



2021-2022

GWICH'IN TRIBAL COUNCIL

ANNUAL REPORT



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REFLECTIONS OF THE GRAND CHIEF

Vanh/Drin Gwiinzii Shilak Kat,

It certainly has been an eventful and challenging year serving as your elected GTC Executive along with our dearly departed Deputy Grand Chief Kristine McLeod and her brother Kelly McLeod who served as Interim Deputy Grand Chief between November 2021 and March 2022. COVID-19 spiked in the Northwest Territories in January with the rise of the Omicron variant. Our communities of Aklavik, Inuvik, Tsiigehtchic and Fort McPherson all experienced community transmission in the first part of 2022. There has now been over 11,000 cases and twenty-two (22)

deaths in the Northwest Territories since the arrival of the pandemic in March of 2020. I am thankful that we were able to see the lifting of the public emergency health order on April 1st in the NWT – our high rate of vaccination amongst our people in our communities contributed to making this happen. We must continue to remain careful and diligent as variants of the COVID-19 virus do present a continued threat to our people and this will persist into the near future.

In July of 2021, we welcomed Sharla Greenland to the GTC. Sharla was hired as our Chief Operating Officer or our COO as it is also called. In this role, Sharla is responsible for our Education & Training, Health & Wellness, Culture & Heritage and Early Childhood & Language Revitalization programming for GTC. In February of 2021, after an extensive



NWT Council of Leaders meeting - November 2021



Speaking with students about Gwich'in Government - East Three Secondary, Inuvik

national search, we hired Tom Weegar as our Chief Executive Officer (CEO). This role was previously held by James Thorbourne on an Interim basis who recently relocated to his home in Nova Scotia. Our new CEO, Tom Weegar, was previously President of Aurora College and Cumberland College in Saskatchewan. As CEO, Tom oversees our Government Affairs, Communications, Gwich'in Government Negotiations and Lands and Resources Departments while also serving as the Secretary to the GTC Board of Directors.

In December of 2021, our Chief Financial Officer or CFO, Steve Larkin, left the organization to relocate to Calgary with his family. We have hired James (Jim) Sand as our new CFO and he joined the GTC in June 2022. Our Financial Controller, Evelyn DeBastien, another of our Participants who has worked for the GTC for over 15 years, served as the Acting CFO for the first part of the 2022 calendar year prior to Jim's arrival. In addition to

the Financial Administration of GTC, the CFO also manages the Human Resources, Corporate Services and Gwich'in Services Departments for our organization. Between myself and new CFO Jim Sand, CEO Tom Weegar and COO Sharla Greenland, we serve as the Leadership Team to oversee the day-to-day operations of the GTC.

I have been continuing to lead our negotiations on Gwich'in Government as Lead Negotiator for our team working to achieve self-government for our people. Over the past year we have been able to make a number of changes to our draft Agreement and framework. The negotiations team includes President Abe Wilson of Teet'it Zheh, President Kelly McLeod of Inuvik, Interim President Mavis Clark of Tsiigehtchic and President Mike Greenland of Aklavik. Both Eugene Pascal and Lawrence Norbert serve as Community Advisors in the communities of Aklavik and Tsiigehtchic respectively. Work is underway to hire similar Community Advisors in Inuvik and Teet'it Zheh along with Community Fieldworkers in all communities.

Former GTC Grand Chief Bobbie-Jo Greenland-Morgan has been assisting us since the fall of 2021 as the Regional Governance Advisor to cover the maternity leave of Whitney Alexis. It has been excellent to have former Grand Chief Greenland-Morgan assisting us in the process and hearing her input and perspective on this file. We have started our community engagement sessions in each of our communities and will be looking to engage with our non-resident Participants in the major centres of Yellowknife, Hay River, Fort Smith, Edmonton, Whitehorse and Vancouver. Gwich'in Government will continue to be a key focus area and I look forward to the monthly engagements to seek your input in the development of a Final Agreement for our communities and region. It is our intent to have a Final Agreement for review and potential ratification by 2027.

We have always been a collective as Gwich'in. In fact, that is how we have survived on our lands for thousands of years. It is not our way to separate on our own and start dividing lines between our people and communities. Recognizing this, in December 2021 the membership of the Nihtat Gwich'in decided to rejoin our other communities to pursue a regional model of government that will be delivered as close to the community as possible as outlined in our Land Claim Agreement. We formally accepted the Nihtat Gwich'in into our regional Gwich'in Government process at our last Annual General Assembly in Inuvik in late March.

As Grand Chief of the GTC, I also serve as Chair of the Gwich'in Development Corporation (GDC). Following a national search, we hired Roy Erasmus Jr. as our new permanent full-time Chief Executive Officer or CEO of the Gwich'in Development Corporation in April. Roy is a member of the Yellowknives Dene First Nation and former CEO of the Deton'Cho Corporation of Yellowknife.

We have some exciting GDC work that is happening or upcoming at the Inuvik Wind Project and Inuvik Airport. We are finalizing proposals to hopefully construct the new Maintenance Garage at kilometre 28 on the Dempster Highway to replace the outdated camp that is currently at James Creek. We are also performing soil remediation at James Creek for the GNWT Department of Infrastructure to deal with the hydrocarbon contamination that exists at the James Creek site. I would also like to add that our recent agreement with Dexterra for Facilities Management in the GSA along with Challenger Geomatics for surveying will provide some employment opportunities. Named Gwik'atr'inaati Inc. and Deetrin Geomatics respectively, these two entities will be a value driver for the GDC in the coming years.

Of course, the tragic loss of our Deputy Grand Chief in August was a traumatic and unsettling event for us all. We were comforted however by the outpouring of support from leaders and people from across the country. Kristine was so passionate about the work she was doing and had much yet to achieve. I miss my colleague and more importantly, my friend. But the loss we are experiencing pales in comparison to the loss experienced by her family. I was so impressed with the work her brother Kelly did to step into her shoes as Interim Deputy Grand Chief to support myself and the organization on a short-term basis earlier this year.

In November of 2021, I chaired the NWT Council of Leaders Meeting in Yellowknife. The NWT Council of Leaders brings leadership from across the North including the Premier and her Cabinet, leadership from all modern treaty holders, and Chiefs and Presidents of First Nations and Métis organizations from across the NWT. I chaired this to raise the profile of our organization and display to partners such as the GNWT that we as Indigenous organizations are just as qualified and capable to

coordinate such meetings. It was an effective meeting and one where we began to jointly tackle the various social, environmental and economic issues we face.

On April 22nd, we celebrated the 30th Anniversary of the signing of our Land Claim Agreement in Teet'it Zheh. Due to my contracting the COVID-19 virus, I was unable to attend and had to provide a recorded address to the program. NWT Premier Caroline Cochrane was in attendance and a recorded address was also provided by NWT Member of Parliament Michael McLeod. A special address was provided by NWT Senator Dawn Anderson a couple weeks earlier on April 7 in the Canadian Senate.

To our Elders, I would like to say you are so very precious to us. I know at times it may feel like we do not listen or hear the guidance that you are trying to provide. I can tell you that we all hear your words very clearly. Continue to be that link to our old ways that we will need to survive into the future.



Chatting with Elder Mary Teya



Grand Chief Ken Kyikavichik
with Nihtat President Kelly McLeod

To our Youth, our future: it is important that you work to learn as much as you can in your younger years - both our traditional ways but also through education and work experience. I know there is a lot going on and a lot of pressures that you face on a daily basis. I can tell you that with life experience, training and opportunities, you will begin to see a whole new world that is available to you if you continue to bring a good energy, kindness, hard work and commitment to the table.

We must celebrate our progress as a Gwich'in Nation over the past three decades and the contributions of so many of our fellow Gwich'in who have made our achievements possible. It is also about those of us that must continue on our rich history of a strong, proud and independent people. When we gather we must always celebrate who we are and who we have yet to become.

Hai',

A handwritten signature in blue ink, reading "Ken Kyikavichik".

Ken Kyikavichik



Meeting with students at Chief Julius School, Teet'it Zheh



Signing the GTC-GNWT MOU with Premier Caroline Cochrane

CHIEF EXECUTIVE OFFICER ANNUAL REPORT

TOM WEEGAR

Drin Gwinzii,

Another fiscal year comes to an end and if I were to pick one single word to characterize and describe the 2021-22 fiscal year, that word would be "transformation." There was a large amount of transformation within the Gwich'in Tribal Council over this past year, and this displayed itself in a number of different ways.

First, not only did the GTC have an Executive who was charting a course for innovation and change within the organization, but the Tribal Council suffered a huge tragedy which shook it to its core. By now, everyone knows what I'm referring to, as the unexpected death of Deputy Grand Chief

Kristine McLeod caused much pain and suffering for the Gwich'in Nation in August of 2021.

I never had the privilege to meet Deputy Grand Chief Kristine, and for that I feel at a loss. Without exception, everyone with whom I've spoken to about her was amazed by Kristine's vitality, her dedication to her people, and by her energy and wisdom. Although her departure was a huge loss, the Gwich'in Nation, the Gwich'in Tribal Council, the Town of Inuvik, and the GNWT have honoured her memory in many significant ways. As a result, Kristine's passion and dedication to her work lives on within the organization. Nevertheless, I would like to express my sincerest condolences to the McLeod family and to the Gwich'in Nation for their incredible loss.

Second, the Gwich'in Tribal Council (GTC) experienced transformation in its senior leadership within the organization. Not only did an Acting Chief Financial Officer step forward from within the organization (Evelyn DeBastien), but in July, 2021, the GTC hired a new Chief Operating Officer (COO) in Sharla Greenland, and a new Chief Executive Officer (CEO) in myself. As a result, the entire GTC Leadership Team is composed of relatively new people – individuals who have been in their positions for less than a year.



GTC Chief Executive Officer Tom Weegar

I started the CEO position on February 14 (Valentine's Day – "for the love of the job," as I often say!) and this is the first time the GTC has had a formal, non-interim person in the position (as many may know, James Thorbourne held the Interim CEO position for about a year before departing back to the East Coast early in 2022). So there's even transformation in the manner in which the CEO position is defining itself in new ways.

Third, with new leadership comes new ideas and opportunities for significant change. For example, the Grand Chief brings forward a strong sense of accountability, transparency, and the need to bring government "to the people" – to anchor government within communities and in a manner that is fully accountable to the people. Further to this, expectations are being established with a new Code of Conduct for GTC Board members and staff.

Fourth, we are also seeing change and transformation within the GTC departments. For example, our newest department – Government Affairs – is establishing itself as the point-of-contact for all levels of government – national, territorial, regional, municipal, and Indigenous. Furthermore, the Government Affairs Department helps ensure the GTC maintains that all-important Nation-to-Nation relationship with the federal government with support from an external consultancy, Crestview Strategy of Ottawa.

The Lands and Resources Department is also in a process of transformation. Although this Department has existed since the signing of the Land Claim Agreement in 1992, it has taken on various forms and structures. As a result, Lands and Resources is examining itself to determine how to better meet current Gwich'in needs – ideas around a Geographic Information System (GIS) and mapping capability loom large. Most importantly, maintaining a presence while also overseeing activities in the Gwich'in Settlement Region is of the utmost importance.

Another piece of transformation is that the GTC is slowly emerging – like other Indigenous governments across the country – from within the immense, dark shadow of the COVID-19 pandemic/endemic. By all counts, the leadership within the Gwich'in Settlement Area (at all levels) has helped the Gwich'in Nation to navigate this crisis and to emerge strong and resilient. Although we are certainly not yet "out-of-the-woods" from COVID-19 and we need to remain vigilant, we have emerged from the darkest phases of the crisis and that is in large part due to the positive and cooperative response received from the four Gwich'in communities.

- The COVID-19 crisis caused the 2021 Annual General Assembly (AGA) to be postponed (twice!). The Gwich'in Tribal Council was finally able to hold the 2021 AGA in early March 2022 in Inuvik where we passed a couple of significant resolutions:
- to move directly towards Final Agreement for Gwich'in Government (rather than first obtaining an Agreement-in-Principle); and
- to eliminate the Deputy Grand Chief position from the GTC (a recommendation made by a KPMG review of the GTC organizational structure).

Transformation – to the extent that it is occurring within the Gwich'in Tribal Council – is rarely simple and it is never easy. With transformation comes high levels of uncertainty and ambiguity. I would like to honour and highlight the incredible adaptability of our staff to undergo this important transformation – to work with it, to embrace it, and to ultimately "make it their own." The GTC is blessed with highly experienced and knowledgeable employees who are deeply committed to making the organization even more responsive to the needs of Gwich'in Participants. It has been a pleasure to work with these individuals and I look forward to working with them into the future.

Mahsi cho,





CHIEF OPERATING OFFICER ANNUAL REPORT

SHARLA GREENLAND

Drin Gwinzii Shilakut,

Good day my friends, I am the Chief Operating Officer (COO) for the Gwich'in Tribal Council and was delighted to join the GTC team on July 12th, 2021. Before I begin my formal department overviews for the 2021-2022 year, I would like to take this opportunity to introduce myself so that you will have a better sense of who I am and what I hope to contribute to the Gwich'in Tribal Council and our Nation.

My name is Sharla Greenland and my husband is Pat Tingmiak. I am the youngest daughter of Freddie and Bella Greenland of Aklavik. My mom is originally from Old Crow, which makes me both Vuntut and Ehditaat Gwich'in. My maternal grandparents are the late Ellen and Robert Bruce of Old Crow, YT, and my paternal grandparents are the late Bella J. and Joseph Greenland of Aklavik. I am honored to introduce myself in the way that my gramma Ellen taught me and I hope to be able to share my introduction fluently in our Gwich'in language at some point in the future.

I was privileged to spend my formative years on the land, passing spring at our family trapline on the Pokiak River and summers in Old Crow, the Delta, and the mountains around Aklavik. My foundational education was taught in my childhood by my parents, grandparents, family, and Elders; the teachings I learned from them still guide me today. As for my western education, I



Gwich'in Council International Board of Directors

attended Moose Kerr School from pre-school to grade 11 and graduated high school from F.H. Collins in Whitehorse. I then attended Yukon College where I completed one year of general studies before moving onto Grant MacEwan University where I received a diploma as a physiotherapist assistant and worked for just over two years at the Rehabilitation Department at the Inuvik Regional Hospital. I then went on to the University of Alberta where I received my Bachelor of Arts in secondary education and Indigenous Studies. After many years of classroom teaching, I completed a graduate diploma in educational research from the University of Calgary and in 2019, I received my Master of Education in Counselling from Acadia University in Nova Scotia.

I have always aspired to contribute to the health, wellness, and strength of our communities and people. After eleven years working within education, health, and wellness with the Government of the Northwest Territories, I felt it was time for a change and to approach strengthening our communities from a different perspective. I am grateful that this opportunity has come my way, and that I am able to work for our government and our people directly.

I am pleased and honoured to share my executive report as the Chief Operating Officer of the Gwich'in Tribal Council (GTC). As COO, I am a member of the GTC Leadership Team and responsible for day-to-day operations and implementation of longer-term strategic directions set by the GTC Board of Directors and Executive. Specifically, my main responsibilities include managing the overall operations and resources of the GTC, developing, and implementing high-level strategies, and contributing and participating in major corporate decisions. I am accountable for all program funds, operational budgets, and financial reporting for our Culture & Heritage, Early Childhood & Language Revitalization, Education & Training and Health & Wellness Departments. I am also part of the team working on the Gwich'in Wellness Camp.



Visiting the Tsigelstehic Fish Camp



Celebrating the 30th with Mary E. Snowshoe

Culture and Heritage

Sharon Snowshoe is the Director of Culture and Heritage and received a GTC Service Award in March of 2022 for her 15 years of service. Along with Arlyn Charlie who is the Coordinator of Culture & Heritage, the Department continues to strive to effectively manage culture and historic resources while leading and participating in exciting and dynamic research initiatives. The GTC Department of Culture and Heritage has won many awards over the years and we celebrate them and their dedication to preserving and promoting our history and dynamic culture. Please review the report prepared by Sharon as it outlines the on-going and proposed culture & heritage projects in greater detail.

Early Learning and Language Revitalization

The mandate of the GTC's Department of Early Learning and Language Revitalization is to create language learning opportunities that are accessible through projects and programs and to protect and preserve our Gwich'in language. The Department continues to develop archival materials for use by our communities and Participants and strives to continuously create resources for our language instructors to easily access and utilize. Celina Jerome is the Manager of Early Learning and Language Revitalization and she works closely with Gwich'in Language experts and learners, the Government of the Northwest Territories Indigenous and Education Secretariat, and the Beaufort Delta Education Council to create partnerships that strengthen our resources and programming. Please review Celina's Department report to learn of the exciting projects occurring within language revitalization.





Education and Training

The GTC Education and Training Department works to provide Participants with the opportunity to maximize their potential through education and meaningful employment. Verna Pope is the Manager of Education and Training and was presented with a 5-year Gwich'in Service Award in March of 2022. The Education and Training team is also comprised of Maria Voudrach who is the Career Development Officer and Anita Shattler who is the Program Support Officer. Working together, the Education and Training Department delivers post-secondary funding programs, leads opportunities for short-term funded program activities, and works closely with partners to provide quality programming to our Participants. For further detailed information on education and training programs and services as well as an update to Early Learning and Child Care, please see Verna's Department overview.

Health and Wellness

The GTC Health and Wellness Team strives to support individual and community health through meaningful community participation and collaboration. Key responsibilities of the Department include 1. developing opportunities for mental health through emotional and cultural support, 2. the implementation of the resolution health support worker, community cultural support workers, and the Indian Day School Programs, 3. capacity building within the Department, and 4. researching program and funding opportunities. For more detailed information on programming and key services please review the Department report.



Gwich'in Wellness Camp

The current priority and overall goal of the Gwich'in Wellness Camp (GWC) is to reduce operational costs and create a facility that is efficient and sustainable. The current and anticipated funding for the GWC has been solely focussed on infrastructure improvements and creation to ensure cost effectiveness, energy efficiency, and environmental safety. GTC is presently managing the following five (5) main projects:

Funder	Amount	Description
Polar Knowledge - Clean Energy and Infrastructure	\$443,339 (Multi-Year Agreement)	<ul style="list-style-type: none"> • Procurement and install of 40KW generator • Installation of Solar Equipment • Procurement and install of Smart Lighting and Metering System • Ice Road and Riverbank Access Ramp Construction • GWC Camp Coordinator Salary • Fuel & delivery to Camp • Upgrade to Electrical Systems
CIRNA – Gwich'in Youth Experience Project	\$165,059	<ul style="list-style-type: none"> • Land clearing, restoration, and reclamation • New construction and building repairs • Building maintenance (levelling and foundation repair) • Land use deficiencies
GNWT Dept. of Infrastructure – Greenhouse Gas Program	\$235,463	<ul style="list-style-type: none"> • Acquisition, transportation, and installation of two (2) biomass furnaces, one pellet and one cord wood.
CanNor – Candock Docking System	\$63,353.50	<ul style="list-style-type: none"> • <u>2 year</u> project supporting the acquisition of a new versatile modular dock system and installation. New dock will provide safer access to the camp and will be specifically designed to accommodate people with all abilities, including wheelchairs, to facilitate and increase in camp usage.
CIRNA – Cultural Spaces in Indigenous Communities	\$2,304,117	<ul style="list-style-type: none"> • Various equipment and upgrades designed to re-establish and revitalize cultural spaces.
Total	\$3,211,331.50	



Gwich'in Wellness Camp

The next phase for the GWC will be focused on creating a strategic plan which explores the short and longer term opportunities for the facility. Our goal is to build capacity and a GWC that is sustainable and successful with the goal of partnering with others to secure external funding to cover as much operational and program costs as possible.

The GTC will have own-source operational dollars that it will be contributing on an annual basis to the GWC. We anticipate these contributions to be at least \$250,000 per year. It will be necessary to identify what external funding is available, on a one time and multi-year basis, to support the delivery of programs in these areas. With this information, the GTC can then prioritize the programs it wishes to deliver and develop the necessary funding proposals and build essential partnerships with other stakeholders.

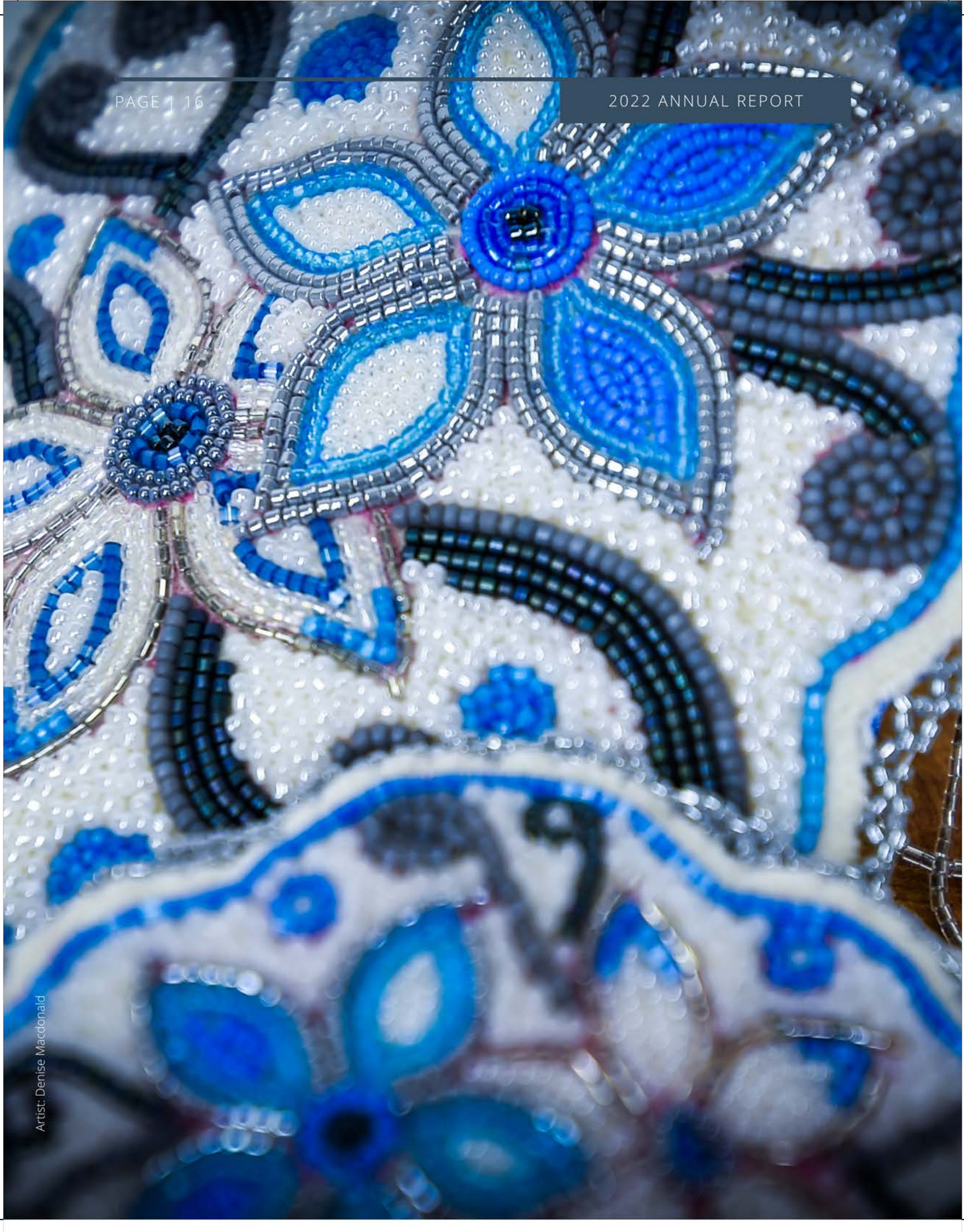
I want to close my annual report with one of the many teachings that my grandma Ellen Bruce lived by and taught me. She always said to treat people good, even if you don't agree - you can still treat people good. And I believe the key to strengthening the health and wellness in any community is founded in genuine communication, truthful engagement, partnership, and collaboration grounded in the Gwich'in teachings and perspective of humility, kindness, and respect. I believe that the Gwich'in Tribal Council is presently in a unique position of growth and possibility that is being directed in a good way, and from our own values and teachings. This is what I want to contribute towards the continued development of the GTC, and I intend to learn as much as I can and do my best to work for this organization and our people.

Haii, Gwinzii Adik'anaantii (thank you and take good care of yourself)

Sharla Greenland



May we continue to grieve in love and support, and continue her legacy of strength, passion, integrity, and vision for our people. Haii' Kristine, you have made a huge impact on me and you will never be forgotten.



CHIEF FINANCIAL OFFICER ANNUAL REPORT

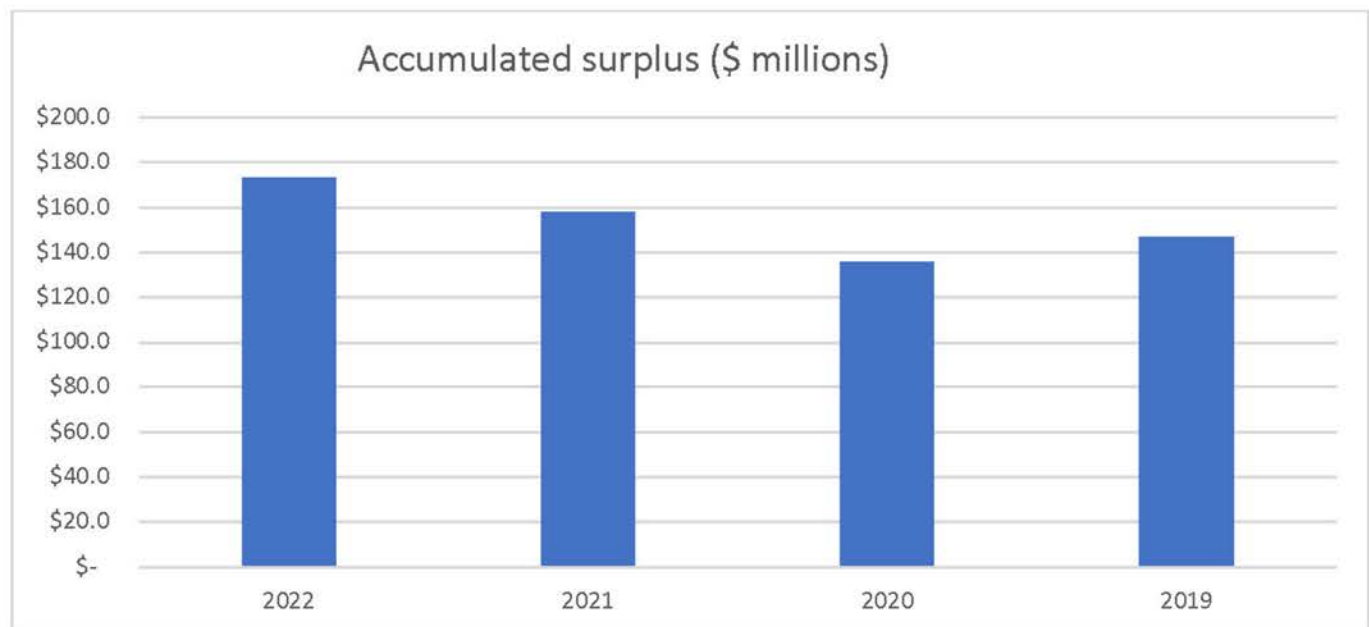
JAMES SAND, CA CPA

Vahn/Drin Gwiinzii,

I would like to introduce myself, James (Jim) Sand (CA, CPA) as the new Chief Financial Officer with Gwich'in Tribal Council (GTC). I have worked as a CFO for the last 25 years in public and private companies. For the last 5 years I have worked with various First Nations in Treaty 7 and 8 territories. I am looking forward to helping contribute to the success of the GTC.

Fiscal 2022 was a strong year financially for the GTC. GTC saw good returns in its investment portfolio and a strong overall surplus for the organization.

Financial Position

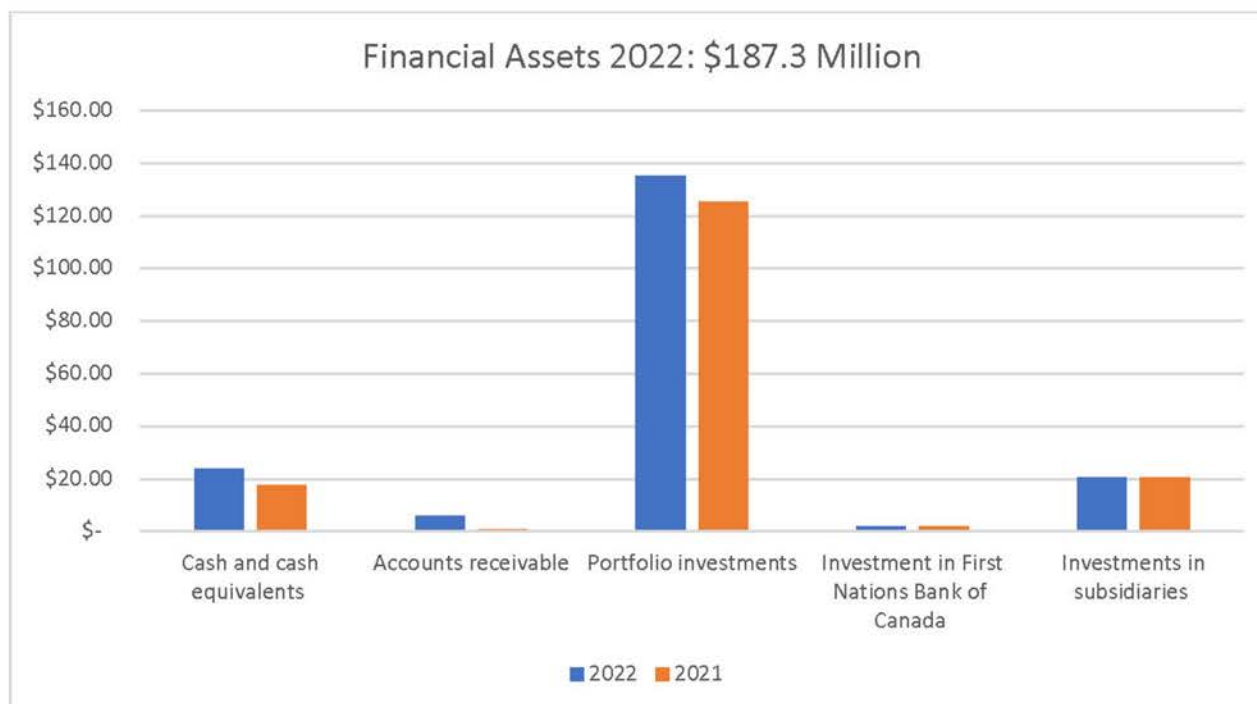


Financial Position Summary

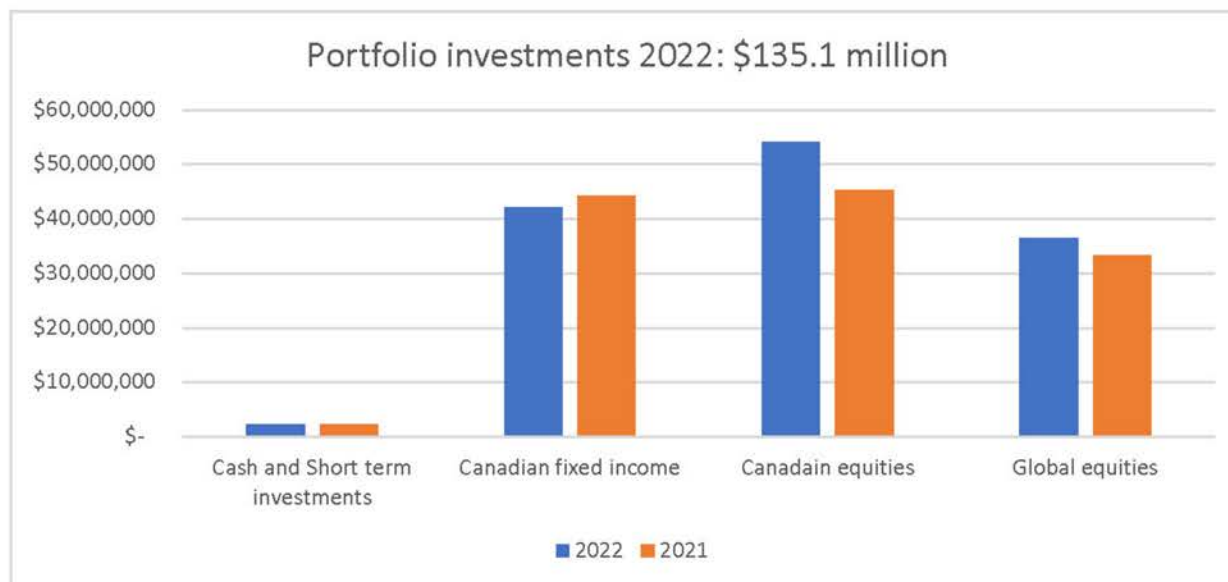
	2022	2021
Financial assets	\$ 187.3 million	\$ 165.8 million
Liabilities	(17.2 million)	(9.3 million)
Net financial assets	170.1 million	156.5 million
Non-financial assets	3.2 million	1.7 million
Accumulated surplus	\$ 173.3 million	\$ 158.2 million

Accumulated surplus increased by \$15.1 million from \$158.2 million in 2021 to \$173.3 million in 2022, an increase of 9.5 % of which 8% came from gains in the Gwich'in Settlement Corporation (GSC) portfolio.

The financial assets of \$187.3 million in 2022 and \$165.9 million in 2021 are summarized in the below chart:



Portfolio investments include funds invested in the GSC and the Gwich'in Harvester's Assistance Trust (GHAT). These funds increased a total of \$9.8 million year-over-year.



The investments in business enterprises of \$20.4 million are primarily related to the wholly owned subsidiary, Gwich'in Development Corporation (GDC). Overall, GDC has improved results by consecutive year-over-year reductions in general and administrative expenses (G&A) from \$1.2 million in 2016 to \$0.5 million in 2022.

The investment in First Nations Bank of Canada (FNBOC) consists of 888,891 common shares purchased in 2007, representing approximately 5.8% of the total outstanding shares of the bank.

Liabilities for 2022 were \$17.1 million and \$9.3 million in 2021, most of this increase being deferred revenue.

Non-financial assets of \$3.2 million in 2022 and \$1.7 million in 2021 are comprised primarily of tangible capital assets, the most significant of which are municipal lands held in Inuvik valued at \$1.5 million and assets under development of \$1.4 million (Gwich'in Wellness Camp).

Results of Operations

The March 31, 2022, year-end financial results for GTC achieved an annual operating surplus of \$10.1 million compared to \$3.6 million in 2021 resulting in a year-over-year increase of \$6.5 million. This increase was due mainly to investment income increase of \$4.3 million over 2021, offset by lower operating costs of \$2.3 million.

Revenues and Expenses (\$millions)

	2022	2021	Change
Revenue Government	\$ 13.9	\$ 15.2	(\$1.3)
Revenue own source	\$ 10.8	\$ 5.3	\$5.5
Total Revenue	\$ 24.7	\$ 20.5	\$4.2
Expenses	\$ 14.9	\$ 17.2	(\$2.3)
Operating Surplus (Loss) before undernoted	\$ 9.8	\$ 3.3	\$6.5
Earnings on Investments in business enterprises	\$ 0.3	\$ 0.3	\$0.0
Operating Surplus (Loss)	\$ 10.1	\$ 3.6	\$6.5

Reflecting on 2022:

GTC has been managing its financial risk by protecting its financial position, increasing financial capacity, and decreasing dependency of own source revenues. Royalty revenues have increased \$1.2 million in fiscal 2022 over 2021. This highly volatile and fluctuating revenue source only reinforces the need to remove our dependency from own-source revenues.

GTC has come from an accumulated deficit in our general government operations of \$2 million in 2016 to an accumulated unrestricted surplus of \$4.6 million in 2022. This is a success to remember and an achievement to build upon into future years.

I have only had a short period of time to get to know the finance staff and I am impressed with their knowledge and dedication to GTC. The following GTC staff help ensure the Finance Department operates at peak effectiveness:

- Evelyn DeBastien, Financial Controller
- Silas Kpolugbo, Director of Financial Reporting & Compliance
- Vicky Alexie, Senior Finance and Admin Officer
- Georgina Firth, Finance Officer

An extra thanks goes out to Evelyn DeBastien for stepping up and talking on the Interim Chief Financial Officer role.

I look forward to the year ahead, building upon GTC's past successes and working towards executing this year's business plan.

Mahsi' cho,

James Sand, CA CPA
Chief Financial Officer





DEPARTMENT OF LANDS AND RESOURCES

LEIGH-ANN WILLIAMS-JONES

The *Gwich'in Comprehensive Land Claim Agreement* (GCLCA) granted the Gwich'in Tribal Council (GTC) fee simple title to 16,264 square kilometers of lands in the Northwest Territories (NWT) excluding sub-surface rights, 6,065 square kilometers in NWT including sub-surface rights, 93 square kilometers in NWT where only sub-surface rights apply, and Gwich'in Municipal lands within the four Gwich'in communities (Aklavik, Fort McPherson, Inuvik and Tsiigehtchic), in addition to 1,554 square kilometers of land in the Yukon. As a result, the GTC is a very significant land owner in the NWT and the Yukon.

A primary role of Gwich'in Lands and Resources (GLR) is to represent the GTC and administer access to these lands on behalf of all Gwich'in Participants under the GCLCA. In addition, GLR coordinates and communicates Gwich'in interests and rights in response to proposed uses of Crown lands in the Gwich'in Settlement Region (GSR) as outlined in the GCLCA in the NWT and the Yukon.

In carrying out its work to administer Gwich'in-owned land and protect waters and resources in the GSR, GLR collaborates with the Gwich'in Renewable Resource Councils (RRCs) and Designated Gwich'in Organizations (DGOs) at the community level, the Gwich'in Renewable Resources Board (GRRB), the Gwich'in Land Use Planning Board (GLUP), and the Gwich'in Land and Water Board (GLWB).

GLR KEY RESPONSIBILITIES

- **Oversight of Gwich'in lands and resources**, including harvesting and use, and communication to Gwich'in Participants of those activities;
- **Administration of access** to Gwich'in Private Lands;
- **Administration of Municipal Lands** in the Gwich'in communities;
- **Working with and provision of support to the local RRCs** so that the Gwich'in maintain a presence on Gwich'in Private Lands and in the GSR more generally by:
 - periodically checking cabin locations and ownership,
 - understanding harvesting activities that may be occurring in the GSR (namely caribou and timber), and
 - educating Participants, communities and the public on Gwich'in Private Lands and access to these lands and public lands in the GSR noting the consideration of the various Agreements that the GTC is a party to.
- **Coordination of input to proposed developments** on Crown land within the Gwich'in Settlement Region by the GTC, DGOs, RRCs and local Band Councils;
- **Coordination of GTC input** to requests by Governments and Non-Governmental Organizations (NGOs) for written submissions on activities that might impact the Gwich'in;
- **Administration and coordination of transboundary issues** including those referenced in Appendix C of the GCLCA Yukon Transboundary Agreement;
- **Development and administration of a Consultation and Accommodation Policy** for the GTC and all proposed activities in the GSR;
- **Support for negotiation** of land and resource management chapters of a potential Self-Government Final Agreement for the Gwich'in; and
- **Compilation of Department reports** to the GTC Chief Executive Officer through the Manager, Lands & Resources.

2021-2022 ACTIVITIES OVERVIEW

The GTC's Department of Lands and Resources (GLR) managed 24 land access files between April 1, 2021, and March 31, 2022. These included 20 active files and the closure of 4 files, and the following:

- 28 Participant gravel authorizations were issued.
- Over 50 reviews were conducted, including Species at Risk reviews, land exchanges and leases, legislation changes, land use applications (through the Gwich'in Land and Water Board), and proposed research reviews (both in the Yukon and NWT).
- Cabin inventorying and registration is ongoing across the GSA.
- GLR began its project with Wilfrid Laurier University (WLU) to initiate community-based water quality monitoring in each community.
- GLR staff are active members of numerous committees and represent Gwich'in interests on activities across the GSR and northern Canada.



LAND ACCESS AUTHORIZATIONS

The most common authorizations in the GSA are Type II Research Authorizations, but others include leases, commercial harvest permits, quarrying, staging, and right-of-way access authorizations.

Table 1 shows the authorization files that were managed during the 2021-2022 fiscal year. Authorizations shown in a lighter gray colour were closed during this year.

TABLE 1: Ongoing authorizations being managed by GLR over the 2021-2022 FY:

Authorization	Holder	Project	Location	Term
GTC03L02 Commercial II Lease	NWTel	Microwave tower	KM 106.7 Hwy 8 Parcel 26	2003 - 2028
GTC03L06 Government Lease	Hamlet of Fort McPherson	Water pump house	Deep Water Lake Parcel 26	2019 - 2022
GTC03R09 Research	Geological Survey of Canada	Permafrost monitoring	Between East Channel & Highway 8; Hill Lake, Wood Bridge, Travaillant Lake Parcels 15 & 17	2003 - 2022
GTC17R002 Research	Incorporated Research Institute for Seismology	Seismic stations for earthquake monitoring	Highway 8, east of border Parcel 8	2017 - 2021
GTC13L004 Residential Lease	Non-Participant	Cabin	East Branch, Mackenzie River Parcel B	2013 - 2028
GTC12L004 Government Lease	GTC	Rachel Reindeer Camp	East Branch, Mackenzie River Parcel B	2015 - 2040
GTC15L002 Government Lease	GNWT, ENR	Tloo Geeghanh Look-out	KM 64, Highway 8 Parcel 22	2015 - 2040
GTC16R003 Research	GNWT, ITI Geological Survey	Permafrost monitoring	Parcels A, 5, 8, 22 and O	2016 - 2023 (through extensions and amendments)
GTC17A008 Access, Staging	GNWT, INF	Load, haul, stockpile granular materials for highway resurfacing	KM 66, Highway 8 Parcel 22	2017 - 2023
GTC17S005 Staging	Hamlet of Aklavik	Staging for bridge, culvert and pit run materials	Traditional trail west of Aklavik Parcel A	2017 - 2023
GTC17A009 Right-of-Way	Hamlet of Aklavik	Access to install a bridge and culvert	Traditional trail west of Aklavik Parcel A	2018 - 2023
GTC18R003 Research	GRRB	Dall's sheep monitoring	Richardson Mountains, SW of Aklavik Parcels 5 and A	2018 - 2023

LAND ACCESS AUTHORIZATIONS

TABLE 1 (CONTINUED)

Authorization	Holder	Project	Location	Term
GTC18Q001 Quarrying	GNWT, INF	Quarrying for highway work	KM 126, Highway 8 Parcel 27	2018 - 2023
GTC18Q002 Quarrying	GNWT, INF	Quarrying for highway work	KM 147, Highway 8	
GTC20R002 Research	Anglia Ruskin University	Beaver distributions / population change	Jackfish Creek Parcels 13 & 14	2020 - 2024
GTC21A001 Commercial Harvest	Participant	Commercial timber harvest permit	Swan Lake area Parcel 27	2021-2022
GTC21A002	Non-Participant	Recreational camping	Horn Lake Parcel 5	2021
GTC21A004 Commercial Harvest	Participant	Commercial timber harvest permit	Stoney Creek to Highway 8 Parcel 8	2021 - 2022
GTC21Q001 Quarrying	LJ's Septic	Quarrying for various purposes	KM 126, Highway 8 Frog Creek Pit Parcel 27	2021-2022
GTC21R001 Research	University of Alberta	Permafrost / thaw slumps	Willow River, Stony Creek, Vittrekwa River, Rengling River Parcels A, 5, 8, 22 and K	2021-2022
GTC21R002 Research	Gwich'in Renewable Resources Board	GRRB staff field trip	Black Mountain, Aklavik Range Parcel 5	2021
GTC21R003 Research	Kavik-Stantec Inc.	Fish and fish habitat assessment	KM 40.2, Highway 8 Parcel O	2021
GTC22R001 Research	Dartmouth College	Alluvial fans and small lakes	Aklavik Range Parcels A & 5	2022-2027
GTC22R002 Research	GNWT Lands	Permafrost monitoring station	Near Aklavik Parcel A	2022-2027
GTC22R003 Research	ETH Zurich	Delta lake ecosystems	Near Aklavik and Mackenzie Delta Parcels A & 13	2021-2022
GTC22R004 Research	University of Wuerzburg	Remove permafrost dataloggers	Near Yukon border, off Highway 8 Parcel 20	2021-2022

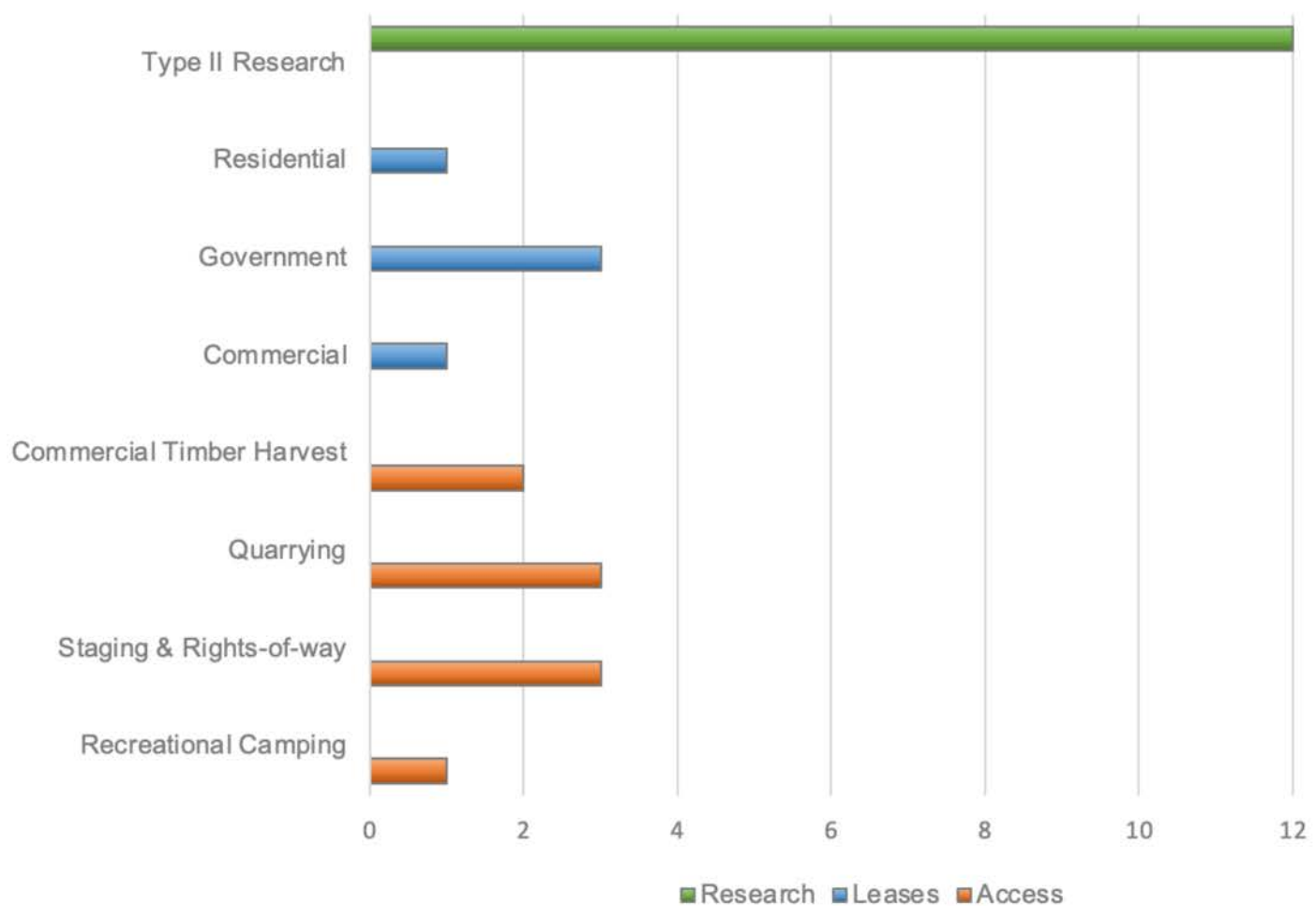




TYPES OF AUTHORIZATIONS

This chart presents the different types and numbers of authorizations managed in the GSA, including those that were closed:

GLR Authorizations Managed April 2021 - March 2022

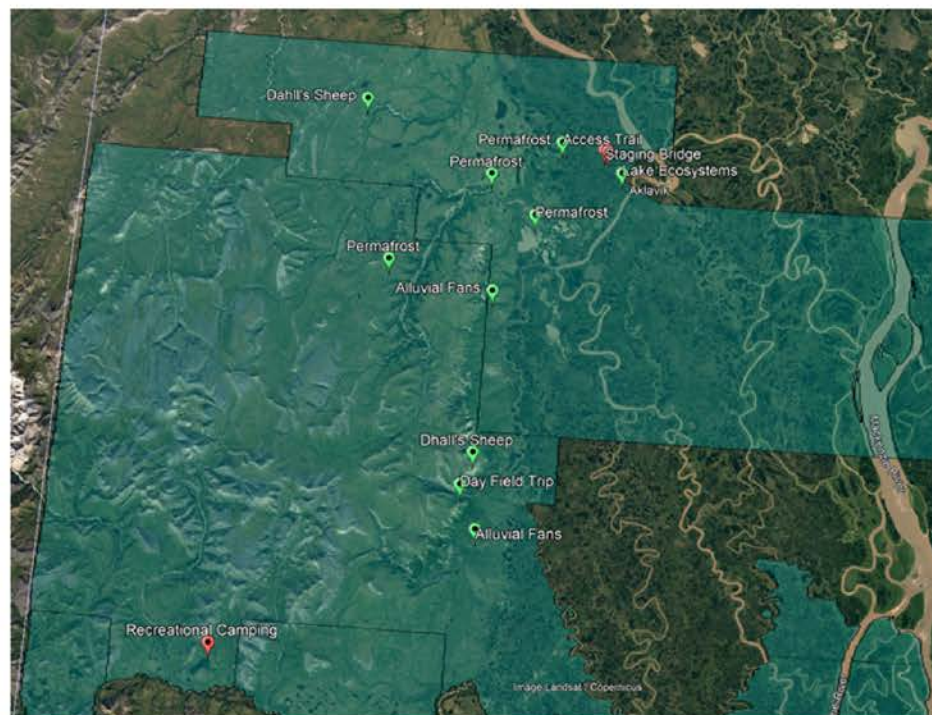


AREAS OF AUTHORIZATIONS

The areas shaded in teal green are Gwich'in Private Lands.

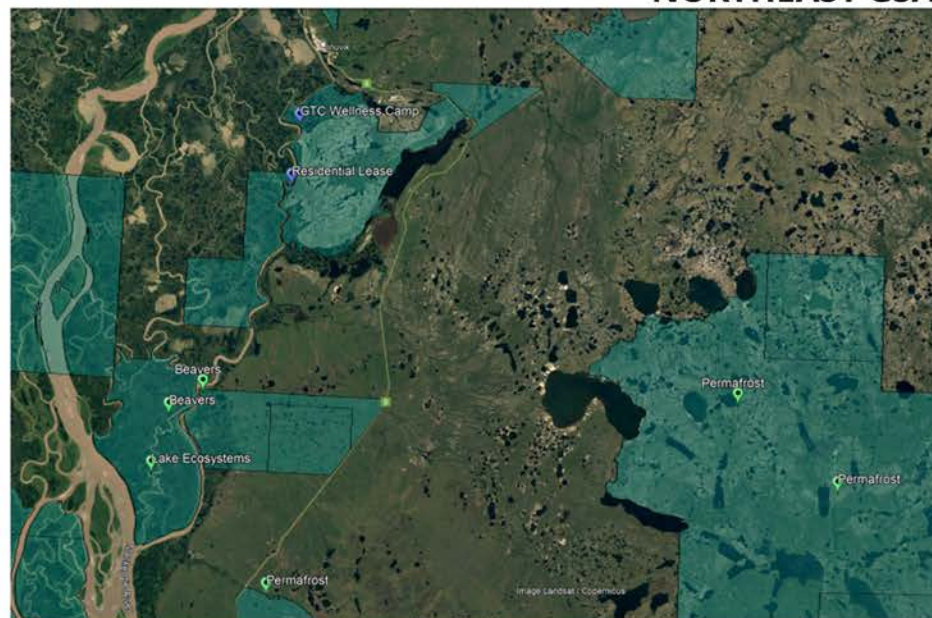
Note 1- The green pins are for research authorizations, the blue pins are for leases, and the red pins are for other types of access authorizations.

Note 2- The authorizations were valid for each of these locations, but this does not necessarily mean that the sites were visited or used during this year.

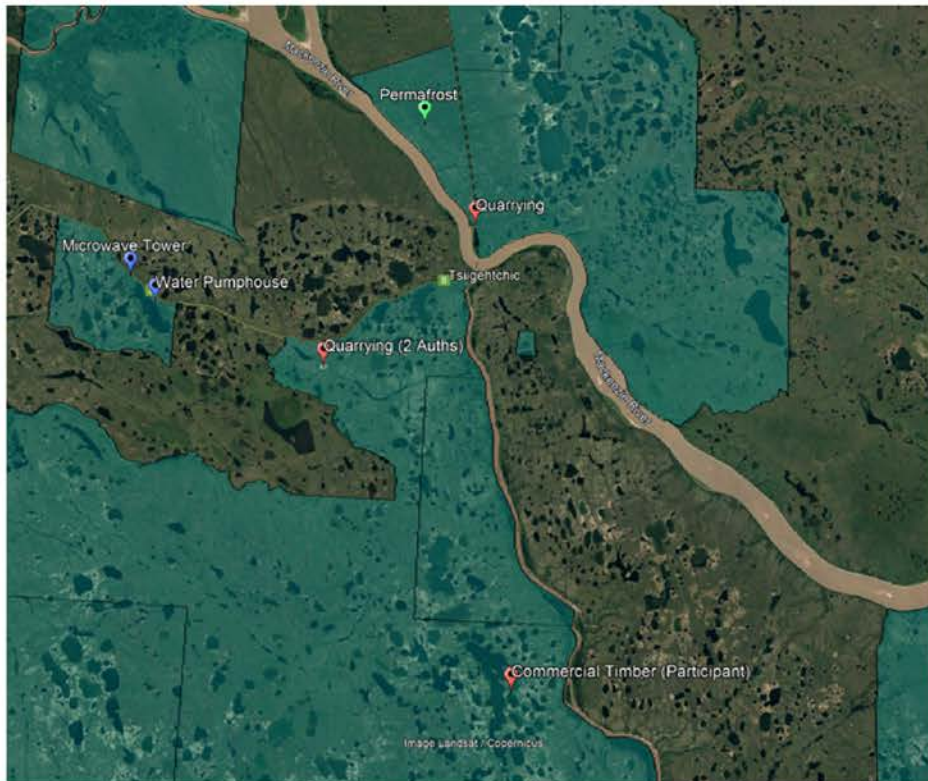


NORTHWEST GSA

NORTHEAST GSA

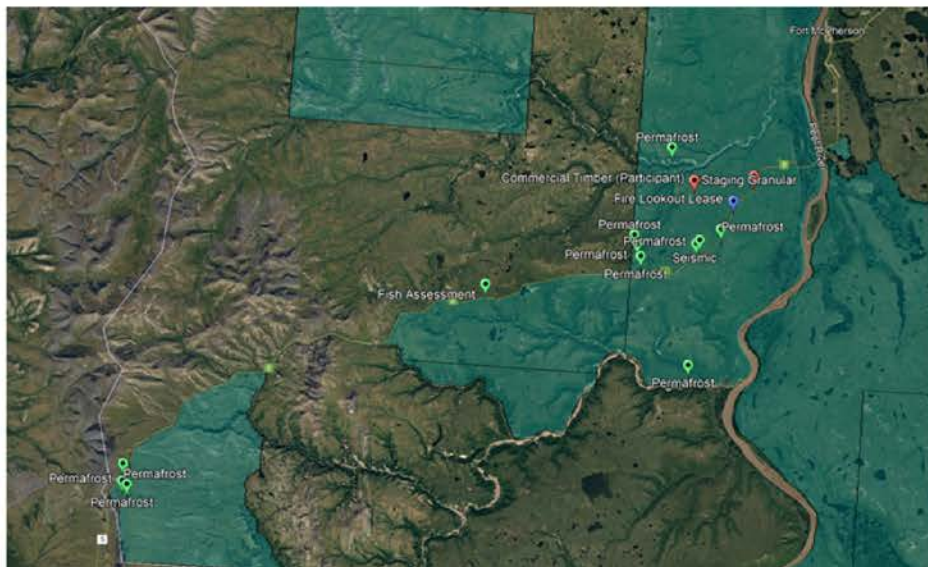


AREAS OF AUTHORIZATIONS



SOUTHEAST GSA

SOUTHWEST GSA





PARTICIPANT GRAVEL AUTHORIZATIONS

Twenty-eight (28) Participant gravel applications were assessed, approved, and issued during this fiscal year. Most of the authorizations were for Participants living in Teetl'it Zheh, with the granular materials coming from the Frog Creek Pit at KM 126 on Highway 8.



REVIEWS

GLR is responsible for assessing a wide variety of land management and land use documents that are relevant to the GSR. These reviews are important because they ensure Gwich'in rights are protected when, for example, changes to legislation or lands-based activities are proposed.

After completing the assessments, GLR provides feedback and recommendations to the relevant consulting parties or requests additional information as required. GLR regularly works with the GTC's Department of Culture and Heritage (DCH) on reviews so that the GTC can provide meaningful comments that collectively consider Gwich'in lands, culture, and heritage resources. GLR also collaborates with the GTC's Department of Health and Wellness to provide feedback on proposed projects.

Interestingly, GLR also works with DCH to review filming projects that take place within the GSR. From a lands perspective, these reviews involve determining if the filming would take place on Gwich'in Private Lands and therefore require authorization.

CABIN PROJECT

Cabin inventorying and registration continues. Community RRCs and Gwich'in Councils worked hard to document existing cabins and consider new cabin applications and the GLR is very appreciative of their organization and expertise.

The GTC completed an aerial survey of the eastern GSA and Gwich'in Knowledge Holders provided expert information on cabin data to fill in knowledge gaps and update cabin statuses.

Participants completed a record number of the GNWT forms Voluntary Declaration of Occupancy as an Exercise of an Aboriginal or Treaty Right. GLR forwarded 20 of them to the GNWT's Lands Department. The forms ensure Participants' rights are protected so that lease bills won't be sent out for Indigenous-owned cabins on government public lands.



COMMUNITY-BASED WATER QUALITY MONITORING

GLR and Wilfrid Laurier University visited all four Gwich'in communities and sent out water quality questionnaires in the fall of 2021 to capture Participant concerns around water quality across the GSA. In the spring of 2022, online water monitor training sessions were held to introduce interested members to different monitoring equipment.



TRANSBOUNDARY

TRANSBOUNDARY NEGOTIATIONS - FIRST NATION OF NA-CHO NYÄK DUN (NND)

NND is in the process of negotiating a transboundary agreement with Canada and GNWT. NND and GTC have taken a cooperative approach to NND's current transboundary negotiations. This is supported by a 2016 NND-GTC Memorandum of Understanding and by recent meetings where leaders and officials have affirmed the intention to proceed in a cooperative and supportive manner based on trust and good faith.



Consultation and engagement meetings with Gwich'in communities will be scheduled as the negotiations move forward.

CHANCE OIL AND GAS

Well Maintenance and Extended Flow Testing

The Well Maintenance and Extended Flow Testing Project has undergone Yukon Environmental and Socio-Economic Assessment Board (YESAB)'s review. GTC provided its view and recommendations to the project proponent, Yukon Government and YESAB during the various review phases. After considering the submissions and conducting a project assessment, the regulatory body, YESAB determined that the project proceeds under specific terms and conditions.

Currently, the Yukon Government is consulting with First Nations governments regarding its intention to vary some of the terms and conditions in the Evaluation Report, especially conditions 4 and 5, to account for years of minimal snowfall.

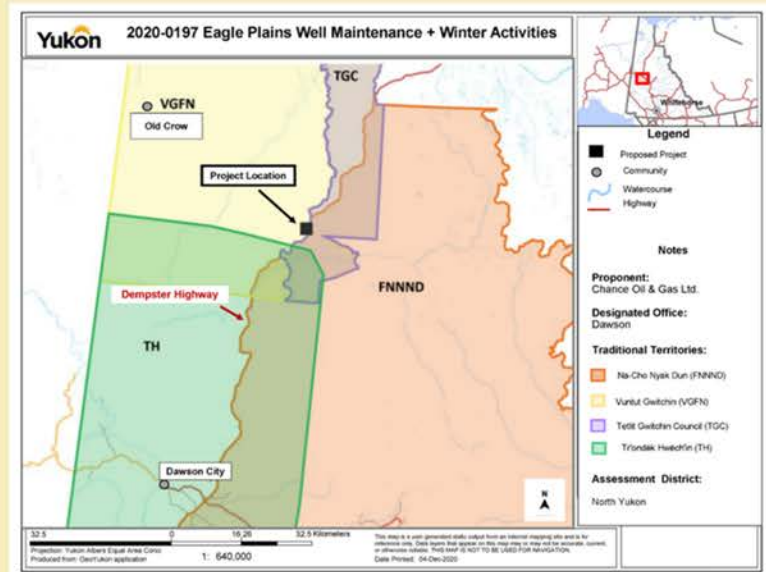


Figure 1: Project Location

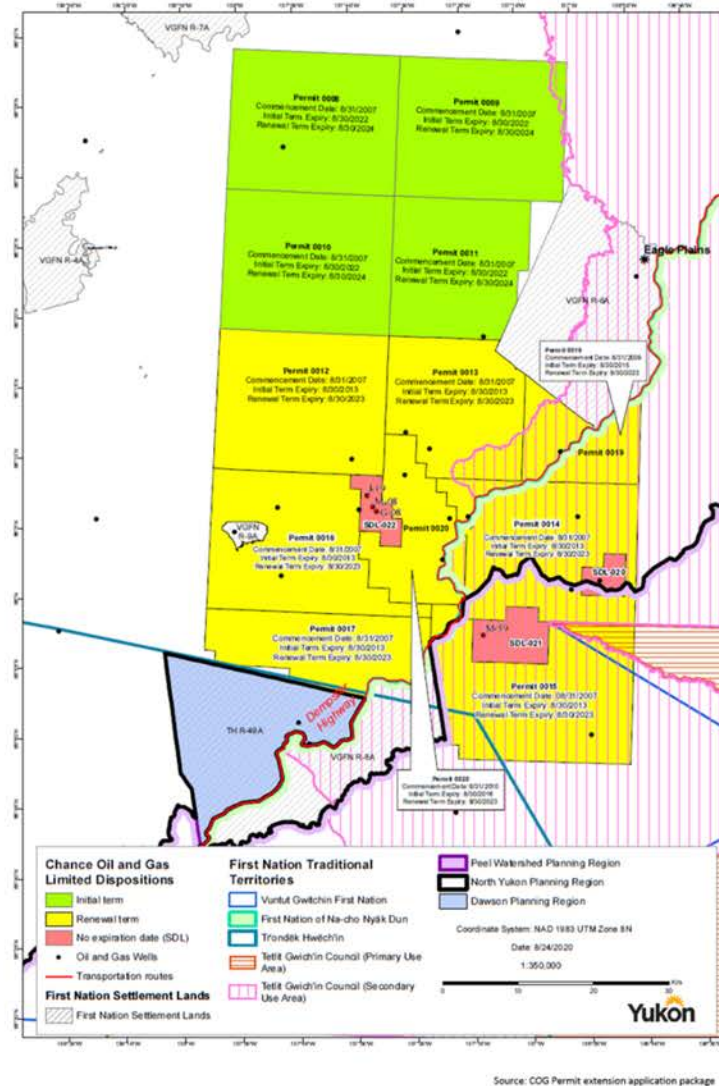
Source: Dawson City Designated Office Evaluation Report- Eagle Plains Well Maintenance and Exploration

Permit Renewal

GTC was consulted on January 4, 2022, regarding Chance Oil and Gas Limited's (COG) application to extend the terms of their oil and gas permits in the Yukon. GTC provided its view regarding the application and requested that conditions be added to the permit terms for Chance to :

- Establish measures in advance of any oil and gas activities to ensure no significant adverse effects on the Porcupine caribou herd;
- Consider the global context of climate change in its project design and incorporate strategies to avoid, mitigate, and offset greenhouse gas emissions arising from proposed activities; and
- Adopt better methods for managing and disposing of drilling muds and associated oil and gas waste. The company's reliance on the mix-bury cover waste disposal method is unacceptable, especially considering the many sump failures associated with this method.

Chance Oil and Gas Limited Dispositions and Wells



Chance Exploration Project

Eight wells drilled in the Eagle Plain Basin remain unabandoned. These wells are currently in a suspended status and are the subject of the COG's proposed well maintenance and testing project evaluated by the YESAB's Dawson Designated Office. YG has ordered the Company to conduct inspection and maintenance on all eight suspended wells and then either abandon them or bring them into production. The Company wants

to expand the program to include flow testing wells for potential production instead of abandonment. Chance is preparing to submit an exploration proposal once the required maintenance is completed.

Gwich'in partners and Chance will continue to hold discussions at regular intervals as Chance develops its project proposal for the Eagle Plains Exploration Project.

TRANSBOUNDARY

PEEL WATERSHED LAND USE PLAN IMPLEMENTATION

The GLR has been actively involved in implementation activities inherent to the Peel Plan signed in 2019. Activities include but are not limited to:

Special Management Areas Planning

GRL represents the GTC on the Peel Plan Implementation Committee (PPIC) which has been working on phases to plan the Special Management Areas (SMA) in the Watershed per the Plan's direction.

These phases include the development of Administration and Management Plans that will lead to the official legal designations of the SMAs in the Peel region. Three critical decisions have been made to-date:

1. **Grouping of the SMAs,**
2. **Achieve a Legal Designation that offers the highest protection for the SMAs**
3. **Planning to proceed with Traditional Territories considerations.**

GTC will lead the planning of the three SMAs in close collaboration with Na-Cho Nyäk Dun and the Vuntut Gwich'in Government.

Mineral Claims Relinquishment

To successfully plan the SMAs, the Peel parties (GTC included) collaborated to have seven companies relinquish 5,031 of the 7,298 claims in Special Management Areas and Wilderness Areas of the watershed. Continued efforts are being made to get more companies to relinquish mineral claims in the Peel SMAs.



Duo Lakes near the Snake River in the Peel watershed. (Mike Thomas/Yukon News)

Historic Site Survey

GTC requested minor changes to the boundaries of the Land Management Units (LMUs) 8 and 14 in the Peel Watershed to facilitate contemplated management strategies in the region.

Subsequently, a survey of a portion of the proposed Gwich'in historic site **Chuu Tr'idaoodiich'uu** has been completed.

The Department contracted Deetrin Geomatics Limited to conduct the survey which is a desktop exercise to describe the parcel of unsurveyed Yukon Land (Administrative Plan per Section 31 *Canada Lands Surveys Act*), defining the parcel which is bound by Gwich'in Settlement Land (R-10FS), Peel River, Wind River, and a tributary of the Wind River (excluding Na-Cho Nyäk Dun Settlement Land S-1238B1).

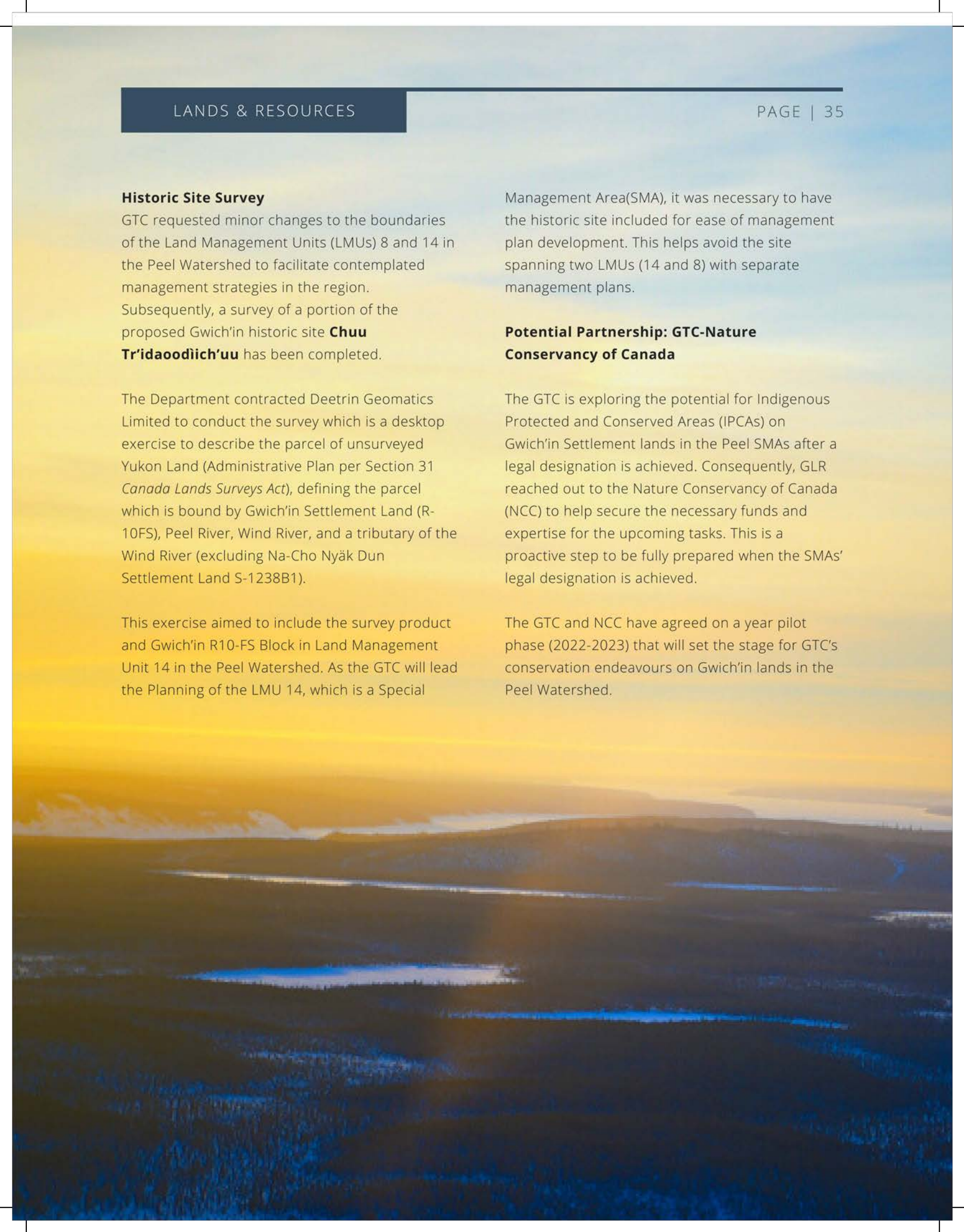
This exercise aimed to include the survey product and Gwich'in R10-FS Block in Land Management Unit 14 in the Peel Watershed. As the GTC will lead the Planning of the LMU 14, which is a Special

Management Area(SMA), it was necessary to have the historic site included for ease of management plan development. This helps avoid the site spanning two LMUs (14 and 8) with separate management plans.

Potential Partnership: GTC-Nature Conservancy of Canada

The GTC is exploring the potential for Indigenous Protected and Conserved Areas (IPCAs) on Gwich'in Settlement lands in the Peel SMAs after a legal designation is achieved. Consequently, GLR reached out to the Nature Conservancy of Canada (NCC) to help secure the necessary funds and expertise for the upcoming tasks. This is a proactive step to be fully prepared when the SMAs' legal designation is achieved.

The GTC and NCC have agreed on a year pilot phase (2022-2023) that will set the stage for GTC's conservation endeavours on Gwich'in lands in the Peel Watershed.

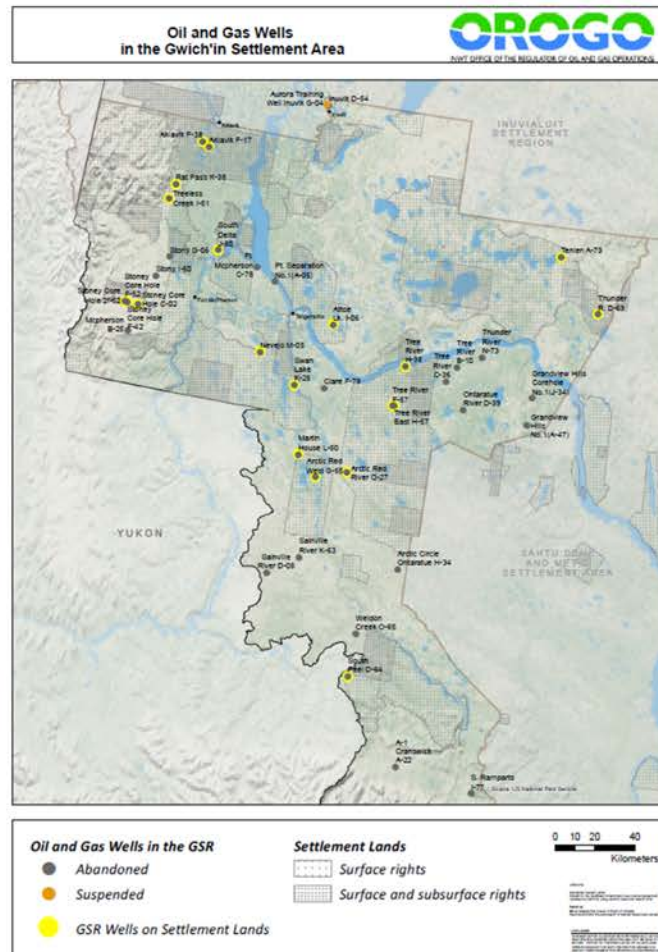


ABANDONED WELLS/SUMP SITES

ABANDONED WELLS AND ASSOCIATED SUMP SITES IN THE GWICH'IN SETTLEMENT AREA (GSA)

GLR contracted ARKTIS Solutions Inc. to study the conditions of select oil and gas wells and drilling sumps in the Gwich'in Settlement Area (GSA) based on a review of historical environmental information and inspection records, community engagement, and site inspections. The study will document the status of the sumps, identify information gaps, and provide insights into the pace and extent of climate change in the region and potential impacts on sump performance and degradation in the future. The project findings will support discussion with partners for broader inspections and clean-up (where required) of the 41 abandoned wells in the GSA.

The project is in Phase 2: communication, engagement, and documentation of traditional and local knowledge of sump sites and potential climate change implications.



YUKON LANDS

DÀADZÀII VÀN TERRITORIAL PARK

GLR reached out to the Yukon Government regarding the status of the Dàadzàii Vàn Territorial Park and to address the unresolved Gwich'in concerns related to this bilateral initiative. GTC indicated the importance of an inclusive approach to this initiative as the proposed park is a Gwich'in secondary use area where Gwich'in Participants have constitutionally-protected and inalienable rights and interests.

Planning and development of the Park has been on hold since 2019 due to challenges associated with the COVID-19 pandemic and capacity limitations within proponent governments. GLR will continue discussions with the proponents so Gwich'in rights and interests are protected throughout the planning process.

MINING LEGISLATION

The GTC is a member of the steering committee tasked with developing a new piece of legislation that will replace the current Yukon mining legislation. The committee is in Phase 2 of the process. It has established Technical Working Groups (TWG) to develop a set of options for identified Key Policy Issues (KPI) for the steering committee's consideration. Phase 2 is the first step in developing options for a new framework (for each KPI) that will form the basis of the consultation and engagement phase. The steering committee for new mining legislation meets monthly and is in year two of the process.



MODERNIZATION OF THE YUKON LANDS ACT

The Yukon Government (YG) is working with Yukon First Nations through a successor resource legislative working group based on the Yukon Devolution Transfer Agreement of 2003 to modernize the Yukon Lands legislation. The focus is on fine-tuning the broad policy issues relating to developing a new act and regulations. A discussion paper was tabled and put out for public consultation. YG is seeking to use the inputs to focus on a new approach to the management of surface land rights, prioritize a cohesive approach to land management, and recognize First Nation Final Agreements in the new legislation.

GTC requested to be included in the process, not as a public stakeholder but as a landowner with constitutionally-protected rights. YG has committed to an involvement in the process to mirror the approach currently used for the new mining legislation and will look into establishing a steering committee to lead the development of the new Yukon Land Act. YG is to set the new approach by Fall 2022, and the GTC expects to be fully included in this process.

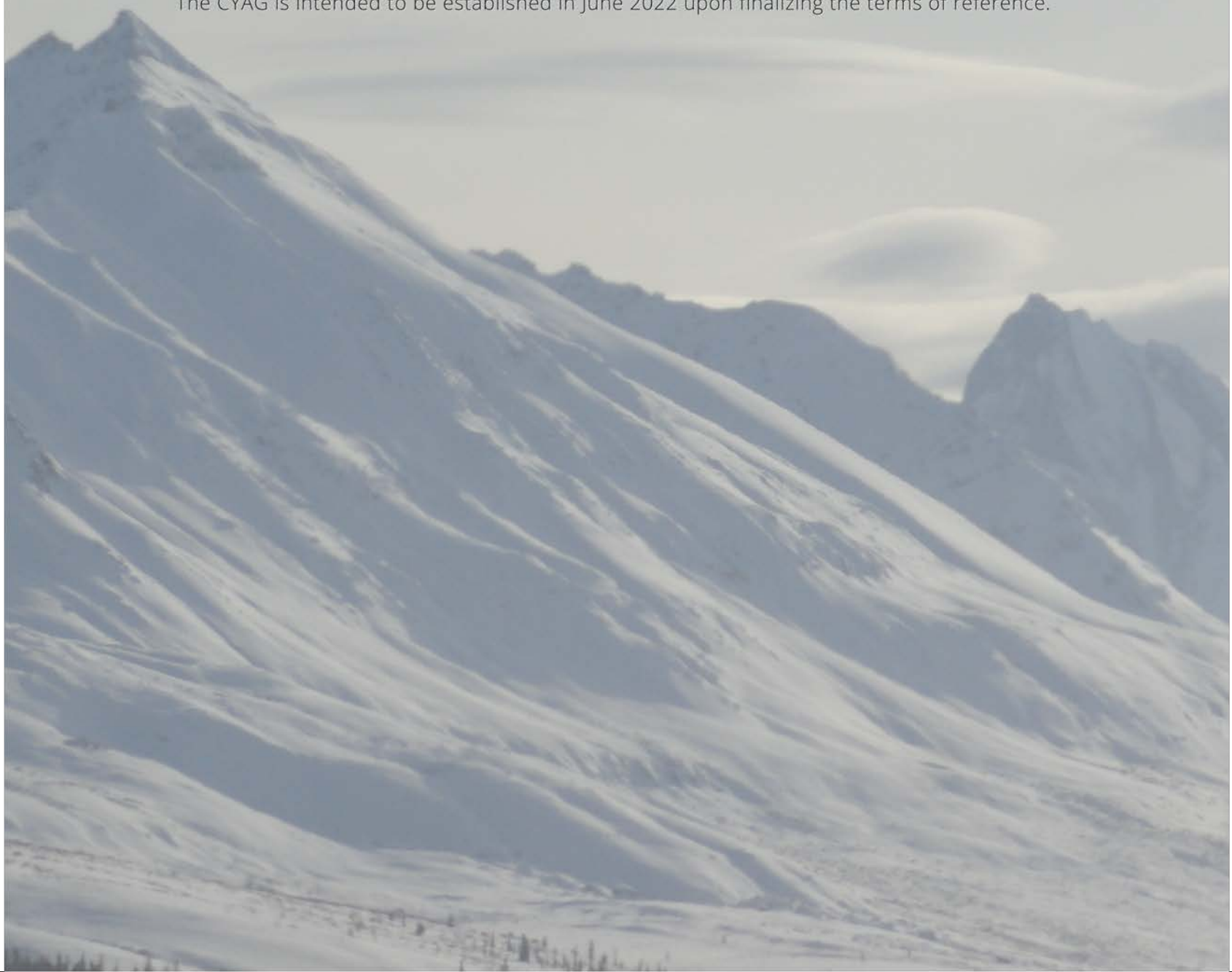
NWT CLIMATE CHANGE COUNCIL

The GTC is actively involved in the NWT Climate Change Council (NWTCCC). Established in March of 2021, the Council provides advice and guidance that informs the GNWT climate change and environmental programs to align with Indigenous governments and organizations and community perspectives, interests, knowledge, and action.

The two key aspects of the Climate Change Framework in the NWT at the current time are Mitigation (projects to decrease emissions) and Adaptation Planning.

Climate Youth Advisory Group (CYAG)

The CYAG is intended to be established in June 2022 upon finalizing the terms of reference.



OUTSIDE PARTICIPATION

GLR staff are active members of numerous committees and represent Gwich'in interests on activities across the GSR and northern Canada. GLR's Manager, Transboundary Specialist, and Lands & Resources Coordinator sit on the following committees and regularly participate in workshops, funding proposal reviews, and important discussions:

- NWT-Cumulative Impact Monitoring Committee (NWT-CIMP) Steering Committee
- NWT-CIMP Steering Committee, Audit Sub-committee
- Northern Contaminants Program, NWT Regional Contaminants Committees (NCP, NWTRRC)
- NWT Water Stewardship Strategy, Indigenous Steering Committee (WSS ISC)
- NWT Climate Change Adaptation Committee (CCAC)
- Waste Sites Management Committee (WSMC)
- Gwich'in Forest Management Plan Working Group
- Porcupine Caribou Management Board
- Boreal Caribou Range Planning Working Group
- Peel Plan Implementation Committee (PPIC)
- Intergovernmental Council on Land and Resource Management (IGC)
- NWT Climate Change Council
- Northern Chiefs' Technical Working Group
- Peel Planning Implementation Committee
- Project for Finance Permanence (PFP) Working Group



GTC Lands Department staff Leigh-Ann Williams-Jones and Jonean Greenland



Artist: Denise Macdonald

DEPARTMENT OF HEALTH AND WELLNESS

The GTC Department of Health and Wellness (H&W) works with individuals and communities to optimize wellbeing through holistic programming that is rooted in Gwich'in values and cultural strengths. This year's report will highlight three key programs which focus on community engagement and community programming.

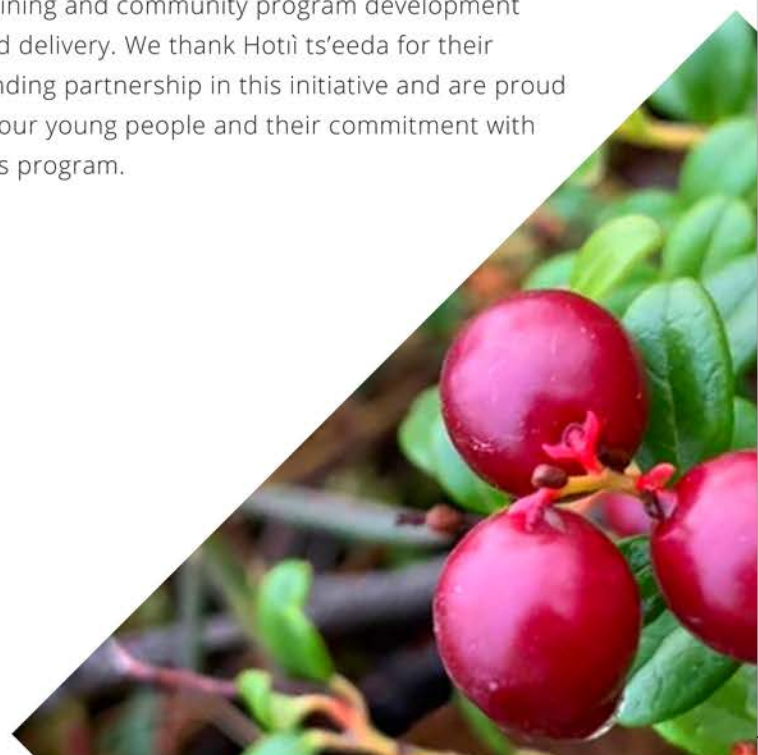
The full-time, term-funded Resolution Health Support Worker position, located in Aklavik, oversees the administration of the RHSW and Cultural Support Worker program. The RHSW program provides mental health, emotional and cultural support services to former residential school students and their families, as well as to the wider public in communities impacted by residential schools. The RHSW collaborates closely with a causal staff of four CSWs; Fort McPherson (2 CSWs), Inuvik (1 CSW); Aklavik (1 CSW); Tsiighetchic (vacant). In addition to working together on program delivery and support services, the RHSW and CSW Team was able to participate in key training sessions this year. Two of the most impactful training opportunities included The SMART Recovery Model (Self-Management and Recovery Training for addiction and negative behaviours) and The Crisis and Trauma Institute Certificate: Responding to Trauma and Grief in Indigenous Communities. Workshops included: Vicarious Trauma - Strategies for Resilience; Trauma - Counselling Strategies for Healing and Resilience; Walking Through Grief - Helping Others Deal with Loss

The GTC acknowledges the vital and important work that is carried out by the RHSW and CSW's and supports training initiatives to strengthen our frontline community programming and outreach.

To enhance our engagement and connection with youth within our communities, a youth program coordinator was hired in January of 2022. The Youth Program Coordinator's primary responsibilities is supporting youth programming that will:

- enhance an understanding of Gwich'in values, principles, history, and practices
- explore techniques focussed on healthy choices and coping strategies
- providing safe spaces and opportunities to make meaningful connections to community, culture, and the land.

The coordinator is responsible for the oversight of two community casual youth mentors with their training and community program development and delivery. We thank Hotù ts'eeda for their funding partnership in this initiative and are proud of our young people and their commitment with this program.



The Cabin Men's Group is a weekly program that is delivered in Inuvik and is focused on engaging and connecting with males 19+. Our sessions are delivered in partnership with IRC, NTHSSA, and contract facilitators, and utilizes a combination of Indigenous and Western approaches to healing and wellness. Session highlights include fishing at Campbell Creek, barbeques at the riverfront, Christmas dinner with families and a five-day Muskrat Trapping trip at Reindeer Station. We thank the Men's Healing Fund which is administered through the GNWT Department of Community and Policing for their financial partnership with this program. We are pleased to share that this program will be extended into 2024.

In addition, the department also focuses on outreach and engagement through various community programming and training opportunities; this includes OTL programming, addiction recovery and aftercare, and outreach and support through the Jordan's Principal program. We are excited for new initiatives and an opportunity to strengthen and align our Health & Wellness department within Gwich'in values, practices and direction as we continue to move forward.

Hai' cho!



FOR MEN OF ALL AGES
GROUP DISCUSSIONS
ON CONTEMPORARY ISSUES

BBQ & TEA

EVERY WEDNESDAY
1:30-4:30PM

NGC TENTS

9 BOMPAS STREET





DEPARTMENT OF EDUCATION AND TRAINING

VERNA POPE

Through its current land claim agreement, the Gwich'in Tribal Council's overall goal is to build stronger communities by ensuring Participants can become self-reliant and participate in the economy. To address barriers to employment, the GTC:

- Ensures clients have the tools, resources, and financial supports to access further training, education, enter the small business/self-employment sector or find continuous employment;
- Ensures youth successfully transition to post-secondary educational institutions, increased employment opportunities and eventual higher-paying jobs; and,
- Improves employment outcomes and reduces gaps in employment, earnings, and skills.

To achieve this objective, the GTC must utilize the Indigenous Skills Employment Training (ISET) Fund, Gwich'in Education Fund, Indigenous Early Learning and Child Care (IELCC), and First Nations Inuit Child Care Initiative (FNICCI) programs by providing financial supports directly to individual Participants to cover training expenses.

Post-Secondary Student Scholarship Program (PSSSP)

In October 2022, the GTC obtained funding from Indigenous Services Canada (ISC) to provide student financial assistance under the Post-Secondary Student Scholarship Program (PSSSP). This new funding is purposed to Registered Status Indians under the *Indian Act* located within the Gwich'in Settlement Area who otherwise may not qualify for post-secondary funding offered by the Northwest Territories Student Financial Assistance Program (NWT SFA). PSSSP is flexible and can provide funds for tuition, travel, books, and a monthly living allowance.

CORE PROGRAM SERVICES

Gwich'in Tribal Council continues to co-fund Employment Officer positions in each of the Gwich'in Settlement Area communities to assist with program recruitment efforts and to assist participants in job search, resume development, career planning, post-secondary funding applications, and to promote access to computer, fax, printer, job postings, and other resources. Employment and Career Development Officer(s) are in the following locations:

- Tetlit Gwich'in Council – Fort McPherson
- Ehditit Gwich'in Council – Aklavik
- Gwichya Gwich'in Council – Tsiigehtchic
- Gwich'in Tribal Council – Inuvik

2021-2022 Minimum Service Delivery Levels

Community	Total Clients Served
Tsiigehtchic	58
Ft McPherson	693
Aklavik	217
GTC	226
Total	1194



Artist: Joyce Blake



FUNDED PROGRAM ACTIVITIES

Utilizing the funds from the Indigenous Skills Employment and Training Program (ISET), the Gwich'in Education Fund (GEF), and the Post-Secondary Student Scholarship Program (PSSSP), the GTC processed 304 applications compared to 261 applications for last year (a 12% increase).

To achieve positive outcomes, the GTC has identified the following activity areas that will enhance educational and employment opportunities for a wide range of participants.

Trades:

During 2021-2022, the GTC provided financial supports to nine participants who pursued trades training in such programs as heavy equipment operator, class 1 drivers license, carpentry, powerline technician, pre-apprenticeship welding, and hairstylist.

GTC collaborated with the Inuvialuit Regional Corporation and Aurora College to host a twenty-week fundamentals of carpentry program starting in October 2021. Unfortunately, the program was delayed until May 2022 due to the pandemic and availability of the mobile trades training lab.

Program Funded Activity	ISETS	GEF	PSSSP	Activity Total
Trades	12,027	-		12,027
Safety Training	11,187	-		11,187
Training- On-The-Job	43,109	-		43,109
Post-Secondary	189,791	133,350	133,299	456,440
Graduation Gifts		6,000		6,000
Total Expenditure	269,115	139,350	133,299	528,764

Environmental & Wildlife Monitoring:

GTC proposed to deliver a Level 2 Chainsaw Safety course with certification through Woodland Cutters in June 2021. However, the course was cancelled due to a lack of applications.

Safety Training:

GTC covered course costs for six participants to attend and complete Standard First Aid training in April 2021 and for eleven participants to attend and receive certification in asbestos remediation in May 2021.

Targeted Wage Subsidy:

The GTC provided training on-the-job funds to the following organizations:

- Gwich'in Tribal Council for one participant to gain work experience as a receptionist.
- Gwich'in Renewable Resource Board for one participant to train as an administrative assistant.
- Tetlit Gwich'in Band for two participants to train as administrative assistants.

Post-Secondary:

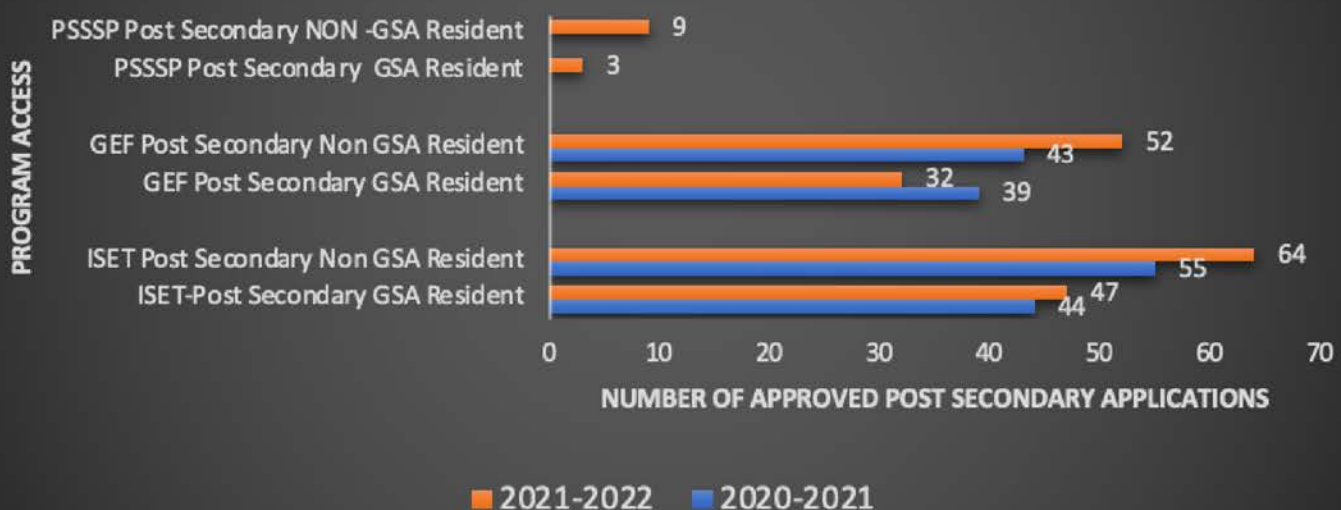
For 2021-2022, GTC was able to approve 207 student financial assistance applications for post-secondary studies. As well, 84 students received bursaries from the ISET and GEF programs.

This fiscal year resulted in:

- 12% increase in overall enrolment most likely due to the COVID-19 pandemic
- 60% of funded students reside outside of the GSA with an increase in program access of 28%
- 40% of funded students reside within the GSA with a decrease in program access of 1%
- Post-secondary-funded activity accounts for 86% of total program expenditures for the year.



Individual Post-Secondary Funding Applications 2020-2021 To 2021-2022

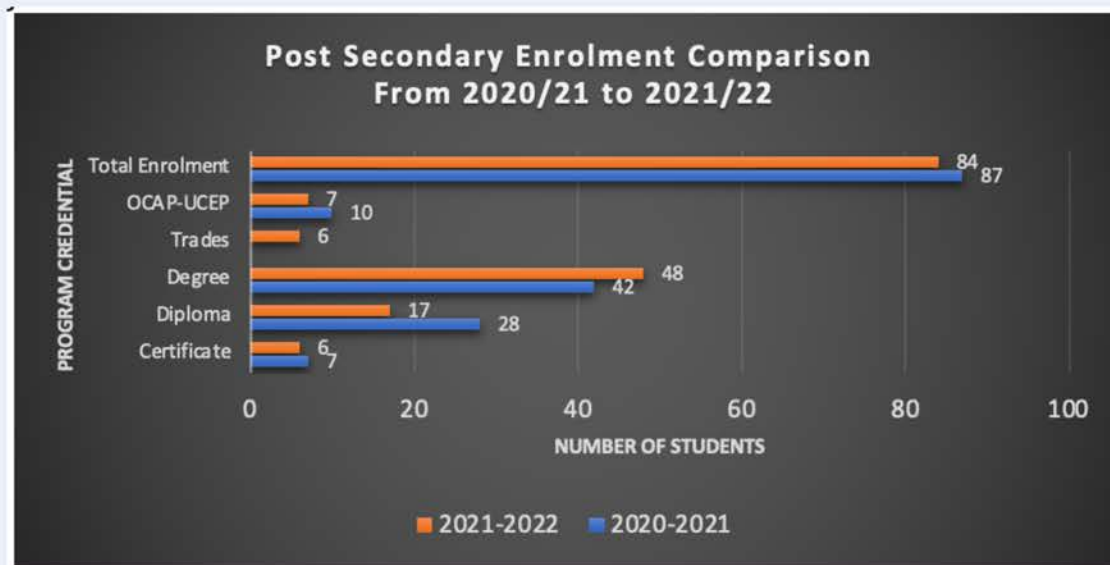


Post-Secondary (continued):

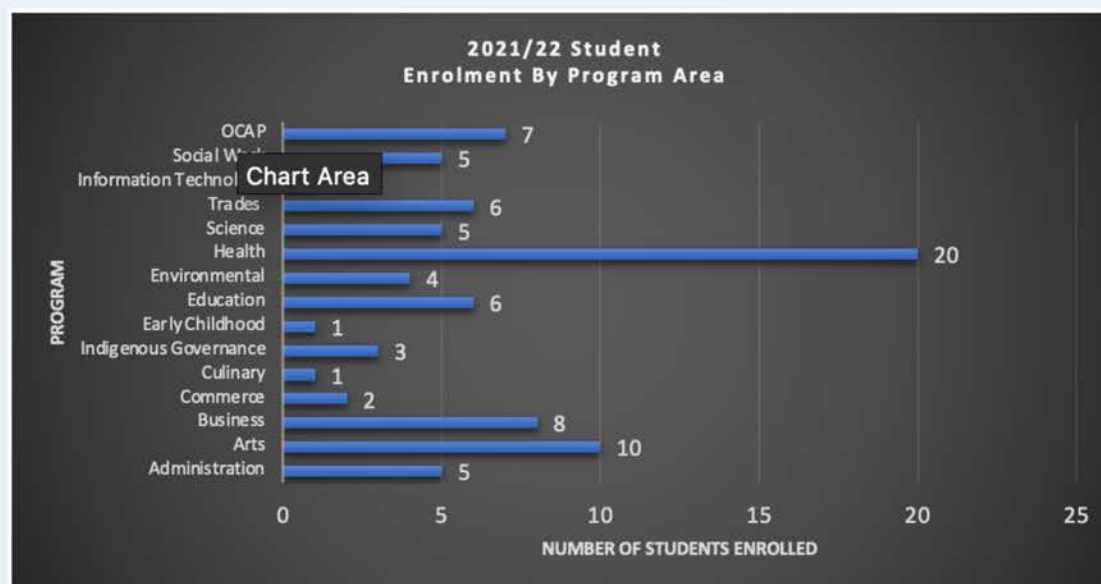
The COVID-19 pandemic resulted in lower enrollment in many post-secondary programs (except degree programs).

- 30% decrease for OCAP/UCEP programs
- 14% decrease for certificate programs
- 39% decrease for diploma programs
- 14% increase for degree programs

Students are opting to enrol in longer term postsecondary programs compared to certificate and diploma programs:



GTC funded 84 post-secondary students in the following program areas with higher enrolment in health, arts, business, and OCAP (college entrance preparation):



EARLY LEARNING AND CHILDCARE

First Nations and Inuit Child Care Initiative

Under the First Nations and Inuit Childcare Program, the GTC provided program funding to the Children's First Society, the Tetlit Gwich'in Council Gwich'in Children's Program, and the Tsiigehtchic Charter Community. Funds provided assistance with operational expenses such as wages, professional development, utilities, program materials, and nutritional food items.

Indigenous Early Learning Child Care and Federal Economic Statement Funds

During 2021-2022, the GTC dispersed IELCC carry over funds to childcare programs within the Gwich'in Settlement area. This allocation included plans to purchase a building to have dedicated space for childcare programming in Fort McPherson. Moreover, since no suitable building was found, all funds were instead allocated for programming. GTC continues to support the Fort McPherson program staff to deliver childcare programming.

In addition, GTC carried over funds from 2019-2020 earmarked for its IELCC framework development for the Gwich'in Settlement Area. Due to the on-going pandemic, community consultations were not completed. The IELCC framework development and community consultations will commence in 2022-2023.

The community engagement and framework development will identify community needs and serve as a planning tool to move forward with IELCC goals that will address governance structures, access to quality and culturally appropriate programming, a human resource strategy, capacity building, and linkages to maximize ELCC resources from external funders and/or service providers.



PARTNERSHIP DEVELOPMENT ACTIVITIES

The GTC continues to partner with the following organizations to offer input into program development:

- Arctic Inspiration Prize
- Arts Crafts Technology Manufacturing Centre
- Aurora College
- Department of Education Culture & Employment
- Inuvialuit Regional Corporation
- NWT ISETS Managers
- Yukon University

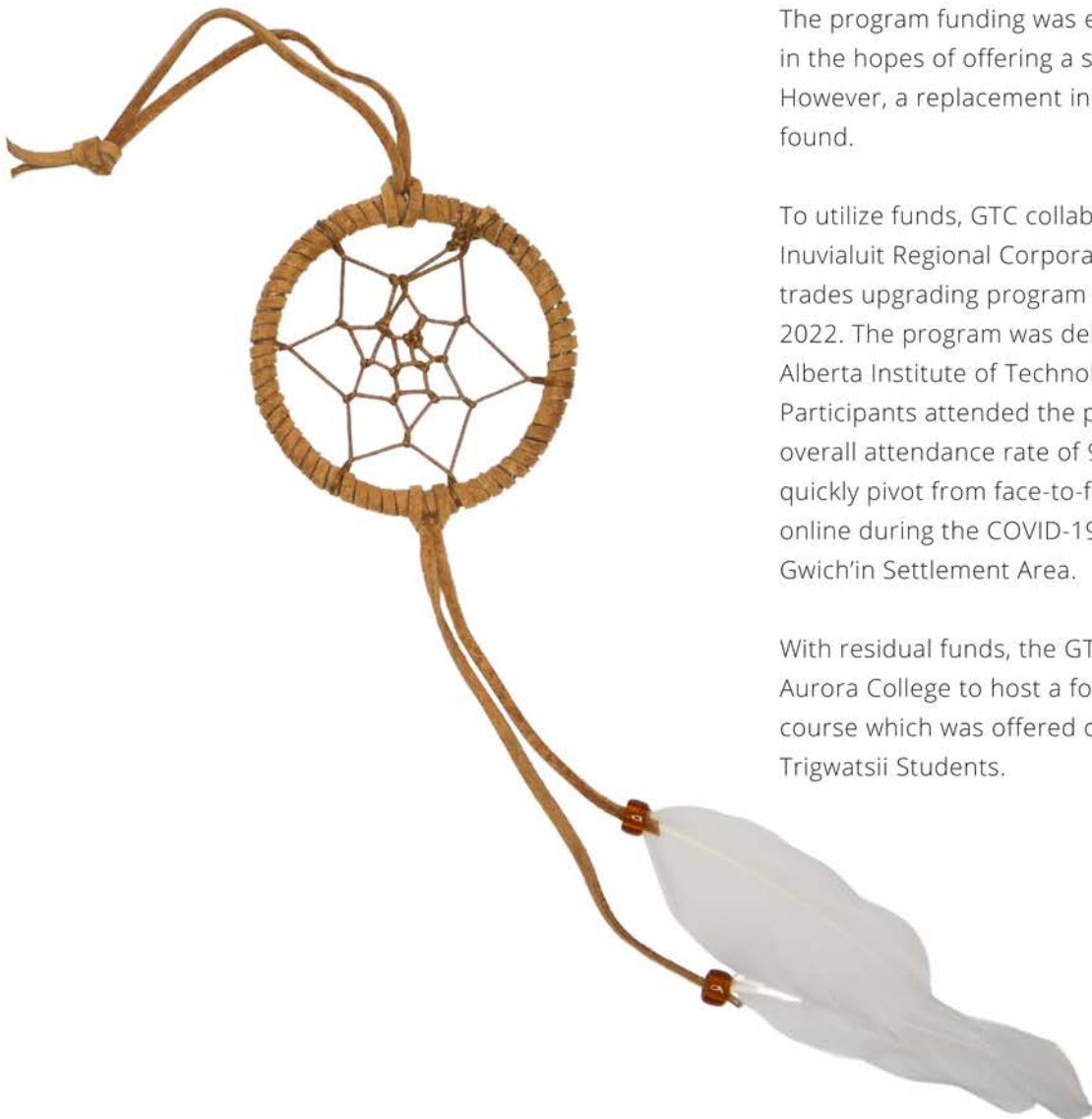
TAII TRIGWATSII- SKILLS AND PARTNERSHIP FUND

The Taii Trigwatsii program is an eight-month-long training program that teaches Participants Gwich'in traditional knowledge, life skills, adult basic education, workplace essential skills, and entrepreneurship. Taii Trigwatsii is a training-to-employment program to support Gwich'in Participants and community members to build capacity towards Gwich'in Government. Taii Trigwatsii is funded under the Skills and Partnership Fund (SPF) through Employment and Skills Development Canada (ESDC).

The program funding was extended for 2021-2022 in the hopes of offering a second Inuvik delivery. However, a replacement instructor could not be found.

To utilize funds, GTC collaborated with the Inuvialuit Regional Corporation to host a ten-week trades upgrading program starting in January 2022. The program was delivered by the Northern Alberta Institute of Technology. 9 Gwich'in Participants attended the program which saw an overall attendance rate of 96%. GTC was able to quickly pivot from face-to-face instruction to online during the COVID-19 outbreak in the Gwich'in Settlement Area.

With residual funds, the GTC collaborated with Aurora College to host a four-week basic computer course which was offered online to previous Taii Trigwatsii Students.





Midway Lake Music Festival

INDIGENOUS LANGUAGE REVITALIZATION AND EARLY LEARNING

CELINA JEROME

The Language Revitalization Department is here to protect and preserve the Gwich'in language and to provide resources to all Participants. The Gwich'in language is severely endangered and we need to get more people involved in learning it.

The global pandemic played a huge role in the delivery of projects/programs this fiscal year as the communities were continually in lock-down. Many of the projects were cancelled due to COVID-19 and for the safety of everyone.

The Language Champion Project completed editing the "Gwich'in Language Teaching Curriculum" textbook for the 2021/2022 fiscal year, which can be used within the school district.

The "Tr'iinin Tsal Ginjik Ge'tr'oonahatun (Gwich'in Language Nest) continues their program with eight children enrolled, one Gwich'in instructor and one Gwich'in pre-school support person. The Department completed the "Teetlit Gwich'in Geenjiti ihlak Ge'tr'oonahatun" and the "Gwichya Gwich'in Geenjiti ihlak Ge'tr'oonahatun" beginner language lessons. Mahsi to Mary Effie Snowshoe, John Norbert & Hannah Alexie for their knowledge.

The language app "Kaik'it" has been completed. It is a free app that can be downloaded on Apple or Google. This app is designed to teach the language but also to listen to how the Gwich'in words are pronounced and used in sentences.

CHILDREN

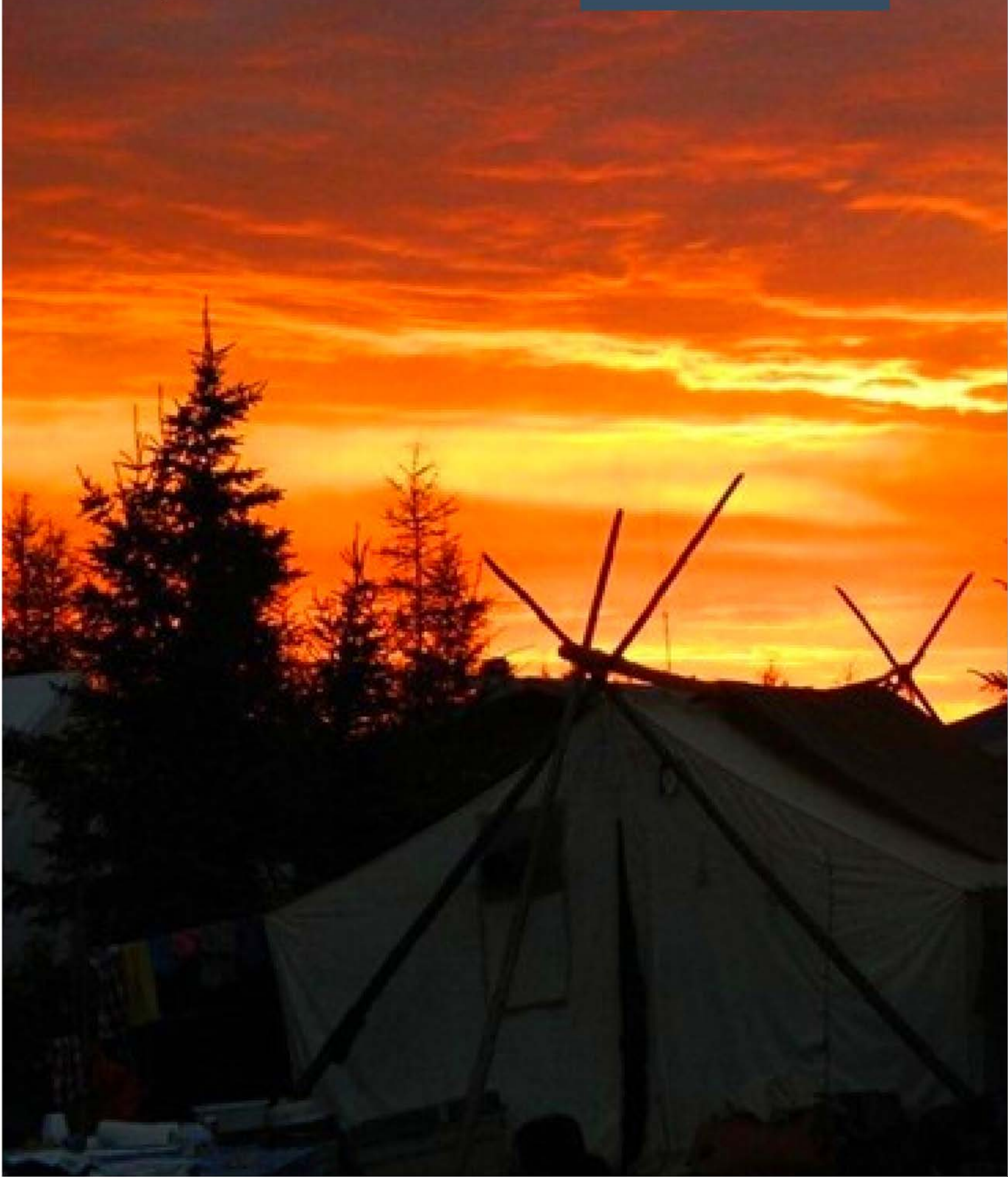
The Language Department secured federal funding to operate the "Tr'iinin Tsal Ginjik Ge'tr'oonahatun." The Language Nest currently has one Gwich'in instructor and one Gwich'in early support worker. Throughout this program, children are continuing to learn basic commands, greetings, and nouns (animals, numbers, songs, family members, body parts, insects, kitchen ware, weather, plants, colours, emotions & clothing). They also practice songs and play games in the Gwich'in language. The program includes an on-the-land component as well, as children go out for a day or two to learn about camp life, animals, plants, and harvesting.

The Language Department worked with various Elders from the Gwich'in Communities on final edits of "Shijyaa Leonard", "Natanuuhai" and "Drin Gwichil'ee t'agoonch'uu." These stories have been printed, copies are in the Language Revitalization office, and boxes of stories have been sent to each Gwich'in Council. While other books are currently being completed, we are waiting on the audio.

ADULTS

The Mentor Apprentice Program is about an individual's willingness to learn the language, making an effort to set aside time to learn with an Elder and being accountable to learn the Gwich'in language.

We had four pairs of adults who completed the Mentor Apprentice Program through the GNWT. The Mentor Apprentices had a great year and they expressed their keen interest in learning the language and using it in their everyday lives. The Apprentices were very grateful for their Mentor's teachings, knowledge, and willingness to pass down the language. The pairs have discussed re-applying for next year as well.



We continue to support the on-line language learning group (they meet three times per week) of individuals who are interested in speaking the Gwich'in language. The group consists of people in Alberta, British Columbia, Yukon, and the Northwest Territories. The group has been documenting their language lessons and they ask elders questions about the language if they need assistance. They record some of their lessons for members to listen and practice how to pronounce words and sentences.

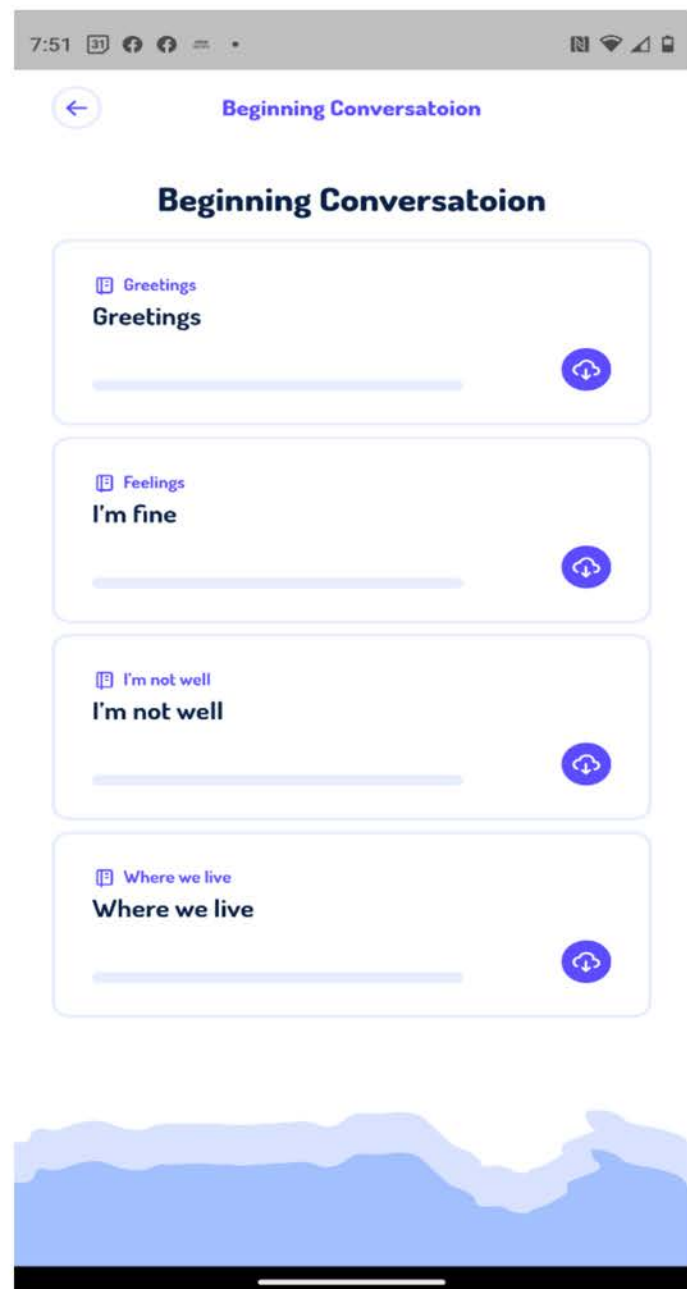
Kaiik'it Gwich'in Language App

The Gwich'in language app called "*Kaiik'it*" has been completed and is ready for download through Apple and Google. Our late Deputy Grand Chief Kristine McLeod signed off on this project and we are very happy with the outcome.

The app has two dialects to choose from: the Teetl'it and the Gwichya Gwich'in dialects. It has two modules and within those modules, there are numerous lessons, exercises, quizzes, and tests. Its layout is practicing and completing levels. So you need to pass the quiz/tests to go onto the next level.

This app was created for the general public to practice the Gwich'in language, hear how words/sentences are correctly pronounced and for people to hear the language every day. The app can be downloaded via Internet, and once it is downloaded, can be used anywhere. A huge thank you to Andrew Cienski who helped design and assisted in creating the *Kaiik'it* app and content. We are so grateful to elders John Norbert, Hannah

Alexie, and Mary Effie Snowshoe who are the voices behind the app. They worked so many hours recording audio, correcting sentences/words, and they had a lot of patience with Andrew who often made them repeat words and/or sentences for clear audio recordings. This app will be continuously upgraded and will have room for more content in the future.

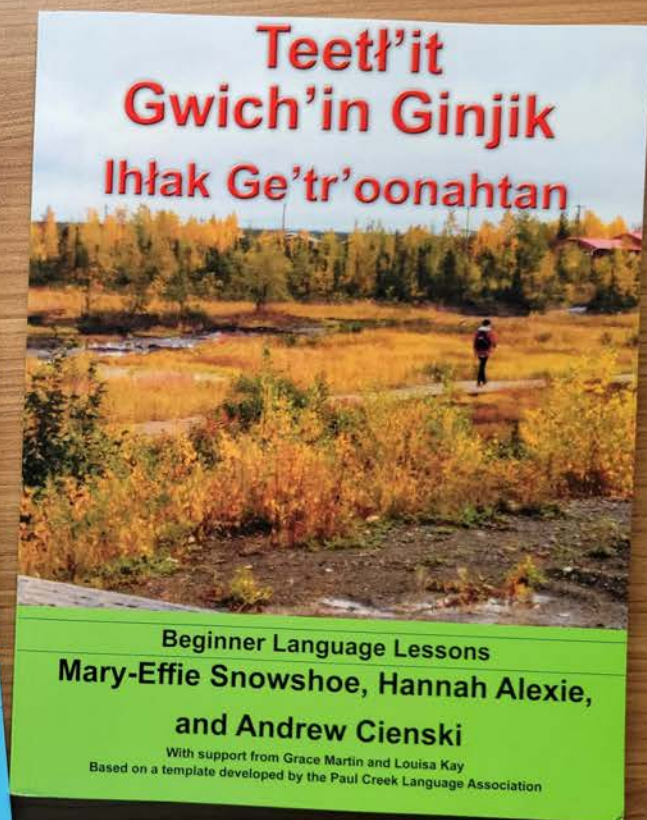
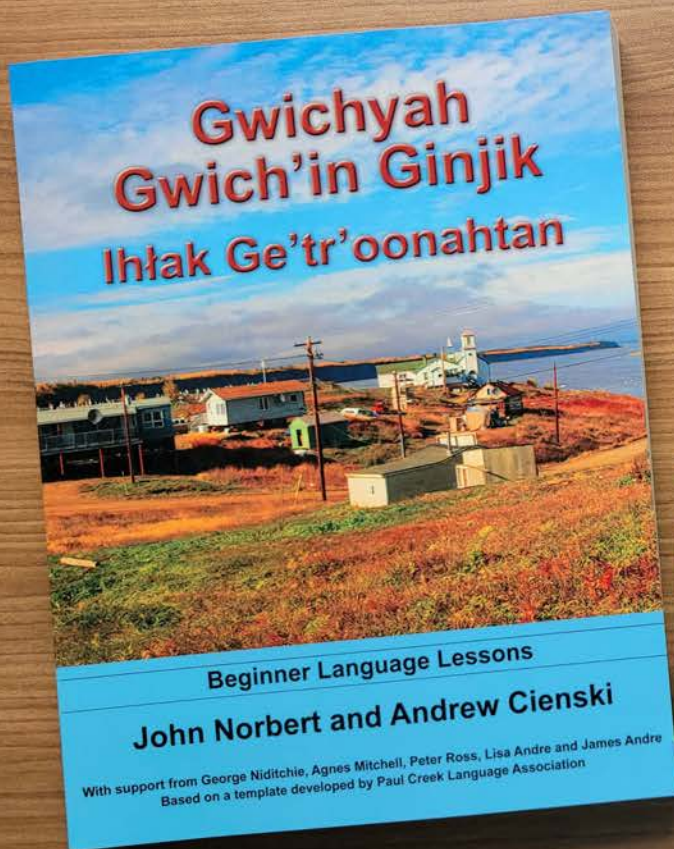


Gwich'in Learning Textbooks

The beginner Gwich'in learning textbooks have now been printed. We currently have copies in the office and will be sending out to the DGOs, schools, and interested beneficiaries. We will have given the DGOs the information to order specifically for their respective communities.

Future Work

We have many exciting new projects in the planning stages, including creating seven new children's story books in the Gwich'in language with audio, creating a book of stories from a late elder, creating a 2nd edition of the "Gwich'in Geenjit ihlak Ge'tr'oonahatan" in both the Teetlit and



Language Gathering

Unfortunately, due to COVID-19, the annual large language gathering in Fort McPherson was cancelled and could not be held this year. We anticipate the gathering should happen next year as we do look forward to meeting with the Elders and hearing their comments, concerns, and questions.

Gwichya dialects, and developing an on-the-land textbook, workbook and activity book. We would also like to work on creating packages for expectant mothers such as Gwich'in audio, children's books in the language, and early learning information. We would like mothers to start listening to Gwich'in audio story books with their baby, as this early listening will have a huge impact on future language learning.



DEPARTMENT OF CULTURE AND HERITAGE

SHARON SNOWSHOE

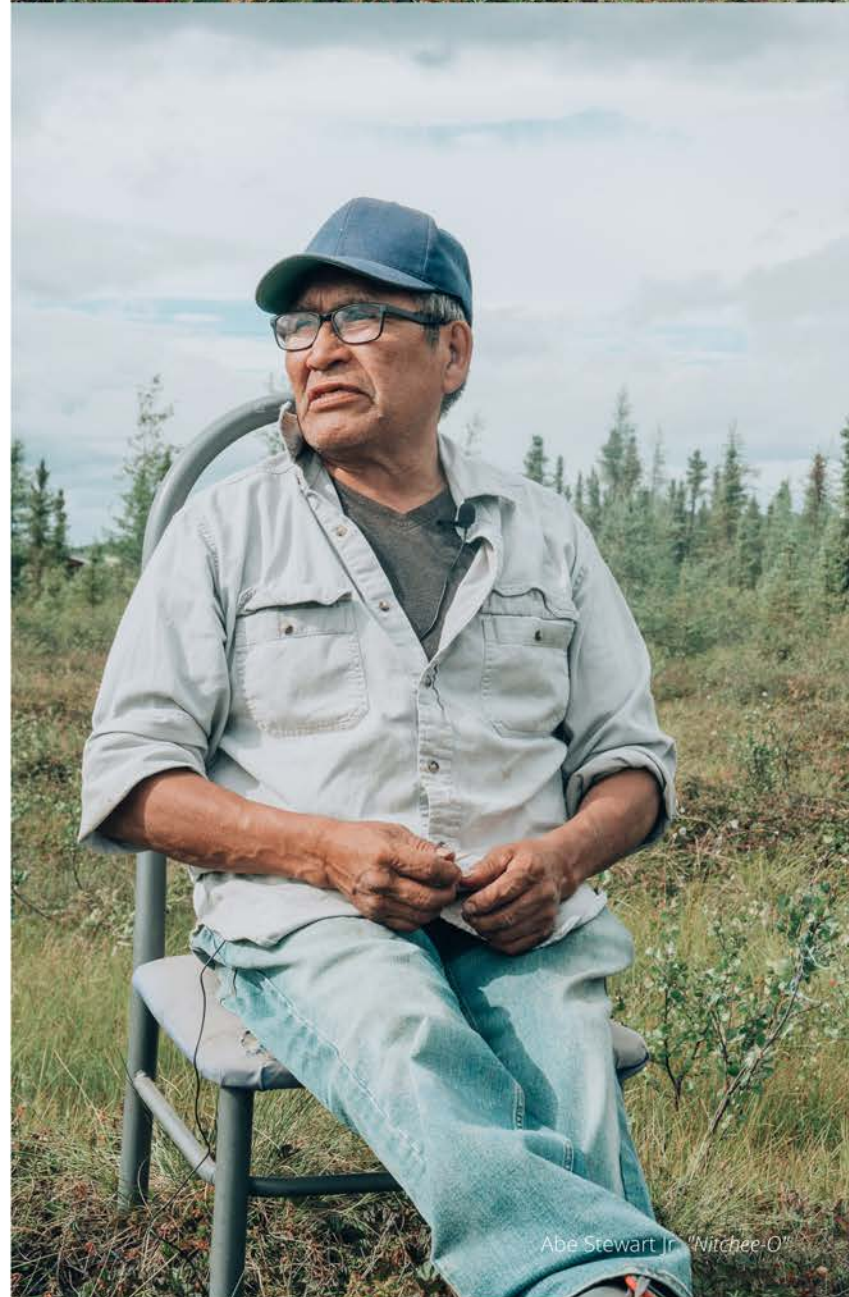
Effective April 6, 2021, our name was changed to the Department of Culture & Heritage (DCH) by the Gwich'in Tribal Council to better reflect the work that we do.

As in the last few years, the Department of Culture & Heritage (DCH) continued to work through the COVID-19 global pandemic with its various restrictions and forged forward with several major, multi-year projects and initiatives despite these delays and rescheduling. In early January 2022, lengthy power outages along with increased COVID-19 cases in Fort McPherson affected the DCH office.

This year, the Department of Culture & Heritage won international recognition with the inscription of the **Gwich'in Tribal Council – Gwich'in Social and Cultural Institute Fonds to the Canada Memory of the World Register** with the Canadian Advisory Committee for Memory of the World, and the DELTA project book publication of *Delta Worlds: Life between Land and Water*. At the regional level, many recognitions and awards were also received for the Gwich'in Elders Biographies book, *Our Whole Gwich'in Way of Life Has Changed / Gwich'in K'yuu Gwiidandàì' Tthak Ejuk Gdonlih: Stories from the People of the Land*.



Liz Wright berry-picking outside of Teet'it Zheh



Abe Stewart Jr. "Nirchee-O"

**GSCI
FONDS**

**INSCRIPTION OF THE
GWICH'IN TRIBAL COUNCIL - GWICH'IN SOCIAL AND CULTURAL INSTITUTE FONDS
TO THE CANADA MEMORY OF THE WORLD REGISTER**

"To be listed in a Memory of the World Register, documentary heritage must meet several criteria such as world significance, to be considered for the International Memory of the World Register, and Canadian significance, for the Canada Memory of the World Register. The Canada Memory of the World Register reflects the diversity of Canada's documentary heritage - linguistic, cultural, geographical, spiritual, political, economic, scientific and artistic, as well as that related to personal and community identity."

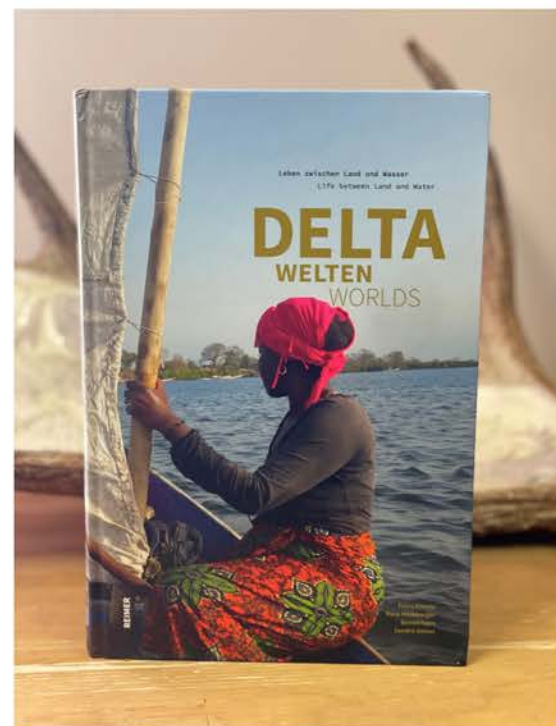
-LIBRARY AND ARCHIVES CANADA

The work of the GSCI received acknowledgement through the Inscription of the GTC-GSCI Fonds to the Canada Memory of the World Register. The GTC-GSCI Fonds currently held at the NWT Archives consists of all the research and administrative records created over 25 years (1993-2018) of oral research work with Gwich'in Elders and land users. The Fonds is an irreplaceable collection of Gwich'in knowledge, history, ethnoarchaeology, ethnobotany, genealogy, land use, place names, traditional skills and teachings. The GTC and the NWT Archives worked together to honour the wishes of our Gwich'in Elders who wanted to preserve and safeguard their knowledge for future generations and others.

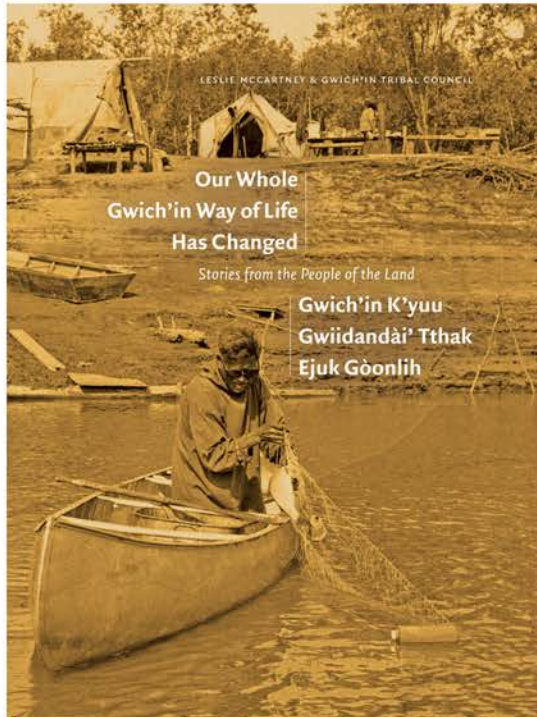
**DELTA
PROJECT**

Over the years, the DCH has acted as community liaison and supported many researchers as they travelled into our communities to carry out interviews with our Gwich'in people. Some researchers lived in our communities to carry out multi-year research work. Franz Krause with the University of Cologne in Germany spent time in our area and finalized a book called *Delta Worlds: Life between Land and Water* that consists mostly of photographs and short bilingual (English/German) texts.

The material comes from the four river deltas represented in the DELTA project that attempts to tell a different story about life in river deltas, for example of peoples' everyday lives, challenges and creativities. The four river deltas featured in the book are the Ayeyarwady Delta in Myanmar; the Mackenzie Delta in Canada; the Parnaiba Delta in Brazil; and the Sine-Saloum Delta. Land users and residents, including Gwich'in people, from the community of Aklavik are featured in this book.

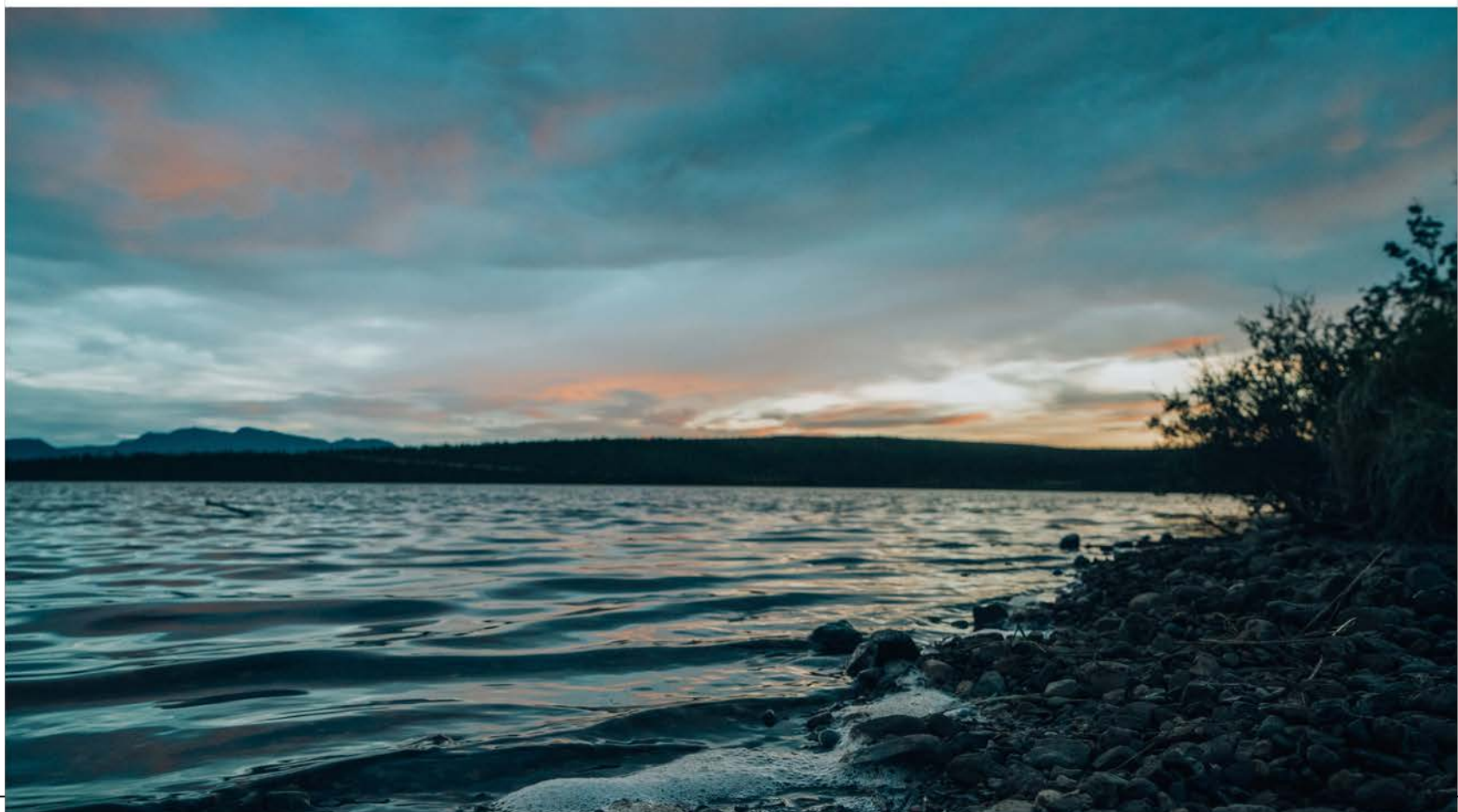


GWICH'IN K'YUU GWIIDANDÀI' TTHAK EJUK GÒONLIH



This year the GTC published a Gwich'in Elders Biographies book, *Our Whole Gwich'in Way of Life Has Changed / Gwich'in K'yuu Gwiidandàì' Tthak Ejuk Gòonlih: Stories from the People of the Land*, and received numerous recognition and awards. All awards which the book won were shared on the DCH's Facebook page, and include the following:

- Nominated by the University of Alberta Press for the Labrecque-Lee Book Prize and awarded an Honourable Mention.
- Successfully submitted online and being given full consideration for publication in the Oral History Review.
- Reviewed in The Ormsby Review by Daniel Sims.
- Awarded Alan Brownoff's design work on the book recognized with an international design award.
- Awarded Scholarly Book of the Year Award from the Alberta Book Publishing Awards.



ON-GOING AND NEW PROJECTS

The DCH works in partnership with other agencies on many initiatives, either on-going or proposed new projects:

Na'kwendo Gwaiijit (for our future generations): Gwich'in Legacy Project 2017-2022 (ongoing)

This year, GTC continued to assist with the donation of GSCI materials at the NWT Archives. To date, contract archivist Christopher Calesso catalogued the collection and drafted an Administrative History document describing the history, functions, and activities of the GSCI for the online description of the GSCI Fonds.

A future work plan has been laid out, the first priority being the final arrangement and description of all of the textual material. All NWT Archives archivists will be assigned different series of materials to review and describe. The results will be setting aside duplicate or non-priority records for offer back to GTC (for our consideration), and the creation of file level descriptions of the physical text. Work will continue on securing and describing the digital holdings (currently over 2TB of data). Priorities and strategies for special media will be established including audio, video, photographs, and cartographic.

Erin Suliak, Territorial Archivist, stated that GTC has been making good progress on the historical GSCI material despite being delayed by COVID-19. NWT Archives will continue to have staff work extra time next fiscal year to keep this processing moving forward. All digital files from all offices/all projects/all years are with the NWT Archives. All tasks for this project are nearly completed with only some photo-logging and transcription remaining.

Arctic Advisory Circle – TELUS World of Science – Edmonton (TWOSE) (ongoing)

The Director of Culture and Heritage, who sits on the Arctic Advisory Circle, continues to advise, help shape, and direct the development of the Arctic/Northern Exhibition that explores the science of Canada's Northern regions including themes from the Gwich'in area. Due to COVID-19 delays, the new proposed opening day has been set for May 2022.

"At 790 square metres, the Arctic Gallery will be the largest permanent exhibit space at Telus World of Science – Edmonton (TWOSE). Guests will experience a year in the Arctic, following the region's dramatic seasonal changes. The gallery will harness interactive and immersive experiences to showcase the geography, ecology, and biology of the Arctic, and celebrate its ancestral peoples and culture."

The exhibition about the Gwich'in will feature a two-minute animation of *The Boy in the Moon* story told by Johnny Semple and narrated by William Greenland. Also featured on a large touchscreen monitor will be the Fish River exhibit that will showcase the importance of fishing to the Gwich'in people which will invite visitors to participate in net fishing.



Deh-Cho: River Journeys **Arctic Inspiration Prize (on-going)**

The GTC continued to work in partnership with the Fort Simpson Historical Society and curator Drew Ann Wake to create a website and an exhibition to showcase major events along the Mackenzie Valley from pre-contact stories to historical events including climate change. The flooding in Fort Simpson in May postponed plans to set up the exhibit, website and do community tours in the Beaufort-Delta and Sahtu regions. The proposed date for launching the website and opening the exhibition at the Fort Simpson Historical Centre is September 2022.

Over the year, monthly team meetings were held to discuss and complete logistical details related to the content and connectivity of the website, items to display in the exhibit, fund raising campaigns, community tours, production of various videos including Sneak Peeks, as well as administrative details. Project updates were

provided via radio interviews as well as updating RBC on work undertaken as an AIP laureate. Meetings were held with Sahtu representatives to include the Sahtu Region in the project, discuss plans to interview Leon Andrew about his grandfather travelling on the Mackenzie River in the 1800s, and to incorporate the language into the project to encourage Sahtu youth to learn their language.

A story titled, *"A Century of Petroleum Extraction at Tłegóhłı (Norman Wells): Indigenous knowledge for Indigenous guardianship"*, similar to the Gwich'in project on the Peel River Watershed story, will be part of the project. In the fall, Canada Council of the Arts launched a web version of the Stats and Stories for 2020-21. The DCH was selected for its outstanding work and our project, River Journeys Exhibition Showcases Modern and Traditional Indigenous Art, was featured.



Dolly Charlie berry-picking outside of Teerlik Zhen



Dancing at the Midway Lake Music Festival

TK on Abandoned Oil and Gas Sumps (proposed)

The DCH worked in collaboration with ARKTIS Solutions Inc. consultants to help understand experiences from Gwich'in land users when it comes to interactions with abandoned sites such as oil and gas wells and associated sumps, and how activities are being impacted by these sites. Interviews will collect information regarding potential climate change factors and impacts of 41 abandoned wells located throughout the Gwich'in Settlement Area (GSA) of the NWT. Of interest will be observations about any changes land users are seeing to the environment because of the sites, as well as how these may be affecting their activities on the land.

Gwich'in Place Names Guidebook (proposed)

Preliminary meetings were held via Zoom between DCH and Natural Resources Canada (NRCan) to discuss the possibility of developing a guidebook that describes the methodology DCH used to conduct the Gwich'in Place Names projects in the Gwich'in communities. The end product, a "best practices" guide, could help Indigenous groups across Canada to do their own place names work

and perhaps help them achieve official recognition of their place names. Funding will be provided for this initiative to proceed in the 2022-23 fiscal year.

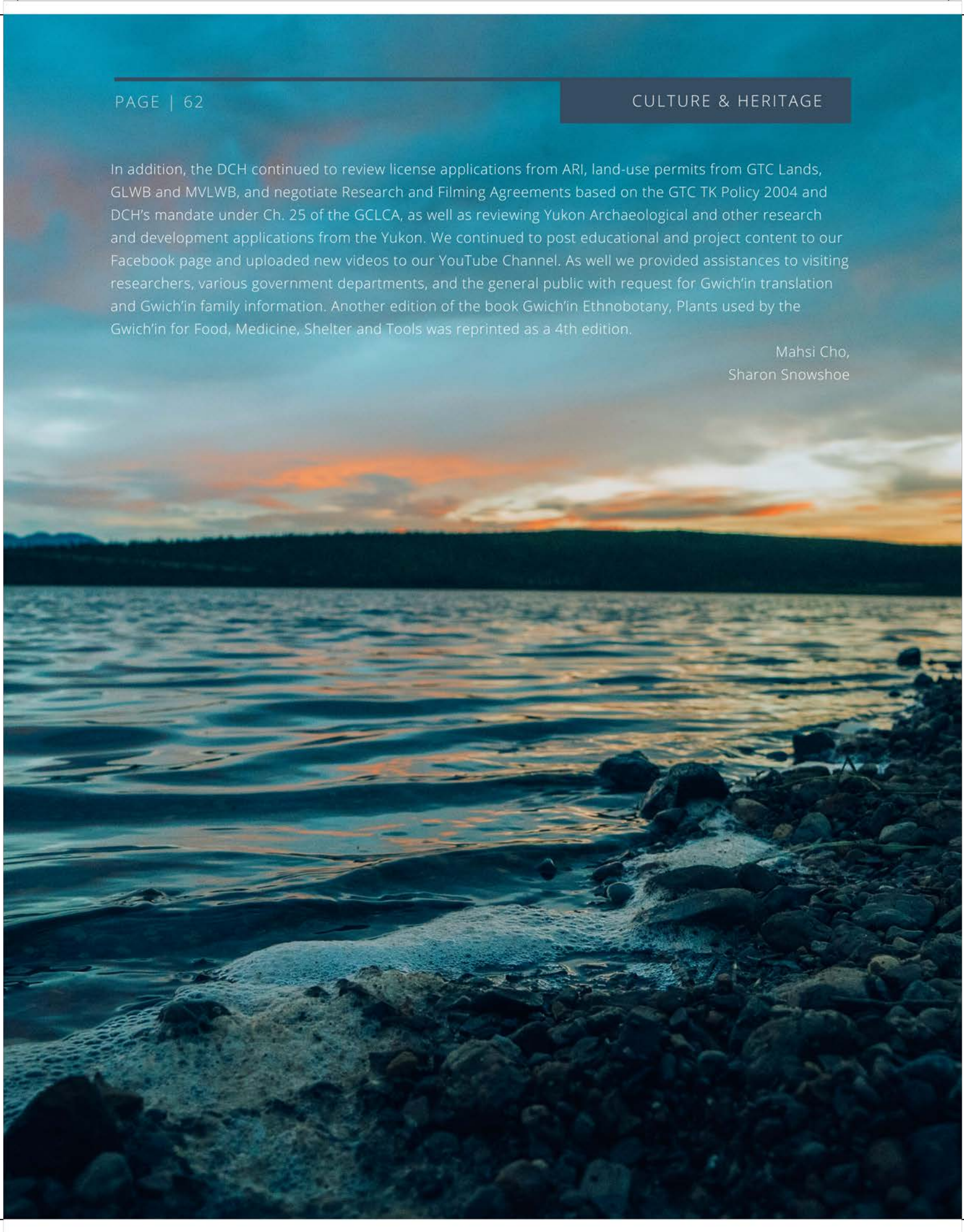
Gwich'in Boreal Caribou Range Planning (proposed)

Early this year, the GNWT met with DCH on an Environment Canada Climate Change funding opportunity for TK research on range planning of Boreal Caribou. This project will take place with other NWT regions and the Gwich'in/Inuvialuit. Data sharing agreement will be entered with DCH to access any data on the caribou.



In addition, the DCH continued to review license applications from ARI, land-use permits from GTC Lands, GLWB and MVLWB, and negotiate Research and Filming Agreements based on the GTC TK Policy 2004 and DCH's mandate under Ch. 25 of the GCLCA, as well as reviewing Yukon Archaeological and other research and development applications from the Yukon. We continued to post educational and project content to our Facebook page and uploaded new videos to our YouTube Channel. As well we provided assistances to visiting researchers, various government departments, and the general public with request for Gwich'in translation and Gwich'in family information. Another edition of the book Gwich'in Ethnobotany, Plants used by the Gwich'in for Food, Medicine, Shelter and Tools was reprinted as a 4th edition.

Mahsi Cho,
Sharon Snowshoe



GWICH'IN AND DGO SERVICES

ELEANOR JEROME

Gwich'in Services is responsible for the Enrolment Coordinator in Inuvik and the Community Advisor in Fort McPherson.

ENROLLMENT

The Gwich'in enrolment numbers change on a weekly basis due to newly accepted individuals, transfers, address updates, name changes, and withdrawn or deceased persons. As of June 2022, we had a total of 3,490 enrolled Participants under the *Gwich'in Comprehensive Land Claim Agreement* associated with the following Designated Gwich'in Organizations. Of those, 2,043 are outside of the Gwich'in Settlement Area.

Nihtat Gwich'in Council	1,065
Gwichya Gwich'in Council	451
Tetlit Gwich'in Council	1,488
Ehdiitat Gwich'in Council	486

The enrolment coordinator is Esther Ross-Kendi, and we try to travel to the communities at least once a year to take photos for Gwich'in IDs. In October she was only able to go to Aklavik as COVID protocols restricted us from going to other communities.

Participants can obtain a self-service Gwich'in ID card with a selfie photo as follows:

1. Go to www.gwichintribal.ca/forms and download Gwich'in Participant ID Application Form.
2. Take a selfie portrait of head and shoulders with a white background/wall.
3. Send completed form and photo to our enrolment email at enrolment@gwichintribal.ca

COMMUNITY ADVISOR

The Community Advisor was created to support the Tetlit Gwich'in Council President, staff and directors. Neil Pascal was hired to review existing policies, protocols, and procedures for the office and organization, and recommend operational revisions and improvements.

2021 Christmas Program – This program benefitted 1,977 people during the Christmas season. To continue receiving this benefit, please remember how important it is to update your address - especially those outside the GSA to avoid mailing delays for cheque delivery.

COVID Funding - This past year many of our Participants (Head of Households) benefitted from COVID Funding that assisted with various food distributions that was shared and sent to the DGOs across the Gwich'in Settlement Area.

Designated Gwich'in Organizations Capacity Building- Unfortunately, due to COVID restrictions, this did not happen. However, funding has been secured to put on various courses/training in the New Year.

GHAP – Gwich'in Harvesters Assistance Program assists harvesters yearly, in the Fall and Spring so Participants can spend time out on-the-land. The GHAP Manual is going through revisions by the four Renewable Resource Councils and a new updated version should be ready in the Fall of 2022.



DEPARTMENT OF GOVERNMENT AFFAIRS

SUSAN LARAMÉE

The new Manager of Government Affairs was appointed on January 10, 2022. This is an evolving role and the broad range of activities are still being developed based on current Gwich'in Tribal Council (GTC) capacity.

The activities for this period will be summarized under the following headings:

- Government Relations;
- Gwich'in Collaborative (Dinjii Zhuh)
Government Final Agreement Negotiations and Engagement; and,
- Yellowknife Office Duties.

GOVERNMENT RELATIONS

The Manager of Government Affairs is establishing and maintaining the GTC's relationships with various levels of government which includes but is not limited to territorial, federal, municipal, and other First Nations and Inuit Governments.

Currently, main activities include: monitoring and maintaining GTC's Memorandums of Understanding (MOU) with the GNWT; representing and supporting the GTC in intergovernmental working groups, committees and Leadership forums; and, frequently connect with federal, provincial and territorial government leads to ensure the GTC is engaged and updated.

The GTC actively participates in the following Intergovernmental forums:

The Land Claim Agreement Coalition (LCAC):

The Land Claims Agreements Coalition works to ensure that comprehensive land claims (modern treaties) and associated self-government agreements are respected, honoured and fully implemented.

Fully implemented modern treaties benefit all Canadians. They clarify the terms of the ongoing relationship between Indigenous peoples and Canada and define how resources on traditional lands can be used and co-managed to the benefit of all Canadians.



Formed in 2003, LCAC membership includes post-effective date modern treaty holders in Canada. Collectively, modern treaties affect nearly half of Canada's land, waters and resources.

Leaders meet bi-annually and various officials-level working meeting monthly or more frequently as and when needed. Current shared priorities include: developing a modern treaty implementation framework, assessment and review commission; using LCAC to further the federal UNDRIP Action Plan implementation process; and, re-establishing the Prime Minister's Forum.

The Arctic Northern Policy Framework (ANPF):

The Government of Canada launched Canada's Arctic and Northern Policy Framework on September 10, 2019. For the first time, the federal government worked with Indigenous representatives and 6 territorial and provincial governments to define and co-develop this long-term vision. It was co-developed in partnership with the North, to reflect the needs and priorities of the North. It embodies the essential principal of "Nothing about us, without us".

This whole-of-government co-development process has been supported by:

- 3 territorial governments: Yukon, Northwest Territories and Nunavut;
- The GTC joins over 25 Indigenous partners representing First Nations, Inuit and Métis including governments and regional and national organizations;
- 3 provincial governments: Manitoba, Quebec and Newfoundland; and, Labrador

The framework is being implemented by more than 33 federal government departments and agencies that play a role and have responsibilities or interests in the Arctic and northern regions of Canada.

Government of the Northwest Territories and GTC Annual Bilateral Agreement and Meeting:

The Intergovernmental Memorandum of Understanding recognizes the importance of the government-to-government relationship between the Gwich'in Tribal Council and the Government of the Northwest Territories.(GNWT). The agreement commits both governments to meet once per year.

The Gwich'in Tribal Council and GNWT Intergovernmental Agreement regarding Intergovernmental Cooperation and Coordination was initially signed in October 2012, renewed in May 2017, and updated in April 2022.

Most recent meeting topics included: COVID-19 transition; improving housing needs; mental health wellness and addictions recovery; maximizing economic opportunities under Chapter 10 of the GCLCA; continue to improve wildlife and forestry harvesting activities through education and prevention measures; and UNDRIP Implementation.

Intergovernmental Council (IGC - GNWT):

The Council provides the important opportunity for NWT leaders to cooperate on land and resource management across jurisdictions, while respecting the autonomy and authority of each government over its own lands. The Council is established by the Northwest Territories Intergovernmental Agreement on Lands and Resources Management. The goal of the Intergovernmental Council is to worktogether to explore ways to coordinate their respective land and resource management practices, share capacity, and avoid duplication.

The Intergovernmental Council held its inaugural meeting on September 19, 2014. Leaders meet annually and various officials-level working meeting monthly or more frequently as needed. There are currently three additional working groups that are furthering co-developed legislation and regulations regarding public lands, forest resources and mineral resources.

10. SIGNATORIES

This Inter-Governmental MOU is signed by the Gwich'in Tribal Council and the Government of the Northwest Territories on this 29th day of April, 2022.

FOR THE GOVERNMENT OF THE NORTHWEST TERRITORIES

Honourable Caroline Cochrane

FOR THE GWICH'IN TRIBAL COUNCIL

Grand Chief Kevik

The NWT Council of Leaders (NWTCOL - GNWT):

Elected NWT leadership and officials participate in regularly scheduled meetings which has been established to:

- Address social, economic and cultural issues of mutual concern;
- Build healthy, strong and resilient communities within the NWT;
- Establish a process to collectively research, review, discuss and determine common priorities and opportunities for cooperation and collaboration;
- Promote positive and productive working relations between and among Members; and,
- Strengthen the capacity of all Members to address social and economic issues through the coordination of information and resources.

Leaders meet annually and various officials-level working meeting monthly or more frequently as needed. There are currently three working groups that are furthering a NWT UNDRIP legislative framework; providing input on the Education Act modernization; and, providing input on housing policies and programs. There is also ongoing discussions to address to climate change in the NWT

NWT COUNCIL OF LEADERS



Modern Treaty Self Government Partnership (MTSGP – GNWT):

Leadership from the GNWT and Indigenous governments with modern treaties and self-government agreements have established the Modern Treaty and Self-Government Partners (MTSGP) forum to provide a venue for leadership discussion on issues common or specific to settled land claim and self-government agreements in the NWT.

Leaders meeting annually and officials-level working groups meet quarterly or more frequently, when needed. The most current topic of review and discussion is a review of GNWT procurement policies and processes.

Yukon Government Intergovernmental and First Nations working groups and committees:

This area of government relations support is currently being overseen and supported by the Lands Department, however, the Government Affairs Department will expand to support these engagements.

Federal, Territorial and Provincial Engagements:

The Government Affairs Department supports the GTC by coordinating meetings and correspondence with federal and territorial leaders for ongoing engagements to further the GTC's strategic priorities.

The most recent series of federal engagement meetings occurred December 2021 in Ottawa and virtually in February 2022.

There have also been various federal and territorial engagement requests that have required review and response by the GTC.

Gwich'in Collaborative (Dinjii Zhuh) Government Final Agreement

The Government Affairs Department supports the ongoing Gwich'in Collaborative (Dinjii Zhuh) Government self-government negotiations process. The Department will also support the planning and development of policies upon ratification of the final agreement.

Yellowknife Outreach and Office Duties

The Manager of Government Affairs is responsible for ensuring there is a primary point of contact available to support GTC outreach activities in Yellowknife Monday to Friday.

Outreach activities may include but are not limited to:

- Assisting GTC enrolled members who live outside of the Gwich'in Settlement Area (GSA) with completing forms and contacting Gwich'in Services at GTC headquarters in Inuvik;
- Distributing GTC activities and events with enrolled members who primarily live in Yellowknife;
- Providing occasional support to the Izhii K'aiik'tat Gwich'in Society (Yellowknife Gwich'in Society) as and when needed; and,
- Facilitating GTC Leadership meetings held in Yellowknife.



GTC-GNWT Bi-Lateral Meeting

GWICH'IN GOVERNMENT

BOBBIE JO GREENLAND-MORGAN

Drin Gwiinzii,

It has been an honor to return to Gwich'in Tribal Council on an interim basis since August 30, 2021. As a former Grand Chief, it is important to me to step up and help our current leadership and organization in any way I can. It is healthy when our past and current leadership can work together, especially when there is much work to be done and where our people continue down the road of self-determination and one day will achieve our own Gwich'in Government for our communities and region.

Budget

For this fiscal year, the Gwich'in Tribal Council (GTC) received the total amount of \$905,450 which includes \$568,731 under Inherent Right/Self-Government and \$336,719 under Governance Capacity Development programs to support the Gwich'in Government process including community support, meetings, and activities.

Process

During 2021-2022, the Gwich'in Government process has further developed with a couple of significant changes. In December of 2021, the Nihtat Gwich'in Council held their Annual General Assembly and one of their resolutions was to stop pursuing a separate community process and to return to the Regional Collaborative process. This is a notable step in creating a unified Gwich'in Government.



Delegates affirming an accelerated Gwich'in Government negotiation process at the 2021 AGA.



Presentation by the Grand Chief on Gwich'in Government in Tsiigehtchic

The GTC held their 2021 Annual General Assembly (AGA) in March of 2022 in Inuvik, and at this Assembly the delegates unanimously passed a resolution accepting the decision of the Nihat Gwich'in to rejoin the regional table. The 2021 AGA also gave direction to the Gwich'in Government Negotiations team to bypass the Agreement-in-Principle (AIP) and advance to Final Agreement negotiations, which requires only one ratification process for future voting members.

Main Table Meetings

Due to Covid-19 restrictions, the Gwich'in Government team was limited to the number of in-person meetings they could have and most of the meetings were virtual. The Main Table Negotiation Sessions were scheduled by teleconference or Zoom and occasionally in person in Yellowknife. In 2021, there were Main Table Sessions on February 4-5, April 7-9, June 16-17 in Yellowknife and virtual sessions on May 12, July 22 and 29 and November 10.

In 2022, there were Main Table Sessions in-person in Yellowknife on February 7 and via Zoom on March 8-9.

The Lead Negotiator is Grand Chief Ken Kyikavichik, and the Assistant Negotiators are appointed by the community Designated Gwich'in Organizations. This team has been working diligently and doing a respectable job in making improvements and strengthening the Preamble and priority jurisdictions in the current draft of the potential agreement.

Since March 2022, the Gwich'in Government team has held community engagement sessions in each of the four (4) communities in the Gwich'in Settlement Area (GSA).

This is round one and we will also start sessions in other main centers outside the GSA including Yellowknife, Hay River, Fort Smith, Edmonton and Whitehorse in coming months. These engagements will then be consistent over the months and years to come to advise our Participants and future citizens of our Gwich'in Government on what this agreement will mean to our Nation. We need to ensure that our people are well informed to prepare for a ratification vote.

The team also has a Gwich'in Government website at www.gwichincollaborative.ca where we work to update and keep current information on our progress.

We also run a social media Facebook page and publish periodic newsletters that help to share updates and announcements. Participants can also access us by phone and/or email. We welcome ideas from everyone and are here to help answer questions and concerns.

In closing, we look forward to meeting and discussing with you this very important file to our Nation and how you may be able to participate.

Your input will help us negotiate an agreement that reflects our historical methods of government while working to protect our language, culture and protocol and improving the conditions and opportunities for our communities and people.

Adik'anootih (take care of yourselves).

[SIGN IN](#)[REGISTER NOW](#)[CONTACT US](#)[ABOUT US](#)[ABOUT GWICH'IN GOVERNMENT](#)[YOUTH AND THE GWICH'IN GOVERNMENT](#)[AGREEMENT IN PRINCIPLE](#)[BUILDING CAPACITY](#)[MEDIA](#)

GTC IMPLEMENTATION

DIANE BAXTER

The past year has changed the way we do business in the Gwich'in Tribal Council (GTC) Implementation Department due to the COVID-19 pandemic. We have learned that, instead of travelling for various meetings, they can be held virtually, and our presence can be in the GSA. Don't get me wrong, there are moments when you do need to meet in person, and we are hoping we can begin to do that in 2022-2023.

The activities for this past year will be summarized under the following headings:

- Implementation
- Gwich'in Comprehensive Land Claim (GCLCA) Modernization Table
- Other Tasks

Implementation

1a) Implementation Plan Review

The 2003-2013 Implementation Plan (IP) is still in effect until adequate funding for the new draft IP has been completed. I've said it before and I'll say it again, the draft IP is done and will begin when new fiscal funding arrangements have been completed.

Here are the highlights:

- The GTC, Canada, GNWT, and Yukon Government (YG) completed the review and update of the next 10-year Implementation Plan in December 2019. This work has been conducted by the multi-party Implementation Plan Working Group (IPWG) with oversight of the GCLCA



Artist: Diane Kykavichik-Baxter

- Implementation Committee (IC), both of which are comprised of representatives from Canada, the GNWT, and the GTC.
- GTC officials' work was guided by direction from AGA resolutions, informed by input from GTC departments and co-management boards, and overseen by GTC executive and senior officials.
- In January 2020, the GTC Board of Directors (BOD) passed a resolution approving the full IP in principle, but this approval was subject to two conditions: 1) that the GTC review any further text-level changes that come from parties and 2) that the GTC and Canada negotiate satisfactory implementation funding.
 - With respect to BOD condition #1: the text has been further polished and formatted without significant changes except for two areas: inclusion of new activity sheets to

guide parties in implementing the amended Chapter 12 appointments provisions and soon-to-be developed IP content (in the form of activity sheets and a new appendix) to guide parties in implementing amended Chapter 6 dispute resolution provisions. The new dispute resolution sheets are expected to be completed during this fiscal year.

- With respect to BOD condition #2: funding negotiations with Canada are ongoing through the "M5" process. Timelines to achieve satisfactory implementation funding may be long, meaning that the BOD will need to further consider whether to approve the IP before funding arrangements are finalized. However, we are hopeful the IP funding will be completed by fiscal year end 2023. I know we say this every year, but the fiscal negotiations are the only thing holding up final approval of the IP.



1b) Implementation Committee

Committee Meetings held last fiscal year (both virtual):

- June 7, 2021
- January 28, 2022

Members of the Implementation Committee (IC) are the Gwich'in Tribal Council (GTC), Government of Canada (GOC), the Government of the Northwest Territories (GNWT), and the Yukon Government (YG). The Members on behalf of GTC are Grand Chief Ken Kyikavichik and me. Leigh-Ann Williams-Jones, Manager of Lands and Resources and Susan Laramee, Manager of Government Affairs, also attend as required.

The functions of the IC are to conform to the GCLCA and the Implementation Plan (IP) and

operate on a consensus basis. Besides the functions described in 28.2.3 of the GCLCA, the IC shall:

- make recommendations respecting the implementation of the GCLCA; and
- pursuant to paragraph 8, determine when obligations have been fulfilled.

Gwich'in Comprehensive Land Claim Agreement (GCLCA) Modernization Table

Members of the GCLCA Modernization Table are the Gwich'in Tribal Council (GTC), Government of Canada (GOC), and the Government of the Northwest Territories (GNWT). The representatives on behalf of the GTC are lead negotiator Grand



Artist: Diane Kyikavichik-Baxter

Chief Ken Kyikavichik and me as technical advisor. Other GTC staff, consultants, or legal advisors are brought in as required. Once an agreement is reached, they are not approved until presented to the GTC BOD's and approved at an Assembly.

The work of the GCLCA Modernization Table originally focused on five main issues:

1. The rights aspect of the "cede, release and surrender" clauses of Chapter Three of the GCLCA [on-going];
2. Treaty implementation funding support levels [on-going];
3. Treaty Loan Cost Reimbursement [DONE – we are being reimbursed what was paid to negotiate the GCLCA];
4. Dispute resolution procedures [DONE – Approved by the Special Assembly in March 2021 and the Record of Decision (ROD) was signed in fiscal year 2022-2023]; and
5. Appointments to co-management boards [Partially completely – Direct Appointment to the Gwich'in Renewable Resources Board was approved by the Special Assembly in March 2021 and the Record of Decision (ROD) was signed in fiscal year 2022-2023.

The GCLCA Modernization Table, which has been on hold since 2020 due to the COVID-19 pandemic, will resume in April 2022. We had a technical working group meeting in February to develop a work plan for the 2022-2023 fiscal year. The following are the items on the table for 2022-2023 fiscal year:

- **Cede, Release & Surrender:** Canada has received the mandate to negotiate the removal of cede, release, surrender provisions in the GCLCA and to replace them with negotiated text in line with the principles of recognition and predictability.

- **Board Appointments:** The parties (Gwich'in, Canada & GNWT) reached an agreement for direct appointment to the Gwich'in Renewable Resource Board (GRRB) in 2020 and was approved by the GTC Special Assembly in March 2021. For this upcoming fiscal year, further discussions will occur for direct appointments to the Gwich'in Land & Water Board (GLWB) & Gwich'in Land Use Planning Board (GLUPB) that are linked to the MacKenzie Valley Resource Management Act (MVRMA).

Other Tasks

Other duties in which the Implementation Office was involved:

Rights-Based Cabin Registration:

These are current cabins/campsites that are on Crown lands, are in the Gwich'in Settlement Area, and are Gwich'in owned. We are working in partnership with the GNWT to ensure Gwich'in Participants register their cabins. Failure to register may result in a cabin owner receiving an invoice from the GNWT. So all cabin or campsite owners are encouraged to register their cabins/sites as soon as possible at the GTC office or with your local Renewable Resource Council (RRC) Coordinator.

Yukon Transboundary (YTA) Communications & Consultation Protocol:

We are updating an old, outdated Communications and Consultation Protocol with the Yukon Government.

Economic Measures Review:

Canada, the GNWT, and the GTC are committed to maintaining and strengthening the traditional Gwich'in economy. Chapter 10 of the GCLCA

focuses on Economic Measures and subsection 10.1.1 of the GCLCA requires that the economic development programs in the Gwich'in Settlement Area (GSA) shall take into account the following objectives:

- that the traditional Gwich'in economy should be maintained and strengthened; and
- that the Gwich'in should be economically self-sufficient.

As required by subsection 10.1.3 (b) of the GCLCA, governments must meet with the GTC at least every three years to review the effectiveness of programs relating to the objectives in subsection 10.1.1 (the "Review") and progress towards meeting the objectives.

Canada, the GNWT, and the Gwich'in Tribal Council have established an **Economic Measures Review Working Group ("EMRWG")** to oversee the completion of the review to assess the degree of change in the objectives stated in section 10.1.1 of the GCLCA from the signing of the Agreement to present day.

The members of the EMRWG are the Gwich'in Tribal Council (GTC), Government of Canada (GOC), and the Government of the Northwest Territories (GNWT). The GTC members are Roy Erasmus, Chief Executive Officer of Gwich'in Development Corporation (GDC) and myself.

The objective of the EMRWG is to guide the completion of the Review that will:

- facilitate an understanding of the state of the traditional Gwich'in economy and Gwich'in economic self-sufficiency at the time the GCLCA came into effect and today;
- demonstrate the programs and resources made available to support the economic self-sufficiency of Gwich'in communities and participants, and maintain and strengthen the traditional Gwich'in economy;

- understand the work that has been undertaken to provide economic opportunities and contracts to Gwich'in owned businesses and enterprises in the GSA; and
- support a discussion around opportunities to further support the objectives of Chapter 10.

The Request for Proposals (RFP) for the review went out in March 2022 and the proposals will be reviewed in the spring of 2022.

Some indicators that GTC has requested as part of the review are:

- total spent in our region – specifically to Gwich'in;
- unemployment rate and tracking that over time;
- post-secondary attendance; and
- trades.

Consolidated Version of the GCLCA:

Revisions to the land claim have been occurring since 1993 but the GCLCA itself has never been updated to reflect those amendments.

We received funding almost 8 years ago to update the GCLCA to reflect those amendments, so our people have the current version to reference when implementing the document.

The English and French versions were received and reviewed in 2020 and, due to COVID, we finally received the Record of Decision (ROD) to approve these amendments in November 2021. They were presented to the GTC BOD in January 2022 and approved.

As a result, once approved through the Order in Council (OIC) process, the GCLCA, with the amendments, should be posted on the Government of Canada's official website.

Board Appointments:

Until we receive direct appointments to our co-management boards, we are still required to advertise and send our nominees names into Canada for appointment. Advertisements for vacancies went out in January 2021 and again in March 2022. The vacancies on the Gwich'in Land & Water Board (GLWB), Gwich'in Land Use Planning Board (GLUPB), and the Gwich'in Renewable Resources Board (GRRB) were approved by the GTC BOD in spring of 2022. Even though we have negotiated direct appointment for GRRB, it still has to go through the OiC process before we can do direct appointments. So, to maintain quorum, this should be our request for appointment for the GRRB.

Notary Public Services:

Also, just so you know, I am a Notary Public in and for the Northwest Territories and my services are offered free to our Gwich'in Participants between the hours of 8:30 am to 5:00 pm Monday to Friday.

Special Events:

Eleanor Jerome and I coordinate GTC's involvement in other events including:

- Gwich'in Day (April 22 every year – April 2022 was the 30th anniversary),
- National Indigenous Day (June 21),
- Annual General Assembly (typically in August), and
- The Gwich'in Cup (February or March every year).

We are usually involved in coordinating other gatherings, workshops, or meetings that requires a GTC presence as well. For these special events, a GTC presence would not be possible were it not for our staff who "step-up" to volunteer; so I would like to personally thank those staff who help at these events throughout the year!

K'egwaadhat nakhwah vili' (God bless you all)





Consolidated Financial Statements of

GWICH'IN TRIBAL COUNCIL

And Independent Auditors' Report thereon

Year ended March 31, 2022

GWICH'IN TRIBAL COUNCIL

Consolidated Financial Statements

Year ended March 31, 2022

Management's Responsibility for the Consolidated Financial Statements

Independent Auditors' Report

Consolidated Statement of Financial Position	1
Consolidated Statement of Operations and Accumulated Operating Surplus	2
Consolidated Statement of Remeasurement Gains and Losses	3
Consolidated Statement of Changes in Net Financial Assets	4
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Notes to Consolidated Financial Statements	6

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of Gwich'in Tribal Council are the responsibility of management.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards and as such include amounts that are the best estimates and judgments of management.

Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

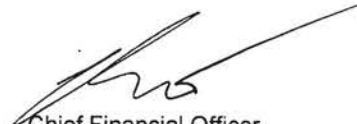
The Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Council 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 consolidated financial statements and the external auditors' report.

The external auditors, KPMG LLP, conduct an independent examination in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to management and meet when required. Their report to the members of Gwich'in Tribal Council, stating the scope of their examination and opinion on the consolidated financial statements, follows.



Chief Operating Officer



Chief Financial Officer

Inuvik, Canada
July 28, 2022



KPMG LLP
2200, 10175 – 101 Street
Edmonton, AB T5J 0H3
Telephone (780) 429-7300
Fax (780) 429-7379
www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

To the Members of Gwich'in Tribal Council

Opinion

We have audited the consolidated financial statements of Gwich'in Tribal Council (the Entity), which comprise:

- The consolidated statement of financial position as at March 31, 2022
- the consolidated statement of operations and accumulated operating surplus for the year then ended
- the consolidated statement of remeasurement gains and losses for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at March 31, 2022, and its consolidated results of operations, its consolidated remeasurement gains and losses, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Information

Management is responsible for the other information. Other information comprises the information, other than the consolidated financial statements and the auditors' report thereon, included in a document likely to be entitled "2021-2022 Annual Report".

Our opinion on the consolidated financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit and remain alert for indications that the other information appears to be materially misstated.

The information, other than the financial statements and the auditors' report thereon, included in a document likely to be entitled "2021-2022 Annual Report" is expected to be made available to us after the date of this auditors' report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.



Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

GWICH'IN TRIBAL COUNCIL

Consolidated Statement of Financial Position

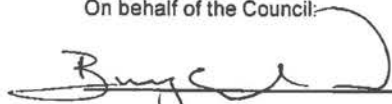
March 31, 2022, with comparative information for 2021


	2022	2021
Financial assets:		
Cash and cash equivalents (note 2)	\$ 23,843,547	\$ 17,476,625
Accounts receivable (note 3)	5,891,127	647,903
Inventories for resale	45,847	20,901
Portfolio investments (note 4)	135,089,729	125,267,955
Investment in First Nations Bank of Canada (note 5)	2,000,000	2,000,000
Investments in government business enterprises (note 6)	20,452,772	20,421,879
	187,323,022	165,835,263
Liabilities:		
Accounts payable and accrued liabilities (note 7)	2,807,833	2,523,533
Government transfers and contributions repayable (note 8)	264,249	462,386
Deferred revenue (note 9)	14,104,409	6,335,715
	17,174,783	9,321,634
Net financial assets	170,146,531	156,513,629
Non-financial assets:		
Tangible capital assets (note 10)	3,072,662	1,626,969
Prepaid expenses and deposits	65,229	50,962
	3,137,891	1,677,931
Accumulated surplus (note 11)	\$ 173,284,422	\$ 158,191,560
Accumulated surplus is comprised of the following		
Accumulated operating surplus	\$ 153,246,682	\$ 143,130,523
Accumulated remeasurement gains	20,037,740	15,061,037
Accumulated surplus	\$ 173,284,422	\$ 158,191,560

Credit facility (note 12)
 Commitments (note 13)
 Contractual rights (note 14)

See accompanying notes to consolidated financial statements.

On behalf of the Council:

 Director

 Director



- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Edmonton, Canada

July 28, 2022

GWICH'IN TRIBAL COUNCIL

Consolidated Statement of Remeasurement Gains and Losses

Year ended March 31, 2022, with comparative information for 2021

	Budget	2022	2021
Accumulated remeasurement gains (losses), beginning of year	\$ 15,061,037	\$ 15,061,037	\$ (4,038,494)
Change in unrealized remeasurement gains and losses	2,471,081	5,122,940	19,099,531
Accumulated remeasurement gains, end of year	\$ 17,532,118	\$ 20,183,977	\$ 15,061,037

See accompanying notes to consolidated financial statements.

GWICH'IN TRIBAL COUNCIL

Consolidated Statement of Operations and Accumulated Operating Surplus

March 31, 2022, with comparative information for 2021

	Budget	2022	2021
Revenues:			
Government transfers:			
Government of Canada - CIRNAC	\$ 6,721,080	\$ 16,605,226	\$ 12,716,075
Government of Canada - Other	1,592,080	2,812,181	3,415,355
Government of Northwest Territories	1,006,000	1,982,643	1,364,712
Other contributions and transfers	106,956	520,196	439,056
	9,426,116	21,920,246	17,935,198
Net amounts recognized (deferred)	1,034,334	(7,768,694)	(2,436,521)
Government transfers and contributions recovered (repaid)	-	(240,498)	(293,639)
	10,460,450	13,911,054	15,205,038
Royalties	1,725,000	1,849,581	601,660
User fees, rent and other recoveries	150,771	272,784	272,632
Land reclamation fees	-	21,756	26,162
Investment income (note 15)	3,720,157	8,523,537	4,419,649
	16,056,378	24,578,712	20,525,141
Expenses (note 16):			
Corporate services	3,570,214	2,092,709	1,748,577
General government	1,334,654	1,626,403	2,675,847
Intergovernmental relations	2,219,000	1,786,332	2,803,859
Lands and resources	704,679	866,935	477,989
Gwich'in services	429,659	438,957	188,233
Health and wellness	985,835	1,005,210	876,077
Culture and heritage	612,010	582,462	401,906
Gwich'in language	484,200	789,514	800,972
Education	1,752,872	1,943,357	2,472,347
Contributions to other organizations:			
Designated Gwich'in Organizations	2,897,584	2,752,429	3,641,482
Renewable Resource Councils	716,914	726,123	715,914
Others	30,000	-	183,680
Distributions:			
Harvesters	164,725	246,222	244,389
Elders	52,000	50,000	-
	15,954,346	14,906,653	17,231,272
Annual operating surplus before the undernoted	102,032	9,672,059	3,293,869
Earnings on investments in government business enterprises (note 6)	120,000	297,863	257,520
Annual operating surplus	222,032	9,969,922	3,551,389
Accumulated operating surplus, beginning of year	143,130,523	143,130,523	139,579,134
Accumulated operating surplus, end of year	\$ 143,352,555	\$ 153,100,445	\$ 143,130,523

See accompanying notes to consolidated financial statements.

GWICH'IN TRIBAL COUNCIL

Consolidated Statement of Cash Flows

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating transactions:		
Annual operating surplus	\$ 9,969,922	\$ 3,551,389
Items which do not involve cash:		
Earnings on investments in government business enterprises	(297,863)	(257,520)
Amortization of tangible capital assets	61,113	56,690
Gain on disposal of tangible capital assets	(26,807)	-
Change in non-cash operating working capital:		
Accounts receivable	(5,243,224)	743,083
Inventories for resale	(24,946)	(8,052)
Accounts payable and accrued liabilities	284,301	(588,586)
Government transfers and contributions repayable	(198,137)	257,000
Deferred revenue	7,768,694	2,436,521
Prepaid expenses and deposits	(14,267)	13,559
	12,278,785	6,204,084
Investing transactions:		
Proceeds from disposition of portfolio investments, net of purchases and reinvested investment income	(4,698,834)	(1,740,642)
Decrease in investments in government business enterprises, net	266,970	265,830
	(4,431,864)	(1,474,812)
Capital transactions:		
Purchase of tangible capital assets	(1,512,301)	(111,149)
Proceeds from disposal of tangible capital assets	32,302	-
	(1,479,999)	(111,149)
Increase in cash position	6,366,922	4,618,123
Cash and cash equivalents, beginning of year	17,476,625	12,858,502
Cash and cash equivalents, end of year	\$ 23,843,547	\$ 17,476,625
Supplemental cash flow information:		
Interest and bank charges paid	\$ 18,900	\$ 17,701

See accompanying notes to consolidated financial statements.

GWICH'IN TRIBAL COUNCIL

Consolidated Statement of Changes in Net Financial Assets

Year ended March 31, 2022, with comparative information for 2021

	Budget	2022	2021
Annual operating surplus	\$ 222,032	\$ 9,969,922	\$ 3,551,389
Purchase of tangible capital assets	-	(1,512,301)	(111,149)
Proceeds from disposal of tangible capital assets	-	32,302	-
Gain on disposal of tangible capital assets	-	(26,807)	-
Amortization of tangible capital assets	35,000	61,113	56,690
	35,000	(1,445,693)	(54,459)
Change in prepaid expenses and deposits	-	(14,267)	13,559
Change in unrealized remeasurement gains and losses	2,471,081	5,122,940	19,099,531
Increase in net financial assets	2,728,113	13,632,902	22,610,020
Net financial assets, beginning of year	156,513,629	156,513,629	133,903,609
Net financial assets, end of year	\$ 159,241,742	\$ 170,146,531	\$ 156,513,629

See accompanying notes to consolidated financial statements.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements

Year ended March 31, 2022

Gwich'in Tribal Council (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:

- i. 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;
- ii. to retain, preserve and enhance the traditional and cultural values, customs and language of; the Gwich'in in a changing society;
- iii. 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;
- iv. 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
- v. to receive, preserve and enhance the capital and the lands and other benefits transferred to the Gwich'in under the Gwich'in Comprehensive Land Claim Agreement signed on April 22, 1992.

1. Significant accounting policies:

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Council are as follows:

(a) Reporting entity:

The Council is comprised of a number of controlled entities that are accountable to the Council for the administration of their financial affairs and resources. They include the following:

Entity	Year end
Gwich'in Settlement Corporation	March 31
Council of Gwich'in Chiefs (inactive)	March 31
Gwich'in Harvesters Assistance Trust (2017)	March 31

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

1. Significant accounting policies (continued):

(a) Reporting entity (continued):

Investments in business subsidiaries are accounted for on a modified equity basis, consistent with the generally accepted accounting treatment for government business enterprises. Under the modified equity basis, the business enterprises' accounting principles are not adjusted to conform to those of the Council, and inter-organizational transactions and balances are not eliminated. Business subsidiaries accounted for in this manner are:

Entity	Year end
Gwich'in Development Corporation	December 31
Zheh Gwizuh (G.P.) Limited	December 31
6354 NWT Ltd.	December 31
Aboriginal Contractors Corporation	December 31

The Council administers the Gwich'in Children's Trust on behalf of its beneficiaries.

(b) Revenue recognition:

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except where the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation which meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Investment income is recognized as revenue when earned. Royalties, user fees, rent, other recoveries and land reclamation fees are accounted for in the year in which the transactions or events occurred that gave rise to the revenue if the collection of the amount to be received is reasonably assured.

(c) Cash and cash equivalents:

Cash and cash equivalents includes cash on hand, balances with banks and term deposits having a maturity of three months or less which are held for the purpose of meeting short-term cash commitments.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

1. Significant accounting policies (continued):

(e) Foreign currency:

Foreign currency transactions are recorded at the exchange rate at the time of the transaction.

Assets and liabilities denominated in foreign currencies are recorded at fair value using the exchange rate at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses. In the period of settlement, the realized foreign exchange gains and losses are recognized in the statement of operations and the unrealized balances are reversed from the statement of remeasurement gains and losses.

(f) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets:

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the asset.

The cost, less residual value, of tangible capital assets is amortized over their expected useful lives using the following methods and annual rates:

Asset	Basis	Rate
Gwich'in Wellness Camp	Straight line	10 years
Machinery and equipment	Declining balance	20% - 30%
Furniture and fixtures	Declining balance	20%
Vehicles	Declining balance	30%
Computer hardware and software	Declining balance	30%
Tradeshow booth	Declining balance	20%
Tent	Declining balance	10%

Tangible capital assets under development are not amortized until they are available for use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of the receipt and also are recorded as revenue.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

1. Significant accounting policies (continued):**(d) Financial instruments:**

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. Management has elected to record all portfolio investments at fair value as they are managed and evaluated on a fair value basis.

Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized and they are transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses.

When the asset is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains and losses are reversed and recognized in the statement of operations.

Fair value measurements are classified using a fair value hierarchy, which includes three levels of information that may be used to measure fair value:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

1. Significant accounting policies (continued):**(f) Non-financial assets (continued):****(iii) Gwich'in Settlement Lands and natural resources:**

Gwich'in Settlement Lands received as part of the Gwich'in Comprehensive Land Claim Agreement and natural resources that have not been purchased are not recognized as assets in these consolidated financial statements.

(iv) Works of art and cultural and historic assets:

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

(v) Interest capitalization:

Interest is capitalized whenever external debt is issued to finance the construction of tangible capital assets.

(vi) Leased tangible capital assets:

Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

(g) Contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and it is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

(h) Allocation of expenses:

The Council records a number of its expenses by program. The cost of each program includes the personnel, premises and other expenses that are directly related to providing the program. The Council allocates certain of its general support expenses by identifying the appropriate basis of allocating each expense.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

1. Significant accounting policies (continued):

(i) Use of estimates:

The preparation of financial statements 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 year. Actual results could differ from those estimates.

(j) Related party transactions:

The Council enters into transactions with related parties in the normal course of operations and on normal trade terms. These transactions are measured at the exchange amount which is the amount of consideration established and agreed by the related parties. Unallocated costs, comprising materials and services contributed by related parties in support of the Council's operations, are not recognized in the consolidated financial statements.

(k) Budget information:

The budget information has been approved by the Council.

(l) Future accounting changes:

The following summarizes upcoming changes to Canadian public sector accounting standards: PS3280 - Asset Retirement Obligations - effective April 1, 2022, PS3400 Revenue - effective April 1, 2023, PSG-8 - Purchased Intangibles - effective April 1, 2023 and PS3160 Public Private Partnerships - effective April 1, 2023. The Council's management is currently assessing the impact of these new accounting standards on its consolidated financial statements.

2. Cash and cash equivalents:

	2022	2021
Cash on deposit	\$ 21,010,038	\$ 14,591,387
High interest savings accounts (see note 9)	2,833,509	2,885,238
	<u>\$ 23,843,547</u>	<u>\$ 17,476,625</u>

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

3. Accounts receivable:

	2022	2021
Amounts due from non-arm's length entities:		
Gwich'in Tribal Council Society	\$ 4,000	\$ 3,465
Mackenzie Valley Construction Ltd.	184,808	195,814
Gwich'in Investments Limited Partnership	86,620	81,270
Zheh Gwizuh Limited Partnership	-	2,563
	275,428	283,112
Less allowance for doubtful accounts	(275,428)	(267,671)
	-	15,441
Amounts due from non-related entities:		
Government transfers and other amounts receivable	5,933,240	824,754
Goods and services tax recoverable	195,156	195,566
	6,128,396	1,020,320
Less allowance for doubtful accounts	(237,269)	(387,858)
	5,891,127	632,462
	\$ 5,891,127	\$ 647,903

4. Portfolio investments:

		2022	2022	2021	2021
	Level	Cost	Fair value	Cost	Fair value
Cash		\$ 35,506	\$ 35,506	\$ 30,657	\$ 30,657
Fixed income:					
Short term investments	2	2,273,294	2,273,294	2,273,772	2,273,772
Accrued earnings	2	1,355	1,355	1,159	1,159
		2,274,649	2,274,649	2,274,931	2,274,931
Pooled funds:					
Canadian fixed income	2	45,808,504	42,052,116	44,546,392	44,182,249
Canadian equities	2	48,359,585	54,157,413	44,954,305	45,349,013
Global equities	2	18,426,379	36,568,916	18,399,733	33,430,205
Accrued earnings	2	1,130	1,130	900	900
		112,595,598	132,779,575	107,901,330	122,962,367
		\$ 114,905,753	\$ 135,089,730	\$ 110,206,918	\$ 125,267,955

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

5. Investment in First Nations Bank of Canada:

On October 26, 2007, the Council acquired 888,892 common shares of First Nations Bank of Canada representing approximately 6% (2021 - 6%) of the total outstanding common shares at March 31, 2022.

6. Investments in government business enterprises:

	2022	2021
Gwich'in Development Corporation, 100% subsidiary	\$ 20,158,620	\$ 20,152,897
Zheh Gwizuh (G.P.) Limited, 100% subsidiary	48,187	29,215
Aboriginal Contractors Corporation, 67.67% subsidiary	245,965	239,767
6354 NWT Ltd., 100% subsidiary	-	-
	\$ 20,452,772	\$ 20,421,879

	2022	2021
Earnings on investments in government business enterprises:		
Gwich'in Development Corporation	\$ 288,518	\$ 242,154
Zheh Gwizuh (G.P.) Limited	6,217	6,660
Aboriginal Contractors Corporation	3,128	8,706
6354 NWT Ltd., net of reductions of provisions for impairment (note 6(d))	-	-
	\$ 297,863	\$ 257,520

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

6. Investments in government business enterprises (continued):**(b) Zheh Gwizuh (G.P.) Limited:**

Zheh Gwizuh (G.P.) Limited is a private company and is the general partner of Zheh Gwizuh Limited Partnership and Gwich'in Investments Limited Partnership. The following table provides condensed supplementary financial information for Zheh Gwizuh (G.P.) Limited for the year ended December 31:

	2021	2020
Financial position:		
Assets	\$ 10,043,738	\$ 8,699,028
Due to Gwich'in Tribal Council	(225,156)	(238,591)
Other liabilities	(116,215)	(111,823)
Total equity	9,702,367	8,348,614
- attributable to the non-controlling interest	9,882,540	8,535,004
- attributable to the Council	(180,173)	(186,390)
Results of operations:		
Revenues	\$ 1,443,679	\$ 723,866
Expenses	(89,926)	(77,791)
Earnings for the year	1,353,753	646,075
- attributable to the non-controlling interest	1,347,536	639,415
- attributable to the Council	6,217	6,660

The Council's investment in Zheh Gwizuh (G.P.) Limited is comprised of the following:

	2022	2021
Due from Zheh Gwizuh (G.P.) Limited at December 31 st	\$ 225,156	\$ 238,591
Total deficiency attributable to the Council	(180,173)	(186,390)
Net advances between January 1 st and March 31 st	3,204	(22,986)
	\$ 48,187	\$ 29,215

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

6. Investments in government business enterprises (continued):**(a) Gwich'in Development Corporation:**

Gwich'in Development Corporation is a private company whose principal activities include business and investment activities on behalf of Gwich'in beneficiaries, mainly within the Gwich'in Settlement Area in the Northwest Territories. The following table provides condensed supplementary financial information for the year ended December 31:

	2021	2020
Financial position:		
Assets	\$ 20,251,810	\$ 20,250,594
Due to Gwich'in Tribal Council	(16,680,929)	(16,986,519)
Other liabilities	(138,404)	(120,116)
Total equity attributable to the Council	3,432,477	3,143,959
Results of operations:		
Revenues	980,395	714,500
Expenses and other amounts	(691,877)	(472,346)
Earnings for the year attributable to the Council	288,518	242,154

The Council's investment in Gwich'in Development Corporation is comprised of the following:

	2022	2021
Due from Gwich'in Development Corporation at December 31 st	\$ 16,680,929	\$ 16,986,519
Total equity attributable to the Council	3,432,477	3,143,959
Net advances between January 1 st and March 31 st	45,214	22,419
	\$ 20,158,620	\$ 20,152,897

Interest on the amount due to the Council has been included as part of investment income, net (see note 15). In addition, Gwich'in Development Corporation paid an administration fee of \$50,000 (2021 - \$50,000) to the Council that is included as part of user fees, rent and other recoveries.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

6. Investments in government business enterprises (continued):**(d) 6354 NWT Ltd.:**

6354 NWT Ltd. is a private company that was established to acquire and hold a 100% interest in Mackenzie Valley Construction Ltd. The following table provides condensed supplementary financial information for the 6354 NWT Ltd. for the year ended December 31:

	2021	2020
Financial position:		
Assets	\$ 1,368,931	\$ 1,433,401
Due to Gwich'in Tribal Council	(1,375,703)	(1,375,703)
Other liabilities	(188,214)	(247,206)
Total deficiency attributable to the Council	(194,986)	(189,508)
Results of operations:		
Revenues	\$ 54,339	\$ 55,984
Expenses	(59,817)	(132,456)
Loss for the year attributable to the Council	(5,478)	(76,472)

The Council's investment in 6354 NWT Ltd. is comprised of the following:

	2022	2021
Due from 6354 NWT Ltd.	\$ 1,375,703	\$ 1,375,703
Total deficiency attributable to the Council	(194,986)	(189,508)
Net advances between January 1 st and March 31 st	-	-
Provision for impairments in value of the net assets of 6354 NWT Ltd.	(1,180,717)	(1,186,195)
	\$ -	\$ -

The Council is uncertain about the value of the net assets of 6354 NWT Ltd. and, as a result, has recorded a reduction of its provision for impairment of \$5,478 (2021 - \$76,472) as part of its overall earnings on investments in government business enterprises.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

6. Investments in government business enterprises (continued):

(c) Aboriginal Contractors Corporation:

Aboriginal Contractors Corporation is a private corporation whose principal activity was to develop a made in the North solution to meet the construction requirements of the Mackenzie Gas Project. The following table provides condensed supplementary financial information for the Aboriginal Contractors Corporation for the year ended December 31:

	2021	2020
Financial position:		
Assets	\$ 413,827	\$ 413,332
Due to Gwich'in Tribal Council	(1,114,240)	(1,104,558)
Other liabilities	(1,894,502)	(1,894,501)
Total deficiency	(2,594,915)	(2,585,727)
- attributable to the non-controlling interest	(1,726,640)	(1,714,324)
- attributable to the Council	(868,275)	(871,403)
Results of operations:		
Revenues	\$ 178	\$ 46
Expenses	(9,366)	(12,909)
Loss for the year	(9,188)	(12,863)
- attributable to the non-controlling interest	(12,316)	(21,569)
- attributable to the Council	3,128	8,706

The Council's investment in Aboriginal Contractors Corporation is comprised of the following:

	2022	2021
Due from Aboriginal Contractors Corporation	\$ 1,114,240	\$ 1,104,558
Total deficiency attributable to the Council	(868,275)	(871,403)
Net advances between January 1 st and March 31 st	-	6,612
	\$ 245,965	\$ 239,767

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

7. Accounts payable and accrued liabilities:

	2022	2021
Amounts due to non-arm's length entities:		
Designated Gwich'in Organizations	\$ 838,089	\$ 654,845
Renewable Resources Councils	-	10,000
Band Councils	-	2,416
	838,089	667,261
Amounts due to non-related entities:		
Payroll liabilities	257,399	450,471
Other accounts payable and accrued liabilities	1,613,502	1,405,801
	1,870,901	1,856,272
Finance contracts secured by vehicles with a net book value of \$122,586 (2021 - \$nil)	98,843	-
	\$ 2,807,833	\$ 2,523,533

8. Government transfers and contributions repayable:

	2022	2021
Government of Canada - CIRNAC	\$ 53,895	\$ 38,143
Government of Canada - Other	13,584	2,630
Government of the Northwest Territories	196,770	421,613
	\$ 264,249	\$ 462,386
	2022	2021
Balance, beginning of year	\$ 462,386	\$ 205,386
Net amounts to be repaid (recovered)	240,498	293,639
Repayments during the year	(438,635)	(36,639)
Balance, end of year	\$ 264,249	\$ 462,386

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

9. Deferred revenue:

	2022	2021
Government of Canada - CIRNAC	\$ 11,589,624	\$ 4,333,946
Government of Canada - Other	1,765,170	1,507,130
Government of the Northwest Territories	247,601	165,656
Other contributions and transfers	502,014	328,983
	\$ 14,104,409	\$ 6,335,715

10. Tangible capital assets:

	2022		
	Cost	Accumulated amortization	Net book value
Gwich'in Wellness Camp	\$ 5,740,835	\$ 5,740,835	\$ -
Machinery and equipment	218,946	214,833	4,113
Furniture and fixtures	236,376	218,789	17,587
Vehicles	191,052	68,047	123,005
Computer hardware and software	1,202,445	1,135,146	67,299
Tent	138,365	107,668	30,697
Municipal lands, Inuvik	1,462,000	-	1,462,000
Tangible capital assets under development	1,367,961	-	1,367,961
	\$ 10,557,980	\$ 7,485,318	\$ 3,072,662
	2021		
	Cost	Accumulated amortization	Net book value
Gwich'in Wellness Camp	\$ 5,740,835	\$ 5,740,835	\$ -
Machinery and equipment	218,945	213,609	5,336
Furniture and fixtures	236,376	214,177	22,199
Vehicles	156,440	149,732	6,708
Computer hardware and software	1,202,464	1,106,550	95,914
Tent	138,365	103,553	34,812
Municipal lands, Inuvik	1,462,000	-	1,462,000
	\$ 9,155,425	\$ 7,528,456	\$ 1,626,969

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

11. Accumulated surplus:

	2022	2021
Unrestricted surplus	\$ 4,556,823	\$ 3,666,308
Restricted reserves:		
Gwich'in Education Fund	684,017	820,302
Business Capacity Fund	892,094	908,282
Land Reclamation Fund	1,135,768	1,111,277
Land Claim Negotiation Loan Fund	5,256,496	2,628,248
Gwich'in Harvesters Assistance Program Fund	5,691,037	5,441,677
Gwich'in Settlement Fund	131,641,596	121,566,618
	145,301,008	132,476,404
Investments in government business enterprises	20,452,772	20,421,879
Invested in tangible capital assets	2,973,819	1,626,969
	\$ 173,284,422	\$ 158,191,560

At March 31, 2022, the Council has \$2,833,508 invested in high interest savings accounts (2021 - \$2,885,238) relating to its restricted reserves (see note 2).

12. Credit facility:

The Council has a demand revolving line of credit available for use, up to a maximum of \$5,000,000, bearing interest at prime rate per annum and is secured by a Council Resolution. At March 31, 2022, no amounts were drawn against the available demand revolving line of credit.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

10. Tangible capital assets (continued):

Tangible capital assets under development of \$1,341,133 (2021 - \$nil) relate to the Gwich'in Wellness Camp and include building, machinery and equipment and vehicles are not available for use and have not been amortized.

Amortization of tangible capital assets of \$61,113 (2021 - \$56,690) has been included as part of facility and equipment costs. In addition, a gain on disposal of tangible capital assets of \$26,807 (2021 - \$nil) has been included as part of facility and equipment costs.

The Council engaged external, independent property valuation professionals (the "Appraisers") to determine the fair value of the Gwich'in Wellness Camp on March 8, 2021. The Appraisers have appropriate recognized professional qualifications and recent experience in the location and category of the property being valued. The Appraisers are an independent valuation firm not related to the Council, who employ valuation professionals who are members of the Appraisal Institute of Canada. The fair value of the Gwich'in Wellness Camp was determined to be \$2,400,000, excluding the value of tangible capital assets under construction, on that date which exceeds its carrying value at March 31, 2022 and 2021.

The Council has received title to various lands within 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 in the consolidated financial statements.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

15. Investment income, net:

	2022	2021
Portfolio investments:		
Pooled investment income, including net realized gains	\$ 9,012,926	\$ 4,842,459
Investment management fees	(563,749)	(495,495)
	8,449,227	4,346,964
Dividends from First Nations Bank of Canada	26,667	22,222
Interest on amount due from Gwich'in Development Corporation	47,643	50,463
	\$ 8,523,537	\$ 4,419,649

Interest from Gwich'in Development Corporation was recognized as part of expenses and other amounts by Gwich'in Development Corporation (see note 6 (a)).

16. Expenses by object:

	Budget	2022	2021
Salaries, wages and benefits	\$ 5,682,570	\$ 4,986,850	\$ 5,370,202
Honoraria	273,100	119,828	158,513
Program delivery contracts and external consultants	1,065,053	1,381,744	1,573,567
Professional fees	1,010,417	836,445	984,204
Travel and events	624,844	437,610	264,260
Program materials and supplies	-	251,048	409,331
Office and administration	609,127	513,624	579,090
Facility and equipment costs	1,035,768	910,747	1,004,075
Provision for allowances (recoveries)	-	(128,025)	357,437
Interest and bank charges	23,270	18,900	17,701
Assistance and donations	245,000	382,727	228,429
Education, training and childcare	1,523,974	1,420,381	1,498,998
Contributions to other organizations:			
Designated Gwich'in Organizations	2,897,584	2,752,429	3,641,482
Renewable Resource Councils	716,914	726,123	715,914
Others	30,000	-	183,680
Distributions:			
Harvesters	164,725	246,222	244,389
Elders	52,000	50,000	-
Total expenses by object	\$ 15,954,346	\$ 14,906,653	\$ 17,231,272

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

13. Commitments:

The Council leases its premises under operating leases. Under the current lease arrangements, the Council has the option to renew the leases upon expiry. Minimum annual lease payments to the end of the lease terms are as follows:

2023	\$	571,556
2024		517,384
2025		501,585
2026		167,195
	\$	1,757,720

14. Land claim negotiation loans reimbursements:

As a result of the Government of Canada forgiving all outstanding land claim negotiation loans and reimbursing Indigenous governments, a total of \$13,141,239 is expected to be paid to the Council. During the year, the Council received \$2,628,428 and the remaining balance is expected to be received by the Council over the next 3 years, subject to the annual appropriation of funds and Canada's funding policies, on the following schedule:

2023	\$	2,628,248
2024		2,628,248
2025		2,628,247
	\$	7,884,743

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

17. Trusts under administration:

The Council administers the following trust on behalf of its beneficiaries. Activities of the trust for the year ended December 31 is summarized as follows:

	Opening balance	Distributions	Net investment earnings	Closing balance
Gwich'in Children's Trust	\$ 1,710,480	\$ (230,166)	\$ 1,213	\$ 1,481,527

	2022	2021
Cash and cash equivalents	\$ 1,584,772	\$ 1,806,908
Accounts payable and accrued liabilities	(103,245)	(96,428)
	\$ 1,481,527	\$ 1,710,480

18. Financial risks and concentration of credit risk:**(a) Credit risk:**

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Council is exposed to credit risk with respect to the accounts receivable, cash and portfolio investments.

The Council assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Council at March 31, 2022 is the carrying value of these financial assets.

The carrying amount of accounts receivable is valued with consideration for an allowance for doubtful accounts. The amount of any related impairment loss is recognized in the statement of operations. Subsequent recoveries of impairment losses related to accounts receivable are credited to the statement of operations.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

18. Financial risks and concentration of credit risk (continued):**(b) Liquidity risk:**

Liquidity risk is the risk that the Council will be unable to fulfill its obligations on a timely basis or at a reasonable cost under both normal and stressed conditions. The Council manages its liquidity risk by monitoring its operating requirements. The Council prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. The Council also has access to a demand revolving line of credit of \$5,000,000 to help fund additional working capital requirements as they may arise.

(c) Market risk:

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates will affect the Council's income or the value of its holdings of financial instruments. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

Interest rate risk is the risk that the fair value of future cash flows or a financial instrument will fluctuate because of changes in the market interest rates.

Financial assets and financial liabilities with variable interest rates expose the Council to cash flow interest rate risk. The Council is exposed to this risk through its investments bearing interest. The Council does not use derivative instruments to mitigate these risks.

The COVID-19 pandemic and the measures taken to contain the virus continue to impact the market as a whole. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial impact on the Council is not known at this time. There have been no significant changes to the Council's risk profile.

19. Segment disclosures:

The Council provides a wide range of services to its members. Services are delivered through a number of different programs and departments. All services are evaluated collectively and not reported in separate segments. Overall activities of the Council are evaluated regularly by the Board of Directors and management in allocating resources and assessing results.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

20. Related party transactions:

Related parties are those entities consolidated or accounted for on a modified equity basis in the Council's consolidated financial statements.

Related parties also include key management personnel and members of the Board of Directors of the Council. KMP include individuals who are part of the governing body with authority over the planning, directing and controlling the activities of the Council. In addition, KMP include employees with day-to-day responsibilities over actions and operations. These are considered to be routine transactions.

21. Comparative information:

During the year, the Council reclassified certain programs within its functional reporting of expenses. Certain other comparative information has been reclassified to conform with the consolidated financial statement presentation adopted in the current year.

Schedule of Remuneration and Expenses
(Grand Chief, Deputy Grand Chief and Directors) of

GWICH'IN TRIBAL COUNCIL

Year ended March 31, 2022



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INDEPENDENT AUDITORS' REPORT

To the Directors of Gwich'in Tribal Council

Opinion

We have audited the Schedule of Remuneration and Expenses (Grand Chief, Deputy Grand Chief and Directors) of Gwich'in Tribal Council (the "Entity") for the year ended March 31, 2022, and note, comprising a summary of significant accounting policies and other explanatory information (Hereinafter referred to as the "Schedule").

In our opinion, the accompanying Schedule of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions in Section 7.3 and Annex B of the Departments of Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and Indigenous Services Canada (ISC) 2019-2020 Financial Reporting Requirements (the "Reporting Requirements").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Schedule**" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the Schedule in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Financial Reporting Framework

We draw attention to the Note to Schedule, which describes the applicable financial reporting framework and the purpose of the Schedule.

As a result, the Schedule may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.



Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of a Schedule that is free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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

A handwritten signature in black ink that reads "KPMG LLP". The signature is written in a cursive, stylized font. A long, horizontal, slightly curved line is drawn underneath the signature, extending from the left side of the "K" towards the right.

Chartered Professional Accountants

Edmonton, Canada

July 28, 2022

GWICH'IN TRIBAL COUNCIL

Schedule of Remuneration and Expenses (Grand Chief, Deputy Grand Chief and Directors)

Year ended March 31, 2022

	Number of months	Remuneration	Expenses	2022 Total
Grand Chief:				
Ken Kyikavichik	12	\$ 260,319	\$ 39,445	\$ 299,764
Deputy Grand Chief:				
Kristine McLeod	4	83,555	2,860	86,415
Kelly McLeod	5	36,918	20,166	57,084
Directors:				
Leslie P. Blake, Tetlit Gwich'in Council	8	2,700	3,039	5,739
Douglas Wilson Sr., Tetlit Gwich'in Council	8	5,075	7,570	12,645
Abe Wilson, Tetlit Gwich'in Council	4	2,100	1,554	3,654
Grace Martin, Tetlit Gwich'in Council	4	2,100	1,660	3,760
Mavis Clark, Gwich'ya Gwich'in Council	12	6,900	14,231	21,131
Angela Koe, Gwich'ya Gwich'in Council	12	4,650	800	5,450
Barry Greenland, Nihtat Gwich'in Council	12	5,700	3,658	9,358
Kelly McLeod, Nihtat Gwich'in Council	6	-	1,764	1,764
Chris Smith, Nihtat Gwich'in Council	6	2,700	-	2,700
Danny Greenland, Ehdiitat Gwich'in Council	12	5,225	4,000	9,225
Michael Greenland, Ehdiitat Gwich'in Council	12	6,575	4,468	11,043
		\$ 424,517	\$ 105,215	\$ 529,732

Note to Schedule

The Schedule summarizes the Remuneration (Salaries, Honoraria and Other Benefits) and Expenses (transportation, accommodation, meals, hospitality and incidental expenses) for the Grand Chief, Deputy Grand Chief and Directors of Gwich'in Tribal Council. The Schedule has been prepared by management based on the financial reporting provisions in Section 7.3 and Annex B of the Departments of Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and Indigenous Services Canada (ISC) 2019-2020 Financial Reporting Requirements.

Other Benefits include the northern living allowance paid to the individual as well as any RRSP contributions made by Gwich'in Tribal Council to the individual's RRSP.





GTC

GWICH'IN TRIBAL COUNCIL