit at Memorial University of Newfoundland, Parks Canada, community heritage groups and researchers on archaeological and heritage related matters.

Archaeological Data Management

Staff members do a substantial amount of work to preserve, protect, study, interpret, develop, and promote an awareness and appreciation for Nunatsiavut's historic resources. This includes maintaining a database of archaeological sites within Nunatsiavut, maintaining an associated library and geographic information system, as well as plotting the locations of known sites on I:50,000 scale topographical maps.

Education and Outreach

Archaeology/Heritage encourages and assists the promotion of information on Labrador Inuit culture and history, the archaeology of northern Labrador, and the history of Nunatsiavut.

Nanilavut

The Nanilavut Initiative was created to help Inuit from across Canada locate lost loved ones who did not return home after being sent to southern hospitals during the Tuberculosis epidemic (1940s to 1960s). In many cases, information about patients being treated for TB in the south was never communicated to family members back home.

A project manager, hired in the 2018-19 fiscal year to undertake the initiative on behalf of the Nunatsiavut Government, has been raising awareness the Nanilavut Initiative project through public presentations in Labrador Inuit communities and Upper Lake Melville, as well as helping Inuit search lost loved ones.

The new records that have been found have been placed into a federal database, which is accessible by the other project managers in other Inuit regions of Canada. Some of the gravesites include cemeteries in St. Anthony, St. John's, Happy Valley-Goose Bay, North West River, Cartwright and Mary's Harbour.

Monuments and/or plaques will be erected in Labrador Inuit communities to remember those who passed away from TB and never returned home.

The Hebron Family Archaeology Project

The Hebron Family Archaeology Project works to capture stories and memories, as well as to learn more about important sites and place names from those who were relocated from the community. This year saw its fourth year of research and continued work with other departments on the Hebron long-term planning committee.

Uncommon Bonds

An application to the Council on Library and Information Resources program, Digitizing Hidden Special Collections and Archives was successful. The project, Uncommon Bonds: Labrador Inuit and Moravian Missionaries, is a partnership between the Moravian Archives in Bethlehem, PA, USA, Nunatsiavut Government, Memorial University Libraries and the National Heritage Digitization Strategy. A total of \$168,349.18 was received, which will allow for the digitization of approximately 56,000 pages of archival materials of relevance to Labrador Inuit.

The project will run two years and is overseen by an advisory committee made up of Labrador Inuit and external partners. At the end, all materials will be accessible to Labrador Inuit via multiple web-based and local computer portals. These records provide significant insight into Labrador Inuit culture, language, and history dating back to the eighteenth century.

Place Names Project

The Archaeology/ Heritage team conducted Place Names workshops in Hopedale, Makkovik, and Postville in January and February of 2020, and in Rigolet and Happy Valley-Goose Bay during late 2019. A report with recommendations will be produced in the 2020-2021 fiscal year.

The Digital Outreach and Oral History Initiative

The Nunatsiavut Stories website was launched in August 2019 and was the product of recommendations from previous annual Nunatsiavut Heritage Forums (2016, 2014 and 2013). It currently hosts content from the Kayak Revival Project, Avertok Archaeology Project and Daughters of Mikak.

Nunatsiavut Heritage Forum

The Heritage Forum is a week-long event held in different communities every year. It provides an opportunity to share the work being done by the department with Nunatsiavut communities, and to set priorities and goals for heritage-related initiatives and activities.

Due to the responsibilities associated with the opening of the Illusuak Cultural Centre, and then the COVID-19 pandemic, the Heritage Forum was postponed for this fiscal year. The next Heritage Forum will be held in Nain at Illusuak at a date yet to be determined.

Climate Change and Archaeological Resource Management

A request for proposals for a regional scale overview assessment of the climate change related impacts on archaeology was posted early in 2019. Archaeology/ Heritage was the recipients of a \$120,000 grant from the Climate Change Preparedness in the North Program. The funding will assist in providing a better understanding of where attention needs to be directed to effectively manage fragile archaeological resources in the face of a daunting situation that involves impacts to archaeology from things like coastal erosion, storm surge, permafrost melt, changes to soil chemistry and vegetation changes. Further update will be available in the 2020-21 annual report.

Illusuak Permanent Exhibit

Archaeology/ Heritage staff were busy this year working to select artifacts for the exhibit, arrange artifact loans, and finalize exhibit plans. One of the most significant aspects of this work was the development of archaeological reference guides for Blue

Rhino, the Illusuak exhibit team. Staff prepared detailed and up-to-date documents with background archaeological information on all cultures that have occupied the coast of Labrador. The exhibit team then parsed this information to develop the current panels on display.

Additionally, staff selected and coordinated the transfer of artifacts from The Rooms to Nunatsiavut for display in the exhibit. Artifacts were also gathered from collections belonging to the Nunatsiavut Government and the Moravian Church.

FIELDWORK

Satosoak (Base Island)

Late in 2018 the Nunatsiavut Government commissioned a report by Dr. Hans Rollmann on a census conducted by Johan Ludwig Beck in the Nain area in 1776, as well as English translations of the earliest confessional conversations between Inuit and Moravian missionaries in the region in the 1780s. The report includes a map drawn by Jens Haven in 1776 with Inuktitut place names and, in some cases, the locations of Inuit houses. Several of the settlements shown or referred to on this map have not yet been documented archaeologically, including Satosoak.

One particularly important thing about this map is that it shows Satosoak as a completely different island than the one shown on modern maps. The island that bears this name today is quite large and is located about 10 kilometers south of Nain. When Garth Taylor published his highly valuable monograph Eskimo Settlements of the Early Contact Period in 1974, Satosoak Island was shown as the large island south of Nain (1974:103). However, according to Haven's 1776 map, the Satosoak of the 18th century was north of Nain and is known today in English as Base Island. This English toponym appears on official mapping of the area at present, but the island also has an Inuktitut name today, which is Satosoakulluk, or 'Little Satosoak'. Based on this information it appears that any surviving remains of the Satosoak settlement will be found on the island commonly known as Base Island today rather than on the island currently known as Satosoak. For this reason, the traditional first field trip of the season involved a visit to Base Island in early July.

Okak

A three-day field expedition to Okak Bay was undertaken in early August in order to assess the location of a proposed tent camp for a commemorative event planned for early autumn at the Okak Mission site. The tent camp was meant to house a large group

of people who intended to travel to the site to mark the IOO-year anniversary of the closure of the community following the devastating impacts of the Spanish Flu pandemic in 1918-19. Three new sites were recorded on north Okak Island during the trip and three additional sites were revisited – one on North Okak Island, one on South Okak Island, and one on the mainland near a cabin.

Nochalik Island & Kheovik

A land use application for a warming hut on the west side of Nochalik Island that would form part of a newly proposed, regularly maintained snowmobile trail prompted a site visit. The island, about 30 kilometers southeast of Nain, had been briefly visited by Bryan Hood in 2004 who recorded one site on the northeastern end of it and noted high archaeological potential on other parts of the island that he was unable to get to at the time. This trip allowed an opportunity to survey parts of Kheovik, an island where Inuit who figure prominently in early contact period historical records are known to have wintered in 1780-81 (Taylor 1974).

DEPARTMENT OVERVIEW

The responsibilities of the Department of Education and Economic Development (EED) tie together two essential building blocks in the pursuit of self-reliance and prosperity for Labrador Inuit. Economic development will improve the ability to produce and to use and trade goods and services. This provides opportunity to generate revenue and create opportunities for Labrador Inuit. Education empowers individuals to pursue those opportunities by obtaining the skills and knowledge needed to pursue their chosen careers.

EDUCATION DIVISION

Overview

The Education Division focuses on programs and services to support Labrador Inuit seeking post-secondary education and/or labour market training. EED offers two programs to support Labrador Inuit: the Post-Secondary Student Support Program (PSSSP) and Inuit Pathways. EED also continues to develop innovative, Inuit-specific programs to improve educational opportunities for Labrador Inuit.

Post Secondary Student Support Program

The objective of the Post-Secondary Student Support Program (PSSSP) is to assist Beneficiaries of the Labrador Inuit Land Claims Agreement in gaining access to post-secondary education and to graduate with the qualifications and skills needed to pursue individual careers and to meet the human resource needs of the Nunatsiavut Government and Labrador Inuit communities.

This is an assistance program and is not intended to cover all education expenses or to replace income. The PSSSP provides financial assistance to eligible Beneficiaries towards the costs of their post-secondary education at a Canadian public post-secondary institution.

Inuit Bachelor of Education Program

The Inuit Bachelor of Education Program concluded with Memorial University's spring convocation. The focused on primary/elementary teacher education in the Indigenous and Northern context.

The Labrador Inuttitut Training Program ran concurrent with the education program, meaning students graduated with both an education degree as well as an Inuttitut language proficiency certificate.

The IBED program Indigenized teacher education and was specifically relevant to Labrador Inuit culture. In the fall of 2014, upwards of 20 students embarked on their educational journey in Happy Valley-Goose Bay. Now that these students have graduated and the program has concluded, EED looks forward to how the completion of this program will impact education in Nunatsiavut.

Indigenized Early Childhood Education Program

The Nunatsiavut Government delivers early childhood education programs within the guidelines of provincial standards and works closely with the Association of Early Childhood Educators Newfoundland and Labrador (AECENL). Child Care Services Certification is the process that allows for the assessment of the level of training of child care providers in the licensed/regulated daycare. In Newfoundland and Labrador the educational requirements for Early Childhood Education in licensed facilities are Level I Early Childhood Education certification (one-year) for child-care workers on the floor.

The Department of Health and Social Development is partnering with the EED and the College of the North Atlantic (CNA) to deliver Early Childhood Education Level I (ECE level I) certified training to IO students in Nain starting June 25. This will allow for current child-care workers to complete required training requirements as well as allow for capacity building within the community. CNA received funding from Post-Secondary Partnership Program with Indigenous Service Canada to deliver this program. Students will begin classes in the summer of 2019. They will continue their training one evening per week during the programming year and complete in the summer of 2020. This will allow staff the opportunity to complete the I6 required courses for the certification, while still running day-care services for Nain. This program will meet the provincial requirements as well as be culturally relevant.

Inuit Pathways ASETS

EED administers the Inuit Pathways program, which was created through an agreement with Employment and Social Development Canada (ESDC) to implement the federal government's Aboriginal Skills and Employment Training Strategy (ASETS) in Nunatsiavut. The program supports labour market training and business development for Labrador Inuit.

Inuit Pathways is available to all Beneficiaries of the Labrador Inuit Land Claims Agreement who are Canadian citizens.

ECONOMIC DEVELOPMENT DIVISION

Overview

The Nunatsiavut Government is determined to use the provisions of the Labrador Land Claims Agreement to create long-term benefits and meaningful employment and business opportunities for Beneficiaries.

EED is responsible for guiding economic development and new business initiatives for the Nunatsiavut Government. The department works closely with other departments, such as Lands and Natural Resources, to identify the best opportunities and use of Inuit resources in fishing, mining, tourism, technology, and more.

The department is also responsible for identifying and pursuing initiatives to improve opportunities for employment and entrepreneurship for Labrador Inuit. Initiatives include:

- maximizing Inuit participation in the civil service;
- ensuring Inuit labour market and business participation through Impacts and Benefit Agreements;
- providing access to training, investment and purchasing programs; and
- assisting and promoting Labrador Inuit businesses through the Nunatsiavut Business Centre Incorporated.

Appointment to MUN's Faculty of Business Administration Advisory Board

Nunatsiavut's Economic Development Director, Kristy Sheppard, has been appointed to serve a three-year term on Memorial University of Newfoundland's Advisory Board for the Faculty of Business Administration.

The board provides high-level, strategic advice to the dean and senior management as well as to Memorial's president, vice-president (academic) and vice-president (research) regarding business developments and faculty activities. Its objective is to "help us become a renowned leader in the areas of education, research and outreach for the benefit of our students, faculty, staff and alumni as well as businesses in Newfoundland and Labrador, Canada and the world."

Ms. Sheppard's involvement with the board will ensure Inuit inclusion in business planning/ curriculum at the provincial level, a larger presence for Nunatsiavut with key industry players in the province, and will provide a networking opportunity that would facilitate Memorial's economic strategy research/opportunity exploration.

Business Toolkit

Education and Economic Development's Business Toolkit has resources to help individuals harness the power of entrepreneurship and profit with success. Using the toolkit as a guide can help in getting started with the first steps, applying techniques to go in the right direction, and identify the right business solutions. The toolkit includes integration of thought provoking information for doing business, and resources available for Nunatsiavummiut. Available in both Inuktitut and English, the toolkits are available online, as well as in NG offices.

Business Startup Summit

A regional economic summit took place in Rigolet March 5-7 provided an opportunity for potential Inuit entrepreneurs and new start-up business to connect with key funding and support agencies operating in Atlantic Canada.

The first forum of its kind in the region, the Nunatsiavut Business Startup Summit was initialized by EED in response to the significant increase in business development inquiries in the past year. Utilizing a partnership approach, Inuit businesses and aspiring entrepreneurs were paired with industry experts and service providers to encourage business success and sustainability.

The summit had representatives from various business sectors and well as funding agencies. The event also focused on community engagement, addressing identified community issues (ie: food security), language use and retention, traditional skills promotion, local service development, partnerships for success, stakeholder interaction, cultural industries, supporting northern economies and community development events.

DEPARTMENT OVERVIEW

The Department of Health and Social Development is the largest department within the Nunatsiavut Government and is responsible for the provision of many direct services and programs. The department also works closely with many departments within the provincial government, federal partners, ITK and other Inuit regions.

TUBERCULOSIS

TB Profile Project

Launched in Nain and Hopedale with the aim to complete a TB summary form for every resident in both communities. As of end of March 2020, both communities were approximately 25 per cent complete; however, COVID-19 activities have slowed progress.

Nunatsiavut End TB Regional Action Plan

The plan was submitted to Inuit Tapiriit Kanatami (ITK) at the end of the last fiscal year and was approved. Departmental staff participated with ITK in the development of TB indicators - a key element of the elimination plan.

TB Program Policy Manual

This manual has been completed. Labrador-Grenfell Regional Health Authority was involved in the development of this manual. Feedback from LGH on the final draft has yet to be received.

COVID-19 pandemic

On March II, 2020, the World Health Organization declared the COVID-19 global pandemic. Home-care nursing was reduced to urgent services. Home Support Services were reduced to provide care for urgent clients only. Public Health nursing services were reduced to child immunizations and communicable disease follow up.

Staff had the responsibility of providing community education, working with partners on a community response and being available to provide Public Health guidance and advice on everything COVID-19 related. Multiple resources were created to provide information and messaging about COVID-19, which were distributed to Labrador Inuit communities.

NIHB HIGHLIGHTS

- There were two mobile optical clinics held during this reporting/fiscal period in the community of Nain, from June 3-7, 2019 and from September 23-27, 2019.
- · There was no increase in vision fees for January I, 2020.
- During late fall 2019 and early winter 2020, a further dental fee upgrade was implemented to match the rates paid out by Indigenous Services Canada at that time, based on the 2019 Newfoundland and Labrador Dental Fee Guide.
- First Light St. John's Friendship Centre provided ground transportation services to about 2,174 patient trips and/or their escorts during this reporting period a decrease of approximate four per cent over the previous fiscal period.

NIHB EXPENDITURES



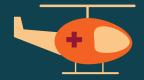
Pharmacy Expenditures \$ 4,526,347.00



Dental Expenditures \$ 794,900.00



Medical Supplies and Equipment Expenditures \$ 778,227.00



Medical Transportation – Air \$ 2,468,232.00



Accommodations & Meals \$ 2,069,063.00



Nunatsiavut Dental Clinics' Expenditures \$ 418, 642.00

(just professional fees paid out to dentists, does not include travel costs)



Vision Expenditures \$ 426,603.00

FOOD SECURITY

Highlights

Budget 2019 announced two new positions within Food Security; Food Security Programs Coordinator and Community Food Worker (Nain).

The COVID-19 Emergency Food Supplement Program was developed to assist vulnerable beneficiaries amidst the pandemic.

Canadian Feed the Children

In Nain and Hopedale, the funding supports the Lunch to Go program. In Rigolet, some funding supports school snacks and the purchase of equipment for the community greenhouse.

Lawson Foundation - Proposal Submission

In December 2018, DHSD awarded \$305,000 over the next three years for the development of an environmental health, stewardship and food skills program.

QANUIPITAA? NATIONAL INUIT HEALTH SURVEY

The Qanuippitaa? National Inuit Health Survey (QNIHS) is a permanent national research project. The Nunatsiavut Government is responsible for implementing the QNIHS in Nunatsiavut, and is committed to data collection every five years, data management, increasing capacity for leading health research, increasing capacity for health research governance, and communicating research results.

The 2019-2020 year marked a period of significant growth for the development of the QNIHS. Early in the year, the Qanuippitaa? team was successful in establishing partnerships, leading regional engagement, and building a plan to implement thorough community level engagement.

MENTAL WELLNESS AND HEALING

Intergenerational Trauma and Healing Program

The Community Mobile Trauma and Addictions Treatment Team follows trauma-informed established guidelines in the treatment of severe trauma. Future trauma and addiction programing were slated sometime in April 2019 to March 2020, but the COVID-19 pandemic halted plans. The focus was shifted to providing resources and support to the communities.

The Intergenerational Trauma and Healing Program is facilitated in communities by a mobile team consisting of: a clinical therapist, and trauma and addictions counsellors.

Responding to Community Crisis

The trauma and addiction mobile team has been called out to respond to community crisis within Nunatsiavut. During crisis response times, the team provides individual and group support. The team will also provide referrals to other agencies to continue with the supports if needed.

Community Sheds

The Community Shed Program is filling a gap in services that is designed for youth to use a space to learn hands on skills such as wood working and small engine repairs.

The sheds not only provide scheduled programming, but are drop in spaces as well. Youth ages 13-30 can avail to the sheds as a warm space and place to learn. Each shed coordinator has been trained in first aid, CTRI, ASSIST, and mental health first aid.

Fetal Alcohol Spectrum Disorder

The FASD coordinator continued to build and maintain partnerships with various different stakeholders, engaged in training and information sharing, and the overall promotion of awareness of the causes and effects of FASD.

Crafts

The craft program received a grant of \$4,500 from the Nunatsiavut Government Trust Fund. The program consists of learning to make sealskin mitts and slippers from Elder Mary Ann Doucet, who began teaching inmates to make crafts since October 2019. The program ended in the middle of March.

Mental Health and Addictions

The Mental Health and Addictions Workers staff have provided a wide range of promotion, prevention, and intervention support services within their communities. They continue to develop and facilitate parenting/family programs, wellness and cultural programs, supportive groups, child and youth programs, land-based programs, and programs promoting physical health as a component to maintaining and promoting mental wellness.

MHAWs have also provided outreach and home visits, support in times of crises, supportive counselling/one-on-one support and continued collaboration with other internal and external partners to ensure client-centered work continued.

MHAWs continued programming during COVID-19 through online measures. They also provided distance mental wellness support through online messaging and a toll-free line, which included counselling services across the Nunatsiavut region and Upper Lake Melville area.

Youth Mental Wellness Team

The Mental Wellness Team intends to enhance the knowledge, skills, recruitment and retention of a mental wellness and allied services workforce able to provide effective and culturally safe services and supports for First Nations and Inuit. The team also focuses on clarifying and strengthening collaborative relationships between mental health, addictions and related human services and between federal, provincial, territorial and First Nations, and Inuit delivered programs and services.

Justice Services

The Division of Mental Wellness and Healing secured funding from Indigenous Justice Services for 2019 through 2022. Key components of the work plan included strengthening community and regional knowledge related to navigating supports for those involved in the justice system, building and strengthening partnerships with pertinent stakeholders, promoting mental wellness, and help support individuals involved in the justice system.

Murdered & Missing Indigenous Women and Girls (MMIWG)

DHSD received funding to support healing among families affected by MMIWG and has contracted two family therapists to implement this work. The Family Therapists had an initial regional visit in December 2018, with monthly therapeutic visits since then.

Sexual Violence Prevention and Outreach

The staff lead has been active in the delivery of services to sexual offenders. This work has included building relationships and rapport with referral agents, receiving referrals, and providing services.

YOUTH PROGRAMS AND SERVICES

Regional Youth Program Services

This year has seen the development and drafting of a Regional Youth Strategy and hosting of the annual Regional Youth Symposium. Priority areas identified by youth included mental wellness and intergenerational healing, food and housing security, language and culture revitalization, education and economic development; and youth leadership and development.

Youth Outreach Workers

There is a Youth Outreach worker in both Nain and Hopedale who focus on culture, language, and land-based programming, in addition to engaging with youth and young adults to promote wellness and healing.

Nain Youth Center

Under National Inuit Suicide Prevention Strategy funding, the Nain Youth Center provides a safe and supportive environment to young people in Nain. The Youth Center staff is active in creating a safe and supportive environment for all, addressing issues of interpersonal tension, supporting youth in distress, helping with resumes or applications, teaching cooking, cleaning, and other life skills, and encouraging youth to fulfill their potential.

COMMUNITY PROGRAMS DIVISION

Childcare

The Early Childhood Education (ECE) certification course continues in Nain. Even though the students cannot meet in a traditional classroom setting, the instructor has modified the learning to make the course successful.

DHSD is working towards having the child-care funding for the Inuit Childcare Initiative (ICCI) the Aboriginal Head Start (AHS) roll into the Fiscal Financing Agreement. DHSD has received additional funding under the federal Inuit Early Learning and Child Care (IELCC) initiative.

The Family Resource Centre (FRC) and Public Health have a very good partnership program geared towards pregnant moms with their other children.

Renovations for Postville's daycare / DHSD building will hopefully begin this summer.

Status of Women

The Status of Women office received project funding from the Government of Newfoundland and Labrador to send six staff members from the three Nunatsiavut safe houses to attend the Canadian Domestic Violence Conference in Halifax, Nova Scotia from March 5 - 6, 2020.

The office hosted another 'Aboriginal Women for Tomorrow' workshop in partnership with the Canadian Executive Service Organization. The workshop was hosted in Happy Valley-Goose Bay February 24-25, 2020.

The Inuit Woman of the Year Award was presented for 2019/2020. Unfortunately, due to COVID-19, plans for presentation were put on hold.

FAMILY SERVICES DIVISION

Family Connections

Services through the Family Connections Program (FCP) continue to be offered in three communities: Nain, Hopedale and Happy Valley-Goose Bay. Family connections workers visit with families in their home, office or other community locations on a regular basis. They provide individual advocacy and support to help the family achieve their desired goals.

Indigenous Representative

The Indigenous representative is the individual designated by the Nunatsiavut Government to participate in the cultural connection planning for Inuit children/youth who are in the care/custody of Children, Seniors and Social Development. In June 2019, the new Protection and In Care Policy and Procedure Manual for the provincial CSSD came into effect and 30 plans have been completed for Inuit children in care.

Caring for our Children Project

The Caring for our Children Project is a collaborative pilot initiative between the Nunatsiavut Government and CSSD. The first staff was hired in June 2019 and the pilot project was established on September 19, 2019.

The project employs two social workers whose aim is to enhance support services to existing Inuit foster parents, and to recruit new foster parents in Nunatsiavut and Upper Lake Melville for Inuit children and youth who are in the care of CSSD.

SOCIAL DEVELOPMENT DIVISION

Supportive Living Program/Emergency Shelter

There are currently eight units in Happy Valley-Goose Bay providing housing and support to multiple clients 24 hours a day. The program also supports seven apartments, with one or two residents in each, as well as drop-in supports. The Hopedale unit houses three individuals and the Nain unit houses four. The program also oversees two units for Labrador-Grenfell Regional Health Authority with one resident.

The emergency shelter in Happy Valley-Goose Bay is called the Housing Hub because all Supportive Living Program staff are located in the building. It has become a communication centre for the homeless, or for family and service providers trying to maintain contact.

Status of Women

The Status of Women office coordinated open sites in each Labrador Inuit community, as well as Happy Valley-Goose Bay and North West River to view the official closing ceremony of the Inquiry into Missing and Murdered Indigenous Women and Girls that took place in Ottawa.

The office worked with Violence Prevention Labrador on self-defence workshops for Makkovik and Postville, as well as with Pauktuutit's project research study "Addressing Gendered Violence against Inuit Women: A review of police policies and practices in Inuit Nunangat".

Elders Coordinator

Nain hosted the biennial Elders' Conference April 8-II, 2019 in Nain, with 33 delegates participating from the five Labrador Inuit communities, Happy Valley-Goose-Bay, North West River and the Canadian Constituency.

Celebrations for World Elder Abuse Awareness Day took place in all communities on June 15. Various community members delivered feasts, educational pieces on Elder abuse and special presentations.

DEPARTMENT OVERVIEW

The Department of Lands and Natural Resources is responsible for all matters related to the protection, use, and development of renewable and non-renewable resources in Nunatsiavut. The Department is organized into four divisions: Lands, Non-Renewable Resources; Renewable Resources; and Environment. The Department's mandate is to ensure the sustainable management of Nunatsiavut land and natural resources while maximizing benefits from the development of these resources for Inuit.

LANDS DIVISION

A total of 31 land use applications where submitted in 2020 and are at various stages of procession. Three of the applications are for quarries (Postville, Rigolet and Nain), one is for a winter trail emergency shelter (Nain) and the rest are for cabins.

A total of 25 leases were prepared for the Fisheries and Oceans Canada for renewal of marine navigation aids on Labrador Inuit Lands.

The Lands Division completed land transfers to the Department of Language, Culture and Tourism for programs at Hebron and the Kajak Revival Project at Village Bay.

Staff continue to work with Nunatsiavut Government conservation officers to identify unregistered cabins in Labrador Inuit Lands with an objective of adding them to the Applications Registry.

In 2019, the Nunatsiavut Assembly adopted regulations respecting access to Labrador Inuit Lands by non-Beneficiaries for the purposes of harvesting. One section of the regulations permits guests of recreational camps access to Labrador Inuit Lands for harvesting in accordance with agreements between the Nunatsiavut Government and the owner or operator of a recreational camp.

Signs have been developed and installed on the winter trails outside of the communities of Postville to inform non-Beneficiaries that a permit is required to access Labrador Inuit Lands for harvesting purposes. Signs will be placed on the winter trails outside Rigolet in the winter of 2021.

ENVIRONMENT DIVISION

Staff attended the Arctic Net Annual Scientific meeting in Halifax in December. The meeting was very successful, allowing for presentations on many of the successful research projects that have been operating in Nunatsiavut.

Staff continue to work with the Government of Newfoundland and Labrador, Nalcor Energy and Labrador's other Indigenous groups on finalizing the Terms of Reference for the Monitoring and Health Management Oversight Committee (MHMOC) for the Muskrat Falls hydroelectric project. The Government of Newfoundland and Labrador is setting up this committee to provide recommendations for adapting a community-based methylmercury monitoring program.

In response to the COVID-19 pandemic, the Environment Division began working with multiple groups and organizations in partnership with other Nunatsiavut

Government Departments to ensure the continued availability of food at the Nain Community Freezer.

Through partnership with Language, Culture and Tourism, Parks Canada, Air Borealis, the Nunatsiavut Group of Companies (NGC) and Oceans North, staff from the Environment Division visited the Torngat Mountains Base Camp and Research Station to conduct a clean-up of the site, and to test the soil and water for contaminants. Photos and measurements were taken for future planning to ensure operations are environmentally-sustainable and following all proper regulations and laws.

Staff worked with research partners to ensure the continued success of research programs throughout Nunatsiavut. This was done through the successful capacity and training that has been built in Labrador Inuit communities, allowing residents to conduct the research themselves, through the support of Nunatsiavut Government staff and external partners. Additionally, sea bird and marine mammal identification training workshops ran in Nain during September, resulting in more staff and community members trained in these important skills.

NON-RENEWABLE RESOURCES DIVISION

Vale continued exploration this year adjacent to its mine at Voisey's Bay, including prospecting, a geochemistry survey, ground geophysics, and drilling.

Labrador Gold delivered a community presentation on February 12 in Hopedale on its Udjoktok project. The company submitted its summary of exploration activities report for 2019 to the division. Due to the COVID-19 pandemic and travel restrictions no work plans were received from the company for next year.

Aurora Energy did not do any exploration this summer, but did complete a six-day camp maintenance and rehabilitation program from September 14 to 19.

The Geological Survey of Canada presented the results of the geoscience research activities of the Geo-mapping for Energy and Minerals Program (GEM) that took place near Hopedale the past few summers.

Division staff attended the annual Prospectors and Developers Association of Canada (PDAC) conference March I to 4 in Toronto.

The Division partnered with the Newfoundland and Labrador Prospector Association to develop a syllabus that would satisfy the provincial requirements for the Genuine

Prospector designation. The course is planned to be presented in a one-week long format in Nain in the summer of 2021.

With the release of the Canadian Minerals and Metals Plan: Action Plan 2020, the Government of Canada highlighted a desire to shift natural resource exploration in Canada to battery metals and rare earth elements. Division staff prepared a report on the rare earth elements near and within the Labrador Inuit Settlement Area that are good prospects for mineral exploration – detailing historical work and availability of the showing.

Vale submitted an application to mine the Discovery Hill resource, with the hope of developing an open pit mine to keep the mill at Voisey's Bay working at optimal rates while transitioning into the underground phase.

Staff worked on the Regional Assessment of Offshore Oil and Gas Exploratory Drilling East of Newfoundland and Labrador (RA). All documents were reviewed and letters were written to Impact Assessment Agency of Canada (IAAC) outlining concerns.

RENEWABLE RESOURCES DIVISION

Fisheries

The North Atlantic Fisheries Organization (NAFO) scientific council approved an increase to the Canadian Total Allowable Catch for Greenland Halibut in 2020. Currently, the Nunatsiavut Government harvests only 3.38 per cent of the Greenland halibut catch. Between the communal and competitive turbot fishery, 195 metric tonnes of turbot were landed in Makkovik in 2019.

The 2JN snow crab fishery started up during the week of July 6. The area 2HJN crab fishery performed poorly this year, primarily due to a resource issue. The last offload was made on August 13 with 40 per cent of the quota landed.

The char fishery started up the week of July 13. Torngat Fish Producers Co-op processed 33,359 pounds of char, 18,613 pounds of green scallop and 7,759 pounds of scallop meat.

Northern shrimp from 2019 is still in storage in Europe. This resulted in delays for the 2020 season, as processors waited on shrimp from last year to sell before purchasing more this season.

Wildlife

The 2019-20 moose hunting season opened on September 16. Our of 39 licences issued for the Labrador Inuit Settlement Area, a total of 10 animals were harvested. Based on survey data, a Traditional Knowledge study and last years hunting success, the Nunatsiavut Government decided to issue 23 of the 39 available licenses for the 2020-2021 harvest and moved seasons for an earlier closure.

The Torngat Secretariat completed their moose aerial survey in the Kaipokok south area this past winter. A total of eight moose were seen – five cows and three bulls. There was no sign of any calves.

The 2020 polar bear hunting season opened on February 3 and closes on June 30. Labrador Inuit hunt bears from the Davis Strait sub-population. A survey of this sub-population was conducted two years ago. Results of the survey are expected in early 2021.

The Nunatsiavut Government received funding from the Government of Newfoundland to hire a Woodland Caribou Conservation Officer for four years. The position was filled in Rigolet.

The Renewable Resource Division took part in the non-profit moose hunt in Gros Morne National Park again this year. Parks Canada issued 30 licenses to the Nunatsiavut Government. All where filled successfully and under budget.

The George River caribou herd was surveyed this past summer, revealing about 8,100 animals – an increase of 2,600 from the 2018 Survey. Based on the survey, 35 per cent of the herd is now made up of calves. In November, a fall classification, which included departmental staff was conducted.

FINANCE, HUMAN RESOURCES, AND INFORMATION TECHNOLOGY

LEGISLATION

During the 2019-2020 fiscal year, the Finance Division was involved in the preparation the Budget Act 2020. This Bill, approved at the March 2020 sitting of the Nunatsiavut Assembly, authorized the Nunatsiavut Government to raise and collect revenues and to spend money from the Nunatsiavut Fund for the purposes set out in the budget for the 2020-2021 fiscal year.

FINANCE

Negotiations

The Finance Division was involved in negotiation of the renewal of the Fiscal Financing Agreement (FFA), the Own Source Revenue Capacity (OSR) Agreement and the renewal of the Implementation Plan. The Nunatsiavut Assembly approved a renewed Fiscal Financing Agreement at the March 2020 sitting. Its Effective Date was April I, 2019 and is for a five-year period. An agreement was reached on the funding for the Torngat Joint Fisheries Board and the Torngat Wildlife and Plants Co-Management Boards for the next 10 years.

OSR Offsets

The Government of Canada has approved a suspension of the deduction in respect of the Nunatsiavut Government's own source revenue until a New Fiscal Capacity Methodology is completed for Canada's Collaborative Self-Government Fiscal Policy. A similar request has been presented to the Government of Newfoundland and Labrador. This effectively means that there are no payments related to OSR until the new model is completed.

INFORMATION TECHNOLOGY

The Information Technology Division is responsible for the supplying and managing the Nunatsiavut Government's information technology needs and resources. During the 2019-2020 fiscal year, there were 2,589 support requests logged, an increase of approximately 1,000 more over the previous year (a 63 per cent increase). The primary reason for the substantial increase is employees using the Help Desk ticketing system as their first step in requesting IT support, rather than using the telephone or an in-person visit. IT also had approximately 130 requests for new employees in the past year.

The IT Division is instrumental in working with Bell regarding telephone and internet systems. During the year, staff assisted with the installation of new phone systems at three office locations, new internet circuits at two locations, the development of a new firewall software and plan for the government, and have engaged with Bell (as well as other Internet Service Providers) on potential strategies to meet our communication needs.

There were new policies approved to cover the areas of general use, security, internet use, content and e-mail service.

HUMAN RESOURCES

From April I, 2019 to March 3I, 2020, there was approximately I25 job competitions completed for the Nunatsiavut Government, which includes developing the job ad, interview questions and preparing the letters of offer, as well as the entire recruitment process. This does not include re-advertising of one of these I25 positions. The HR Division also receives numerous policy interpretation requests, assistance with the development of job descriptions, disciplinary advice and action, along with many other tasks.

There were a number of policy amendments made for the civil service in 2019-2020, namely to clarify hours of work, probation and trial periods, Labrador allowance, etc.

CONSOLIDATED FINANCIAL STATEMENTS OF NUNATSIAVUT GOVERNMENT

Consolidated financial statements of Nunatsiavut Government

March 31, 2020

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Nunatsiavut Government March 31, 2020

Management's Responsibility for Financial Reporting

The accompanying consolidated financial statements of the Nunatsiavut Government and all the information therein are the responsibility of management and have been approved by the President and the Minister of Finance, Human Resources and Information Technology on behalf of the Government.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards, as defined by the Public Sector Accounting Handbook and the Chartered Professional Accountants of Canada Handbook. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The Government maintains systems of internal accounting and administration controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Government's assets are appropriately accounted for and adequately safeguarded.

The Government is responsible for ensuring that management fulfils its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been audited by Deloitte LLP in accordance with Canadian generally accepted auditing standards on behalf of the Beneficiaries of the Labrador Inuit Land Claims Agreement.

President

nnis M Laune

Minister of Finance, Human Resources and Information Technology



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Independent Auditor's Report

To the Members of the Nunatsiavut Assembly

Opinion

We have audited the financial statements of Nunatsiavut Government (the "Government"), which comprise the consolidated statement of financial position as at March 31, 2020, and the consolidated statements of operations and accumulated surplus, remeasurement gains and losses, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Government as at March 31, 2020, and the results of its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Government in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Government's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Government or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Government's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to
 fraud or error, design and perform audit procedures responsive to those risks, and obtain audit
 evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not
 detecting a material misstatement resulting from fraud is higher than for one resulting from error,
 as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override
 of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Government's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Government to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Government to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Deloitte LLP

February 26, 2021

		2020	2019
	Notes	\$	\$
_			
Revenue		75 457 700	FF 472 007
Fiscal financing agreement		75,157,790	55,473,007
Interest and investment income		17,365,566	28,292,444
Personal income taxes		7,385,977	6,190,126
LILCA Chapter 19 fund		4,500,993	4,641,250
Newfoundland and Labrador		4 260 602	4 222 442
Housing Corporation		4,368,692	4,222,442
Service Canada		3,786,139	3,305,807
Other grants and contributions Other income	10	3,141,554	2,051,664 1,848,021
	10	2,360,756	· · · · · · · · · · · · · · · · · · ·
Goods and Services Tax		2,008,167	2,656,486
Indigenous Services Canada Health Canada		1,401,410	3,868,618
		1,437,472	3,197,074
Inuit Tapiriit Kanatami		775,441 674,737	581,987 535,513
Labrador Grenfell Regional Health Authority Tasiujatsoak Trust		509,711	525,512 1,665,165
Government of Newfoundland and Labrador		417,800	437,833
Atlantic Canada Opportunities Agency		315,847	221,011
Vale Newfoundland and Labrador Limited		206,433	216,411
Mining tax royalty		294,974	10,175,807
Gain on disposal of tangible capital assets		4,404	14,462
Share of earnings from affiliated business entities		393,910	2,155,414
		126,507,773	131,740,541
Expenditures			
Salaries and employee benefits		25,266,130	23,076,517
Fiscal financing agreement		22,682,540	14,784,132
Nunatsiavut Government - Department of Health			
and Social Development Non-insured			
Health Benefits Program		11,558,258	11,627,774
Professional fees	16	6,172,024	5,289,140
Amortization of deferred			
_expenditures - land claims		3,383,848	3,383,850
Travel	16	3,106,324	3,476,463
Program funding	16	3,199,638	2,592,538
Amortization Nunatriawut Covernment - Post secondary		2,577,351	1,673,017
Nunatsiavut Government - Post-secondary Student Support Program		2,181,636	2,579,909
Nunatsiavut Government - Inuit		2,101,030	2,373,303
Pathways Program		1,813,709	1,567,191
Rent and maintenance	16	1,783,552	3,178,566
Heat, light and insurance		935,841	932,369
Materials and supplies	16	585,177	452,688
Contingency reserve		581,500	486,500
Telephone		488,538	437,569
Equipment		482,783	307,836
Postage and shipping	16	481,283	171,982
Publications and printing		439,432	243,710
Training programs		210,899	272,223
Resource and research	16	172,187	436,398
Administration		157,210	29,248

Nunatsiavut Government

Consolidated statement of operations and accumulated surplus (continued) Year ended March 31, 2020

	2020 \$	2019 \$
Expenditures (continued)		
Bank charges	42,560	59,429
Conference and meetings	40,705	106,392
Advertising	33,623	26,943
Translation and typing	26,360	54,965
Foreign exchange (gain) loss	15,275	(37,806)
Election costs	40,019	65,358
Interest	368	345,526
	88,458,770	77,620,427
Annual surplus	38,049,003	54,120,114
Accumulated surplus, beginning of year	582,942,555	524,091,037
Capital transfers received during the year	9,372,654	4,731,404
Accumulated surplus, end of year	630,364,212	582,942,555

		2020	2019
	Notes	<u> </u>	<u> </u>
Financial assets			
Cash and cash equivalents		91,571,479	75,747,666
Accounts receivable	4	22,303,077	20,438,824
Short-term investments		72,654,300	69,432,428
Restricted investments		524,715,986	445,847,715
Due from Labrador Inuit Capital			, ,
Strategy Trust, non-interest bearing, no			
set terms of repayment		8,321,204	6,371,520
Investments at modified equity	3	1	1,555,778
		719,566,047	619,393,931
Liabilities			
Accounts payable and accrued liabilities		7,718,705	8,066,118
Demand loans		287	18,342
Deferred revenue	5	43,866,150	37,689,946
Accrued severance pay		2,432,316	2,298,031
Notes payable			4,430,576
		54,017,458	52,503,013
Net financial assets		665,548,589	566,890,918
Commitments	12		_
Contingencies	14		
Contingencies	14		
Non-financial assets			
Tangible capital assets	8 and 16	57,368,813	51,974,903
Deferred expenditures - land claims			3,383,848
Prepaid expenses		484,036	429,248
		57,852,849	55,787,999
Accumulated surplus is comprised of			
Accumulated surplus		630,364,212	582,942,555
Accumulated remeasurement gains		93,037,226	39,736,362
Accumulated surplus	9	723,401,438	622,678,917

The accompanying notes are an integral part of the consolidated financial statements.

On behalf of the Government

Minister of Finance, Human Resources and Information Technology

Nunatsiavut Government

Consolidated statement of remeasurement gains and losses Year ended March 31, 2020

	Notes	2020 \$	2019 \$_
Accumulated remeasurement gains, beginning of year Unrealized gains (losses) on portfolio investments Realized gain on portfolio investments transferred to consolidated		39,736,362 54,332,837	59,642,317 (15,270,803)
statement of operations and accumulated surplus Accumulated remeasurement gains, end of year	9	(1,031,973) 93,037,226	(4,635,152) 39,736,362

Nunatsiavut Government

Consolidated statement of change in net financial assets Year ended March 31, 2020

	2020 \$	2019 \$
Annual surplus Net annual unrealized remeasurement gains (losses) Net annual realized remeasurement gains transferred to consolidated statement of operations and	38,049,003 54,332,837	54,120,114 (15,270,803)
accumulated surplus	(1,031,973) 91,349,867	(4,635,152) 34,214,159
	91,349,867	34,214,139
Change in tangible capital assets Acquisition of tangible capital assets Amortization of tangible capital assets Proceeds from disposal of tangible capital assets Gain on disposal of tangible capital assets	(7,983,857) 2,577,351 17,000 (4,404) (5,393,910)	(6,181,651) 1,673,017 15,111 (14,462) (4,507,985)
Change in other non-financial assets Capital transfers Amortization of deferred expenditures - land claims Net change in prepaid expenses	9,372,654 3,383,848 (54,788) 12,701,714	4,731,404 3,383,850 (56,355) 8,058,899
Increase in net financial assets Net financial assets, beginning of year Net financial assets, end of year	98,657,671 566,890,918 665,548,589	37,765,073 529,125,845 566,890,918

Notes	2020	2019 \$
Operating transactions Annual surplus Changes in non-cash items Net annual realized remeasurement gains transferred to consolidated statement of	38,049,003	54,120,114
operations and accumulated surplus Forgiveness of notes payable Share of loss (earnings) from affiliated business entities	(2,981,657) (4,430,576) 1,555,777	(4,635,152) — (2,155,414)
Amortization of tangible capital assets Amortization of deferred expenditures - land claims Gain on disposal of tangible capital assets	2,577,351 3,383,848 (4,404)	1,673,017 3,383,850 (14,462)
Accrued severance pay Other	134,285 3,909,750 42,193,377	(14,366) (164,366) (2,553,469) 49,654,118
Capital transactions Acquisition of tangible capital assets	(7,983,857)	(6,181,651)
Proceeds from disposal of tangible capital assets	(7,965,837) 17,000 (7,966,857)	(6,166,540)
Financing transactions Repayment of notes payable Repayment of demand loans Capital transfers	_ (18,055) 9,372,654 9,354,599	(4,229,465) (16,667) 4,731,404 485,272
Investing transactions Acquisition of short-term investments Acquisition of restricted investments	(3,221,872) (24,535,434) (27,757,306)	(3,077,794) (14,811,232) (17,889,026)
Net change in cash and cash equivalents Cash and cash equivalents, beginning of year Cash and cash equivalents, end of year	15,823,813 75,747,666 91,571,479	26,083,824 49,663,842 75,747,666

Nunatsiavut Government

Notes to the consolidated financial statements

March 31, 2020

1. Nature of operations

The Nunatsiavut Government (the "Government") is a legal entity by virtue of both federal and provincial law. It is also the successor of the Labrador Inuit Association for purposes of the Labrador Inuit Land Claims Agreement.

The Nunatsiavut Government is not incorporated or registered under any corporations, companies, societies or similar legislation of either Canada or the Province of Newfoundland and Labrador. Its legal status is conferred under the Labrador Inuit Land Claims Agreement and the Labrador Inuit Land Claims Agreement Act, SNL 2004, c.L-3.1 and the Labrador Inuit Land Claims Agreement Act, SC 2005, c.27.

On December 1, 2005, the Nunatsiavut Government became the primary organization representing the approximately 7,200 beneficiaries to the Labrador Inuit Land Claims Agreement. The Labrador Inuit live mainly in the communities of Nain, Hopedale, Makkovik, Postville and Rigolet, and in the Upper Lake Melville area, which includes Happy Valley-Goose Bay and North West River. The Nunatsiavut Government assumed responsibility for most of the activities, programs and services that were formerly carried on by the Labrador Inuit Association.

The Nunatsiavut Government has jurisdiction over Inuit citizenship and rights and benefits under the Labrador Inuit Land Claims Agreement. In Labrador Inuit Lands and in Inuit communities, it has the power to make laws relating to cultural affairs, education and health and social services. It manages Labrador Inuit Lands and has the power to require environmental assessments for development and to permit archaeological activities.

The Nunatsiavut Government is comprised of a President, Nunatsiavut Executive Council, the Nunatsiavut Assembly and the political, social, cultural and economic institutions established by the Nunatsiavut Assembly.

The President and members of the Nunatsiavut Assembly are elected for four-year terms. The President is head of the Nunatsiavut Executive Council and the Nunatsiavut Assembly. The Nunatsiavut Assembly must have no fewer than 16 members.

Members of the Nunatsiavut Assembly are elected to represent seven Inuit constituencies: Nain, Hopedale, Makkovik, Rigolet, Postville, the Upper Lake Melville area, and the rest of Canada. From the Members of the Nunatsiavut Assembly, the President appoints a First Minister who has the support of the Nunatsiavut Assembly. The First Minister then appoints additional members of the Nunatsiavut Assembly to the Nunatsiavut Executive Council.

The Nunatsiavut Assembly functions as the Inuit Parliament. It ensures a forum for debate and the enactment of laws and oversees the actions of the Nunatsiavut Executive Council. The Nunatsiavut Executive Council implements Inuit laws, develops and implements policy, initiates and prepares legislation, oversees the administration of government, and is accountable to the Nunatsiavut Assembly.

2. Summary of significant accounting policies

Basis of accounting

The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Institute of Chartered Professional Accountants of Canada and reflect the following significant accounting policies:

Reporting entity and principles of financial reporting

The Government reporting entity includes the Nunatsiavut Government and all related entities which are accountable to and are either owned or controlled by the Nunatsiavut Government. Transactions and balances of organizations are included in these consolidated financial statements through one of the following accounting methods.

(i) Consolidation method

These consolidated financial statements consolidate the assets, liabilities and results of operations of the following government organizations:

- Nunatsiavut Government year ended March 31, 2020;
- Labrador Inuit Land Claims Implementation Trust ("Implementation Trust") year ended December 31, 2019; and
- Labrador Inuit Land Claims Settlement Trust ("Settlement Trust") year ended December 31, 2019.

All inter-organizational balances have been eliminated on consolidation.

(ii) Investments at modified equity

Labrador Inuit Capital Strategy Trust, a 100% owned subsidiary, is a Government Business Enterprise ("GBE"). This investment is accounted for using the modified equity method. Under the modified equity method, the Nunatsiavut Government recognizes its pro-rata share of the investee's net surplus (deficit) in its investment account.

Revenue recognition

The Government derives certain revenues from various funding agencies. Government grants and transfers are recognized in the period in which events giving rise to the transfer occur, provided the transfers are authorized, any eligibility criteria has been met, including performance and return requirements, and reasonable estimates of the amount can be determined. Government grants and transfers received under the funding arrangements which relate to a subsequent fiscal period are reflected as deferred revenue in the year of receipt and classified as such in the Statement of Financial Position.

Interest, share of earnings (loss) from affiliated business entities, and other income are recorded in the period in which they are earned, provided that persuasive evidence of an arrangement exists and collection is reasonably assured.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks. Bank borrowings are considered to be financing activities.

2. Summary of significant accounting policies (continued)

Investments

The fair values of investments, including mutual funds, are based on their quoted market prices on a recognized exchange. Investments are priced at their current bid prices. Subsequent changes in the fair value of investments are recognized in the statement of remeasurement gains and losses.

Restricted investments

Restricted investments consist of bank accounts and portfolio investments held by the Implementation Trust and Settlement Trust. The Settlement Trust and the Implementation Trust are more fully explained in Note 6.

Tangible capital assets

Tangible capital assets are assets owned by the Nunatsiavut Government which are recorded at cost. Amortization is based on the declining balance method at rates which will reduce original cost to estimated residual value over the useful life of the assets.

Rates and bases of amortization applied to write-off the cost of tangible capital assets are as follows:

Houses	4%
Mini homes	4%
Buildings	4%
Computers	30-100%
Vehicles	30%
Training facility	4%
Furniture and equipment	20%

Impairment of long-lived assets

Long-lived assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when their carrying value exceeds their fair value.

Deferred expenditures - land claims

Government funding of land claims negotiation was done principally by way of loans. Accordingly, the Government deferred land claim expenditures in excess of revenue until such time as the terms of the ultimate land claims settlement were finalized. These expenditures are now being amortized over the period of the land claims settlement payment period, being fifteen years.

Severance pay

Severance pay is accounted for on an accrual basis and is calculated based upon years of service and current salary levels. The right to be paid severance vests with employees with five or more years of service and accordingly no provision has been made in the accounts for employees with less than five years of continual service. The amount is payable when the employee ceases employment with the Government.

2. Summary of significant accounting policies (continued)

Financial instruments

The carrying amount of the financial assets and financial liabilities of the Government, by measurement basis used, are summarized as follows:

- Short-term investments and restricted investments are measured at fair value.
- Cash and cash equivalents, accounts receivable and due from Labrador Inuit Capital Strategy Trust are measured at amortized cost.
- Accounts payable and accrued liabilities, demand loans and accrued severance pay are measured at amortized cost.

Capital reserve

(i) Implementation Trust

As of December 1, 2015, per the articles of the Implementation Trust indenture, a capital reserve was established. The capital reserve is restricted through the trust indenture and no payments are to be made from the capital reserve until termination of the Trust. At this time, the funds in the capital reserve shall be transferred and distributed to the Nunatsiavut Government.

At all times following the tenth anniversary of the Effective Date, the capital reserve shall have amounts equal to at least 75% of all capital transfers received prior to such time and at least 15% of the income of the fund for each fiscal year. Income from the fund is defined under the Trust indenture as income of the Trust for the year computed in accordance to provisions of the Income Tax Act (Canada) R.S.C 1985.

(ii) Settlement Trust

The capital reserve is a separate account of the Settlement Trust established and maintained by the trustees as per the articles of the trust indenture. This balance is comprised of 100% of all contributions to the Trust each fiscal year and additional amount from income of the Trust for a particular year, provided that this amount is not less than the rate of inflation for the fiscal year. No payment shall be made out of the capital reserve without the consent of a Special Resolution of the Nunatsiavut Assembly. The capital reserve shall be transferred to the Nunatsiavut Government or to any other organization that is organized and established exclusively for the benefit of Eligible Beneficiaries upon termination of the Trust.

Use of estimates

In preparing consolidated financial statements in conformity with Canadian public sector accounting standards, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenue and expenditures during the year. Key areas where management has made complex or subjective judgments include the valuation of short-term investments, restricted investments and investments at modified equity, collectability of due from Labrador Inuit Capital Strategy Trust, collectability of accounts receivable, residual value of tangible capital assets, useful lives of tangible capital assets, and valuation of accruals. Actual results could materially differ from these estimates.

2. Summary of significant accounting policies (continued)

Use of estimates (continued)

In addition, another financial statement item for which an annual estimate is made is personal income tax revenue. The Government receives a monthly amount from the Government of Canada which is recorded as revenue when received. Management believes this is a reasonable estimate of their total entitlement, but it is subject to an adjustment by the Government of Canada once the final figures are available.

3. Investment at modified equity

	2020	2019
	\$	\$_
Labrador Inuit Capital Strategy Trust	1	1,555,778

4. Accounts receivable

	2020 \$	2019 \$
Trade Affiliated organizations, no set terms of repayment	22,093,091 209,986 22,303,077	20,401,205 37,619 20,438,824

5. Deferred revenue

	2020	2019
	\$	\$
Fiscal financing agreement	29,452,232	30,153,349
Government of Canada	4,728,664	2,439,615
Other	4,658,895	1,646,378
Health Canada	3,462,877	2,015,708
Tasiujatsoak Trust	994,605	1,077,378
Government of Newfoundland and Labrador	202,290	47,623
Personal income tax	200,000	200,000
Impact benefits agreement	166,587	109,895
	43,866,150	37,689,946

6. Trusts

The Nunatsiavut Government has established the Labrador Inuit Land Claims Implementation Trust and Labrador Inuit Land Claims Settlement Trust. The two separate trusts are formed to receive funds disbursed to the Government under the Labrador Inuit Land Claims Agreement. The two trusts are described below.

Labrador Inuit Land Claims Settlement Trust

The Government of Canada transferred \$140 million in 1997 dollars, according to a specified schedule of payments over 15 years.

Labrador Inuit Land Claims Implementation Trust

The Government of Canada has transferred \$156 million in 1997 dollars to the Nunatsiavut Government for implementation of the Agreement. In exchange for this implementation fund, the Inuit released the Government of Canada from future funding obligations, except for some specific funding obligations set out in the Agreement.

7. Notes payable

During March 2019, the Government of Canada released their 2019 budget which included forgiving all outstanding comprehensive claim negotiations loans as well as reimbursing Indigenous Governments for monies that had already been paid on these loans. As a result, the notes payable balance of \$4,430,576 to Indigenous Services Canada was written off in its entirety in 2020 as no further repayments are required related to these notes payable.

8. Tangible capital assets

	Cost \$	Accumulated amortization	2020 Net book value \$	Cost \$	2019 Net book value \$
Houses Mini homes Buildings Computers Vehicles Training facility Furniture and	1,451,333	477,324	974,009	1,451,333	1,014,623
	756,303	402,020	354,283	741,104	353,529
	67,622,217	13,122,945	54,499,272	60,329,545	49,401,597
	415,924	369,664	46,260	415,924	66,086
	3,089,592	2,038,287	1,051,305	2,754,372	754,585
	195,645	28,640	167,005	195,645	173,965
equipment	4,877,956	4,601,277	276,679	4,756,753	210,518
	78,408,970	21,040,157	57,368,813	70,644,676	51,974,903

Included in buildings is \$3,705,449 (\$1,323,486 in 2019) in costs related to the construction of housing units in Nain. These units are not ready for use and therefore costs are not yet subject to amortization.

9. Accumulated surplus

	2020	2019
	\$	\$
Unrestricted	113,165,577	106,867,965
Internally restricted	93,380,015	65,462,005
Accumulated remeasurement gains	93,037,226	39,736,362
Capital reserves (Note 2)	293,209,802	282,922,896
Labrador Inuit Land Claims Implementation		
Trust (Note 8)	77,355,461	81,600,458
Labrador Inuit Land Claims Settlement		
Trust (Note 2 and 8)	53,253,357	46,089,231
	723,401,438	622,678,917

The Government has decided to set aside certain funds in the amount of \$93,380,015 (\$65,462,005 in 2019) to be used for various purposes, including the future operations of the Government, equipment purchases, cultural activities and certain restoration work. The following details the balances contained in internally restricted funds:

	2020	2019
	\$	\$\$
Fiscal financing agreement	55,258,128	31,689,685
Mining and mineral rights tax	20,275,370	19,980,370
Personal income tax	7,352,248	4,166,271
Renewable resources fund	5,876,619	5,008,029
Health Canada - Non-insured Health Benefits	4,050,508	4,050,508
Residential schools	494,058	494,058
Other	73,084	73,084
	93,380,015	65,462,005

Accumulated surpluses of the Implementation Trust and the Settlement Trust include Capital Transfers to the Trusts under Chapter 19 and 23 of the Labrador Inuit Land Claims Agreement and investment income earned on those funds. Certain amounts within the Trusts are held as capital reserve as described in Notes 2 and 6. During the year annual surplus of \$10,286,906 (\$7,491,534 in 2019)\$ was transferred to the capital reserve of the Trusts.

10. Other income

	2020 \$	2019
		Ψ_
Other	2,230,565	1,752,669
Rentals	130,191	95,352
	2,360,756	1,848,021

11. Supplemental cash flow information

Change in other

	2020	2019
	\$	\$\$
Accounts receivable	(1,864,253)	(9,550,366)
Accounts payable and accrued liabilities	(347,413)	(1,438,106)
Deferred revenue	6,176,204	8,491,358
Prepaid expenses	(54,788)	(56,355)
	3,909,750	(2,553,469)
Interest received	3,451,261	2,118,232
Interest paid	368	344,564

12. Commitments

The Government has commitments for the lease of office space and office equipment as follows: \$548,559 in 2021; \$159,899 in 2022; \$4,817 in 2023; \$4,817 in 2024; \$352 in 2025.

13. Financial instruments

Financial risk factors

The Government has exposure to credit risk, liquidity risk and market risk. The Government has overall responsibility for the oversight of these risks and reviews its policies on an ongoing basis to ensure that these risks are appropriately managed. The source of risk exposure and how each is managed is outlined below:

Credit risk

Credit risk is the risk of loss associated with a counterparty's inability to fulfill its payment obligation. The Government's credit risk is primarily attributable to receivables and its counterparty risk in investments. Management believes that the credit risk with respect to receivables is not significant. As at March 31, 2020 the Government maintained an allowance for doubtful accounts of \$2,697 (\$2,697 in 2019) against receivables. Management also believes that the credit risk with respect to investments is not significant due to the underlying credit quality of the investments and the compliance with the Government's investment policy.

Liquidity risk

Liquidity risk is the risk that the Government will not be able to meet its financial obligations as they become due. The Government's assets are principally comprised of cash and liquid investments which can be realized to meet the Government's obligations.

13. Financial instruments (continued)

Market risk

Market risk is the risk that changes in market prices, such as interest rates, foreign exchange rates, and equity prices will affect the Government's net surplus or deficit, or the value of its financial instruments.

(i) Interest rate risk

The Government's financial assets are exposed to fluctuations in interest rates with respect to its investment portfolio. Management believes that interest rate risk with respect to investments is not significant due to its diversification and investment strategies.

(ii) Foreign exchange risk

Foreign exchange risk arises from the Government's holding of foreign currency-denominated investments. As at March 31, 2020, the Government held foreign currency-denominated investments of \$19,411,506 (\$81,303,814 in 2019). The Government manages this risk primarily through diversifying the investments across currencies and complying with Government approved investment strategies.

(iii) Equity price risk

Equity price risk arises from the Government's holding of pooled equity funds. The Government manages this risk through diversifying its investments across industry sectors and complying with Government approved investment strategies.

Fair value

Financial instruments recorded at fair value are classified using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

For the year ended March 31, 2020, short-term investments and restricted investments are included in Level 2. There are no financial instruments included in Levels 1 and 3.

14. Contingencies

The Government is subject to various legal proceedings claims and other matters that arise in the ordinary course of carrying out its programs and other day to day operations. Management continues to evaluate their position in regards to these items and believe that the amount of liability, if any, from these items would not have a material effect on the Government's financial position or results of its operations.

15. Defined contribution pension plan

The Nunatsiavut Government employees are members of a defined contribution pension plan registered in the name of the Nunatsiavut Government. The assets of the plan are held separately from those of the Government in an independently administered fund. Contributions paid and expensed by the Government for the year ended March 31, 2020 amounted to \$569,663 (\$545,336 in 2019).

16. Related party transactions

During the year, the Government entered into the following transactions with entities under common control. All related party transactions entered into during the year are in the normal course of business and measured at the exchange amount estimated and agreed to by the parties.

	NGC Nunatsiavut Construction Inc.	NGC Nunatsiavut Inc.	Air Borealis Limited Partnership \$	Universal Helicopters Newfoundland and Labrador LP	Nunak Land Corporation \$	2020 Total \$	2019 Total \$
Tangible capital assets							
Building additions	15,199	_	_	_	_	15,199	89,083
Expenditures							
Professional fees	728,973	147,818	_	_	_	876,791	1,638,651
Travel	105	_	720,742	62,820	_	783,667	966,628
Rent and maintenance	54,837	_	149	48,027	119,106	222,119	344,532
Heat, lights and insurance	· -	_	177,639	′ –	· –	177,639	· —
Postage and shipping	142	_	43,831	_	_	43,973	162,416
Program funding	_	_	562	36,511	_	37,073	25,460
Stationary and supplies	2,625	_	136	_	105	2,866	, <u> </u>
Resource and research		_	_	_	_		18,044

17. COVID-19

On March 11, 2020, the World Health Organization characterized the outbreak of a strain in the novel coronavirus ("COVID-19") as a pandemic, which has resulted in a series of public health and emergency measures that have been put into place to combat the spread of the virus. The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and condition of the Government in future periods.

Nunatsiavut Government

Notes to the consolidated financial statements

March 31, 2020

18. Comparative figures

Certain comparative figures on the consolidated statement of cash flows have been reclassified to conform to the current year presentation. The change has been summarized below.

Net annual unrealized remeasurement losses Disposal (acquisition) of restricted investments

Reclassified Balance	Reclassification	Previously Reported	
_	15,270,803	(15,270,803)	
(14,811,232)	(15,270,803)	459,571	