

Annual Report 1998-1999



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PRESIDENT RICHARD NERYSOO

President's report

The Gwich'in Tribal Council is now going into the eighth year of implementing the Gwich'in Comprehensive Land Claim Agreement and I believe that all beneficiaries can look back with pride at the seven years of significant accomplishments.

This year has been no exception in the progress that has been made. As your President, it gives me great pleasure to report to you, on behalf of the Board of Directors, the main activities of the Council.

The direction the Gwich'in Tribal Council is taking provides an opportunity for ongoing evaluations to take place. This evaluation allows the Gwich'in Tribal Council staff, board and affiliated businesses to improve their working relationships — and it is the beneficiaries who benefit in the long term.

I can say that the Gwich'in Tribal Council will be seen as being accountable for the decisions which are made on behalf of the beneficiaries.

We are continually evaluated as leaders and this demonstrates that the beneficiaries want us to be accountable for our decisions. The organizational review allows the public to see the type of work we are accomplishing and the direction the Gwich'in Tribal Council will be going.

Over the past three years the Gwich'in Tribal Council has set vari-

ous organizational goals. Some of these goals have been accomplished and there are others which the staff and board are working on. In order to accomplish and set new goals for the organization we need to hear from the beneficiaries.

As President of the Gwich'in Tribal Council I am always open to suggestions which will allow the organization to move forward. As the organization moves forward the leaders have to ensure we continue to fulfill our mandate to fully represent all beneficiaries.

As President, I have made and will continue to make every effort to work closely with all leaders so we can create an organizational structure which reflects the obligations and commitments agreed to in the Gwich'in Final Agreement.

Management of Settlement Lands

As its responsibilities have grown and the staff has increased, the issues that the GTC has to deal with have become more complex.

The GTC has created three new positions to be able to deal effectively with its duties for the administration of Gwich'in land. In April, Dave Jones was hired as the Lands Manager. He brings several years of experience in land administration in the Inuvik area. He was instrumental in developing the policies on land use permitting and water licensing procedures for the Gwich'in Land and Water Working Group, as well as training the Gwich'in land and

water technician. Joe Benoit continues as the Land Technician.

David Bosnich was hired as the Resource Manager. He brings five years of experience to the GTC from similar positions in British Columbia. He will also handle economic development issues.

Norman Snowshoe has had three years of experience as a renewable resource officer with RWED.

This past year we have seen staff leave the organization to accomplish other personal goals. I would like to thank those staff members who departed for their positive contributions to the organization. The Gwich'in

President's Report

leadership have gained valuable knowledge from these people.

In June, **Shannon Ward** left the GTC to return to Ottawa. For two years she was an outstanding Implementation Coordinator and she will be sadly missed.

She has been replaced by John Bainbridge, who was a member of the Law Society in Ontario for seven years and, most recently, worked as a free-lance writer on environmental issues.

I would also like to welcome Mark Davey, Chuck Hughes and Cheryl Wright to the Gwich'in Tribal Council. You all bring change to the organization and I look forward to working cooperatively with each of you and I welcome the other Gwich'in leaders to develop a collaborative working relationship with you as well.

GTCOrganizational Review —

In order to continue to work more effectively and to make it more responsive to the needs of the beneficiaries, the Council has undertaken a major organizational review. In particular the Constitution and Bylaws of its human resources policy and of the way it communicates with the beneficiaries. this review has been chaired by Vice-president James Wilson.

Write to us, call us or stop by the

GTC offices with your suggestions. We depend upon your opinions and advice as it will ensure that the reorganization will be in the best interests of all Gwich'in.

Frog Creek Aggregate Source —

The GTC and the Department of Transport for the NWT continue to work toward the development of a Pit/Quarry Management Plan for the granular deposit known as Frog Creek. The Land Claim Agreement requires that there be a cooperative effort by the GTC and the GNWT— and the GTC has made it very clear that the present management of aggregate material is not satisfactory.

Cumulative Impacts Monitoring

The GTC continues to actively participate in the implementation of the cumulative impacts monitoring program in the Mackenzie Valley.

In June a workshop for the Working Group was held in Inuvik at which the Aurora Research Institute presented a database which they had developed for the program. The Terms of Reference for the Working Group were revised and there was considerable discussion about finding the type of process that would be appropriate for the monitoring process.

Development Assessment Process

The GTC has attended two DAP Implementation Planning Committee meetings on May 5/6, 1999, and August 26, 1999.

We are taking a very active role in protecting the interests of the Tetlit Gwich'in's Yukon Lands. This year the Council signed an interim measures agreement with the Yukon Territorial Government which has broadened the constitutional rights set out in Chapter 8 of the Transboundary Agreement. It is our goal to make this interim agreement permanent.

The Government of Canada is engaged in devolution negotiations with the Yukon Territorial Government. These discussions will have an impact on the Yukon lands of the Gwich'in and the GTC is working hard to ensure that Gwich'in interests are safeguarded.

Economic Measures

As the GTC President I have been very active in ensuring that the Governments of the Northwest Territories and Canada carry out their obligations under Chapter 10 of the Land Claim Agreement to ensure that the Gwich'in benefit from the economic activity in the settlement Area.

In addition, the GTC, the RRB and RWED are working toward the development of a comprehensive Forest Management Plan.



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President's Report

Caribou River

Project

The GTC has had several discussions about the need for the Council to become involved in this contaminated site. Through the Tetlit Gwich'in Council (DGO), the GTC has negotiated an agreement with Northern Affairs (Yukon) to obtain funding to complete the scientific research at the Caribou River site. Shell Canada has been a very supportive and willing partner and they have provided financial assistance to the project.

A working team has been established that includes the GTC, Tetlit Gwich'in Council, Northern Affairs (Yukon), Shell Canada and Gwichya Gwich'in Council.

Dennis Trotter of AGRA Environmental is currently carrying out the research for the team. The GTC will ensure that all the beneficiaries are kept informed through meetings and workshops.

FortMcPherson Water -

I have met with Mayor Philip Blake, past Chief William Koe and officials of the Government of the Northwest Territories to discuss the water supply of Fort McPherson. We have agreed to set up two committees to deal with this matter; a committee of political leaders, including

the Tetlit Gwich'in Council, the Hamlet of Fort McPherson and the GTC; and a committee of technicians to deal with technical issues such as reviewing all of the alternative sites and scientific studies in the light of the Gwich'in Comprehensive Land Claim Agreement.

LandManagement Decision Making

The GTC has been working with the DGOs to streamline and simplify the process of decision-making in land use and management. Accordingly, no decisions about Gwich'in land should be made without first consulting the local DGO. They will advise the GTC on the formulation of a policy to guide the decisionmaking process in the future. The policy will reflect the rights that are established by the Gwich'in Comprehensive Land Claim Agreement.

Arctic Council

The Gwich'in Tribal Council is in the final stages of developing the application for permanent participation to the Arctic Council. This forum provides an opportunity to deal with Canada and seven other countries on environmental and economic policy for the circumpolar community. Permanent participation on the Arctic Council will ensure us the opportunity of representing the interests of the Gwich'in.

Implementation of the

A great deal of work has been done over the past few years reviewing and evaluating the Gwich'in Comprehensive Land Claim Agreement and we have much work to do to ensure it continues to be propely implemented.

The GTC is now beginning to prepare for the eight/ten year review and to position itself for a new implementation agreement. This will require a commitment on our part to ensure proper and full implementation of all terms and conditions.

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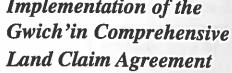
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sincere gratitude for the continued support which I receive from Gwich'in beneficiaries. The support reinforces my commitment to this position and my enthusiasm for the work I do. For example, I received a letter from a beneficiary who expressed their appreciation for my efforts and the hope that we, the other, not against, and work in everyone's best interest and not just for trustworthy, responsible and respect-

I want to close with special thanks to on their behalf.



In conclusion, I want to express my Gwich'in, "will work with one anourselves". It is a letter such as this that inspires me in my work and maintains my belief that the people want to ensure their leadership is fair, ful of the rights and interests of all Gwich'in.

Trina, Allen, Laska and Christopher for being so supportive. They continue to remind me who I work for. This gives me further reason why I should continue to serve all the people and forge ahead





VICE-PRESIDENT JAMES WILSON

Vice-president's report

As my third term as Vice-president comes to a close I am happy to report that the Gwich'in Tribal Council has had a number of accomplishments.

A s you may know, a working group has been formed to examine in detail the effectiveness of our organization. The nature of our work has changed significantly since the settlement of our comprehensive land claim. We are now looking at new ways to organize our efforts and to improve our responsiveness to our membership.

Our working group has held consultation sessions with members both inside and outside of the settlement area to hear the concerns and suggestions of all. This review will look at how we structure our relationships with one another and how we represent the interests of the membership to the rest of Canadian society. We hope we can find ways to better serve our people. It is through your participation that recommendations will be made and ultimately you will be the decision makers. Our findings will be presented for the consideration of the

annual assembly in September or a special assembly soon after.

Another important initiative in the last year is the reconstructing of the Tl'oondih Healing Society. Our new Board of Directors had its first meeting in January of this year. We have successful in establishing new funding for the Society from the Aboriginal Healing Foundation. The board will focus on our mandate and the types of programs you would like to see designed to serve all four Gwich'in communities.

In September, 1997, I was asked by the Aklavik Indian Band to assume administrative responsibility for their organization which was suffering from severe financial problems. Over the last 18 months, the band has had its funding restored and its financial position is now stable. On April 15 of this year, financial control of the band was returned to its Chief and Council.

With respect to Gwich'in Proper-

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ties, we conducted a complete review and evaluation of all of our land assets, both residential and commercial properties. We also examined how we manage and maintain our properties. We will soon have a plan in place that will enable us to look after our properties more effectively.

Education and training has also been an important area of accomplishment for the Gwich'in. In the last year, we have increased our funding contribution with a higher increase in students attending institutions. We are very proud of the accomplishments of our students. Work is ongoing on the establishment of a Gwich'in Education and Training Foundation which will provide secure funding to our membership well into the new millennium.

We remain convinced that our investment in their future will be the most important contribution we can make at this time.

It is a pleasure to contribute to the work of the Tribal council.







EXECUTIVE DIRECTOR JOHN GUNTER

Executive Director's report

This past year was very challenging for the Gwich'in Tribal Council and its Executive, particularly with the early vacancies in two key positions; those of Executive Director and Chief Financial Officer.

I joined the Tribal Council in September, 1998, as the new Executive Director and, shortly thereafter, took on the additional responsibilities of Chief Financial Officer.

One significant highlight that stands out is the approval to update the Tribal Council's financial signing authorities. This single step greatly enhances the effectiveness of the Chief Financial Officer, making it possible for the accounting department to process expenditure transactions and cheques more efficiently.

Another major step occured with the process of advertising and filling in vacant positions needed to accomplish program and operational goals. In March, 1999, after ten months of a difficult and lengthly search, we acquired the services of our new Chief Financial Officer, Mark Davey. We are also filling in nine other GTC staff and program positions.

With the new Chief Financial Officer on board, I have been able to work full-time as your Executive Director since April, 1999. As the GTC progressively moves forward with its land claim implementation mandate,

and enhances its education, land, cultural and social programs, my job with you will become all the more rewarding.

tion for change, we need to submit our report and recommendations to the Board and Annual General Assembly in September.

MY GOALS NOW FOR THE TRIBAL COUNCIL ARE THREEFOLD:

First, to help position the Tribal Council along its strategic path requires improved planning and communication systems. This helps create a clearer understanding of the roles, responsibilities and relationships between the Gwich'in organizations in the four settlement communities. To this end, we started an organizational review that is community-based and led by the ideas and suggestions brought forward by beneficiaries of all ages. The organizational review is led by a working group chaired by James Wilson and assisted by Robert Charlie and myself, as coordinator.

The purpose of the organizational review is to refine the strengths of the original organization, established at the time of the signing of the Land Claim Agreement, and bring about improvements to the Tribal Council's current structure. With so much growth taking place and the direc-

Second, following the direction set at the Assembly to strengthen the structure, roles and responsibilities of the Tribal Council, we are introducing Board training for the GTC Board of Directors.

Third, it is my task to ensure that the GTC's administrative, financial and human resources are up to the strategic and operational challenges that lie ahead. We are continuing to fill all key vacant positions, update all job descriptions, evaluate staff salaries and benefits, and do a complete review of all policies and procedures.

My goal is to help build a Tribal Council organization that fulfills the responsibilities of looking out for the long-term interests of the Gwich'in Nation, as well as being responsive to the individual needs of the Gwich'in beneficiaries.

We encourage beneficiaries of all ages to take an active role in your Tribal Council.



Education and training continues to be an important initiative and integral part of the Gwich'in Tribal Council. More and more Gwich'in beneficiaries are returning to school and are attending different training programs. It is anticipated that this area will continue to grow as the need for more trained beneficiaries grows, especially with self-government on the horizon. Beneficiaries need to begin their training now so that they will be ready to take on positions when this initiative is fully realized.

The Education and Training Committee has worked very hard again this year together with Sharon Snowshoe, the Education and Training Trainee. Sharon has been responsible for the operations of the office

and has been able to ensure that the education and training programs run smoothly. This is a very busy office with phone calls from individuals requesting information, preparing proposals to various government agencies for additional funding, dealing with students who are experiencing various difficulties and helping to resolve those difficulties, and then the administrative aspect of ensuring payments are made and received, agreements are signed and taken care of and reporting is done to the appropriate agencies.

During the 1998-99 fiscal year, a total of 185 students received financial assistance in a variety of ways as they pursued education and training endeavours. A total of 112 students received bursaries and/or scholar-

ships. Many of these students also received other financial assistance. As well, funding was provided to Gwich'in organizations for 21 different training endeavours. During the year, child care for 46 children was subsidized. Nine different organizations who deal with young children benefited from funding from our organization. Funding for this financial assistance for students came from various sources - monies secured under an Agreement with Human Resources Development Canada - the Regional Bilateral Agreement (formerly "Pathways"), the First Nations Child Care Program and the Gwich'in Education and Training Fund. In terms of actual training dollars spent in the 1998-99 fiscal year, approximately \$900,000.00 was expended.

Students received education and training in the following areas:

Natural Resources
Arts and Science
Education
Mining and Industry
Social Work
Office Administration
School Counseling
Computer Science
Nursing
Heavy Equipment
Human Resource Development
Legal Assistant
Theology

Accounting
Psychology
Business Administration
Home Support Worker
Adult Basic Upgrading
University and College Prep.
Furrier Program
Electronic Engineering
Commerce
Trades and Safety
Physical Education

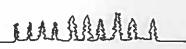
Native Studies

Empowerment
Community Development
Oil Rig
Carpentry
Heavy Equipment Mechanic
Auto Body
Women in Trades
Management Studies
Resort Management
Taxidermy
Locksmith

Electricity



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GWICH'IN EDUCATION AND TRAINING

With all these students receiving this varied training, there is every reason to believe that the move to economic independence can succeed. These students are role models for others. Many of our students are younger - some continued their studies right after high school. This, too, is encouraging. As well, those who are a little older are realizing that in order to move ahead, it is necessary to pursue more education and training.

There are many students that are completing their program of studies and graduating. Congratulations to the following students who have graduated from post-secondary programs in the last year - Mary Cardwell, Eliza Greenland, Julia Neyelle, Diane Peterson, Twyla Wilson, Darlene Koe, Velma Illasiak, Steve Lafferty, Lois Lafferty, Pauline Johnston, Maureen Clark, Sarah Stewart, Steve Voytilla, Grant Gowans, Tammy Rogers and Marjorie Bain. If there are others who have graduated but have not been mentioned, please accept our congratulations as well. There are also students who have graduated from Grade 12 and other training programs - Congratulations to all of you upon completing your program of studies!! As any of these people will tell you, the road to graduation is often difficult, but the pride and

sense of accomplishment makes it all students as they begin their program worthwhile!!

For the coming year, our funding

has changed somewhat. The Regional Bilateral Agreement has terminated after three years. However, Human Resource Development Canada has provided further funding under the Aboriginal Human Resource Development Strategy Program. This is a five year program and covers not only the types of programs under the Regional Bilateral Agreement, but also training for youth, the disabled and monies for child care. Funding under this program is substantially less than in previous years. This is due to a shift in population. Our funding is based on the number of Gwich'in beneficiaries living in the Gwich'in Settlement Area, according to the 1996 census figures. This means that each application will require closer scrutiny. It is essential that financial assistance still be provided to students. However, given our budgetary constraints, our controls and accountabilities will be tighter. As well, additional funding will have to be accessed from other sources.

It is anticipated that the bursary and scholarship program will continue with funding from the Gwich'in Education and Training Fund and/or the Gwich'in Tribal Council. These funds are helpful to

of studies. Generally, students do not receive their Student Financial Assistance from the GNWT immediately, and the bursary helps them to get established in their new surroundings.

This summer, before students go to school, information/orientation sessions will be held. These sessions will be designed to help students prepare for school. The sessions will cover financial planning, making plans for child care, making time for homework, keeping a balanced life. who to call when you need help, student services available at school, etc. It is anticipated that these sessions will allow students to feel more prepared and confident about taking this

At the time of this writing, applications for financial assistance for the coming school year are coming in steadily. The trend to return to school is continuing - an excellent indication that Gwich'in beneficiaries have decided to move ahead and become stronger. To those of you who will be returning to school, we wish you every success in this important endeavour! The steps you are taking now will bring you a more secure future and continue to make the Gwich'in Nation strong and vi-

SELF GOVERNMENT UPDATE

Introduction

The Beaufort / Delta Self-Government Negotiations Office is responsible for negotiating a joint self-government agreement for the Gwich'in and Inuvialuit, and consulting communities on negotiation results.

During the past year, negotiators included Bob Simpson, Chief Negotiator; Charlie Furlong, Gwich'in Negotiator; and Vince Teddy, Inuvialuit Negotiator. Negotiations staff included Richard Wilson, GTC Assistant Negotiator; Donna Kisoun, IRC Assistant Negotiator; Stephanie Irlbacher, Senior Analyst; Bernie Funston, Legal Advisor; and Charles Hunter, Legal Counsel. Support staff included Linda McDonald, Office Manager and Co-Manager, Fieldwork Program; Lois Edge, Fieldwork Program Manager; Martha Bernard, Executive Secretary; Sheldon Bernard, Research Assistant; and Susan Beaumont, Communications Officer.

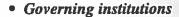
Negotiations

Negotiators received detailed negotiating instructions from the Gwich'in Tribal Council at the 1998 Annual Assembly when the negotiating mandate document was approved. Negotiations take place for one week each month, usually in one of the Beaufort/Delta communities.

A draft Agreement-in-Principle (AIP) should be reached by this winter, and by next spring, we expect to complete the AIP. Chapter 5

and Appendix B of the Gwich'in claim describe what will be negotiated. To date, negotiations have included:

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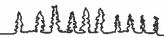


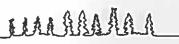
- Implementation, Review, and Amendment
- Heritage, Culture, and Language
- Education and Training
- Health

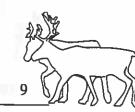


- · Child & Family Services and Adoption
- Income Support
- Guardianship and Trusteeship
- Administration of Justice
- Student Support
- Ratification









SELF GOVERNMENT UPDATE

To date, the Chief Negotiators have completed these subagreements: Health; Kindergarten to Grade 12; Child and Family Services and Adoption; Training; Student Support and Services; and Income Support. Currently under negotiation are the following subjects: Justice, Early Childhood, Review and Amendment, and Implementation.

Research and the Fieldwork Program

During 1998, fieldworkers conducted surveys, house to house visits, and traditional governance research in communities. They provided facts about self-government to residents, and received feedback which was provided to negotiators. Gwich'in Fieldwork Researchers in 1998 were James Andre (Fort McPherson), Deanna Larocque (Inuvik), JulieAnne Andre (Tsiigehtchic) and Melba Mitchell (Aklavik); the Fieldwork Manager is Lois Edge, and Co-Manager/Office Manager Linda McDonald.

Late in 1998, fieldworkers began interviewing Elders about how people lived together in the old days. The purpose behind this research is to develop Gwich'in principles for governance, which can be used by communities in creating self-government institutions. A final report will be prepared and available during the Annual Assembly.

During the research, fieldworkers held Elder and Youth Gatherings. During March 1999, a large Elder and Youth Gathering was held in Aklavik with both Inuvialuit and Gwich'in to talk about the research and its future use in communities.

Negotiators met with Bands, Hamlet Councils, DGO's, and other community organizations during 1998. Negotiators and fieldworkers participated in traditional governance and other workshops throughout the year. Negotiators attended GTC Board Meetings and other regularly scheduled meetings of organizations during the year.

Communications

The Self-Government Office provided updates for various newsletters, and newspapers, and developed a web page at http://www.selfgov.org. The web page is updated regularly.

Communications is a high priority for the coming year. Our fieldworkers are focusing on delivering information in their communities as we lead up to an Agreement-in-Principle. In February 1999, Susan Beaumont was hired as the Communications Officer to prepare written, visual, and audio materials to residents.

Several comprehensive information packages have been developed for use by our fieldworkers. Breaking Trail is a publication that gives residents background information on

self-government negotiations. Brochures on the proposed government models have also been prepared and distributed in each community. Monthly articles on self-government continue to be submitted to community newsletters, and presentations on self-government are delivered upon request. A new initiative is a weekly series on self-government which will be broadcast on the Aboriginal Peoples' Television Network, beginning this fall.

A Communications Working Group was formed by the Main Table to cooperatively share resources between the parties to more effectively communicate on the negotiation process and results. The Working Group has developed a multimedia Power Point slide show which has been used in the Chief Negotiators' Community Tours this summer.

The Self-Government Office has developed its own slide show presentation to inform residents about our Mandate. This will be shown at the Gwich'in Annual Assembly, and in community workshops that will be held this fall.

Training

The Self-Government Office developed and piloted a community development training pilot program in partnership with Aurora College from September 1998 to July 1999. During 1998 - 99, fieldworkers participated in a three week Introduction to Self Government/Research Methods course; a three week Personal and Community Wellness

SELF GOVERNMENT UPDATE

course; and a three week Empowerment, Leadership, and Communications course. Courses were developed and delivered by Self-Government Office staff, the Nechi Institute, and the Dene Cultural Institute.

The Self-Government Office is committed to employing and training beneficiaries in preparation for self-government during the negotiations stage.

Community Development

- Justice

The Self-Government Office has been assisting community justice committees by forming a Regional Justice Committee to network and develop closer links in preparation for taking on responsibilities under self-government. In November 1998, we held a workshop to develop a regional justice plan. In March 1999, a Traditional Gwich'in and Inuvialuit Justice Workshop was held. In the same month, the Beaufort/Delta Leaders' Conference asked our office to take the lead in establishing a regional police board. All of these efforts are funded by the Aboriginal Justice Directorate and other outside funding.

Another important initiative is the transfer of the Justice Specialist Position to the Legal Service Clinic to ensure a higher degree of accountability to and interaction with Community Justice Committees.



Mary Effie Snowshoe of Fort McPherson.

— Capital Block Funding

The Self-Government Office developed a proposal to transfer capital and O & M funding to communities. This proposal can be used by communities to approach GNWT to transfer capital funds.

— Beaufort Delta
Political Accord

The Political Accord was devel-

oped to create a process for the negotiations of Resource Revenue Sharing and the devolution of land and resource responsibilities to GNWT.

— Beaufort Delta Interim Regional Council

The Self-Government Office pro-

vides support to the Regional Council. The Council provides direction on initiatives that advance the ability of the region and communities to govern. Working with the Council enhances our communication with leadership as we seek their feedback and report on self-government.



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GWICH'IN LAND CLAIM IMPLEMENTATION

The 1998 - 1999 implementa-L tion year was a busy one, with the completion of the Five-year Review and the passage and proclamation of the Mackenzie Valley Resource Management Act. To facilitate implementation of the Act the GTC hired a lands manager and a resource manager/planner. The negotiations on the Yukon Development Assessment Process have become increasingly exacting as that legislation moves closer to reality. Shannon Ward, the Implementation Coordinator for the past two years, left to take up new challenges in Ottawa and John Bainbridge was hired to take over her responsibilities. One of his principal tasks will be to help prepare for the eight/ten year implementation review.

Some of the key implementation activities the GTC undertook include:

Senate Standing Committee, Bill C-6 (Mackenzie Valley Resource Management Act)

The Mackenzie Valley Resource Management Act is the principal piece of legislation which will enable both the Gwich'in People and the general public to participate in planning and regulating the use of the land and water and the environmental assessments of projects planned for the region.



The hills we face in life are easier to overcome when faced together.

In order to secure passage of the Act through the Senate the President of the GTC, Richard Nerysoo, traveled to Ottawa in May and presented a brief and spoke to the Senate Standing Committee On Aboriginal Peoples as well as meeting with Senators Forest, Chalifoux and Austin.

The Act was proclaimed into law in December 1998. Its purpose is to fulfill the obligations of the Governments of Canada and the Northwest Territories under the Comprehensive Land Claim Agreement with the Gwich'in. The Act is based on the theory of co-managing the resources of land and water. This approach requires the establishment of a number

of public boards. Through these the Gwich'ins' inherent right to make decisions affecting their traditional lands will be honoured and, in partnership with the non-aboriginal public, the Gwich'in will make decisions about the resources, wildlife and economic development in the settlement regions.

Building a New Vision for the Gwich'in Land Administration

After the completion of the Fiveyear Review of the Gwich'in Implementation Plan in 1997-1998, the Gwich'in Tribal Council began the important mandate of building its own land and resource management capacity. The work of building the

GWICH'IN LAND CLAIM IMPLEMENTATION

Gwich'in Land Administration is important to ensure that Gwich'in Settlement Lands would be properly managed under the evolving regime of the Mackenzie Valley Resource Management Act.

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Implementation funds were allocated for a number of land and resource management workshops held in Gwich'in communities. The purpose of these workshops was to create a new policy framework for the management of Gwich'in settlement lands and resources. This policy framework was created in large part by community input and will enable the GTC to participate in the land and resource management regime outlined in the Mackenzie Valley Resource Management Act. The policy framework will also apply to Tetlit Gwich'in Yukon Lands in the Yukon.

The GTC created two new full time positions to assist in carrying out and implementing the new policy framework. The Gwich'in Land Manager will be responsible for the overall management of settlement land and water issues effecting the Gwich'in in the Gwich'in Settlement Region. The Resource Manager/Planner will be responsible for ensuring GTC involvement in the comanagement of wildlife and forests in the Gwich'in Settlement Region.

An Environmental Contaminants Coordinator was also hired in June 1999.

Review of the Draft Gwich'in Settlement Area Land Use Plan

The Gwich'in Tribal Council participated in workshops held in each of the four communities to review the draft Gwich'in Settlement Area Land Use Plan. Subsequently, in March 1999, a two-day workshop was held in Inuvik. Representatives from each community attended, put the Plan through a thorough examination and suggested some changes. The Plan must now be approved by the Gwich'in Tribal Council, the Government of the Northwest Territories and the Government of Canada.

Mackenzie Valley Cumulative Impacts Monitoring Program

The Gwich'in Land Claim Agreements and the Mackenzie Valley Resource Management Act call for a method to be developed for monitoring the cumulative impacts on the environment in the Mackenzie Valley. A Working Group composed of representatives of the Gwich'in, Sahtu, Inuvialuit Settlement Areas/Regions, the Government of the Northwest Territories-RWED and observers from the federal Department of Fisheries and Oceans and

Environment Canada has been established. Under the coordination of DIAND the group is guiding the development of the program which will be community-based and will monitor the impacts of land and water use to ensure that the needs of the regions are met.

An inventory of existing information has been created in collaboration with the Aurora Research Institute. Through community workshops, by building on existing monitoring programs and using both traditional and scientific knowledge key concerns and priorities related to the environment will be tracked. A three day workshop for the Working Group was held June 3 – 5, 1999 at Aurora College.

Consultations on the Development Assessment Process

The Development Assessment Process is the Yukon's method for assessing the impact of activities like mining, logging or tourism developments on the environment and people; a role presently carried out under the Canadian Environment Assessment Act.

The Development Assessment Process will apply to projects on all lands in the Yukon, including Crown Land, Commissioner's Land and First Nations' Land. It will apply to all projects proposed or funded by



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GWICH'IN LAND CLAIM IMPLEMENTATION

private interests, First Nations and governments.

The GTC has participated in the Implementation Meetings. The most recent one was in Whitehorse on May 5th and 6th 1999.

The legislation, which will implement the Development Assessment Process, is presently in its 12th draft. It is expected that a 13th draft and the next public consultation will be in the fall of 1999.

When the Development Assessment Process is passed, the Tetlit Gwich'in will be consulted on all development applications which are occurring in the primary use area or which may have an effect on lands/ water in the primary use area. If the project is on Tetlit Gwich'in Yukon Lands, the Tetlit Gwich'in will become a decision body, along with DIAND, on whether the project will proceed or not.

Creation of interim measures for the Peel River Watershed

Before the Development Assessment Process becomes law it is necessary to have in place a process to prevent developments from occurring in the primary use area before consultation and, in some cases consent, occurs between the Tetlit Gwich'in Council and the Government of Canada.



Caribou along the Dempster Highway.

The GTC has been working over the past year with DIAND on an interim measures agreement as outlined in 8.3.1 of the Transboundary Agreement. The Document was finalized in April 1999 and signed on May 4th 1999. The GTC is waiting to hear from DIAND regarding funding for the agreement under the Band Resource Officer Program.

This agreement sets out what consultation means; how and when the agreement will be used; and how the government will consult with the GTC and vice versa. The area subject to the agreement is the entire

Peel watershed, a much larger area than called for in the Land Claim. This will ensure that upstream development applications are referred to the GTC and the Tetlit Gwich'in Council.

Other Activities

The Implementation Committee was also active in other areas, including:

- Protection of the Gwich'in burial sites in the Yukon
- Beaufort-Delta Self-government negotiations

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1) Gwich'in Ethno-botany **Project**

thno-botany is the study of the Ltraditional use of plants for food, medicine, shelter and tools. For the past two years the GSCI in partnership with Gwich'in Elders and Alan Fehr of the Inuvik Research Center, carried out a Gwich'in ethnobotany project. This year the report was finalized. The report identifies 34 species of plants by their Gwich'in, Latin and local names and provides information on where the plants can be found and how they can be used. A few recipes are also included for making medicine. Drymounted displays of 30 of the plants were also prepared and kits containing the report and displays have been sent out to the 5 schools in the Gwich'in Settlement Area.

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The dictionary project is a longterm project being carried out by the Gwichya Gwich'in and Teel'it Gwich'in elders, GSCI staff, Eleanor Mitchell (formerly with the Gwich'in Language Center), Andre Bourcier (a linguist from Lavel University) and Gwich'in Language Center staff. This year we published the 3rd edition of our Gwich'in noun dictionary. This version contains over 2,700 words in the Gwichya



Sarah McLeod-Firth, Elder, at the 1998 Gwich'in Science Camp.

Gwich'in and Teetl'it Gwich'in dia- 1) Record the rich vocabulary of lects. Words and terms from previous oral history projects were added to this expanded version as were kinship terms and words related to traditional activities recorded during trips on the land and in workshops in Fort McPherson and in Tsiigehtchic last summer. A sound chart with explanatory notes was also included in this editon. The main goals of producing this dictionary are to:

- older fluent speakers that is most at risk of being lost.
- 2) Be a tool for present learners of Gwich'in helping them with unfamiliar vocabulary.
- 3) Provide a practical and easy-touse reference that will standardize the way Gwich'in is written. The words in the dictionary have been entered into a database pro-



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gram for easy access. Our long term goal is to produce a CD-ROM of the dictionary data-base which will include an oral component so that the words and phases in the dictionary can be heard and the CD used as a tool for those interested in learning the language.

3) Gwich'in Language Plan

One of our most recent initatives has been to develop a long-range language plan to revitalize the use of Gwich'in, Last year, the Government of the Northwest Territories approached the Gwich'in Tribal Council and the Institute to develop this plan. This is part of an overall strategy by the Government to devolve funding and responsibility for language programs to the 7 aboriginal language groups in the Northwest Territories. The six other aboriginal groups are preparing their plans as well. As we began our consultation with the communities, it became clear that community programs alone would would not reverse the erosion of the Gwich'in Language. The language is now in the advanced stages of decline and requires action on a number of fronts. As a result, we have broadened our perspective to include all the areas that impact on the status of the Gwich'in language, including the administration of programs, language policy, education research and translation and interpretation services. The end result is a language plan that builds upon many of the initiatives that we are currently doing, but is a more comprehensive strategy to revitalize the Gwich'in language in the communities of the Gwitch'in settlement area. It outlines the roles that the Gwich'in leadership, Gwich'in organizations, the bands, schools, translators, the Gwich'in Language Center, the Institute and the communities will play in the next five years. It also includes many people's ideas for keeping the Gwich'in language alive. Some of these ideas include: language immersion camps on-theland, classes for adults, developing a language curriculum and teaching materials targeted at different grade andlearning levels, a local strong teacher training program, radio lessons, and a preschool program similar to the Maori language nest which has been so successful in New Zealand.

4) Gwich'in Science Camp

The GSCI offered its fourth annual on-the-land traditional knowledge and western science camp for senior high school students. This year's camp was held at Rachal Reindeer Camp outside of Inuvik from September 9-17, 1998. Students from

Aklavik, Fort McPherson, Inuvik and Tsiigehtchic worked with Gwich'in Elders, local community members knowledgable about Gwich'in history, culture and traditional knowledge, and scientists from the disciplines of anthropology, biology and geography who are currently on staff with Gwich'in organizations and co-managment boards, and the GNWT. Two high school credits were awarded to students who completed the camp. The camp addresses the widespread concern that youth in the Gwich'in Settlement area are not spending enough time on the land learning about Gwich'in culture and traditional knowledge. It also addresses the concern that students are dropping out of high school and therefore do not have the academic qualifications and skills needed to carry out many of the jobs needed to successfully implement the Gwich'in Land Claim, or to find other professional employ-

5) Teetl'it Gwich'in Place Names Project

This year, GSCI staff reviewed information collected during previous Teetl'it Gwich'in oral history projects and entered this information into a computerized database. The database now contains detailed oral history information on the area be-

GWICH'IN SOCIAL & CULTURAL INSTITUTE

tween Fort McPherson and the Wind River with an emphasis on sites along the Peel River. A draft report of this information was reviewed with Teetl'it Gwich'in Elders in late march 1999 in order to clarify questions and finalize the report. Further work will be carried out to clarify names and add oral history information for areas not covered to date, as funding becomes available.

6) Ehdiitat Gwich'in Place Names Project

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Early in 1999, GSCI, in partnership with the community of Aklavik, began place names research in Aklavik. This is the beginning of a multi-year project. Sheila Greer and Annie B. Gordon interviewed Ehdiitat Gwich'in Elders about traditional names for geographic features of the Aklavik land use area, and recorded stories or legends associated with these names or the places referred to. Approximately 200 place names along with oral history information about many of these places were recorded. The research built upon previous work carried out by John Ritter with William Nerysoo, Robert Buckle and Valerie Furlong of Aklavik, and ongoing work carried out by GSCI in the Teetl'it Gwich'in area.

7) Gwichya Gwich'in National Historic Sites Project



Hyacinthe Andre, Elder of Tsiigehtchic.

Nagwichoonjik (the Mackenzie River) between Thunder River and Point Separation is of national historic significance due to its prominent position within the Gwichya Gwich'in cultural landscape. (Historic Sites and Monuments Board recommendation as approved by The Honourable Sheila Copps, Minister of Canadian Heritage, January 1998)

GSCI, working with the community of Tsiigehtchic and Parks Canada, began to carry out commemorative activities along the stretch of the Mackenzie River that was designated a historic site in

January 1998. The text for two plaques at the eastern and western boundaries of this stretch (Thunder River and Point Seperation) were written, and all of the major trailheads leading from the Mackenzie River inland were marked with traditional markers called njoh (lobsticks).

8) Land Use and Community History Book

In 1996, the GSI worked with the community of Tsiigehtchic to draft the first version of a land use and community history. This history is unique for the Gwich'in Settlement Area. It contains Gwich'in place names, words, stories and other oral history information documented during place name and ethno-archaeology projects carried out in the community from 1992-1995, plus information from archival and published sources. Upon reviewing this history, Elders in the community noted that there are more stories that they would like to have recorded, so that they could be included in the final version. Following the wishes of the elders, the Institute began to carry out this additional research in the 1998/1999 fiscal year. Also during the course of this work, we asked community members for permission to make copies of photographs from their personal collections, so that



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these can also be included in the final version of the book. We are currently fundraising so that we can complete this book in the year 2000. This book will be the first of a series of land use and community histories that we will produce in the next five to ten years for the Gwich'in Settlement Area.

9) Peel River Archaeological Survey

This project was cancelled due to the number of deaths in the community of Fort McPherson during the summer of 1998. We are planning to carry out fieldwork in partnership with the Yukon Government Heritage Branch in the summer of 2000.

10) Tsiigehtchic Genealogy Project

Roman Catholic Church records from 1860 to 1935 were translated from French to English this past year by Bob Ansdell of Tsiigehtchic, so that we can continue building family tree charts for people now living in Tsiigehtchic. This work will benefit the Gwich'in Tribal Council for enrollment purposes. It will also provide family information for Gwichya Gwich'in members living both within and outside the Gwich'in Settlement area (i.e. Aklavik, Fort McPherson, Inuvik, Edmonton Calgary, Vancouver, etc.)

Responsibilities Related To Implementation of the Claim

11) Integrated Resource Management Plan

Since the passage of the Mackenzie Valley Resource Management Act in late December of 1998, the GSCI has reviewed land and water applications submitted to the Gwich'in Land and Water Board and provided advice on their possible impact on heritage resources.

12) Self-Government: Cultural, Language & Heritage Management Sub-Agreement

GSCI is continuing to advise the Beaufort-Delta Self-government office on matters related to the negotiation of a self-government office, GSCI, Inuvialuit Social Development Program, Federal Government and GNWT.

13) Teetl'it Gwich'in Burial Sites in the Yukon

Upon the request of the GTC, GSCI has taken part in discussions with the Yukon First Nations and the Yukon Government regarding the protection and management of Teetl'it Gwich'in Burial sites. Staff attended meetings in Whitehorse in October 1998 and March 1999. Guidelines dealing with the discovery of human remains and the First

Nation burial sites in the Yukon, have been drafted and are currently being reviewed.

14) Gwich'in Land Use Plan

For the past 6 years, the GSCI has provided input into the development of the Gwich'in Land Use Plan in terms of heritage resources and land use classification areas. A final draft of the plan is now in the process of being reviewed. The GSCI also has provided a plain language version of Chapter 25, the heritage chapter of the Gwich'in Comprehensive Land Claim Agreement. It is anticipated that a plain language summary of the agreement and a pamphlet will be available to beneficiaries and the general public in the summer of 1999.

16) Repatriation

Two years ago, GSCI under contract to the GNWT wrote a report based on a survey carried out two years previously, that identified which museums and archives outside of the Northwest Territories housed Northern Athabaskan (included Gwich'in) and Metis collections. This year, working in Partnership with the GNWT (Prince of Wales Northern Heritage Center), we are in the initial stages of developing a plan to repatriate specific items of Gwich'in clothing in museums iden-

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Mary Kendi of Fort McPherson with Alestine Andre.

tified in the 1997 report, to the NWT. We are also in the process of developing a proposal to solicit the PWHNS's assistance with the repatriation and the development of joint interpretive activities so that the clothing can be used as a vehicle to educate people about the value of history of the clothing, and to revitalize the knowledge surrounding the production of this clothing. Our goal is to recreate this and have examples

on display along with interpretive materials in all four communities in the GSA.

Administration 17) Re- organization of Positons within GSCI, Additional Staff & GSCI Policy and Operations Manual

As of April 1, 1998, staff positions within the Institute were reorganized with Ingrid Kritsch (founding Ex-

ecutive Director as of 1993) assuming the position of research director and Alestine Andre (Cultural director since 1994) assuming the position of Executive Director. On April 1, 1998 Ruby Lennie was hired as our full-time administrative assistant trainee to work in the Tsiigehtchic office. We are currently drafting a GSCI policy and operations manual to replace the current policy and operations manual being used.



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GWICH'IN ENROLMENT BOARD

The Gwich'in Enrolment Board was created in March, 1993, as part of the Comprehensive Land Claim Agreement negotiated between the Gwich'in Tribal council and the Government of Canada. It is responsible for enrolling all eligible participants in the claim.

Applications for enrolment are reviewed by the Board, which decides whether applicants should be accepted or rejected. The Gwich'in Acceptance Process which was adopted on February 22, 1996, at the Special Assembly of the Gwich'in Tribal Council in Inuvik has been officially completed as of February 22, 1998. This means that there will be no more persons accepted into the Gwich'in Acceptance Process.

The first Enrolment registry was published on April 22, 1994, and listed 1,245 participants. That number had increased to 2,298 by March 4, 1999.

By community, the numbers enrolled are as follows:

Aklavik: 230 enrolled.

Fort McPherson: 772 enrolled.

• Inuvik: 436 enrolled.

Tsiigehtchic: 128 enrolled.



Carmen Firth — Nihtat RRC Coordinator Neil Firth's daughter.

Through consultation and work- was completed in the first two years shops with elders, the Board has done extensive work on developing a database of Gwich'in family history and genealogy so the beneficiaries can trace their family his-

Since most of the Board's work

of operation, it has been scaling down its work. The Board currently meets twice a year. We encourage all potential Gwich'in beneficiaries to register with the Enrolment Board and be a part of the Gwich'in Land

Current Board Members:

Barb Crawford Chair Robert Alexie Sr. Fort McPherson Frank Edwards Sr. Aklavik Carolyn Blake Tsiigehtchic

Staff Lucy Kay Enrolment Coordinator

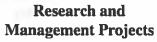
Members who have previously served on the Board:

James Gardlund Aklavik Tommy Wright Inuvik Sue Moffatt Inuvik Louisa Andre Tsiigehtchic Dolly Carmichael Inuvik

GWICH'IN RENEWABLE RESOURCE BOARD

B oard Operators

The Gwich'in Renewable Resource Board (GRRB) completed its fifth year of operation in 1998-99. The Board has been successful in conducting several research and managment programs. As a regional, public Board responsible for renewable resource. managment in the Gwich'in settlement area (GSA), the board has ensured that the public is involved in renewable resource managment programs. The Board meets two times per year, in one of the Gwich'in communities. During regular meetings in the communities the Board also meets with the Renewable Resource Council (RRC) to discuss local renewable resource managment concerns and issues. The board has established a good working relationship with other co-management boards and government agencies.



The GRRB needs current information on renewable resources in the GSA to make informed management decisions. In1998-99 the Board allocated \$250,000.00 to fund 15 research and management projects. Projects funded included:

a) Grizzly bear, waterfowl and moose research



The proud Golden Eagle.

- b) 5 fisheries projects (Rat River, Campbell Lake and Creek, Peel River, Vittrekwa River)
- c) Forest monitoring plots
- d) Gwich'in Environmental Knowledge Project
- e) Grizzly Bear Management Project
- f) Gwich'in Science Camp

By working closely with the RRC's and government agencies, the

Board is working towards longterm sustainable use and conversion of wildlife, fish and forest resources. The board has ensured that community members are involved in approving research and management programs and in field research. Community field assistants make a valuable contribution to research projects.

The board has been working with Renewable Resource Councils on several community-based research projects to address local resource management concerns and build capacity in the area of resource research and management among community members.

Renewable Resource Management

Planning for renewable resource use today and in the future has been a major focus for the GRRB and staff. Renewable resource management planning allows the communities, board and agencies the opportunity to determine how resources will be used and managed. The board has the responsibility to ensure that wildlife, fish and the forests are used in a sustainable manner so they are available today and for future generations. In the past year the Board has taken a lead role in developing grizzly bear, moose and forest management plans for the GSA. The



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GWICH'IN RENEWABLE RESOURCE BOARD

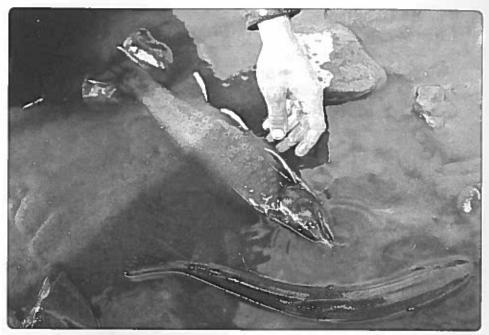
board will continue to work towards developing resourse management plans to identify resource use priorities, concerns and management needs.

The grizzly bear management plan is is now in place and each RRC receives 2 grizzly bear tags to allocate to beneficiaries in their community. The board is now working with the communities to allow resident and guided sport hunting in the GSA.

Forest managment planning has focused on establishing forest monitoring plots and planning for future research.

Gwich'in Harvest Study

The Gwich'in Harvest Study entered it's fourth year of operation. The Harvest Study will protect Gwich'in hunting, fishing and trapping by setting the Gwich'in Minimum Needs Level, and will provide information for renewable resource management. The Harvest Study relies on the participation of the Gwich'in people living in the Settlement Area. To provide an incentive for participants, the Harvest includes a contest with monthly prizes awarded in each community. Harvest information is displayed in Renewable Resource Council offices so that community members can see results as they become available.



The Rat River charr is just one of many traditional foods.

Gwich'in Evironmental **Knowledge Project**

The Gwich'in Environmental Knowlege Project will produce a second book on an additional 20 wildlife and fish species. During this past year the interviews conducted previously were transcribed and entered into the traditional knowledge database. The project has three full time positions: Coordinator, Communications/Database Manager, and Project Assistant. The staff have been involved in projects and workshops to ensure that local knowledge was incorporated into research and b) Community Interviewers for the management projects.

Education and Training

Education and Training of Gwich'in beneficiaries in renewable resource research and management has been a major part of the GRRB operations. The board has initiated several programs including:

- a) Five full time On-The-Job training positions (Office Manager, Secretary, Harvest Study Assistant, Fisheries Technician Trainee, and Forest Management Assistant).
- Gwich'in Harvest Study and

GWICH'IN RENEWABLE RESOURCE BOARD

Gwich'in Environmental Project. In total over 28 people have been trained and employed as community interviewers over the past four years.

- Summer Student Program- each summer the GRRB office hires 2-3 students to work on renewable resource research and management projects. Students get first hand work experience and learn about co-managment of renewable resources.
- Jim Edwards Sittichinli Scholarship-the board awards \$1000.00 scholarships to college or university students pursuing studies in renewable resources or a related field.
- The board has an active staff training program that addresses professional enhancement of all staff.
- Active participation in community career days and science camps and fairs to encourage youth to pursue careers in renewable resource management.
- Board staff have been actively involved in the Aurora College Natural Resource Technology Program as instructors and assisting in curriculum development.



A reassuring and familiar site in the Gwich'in Settlement Area.

h) Board staff worked with 4 high school students to develop a traditional knowledge and web design.

Working Together to take Care of the Land

The Gwich'in Land Claim Agreement requires that the GRRB work as a co-management Board with Gwich'in and government agencies to ensure responsible renewable resource management. The GRRB has established good working relationships with co-management boards in the Gwich'in Settlement Area and other claim areas. The community

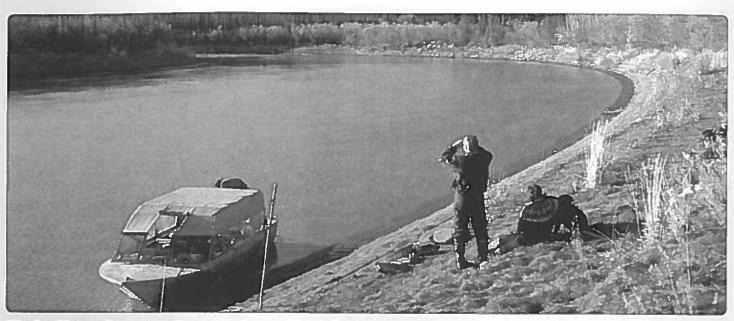
Renewable Resource Councils (RRCs) are the foundation of renewable resource management in the Gwich'in settlement Area. The GRRB has worked closly with the RRC's to ensure their involvement in renewable resource research and decision-making. This year the Board helped organize the second Trappers' fur Workshop for the Beaufort-Delta area in September 1998, and coordinated a guiding and Outfitting Workshop in January 1999. All of these events brought RRC members together to discuss common concerns and provide their input on resource managment.



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GWICH'IN RENEWABLE RESOURCE BOARD



Husky Channel, a warm day, and who could ask for more...

Board Members

Chairperson Robert Charlie

Regular Board Members

Robert Alexie Sr.
Joe Benoit
Ron Morrison
James Firth
Jim Hickling
Paul Latour

Alternate Members

John Nagy Kevin McCormick Roger Peet Robert Elias

Norman Snowshoe

Melba Mitchell

Executive Director
Peter Clarkson

Office Manager
Trina Edwards
Secretary
Cheryl Wright
Forestry/Fisheries Biologist
Patrice Simon, Ian Mcdonald(Oct 98)
Wildlife Biologist
Jason Marshal
Harvest Study Coordinator
Ian Mcdonald, Bev Arey (Oct 98)
Harvest Study Assistant(Dec 98)
Beverly Arey, Lena Andre (Dec 98)

GEKP Coordinator
Deena Claton
GEKP Transcriber
Cheryl Wright

GEKP Communications Manager
Marie-Anick Elie
Research Management Assistant
Allen Firth
Special Projects Biologist
Shannon Haszard
Fisheries Tech. Trainee
Johnny Edwards

Gwich'in Harvest Study Community Interviewers

Tsiigehtchic
Julie Ann Andre
Aklavik
Melba Michell
Fort McPherson
Elizabeth Snowshoe
Effie Jane Snowshoe

GWICH'IN LAND & WATER BOARD

The first eight months of the year were occupied with completion of the preparations for taking over the Water Licensing and Land Use Permitting activities in the Gwich'in Settlement Area. These activities include:

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- Finalizing the application and review process procedures manual.
- Developing routine reporting mechanisms for the GIS to support permit application reviews.
- Conducting a community workshop on the permit process and developing a communication strategy in all Gwich'in communities.
- Running two test cases to test the procedures.
- Participating in the development of pre-screening procedures with the Mackenzie Valley Environment Impact Review Board.
- Developing a public registry.
- Implementing a communication strategy for the board to begin with proclamation of the Act.

The Mackenzie Valley Resource Management Act was proclaimed on December 22, 1998. This gave the board official status and began its official functions of issuing Land Use Permits and Water Use Licenses.

The first applications for Land Use were received on January 20, 1999.

From that point until the end of the fiscal year the board issued six land use permits and two water license amendments. At the end of the fiscal year the board had an additional five land use applications under review as well as two water licenses.

In August the position of Financial Officer was declared redundant and the duties were rolled into the new Office Manager position. In November the new position of Geographic Information System technician (GIS) was staffed. This position was expanded to take in computer systems maintenance as well as GIS. The position was filled by a Gwich'in beneficiary as a trainee. In February the Integrated Resource Manager left the position and staffing action was taken to fill the position. The Board is proud that over 50% of the staff are Gwich'in beneficiaries.

With the Board having official status as of December 22, 1998, a chair had to be selected. The nominations for chair were sent to the Minister on February 4, 1999, but as of March 31, 1999, no chair had been appointed. In addition, no alternates have been appointed to the Board.

The Land and Water Technician and other board staff have been involved in the review of land use and water use application to IANC and the NWT Water Board. Advice on environmental permitting has also been provided to the Gwich'in Tribal Council when requested. Not having a chair and alternates has started to have an impact on the ability of the Board to effectively carry out its duties.

The present composition of the Gwich'in Land and Water Working Group is:

- Willard Hagen/Gwich'in Nominee
- Morris Blake/Gwich'in Nominee
- David Krutko/GNWT Nominee
- Norma Kassi/Gov't Canada Nominee

The Board nominees for the chair position are Morris Blake and Abe Wilson from Fort McPherson.

The staff to the Board are:

- Ken Weagle
- Executive Director
- Leonard DeBastien
- GIS Technicain Trainee
- Heidi Heder
- Integrated Resource Manager
- Dwayne Semple
- Land & Water Technician
- Elaine DeBastien
 - Office Manager

Board objectives for the coming year include:

- Maintaining their efficient and timely processing of land use permits and water licenses.
- Continuing to employ and train qualified First Nations peoples.
- Continuing to develop more effective communication process with the Gwich'in Communities.
- Taking a lead role in the development and maintenance of the cumulative Effects Monitoring Program for the Mackenzie Valley.
- Leading co-management boards in the integrated approach to resource management in the Gwich'in Settlement Area.



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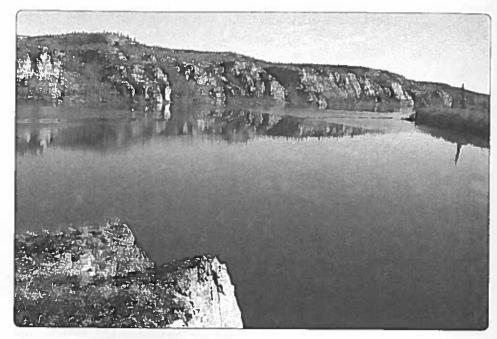


GWICH'IN LAND USE PLANNING BOARD

The Gwich'in Land Use Plan ning Board was officially established in December, 1998, by the Makenzie Valley Resource Management Act. Before the act was proclaimed, an Interim Planning Board was created by the land claim in 1992. The Planning Board is responsible for developing and implementing a land use plan in the Gwich'in Settlement Area.

Throughout the planning process, the Board's goal has been to develop a plan that provides for the conservation, development and utilization of land, resources and waters for the benefit of all Canadians, with special attention to the needs of the Gwich'in.

In 1999, the Board completed Nanh' Geenjit Gwitr'it T'igwaa'in, Working for the Land: Gwich'in Land Use Plan. The plan has been developed after many years of consultation and input from communities, co-management groups, government and industry. The final draft of the plan was presented at meetings in all of the communities and at a regional workshop in Inuvik in March, 1999. The Board made changes to its draft plan based on recommendations from representatives from all the communities. The community representatives gave their support to the plan. Co-management, government and industry representa-



Beautiful Cambell Hills on a picture-perfect day.

tives were also given an opportunity to comment on the draft plan and a few changes were made based on those comments.

The Board has submitted the Land Use Plan to the Gwich'in Tribal Council for their approval. After the Tribal Council has approved the plan, it will be given to the Territorial and Federal Governments to approve. When the plan is approved, the Planning Board will be responsible for implementing the plan.

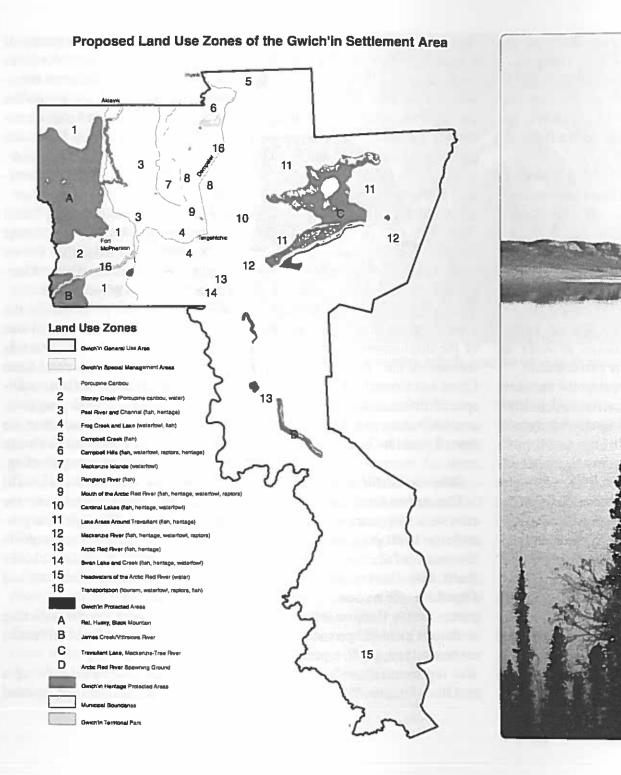
During the approval process, the plan will be given to all the Designated Gwich'in Organizations and Renewable Resource Councils. If you have any questions about the Land Use Plan, please ask one of the board members to stop by our office in the Chief Jim Koe Zheh in Inuvik.

Board:
Bob Simpson Chair*
Charlie Snowshoe Acting Chair
Karen LeGresley-Hamre
Hal Mills
Ian McLeod

Staff:
Deena Clayton,
Land Use Planner and Coordinator

*Awaiting appointment from the Minister of Indian Affairs and Northern Development.

GWICH'IN LAND USE PLANNING BOARD









DGO REPORT — FORT MCPHERSON

Greetings from the staff and Council of the Designated Gwich'in Organization (DGO). Throughout the year we have had many discussions regarding the "One Organization" for the Band and DGO Council.

Since the signing of the Gwich'in Claim, the DGO was established for the beneficiaries. Although most of the beneficiaries know the roles and responsibilities of each organization, many others are concerned and confused about the two Councils through our local radio station, meetings and newsletter. It is this kind of concerns that makes us work on amalgamating the two councils.

At the last assembly, the members brought a motion forward to have one council. Being an employee of the DGO Council, I can see the problems with having two organizations. It is better for the community that we proceed with this request. It is a first step toward our objective of a One- Community Government and it will allow us to work together for our community.

Surveys were completed with feedback on what exactly this "One Organization" would look like and how the council would operate. A committee was established to work on this concept. After months of dis-

cussion we presented the Constitution and By-Laws to the Members on June 29-30, 1999 at a duly convened Assembly. The Constitution and By-Laws of the Tetlit Gwich'in Council passed unanimously and the election for the Chief and Council of the One Organization were on August 12,1999. Advanced Poll will be on August 5, 1999. A total of 6 councilors will be elected at large. Their respective councils appointed an Elder and Youth. The first 3 councilors with the highest votes will be on council for 3 years. The same applies for the Chief's position. One of the discussions on the By-Laws focuses on the "term of office" for Chief and Council. With greater responsibilities, it was agreed by the assembly to have the term changed from 2 years to 3.

Other tasks still on-going:

The caribou issue has been a concern for a few years now especially with the latest detection of DDT in the area last fall. After many discussions with Government and Shell Canada people we have set up a committee for the Caribou issue. Representatives include 3 persons from our community, 1 GTC representative and representatives from DIAND and Shell Canada. We are now in the

proccess of doing the assessment of the Caribou River site. Another clean-up will likely take place sometime in September. How we do the clean-up will be decided after the assessment of the Caribou River site is complete. We may hire a coordinator for the Caribou River assessment.

Protected Areas Planning Team consultations with DIAND and other First Nations are ongoing. Forest Management with the Yukon Government and GNWT continue.

An on-the-land program for the students of Chief Julius School was done in January and March. This was a pilot project. Concerns came from the school staff about students wanting to have on the land programs. This was heard loud and clear, so with proposals submitted, we were fortunate to receive some funding. The program was very successful and hopefully this can continue for this year again. Through this program we have found that students need to get away from their classes and learn about their tradition and culture.

An Elders and Youth gathering held in December in Fort McPherson was a success.

Unfortunately we tried to set up a Youth Council and did not succeed

DGO REPORT — FORT MCPHERSON

because of lack of interest, but we will continue to work on this.

We have had many negotiation sessions with the government of Canada with regards to the Development Assessment Process. This legislation will allow First Nations to participate in environmental assessments regarding any development activities within the Yukon Territory. Our problem and concern is the representation on YDAP, we are not entitled under this legislation to have representation because we are not under the Umbrella of the Council of Yukon First Nations. Right now other First Nations will have representation on this Board and other panels. There are bids open for exploration purposes within the Group Trapping Area (primary area) and around Eagle Plains area. It was clearly stated at the negotiation table that no other First Nations will speak on behalf of the Gwich'in with regards to Primary Area (Group Trapping Area) and Secondary Area use. We are asking for a Designated Office to be set up in Fort McPherson so that any small projects which may happen within the Primary Area can be reviewed. This would allow for recommendations to be put forward, although there has already been a Communication protocol Agreement signed

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The magestic and mighty grizzly bear as seen in its natural environment.

with the rest of Canada.

We are continuing to work with our Elders Council and will have another trip planned this summer for them. The Elders Council have representation on both the Band and DGO Councils. Fundraising for the Council has been ongoing. When the One Organization concept becomes a reality, the Elders Council will still have representation. Over this past year we have taken direction and advice from our Elders. They have given us a lot of support toward our One Organization concept.

The DGO Council consists of

Wilbert Firth, Annie Smith, Ruby Koe, Brian Alexie, Philip M. Blake, Billy Wilson, Richard Wilson, Elder Representative Doris Itsi. The past year they have dealt with many issues regarding our claim and words that we all heard so much: "Work together." We are finally turning that into action rather than just talk. I would like to thank this council for their continued support.

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Abe Wilson



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GWICHYA GWICH'IN RRC REPORT

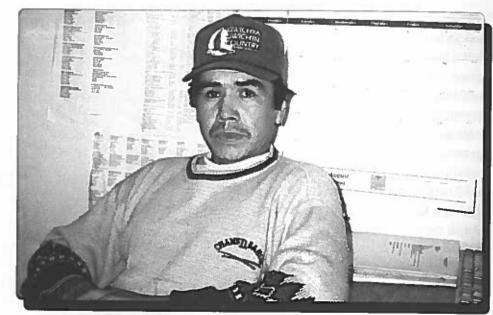
Hello to all Harvesters and the surrounding communities who are involved with RRC issues. The RRC in Tsiigehtchic has been very busy with the DRWED, GRRB and the Gwich'in Land and Water Board. The handling of applications for land use has increased; the RRC's input is a must before GTC's approval on any land issues.

The Gwich'in Harvesters assistance program had been dealt with before I was hired as co-ordinator. Hopefully everyone received their assistance.

The grizzly bear management still has to work out how to give out the tags to individuals. This still has to be worked on by the GRRB and councils.

Another project that will be going on in our town is one concerning knowledge about the land.

Leslie Johnson, a Phd reseacher from the University of Alberta, is do-



Co-ordinator Wayne Cardinal pauses to reflect on RRC issues.

ing a research project documenting knowledge about the land with Gwich'in people. The council approved this on behalf of Tsiigehtchic involvement.

Also there are a few other issues for the RRC to deal with. For one,

we must work together to ensure our Harvesters get the best representation when council goes to talk on their behalf.

Hopefully this covers all your interests. For any other issues, please let me know — this is your office, too.

Co-ordinator, Wayne Cardinal

NIHTAT GWICH'IN COUNCIL/BAND/RRC REPORT

The Nihtat Gwich'in Council (NGC) hopes everyone had a good year and that this year, which brings us into the new millennium, is a prosperous one. We have had a year in which we tried to work hard for our members and for the most part we were successful.

The Nihtat Gwich'in Council presently consists of the following:

1) Chief - James B. Firth

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- 2) Sub-Chief Barry Greenland
- 3) Councilors Robert Charlie, Liz Hanson, Pat Bourque, Leonard Debastien, Lorraine Lokos, Linda McDonald, Helen Sullivan, Debra English, Darryl English and Neil Firth.

Our representatives on the Gwich'in Tribal Council are Chief James Firth and Robert Charlie. Their jobs are to represent us and keep us informed on the work that the Tribal Council does for all its Beneficiaries. We thank them for the work they've done and will continue to support them.

This past year has been busy for the major part of the year. We try to get our members involved as much as possible. We keep them informed on what is going on around the Band office by a newsletter that is circulated periodically. We have monthly meetings and the Elders have their meetings prior to our to our meetings so they could have input into our meetings.

Some activities happen as a result of our meetings, some as a result of holidays, others as a result of circumstances. The Chief organizes many community hunts to provide the beneficiaries with a fresh supply of meat or fish. These outings generally involve young people who end up learning skills which they need to know for the future. These skills might be learning about the weather, travel, habits of animals, survival skills, and doing a job in the proper way. We'd like them all to stay involved in these Community hunts. Mahsi' Choo!

Most of the Beneficiaries and /or members of our Band participate in our Mini-Assemblies. We usually try to get guest speakers from different organizations to speak about issues which affect our lives. In the past we've heard from Floyd Roland, Fred Koe, Bob Simpson, Paul Teoh, Scott Black, Bobbie-Joe Greenland and other guests. Through these sessions, people learn about finances, job training opportunities, the Porcupine Caribou lobbying efforts, self-government, health issues, changes in the N.W.T. legislative body, and much more. We usually have a meal to go with this Mini-Assembly. We try to make these meetings more interesting by honoring people who have accomplished something significant.

We enjoyed the activities this year; the staff put much effort into organizing the events and the results are good. Thank-you to all the staff who put their busy schedules aside to celebrate these occasions with us.

In Inuvik, the Band Office is staffed by Beneficiaries. Dolly Carmichael is our Band Manager. She is busy writing proposals, seeking jobs, contracting jobs or looking after programs and projects. She looks after program dollars and keeps track of the financing that is required.

Loretta Kay-Villeneauve is our Finance Officer. She looks after all the payroll and does the book work for this department. She presents the spread sheets at our Council meetings We congratulate Loretta on her recent marriage to Doug.

Our Secretary/Receptionist makes sure that all employees get their phone calls and messages. She distributes the mail to the Council Members and displays posters for job opportunities and other information for the public. These are just a few duties performed to keep our band office in good running order.

Barry Greenland until recently has filled the Sub-Chief position. We thank him for the work he has done as the community /youth / Elder Coordinator in the past few years. Mahsi'.

Neil Firth, our R.R.C. Coordinator, reports that this year he was busy with the following:

- 1) Attending meetings and workshops with the Renewable Resource Board, Gwich'in Harvesters' Assistance Program, etc.
- 2) Working with co-management



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NIHTAT GWICH'IN COUNCIL/BAND/RRC REPORT

Boards, such as Gwich'in Renewable Resource Board, Land and Water Board, Gwich'in Land Use Planning Board, Department of Fisheries, R.W.E.D., Grizzly Bear Management Plan.

- Coordinating On-the-land Programs for Elementary & High school students.
- 4) Consulting: With R.R.C on changes to existing regulations.
- 5) Doing regular office administration.

Some of the meetings/ Workshops which took place this year are Land Use Planning, G.S.C.I Language Plan Community Consultations R.R.C., and Land and Water Board. We welcome these meetings as they educate the beneficiaries about our claim and the participants learn to be good consultants.

The combined efforts of the staff have made it possible for our Band to run projects which provide employment, experience, and training. We are presently producing wood products with our woodmizer, operating the ferry in partnership with the Gwichya Gwich'in Council, Doing park maintenance, Supplying Laborers to DOT, Operating Dunette Petroleum Services and other jobs which keep us busy.

Some of the highlights that took place this year were events with other organizations, such as dances at Ingamo Hall, a trip to Dawson for our Elders and Youth to the Moosehide Gathering, as well as a cultural/rec-



The happy couple on their wedding day — say CH-E-E-S-E...

reation trip to Edmonton, the Gwich'in Social Culture Institute science camp at Rachel Reindeer Camp, and activities to celebrate Aboriginal Day and Treaty Day.

Our Band Office at the Alex Moses-Greenland building is open to anyone. We encourage visitors to get involved in any of our activities that may be happening while you are in Inuvik.

We dedicate this past year to the memory of all those special people who were, in the past, part of our organization and part of our everyday lives and who are now at rest. Nakhwlak Kat, Shik Nakhwadivee Goozuh!

Good Luck to you, our friends! Mahsi' Choo!

Chief James B. Firth,
Nihtat Gwich'in Councillors,
Inuvik Native Band Members,
Nihtat Gwich'in Youth
and Elders Council.

EHDIITAT RRC REPORT

Since starting in October 1998, the ERRC and coordinator have been busy in the ofice with correspondence in regards to upcoming workshops, regular RRC meetings and answering any questions or concerns from the public.

For the months of October, November and December I have been busy filling out CHAP applications for Harvesters who need assistance with gas and oil to go out on the land to check traps, haul firewod for the winter months or hunt for meat.

January was quite busy as all council members attended a few different meetings.

January 6 - 8: The council and I attended the Guiding & Outfitting Workshop in Inuvik. Gwich'in Renewable Resource Board & DRWED hosted the workshop where about 50 participants were in attendance. Following the workshop, the ERRC attended the Regional RRC Board meeting.

January 28 - 29: This year's GRRB meeting was held in Aklavik where presentations were given to Sheldon Bernard and Donald Andre as the 1999 recipients of the Jim Edwards Sittichinli Scholarship.

Norm Snowshoe was in Aklavik doing interviews for the Ecological Coop with Elders who hunt, trap, fish or go berry-picking. Elders who were interviewed each received 5 gallons of gas. The ERRC advertised for a youth from the school and the successful individual selected was Shoneen Furlong as the student intern for Community Monitoring.

February was not to busy as some Harvesters came into the office to fill out applications for CHAP.

March 1999: Shoneen Furlong and I attended the Arctic Borderlands Ecological Society Meeting held in Inuvik from March 1-3. The three main issues we focused on were climate change, contaminants and regional development. Guidelines were also developed.

March 9 - 10: A Community Consultations Meeting was held here in Aklavik and was attended by 20 people from youths to adults. Guest speakers from GRRB, LUB, ARI & DIAND spoke on different topics and the group learned information on the roles of Traditional Knowledge in community monitoring. Their main objective is for government and MVRMA Boards to do consultations in specific areas such as:

- Consultations by co-management boards with Land Use Planning, Land & Water Board & Environmental review board on the MacKenzie Valley Resource Management Act.
- Consultations by government & GTC on the Cumulative Impacts Monitoring Program.
- on how traditional knowledge should be used in the program.

 The meeting had a good turn-out and

the youth shared a lot of information and look forward to future workshops in the area.

March 26: ERRC attended the Rat River Charr Meeting in Fort McPherson.

Gwich'in Harvesters Assistance
Program: closing date to submit spring
& summer applications was March 29.
As the ERRC coordinator, I helped the
Harvesters fill out their applications
and explained that the council and
myself will notify them once they are
approved by the screening committee.

Since starting this position I have learned and gained a lot of information related to this position, learning about the daily routine, such as promoting local involvement in harvest studies, land & wildlife management and conservation. The ERRC holds monthly meetings, usually on the first Wednesday of the month.

In closing, the council has dealt with a lot this year and communication with other organizations has been a big help. We, the ERRC, would like to thank everyone for their support, suggestions and guidance. Until next year, thank you and God bless.

Councillors:

Joseph Benoit President
Dale Semple Vice President
Fanny Greenland Secretary/treasurer
James McDonald Sr.
Faegan Furlong
Susan Ross Coordinator







EHDIITAT GWICH'IN COUNCIL

The Aklavik Gwich'in office has been very busy since April trying to re-organize and to set up all the various departments and to have an office functioning again.

As you all know, the Aklavik Gwich'in office and various organizations found themselves in some very serious financial problems in the fall of 1997. As a result, the Aklavik Gwich'in offices were forced to shut down operations because of debt accumulated and the Gwich'in Tribal Council literally took over under a debt recovery plan.

A debt recovery plan is where all the debts of an organization are accumulated and a payment plan is put in place to pay back all the debts owed. The debts that Aklavik leadership found themselves in were enough to shut operations down, and this year's audit statement will highlight those debts.

We have found out that a lot of these debts have not been paid and this office has been very busy over the last three months documenting the paperwork. Under the advice of Brian Penny and Mike O'Dell, I have not hired any staff or initiated any expenses until we know how much money we have to work with for this year. But I can tell you now that we will not have a full budget to operate with this year, but I hope to try to generate the needed revenue through programs and projects. I have also been very busy applying for programs for Youth, Elders and trying to create jobs

for our people. If my proposals are successful, we should see a lot of activity around the Gwich'in office.

I know some people may be wondering why nothing is happening yet but you must all remember that this office has not been very active for the past two years and it does take time to re-organize.

We have advertised for the needed positions of General manger and Secretary during the summer and I have to tell you now that the cost of these positions will have to be shared by the organizations in the Aklavik Gwich'in offices. For the Gwich'in offices to get back on track, we will have to operate with very limited staff and resources, but we should be in a good financial situation by April of 2,000.

I will continue to apply for programs and to assist those that need help and to try and provide job related activities for the Gwich'in of Aklavik. I must remind you all that it will be a tough job to regain some credibility and support from the banks, government and suppliers. But if we all work together I know we can gain the respect needed to operate successfully once again.

This summer the Gwich'in Tribal Council Assembly is scheduled for Tsiigehtchic in September. I want to bring a strong delegation who will stand with me and bring Aklavik's concerns to the Assembly. I will try to have a workplan for the remainder of the year so that all the Gwich'in will know

what we are planing for this year.

Finally, I want to thank all those people who have assisted me to date, including my Staff, Council, Nihtat Gwich'in Council, Chief & Council of Fort McPherson, Dene Nation and you the people for having the patience.

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Ehdiitat Gwich'in Council

President
V/President
Treasurer
Council

Charles Furlong
Fanny Greenland
Mildred Edwards
Frank Edwards
Kathy Greenland
Anna Lee McLeod

Elder's Committee

President Council

Mary Kendi
Ruth Furlong
Lucy Greenland
Catherine Semple
Renie Stewart
Julia Edwards
Jane Tyrrell

Ehdiitat Renewable Resource Council

President Council Fanny Greenland
Dale Semple

Melba Mitchell
James McDonald

Coordinator Susan Ross

Aklavik Indian Band

Chief Council Charles Furlong
Anna Lee McLeod
Frank Edwards

MVEIRB REPORT

Mackenzie Valley Environmental Impact Review Board Message from the Chair

This year marks a major turn 1 ing point for the Mackenzie Valley Environmental Impact Review Board. The legislation empowering our Board came into effect on December 22, 1998. This marked the beginning of a new process for environmental assessment in the North. It also marked the end of a lot of hard work by former and current Working Group members and staff to have the Board ready to do its work. I would like to extend, on behalf of the current members, a big thanks to all those who worked hard towards this day.

We recognize there will be a steep learning curve for the new Board members as they take on their new responsibilities. But we know they will also rise to the challenge of implementing a new environmental impact assessment process for the Mackenzie Valley.

We recognize that the preliminary screening is most effective when the preliminary screeners co-operate with the other parties in the process: the different levels of governments; aboriginal organizations; interest groups; industry and the public, to make this new process work. We have an opportunity to improve on

the past and this new legislation is providing us with the tools to do it. Our Board is prepared to be flexible in its approach to revise our interim environmental assessment guidelines.

We have set a goal of two years to come up with a document that will meet the needs of those involved in this process. During the second year, we will be soliciting the views of the public and participants through public consultation on these guidelines.

Background

The Mackenzie Valley Resource Management Act came into force on Dec. 22, 1998 and established the Mackenzie Valley Environmental Impact Review Board (MVEIRB) as the main agency to undertake environmental assessment and review in the Mackenzie Valley.

The Board's jurisdiction applies to all lands in the Western Arctic, excluding the Inuvialuit Settlement Region and Wood Buffalo National Park. The MVRMA replaces the Canadian Environmental Assessment Act (CEAA) in the Mackenzie Valley except under very specific circumstances.

Prior to the Act coming into force, the MVEIRB operated as a Working Group whose mandate was to prepare the board for operation. This Annual Report deals both with the

activities of the Working Group from the beginning of the fiscal year to its dissolution in January 1999 and with the Board since its official formation on December 22, 1998.

Membership

The Working Group's members at the beginning of the year were Gordon Lennie, the interim Chairperson, Bertha Rabesca, and Len Colosimo.

The additional working group members nominated from the land claim implementation groups were Ruby McDonald, of Sahtu Secretariat Incorporated; Joe Benoit of Gwich'in Tribal Council; from the government, Mark Prystupa (GNWT) and Marie Adams (DIAND). These working group members' terms expired in January, 1999 when the Working Group was dissolved to make way for the Board.

The following three members were appointed as board members during the past year: Charlie Snowshoe of Fort McPherson, September, 1998; Cindy Kenny-Gilday of Yellowknife in October, 1998; and, Dennis Bevington of Fort Smith in December, 1998.

Staffing and Location

The Board's offices are located on the 2nd floor of the Scotia Centre. Staff consist of an Executive Direc-



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MVEIRB REPORT

tor, two Environmental Assessment Officers, a Finance and Administration Officer, and, a Communications Officer.

Transition to a Board

The Working Group prepared the groundwork for the incorporation and official set up of the Mackenzie Valley Environmental Impact Review Board during 1998. Major activities included the development of Environmental Impact Assessment in the Mackenzie Valley, the interim guidelines for use by the office, developers and regulatory authorities. The Working Group provided the lead liaison for the development of this document and hosted several meetings to work out the details. For the section on preliminary screeners, the participating regulatory authorities were the Department of the Environment, Fisheries and Oceans. Natural Resources Canada, National Energy Board, Indian and Northern Affairs; Gwich'in and Sahtu Land and Water Boards; Mackenzie Valley Land and Water Working Group; GNWT's departments of Resources Wildlife and Economic Development, and, Transportation.

Transition Projects

Transition developments, those projects caught in the transition between CEAA and the MVRMA, oc-

cupied much of the Board's attention during the first few months of board operation. Section 159 required that the regulator consult with the MVEIRB before issuing a decision on the development. The Board reviewed and commented on 22 transition projects, the largest of which is the Diavik diamond mines comprehensive study. The Board is preparing its views on the Diavik Comprehensive Study for submission in the summer. There are still five other outstanding transition projects which the Board may have to deal with.

Preliminary Screenings

In the period from December 22, 1998 to April 1, 1999, the Board received 25 notifications of preliminary screenings in addition to the notifications of transition developments.

Interim Environmental Impact Assessment Guidelines

The Board released Environmental Impact Assessment in the Mackenzie Valley, the interim guidelines in February 1999 in co-operation with the other regulatory authorities responsible for permitting and issuing licences.

The Board will work with the existing guidelines for a year to determine what changes should be made. It will then begin a round of public

consultations in year two to solicit the views of interested parties on suggested changes and improvements to these guidelines.

These guidelines are available from the Board offices in Yellow-knife.

Five-Year Budget Review

The Board prepared and submitted its five-year budget review to the Sahtu Claims Implementation Committee. This review highlighted possible financial shortfalls in the Board's operations arising from the number and scale of anticipated assessments. The five-year budget is a mandated requirement of the claims legislation.

The Board will be seeking additional funding for its activities.

Board Activities

The Working Group / Board members participated in several board orientation sessions designed to develop a better understanding of the environmental impact assessment process and board governance. These were:

- Environmental Assessment training with Joan Freeman of Ottawa.
- Training in concepts of administrative law, writing legal decisions and holding board hearings.

MVEIRB REPORT

- Training in Board governance in Banff and Yellowknife.
- Attending the Circumpolar Conference on Sustainable Development, Whitehorse, May, 1998.
- Attending the Diavik comprehensive study technical sessions held in Yellowknife in March, 1998.
- Members and staff met with the National Energy Board on several occasions.
- The Chair and executive director attended the Cumulative Resource Impact Program planning meeting held in Edmonton, December 1998 and in Inuvik, January 1999.

Public Information

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Board members had the opportunity to host public information sessions, attend meetings to disseminate information, and to build liaisons with other organizations.

The Board responded to the following invitations to provide information sessions:

- Presentation at the GeoScience Forum, November 1998 in Yellowknife
- Hay River Reserve information session, November 1998.
- Community workshops in Inuvik, Tsiigehtchic, Fort
 McPherson and Aklavik with the
 Gwich'in -Land and Water
 Board in May 1998 and February 1999.
- Developed and distributed the newspaper insert on the Board and process in January 1999.
- Public information session, Yellowknife, February 1999.
- Presentation at the Fort Liard Oil and Gas Resource conference, November 1998.
- Staffed an information booth with the Mackenzie Valley Land and Water working group at the Prospectors and Developers Conference, March 1999.
- Board information session and open house, Fort Smith, March 1999.

The Next 12 Months

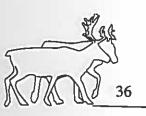
The Board will be conducting environmental assessments as projects are referred to it by the preliminary screeners. Pending assessments include a lumber harvest project, an application to build a gas pipeline, and, an application by a diamond mine to develop additional kimberlite pipes.

The Board will submit its views on the Diavik Comprehensive Study report in the summer of 1999.

The Board will continue to go to communities to explain their role and to respond to questions from developers.

The public consultation on the Interim Environmental Impact Assessment Guidelines will begin towards the end of this fiscal year.

The Review Board encourages communities and organizations to get in touch with them to arrange general information meetings about the work of the Board.



GWICH'IN DEVELOPMENT CORPORATION

The Gwich'in Development Corporation ("GDC") is the economic arm of the Gwich'in Tribal Council and is located in the Chief Jim Koe Zheh in Inuvik.

The goals of the GDC are to invest in viable businesses and to provide employment, training and business opportunities to beneficiaries of the Gwich'in Comprehensive Land Claim Agreement.

The Gwich'in Development Corporation has the following business interests:

•	Tetlit Zheh Construction Ltd.	100 %
	Tetlit Zheh Trucking Ltd.	100 %
	Klondike River Lodge Ltd.	50 %
	# 953747 NWT Ltd.	50 %
٠	Aadrii Ltd.	50 %
•	Larga Ltd.	37.5 %
•	Nihjaa Properties Ltd.	25 %

Tetlit Zheh Construction Ltd. (100 %)

Tetlit Zheh Construction Ltd. ("TZC") was purchased from the Fort McPherson Band and regionalized in 1992. Since then the Company has completed many projects and contributed significantly to the region's economy.

Construction has been down in recent years and the Company has been downsized and become more aggressive. TZC continues to do small projects that keep its offices open and some Gwich'in employed on a seasonal basis.

In 1998, Tetlit Zheh Construction generated almost \$ 2.5 million in contract revenues. Don Grettum is the General Manager and Steve Hagen is the Project Administrator.

Tetlit Zheh Trucking Ltd. (100 %)

Tetlit Zheh Trucking Ltd. ("TZT") was also purchased from the Fort McPherson Band and regionalized in 1992. Since then the Company has been one of the major employers in the region, providing full-time and seasonal employment to many Gwich'in beneficiaries.

In 1998, TZT generated almost \$ 4.3 million in contract revenues, primarily from the reconstruction and maintenance of the Dempster Highway. Dean Smith is the General Manager and Ina Arey is the Accountant.

Klondike River Lodge Ltd. (50 %)

Klondike River Lodge Ltd. ("KRL") is located at the junction of the Dempster and Klondike Highways. It consists of a motel, restaurant, lounge, gift shop, RV park and full-service gas station and garage.

KRL was acquired by the GDC in 1994 and the facilities were extensively renovated. The Company is now managed by Delta Western Fuel (Totem Oil), which acquired a 50 % interest in 1996.

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953747 NWT Ltd. (50 %)

953747 NWT Ltd. is a joint venture between the GDC and Arctic Tire. The Company owns two trucks and specializes in drilling and pile driving. In 1998, # 953747 generated more than \$ 200,000 in contract revenues, more than twice its 1997 revenues.

Aadrii Ltd. (50 %)

Aadrii Ltd. was established in 1995 to distribute residual heat from the diesel power generating plant in Fort McPherson to various commercial, institutional and municipal buildings. The Company is jointly owned by the GDC and the Northwest Territories Power Corporation.

Larga Ltd. (37.5 %)

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Larga Ltd. provides referral and transportation services and owns and operates medical boarding facilities in Edmonton, Alberta and Winnipeg, Manitoba. The Company is owned by the GDC, Nunasi Corp. (37.5 %) and Bill Davidson (25 %).

The GDC acquired its interest in Larga in 1994and has since recouped its original investment. In 1998, Larga generated revenues in excess of \$ 1.5 million and continues to perform well. Bill Davidson is the General Manager.

Nihjaa Properties Ltd. (25 %)

Nihjaa Properties Ltd. ("NP") owns and operates both Nihjaa Apartments and Bootlake Apartments in Inuvik. In 1998 the GDC converted a loan made to NP (formerly # 953847 NWT Ltd.) for renovations to Nihjaa Apartments into a 25 % equity interest.

The Company is jointly owned with Northern Management and Development Ltd., Tundra Enterprises Ltd. and the Nihtat Gwich'in Development Corporation.

Board of Directors

Willard Hagen, Chairman Richard Nerysoo, President Grace Blake, Director James B. Firth, Director Charlie Furlong, Director William Koe, Director Roger Allen, Director

Mark Davey, Chief Financial Officer

GWICH'IN SETTLEMENT CORPORATION

The Gwich'in Settlement Corporation ("GSC"), established in 1992 as a "settlement corporation" pursuant to Chapter 7 of the Gwich'in Comprehensive Land Claim Agreement (the "Agreement"), is the investment arm of the Gwich'in Tribal Council.

The object of the Gwich'in Settlement Corporation is to receive and invest the majority of the "capital transfer payments" (financial compensation) payable to the Gwich'in pursuant to Chapter 8 of the Agreement so that funds can be used by future generations of the Gwich'in for "permitted activities" as described in Schedule I to Chapter 11 of the Agreement.

From 1992 to 1994, the funds were invested in short-term government backed securities that were safe, secure and provided a decent rate of return with little or no risk. In 1995, the GSC appointed CIBC Wood Gundy to invest the funds in Canadian bonds which would provide a better rate of return with relatively low risk.

In 1996, the Gwich'in Settlement Corporation appointed TAL Investment Management to invest the funds in a mixture of bonds and equities which would provide an even better rate of return while retaining the safety and security required.

At its 1996 Annual Assembly, the Gwich'in Tribal Council ("GTC") adopted By-Law #18 (now By-Law #3), which directed the GTC to transfer \$ 65 million to the GSC between April 22, 1997 and April 22, 2007 and to retain an investment advisor to review and monitor the performance of the funds.

By-Law #18 further directed the GSC to develop an investment policy and to establish an investment committee which would be responsible to ensure that the funds achieve the highest possible rate of return within the provisions of the investment policy.

The Gwich'in Tribal Council has appointed Towers Perrin as its investment advisor. The Gwich'in Settlement Corporation has assumed the role of the investment committee and has retained the services of TAL Investment Management as its investment firm. The GSC has also appointed CIBC Mellon to be its fund custodian.

The Gwich'in Settlement Corporation has adopted the following investment criteria:

- to invest about 50 % of its funds in Canadian bonds and cash
- to invest about 50 % of its funds in Canadian and American equities, with about 30 % in Canadian equities

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On April 22, 1999, the Gwich'in Tribal Council transferred \$ 7 million to the Gwich'in Settlement Corporation. As of April 30, 1999, the GSC managed the following portfolio:

Holdings	Market Value	%age	Annual Income
Cash	\$ 715,800	1.5 %	\$ 39,400
Canadian bonds	21,881,400	45.3	1,312,700
Canadian equities	14,045,300	29.1	199,700
American equities	11,633,700	24.1	121,200
Totals	\$ 48,276,200	100.0	\$ 1,673,000

In the coming years, the Gwich'in Tribal Council will make the following transfers to the Gwich'in Settlement Corporation:

April 22, 2000	\$ 7 million	April 22, 2004	\$ 7 million
April 22, 2001	\$ 7 million	April 22, 2005	\$ 5 million
April 22, 2002	\$ 7 million	April 22, 2006	\$ 3 million
April 22, 2003	\$ 7 million	April 22, 2007	\$ 1 million

Up to April 22, 2007, any income earned by the Gwich'in Settlement Corporation is exempt from income tax providing it meets all the requirements relative to settlement corporations as contained in Chapter 11 of the Agreement and to public charitable foundations as contained in the Income Tax Act (Canada).

In order for the Gwich'in Settlement Corporation to maintain its tax exempt status after April 22, 2007, the GSC must annually spend a minimum amount referred to as the "disbursement quota" on permitted activities as contained in Schedule I to Chapter 11 of the Agreement. For GSC purposes, the disbursement quota is described as 4.5 % of the capital.

It has been said time and time again by many people over the years that the land and the money is for the future generations of the Gwich'in. It is the object of the Gwich'in Tribal Council and the Gwich'in Settlement Corporation to ensure that this statement becomes a reality.

Consolidated Financial Statements of

GWICH'IN TRIBAL COUNCIL

Year ended March 31, 1999

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GWICH'IN TRIBAL COUNCIL

Consolidated Financial Statements

Year ended March 31, 1999



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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of Gwich'in Tribal Council are the responsibility of management and have been approved by the President and Executive Director on behalf of the Council.

The financial statements have been prepared by management in accordance with generally accepted accounting principles. 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 financial statements are presented fairly, in all material respects.

The Council maintains systems of internal accounting and administrative 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 Council's assets are appropriately accounted for and adequately safeguarded.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council carries out this responsibility principally through its Audit Committee.

The Audit Committee, composed of four Council members, reviews the Council's financial statements and recommends their approval to Council. The Audit Committee meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the financial statements and the external auditors' report. The Audit Committee reports its findings to the Council for consideration when approving the financial statements for issuance to the Members.

The financial statements have been audited by the independent firm KPMG in accordance with generally accepted auditing standards on behalf of the members. Their report to the members of the Gwich'in Tribal Council, stating the scope of their examination and opinion on the financial statements, follows.

President

Executive Director

AUDITORS' REPORT TO THE MEMBERS

We have audited the consolidated statement of financial position of the Gwich'in Tribal Council as at March 31, 1999 and the consolidated statements of revenues and expenditures, changes in members' equity and cash flows for the year then ended. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 1999 and the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles.

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Chartered Accountants

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Edmonton, Canada May 21, 1999



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Consolidated Statement of Financial Position

March 31, 1999, with comparative figures for 1998

	1999	1998	
Assets			
Financial assets:			
Cash	\$ 165,941	\$ 232,113	
Accounts receivable	1,449,784	946,291	
Prepaid expenses	1,600	20,363	
Land claim settlement assets (note 2)	104,437,392	100,293,763	
	106,054,717	101,492,530	
Capital assets (note 3)	167,951	232,574	
	\$106,222,668	\$ 101,725,104	
	Killer 15 T		
Liabilities and Members' Equity			
Liabilities:			
Accounts payable	\$ 493,740	\$ 815,057	
Deferred revenue	354,340	11,869	
	848,080	826,926	
Members' equity:			
Equity in capital assets	167,951	232,574	
Operating fund	769,245	371,841	
Land claim settlement fund	104,437,392	100,293,763	
	105,374,588	100,898,178	
	\$106,222,668	\$ 101,725,104	
See accompanying notes to consolidated fi	nancial statements.		
On behalf of the Council:			
Di	rector		

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GWICH'IN TRIBAL COUNCIL

Consolidated Statement of Revenues and Expenditures

Year ended March 31, 1999, with comparative figures for 1998

Revenue: Contributions: Contributions: DIAND S		Budget	1999	1998
Contributions: S	2	(Unaudited)		
DIAND \$ 1,576,560 \$ 1,717,919 \$ 1,344,915	***************************************			
Government of Canada		6 1 576 500		0 1044045
Government of NVT				
Other First Nations 172,428 219,046 195,840 Royalties 120,000 185,577 213,058 Interest - 30,708 5,459 Other 378,393 122,819 175,846 Earnings of land claim settlement accounts 6,000,000 6,243,829 6,170,720 Amounts deferred - (334,030) - Expenditures (note 4): - (334,030) - Operating: - (334,031) - Corn activities: - (1,616,075) 1,345,187 Council support 1,516,075 1,345,187 Enchriment 1,94,174 195,739 Maragement development 1,94,100 57,961 Maragement development 1,936,128 2,042,572 2,065,929 Program activities:				
Royalties 120,000 186,577 213,058 Intarest - 30,708 5,459 Other 378,393 122,819 175,846 5,400,000 6,243,629 6,170,720 10,344,613 10,306,700 10,556,112				•
Interest		· ·		·
Other Earnings of land claim settlement accounts 379,393 6,000,000 6,243,829 10,344,613 122,819 10,306,700 175,846 10,720 Amounts deferred - (334,613) 10,306,700 10,056,112 Expenditures (note 4): Operating: Core activities: Claim implementation 194,174 195,739 Council support 1,615,075 1,345,187 Enrollment 41,000 57,961 Management development 114,589 351,912 Colume is upport 1,4589 351,912 Enrollment 114,589 351,912 Other core activities 1,936,128 2,042,572 2,085,529 Program activities 1,936,128 2,042,572 2,085,529 Program activities 2,335 2,3169 2,7319 32,708 Child care 62,395 2,3169 2,7319 32,708 Forestry and land management 47,255 66,325 66,325 1,7467 Mackenzia River - 109,004 127,467 1,7467 1,7467 1,7467 1,7467 1,7467 1,747,477 1,711,811		120,000	168,577	
Earnings of land claim settlement accounts 10,344,613 10,000,00 10,056,112 Amounts deferred - (334,030) - (334,030) - (334,030) - (334,613 10,572,670 10,056,112 Expenditures (note 4): Operating: Core activities: Claim implementation 194,174 195,739 Council support 1,1615,075 1,345,187 Enrollment 41,060 57,961 Management development 13,410 80,000 Self government 114,659 351,912 Other core activities: 0,1936,128 Other core activities 1,936,128 Program activities: Child care Eliders and youth programs Eliders and youth programs Forestry and land management 47,255 66,325 Land administration 109,004 127,467 Mackenzie River Pathways Renewable Resource Councils Renewable Resource Councils Special and cultural activities 727,419 Social and cultural activities 390,583 25,873 Thondin healing activities 390,583 4,739,592 4,338,780 4,723,592 4,338,780 4,721,735 Capital asset acquisitions 5,805,021 6,228,787 5,554,904 Contributions: Renewable Resource Councils 1,746,615 1,766,975 982,712 Excess of revenues over expenditures before contributions Renewable Resource Councils 1,746,982 2,763,775 2,7618 1,766,151 1,766,15	Interest	_	30,708	5,459
Amounts deferred — (334,030) —	Other	379,393	122,819	175,846
Amounts deferred	Earnings of land claim settlement accounts		6,243,629	6,170,720
Expenditures (note 4): Operating: Core activities:		10,344,613	10,906,700	10,056,112
Expanditures (note 4): Operating: Core activities: 194,174 195,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739 19,739	Amounts deferred	_	(334.030)	_
Coperating: Core activities: Claim implementation 194,174 195,739 Council support 1,615,075 1,345,187 Enrollment 41,080 57,961 Management development 19,410 80,000 57,961 Management development 114,589 351,912 Other core activities 1,936,128 2,042,572 2,065,929 Program activities: 62,385 23,169 Elders and youth programs 27,319 32,708 Elders and youth programs 47,255 66,325 Child care 109,004 127,467 Mackenzie River 109,004 127,467 Mackenzie River 109,004 127,467 Mackenzie River 109,004 127,467 Mackenzie River 24,215 89,215 70,045 7		10,344,613		10,056,112
Coperating: Core activities: Claim implementation 194,174 195,739 Council support 1,615,075 1,345,187 Enrollment 41,080 57,961 Management development 19,410 80,000 57,961 Management development 114,589 351,912 Other core activities 1,936,128 2,042,572 2,065,929 Program activities: 62,385 23,169 Elders and youth programs 27,319 32,708 Elders and youth programs 47,255 66,325 Child care 109,004 127,467 Mackenzie River 109,004 127,467 Mackenzie River 109,004 127,467 Mackenzie River 109,004 127,467 Mackenzie River 24,215 89,215 70,045 7	Evponditures (note 4):			
Core activities: Claim implementation Claim implementation Council support Enrollment A1,060 S7,961 Management development Self government Sel				
Claim implementation	The			
Council support 1,615,075 1,345,187				400 000
Enrollment				•
Management development 13,410 80,000 Self government 114,589 351,312 Other core activities 64,284 351,30 Program activities: 1,936,128 2,042,572 2,065,929 Program activities: 62,385 23,169 23,169 21,619 21,708 27,319 32,708 27,08 56,625 66,325 1,767 </td <td></td> <td></td> <td></td> <td></td>				
Self government Other core activities 114,598 (4,264 (35,130)) Other core activities: 1,936,128 (2,042,572 (2,065,929)) Program activities: 62,395 (23,169) Elders and youth programs (27,319) (32,708) 27,319 (32,708) Forestry and land management (47,256 (65,325) 66,325 (65,325) Land administration (109,004 (127,467) 109,004 (127,467) Mackenzie River (107,481) 109,004 (127,467) Pathways (649,117 (511,181) 107,481 Renewable Resource Councils (109,004 (127,467) 24,215 (127,467) Special projects (109,004 (127,467) 31,11 (127,467) Tourism (109,004 (127,467) 31,11 (127,467) Tourism (109,004 (127,467) 31,11 (127,467) Other program activities (127,467) 31,11 (127,467) Tourism (109,004 (127,478) 30,583 (127,478) Tilloondih healing activities (127,419 (127,479) 725,150 (127,479) Social and cultural activities (127,479) 359,430 (50,406) 476,366 Arg., 319 (127,479) 4739,592 (4,343,883) 4,501,208 Excess of revenues over expenditures before contributions (127,479,479) 4,739,592 (4,343,883) 4,501,208 Excess of revenues				
Other core activities 6.4,264 35,130 Program activities: 1,936,128 2,042,572 2,065,929 Program activities: 62,385 23,169 Elders and youth programs 27,319 32,708 Fonsity and land management 47,256 66,325 Land administration 109,004 127,467 Mackenzie River - 107,481 Pathways 649,117 511,181 Renewable Resource Councils - 24,215 Special projects 81,311 63,479 Tourism - 90,583 25,673 Other program activities 727,419 725,150 887,319 Social and cultural activities 727,419 725,150 887,319 Social and cultural activities 359,430 504,663 476,366 4,739,592 4,338,760 4,21,735 Capital asset acquisitions - 5,123 79,473 Excess of revenues over expenditures before contributions 5,605,021 6,228,787 5,554,904 Contributions: Renewable Resource Councils 276,8			13,410	80,000
Program activities: Child care Elders and youth programs Elders and youth programs Forestry and land management Land administration Mackenzie River Pathways Renewable Resource Councils Social and cultural activities T'00ndih healing activities T'00ndih h	Self government		114,589	351,912
Program activities: Child care Elders and youth programs Forestry and land management A7,256 Eo. 22,708 Forestry and land management A7,256 Ea. 26,825 Land administration Beautinistration Be	Other core activities		64,264	35,130
Program activities: Child care		1,936,128		
Elders and youth programs	Program activities:			, , , , ,
Forestry and land management Land administration Mackenzie River Pathways Renewable Resource Councils Special projects Other program activities Tilloondin healing activities Tilloondin healing activities Tilloondin healing activities Toutism Tilloondin healing activities Till	Child care		62,385	23,169
Forestry and land management Land administration Mackenzie River Pathways Renewable Resource Councils Special projects Other program activities Tilloondin healing activities Tilloondin healing activities Tilloondin healing activities Toutism Tilloondin healing activities Till	Elders and youth programs		27,319	32,708
Land administration 109,004 127,467 Mackenzie River - 107,481 10				•
Mackenzie River			· · · · · · · · · · · · · · · · · · ·	•
Pathways 649,117 511,181 Renewable Resource Councils - 24,215 Special projects 81,311 63,479 Tourism - 10,223 Other program activities 90,583 25,873 Tl'oondih healing activities 727,419 725,150 887,319 Social and cultural activities 359,430 504,063 476,366 Capital asset acquisitions - 5,123 79,473 Excess of revenues over expenditures before contributions 4,739,592 4,343,883 4,501,208 Excess of revenues over expenditures before contributions 5,605,021 6,228,787 5,554,904 Contributions: 276,817 276,818 176,819 Designated Gwich'in Organizations 400,000 400,000 300,000 Brighter Futures Program 392,163 392,163 355,719 Child Care 110,041 104,373 161,121 Elders/Youth Funding 80,000 60,000 40,000 Land and Water Working Board - 8,400 -			100,004	
Renewable Resource Councils - 24,215			840 117	
Special projects 1,311 63,479 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,223 10,225 1			049,117	•
Tourism			-	
Other program activities 90,583 25,673 1,716,615 1,066,975 992,121 Tl'oondih healing activities 727,419 725,150 887,319 Social and cultural activities 359,430 504,063 476,366 4,739,592 4,338,760 4,421,735 Capital asset acquisitions - 5,123 79,473 Excess of revenues over expenditures before contributions 5,605,021 6,228,787 5,554,904 Contributions: 8 276,817 276,818 176,819 Designated Gwich 'in Organizations 400,000 400,000 300,000 Brighter Futures Program 392,163 392,163 355,719 Child Care 110,041 104,373 161,121 Elders/Youth Funding 80,000 60,000 40,000 Land and Water Working Board - 8,400 - Beaufort Delta Self Government 446,000 446,000 - 1,705,021 1,687,754 1,033,659			81,311	
1,716,615				
Ti'oondih healing activities 727,419 725,150 887,319 Social and cultural activities 359,430 504,063 476,366 4,739,592 4,338,760 4,421,735 4,739,592 4,343,883 4,501,208	Other program activities		90,583	25,873
Social and cultural activities 359,430 504,063 476,366 4,739,592 4,338,760 4,421,735 4,739,592 4,338,760 4,421,735 5,5123 79,473 5,123 79,473 5,123 79,473 5,123 79,473 5,123 79,473 6,228,787 6,228,787 6,228,787 5,554,904 6,228,787 5,554,904 6,228,787		1,716,615	1,066,975	992,121
Social and cultural activities 359,430 504,063 476,366 4,739,592 4,338,760 4,421,735 4,739,592 4,338,760 4,421,735 5,5123 79,473 5,123 79,473 5,123 79,473 5,123 79,473 5,123 79,473 6,228,787 6,228,787 6,228,787 5,554,904 6,228,787 5,554,904 6,228,787	Ti'oondih healing activities	727,419	725.150	887.319
4,739,592		359.430		
Capital asset acquisitions - 5,123 79,473 4,739,592 4,343,883 4,501,208 Excess of revenues over expenditures before contributions 5,605,021 6,228,787 5,554,904 Contributions: 86,228,787 176,819 </td <td></td> <td></td> <td></td> <td></td>				
Excess of revenues over expenditures before contributions 5,605,021 6,228,787 5,554,904	Conital agget agguisitions		E 100	
Excess of revenues over expenditures before contributions 5,605,021 6,228,787 5,554,904 Contributions: Renewable Resource Councils 276,817 276,818 176,819 Designated Gwich'in Organizations 400,000 400,000 300,000 Brighter Futures Program 392,163 392,163 355,719 Child Care 110,041 104,373 161,121 Elders/Youth Funding 80,000 60,000 40,000 Land and Water Working Board - 8,400 - Beaufort Delta Self Government 446,000 446,000 -	Odpital asset acquisitions	_	5,125	19,413
expenditures before contributions 5,605,021 6,228,787 5,554,904 Contributions: Renewable Resource Councils 276,817 276,818 176,819 Designated Gwich'in Organizations 400,000 400,000 300,000 Brighter Futures Program 392,163 392,163 355,719 Child Care 110,041 104,373 161,121 Elders/Youth Funding 80,000 60,000 40,000 Land and Water Working Board - 8,400 - Beaufort Delta Self Government 446,000 446,000 - 1,705,021 1,687,754 1,033,659		4,739,592	4,343,883	4,501,208
Contributions: Renewable Resource Councils 276,817 276,818 176,819 Designated Gwich'in Organizations 400,000 400,000 300,000 Brighter Futures Program 392,163 392,163 355,719 Child Care 110,041 104,373 161,121 Elders/Youth Funding 80,000 60,000 40,000 Land and Water Working Board - 8,400 - 9 Beaufort Delta Self Government 446,000 446,000 - 1,705,021 1,687,754 1,033,659				
Renewable Resource Councils 276,817 276,818 176,819 Designated Gwich'in Organizations 400,000 400,000 300,000 Brighter Futures Program 392,163 392,163 355,719 Child Care 110,041 104,373 161,121 Elders/Youth Funding 80,000 60,000 40,000 Land and Water Working Board - 8,400 - Beaufort Delta Self Government 446,000 446,000 - 1,705,021 1,687,754 1,033,659	expenditures before contributions	5,605,021	6,228,787	5,554,904
Designated Gwich'in Organizations 400,000 400,000 300,000 Brighter Futures Program 392,163 392,163 355,719 Child Care 110,041 104,373 161,121 Elders/Youth Funding 80,000 60,000 40,000 Land and Water Working Board - 8,400 - Beaufort Delta Self Government 446,000 446,000 - 1,705,021 1,687,754 1,033,659	Contributions:			
Designated Gwich'in Organizations 400,000 400,000 300,000 Brighter Futures Program 392,163 392,163 355,719 Child Care 110,041 104,373 161,121 Elders/Youth Funding 80,000 60,000 40,000 Land and Water Working Board - 8,400 - Beaufort Delta Self Government 446,000 446,000 - 1,705,021 1,687,754 1,033,659	Renewable Resource Councils	276.817	276.818	176.819
Brighter Futures Program 392,163 392,163 355,719 Child Care 110,041 104,373 161,121 Elders/Youth Funding 80,000 60,000 40,000 Land and Water Working Board - 8,400 - Beaufort Delta Self Government 446,000 446,000 - 1,705,021 1,687,754 1,033,659				
Child Care 110,041 104,373 161,121 Elders/Youth Funding 80,000 60,000 40,000 Land and Water Working Board - 8,400 - Beaufort Delta Self Government 446,000 446,000 - 1,705,021 1,687,754 1,033,659				
Elders/Youth Funding 80,000 60,000 40,000 Land and Water Working Board - 8,400 - Beaufort Delta Self Government 446,000 446,000 - 1,705,021 1,687,754 1,033,659	Child Care			
Land and Water Working Board - 8,400 - Beaufort Delta Self Government 446,000 446,000 - 1,705,021 1,687,754 1,033,659				· ·
Beaufort Delta Self Government 446,000 446,000 - 1,705,021 1,687,754 1,033,659	Lord and Water West Company	80,000		40,000
1,705,021 1,687,754 1,033,659		-		-
	Beaufort Delta Self Government			-
		1,705,021	1,687,754	1,033,659
Excess of revenues over expenditures \$ 3,900,000 \$ 4,541,033 \$ 4,521,245	Excess of revenues over expenditures	\$ 3.900,000	\$ 4,541,033	\$ 4.521.245

See accompanying notes to consolidated financial statements.



Consolidated Statement of Changes in Members' Equity

Year ended March 31, 1999, with comparative figures for 1998

	car	Equity in pital assets		Operating fund	Land claim settlement fund		1999	1998
Balance, beginning of year	s	232,574	s	371,841	\$ 100,293,763	s	100,898,178	\$ 96,392,232
Excess (deficiency) of revenue over expenditures		-	((1,702,596)	6,243,629		4,541,033	4,521,245
Investment in capital assets		5,123		-	_		5,123	79,473
Amortization of capital assets		(69,746)		-	-		(69,746)	(94,772)
Transfers		-		2,100,000	(2,100,000)		-	-
Balance, end of year	\$	167,951	\$	769,245	\$ 104,437,392	\$	105,374,588	\$ 100,898,178

See accompanying notes to consolidated financial statements.



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GWICH'IN TRIBAL COUNCIL

Consolidated Statement of Cash Flows

Year ended March 31, 1999, with comparative figures for 1998

	1999	1998
Cash provided by (used in):		
Operations:		
Excess of revenues over expenditures	\$ 4,541,033	\$ 4,521,245
Change in non-cash operating working capital:		17 110
Accounts receivable	(503,493)	(38,490)
Prepaid expenses	18,763	(20,363)
Accounts payable	(321,317)	96,431
Deferred revenue	342,471	(8,131)
	4,077,457	4,550,692
nvestments:		
Increase in land claim settlement assets	(4,143,629)	(4,370,720)
ncrease (decrease) in cash	(66,172)	179,972
Cash, beginning of year	232,113	52,141
Cash, end of year	\$ 165,941	\$ 232,113

See accompanying notes to consolidated financial statements.



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Notes to Consolidated Financial Statements

Year ended March 31, 1999

The Gwich'in Tribal Council (the "Council") is an aboriginal organization that represents approximately 2,400 Gwich'in in the Mackenzie Delta of the Northwest Territories. The Council was established in 1983 by the Band Councils and Metis Locals of the four communities of Aklavik, Arctic Red River, Fort McPherson and Inuvik. The Council is incorporated under the Canada Corporations Act and is not subject to any federal, territorial or local government taxes or similar charges.

The objectives of the Council include the following:

- to protect and preserve the rights, interest and benefits of the Gwich'in in reference to their use, ownership and management of lands, waters and resources in the Gwich'in settlement area:
- to retain, preserve and enhance the traditional and cultural values, customs and language of the Gwich'in in a changing society;
- to develop and promote economic, social, educational and cultural programs that will enable the Gwich'in to become self-sufficient and full participating members in a global society;
- to uphold the rights, interest and benefits of the Gwich'in in reference to the Constitution Act, Treaty 11 and the Gwich'in Comprehensive Land Claim Agreement; and
- to receive, preserve and enhance the capital and the lands and other benefits transferred to the Gwich'in pursuant to the Gwich'in Comprehensive Land Claim Agreement signed on April 22, 1992.

1. Significant accounting policies:

The consolidated financial statements of the Council have been prepared in accordance with generally accepted accounting principles for local government entities established by the Public Sector Accounting and Auditing Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the Council are as follows:

a) Reporting entity:

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures and changes in members' equity of the reporting entity which comprises all the organizations that are accountable for the administration of their financial affairs and resources to the Council and are owned or controlled by the Council. They include the following:

Entity	Year end Year
Gwich'in Social and Cultural Institute	March 31, 1999
Tl'oondih Healing Society	March 31, 1999
Gwich'in Enrollment Board	March 31, 1999





GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements, continued

Year ended March 31, 1999

1. Significant accounting policies, continued:

a) Reporting entity, continued:

Land claim settlement assets include the land claim settlement accounts of the Council, the Gwich'in Education and Training Fund and the net assets of the following entities:

Entity	Year end
Gwich'in Development Corporation	December 31, 1998
Gwich'in Properties Ltd.	December 31, 1998
Gwich'in Settlement Corporation	March 31, 1999
Gwich'in Land Corporation	March 31, 1999

b) Capital assets:

March 31, 1999

Capital assets are reported as expenditures in the period they are acquired. Recorded capital assets are amortized annually with a corresponding reduction in Equity in Capital Assets. Capital assets are amortized over their expected useful lives using the following methods and annual rates:

Asset	Basis	Rate
Computer hardware and software	Declining balance	30%
Equipment	Declining balance	20%
Furniture and fixtures	Declining balance	20%
Automotive	Straight-line	30%
Marine	Straight-line	30%
Telecommunication	Straight-line	30%
Satellite data	Straight-line	10 years

c) Revenue recognition:

Revenue is recognized as it becomes receivable under the terms of applicable funding agreements. Funding received under funding arrangements which relates to a subsequent fiscal period is reflected as deferred revenue.

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Notes to Consolidated Financial Statements, continued

Year ended March 31, 1999

2. Land claim settlement assets:

Land claim settlement assets comprise the settlement proceeds received pursuant to the Gwich'in Comprehensive Land Claim Agreement signed April 22, 1992 and accumulated earnings of the Gwich'in Tribal Council Land Claim Settlement accounts.

		1999	1998
Settlement proceeds Accumulated earnings	\$	69,190,104 35,247,288	\$ 69,190,104 31,103,659
	\$	104,437,392	\$ 100,293,763

Financial information relating to land claim settlement assets is as follows:

1999	Assets	Liabilities	Revenues	Expenditures	Earnings (loss)
Gwich'in Development					
Corporation	\$ 5,046,840	\$ 1,622,348	\$ 7,773,169	\$ 8,028,724	\$ (255,555)
Gwich'in Properties Ltd. Gwich'in Settlement	5,995,302	4,161,728	913,948	994,022	(80,074)
Corporation	37,902,820	_	2,542,636	359,470	2,183,166
Gwich'in Land Corporation	1	_	_		_,,
Gwich'in Education and					
Training Fund	8,372,417	12.536	347.035	582,621	(235,586)
Land claim settlement		,		302,021	(200,000)
accounts of the Council	97,004,431	3,262,948	5,210,797	2,140,008	3.070.789
Eliminations	(40,942,913)	(118,054)	(933,603)	(2,494,492)	1,560,889
	\$ 113,378,898	\$ 8,941,506	\$ 15,853,982	\$ 9,610,353	\$ 6,243,629

1998	Assets	Liabilities	Revenues	Expenditures	Earnings (loss)
Gwich'in Development					
Corporation	\$ 6,269,538	\$ 2,653,675	\$ 10,667,839	S 10,782,585	\$ (114,746)
Gwich'in Properties Ltd.	6,217,309	4,239,477	322,138	317,397	4,741
Swich'in Settlement			,		.,
Corporation	28,719,654	_	2,335,139	304,943	2,030,196
Swich'in Land Corporation	1	-		-	-,000,100
Swich'in Education and					
Training Fund	144,007	2,000	10.235	72.757	(62,522)
and claim settlement			-,		(,,
accounts of the Council	105,183,570	3,921,263	5,749,043	1,468,435	4,280,608
Eliminations	(35,450,586)	(26,675)	(217,272)	(249,715)	32,443
	\$ 111,083,493	\$ 10,789,740	S 18,867,122	\$ 12,696,402	S 6.170.720



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GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements, continued

Year ended March 31, 1999

3. Capital assets:

					1999	1998
	Cost		cumulated nortization		Net book value	Net book value
Computer hardware and						
software	\$ 310,372	S	227,628	\$	82,744	\$ 113,083
Equipment	69,399		52,120	IB.	17,279	22,032
Furniture and fixtures	110,866		68,688		42,178	53,423
Automotive	39,253		39,253			3,925
Marine	31,803		28,623		3,180	12,721
Telecommunication	14,110		13,796		314	2,352
Satellite data	27,820		5,564		22,256	25,038
	\$ 603,623	\$	435,672	\$	167,951	\$ 232,574

4. Expenditures by object:

	1999	1998
Salaries, wages and benefits	\$ 1,481,824	\$ 1,610,344
Honoraria	119,473	113,294
External consultants	317,373	506,950
Professional fees	331,275	227,973
Office and administration	342,785	482,826
Rent	392,193	337,158
Travel	402,177	434,777
Training	466,907	392,869
Donations and Christmas hampers	73,663	74,798
Annual assemblies	221,081	176,949
Other	190,009	63,797
	\$ 4,338,760	\$ 4,421,735

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Notes to Consolidated Financial Statements, continued

Year ended March 31, 1999

5. Related entities:

The Council exercises significant influence over the Gwich'in Land Use Planning Board, Gwich'in Land and Water Working Group, Gwich'in Renewable Resource Board and the Gwich'in Wildlife Studies Fund. The Council has the ability to appoint a portion of the board of directors of each of these entities. None of these entities have been consolidated in the Council's financial statements. Financial statements of these entities are available upon request. Financial summaries of these unconsolidated entities as at March 31, 1999 and 1998 and for the years then ended are as follows:

(i) Gwich'in Land Use Planning Board:

The Gwich'in Land Use Planning Board was established to conduct land use planning in the Gwich'in Settlement Region on the basis of the plan developed by the Mackenzie Delta - Beaufort Sea Regional Land Use Planning Commission and in accordance with the July 28, 1983 "Basis of Agreement for Land Use Planning in the Northwest Territories". The Board is incorporated under the Societies Act of the Northwest Territories and is exempt from income taxes under Section 149 of the Income Tax Act. The financial position and results of operations of the Board are as follows:

	 1999	1998	
Total assets	\$ 20,787	\$ 29,542	
Total liabilities	20,380	15,250	
Net assets	\$ 407	\$ 14,292	
Total revenues	\$ 161,903	\$ 350,970	
Total expenditures	175,788	341,268	
Excess (deficiency) of revenues over expenditures	\$ (13,885)	\$ 9,702	

The Council contributed \$3,250 (1998 - \$26,132) to the Board for training during the year.



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GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements, continued

Year ended March 31, 1999

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5. Related entities, continued:

(ii) Gwich'in Land and Water Board:

The Gwich'in Land and Water Board was created upon the enactment of the Mackenzie Valley Resource Management Act on December 22, 1998. The Gwich'in Land and Water Board regulates land and water use throughout the settlement area, including Gwich'in Lands. The Board is incorporated under the Societies Act of the Northwest Territories and is exempt from income taxes under Section 149 of the Income Tax Act. The financial position and results of operations of the Board are as follows:

		1999	1998
Total assets Total liabilities	\$	130,202 26,378	\$ 142,707 35,641
Net assets	\$	103,824	\$ 107,066
Total revenues Total expenditures	S	749,591 752,833	\$ 883,746 854,987
Excess of revenues over expenditures	\$	(3,242)	\$ 28,759

The Council contributed \$nil (1998 - \$9,450) to the Board for training during the year.

(iii) Gwich'in Renewable Resource Board:

The Gwich'in Renewable Resource Board is the main instrument of wildlife management and conservation in the Gwich'in Settlement Region. It may introduce policies and propose regulations for forest management and wildlife harvesting and for the business and operation of guiding and outfitting, hunting, fishing and naturalist lodges. The Board may also participate in harvesting studies, data collection and in the evaluation of wildlife research. It is intended that the Board have an independent research capability, to the extent agreed by government and which does not duplicate research which is otherwise available to it. The Board is incorporated under the Societies Act of the Northwest Territories and is exempt from income taxes under Section 149 of the Income Tax Act. The financial position and results of operations of the Board are as follows:

	1999	1998
Total assets Total liabilities	\$ 407,698 37,480	\$ 349,142 63,172
Net assets	\$ 370,218	\$ 285,970



Notes to Consolidated Financial Statements, continued

Year ended March 31, 1999

5. Related entities, continued:

(iii) Gwich'in Renewable Resource Board, continued:

	1999	1998	
Total revenues Total expenditures	\$ 1,187,035 1,102,787	\$ 1,443,524 1,240,078	
Excess of revenues over expenditures	\$ 84,248	\$ 203,446	

The Council contributed \$35,900 (1998 - \$34,878) to the Board for training during the year.

(iv) Gwich'in Wildlife Studies Fund:

The Gwich'in Wildlife Studies Fund has been established to fund research about wildlife in the Gwich'in Settlement Region. The Fund is managed by the Gwich'in Renewable Resource Board. The net assets and changes in net assets of the Fund are as follows:

	1999	1998
Net assets	\$ 2,708,644	\$ 2,672,630
Total contributions and investment income	\$ 238,051	\$ 250,592
Total distributions and administrative expenditures	200,037	200,000
Net increase in net assets	\$ 38,014	\$ 50,592



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GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements, continued

Year ended March 31, 1999

6. Trust assets and liabilities:

The Gwich'in Tribal Council administers the following trusts on behalf of their beneficiaries. Transactions within the trusts during the current year are summarized below. They have been excluded from the consolidated financial statements.

RATE IN THE RESERVE OF THE RESERVE O		Opening balance		ntributions net of tributions		Net stment imings		Closing balance
Gwich'in Trust for the year ended March 31, 1999 S Gwich'in Harvesters Assistance	S	1	S	-	S	-	\$	1
Trust for the year ended December 31, 1998		4,363,733		235,103	2	278,959		4,407,589
	S	4,363,734	\$	235,103	\$ 2	78,959	S	4,407,590

		1999		1998
	Carrying value	Market value	Carrying value	Market value
Cash	\$ 1	\$ 1	\$ 1	S 1
Fixed income investments: Government and government-guaranteed bonds, with effective interest rates of				
6.56% to 6.63%, maturing in 2005	2,894,558	3,287,514	2,898,584	3,259,571
Common stocks:				
Canadian	1,292,671	1,260,985	1,262,739	1,311,241
Jnited States	119,134	171,708	142,805	161,035
nternational	67,327	76,693	75,611	73,150
	1,479,132	1,509,386	1,481,155	1,545,426
Accounts payable	33,899	33,899	(16,006)	(16,006)
	\$ 4,407,590	\$ 4,830,800	\$ 4,363,734	\$ 4,788,992



Notes to Consolidated Financial Statements, continued

Year ended March 31, 1999

7. Salaries, honoraria, travel and other remuneration:

HINE IN COLUMN DESCRIPTION OF THE PROPERTY OF	Salaries and Hono r aria	Council Travel	1999 Total
President	\$ 98,500	\$ 30,500	\$ 129,000
Vice Presidents (2)	170,312	10,200	180,512
Current Council Members (8)	29,675	4,200	33,875
Past Council Members (4)	6,600	_	6,600
Executive Director	77,850	5,600	83,450
Financial Controller	10,633	· -	10,633
Chief Financial Officer	1,349	4,500	5,849
	\$ 394,919	\$ 55,000	\$ 449,919

8. Budget information:

The budget information disclosed was approved by the Council.

9. Uncertainty due to the Year 2000 Issue:

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Council's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Council, including those related to the efforts of customers, suppliers or other third parties, will be fully resolved.

10. Comparative figures:

Certain comparative figures have been reclassified to conform with the current year's presentation.



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Consolidated Financial Statements of

GWICH'IN TRIBAL COUNCIL Land Claim Settlement Fund

Year ended March 31, 1999



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Land Claim Settlement Fund

Consolidated Financial Statements

Year ended March 31, 1999

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AUDITORS' REPORT TO THE MEMBERS

We have audited the consolidated statement of financial position of the Gwich'in Tribal Council Land Claim Settlement Fund as at March 31, 1999 and the consolidated statements of operations and accumulated excess of revenues over expenditures and changes in financial position for the year then ended. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1999 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

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Chartered Accountants

Edmonton, Canada

May 21, 1999



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Land Claim Settlement Fund

Consolidated Statement of Financial Position

March 31, 1999, with comparative figures for 1998

	1999	1998	
Assets			
Current assets:			
Cash	\$ 642,806	S 673,387	
Accounts receivable	1,005,577	1,352,193	
Inventories (note 2)	1,149,316	1,198,660	
Current portion of notes and loans receivable	17,843	17,000	
Current portion of mortgages receivable	13,190	788,696	
Current portion of future settlement proceeds	5,773,226	5,290,714	
Deferred income taxes	-	9,500	
Prepaid expenses	21,991	137,274	
	8,623,949	9,467,424	
lotes and loans receivable (note 3)	752,373	478,205	
flortgages receivable (note 4)	708,898	272,087	
nvestments (note 5)	38,340,479	29,101,848	
ncome producing properties (note 6)	7,175,787	7,440,627	
Capital assets (note 7)	2,458,482	3,231,146	
future settlement proceeds [note 8(a)]	55,318,930		
	22,212,330	61,092,156	
ettlement lands [note 8(b)]			
	\$ 113,378,898	\$ 111,083,493	
Unearned revenue Current portion of capital lease obligations Current portion of long-term debt Current portion of claims loan agreement Obligations under capital leases (note 9) ong-term debt (note 10) Claims loan agreement [note 8(c)]	156,937 88,635 297,232 761,302 1,630,102 329,671 488,833 6,492,900	12,824 81,217 579,021 718,209 2,118,622 418,306 998,600 7,254,202	
let assets:			
Settlement proceeds	69,190,104	69,190,104	
Accumulated excess of revenues over expenditures	35,247,288	31,103,659	
, is a sum of the sum	104,437,392	100,293,763	
conomic dependence (note 13)		, ,	
	\$ 113,378,898	S 111,083,493	
iee accompanying notes to consolidated financial statements.		, , ,	
On behalf of the Council:			
		Dimeter	
Director		_ Director	

GWICH'IN TRIBAL COUNCIL

Land Claim Settlement Fund

Consolidated Statement of Operations and Accumulated Excess of Revenues over Expenditures

Year ended March 31, 1999, with comparative figures for 1998

	1999	1998
Revenues:		
Sales	0 700,705	0.40.500.040
Investment income	\$ 7,894,705	\$ 10,508,012
Other (note 12)	7,879,949	8,201,448
Other (note 12)	79,328	157,662
	15,853,982	18,867,122
Expenditures:		
Cost of sales	6,121,396	8,519,719
Selling, general and administrative	1,449,668	1,737,876
Depreciation and amortization	900,130	946,829
Interest on long-term debt	122,548	124,635
Interest on claims loan agreement	414,656	455,308
Interest and other	30,341	59,410
	9,038,739	11,843,777
Excess of revenues over expenditures before the undernoted		
Excess of revenues over experiordies before the undernoted	6,815,243	7,023,345
Other revenue (expenditures):		
Loss on disposal of capital assets and		
income producing properties	(99,442)	(140,263)
Write-down in value of land held for resale	(144,325)	(140,200)
Write-down in value of capital assets	(200,000)	
Write-down in value of investments	(200,000)	(20,625)
Equity in earnings of associated companies	55,365	57,031
Provision for loan impairment	(25,000)	57,031
Other		00.171
	18,341	29,171
	(395,061)	(74,686)
xcess of revenues over expenditures before income taxes	6,420,182	6,948,659
Income taxes	(8,581)	(18,453)
	(0)00.7	(10,400)
Excess of revenues over expenditures before contributions	6,428,763	6,967,112
Contributions:		
Gwich'in Tribal Council Operations	1,950,000	1,550,000
Tl'oondih Healing Society		100,000
Gwich'in Social and Cultural Institute	100,000	100,000
Gwich'in Harvesters Assistance Trust		725,000
Gwich'in Enrolment Board	50,000	50,000
Payments to Elders	1,000	5,000
Education and Training	184,134	66,392
	2,285,134	
SCHOOL STATE	2,200,104	2,596,392
Excess of revenues over expenditures	4,143,629	4,370,720
Accumulated excess of revenues over expenditures, beginning of year	31,103,659	26,732,939
	31,100,000	20,732,338
Accumulated excess of revenues over expenditures, end of year	\$ 35,247,288	\$ 31,103,659

See accompanying notes to consolidated financial statements.



Land Claim Settlement Fund

Consolidated Statement of Changes in Financial Position

Year ended March 31, 1999, with comparative figures for 1998

	1999	1998
Cash provided by (used in):		
Operations:	\$ 4,143,629	\$ 4,370,720
Excess of revenues over expenditures	\$ 4,143,025	\$ 4,570,720
Items which do not involve cash:	9,500	(9,500)
Deferred income taxes	· · · · · · · · · · · · · · · · · · ·	946,829
Depreciation and amortization	900,130	•
Equity in earnings of associated companies	(55,365)	(57,031)
Loss on disposal of capital assets and income	00.440	140.000
producing properties	99,442	140,263
Write-down in value of land held for resale	144,325	_
Write-down in value of capital assets	200,000	-
Write-down in value of investments		20,625
Provision for loan impairment	25,000	-
Change in non-cash operating working capital	109,676	(929,072)
	5,576,337	4,482,834
inancing:		
Proceeds of long-term debt	193,333	834,715
Repayments of long-term debt	(984,889)	(771,444)
Obligations under capital leases	_	537,549
Principal repayments under capital lease obligations	(81,217)	(38,026)
Claims loan agreement repayments	(718,209)	(677,557)
	(1,590,982)	(114,763)
nvestments:		
Increase in notes and loans receivable	(310,000)	(45,205)
Principal repayments of notes and loans receivable	9,989	-
Increase in mortgages receivable	· _	(326,500)
Principal repayments of mortgages receivable	338,695	13,957
Purchase of investments	(9,183,266)	(9,015,196)
Purchase of income producing properties	(250,762)	(706,657)
Proceeds from disposal of income producing properties	92,900	157,950
Purchase of capital assets	(167,206)	(1,332,161)
Proceeds from disposal of capital assets	163,000	670,171
Decrease in future settlement proceeds	5,290,714	4,848,528
Decrease in titule settlement proceeds	(4,015,936)	(5,735,113)
		4 602 040
Decrease in cash	(30,581)	(1,367,042)
Cash, beginning of year	673,387	2,040,429
Cash, end of year	\$ 642,806	\$ 673,387

See accompanying notes to consolidated financial statements.

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GWICH'IN TRIBAL COUNCIL

Land Claim Settlement Fund

Notes to Consolidated Financial Statement

Year ended March 31, 1999

The Gwich'in Tribal Council (the "Council") is an aboriginal organization that represents approximately 2,400 Gwich'in in the Mackenzie Delta of the Northwest Territories. The Council was established in 1983 by the Band Councils and Metis Locals of the four communities of Aklavik, Arctic Red River, Fort McPherson and Inuvik. The Council is incorporated under the Canada Corporations Act and is not subject to any federal, territorial or local government taxes or similar charges.

Revenues, expenditures, assets and liabilities of the Council have been grouped into two distinct funds, Operations and the Land Claim Settlement Fund.

Operations includes the core and program operating accounts of the Council.

The Gwich'in Tribal Council Land Claim Settlement Fund includes the land claim settlement accounts of the Council, and was established to receive, preserve and enhance the capital, lands and other benefits transferred to the Gwich'in pursuant to the Gwich'in Comprehensive Land Claim Agreement signed April 22, 1992. The Land Claim Settlement Fund also includes the Education and Training Fund, which was initially established to meet the education and training objectives as outlined in the implementation plan for the Gwich'in Comprehensive Land Claim Agreement.

These financial statements reflect the financial position and results of operations of the Gwich'in Tribal Council Land Claim Settlement Fund. Gwich'in Tribal Council Operations are reported separately. Consolidated financial statements for the Gwich'in Tribal Council have been prepared in addition to these financial statements.

1. Significant accounting policies:

(a) Basis of presentation:

The consolidated financial statements include the land claim settlement accounts of the Gwich'in Tribal Council Land Claim Settlement Fund and the following entities:

Entity	Year end
Gwich'in Development Corporation	December 31, 1998
Gwich'in Properties Ltd.	December 31, 1998
Gwich'in Settlement Corporation	March 31, 1999
Gwich'in Land Corporation	March 31, 1999
Gwich'in Education and Training Fund	March 31, 1999

Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

1. Significant accounting policies, continued:

(b) Inventories:

Inventories are valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis.

(c) Investments:

Fixed term investments are carried at amortized cost or at amortized cost less amounts written off to reflect a permanent decline in value. Interest is recognized on an effective yield basis.

Investments in publicly traded common stocks are recorded at cost, or at cost less amounts written off to reflect a permanent decline in value.

Investments in the following associated companies have been accounted for using the equity method:

Larga Ltd.

Nihjaa Properties Ltd.

Under the equity method, the original cost of the shares is adjusted for the Council's share of undistributed post-acquisition earnings or losses.

(d) Income producing properties:

Income producing properties are recorded at cost. Depreciation and amortization is provided using the declining balance method at the following annual rates:

Asset	Rate
Buildings Furniture	4%-10% 10%



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GWICH'IN TRIBAL COUNCIL

Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

1. Significant accounting policies, continued:

(e) Capital assets:

Capital assets are recorded at cost. Depreciation and amortization is provided using the following methods and annual rates:

Asset	Basis	Rate
Buildings	Declining balance	4% - 10%
Land improvements	Straight-line	5 years
Automotive	Declining balance	30%
Heavy equipment, trailers and accessories	Straight-line	10% - 15%
Equipment and tools	Declining balance	20%
Furniture and fixtures	Declining balance	20%
Computer hardware and software	Declining balance	30%
Goodwill	Straight-line	10 years
Heat distribution system	Straight-line	40 years

Depreciation is provided on heavy equipment under capital lease on the straight-line basis over five years to the estimated residual value.

All costs incurred during the pre-production and construction period of development are capitalized as construction work-in-progress.

Depreciation on the aircraft was provided on the straight-line basis over 10 years to a residual value of 25% of the original cost.

The fair value of goodwill is regularly evaluated by reviewing the returns of the related business, taking into account the risk associated with the investment. Any permanent impairment in the value of goodwill is written off against earnings.

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Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

1. Significant accounting policies, continued:

(e) Capital assets:

Capital assets are recorded at cost. Depreciation and amortization is provided using the following methods and annual rates:

Asset	Basis	Rate
Buildings	Declining balance	4% - 10%
Land improvements	Straight-line	5 years
Automotive	Declining balance	30%
Heavy equipment, trailers and accessories	Straight-line	10% - 15%
Equipment and tools	Declining balance	20%
Furniture and fixtures	Declining balance	20%
Computer hardware and software	Declining balance	30%
Goodwill	Straight-line	10 years
Heat distribution system	Straight-line	40 years

Depreciation is provided on heavy equipment under capital lease on the straight-line basis over five years to the estimated residual value.

All costs incurred during the pre-production and construction period of development are capitalized as construction work-in-progress.

Depreciation on the aircraft was provided on the straight-line basis over 10 years to a residual value of 25% of the original cost.

The fair value of goodwill is regularly evaluated by reviewing the returns of the related business, taking into account the risk associated with the investment. Any permanent impairment in the value of goodwill is written off against earnings.



GWICH'IN TRIBAL COUNCIL

Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

1. Significant accounting policies, continued:

(f) Revenue recognition:

Settlement claim proceeds and interest less direct expenses are included in the Land Claim Settlement Fund. These funds may be transferred to any Gwich'in Organization at the discretion of the Council. Gwich'in Organizations include:

Aklavik Gwich'in Council Gwicha Gwich'in Council Gwich'in Tribal Council **Gwich'in Settlement Corporation Gwich'in Trust**

Gwich'in Land Corporation Gwich'in Development Corporation

Tl'oondih Healing Society Gwich'in Properties Ltd.

Nihtat Gwich'in Council

Tetlit Gwich'in Council

Gwich'in Harvesters Assistance Trust

Revenues on contracts are included in income based on the percentage of completion of the individual contracts. Losses on contracts in progress are recognized as soon as they can be estimated.

Unearned revenue represents the excess of amounts billed over amounts recognized as revenue and a provision for potential warranty claims based on warranty terms and prior claim experience.

(g) Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

2. Inventories:

	1999	1998
Retail goods for resale	\$ 47,721	\$ 40,570
Properties held for resale	99,821	59,665
and held for resale	920,000	1,030,329
	1,067,542	1,130,564
Parts and supplies	81,774	68,096
	\$ 1,149,316	\$ 1,198,660





Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

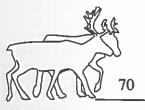
3. Notes and loans receivable:

			1999	· 	1998	
Delta Western Fuel Canada Inc. promissory of prime, with semi-annual principal payments May 1, 2004			450.000	œ.	450,000	
		\$	450,000	\$	450,000	
Red River Incorporated Band, 8% note receive instalments of \$1,665 including interest, due			35,216		45,205	
Nihjaa Properties Ltd., unsecured, repayable non-interest bearing	on demand and		300,000		_	
Larga Ltd., unsecured, repayable on demand a bearing	and non-interest					
beaming .			10,000		_	
Desire Control of the			795,216		495,205	
Allowance for loan impairment			(25,000)		_	
		-	770,216		495,205	
Current portion of notes and loans receivable			17,843		17,000	
		\$	752,373	\$	478,205	-

The note receivable from Delta Western Fuel Canada Inc. has been secured by a guarantee from its parent company, Western Pioneer Inc., and an agreement pledging Delta Western Fuel Canada Inc.'s shares in Klondike River Lodge Ltd. to the Council.

As at March 31, 1999, scheduled repayments on the note have not been received. The Council is currently negotiating amended repayment terms. As a result, the note has been reflected as a non-current asset.

The remaining loans have been classified as a non-current asset since the Council has agreed not to demand repayment in the next year.



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GWICH'IN TRIBAL COUNCIL

Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

4. Mortgages receivable:

	1999	1998
933336 NWT Ltd., 12% mortgage receivable in monthly instalments of interest only with principal due on demand		
	\$ 450,000	\$ 450,000
Black Mountain Development Corporation Ltd. 8% mortgage receivable in monthly instalments of \$2,844 including interest, due October 1, 2001		
	272,088	284,283
953847 NWT Ltd., 12% mortgage receivable, due on demand		
	-	326,500
	722,088	1,060,783
rent portion of mortgages receivable	13,190	788,696
	\$ 708,898	\$ 272,087

933336 NWT Ltd. is currently seeking alternative financing and it is uncertain when such financing will be received. As a result, the mortgage has been classified as a non-current asset.

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Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

5. Investments:

		1999		1998
	Carrying value	Market value	Carrying value	Market value
Cash	\$ 106,653	\$ 106,653	\$ 176,273	\$ 176,273
Fixed term:				
Government and government guaranteed				
bonds, with average yields of 5.2%% (1998 -				
5.2%) and maturity dates from September 1, 1999 to March 3, 2020 (1998 - September 1, 1999 to June 20, 2025)				
	16,792,952	17,107,127	12,470,923	12,717,833
Corporate bonds, with average yields of 5.5% (1998 - 5.2%) and maturity dates from August 23, 1999 to December 7, 2026 (1998 - August 23, 1999 to April 17, 2026)				
23, 1999 to April 17, 2020)	5,142,185	5,277,168	5,377,251	5,643,567
Short-term notes and deposits, with average yields of 4.8% (1998 - 4.5%) and maturity dates				
of less than one year	98,778	98,788	1,658,517	1,640,246
	22,033,915	22,483,083	19,506,691	20,001,646
Common stocks:	,000,070	22, 100,000	10,000,001	20,001,040
Canadian	10,283,567	10,129,617	5,167,874	6,194,939
United States	5,162,269	7,937,589	3,564,339	4,830,774
	15,445,836	18,067,206	8,732,213	11,025,713
mounts receivable, net	316,416	316,416	304,477	304,477
	37,902,820	40,973,358	28,719,654	31,508,109
nvestments in associated companies:				
Larga Ltd. (37.5% interest)	437,559	437,559	382,194	382,194
Nihjaa Properties Ltd. (25% interest)	100	100	-	-
4.04	437,659	437,659	382,194	382,194
	\$ 38,340,479	\$ 41,411,017	\$ 29,101,848	\$ 31,890,303



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GWICH'IN TRIBAL COUNCIL

Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

6. Income producing properties:

				1999	1998
		Cost	Accumulated depreciation and amortization	Net book value	Net book value
Performing:	<u> </u>				
11					
Housing:	4				
Fort McPherson	- building	\$ 1,137,138	\$ 201,745	\$ 935,393	\$ 1,042,774
Alder die	- land	31,859	-	31,859	36,859
Aklavik	- building	586,639	78,452	508,187	390,018
Ime walls	- land	20,000	-	20,000	20,000
Inuvik	- building	410,950	89,116	321,834	335,244
	- land	59,000	-	59,000	59,000
J. Koe building	 building 	2,309,994	233,637	2,076,357	2,094,710
0 14 1 11 11	- land	304,563	-	304,563	304,563
C. Koe building	- building	812,783	183,557	629,226	642,803
	- land	1,300	-	1,300	1,300
Tl'oondih Healing Camp	 building 	1,954,815	691,671	1,263,144	1,458,626
Inuvik Visitors Centre	- land	100,000	-	100,000	100,000
Construction shop	- building	410,513	76,667	333,846	351,747
	- land	56,000	-	56,000	56,000
Construction camp	 building 	219,546	54,678	164,868	183,187
Trucking shop	- building	5,000	841	4,159	4,332
Main I de	- land	15,000		15,000	15,000
Yellowknife	 building 	60,809	4,736	56,073	57,600
F	- land	45,000	-	45,000	45,000
Fumiture	<u> </u>	34,207	19,864	14,343	17,929
	 	8,575,116	1,634,964	6,940,152	7,216,692
Non-performing:					
Fort McPherson	- land	94,298		04 200	00.000
nuvik	- land	91,816		94,298 91,816	93,298
Dawson	- land	25,000		25,000	91,816
Arctic Red River	- land	13,821			25,000
Aklavik	- land	10,700		13,821 10,700	13,821
		235,635	-	235,635	223,935
		100			
		\$ 8,810,751	\$ 1,634,964	\$ 7,175,787	\$ 7,440,627





Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

7. Capital assets:

	·					1999	 1998	
			Accumu depreci		-			
				and		Net book	Net book	
		Cost	amortiz			value	 value	
Land	s	24,726	s	_	\$	24,726	\$ 24,726	
Land improvements		12,929	8	3,792		4,137	5,171	
Building - Klondike River Lodge		397,829	277	7,162		120,667	325,798	
Heat distribution system		420,962	21	,226		399,736	560,177	
Aircraft		_		_		_	374,139	
Automotive		395,310	262	2,933		132,377	159,174	
Heavy equipment, trailers and		,		•				
accessories	2	2,016,260	817	7,779		1,198,481	983,675	
Equipment and tools		322,516		1,851		97,665	163,357	
Furniture and fixtures		25,700		3,552		12,148	27,868	
Computer hardware and		,		•				
software		116,377	83	3,263		33,114	55,424	
Johnson		3,732,609		9,558		2,023,051	 2,679,509	
Heavy equipment under								
capital leases		537,549	14	5,590		391,959	499,469	
Goodwill		86,943	4;	3,471		43,472	52,168	
	\$	4,357,101	\$ 1,89	B,619	S	2,458,482	\$ 3,231,146	



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GWICH'IN TRIBAL COUNCIL

Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

8. Comprehensive land claims agreement:

(a) Future settlement proceeds:

On April 22, 1992, the Council and the Government of Canada signed a Comprehensive Land Claims Agreement. The agreement provides for settlement claims of \$141,118,195 including interest to be transferred to the Council over fifteen years. To March 31, 1999, the Council has received \$59,594,949 including interest at 9.12%.

Future settlement proceeds consist of the following:

	1999	1998
Future settlement proceeds principal	\$ 61,092,156	\$ 66,382,870
Less current portion of future settlement proceeds	5,773,226	5,290,714
	\$ 55,318,930	\$ 61,092,156

Future settlement proceeds are to be received as follows:

	Principal	Interest	Total
2000	\$ 5,773,226	\$ 4,678,475	\$ 10,451,701
2001	6,299,745	4,151,956	10,451,701
2002	6,874,282	3,577,419	10,451,701
2003	7,501,217	2,950,484	10,451,701
2004	8,185,327	2,266,374	10,451,701
2005 and all subsequent years	26,458,359	2,806,382	29,264,741
	\$ 61,092,156	\$ 20,431,090	\$ 81,523,246

(b) Settlement lands:

The Council has received and will receive title to various lands in the Gwich'in Settlement Region including:

16,264 square kilometers of land excluding mines and mineral rights;

6,065 square kilometers of land including mines and mineral rights; and

93 square kilometers of land only for mines and mineral rights.

No value has been assigned to these lands for financial statement purposes.



Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

8. Comprehensive land claims agreement, continued:

(c) Claims loan agreement:

The agreement provides for funds to be advanced to the Council by the Government of Canada for direct settlement expenses. These advances bear interest at 6% and are to be repaid as a first charge against future settlement claims.

The Council has also agreed to repay a portion of a loan to the Dene Nation and Metis Association of the N.W.T. These advances also bear interest at 6% and are to be repaid as a first charge against future settlement claims.

Claims loan agreement consists of the following:

	1999	1998
Claims loan agreement principal	\$ 7,254,202	\$ 7,972,411
Less current portion of claims loan agreement	(761,302)	(718,209)
	\$ 6,492,900	\$ 7,254,202

Scheduled repayments are as follows:

7	Principal	Interest	Total
2000	\$ 761,302	\$ 371,563	\$ 1,132,865
2001	806,979	325,886	1,132,865
2002	855,399	277,466	1,132,865
2003	906,722	226,143	1,132,865
2004	961,126	171,739	1,132,865
2005 and all subsequent years	2,962,674	209,353	3,172,027
	\$ 7,254,202	\$ 1,582,150	\$ 8,836,352



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GWICH'IN TRIBAL COUNCIL

Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

9. Obligations under capital leases:

Year ending March 31:	
2000	\$ 121,833
2001	121,833
2002	121,833
2003	131,939
Total minimum lease payments	497,438
Less amount representing interest	
(at rates ranging from 7.8% to 9.0%)	79,132
Present value of net minimum lease payments	418,306
Current portion of obligations under capital leases	88,635
	\$ 329,671

Interest of \$40,616 (1998 - \$22,893) relating to capital lease obligations has been included in interest on long-term debt.



Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

10. Long-term debt:

	1999	1998	
Prime plus 1.5% demand loan, payable in monthly instalments of \$3,333 plus interest	\$ 193,333	\$ -	
Prime plus 1.5% demand loan, payable in monthly instalments of \$17,170 plus interest	154,744	470,373	
6.5% Canada's Northwest Territories Government Aurora Fund (1997) loan payable with annual principal reductions (1998 - \$12,000), secured by a first charge against the heat distribution system and guarantees and postponements of claim by the Corporation, due December 31, 2002			
	364,000	375,000	
Due to 923204 NWT Ltd., bearing interest at prime, unsecured and repayable on demand	_	119,000	
5.95% Mortgage payable in monthly instalments of \$506 including interest, due on demand, secured by land and building with a carrying value of \$101,073	73,988	75,607	
6.90% Canada's Northwest Territories Government Aurora Fund (1997) Ioan payable			
	-	381,784	
Prime plus 2% conditional sales contract	_	65,930	
11.60% conditional sales contract	_	19,096	
Prime plus 1.75% conditional sales contract		70,831	
	786,065	1,577,621	
Current portion of long-term debt	297,232	579,021	
	\$ 488,833	\$ 998,600	

Although the prime plus 1.5% loans are due on demand, they have been classified as non-current as the bank has agreed to scheduled repayments over the next five years.

The Corporation's credit agreement also includes a \$250,000 operating facility with an interest rate of prime plus 1.5%.

The prime plus 1.5% demand loans and the operating facility are secured by a general assignment of its accounts receivable and a \$2,000,000 demand debenture over certain assets and equipment.

The Corporation has provided an unlimited guarantee on the Canada's Northwest Territories Government Aurora Fund (1997) loan payable of GDC Air Leasing Ltd.

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GWICH'IN TRIBAL COUNCIL

Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

10. Long-term debt, continued:

Long-term debt is repayable as follows:

\$	297,232
Ψ	75,500
	78,750
	301,250
	33,333
\$	786,065
	\$

11. Income taxes:

The Council and its subsidiaries have capital losses carried forward of \$437,832 available to offset future capital gains. In addition, the Council and its subsidiaries have unclaimed capital cost allowance in excess of deductions available for book purposes of \$85,130 and long-term investments for which the tax value exceeds the recorded net book value by \$869,061. Finally, the Council and its subsidiaries have losses carried forward for income tax purposes of \$476,753 available to reduce taxable income in future years up to 2005. The potential income tax benefit of \$150,211 of losses carried forward has been recognized in the financial statements as a reduction of deferred income taxes. The potential income tax benefit of all other amounts has not been recognized in the consolidated financial statements.

12. Government assistance:

The Council received a grant from the Government of Canada in the amount of \$20,376 (1998 - \$80,000) to provide employment experience and to enhance the employability of the Gwich'in.

Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

13. Economic dependence:

Sales include significant amounts recognized from the following sources for contracts within the Gwich'in Settlement Area:

швен	 	1999	 1998	
Construction:				
Beaufort Delta Division Board of Education	\$	_	\$ 2,097,946	
Town of Inuvik		_	1,289,814	
Government of the Northwest Territories		1,784,891	1,653,211	
Hamlet of Fort McPherson		359,000	_	
Trucking:				
GNWT Department of Transportation		4,022,955	3,140,930	
Other sources		1,727,859	2,326,111	
The state of the s	\$	7,894,705	\$ 10,508,012	-

An understanding is in place which results in 60% of contracts from the GNWT in the Gwich'in Settlement Area being awarded to Gwich'in organizations, including the Council.

14. Investments in joint ventures:

The consolidated financial statements include the Council's proportionate share of the revenue, expenses, assets and liabilities of incorporated joint ventures as follows:

	 1999	1998
Assets:		
Current assets	\$ 502,226	\$ 316,197
Capital assets	1,004,321	1,410,780
	\$ 1,506,547	\$ 1,726,977
iabilities and equity:	 	
Accounts payable	\$ 313,270	\$ 145,281
Long-term debt	726,534	854,187
Equity and advances	466,743	727,509
	\$ 1,506,547	\$ 1,726,977

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GWICH'IN TRIBAL COUNCIL

Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

14. Investments in joint ventures, continued:

	1999	1998
Sales	\$ 1,895,204	\$ 805,058
Expenses:		
Cost of sales	1,626,981	689,430
Selling, general and administrative	119,098	123,065
Other	87,904	96,351
	1,833,983	908,846
Income (loss) before income taxes	\$ 61,221	\$ (103,788)
Cash provided by (used in):		
Operations	\$ (2,166)	\$ (43,511)
Financing	(265,009)	690,323
Investments	176,615	(615,691)
Total increase (decrease) in cash	\$ (90,560)	\$ 31,121

15. Trust assets and liabilities:

The Gwich'in Tribal Council administers the following trusts on behalf of the beneficiaries. Transactions within the trusts during the current year are summarized below. They have been excluded from the consolidated financial statements.

	Opening balance		Contributions net of distributions		Net investment earnings		Closing balance	
Gwich'in Trust for the year ended March 31, 1999 Gwich'in Harvesters Assistance Trust	\$	1	\$	-	\$		\$	1
for the year ended December 31, 1998	4,363,	733		235,103		278,959		4,407,589
	\$ 4,363,7	734	\$	235,103	\$	278,959	\$	4,407,590

Land Claim Settlement Fund

Notes to Consolidated Financial Statement, continued

Year ended March 31, 1999

15. Trust assets and liabilities, continued:

		1998					
Cash	Carrying value		Market value	Carrying value		Market value	
	S 1	s	1	s	1	s	1
Fixed term investments: Government and government-guaranteed bonds, with effective interest rates of							
6.56% to 6.63%, maturing in 2005	2,894,558		3,287,514	2,898,584		3,259,571	
Common stocks:							
Canadian	1,292,671		1,260,985	1,262,739		1,311,241	
United States	119,134		171,708	142,805		161,035	
International	67,327		76,693	75	,611		73,150
- partition	1,479,132		1,509,386	1,481	,155	1,5	45,426
Accounts payable	33,899		33,899	(16	,006)	((16,006)
	\$ 4,407,590	\$	4,830,800	\$ 4,363	,734	\$ 4,7	788,992

16. Uncertainty due to the Year 2000 Issue:

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Council's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Council, including those related to the efforts of customers, suppliers or other third parties, will be fully resolved.



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