

NISKAMOON CORPORATION

2013-2014 Annual Report

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About Niskamoon Corporation

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Message from the President

Watchiya and greetings to all!

I am pleased to present Niskamoon Corporation's 2013-2014 Annual Report. It has now been nearly a decade since the Corporation came into being. As it approaches its tenth anniversary, Niskamoon is still actively implementing the Agreement Concerning the New Relationship between Hydro-Québec/SEBJ and the Cree of Eeyou Istchee.

The signing of the Niskamoon Agreement created Niskamoon Corporation, a not-for-profit organization whose mandate is to facilitate and simplify access to resources and benefits for all Cree communities. Niskamoon provides a more efficient way of managing cooperation between the Cree and Hydro-Québec.

Niskamoon Corporation is committed to providing Cree beneficiaries, in particular land users, with funding opportunities. We take great care to ensure that funds are allocated in ways that help our people and communities benefit from the Agreement.

One of the highlights of the past year was our visit to Chile. We received an invitation to attend the 34th Annual International Conference on Impact Assessment for Social and Economic Development. The event was held in Viña del Mar, Chile from April 8 to 11, 2014. We delivered presentations describing the Cree experience with development initiatives (including hydro-electric and natural resource projects) and our evolving partnerships with developers.

We also had an opportunity to meet with the indigenous peoples of Chile, particularly the Mapuche. They have had similar experiences to ours with respect to development on their traditional lands. Patricia Fuller, Canada's ambassador to Chile, facilitated our meetings with the Mapuche. There is great interest in South America in the Cree experience.

As we go forward and adapt to evolving conditions, we remain mindful of the beneficiaries of our Agreements. We are grateful for the priceless contribution of all the people who work with us to achieve our mandate. "No man is an island," goes the old saying – and that is so true! Niskamoon Corporation's work and success would not be possible without the great team that keeps it running.

I would like to say thank you and best of success to those who have moved on to other career challenges.

On behalf of Niskamoon Corporation, I would like to offer my congratulations to all training and employment program graduates. Congratulations as well to graduates who have secured jobs with Hydro-Québec and other employers. Thank you for being part of the success of Niskamoon Corporation.

I would also like to thank our Board of Directors and our staff for another great year!

Thank you, Ginskoumdinnaan, meegwetch, and merci beaucoup!

Violet Pachanos

Message from the Vice-President

Greetings to all! 2013 has been a very challenging year for Niskamoon Corporation. Due to the gradual depletion of some of the funds we manage, we were forced to revisit certain funding allocation procedures. Nevertheless, thanks to the close collaboration of our Local Coordinators and input by our Board of Directors, we were able to provide financial assistance to the majority of the project proposals we received.

In 2013, we also witnessed the graduation of an encouraging number of students from the various training programs we support. It has been a big challenge to train Crees for the 150 guaranteed permanent jobs within Hydro-Québec originally envisioned in the Apitisiwiin Agreement, a commitment that is scheduled to expire in 2017. The re-organizing of our Rouyn-Noranda office – where most of our training programs are based – and welcoming Diane Thibault as the new Director of Training and Employment were important steps toward maximizing training opportunities before 2017.

I wish to close by saying that it is an honour and a privilege to pursue the late Dr. Billy Diamond's legacy. I know that the Board, our staff, and everyone who has benefited from Niskamoon's programs over the years all feel the same way.

Wachiya! Kenneth Gilpin

Niskamoon Corporation

Niskamoon Corporation, which was established in accordance with the Niskamoon Agreement, is a not-for-profit organization incorporated under Part III of the Quebec Companies Act. The Letters Patent of the Corporation were delivered on August 24, 2004. Its head office is located on Category 1A lands in Nemaska. The members of the Corporation are the Cree Regional Authority and the Grand Council of the Crees (Eeyou Istchee). The Corporation is managed by a Board of Directors consisting of eight individuals appointed by the members of the Corporation, of which three are previously identified by Hydro-Québec.

Mission statement

Niskamoon Corporation provides an efficient framework for cooperation between the Cree people and Hydro-Québec, enabling the implementation of the Cree/Hydro-Québec Agreements. The Corporation continuously facilitates and simplifies access to funds and programs for Cree people, communities, and entities.

Niskamoon Corporation strives to develop projects in close collaboration with Cree land users and other beneficiaries to alleviate the impacts of hydroelectric development in Eeyou Istchee.

Core values

Niskamoon Corporation funds projects that adhere to our core values, which:

- Ensure the autonomy and self-sufficiency of Cree land users over time
- Promote and enhance the passing of traditional Cree knowledge to future generations
- Maximize the benefits for as many Cree people as possible
- Promote and enhance the continued use of lands impacted by hydroelectric development

Niskamoon Agreement

Over the years, the Cree people of James Bay and Hydro-Québec have developed and implemented multiple agreements, such as the Opimiscow Agreement, Mercury Agreement, Cree Employment Agreement, Nadoshtin Agreement, Boumhounan Agreement, the Agreement Concerning the New Relationship between Hydro-Québec/SEBJ and the Crees of Eeyou Istchee, and the Sarcelle Agreement.

These Cree/Hydro-Québec Agreements resulted in the creation of numerous corporations such as the Opimiscow Company, Eeyou Namess Corporation, Apatisiiwin Corporation, and Nadoshtin Company. These entities pursued similar mandates, resulting in a great deal of unnecessary confusion.

In August 2004, the Grand Council of the Crees (Eeyou Istchee), the Cree Regional Authority, the nine Cree Nations (Chisasibi, Whapmagoostui, Wemindji, Eastmain, Waswanipi, Nemaska, Waskaganish, Mistissini, and Oujé-Bougoumou), Hydro-Québec and SEBJ executed an agreement known as the Agreement Concerning the Administration of the Cree-Hydro-Québec Agreements and the Niskamoon Agreement, referred to as the "Niskamoon Agreement."

Principle objectives

The Niskamoon Agreement called for the creation of a not-for-profit corporation, Niskamoon Corporation, whose principal objectives are to:

 Facilitate, simplify and accelerate access to the benefits, measures, resources, and programs under the Cree/Hydro-Québec Agreements for the Crees, the Cree communities, and other Cree entities

• Provide a more efficient framework for cooperation between the Crees and Hydro-Québec with respect to the implementation of the Cree/Hydro-Québec Agreements

- Provide more effective mechanisms for the implementation of the Cree/Hydro-Québec Agreements
 - Streamline and render more effective the administrative costs to the Crees associated with the implementation of the Cree/Hydro-Québec Agreements
 - Bring better coherence to the implementation of the Cree/Hydro-Québec Agreements
 - Regroup under Niskamoon Corporation large parts of the administration and management of the Cree/Hydro-Québec Agreements



Operating Budget and Administrative Agreement

Niskamoon Corporation approved a total operating budget of \$3,741,960 for the financial year of April 1, 2013 to March 31, 2014. This amount is drawn from the Funds managed or controlled by the Corporation in accordance with the provisions of Sub-section 3.7.2 of the Niskamoon Agreement.

As Niskamoon Corporation represents the arm of the Cree Nation Government (CNG) in relations with Hydro-Québec, the Corporation maintains a close working relationship with the CNG through an administrative agreement.

Niskamoon Community Contribution Agreement

On September 1, 2004, Niskamoon Corporation signed nine (9) Community Contribution Agreements with each of the Cree communities: the Cree Nation of Chisasibi; the Whapmagoostui First Nation; the Cree Nation of Wemindji; the Eastmain Band; the Waswanipi Band; the Cree Nation of Nemaska; the Crees of the Waskaganish First Nation; the Cree Nation of Mistissini; and the Crees of Oujé-Bougoumou.

These Agreements were renewed in June 2006 and are automatically renewed and indexed on an annual basis thereafter. In 2013-2014, in accordance with these Agreements, Niskamoon Corporation paid an amount equal to \$95,518 for the services of a Community Coordinator for each of the nine (9) Cree communities.



Board of Directors

The Niskamoon Board of Directors consists of 8 people appointed by the members of the Corporation, namely, the Grand Council of the Crees (Eeyou Istchee) and the Cree Regional Authority. Please note that while Hydro-Québec is not a member of the Corporation, it recommends three directors to the Board.

The Directors of Niskamoon Corporation are:



Ms. Violet Pachanos, President



Mr. Kenneth Gilpin, Vice-President







Mr. Lawrence Jimiken



Mr. Mathieu Boucher





Dr. Matthew Coon Come

Mr. Paul John Murdoch



Mr. Daniel Lauzon



Staff Members



Cathleen Parker Treasurer, Nemaska



Kevin Roussel, Corporate Secretary, Montreal



Robbie Tapiatic, Director-Remedial Works, Chisasibi



Marc Dunn, Director-Environment, Montreal



Diane Thibault, Director - Training and Employment, Rouyn-Noranda



Daniel Bernier, Director – Finance, Nemaska



Linda Corston, Executive Assistant, Ottawa



Louise Tanoush, Accountant, Nemaska



Diane Moar, Office Administrative Assistant, Nemaska



Noreen Moar, Compliance Officer, Nemaska



Cynthia Taylor, Communication & Archiving/ Database Officer, Montreal



Caroline Pepin-Roy, Student Life Animator, Rouyn-Noranda



Jean-Luc Morin, Student Life Animator, Amos



Shawnessy Jacko, Coordinator of Student Support Measures



Nadia Duquette, Student Services and Office Clerk, Rouyn-Noranda



Data and Technical Clerk



Shirley Chiskamish, Office Administrative Assistant Chisasibi



Laure Beziers, Implementation Coordinator - Re-appropriation Agreement (Temporary), Montreal



Colette Allen, Student Employment Skills and Competencies Development Counsellor, Rouyn-Noranda



Juliette Brien

2013-2014 Calendar

April 201	13 – No m	eeting					May	2013 – No m	eeting	
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BOARD OF DIRECTORS MEETING	BOARD OF DIRECTORS CONFERENCE CALL
TRAINING SESSION FOR LOCAL COORDINATORS	HOLIDAY

Community COORDINATORS

Chisasibi

Sam Cox

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Three key projects that add up to a good year

This year, I would like focus on projects by Elders, which I believe were very beneficial for our community.

The first of these was a crooked knife-making project. This knife is a traditional tool that is used to make snowshoes, snow shovels, paddles, toboggans, sleds, cooking utensils, and even toys. Usually, the tool is made from a piece of metal like an old axe file. One Elder told a story where a man, equipped with this tool alone, was able to get out of a sticky situation while out on the land.

The second project was about preparing hides. The elderly women in the community taught the younger generation how to scrape, dry, and stretch caribou and moose hides. The participants worked on the hides themselves instead of letting the Elders do it for them. This hands-on experience teaches them how to work on their own. The finished hides usually end up as lacing for snowshoes or for making mittens, gloves, and traditional ritual garments for events such as the Walking Out Ceremony.

The firewood supply project assisted many Elders with wood for their cabins out in the bush. The firewood was cut by several younger adults, which they delivered to various camp locations. Both dry and green wood was cut down, depending on the type Elders wanted to use. Many Elders and handicapped persons now require assistance as they are no longer able to cut wood for themselves, but would still like to go out and stay on the land like before.

Funding from Niskamoon Corporation for these 3 projects totalled \$45,000.



Eastmain

Gregory Mayappo

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The 2014 Spring Airlift

One of our most successful projects of the past year was the 2014 Spring Airlift. It started on May 5, 2014 and ended three weeks later on May 26. It was good to see so many members of the Cree Nation of Eastmain continuing to celebrate traditional values during the most popular season of the year – the arrival of the geese. I was proud to be part of the project, providing coordination and assistance to community members as they travelled to their camps and back to the community once the spring hunt was over.

The 2014 Spring Airlift helped create short-term employment for four members of the community, which in turn provided financial benefits for their families.

Thumbs up for our special crew – Sherman Mayappo (Supervisor), Mervina Cheezo (Dispatcher), Soleil Brown (Agent), and Sophia Cheezo (Agent) – without whom the 2014 Spring Airlift would not have been such a success.

wind day . . .



Mistissini

Ronald Blackned

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The Annual Youth Canoe Brigade

One of the projects I think is important to the community is the Annual Youth Canoe Brigade. The event was organized by the Mistissini Youth Council for local youths aged 16 to 29 years. The aim of the project is to get youths actively involved in outdoor activities and encourage to learn about Cree culture.

The length of the annual expedition, which takes place at Mistissini Lake, is around two weeks. The youth are led by

experienced Cree guides who show and teach them not only how to handle a paddle and canoe, but also how to set up temporary camps. They also learn and practise other survival skills.

Other projects that I think are achieving the goal of passing on traditional knowledge are the Winter Journey of Wellness, Cree Traditional Fishing and Traditional Medicine Projects, and Annual Traditional Gathering. These are important initiatives because they make use of Elders' knowledge and get people outdoors and learning, experiencing and appreciating how Crees survived in the past.







Nemaska

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Overview of achievements from April 2013 to March 2014

First of all, I would like to express my gratitude to Kenneth Tanoush, who replaced me during my medical leave from February to April 2013. Thank you, Kenneth, for doing an excellent job. Kenneth administered and monitored the Wood Supply and Winter Fishery Programs.

From April 2013 to March 2014, I coordinated and monitored a number of projects, including the construction of plywood cabins, creation of ATV trails, and implementation of community initiatives such as the Winter Fishery Program, Wood Supply for Elders Program, and Snow Removal at Campsites on Route du Nord and Nemaska Road.

ATV Trail/Trapline#R-18

The project consisted in clearing a series of ATV trails on PK 223 road, off Km 322 on Route du Nord, with these trails leading to spring hunting campsites. The ATV trail will allow easy and safe access to extensive hunting areas when pursuing traditional/cultural activities. The project was carried out by 4 manual labourers and involved marking, mapping, and clearing trees as well as removing debris. The project was carried out in May and June 2013.

Cabins/Spring Camps

New cabins were built for land users of Trapline#R16 and the campsite at Websjekat. Roof replacements were carried at 6 spring camps located in Kaoubat, on Nemiscau Lake. The projects were conducted by a field supervisor and 3 carpenters from August to October 2013. The cabin material suppliers were R&D lumber and C. Caron.



Completing Outstanding Reports

This initiative involved hiring 2 people with expertise in administration to provide assistance in preparing and completing outstanding reports for Niskamoon-funded projects for the months of June and July 2014. A total of 20 reports were completed, each covering 1 to 5 projects per funding agreement. I am grateful for this assistance and I am relieved that most of these reports have been completed.

Snow Removal at Campsites

The Snow Removal Program was overseen by the Nemaska Eenou Companee for camps located on Route du Nord and on the James Bay

Highway. The work was carried out by Cooperative forestière du Nord-Ouest. The Program ran from November 2013 to April 2014 on an as-needed basis.



Wood Supply for Elders and Land Users Program

The Wood Supply Program was in operation from January to March 2013, benefiting Elders and land users at campsites on Route du Nord, Nemaska Road, and the James Bay Highway. Three groups of 3 workers were created; they cut, transported, and piled the wood supply. In all, 20 people benefited from the Program this past year.

Winter Fishery Program

The Winter Fishery Program was conducted at 4 traplines from March to April 2013. It involved 24 participants for one month. The purpose of the project was to enable Cree knowledge and skills to be passed on to young people and community members who wish to pursue and learn winter-fishing methods and related activities, such as fish preparation and preservation. Fishing methods included fish nets and traditional ice fishing. The fish stock was provided to Elders and community members to promote the health benefits associated with eating various species of fish.



The Winter Fishery Program was carried out by the tallymen of Trapline #N25, Walter Jolly, Trapline #M33, Andrew Brien, Trapline #R-17, Neil Wapachee, and Trapline #R20, James Wapachee at various locations within their trapline territories. The Winter Fishery Program involved 4 supervisors, 16 field workers, and 4 general assistants. The role of the supervisors was to oversee and assist the field workers in carrying out of daily fishing activities and campsite maintenance tasks (ensuring water supply, preparing wood, removing snow, and transporting equipment and supplies as needed). The Program was coordinated and monitored by Kenneth Tanoush.

Conclusion and a word of thanks

This concludes my activity report for the past year. I would like to express my appreciation to everyone who took part in our projects and programs.



Oujé-Bougoumou

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A variety of projects focusing on development and tradition

The focus in the past year was on community and trapline projects, which we have developed thanks to Niskamoon Corporation's contribution. Many of the approved trapline projects were goose corridors. As for community projects, one of the most successful was our traditional training project. This 12-week project brought together youths and Elders to foster the Cree way of life.

This past year, 11 tallymen projects – which included wood-cutting and snow removal – were approved for funding from HQEF funds for remedial works.

A key project of the past year was the traditional fishing project, which was implemented in the fall of 2013. David Gordon Bosum coordinated and supervised this training project with assistance from 8 trainees: Ginette Coonishish Coon, Laurianna Mianscum, Brianna Moore, Victoria Shecapio Blacksmith, Peter James Mianscum, Timmy Bosum, Lindros Dixon, and Suzanne Kitchen.

The training site was at Lac Opataca at trapline O-48. The trainees learned how to set a fish net and how to check it. They learned techniques to clean and prepare fish as well as what kind of wood and moss to use to smoke fish on a rack. As part of the training, participants were shown how to monitor consumption of daily catches that included various species such as walleye, pike, and trout.

> This 14-day project (from October 13 to 26, 2013) was both popular and successful.

In conclusion, I would like to encourage all departments, entities, community members, and trappers to continue their involvement in developing projects. If you need help with your proposal, I will be glad to help!



Waskaganish

Tim Whiskeychan

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A year filled with challenges and successes

Kwei, Wachiyaa, Boujour,

It is my pleasure and honour to inform you of the projects I managed from April 2013 to March 2014. In the past year, I oversaw past projects and helped ensure that new projects were carried out effectively, including MacLean's Camp, Smokey Hill Fishing, Remedial Projects, the Elders' Wood Cutting Program, and projects for tallymen (involving equipment purchases and other activities).

Maclean's Camp Project started about two years ago and is now in the final stages. It was managed by a local committee and involved the rebuilding of camps as a benefit to youths, community members, and all users. I'm thankful that this project is almost complete. Thank you to the committee who made this project possible and thank you to the CTA and its group.

It's been over a year now since I have been working here, and I can say I had my share of challenges and good experiences. In addition to ongoing projects, I

was able to launch new projects for local tallymen and various entities. I can say that this year was a very interesting and challenging year, but above all I succeeded in fulfilling my mandate of assisting the tallymen to complete past projects and start new ones.

The Rupert River Navigation & Exploration Program was quite interesting, too. It targets only eligible tallymen within the affected zone. This year, I had the privilege of assisting the tallymen – it was my first year in this role as this activity used to be handled by Ryan Erless.

One of my most demanding and time-consuming tasks was closing past projects and reporting on outcomes. With assistance from our accounting staff and other personnel, the task is nearly completed.



Maclean's Camp Project, 2013-2014

Below is a list of some projects that were implemented this past year. In parentheses is the name of the departments that helped carry out these projects. Thank you.

- Smoky Hill Dock Installation (Waska Ressources)
- Smoky Hill Scooping North and South for Tallymen (Waska Ressources)
- Annual Canoe Brigade (Youth Council)
- Moose Hide Training Course (Cultural Department)
- Smoky Hill Blueberry Festival (Cultural Department)
- Waskaganish Spring Air Lift (CTA)
- Elders' Wood Cutting Program (Forestry Department)
- Re-appropriation Agreement Projects
- Snow Removal (SIIBII)
- Buoy Project on the Rupert River (Hydro-Québec)
- New projects for various tallymen
- Goose Pond KM 56 (I was privileged to test it and it worked)

I like working for people and I had to work extra hard to fulfil these projects. I'm happy to say that most projects were carried out and I would like to thank all those who helped me in making these projects possible. I'm happy to say I survived the first year and I'm looking forward to a prosperous year ahead. I'm sure I'll have a better grip of things and I'm looking forward to working with local entities and departments and eager to start implementing new projects for 2014-2015.

Waswanipi

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A year filled with successful projects

It is a great pleasure to announce that we had several successful projects in Waswanipi this year. Two projects that stand out were the traditional gathering known as Chiiwetau and the Waswanipi youth training project for which we received funding of \$60,000 from Niskamoon Corporation.

Chiiwetau

The Cree First Nation of Waswanipi once again held its annual traditional gathering and cultural fishing activity at the Old Waswanipi Post in the month of July. Each year, the community gathers at this historical site to remember and reflect on the past and share memories with family and friends. It is also a time to make new memories and celebrate and honour our culture, values, and traditions.

Traditional activities are still practised by many of the Elders, who continue to teach traditional fishing methods to the younger generation. The project is also designed to educate youths and children on the health benefits of traditional foods such as sturgeon and other fish.

The project will continue to provide employment to Elders and trappers who wish to participate. It provides Elders with an opportunity to teach and work with youths and other community members who want to learn about this important aspect of Cree culture.

Youth training

We had great tour as part of the 2013 Waswanipi youth training project. We welcomed guests from surroundings communities and non-natives as well. The Elders trained youths on how to set up traps and skin animals. They were trained on how to make snowshoes.

In closing

Other efforts funded by Niskamoon Corporation were an Elders' woodcutting project, a snow-removal project, the Waswanipi School Science project, and Waswanipi remedial works. We wish to acknowledge the continuous support of Niskamoon Corporation and express our sincere gratitude and appreciation for its generous contribution toward our community projects.



Wemindji

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Bringing science, nature, and sports together!

Another year has passed filled with projects, learning, sharing, and working with our local community members, from hunters and trappers to students and youths. One project in particular that enjoyed a successful run this past year was our own Camp Kukamonga, where science, nature, and sports interact!

Camp Kukamonga is held every summer from the end of June to the first week of August for children and youths aged 7 to 13 years. Registration this past year was up to 71 participants. Two groups were created: the 7-to-9-year-olds and the 10-to-13-year-olds.

At Kukamonga, 1 Camp Coordinator and 4 Camp Counsellors manage a schedule that runs 5 hours a day and 5 days a week. They go from noon to 5 PM. The curriculum structure is set to include 3 hours of science and 2 hours of diverse activities (including arts, sports, and games) that work around the weekly theme. The four main themes this past year were mineralogy, electricity, the properties of water, and climate, life and weather. As part of each theme, the campers went on hikes, treasure hunts with compasses, and tours of local facilities, such as the water plant. They also created their own projects, such as flashlights or bottle rockets, reproducing a spill, etc. Due to the forest fires that the past summer brought, Camp Kukamonga was unable to host the annual Old Factory Visit as it usually does.

With an increase in the number of participants each year since its inception

in 2006, the science camp is a successful program. Thanks to this initiative, we hope to discover one or more future scientists in our midst! Wishing you all a great year!





Whapmagoostui

George Sandy

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Firewood-cutting, cultural outing, traditional teachings, and more

I am pleased to share this summary of community projects in the Whapmagoostui First Nation made possible by financial contributions from Niskamoon Corporation.

The firewood-cutting project has benefited Elders who are physically unable to pursue this task in their traditional territories. In addition to benefiting consumers, the project provided temporary employment to those individuals who were hired to cut the firewood. In many cases, labourers went to the Elders' campsite and stockpiled the firewood for them to last for the entire season.

Our Cultural Outing was another project approved for funding that turned out to be a great success. The students who participated on this trip came back with stories of successful hunting and fishing. One memorable hunting experience occurred when caribou arrived at their camp. The hunters enjoyed the chance to clean the caribou they killed. The activities for this project took place at the camp of the late Sandy Masty, a well-respected Elder by those fortunate enough to have known him.

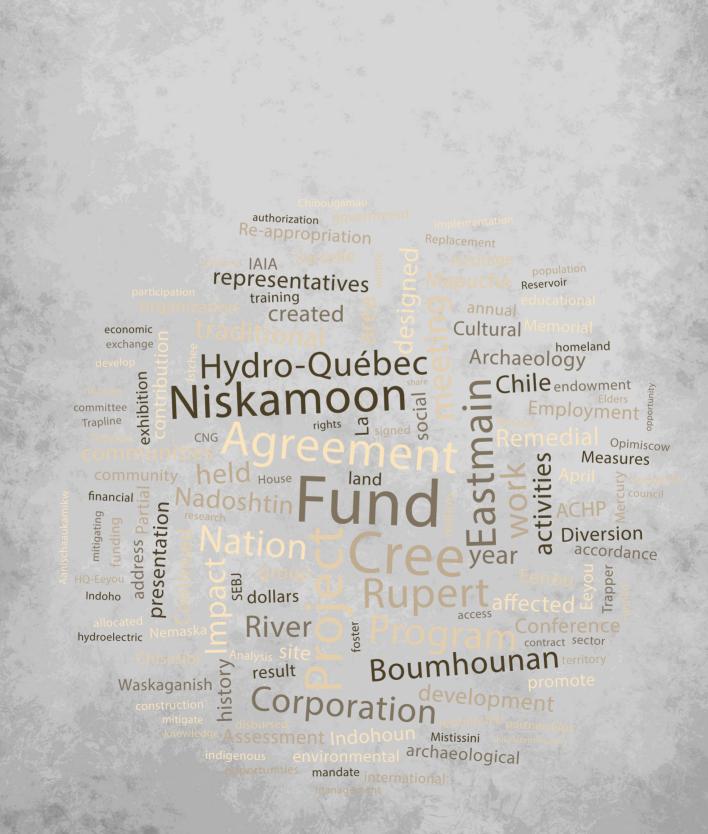
Traditional teachings by local Elders was an initiative that was partially funded by Niskamoon Corporation. The project benefited the whole community, be it youths or Elders. This type of teaching continues every year, and a financial contribution by Niskamoon Corporation is greatly appreciated by the Elders. The project included teachings on making snowshoes, curved knives, and traditional clothing and cleaning caribou hides.

Once again, the transportation subsidy greatly benefited community members who rely on the income security program as their only source of annual family earnings. This subsidy is provided at the discretion of the Board of Niskamoon Corporation.

In closing, I would to like mention that there are other projects in the planning stage, which we hope will materialize in the near future.



| Funds Under Management |



Hydro-Québec and Eeyou Fund

The Hydro-Québec and Eeyou Fund was established in accordance with Chapter 4 of the Agreement Concerning a New Relationship between Hydro-Québec and the Crees of Eeyou Istchee ("HQ-Eeyou Agreement"). The Fund consists of an annual contribution of \$7,000,000, indexed annually from 2004 paid by Hydro-Québec.

The Fund is designed to provide long-term funding in response to the impact of the La Grande Complex on the activities, economy, environment, and social well-being of the Crees. The Fund will continue to exist as long as the La Grande Complex is in operation.

In accordance with sub-section 4.3 of the HQ-Eeyou Agreement, the contribution of Hydro-Québec to the Fund for the financial year 2013-2014 is \$8,293,666.



Chisasibi House Replacement Program

The Chisasibi House Replacement Program is funded through the Hydro-Québec and Eeyou Fund and was developed jointly with the Cree Nation of Chisasibi to:

- Replace 122 housing units relocated from the Fort George Island
- Build 21 supplemental units to offset overcrowding
- Erect 20 prefab units to be used as transit homes during the Program's implementation

Niskamoon Corporation has committed an amount of \$3.5 million a year for approximately 10 years to implement the Program, for a total contribution of \$35 million. Since 2006, Niskamoon Corporation has disbursed \$24 million to this end. In June 2013, the Cree Nation of Chisasibi and Niskamoon Corporation executed a new agreement to extend the Program. In accordance with the new agreement, Niskamoon Corporation contributed \$2 million for the period of 2013-2014.

Progress report

As of March 31, 2014, progress in the Chisasibi House Replacement Program was as follows:

Category	Total units planned	Completed units	Balance
Transit	20	20	0
Replacement	122	74	48
Supplemental	21	10	11
Total	163	104	59

Cree Employment Fund

The Cree Employment Fund was created in accordance with the Cree Employment Agreement. While the Fund is held and disbursed by Hydro-Québec, it is subject to the control of Niskamoon Corporation.

The Cree Employment Fund is primarily designed to provide funding to the Technical Employment with Hydro-Québec (TEHQ) Program.

Hydro-Québec's contribution to the Cree Employment Fund for the financial year 2013-2014 is \$6,151,272.

Nadoshtin Agreement and Funds

The Nadoshtin Agreement was created to safeguard the rights of the Cree and provide them with certain benefits in connection with the construction, operation, and maintenance of the Eastmain-1 Project.

The Agreement calls for environmental, remedial, and mitigating measures designed to reduce the negative impacts of the Project – particularly on the populations of Eastmain, Mistissini, Nemaska, and Waskaganish - and allocates compensation where appropriate.

The Agreement enabled the management of road access and use of fish and wildlife resources during the Project's construction phase and continues to do so during its operating phase.

In addition, the Agreement fosters increasing community development through Project-related contracts, employment, and training opportunities for Cree individuals and businesses.

Two funds were created to support the aims of the Nadoshtin Agreement: the Nadoshtin Remedial Measures Fund and the Nadoshtin Eenou Indohoun Fund.

The Nadoshtin Remedial Measures Fund

The Nadoshtin Remedial Measures Fund was established to address the negative impacts of the Eastmain-1 Project. The Fund is designed to enable Crees living in the impacted area to pursue traditional activities and enhance the quality and productivity of environmental and biological resources.

The Fund's initial endowment was \$18,000,000 (in 2002 dollars), which is to be disbursed over a period of 15 years. The Fund is allocated to target communities as follows:

Community	Percentage
Eastmain	47.0
Mistissini	23.5
Nemaska	23.5
Waskaganish	6.0

The Nadoshtin Eenou Indohoun Fund

The Nadoshtin Eenou Indohoun Fund was created to foster opportunities for the trappers of Eastmain, Mistissini, and Nemaska directly affected by the Eastmain-1 Project. The Fund promotes traditional activities and provides the means to mitigate the effects of the Project. Its initial endowment was \$3,900,000 (in 2002 dollars), and funds are allocated as shown in the table below:

Community	Percentage
Eastmain	50
Mistissini	25
Nemaska	25

Boumhounan Agreement and Funds

The Boumhounan Agreement was created to address the impacts of the Eastmain 1-A Rupert River Partial Diversion and La Sarcelle Project.

Three funds were created to support aims of the Boumhounan Agreement: the Boumhounan Remedial Works Fund; the Boumhounan Eenou Indohoun Fund; and the Boumhounan Eastmain 1-A Rupert Mercury Fund.

The Boumhounan Remedial Works Fund

The Boumhounan Remedial Works Fund is designed to promote environmental and remedial works as a means of mitigating the negative impacts of the Eastmain 1-A Rupert River Partial Diversion and La Sarcelle Project. In so doing, it enables the Cree to pursue their traditional activities in the areas affected by the Project. The Fund's initial endowment was \$32,000,000 (in 2002 dollars).

The Boumhounan Eenou Indohoun Fund

The Boumhounan Eenou Indohoun Fund is similar to the Nadoshtin Eenou Indohoun Fund in that it is designed to create opportunities for the trappers of Eastmain, Mistissini, Nemaska, Waskaganish, and Wemindji directly affected by the Eastmain 1-A Rupert River Partial Diversion and La Sarcelle Project. Moreover, it promotes traditional activities and provides the means to mitigate the effects of the Project. The Fund's initial endowment was \$3,900,000 (in 2002 dollars).

Community	Traplines									
Eastmain	RE 1	VC 34	VC 35	VC37						
Mistissini	M 18	M 25	M 26	M 33						
Nemaska	N 23	N 24	N 24A	N 25	R 16	R 17	R 18	R 19	R 20	R 21
Waskaganish	N 1	N 2	N 9	R 4	R 5	R 11	R 12	R 13		
Wemindji	VC 20	VC 21	VC 22	VC 23	VC 28					

The directly impacted traplines by community are as follows:

The Boumhounan Eastmain 1-A Rupert Mercury Fund

The Boumhounan Eastmain 1-A Rupert Mercury Fund was used primarily to subsidize fishery restoration programs within the area affected by the Eastmain 1-A Rupert River Partial Diversion and La Sarcelle Project.

The Fund is now depleted. The remaining balance of \$80,000 was transferred from Hydro-Québec to Niskamoon Corporation in March 2014 and will be spent in the course of the 2014-2015 fiscal year.

Archaeology and Cultural Heritage Fund

The Archaeology and Burial Sites Fund

The Archaeology and Cultural Heritage Program (ACHP) is designed to help Crees learn about and celebrate their cultural heritage in areas affected by hydroelectric development. Created in 2002 as part of the Nadoshtin Agreement, the Program was continued in 2007 as part of the Boumhounan Agreement with funding from its Archaeology and Burial Sites Fund.

The Cultural Heritage Advisory Committee is the steering committee for the Program. It shapes the general values and orientation of the ACHP, fostering land-based activities and a "living heritage" approach. Cree Elders and land users play a

critical role in identifying key places to be investigated archaeologically and providing the knowledge and stories that are passed on to youths.

The Cree Nation Government (CNG) manages the ACHP under its Culture and Language Department, with funding from Niskamoon Corporation and other agencies. Since December 2012, the ACHP – previously located in Val-d'Or and Nemaska – is based in the new CNG Archaeology Lab at Aanischaaukamikw Cree Cultural Institute in Oujé-Bougoumou. All artifacts and other materials from the Program are now at Aanischaaukamikw.

In March 2013, a contribution agreement was signed for the remaining funds in the Boumhounan Archaeology and Burial Sites Fund. These funds covered the final stages in the execution of the

Program, including work carried out in 2012-2013 and related work proposed for 2013-2014. The agreement focused on the Rupert Memorial, Educational Activities and Products, and Compilation and Analysis.



Memorial

For affected land users, the Rupert Memorial is an important recognition of their love of the land and a means of remembering the people who are buried in the flooded zones. It will soon be erected at a site overlooking the Rupert Reservoir in one direction and the reduced-flow portion of the river in the other. The production of the main structure of the Memorial was completed in 2013-2014. Remaining work includes cutting aluminum panels according to the drawings produced by Tim Whiskeychan, building the concrete base, and erecting the Memorial. The installation is planned for summer 2014 and a dedication ceremony for autumn of the same year.

Educational Activities and Products

In 2013-2014, further educational products in electronic and print media were developed. A web site – called "Remember This" – was created as a module within creeculture.ca: it is based on material presented in the "Remember This" exhibition and relates to the Eastmain-1 project.

The ACHP team set the stage for the online presentation of the stories and archaeological findings from the Rupert Diversion, including the results of the SEBJ archaeological program. A contract was signed with Idéeclic, a web firm based in Gatineau, to create the site and much work was carried out to prepare and select the material to be showcased. Work on the site will continue in 2014-2015. Discussions were held with the SEBJ concerning the transfer of its archaeological information.

A strategy was developed to produce a popular-style book that will bring together the results of the SEBJ's archaeological research with those of the ACHP. Tentatively titled *Highway and Homeland: History and Archaeology of the Rupert River*, the book will include material from the flooded

areas (Rupert Reservoirs), the reduced flow areas and some unaffected, upstream, sections of the river. The SEBJ contributed \$35,000 for the production of the book. The CNG is currently seeking additional funds for the project.





Compilation and Analysis

The ACHP team continued the analysis of the archaeological findings from the flooded areas and other sections of the Rupert River, including sites near Waskaganish.



While the ACHP's work for Eastmain-1 is officially complete, some activities that began as Niskamoon-funded projects continue to be developed and are generating public interest.

Eeyou Istchee's First Travelling Exhibition

The "Remember This" exhibition tells the story of the Eastmain-1 lands from the perspective of the Elders, and presents the results of the research on history and archaeology. Originally funded by Niskamoon Corporation and the federal Museum Assistance Program, among others, the exhibition recently travelled to all of the Cree communities.

In 2013-2014, a special showing was held at the Chibougamau Town Hall from September 6 to 15, 2013. Animation was provided Johnny Neeposh, Francis Marcoux, and Matthew Trapper. The exhibition was visited by hundreds of adults and schoolchildren from Chibougamau and was a huge success.

Eastmain-1 Publication

The manuscript for a collection of articles on the Eastmain-1 archaeological project has been accepted for publication by the Museum of Canadian History in its *Mercury Series*, jointly published with the University of Ottawa Press. This book is now in press and will be launched in 2014-2015.









Opimiscow Indoho Fund

The Opimiscow Indoho Fund was established through the Opimiscow Agreement and is designed to support various types of activities and programs, including:

- Trappers' cabins
- Communications infrastructure
- Trapline management
- Self-insurance plans
- Transportation
- Traditional practices

The Fund consists of annual contributions of \$500,000 (in 1994 dollars) paid by Hydro-Québec to Niskamoon Corporation on the first working day of every year until 2043.

The annual payment for 2013-2014 was \$731,135, allocated as follows:

Community	Percentage	Amount
Chisasibi	70	\$511,794.50
Wemindji	30	\$219,340.50

Re-appropriation and Continued Use Fund

In 2012, the Agreement Regarding the Re-appropriation and Continued Use of the Area Affected by the Eastmain 1-A Rupert River Partial Diversion and La Sarcelle Project was signed between the Grand Council of the Crees (GCC), Hydro-Québec, and the Quebec government to address the impacts of the Project for as long as the Rupert River is partially diverted.

As part of the Agreement, three funds were created to enable individuals and communities to pursue their use of areas affected by the Project: the Continued Use and Re-appropriation Fund; the Specific Navigation Fund; and the Specific Training Fund.

The Continued Use and Re-appropriation Fund

The Continued Use and Re-appropriation Fund consists of \$2,750,000 indexed from 2012 for projects, works, studies, programs, and remedial and enhancement measures within the affected territory in accordance with the following principles:

- Allow for the continued use and re-appropriation of the territory
- Promote and facilitate the pursuit of traditional activities by Cree land users

- Direct funds to projects that promote traditional fisheries, the passing on of traditional knowledge about fishing, and the adaptation of traditional fishing methods
- Contribute to the regeneration and a better understanding of wildlife habitat
- Promote sustainability

The Specific Navigation Fund

For the benefit of the community of Waskaganish, Hydro-Québec shall pay \$9,750,000 to Niskamoon Corporation to address issues relating to navigation in the Rupert River estuary, specifically access to the Rupert Bay by the northern navigation channel.

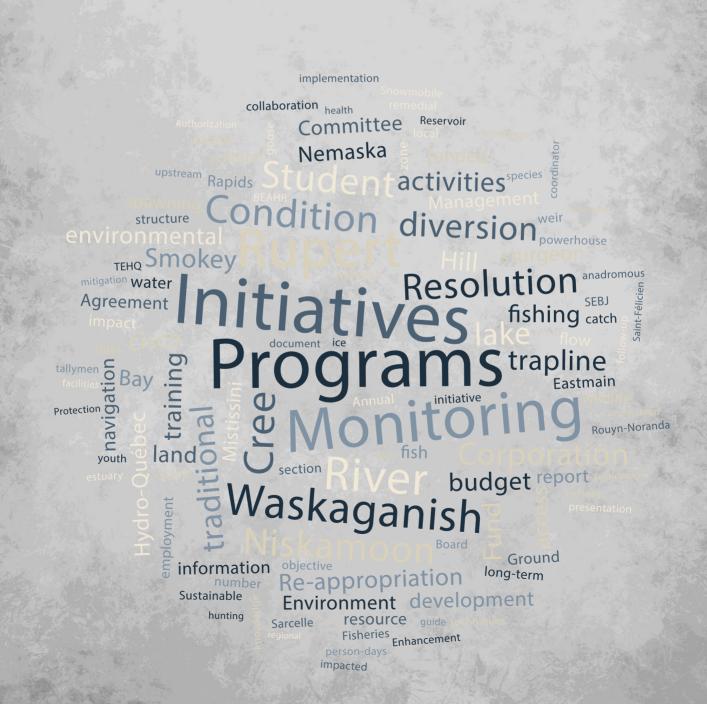
It should be noted that in addition to these funds, Hydro-Québec has agreed to develop, in close collaboration with the community of Waskaganish, waterfront facilities also designed to improve access and navigation in the Rupert River estuary.

The Specific Training Fund

To address Condition 6.42 of the provincial Certificate of Authorization, a specific financial contribution of \$1,389,000 has been established to enable Niskamoon Corporation to develop environmental training funds.

Bable building man half

Programs and Initiatives



Impact Assessment Annual Conference and Cultural Exchange with the Mapuche Nation

Following the completion of the construction phase of the EM-1A/Sarcelle/Rupert River Partial Diversion Project, Niskamoon Corporation decided to present – at the international level – the results of several years of building partnerships and working closely with Hydro-Québec. Publicizing this achievement to global audiences is designed to consolidate efforts of the past seven years and maintain key precedents regarding the implementation of projects on indigenous lands in conjunction with First Nation communities. Since the nature of these partnerships is complex, it seemed appropriate to relate the many different stories on different levels. For this reason, we invited a delegation of representatives to take part.

The International Association for Impact Assessment was selected as the best forum for presenting our results, since this body is the foremost international organization of academics and practitioners in this field. Moreover, the Crees have a long history of involvement in the Association. The 2014 conference was held from April 8 to 11 in Viña del Mar, Chile. Six Niskamoon representatives were on hand to make four presentations on different aspects of our working partnerships.

During the visit to Chile, Niskamoon representatives were requested by the Canadian Embassy to participate in a cultural exchange with organizations representing or working with First Nations in the host country. The development of relationships with Chilean partners is part of the mandate of the Embassy. As a result, meetings were held on April 7, 2014 in Santiago (the capital) as well as on April 14 and 15 in the south-central region of Araucanía, an area with a significant First Nations population, all belonging to the Mapuche Nation, the largest aboriginal group in Chile.

We attended various meetings in Chile. Overall, the trip was both educational and stimulating, both for Niskamoon Corporation and the various groups we

representatives with leaders from Villarrica, a grouping of Mapuche communities located in southern Chile. The Mapuche flag is proudly displayed.

Niskamoon

encountered. We trust that the Chilean delegations benefited from this experience and welcome future initiatives to strengthen the ties we established during our visit.

Meeting with Chilean government representatives

On April 7, following an introductory meeting with Patricia Fuller, the Canadian Ambassador to Chile, the Niskamoon delegation was received by María Fernanda Villegas, Chile's minister of social development. Also present were subsecretary Juan Eduardo Faundez and Alberto Pizarro, the director of CONADI. As part of its mandate, the ministry fosters social development in First Nation communities

(under the mandate of CONADI) in conjunction with Chile's aboriginal peoples' council. Discussions revolved around the history of the Cree Nation, its political context, and its relationship with the various levels of government in Canada.

The second meeting of the day was with the ministry of energy. Here, Niskamoon Corporation presented its organizational structure and operations with respect to remedial works that address the impacts of hydroelectric development. A discussion was held regarding consultations with communities and social acceptability as well as environmental challenges facing Niskamoon Corporation and Hydro-Québec.

The 2014 IAIA Conference

From April 8 to 11, Niskamoon representatives participated in the 2014 Annual Conference of the International Association for Impact Assessment (IAIA) in Viña del Mar, Chile. Cree organizations have a long history of active participation in events held by the IAIA, with a focus on indigenous issues as they relate to the impact assessment process. The Conference is designed to bring together practitioners and academics to discuss the state of impact assessment before, during, and following project authorization and suggest continual improvements to the process. The theme for this year's conference was "Impact Assessment for Social and Economic Development," which examined the notion that the process can help improve the social and economic development potential of large investment projects.

Niskamoon representatives delivered 4 presentations as outlined below:

Author	Title	Description
Marc Dunn & Robbie Tapiatic	Consultation Lessons from a Major Hydroelectric Project	The experience developed in consultation with local populations through the EM-1A project; how consultations were conducted and what lessons were learned.
Robbie Tapiatic & Marc Dunn	Niskamoon Corporation as a Model for Alleviating the Impacts of Hydroelectric Development	Presentation on Niskamoon Corporation's structure and mandate. Short history of the organization and description of various funding programs.
Violet Pachanos & Ryan Erless	Living with a Major Development Project	Brief history of the impacts of hydroelectric development on local Cree communities and the communities' efforts to cope with these impacts. Also, a look at how development is viewed today by Cree leaders.
John Paul Murdoch & Réal Courcelles	Benefit-sharing: Gaining and Maintaining People's Acceptance throughout a Project's Lifetime	Discussion focusing on how the EM-1A project was accepted by a majority of Crees. Presentation of the measures taken to ensure that this acceptance was maintained over time, including efforts to include people who did not initially support the project.



Shown from left to right: Niskamoon representatives Marc Dunn, Réal Courcelles, Robbie Tapiatic, Violet Pachanos and Daniel Lauzon (far right) with the Chilean Minister of Social Development, María Fernanda Villegas, the Director of CONADI, Alberto Pizarro, and the Subsecretary Juan Eduardo Faudez.







The presentations were well received by the audience. In addition to the presentations, Niskamoon representatives participated in a number of sessions, most notably those dealing with the indigenous sector. Finally, Niskamoon participated in the sector sessions, giving feedback on how to improve the participation levels of First Nation groups at IAIA conferences.

Meetings in the traditional homeland of the Mapuche

On April 12, meetings were held in Temuco, the capital of Araucanía province, the traditional homeland of the Mapuche people. The first meeting was held with Francisco Huenchemilla,

the superintendent for the province (a position equivalent to that of governor). A presentation was made regarding Cree organizations and their current political framework.

Next, a meeting was held with CONADI elected representatives. CONADI represents Chilean aboriginal groups and therefore have officials from different Nations throughout the country. Presentations revolved around the history of the Cree Nation and its current political context.

Lunch was held with representatives from ENAMA, a Mapuche organization that carries out programs to improve the quality of life of mainly urban Mapuche communities. In this sense, their work most strongly resembled that of Niskamoon. The meeting was spent comparing the work of the two organizations, the challenges we face and how we resolve them.

The last meeting of the first day was held at Observatorio Ciudadano, an NGO that works in the area of human rights in the context of development projects.



John Paul Murdoch and Réal Courcelles presenting at IAIA 2013 in Viña del Mar, Chile.

Lunch with ENAMA, a Mapuche organization. From left to right: Gonzalo Huichalaf, ENAMA Environment Director; Violet Pachanos; the owner of the traditional Mapuche restaurant Epu Newen; Ambassador Patricia Fuller; and Hugo Alcamán, Director of ENAMA.



The discussions revolved around relations between First Nation communities and developers, the benefits of partnership-building, and the lessons learned for Crees.

The second day consisted of a visit to Kuifi Mapu, a small community located in the eastern sector of the Mapuche territory, known as Villarrica, located at the foot of an active volcano. This visit was by far the highlight of the trip. Here, Chiefs of the various communities nearby received us in a *Ruca*, a traditional Mapuche building used for gatherings and meetings, very similar to a Michuap. Here, the participants welcomed the group with music, dancing, and food. The meeting consisted of a presentation of the Cree Nation of Eeyou Istchee, its history and current situation. The participants were very grateful for the opportunity to meet and discuss their own struggle with Cree representatives and truly appreciated

our presentation. It was an experience that no one will ever forget.

Niskamoon Corporation would like to thank the Canadian Embassy in Chile for organizing our meetings in Chile. In particular, we would like to thank Ambassador Patricia Fuller for accompanying the group to most of the meetings.

We believe that it is important for Crees to share their experiences with other First Nations throughout the world that are themselves struggling to achieve political and social self-determination. We hope to participate in future IAIA conferences, advocating for a stronger presence of other First Nation groups in the Impact Assessment process for the benefit of all.



Traditional Mapuche food



Robbie Tapiatic and Violet Pachanos being shown traditional Mapuche moves on the dance-floor.



Violet Pachanos introducing Marcial Collin, Chief of the Mapuche Nation of Villarrica

Fisheries and Health Committee

In 2013, Niskamoon Corporation undertook a major review of its programs and policies. The review, which was performed in close collaboration with regional and local coordinators, aimed to create a new vision of the Corporation that reflects current realities. As a result of the depletion of the Namess funds for fishing, the Board of Directors reviewed future financial support for culture and fishing. Consequently, the Fisheries and Health Program was replaced by two similar initiatives:

- Cultural Outings/Events and Cultural Enhancement, which include projects that promote Cree culture such as annual events, outings and renewable projects, and unique initiatives.
- Fisheries Enhancement, which include smallscale fishing projects designed to promote the passing of traditional fishing-related knowledge to future generations.

To find out more about these programs, see the Administrative Guide at www.niskamoon.org.

Please note that the changes outlined above do not alter the Remedial Works Program.

Traditional and cultural activities

Traditional and cultural activities encompass any non-denominational activity during the year that promotes Cree culture and the teaching of traditional and cultural customs. They may include but are not be limited to canoe brigades, winter journeys, summer gatherings, and Aboriginal Day festivities. Niskamoon Corporation will fund traditional and cultural activities by providing 50% of the total cost per project for a maximum of \$100,000 for one year for each community.

At its discretion, Niskamoon Corporation funds special project initiatives that promote Cree cultural activities. Please note that these projects are funded for one time only and, as such, are not included in the maximum annual funding of \$100,000.

Funding for these projects is derived from the Hydro-Québec-Eeyou Funds.

Approved funding

The table below outlines funding that has been approved in the 2013-2014 fiscal year for Cultural Events/ Outings projects and traditional and cultural activities.

Community	Approved funding
Whapmagoostui	\$335,816
Chisasibi	\$172,862
Wemindji	\$80,000
Eastmain	\$83,000
Waskaganish	\$30,000
Nemaska	\$66,062
Waswanipi	\$70,000
Ouje-Bougoumou	\$60,000
Mistissini	\$70,000
Regional	\$100,000

Fisheries Development and Enhancement

While the funds earmarked for fishing projects have, for the most part, been depleted, Niskamoon Corporation considered that it would be best to continue to support the development of Cree traditional fisheries due to their considerable health and cultural benefits.

To be considered for funding, fishery projects must include a strong commitment to the training of youths and passing on of traditional Cree fishing knowledge.

The new program is designed to:

- Ensure the sustainable, long-term use of aquatic resources valued by the Crees
- Restore fishing practices through the development of fishing installations and methods traditionally used by the Crees
- Strengthen Cree fisheries through initiatives that foster long-term and self-sufficient activities and pursuits

The following priorities were identified for funding programs:

- Self-sustainability
- Community involvement
- Respect and promotion of traditional values
- Increasing health benefits through fish consumption
- Involvement of youths

The table below presents the 2013-2014 funding of fishery programs by community.

Communities	Approved funding		
Oujé-Bougoumou	\$21,733		
Nemaska	\$59,169		
Waskaganish	\$62,445		
Total	\$143,347		



Technical Employment with Hydro-Québec

This section summarizes efforts made to ensure the success of the Technical Employment with Hydro-Québec (TEHQ) program. In August 2003, Centre Polymétier in Rouyn-Noranda welcomed the first group of 12 students enrolled in the TEHQ program. A decade later, the adventure continues with as much enthusiasm and commitment as ever. This past year, we welcomed nearly 60 students into the 4 TEHQ programs and prerequisite and French immersion programs.

This school year has produced a record number of students, graduates, and new employees at Hydro-Québec. Twenty students completed their training and earned diplomas leading to permanent technical jobs at Hydro-Québec. The courage and determination shown by these graduates (3 women and 17 men) in undertaking this personal and professional challenge is deserving of recognition. Congratulations!

Once again this year, Niskamoon Corporation provided support to students through various personalized measures and programs. Contribution by our partners, including the Cree School Board, Hydro-Québec, and various educational institutions, also made this possible.

Training information session

In lieu of an annual recruitment tour, representatives of Niskamoon Corporation and Cree School Board hosted a one-day training information session for all frontline Cree workers in the fields of training, education, and human resources.

On January 23, 2014, Cree School Board Guidance/Academic counsellors, Student Affairs Technicians (including post secondary), Sabtuan Adult Education Consultants, a Sabtuan Adult Education Guidance counsellor, a Sabtuan Adult Education Communications Consultant and the Niskamoon Local Coordinators all gathered in Rouyn-Noranda to learn more about Niskamoon Corporation's training programs. Presentations included:

 "Technical Employment for Hydro-Québec (TEHQ) Program" by Diane Thibault, Regional Director for Employment & Training at Niskamoon Corporation and Andrea Kitchen, TEHQ Program Administration & Recruitment Coordinator at the Cree School Board/ Niskamoon Corporation

- "Hydro-Québec" by Claude Migneault, Advisor for Cree Integration at Hydro-Québec's La Grande and Production divisions
- "Natural Environment Technology (NET) Program" by Yves Marchand, Pedagogical Counsellor at Centre d'études collégiales in Chibougamau

Also included were tours of the Niskamoon Rouyn Student Centre and Centre Polymétier (the latter conducted by Paul Kelly, Associate Director of Centre Polymétier).

Overall, the recruitment session was very well received by participants, and an increase in applications to the program was noted in the months following the event.



Back row: Rene Blackned, Tim Whiskeychan, Ronald Blackned, Darryl Diamond, Yves Marchand Fourth row: Sam Cox, George Pisimopeo, Dusty McBrine, Stella Jolly, Bessie Tomatuk Third row: Patricia Richard, Luc Bertrand, Geraldine Mark, Tommy Rabbitskin Second row: Philomene Mianscum, Claude Migneault, Eve-Line Laundry, John Jolly Front Row: Paul Castonguay, Margo Mianscum-Cooper, Cynthia Taylor, Diane Thibault, Andrea Kitchen, Randy Martin, Roberta Neacappo, Florence Peace Were present but missing from photo: Eric Grimstead, Tim Whiskeychan, Joanie Verret



Industrial Construction and Maintenance Mechanics Program graduates: Glen Salt, Lucien Matches, Nicholas Serafinowicz, Tommy Neeposh, Steve Matches, Pidaban Polson

Graduation ceremonies

Two graduation ceremonies were held this year. The first ceremony was organized by Centre Harricana (a vocational training centre) in Amos on November 1, 2013. Six students graduated from the Industrial Construction and Maintenance Mechanics Program. The second graduation ceremony was held by Centre Polymétier in Rouyn-Noranda on May 15, 2014. Thirteen students graduated from the Automated Systems Electro-Mechanics Program. A student also graduated from Heritage College in Gatineau with a degree in Electronics Technology in Telecommunication/Computers. In addition, six students participated in the Centre Élisabeth-Bruyère Gala recognition ceremony in Rouyn-Noranda. They completed the prerequisites allowing them to enrol in one of the 4 TEHQ programs. It is always a very momentous occasion when graduates share this proud moment in the presence of their families. friends, and representatives of partner organizations.

Community involvement

As part of their academic training, students are encouraged to promote values that are important to them. In October, Abitibi-Témiscamingue received a visit from Dr. Stanley Vollant, who was on his trek as part of the Innu Path Project. Students and staff participated in the event, and some were brave enough to join him for a few miles. A dinner was held in his honour at the Niskamoon Student Centre, which was attended by Mario Provencher, Mayor of Rouyn-Noranda, Centre Polymétier staff, and Niskamoon Student Centre management and personnel. As the travellers passed through Amos and Pikogan, students from Centre Harricana joined them



Dr. Stanley Vollant and students from the Centre Élisabeth-Bruyère and Centre Polymétier at the Niskamoon Student Centre in Rouyn-Noranda

with their teachers and the Student Life Facilitators. Exchanges were friendly and sincere. Dr. Vollant was impressed by our students' courage and determination. He stressed their importance in developing

> relations between Aboriginal and non-Aboriginal people. He urged them to continue to move forward to achieve their dreams and inspire future generations.

Automated Systems Electro-Mechanics Program graduates from left to right: Janice Napash, Fabrice Gagnon-McKenzie, Crystal Diamond, Stéphane Lessard, Maryssa Mapachee, Étienne Thibodeau, Jean-Philippe Chiasson, Tony Mowatt, Nicholas Ratté, Tyrone Jolly-Grant, Julie Wabanonik, and Thierry Duquette (absent from the photo: David Jolly)





Hydro-Québec coaches' event

For the past three years, Hydro-Québec has organized a training session for their "coaches." These are the people who welcome and accompany new workers during their probationary period, including all Cree workers. This year, Niskamoon Corporation agreed to take part in the event to emphasize how important these individuals' contribution is to the success of the TEHQ Program. Kenneth Gilpin, Vice-President of Niskamoon Corporation, spoke to the group and underscored the uniqueness of the TEHQ Program at both the provincial and international level. Daniel Lauzon, Director of Human Resources at Hydro-Québec and a Niskamoon Board Member, and Diane Thibault, Director of Training and Employment at Niskamoon Corporation, both made presentations on the status of the project since its implementation in 2003. Niskamoon Corporation gifted a Tamarak to all participants at the session in celebration of the Program's 10th anniversary.

Student life

Each year, multiple social activities are organized to help students and their family integrate into their new environment. Movies and shows are very helpful. At the International Film Festival in Abitibi-Témiscamingue, students and their families attended the premiere of a documentary film titled Suuhk! Suuhk! Hockey directed by Vincent Audet-Nadeau and produced by Stéphanie Verrier. This was a very proud moment.

Sports activities are always popular with both spectators and participants. Hockey is especially popular. Hockey lovers enjoyed exciting playoff series in the junior leagues and the National Hockey League. Friendly rivalries and the famous "Battle of 117" between the Rouyn-Noranda and Val-d'Or clubs were also highlights.

Students took apart in other activities, such as bowling, downhill skiing, golf, and indoor and outdoor physical training. In addition, there were group dinners, theme days, the Christmas Party, and gifts for their children. Not to mention end-of-year travel for graduates and their families. Centre Harricana graduates travelled to Mont-Tremblant in February, while Centre Polymétier graduates spent time in and around Montreal. The Student Life Facilitators' hard work made these activities possible. Jean-Luc Morin in Amos and Caroline Pépin-Roy in Rouvn-Noranda showed outstanding dedication to our students.

Employment

Hydro-Québec faced many challenges this past year. In addition to the integration of new employees, it welcomed nearly 30 practicum students at their James Bay facilities.

The following tables below show the growth in the number of permanent employees in each job category:

Table 1:Permanent employees at Hydro-Québec, December 1, 2013				
Year	Permanent Cree employees	Cree employees with over 2 years of experience		
2002	14			
2003	14	—		
2004	14	—		
2005	22	8		
2006	32	20		
2007	31	14		
2008	35	15		
2009	43	14		
2010	45	12		
2011	47	39		
2012	53	40		
2013	59	46		

Table 2:	The 4 job sectors in December 2013			
Year	Position	Number & distribution		
2002-04	Apparatus Mechanic & Apparatus Electrician	13 (9, 4)		
2005	Apparatus Mechanic & Apparatus Electrician	21 (17, 4)		
2006	Apparatus Mechanic & Apparatus Electrician	31 (23, 8)		
2007	Apparatus Mechanic & Apparatus Electrician	30 (22, 8)		
2008	Apparatus Mechanic & Apparatus Electrician	34 (24, 10)		
2009	Apparatus Mechanic & Apparatus Electrician & Telecom Technician	41 (29, 11, 1)		
2010	Apparatus Mechanic & Apparatus Electrician & Telecom Technician & Automation Technician	42 (31, 10, 1)		
2011	Apparatus Mechanic & Apparatus Electrician & Telecom Technician & Automation Technician	47 (33, 11, 1, 2)		
2012	Apparatus Mechanic & Apparatus Electrician & Telecom Technician & Automation Technician	*50 (37, 9, 2, 2)		
2013	Apparatus Mechanic & Apparatus Electrician & Telecom Technician & Automation Technician	56 (38, 14, 2, 2)		

*Three individuals were employed as operators. Twenty people were engaged in the hiring process or awaiting permanent status.

Niskamoon Corporation is proud to present its forecast for student enrolment for the year ahead:

Table 3: Recruitment and Retention 2014				
Institution	Program	# students		
Pour Parler, Gatineau	Orientation Program	25		
Centre linguistique de Jonquière	French Immersion	6		
Centre Élisabeth-Bruyère	Pre-requisites Program	10		
Centre Polymétier (Year 1)	Automated Electromechanics	15		
Centre Polymétier (Year 2)	Automated Electromechanics	11		
Heritage College	Electronic Technology (Telecom/Computers)	1		
Cégep de l'Outaouais	Electronic Technology (Telecom/Computers)	2		
Cégep de l'Abitibi-Témiscamingue	Industrial Electronics (Instrumentation/Automation)	3		
Cégep de l'Abitibi-Témiscamingue	Civil Engineering Technology	1		
Cégep de Saint-Laurent	Electronic Technology (Telecom/Computers)	1		
Centre Harricana (Year 1)	Industrial Construction Maintenance Mechanics	10		
Centre Harricana (Year 2)	Industrial Construction Maintenance Mechanics	6		



Natural Environment Technology Program

In summer 2013, students in the Wildlife Management option of the Natural Environment Technology (NET) Program attended preparatory courses for the autumn semester, while students in the Environmental Protection option completed an internship at the Éléonore mine with the consulting firm, Pesca Environnement. The Stay in the Natural Environment course was given in August in conjunction with an Elder from Mistissini.

Sustainable Development courses

Students began autumn classes in the week of September 3. Wildlife Management and Environmental Protection students were brought together in the Sustainable Development 2 course (which followed Sustainable Development 1 offered in spring 2013). In Sustainable Development 1, students planned a sustainable development project, which they had to implement in Sustainable Development 2. Students were also required to secure their own funding for this project. To this end, they completed Niskamoon Corporation's funding

request forms. Requests were assessed and funds disbursed. This funding enabled students to pursue their projects – which included producing recycling bin signage and a document identifying recyclable items – throughout the semester.

Management of Aquatic Habitats

Students in the Wildlife Management option took Management of Aquatic Habitats jointly with students in the Wildlife Management option at Saint-Félicien CEGEP. Together, the students carried out development activities in a stream on the premises of Club Colonial Outfitters, located south of the Ashuapmushuan Wildlife

Reserve. The stream runs through a spruce forest in the Canadian Shield. As part of their Management of Terrestrial Habitat course, NET Program students continued the wildlife-forest development activities that the Saint-Félicien students had previously started in the teaching and research forest at Chute-à-Michel, in Saint-Félicien. In addition, they had the opportunity to

speak with Claude Dussault of the MDDEFP (Ministry of Sustainable Development, Environment, Wildlife and Parks) in the Saguenay-Lac-St-Jean region. The issues they discussed included logging activities and the impact on the woodland caribou population in the Lake Mistissini area.

The other courses in the Wildlife Management option were given in the Chibougamau area in collaboration with the Cree Regional Authority's Environment section and the Chibougamau office of the MDDEFP.

Tour of the Eastmain-1 camp

Students in both options also had the opportunity to take a trip to the Hydro-Québec Eastmain-1 camp. Accompanied by Hydro-Québec environment officials and Cree representatives, the students were able to see the mitigation measures taken due to the deviation







of the Rupert River and construction of the Eastmain-2 powerhouse. They also learned about residual material processing and recycling and reusing materials in a northern campsite.

Environmental techniques at the Éléonore mine site

Students from the Environmental Protection option had the opportunity to practise mining-specific environmental techniques at Goldcorp's Éléonore mine site. They applied these techniques under the supervision of environmental technicians from the Éléonore mine. As part of the Biological Assay and Matter 2 course, the students visited the Saint-Félicien CEGEP laboratories to use the latest tools and techniques.

Winter 2014

As students in the Wildlife Management option dropped out of their training program, winter 2014 classes were cancelled. Only the Environmental Protection option was provided, with training activities given in the Chibougamau area in collaboration with the Mining section of the Ministry of Natural Resources and the Troïlus JV mine. For some of the activities in the Soil Pollution and Residual Material courses, however, the students travelled to Rouyn-Noranda to learn about environmental protection techniques and mitigation measures carried out by mining and environmental companies as well as inventory and follow-up techniques used by the Environment section of the MDDEFP. Currently, students are taking their Training Course in Environmental Protection. They complete their program in late May 2014.

First NET graduates

Ernie Rabbitskin

Felix Quessy-Savard

Melissa Etapp

The first ever graduation ceremony for the NET program was held on June 11, 2014 in the Billy Diamond Memorial Hall at the Aanischaaukamikw Cree Cultural Institute in Oujé-Bougoumou. The three graduates, all from the original class of autumn 2011, are:

Name

Community Chisasibi Mistissini Chibougamau

As graduates of the Environmental Protection program, they are now certified Environmental Technicians.

Niskamoon Corporation extends its warmest congratulations to all three graduates for their hard work in completing the program and wishes them the best of success in future endeavours. The Corporation would also like to say thank you for showing the path forward and providing inspiration to future graduates.







Report

The Building Environmental Aboriginal Human Resources (BEAHR) Program is an initiative by ECO-Canada (a federal, not-for-profit organization) to develop human resources in Native communities. The Program provides under-educated participants with training that addresses the needs of the environmental job market.

Niskamoon Corporation has introduced this initiative into the James Bay region with its partners, CÉGEP Saint-Félicien, EnviroCree, and Hydro-Québec. Each organization possesses extensive experience in implementing environmental programs and pedagogical methods as well as solid expertise in applying specific techniques in the job market.

BEAHR is designed to: (1) equip Cree to work as environmental field assistants; and (2) to encourage under-educated Cree to continue their secondary and post-secondary training by developing their capacities and confidence.

The program's curriculum is based on National Occupational Standards, which define the basic skills required to work in the environmental field. Program graduates can work on various projects, including fishing and forest-harvesting. Upon graduation, students enjoy direct access to employers. Those who wish to pursue their education can do so, for example, through access to the Natural Environment Technology (NET) Program.

Students from inland communities (2013)

Thirteen inland Cree youth were accepted into the first year of the BEAHR Program. Nine went on to complete a three-week instructional training module in Mistissini (March 25 to April 10), provided by the NET Program and EnviroCree consulting instructors.

Later, seven students took part in two-week practicums with environmental monitoring teams conducting environmental follow-up as part of the EM-1A Sarcelle/Rupert Diversion Project. The students took part in fish biology, archaeology, and re-vegetation of affected areas. They developed a broad range of skills, which eased their access to the environment job market. Some have already been offered more work in the region and further employment opportunities in the summer. Overall, organizations involved in hosting the practicums had very positive comments regarding the trainees' motivation and preparedness.

Successful graduates received a certificate recognizing their completion of the program in a graduation ceremony held on November 25, 2013 in Mistissini. Students were also strongly encouraged to follow a formal diploma program, such the NET Program to ensure sustainable long-term employment in the environment. As a result, of the seven graduates, two had plans to enrol in the NET Program in autumn 2014.





Students from coastal communities (2014)

This year, building on the model developed in the 2013 BEAHR Program for inland Cree communities, Niskamoon Corporation has brought together the same partners to extend the Program to coastal Cree communities.

The goal is to train 15 under-educated Cree in the environmental field, enabling them to learn the basic environmental techniques needed to work as field assistants on a temporary basis. The project will take place over 30 weeks (May to December) with the instructional portion in Chisasibi (May 12 to 30) and practicums (summer 2014) in work camps related to the EM-1A Project or with other development companies and projects in the region (for example, Goldcorp and Kaweshekami Environnement).

This year's instructional session will include: (1) classroom learning and practice drills led by a teacher from Cégep Saint-Félicien with the additional participation of an environmental professional designated by EnviroCree; and (2) Cree Traditional Ecological Knowledge (TEK) provided by Cree Elders from Chisasibi and developed in collaboration with the Cree Trappers' Association.

The training will end with an evaluation of each candidate and recommendations regarding next steps toward a secondary school leaving certificate. To this end, continuing education various programs will be considered. In addition, contacts with the Cree School Board will be provided.

It is anticipated that this second year of the training experience will provide coastal community trainees with the same confidence and tools necessary to complete their studies and become fully trained professionals.

In closing

The environment is one of the fastest-growing employment sectors in North America, and James Bay is no exception. The wide range of upcoming development projects in the mining and energy production sectors will require environmental authorizations that are validated through field data collection in the aquatic and terrestrial environment.

The BEAHR Program seeks to expose young Crees to the exciting new career opportunities in this sector. According to Eco-Canada, 80% of candidates admitted to the BEAHR Program successfully complete it; of these, 70% find employment in the environment sector.

This unique training program provides opportunities for the Cree people for personal growth, career development, and community service. It is a new and innovative way to improve employability skills and create work opportunities for our youths.



Remedial Works Program

In the course of the past year, Niskamoon Corporation has made many adjustments to the Remedial Works Program to ensure that it addresses the needs of trappers and land users. Funds have to be rationalized to ensure they produce expected benefits in the years ahead.

With the help of the Local Coordinators, we have made changes in our policies, for example, we will prioritize the Multi-purpose Trans-Eeyou Trail to benefit the Communities (see map). When changes are made, the Local Coordinators discuss the issues during their training information sessions, which are held 3 times a year. Suggestions are presented to the Board of Directors for a decision. When changes are made, the Niskamoon Team works in collaboration with all levels of management.

Niskamoon Corporation is responsible for designing, developing, approving, managing, and implementing remedial works projects in close collaboration with land users. The objectives of these projects are to alleviate the long-term impacts of hydro-electric development in Eeyou Istchee, promote traditional Cree land-use practices, encourage the transfer of traditional knowledge to younger generations, and help communities adapt to the ongoing impacts of development. Accordingly, 1,598 projects have been funded since 2002 in all Cree communities. In the past year, a total of \$3,843,444 was allocated, helping to create 8,723 person-days of employment. Altogether, since 2002, about 89,420 person-days of employment have been created.

Project selection criteria

Projects target Cree youths or trappers and their family who are directly affected by the La Grande Complex and Rupert Diversion Project. The criteria applied to the selection of projects also take into account the technical feasibility of the proposed works. In addition, a selection of projects addressing the indirect impact of this development on all Crees are funded each year, provided funds are available and projects comply with Niskamoon Corporation's policies.

Scope of the projects

Priority projects are to: (1) improve access to the territory; (2) improve shelters for traditional activities; and (3) enhance harvesting conditions (hunting territory and wildlife habitats). The following lists identify the different types of projects included in each of the categories.

Improvement of access to the territory

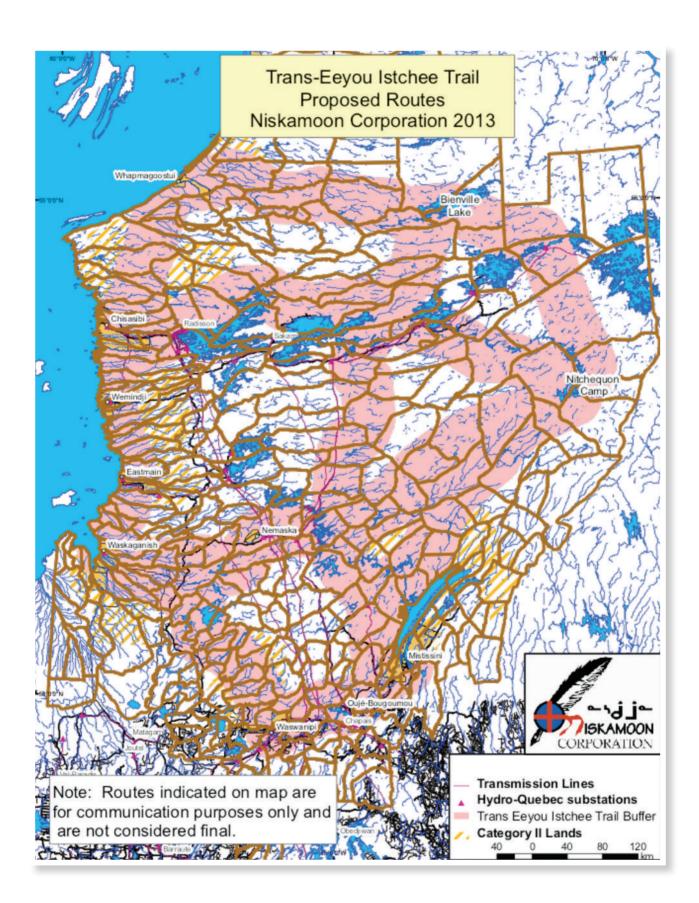
- Multi-purpose Trans-Eeyou Istchee Trail (see map)
- Portages
- Upgrading access roads
- Building parking areas
- Building hauling ramps and canoe racks
- Cleaning and marking navigation corridors
- Cleaning streams for navigation
- Snowploughing on secondary access roads

Improvements to shelters

- Building new trapper cabins
- Building individual storing facilities (sheds)
- Building community storing facilities
- (warehouses)

Enhancement of harvesting conditions

- Creating goose ponds, flyways, and goosefeeding areas
- Shore-cleaning on hydro-electric reservoirs

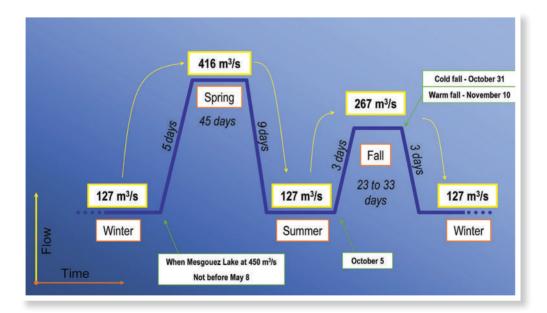


Communities	inities Project categories				Total	
	Access improvement	Shelter improvement	Elders' Wood Supply	Enhancement of hunting conditions & habitat		
Chisasibi						
# of projects	0	0	1	11	12	
Budget allocated	-	0	\$25,000	\$ 217,776	\$242,776	
Total employment in person-days	0	0	125	667	792	
Wemindji						
# of projects	1	1	1	0	3	
Budget allocated	\$79,998	\$60,000	\$ 25,000	-	\$164,998	
Total employment in person-days	n/a	90	n/a	0	90	
Eastmain		1				
# of projects	1	16	1	1	19	
Budget allocated	\$38,293	\$439,571	\$25,075	\$ 24,382	\$527,321	
Total employment in person-days	80	984	75	70	1209	
Waskaganish						
# of projects	5	3	2	2	12	
Budget allocated	\$128,513	\$119,529	\$50,003	\$ 40,924	\$338,969	
Total employment in person-days	207	228	143	80	658	
Nemaska		1	1			
# of projects	7	8	1	1	17	
Budget allocated	\$150,934	\$478,420	\$25,000	\$34,727	\$689,081	
Total employment in person-days	201	691	63	40	995	
Mistissini		1	1			
# of projects	2	12	0	10	24	
Budget allocated	\$158,619	\$483,209	-	\$231,294	\$873,122	
Total employment in person-days	351	930	0	592	1873	
Ouje-Bougoumou		1	1			
# of projects	3	0	1	10	14	
Budget allocated	\$125,230	-	\$25,000	\$255,544	\$405,774	
Total employment in person-days	200	0	120	960	1280	
Waswanipi		1				
# of projects		1	2	17	20	
Budget allocated		\$31,726	\$55,000	\$469,233	\$555,959	
Total employment in person-days		120	n/a	1591	1711	
Whapmagoostui						
# of projects	0	1	1	0	2	
Budget allocated	0	\$20,444	\$25,000	0	\$45,444	
Total employment in person-days	0	35	80	0	115	
Total						
# of projects	19	42	10	52	123	
Budget allocated	\$681,587	\$1,632,899	\$255,078	\$1,273,880	\$3,843,444	
Total employment in person-days	1,039	3,078	606	4,000	8,723	

Monitoring Committee for the Eastmain-1A and Sarcelle Powerhouses and Rupert River Partial Diversion

The following section resumes the main activities of the Monitoring Committee associated with the Eastmain-1A and Sarcelle powerhouse and Rupert River partial diversion project.

November 2013 marks the fourth anniversary of the impoundment of the Rupert River Diversion Bays, located 314 kilometres up-river from the community of Waskaganish and some 200 kilometres below Mistissini Lake. The Rupert Diversion Bays consist of a complex series of dams and dykes designed to divert water north toward the EM-1 Reservoir and, subsequently, the Eastmain-1 and Eastmain-1A powerhouses. Farther north, the Sarcelle powerhouse, located downstream from the Opinaca Reservoir, is currently in the testing stage and will be officially commissioned in summer 2014. From Sarcelle, water empties into Boyd-Sakami Lakes and then into the Robert-Bourassa Reservoir (formerly known as LG-2) where it joins the La Grande River.



The partial diversion of the Rupert River is governed by an ecological instream flow regime. This means that not only is a small proportion of water constantly released from the Rupert Dam spillway (roughly 20%), but additional amounts are released in spring (approximately 4 times more water over 45 days) and autumn (approximately twice as much water over roughly 25 days) in order to replicate the spring and autumn run-off periods when fish spawn.

In addition to the instream flow regime, eight hydraulic structures (five weirs, two spur dikes, and one underwater rock blanket) were built along the Rupert River below the dam to maintain water levels immediately upstream from the

structures as they were prior to the diversion. As a result, approximately 50% of the river below the diversion point is maintained at the same level as before the diversion, allowing for the continued use of the river and maintaining habitat for flora and fauna.

In 2013, the natural inflow at Rupert dam remained near the maximums observed during the baseline period (1961-2009) until mid-April, following an autumn season with unusually heavy runoff. The flood season began in late April and, owing to the high air temperatures at the time, the flow increased very quickly. The increase in natural inflow was faster in the natural rivers, which explains why the maximum levels upstream from the weirs in the lower river were reached even before the Rupert instream flow was increased to its maximum value. After the spring peak, the natural inflows decreased and the water level returned to normal until the end of 2013. The flow in the lower Rupert comes from the instream flow from the release structures and the natural input from the intermediate watershed. Since the floodwaters in the natural watershed rose very quickly beginning in late April, the flow in the Rupert also rose very quickly, even before the spring instream flow was released. At station KP 38, a peak of 1,045 m³/second was reached on May 7. Throughout the first week of May, the natural inflow accounted for 85% of the total flow whereas on average it is close to 50% of the total flow.

For the increased-flow stretch of the Eastmain (from KP 207 to KP 192), 2013 was the second year of full operation for Eastmain-1A powerhouse and of gradual commissioning of the three generating units at Sarcelle powerhouse. Operation of Eastmain-1 and Eastmain-1A powerhouses is the dominant factor affecting hydrology in this part of the Eastmain River.

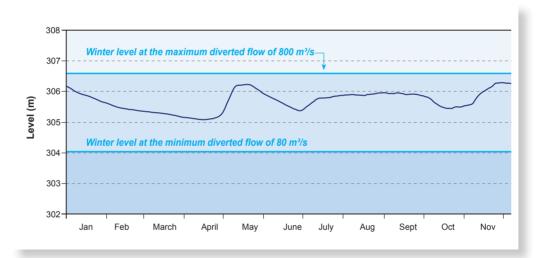


Figure 1: Water Levels at Rupert Dam in 2013

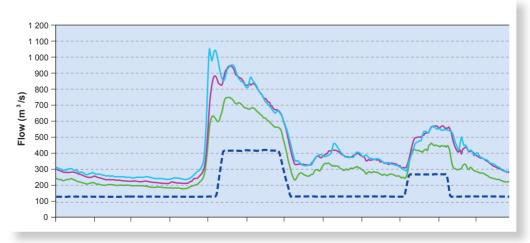


Figure 2: Flow in the Rupert reduced-flow section in 2013

Composition of the Monitoring Committee

The Monitoring Committee is a joint discussion forum made up of seven Hydro-Quebec/Société d'énergie de la Baie-James (SEBJ) representatives and eight Cree members representing each of the six communities impacted by the EM-1A/Rupert Diversion Project as well as two regional representatives nominated by Niskamoon Corporation, with one regional representative on loan from the Cree Nation Government (CNG). Secretarial services are provided by SEBJ. The members are:

Member	Entity
Robbie Tapiatic	Cree Nation of Chisasibi
William Blackned (interim)	Cree Nation of Wemindji
Norman Cheezo	Cree Nation of Eastmain
Ryan Erless	Crees of the Waskaganish First Nation
Lawrence Jimiken	Cree Nation of Nemaska
Wilbert Shecapio	Cree Nation of Mistissini
Marc Dunn	Niskamoon Corporation
Nadia Saganash	Niskamoon Corporation (CNG)
Simon Marcotte	Hydro-Québec
André Tessier	Hydro-Québec
Jérôme Gingras	Hydro-Québec
Carine Durocher	Hydro-Québec
Réal Courcelles	Hydro-Québec
René Dion	Hydro-Québec
Jimmy Lavoie	Hydro-Québec

In December 2013, an important member of our Committee, Céline Belzile of Hydro-Québec, moved on as a result of a promotion within the organization. The Committee thanks Ms. Belzile for her tireless work and wishes her all the best in her new position.

2013 can be characterized as a quiet year for the Monitoring Committee. Nevertheless, it convened 11 times between January 1, 2012 and March 31, 2013. Two of these meetings were conference calls.

Dates	Meeting Number	Location
January 30 and 31, 2013	75	Montreal
February 20, 2013	76	Montreal
March 26 and 27, 2013	77	Nemaska
April 10, 2013	78	Conference call
May 29-31, 2013	79	Chisasibi
July 30, 2013	80	Conference call
September 17-19, 2013	81	Waskaganish
November 19 and 20, 2013	82	Val-d'Or
December 10 and 11, 2013	83	Montreal
January 28 and 29, 2014	84	Montreal
March 26 and 27, 2014	85	Mistissini

Information tours

In addition to holding meetings, the Monitoring Committee is mandated to ensure that information presentations are given in the six impacted Cree communities at least twice a year. Presentations are made both for land users representing impacted traplines and the general public. Information tours are conducted in winter (to present the monitoring programs for the year ahead) and summer (to present monitoring program results from the past year).

In 2013, due largely to the implementation of the Agreement Concerning the Re-appropriation of the Territory Affected by the EM-1A Project, the Information Tour was delayed and, as a result, not all communities were visited twice within the year. However, contact was maintained with the local representatives in each community.

Presentations made to Cree land users in 2013-2014						
Date	Place	Tallymen	Topics			
July 17-18,	Waskaganish	R4, R5, R11,	Summer 2013			
2013		R13, N1, N9,	Information tour			
August 13,	Mistissini	M18, M26,	Summer 2013			
2013		M25	Information tour			
September 13, 2013	Nemaska	N24, N24A, N25, M25	Summer 2013 Information tour			
October 23-25, 2013	Nemaska	N23, N24, R16, R18, R21, M33	Meeting the Land Users for a follow up			
January 22,	Wemindji	VC21, VC28,	Winter 2014			
2014		VC23, VC22,	Information tour			
February 19,	Eastmain	VC 34, VC	Winter 2014			
2014		35, RE 1	Information tour			
February 11,	Mistissini	M18, M26,	Winter 2014			
2014		M25, M33	Information tour			
March 11-12, 2014	Nemaska	N24A, N25, R17, R18, R20, R21	Winter 2014 Information tour			

During the meetings in the communities, individual meetings were held to fully explain the objectives of implementing the medium- and long-term planning of trapline use as outlined in Condition 6.10 of the Certificate of Authorization, now assumed by the Crees. This Condition calls for a planning mechanism to allow land users to adapt to changes brought about by the project. In the case of the reduced flow sector of the Rupert River, this planning should last until 2018 while in the case of traplines within the Rupert Diversion Bays, until 2023. As such, land users were provided with trapline maps to aid them in the planning process. In addition, the meetings also served to identify any potential concerns from land users and address any questions they might have with regards to the project or Niskamoon Corporation in general.

In addition, presentations were made to the general public on the project as follows. Note that in some communities, it was felt that due to lower attendance in previous years, that focus would be put on land users for presentations. Nevertheless, the Chiefs and Council in all the communities were given the opportunity to receive a presentation if they so desired. No request of this nature was made in 2013.

Presentations made to the General Public in 2013-2014			
Date Place			
January 22, 2014	Wemindji		
February 19, 2014	Eastmain		
March 11, 2014	Nemaska		

The Mandate of the Monitoring Committee

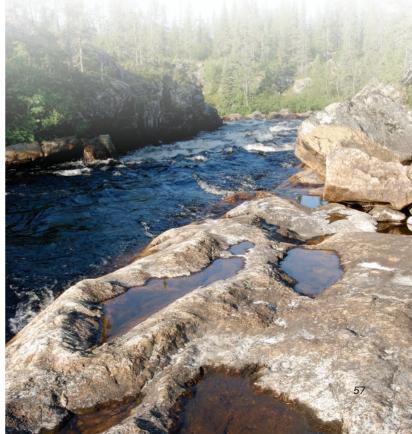
The Monitoring Committee reviews monitoring programs for the EM-1A/Sarcelle Powerhouses and Rupert River Partial Diversion Project according to the following steps:

- Terms of reference: These documents include all pertinent information for the execution of each study prior to its inception. The Committee reviews these documents, and adjustments are made wherever necessary.
- 2. Study Period: Comments are brought to the attention of the Committee, and adjustments may be made wherever necessary.
- 3. Pre-final Report: Prior to the publication of the study report, a pre-final report is reviewed by the Committee to ensure that the conclusions are acceptable to all parties.

2013 marks the fourth year of data collection following the Rupert River Partial Diversion. This

information is compared to study results prior to the diversion, referred to as the baseline conditions, in order to evaluate the extent of change caused by the impoundment of the Rupert Diversion Bays. In the first year following the impoundment, major ecosystem changes were observed in the affected area. In the second and third years, 2011 and 2012, the ecosystems tended to stabilize, resulting in more reliable field data. In 2013, there was a reduction in the number of monitoring studies carried out. Their number will rise again in 2014 and 2015 as it is expected that the ecosystem (in some places) has already begun to restore itself in the impacted area.

The tables below present the various studies reviewed by the Monitoring Committee in 2013. These tables are followed by a more detailed look at a selection of studies and corrective measures of particular interest to Crees, in light of obligations outlined in the Boumhounan Agreement and the implementation of the provincial Certificate of Authorization. Study reports from 2013 are presented first since much of the Committee's work consists in reviewing reports from the previous year. The results from the previous year have a major influence on how the study will be conducted the following year. Such an adaptive approach allows for adjustments to be made to the monitoring of a project that is constantly evolving. Also presented in the table are the mitigation measures carried out in 2013 to reduce the environmental impact of the project, particularly on land users whose traplines fall within the project area.



		Rupert Diversion Bays	Rupert River Reduced-Flow Section	Increased-Flow Section		ction	Multiple Sectors
		Rupert Forebay and Tailbay	Lower Rupert River	Eastmain- Opinaca	Boyd- Sakami	La Grande Estuary	
Natural environment	Study Report		 Saltwater intrusion into Rupert Estuary and Bay Rupert bank dynamics Condition of Waskaganish water intake Ice cover (Rupert Estuary and Bay) Water quality (TOC in Rupert Estuary) Multispecies spawning grounds developed in the Rupert Anadromous lake cisco in the Rupert (A2012-P2013) Special-status plant species 				 Continental hydrology and hydraulics Coppicing (around Eastmain 1 reservoir)
 Saltwater intrusion into Rupert Bay Rupert bank follow-up Condition of Waskaganish water intake Ice cover (Rupert Estuary and Bay) Multispecies spawning grounds developed in the Rupert Development for brook trout (tributaries upstream from KP 290) and condition of migration channels (KP 290 and KP 223)(*) Follow-up on anadromous lake cisco Special-status plant species 		• Fish populations between Eastmain KP 193 and 217 (*)			 Water levels in the Rupert Estuary and continental hydrology and hydraulics Coppicing (around Eastmain 1 reservoir) 		
		Rupert Diversion Bays	Rupert River Reduced-Flow Section	Incr	eased-Flow Se	ctor	Multiple sectors
		Rupert Forebay and Tailbay	Downstream Rupert River	Eastmain- Opinaca	Boyd- Sakami	La Grande Estuary	
Human Environment	Study Report	Navigation in the Rupert diversion bays (interviews)(*)	 Voluntary lake sturgeon catch registry – Nemaska Voluntary lake sturgeon catch registry – Waskaganish Voluntary lake cisco catch registry – Waskaganish Navigation on the Rupert (*) 				 Use of trapline land and community sites (*) Cree health (*)
Hur Enviro	Terms of reference						
		Rupert Diversion Bays	Rupert River Reduced-Flow Section	Incr	eased-Flow Se	ctor	Multiple sectors
		Rupert Forebay and Tailbay	Downstream Rupert River	Eastmain- Opinaca	Boyd- Sakami	La Grande Estuary	
Natural environment	Mitigation measures 2012		Development of brook trout spawning grounds (Rupert KP 41)	Production of navigation charts (Opinaca)			
Human Environment	Mitigation mea- sures 2012		 Construction of observation platforms at Smokey Hill rapids Installation of podiums near Rupert hydraulic structures Clearing (areas flooded by weirs) 				 Access roads and ATV, snowmobile and hiking trails Development for goose hunting Relocation of Cree camps Jobsite rehabilitation Fish consumption guide

Environmental Monitoring Program 2013 Rupert Reduced-Flow Section

Saltwater intrusion into the Rupert Estuary and Bay

The purpose of this study was to verify changes in the saltwater intrusion limit in Rupert Bay and the Pontax Estuary and the water level in the Rupert Estuary and Bay following the partial diversion of the Rupert River.

Data collected after the Rupert diversion (2010 and 2013) have confirmed the prediction in the Environmental Impact Statement that the saltwater limit at high tide in open water would advance 3 to 5 kilometres. The Rupert River partial diversion has had no impact on saltwater intrusion into the Pontax River; this seems to be restricted to the mouth and only at high storm-driven tides.

Rupert bank dynamics

The 2013 follow-up on Rupert bank dynamics documented changes in river environments since the partial diversion of the river in November 2009 and the construction of eight hydraulic structures to keep the water levels close to natural levels on half of the lower Rupert (156 kilometres).

The observations in 2013 tended to confirm the forecasts in the Environmental

Impact Statement: flow, flow velocity, and water-level decreased overall erosion. The erosion reduction is more obvious in the lower stretch (KP 4 to 110.3). In this area, about 15% of the banks that showed minor activity or were stabilizing under natural conditions are now considered stable and half of the banks that remain active (12.3 out of 24.7 kilometres) are becoming more stable.

Farther upstream (KP 110.3 to 314), the length of active banks remains comparable to what was observed under natural conditions but erosion has decreased, especially in the stretches not influenced by hydraulic structures (KP 125 to 170, 215 to 223, 270 to 290 and 295 to 314). Along these stretches, many former banks are no longer touched by the river or only during the spring flood, and good vegetation regrowth is already apparent.

Integrity of water intake at Waskaganish

In accordance with the Boumhounan Agreement, a new drinking water treatment plant was built in Waskaganish and commissioned in 2009. Improvements were also made during the winter of 2011-2012.

In 2013, detailed underwater topographic and bathymetric readings and video recordings were made to check the status of the pipes and the stability of the rockfill structures and adjacent clay slopes.

The results show that the entire water intake facility is in good condition, the rockfill structures are stable and the pipes are in the same condition as when they were installed.

Ice cover

The ice cover follow-up in the winter of 2012–2013, carried out in cooperation with the Crees, covered the Rupert River and Bay. Its primary purpose was to determine the current state of the ice cover and any changes in it, and to support Cree communities and tallymen in assessing ice quality.

Winter 2012-2013 was normal in severity but started late. In mid-winter, the bay remained entirely frozen over with patches of hummocked ice and slush, especially along the shoreline. The thaw occurred in early May as in previous years, which is later than in the rest of James Bay.



Sloping bank separated from the river by a wide exposed area that was previously part of the riverbed (KP 144.2, right bank)

In the Rupert estuary, the flow reduction in the river seems to have facilitated the freeze but does not appear to have changed the thaw.

Multispecies spawning grounds developed in the Rupert

The follow-up on the spawning grounds developed in the reduced-flow stretch of the Rupert (immediately downstream from the KP 110 and 223 weirs, immediately upstream from the KP 170 weir and downstream from Rupert dam at KP 314) checked their condition and their use by the target species: longnose sucker, white sucker, and walleye that spawn in spring and lake whitefish that spawn in autumn.

The results show that the spawning grounds' physical condition has remained unchanged and that they are all used in spring and autumn by the target species. Two spawning grounds appear to be used more in spring: the one at KP 314 by walleye and the one at KP 110 by suckers. In autumn, all the spawning grounds appear to be used equally by lake whitefish.

Anadromous lake cisco in the Rupert

The follow-up on anadromous lake cisco in the Rupert involves a number of activities and the main objective is to ascertain whether the instream flow regime is able to ensure the survival of the species. More specifically, the 2013 activities concerned:

- The spatial distribution and abundance of cisco spawners in the Rupert spawning grounds (October 2012)
- Assessment of the number of drifting cisco larvae in the Rupert and Broadback rivers (spring 2013)
- Description of the biological characteristics of cisco spawners (autumn 2013)

At KP 19, hydroacoustic surveys indicated that, most of the time, lake cisco congregate in small, very low-density groups scattered throughout the area. Near KP 22, the area most frequented by cisco, there was a large concentration of cisco along the left bank near the hamlet of Gravel Pit. Near KP 48, schools of cisco were detected, but were much smaller than those observed near KP 22. Comparison with the results obtained since 2008 indicates that cisco distribution is more scattered in the environment and that concentration areas are farther from the banks since the partial diversion. Also since the diversion, cisco appear to have easier access to spawning habitats upstream from the Smokey Hill rapids (KP 24.5).

The quantity of larvae produced by a fish population is an excellent indicator of reproductive success. The number of lake cisco larvae drifting downstream in spring 2013 was estimated at about 4.27 million in the Rupert and 102,000 in the Broadback. Estimates of the number of drifting larvae fluctuate considerably from one year to the next, from 1.9 to 8.4 million in the Rupert and from 98,000 to 220,000 in the Broadback. The spring 2013 data also showed beyond any doubt that lake cisco spawned upstream of Smokey Hill (KP 24.5) in autumn 2012. About 20% of the anadromous cisco are estimated to have passed the Smokey Hill rapids in autumn 2012.

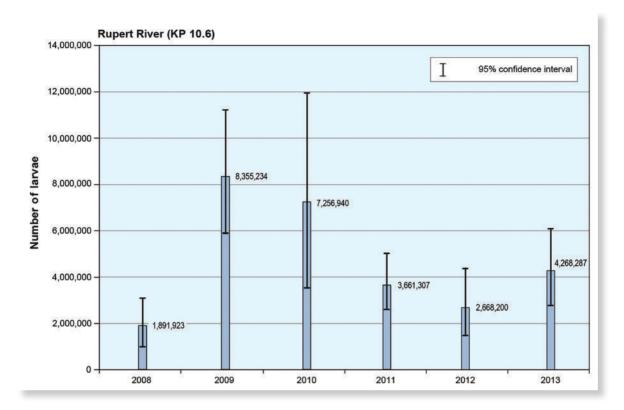


Figure 3: Abundance of anadromous lake cisco in the Rupert from 2008 to 2013

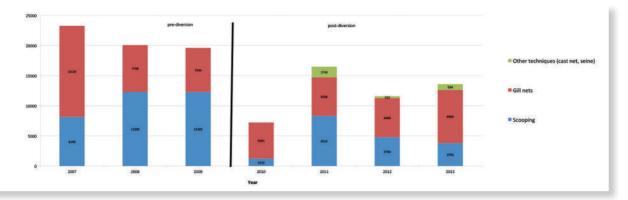
Examination of the cisco specimens caught in autumn 2013 showed that most were mature, 4 to 10 years old, measured 325 mm on average and weighed 315 g. These values are higher than in 2007, 2008 and 2009, but are similar to those from 2010 to 2012. Females have been significantly larger and heavier than males since monitoring began. The best-represented age group in 2013 were 4-year-olds, which is the 2009 year class (spawned in autumn 2008).

Voluntary lake cisco catch registry

The voluntary lake cisco registry program is run by the Crees of the Waskaganish First Nation to monitor the autumn cisco catch by community members. The program helps track changes to the fishery as a result of the diversion and enables more effective management of this critical community resource. The program has been in place since 2007 and includes three years of data before the partial diversion of the Rupert River and three years since.

In 2013, the cisco catch decreased compared to 2012, but was lower than in 2011. Fishing in 2013 was largely facilitated by community-initiated events at Smokey Hill, namely the Smokey Hill Festival. As a result, a significant proportion of the cisco catch came from fishermen who were not part of any organized fishery program.

The traditional anadromous cisco fishery at Smokey Hill remains a major concern for the community of Waskaganish; therefore, it will continue to be monitored. The graph below shows the results of fishing for 2007-2013. Note that as of 2013, as part of the Agreement Concerning the Re-appropriation and Continued Use of the Territory Affected by the EM-1A/Rupert Diversion Project, funding for the voluntary cisco registry program is the responsibility of Niskamoon Corporation.

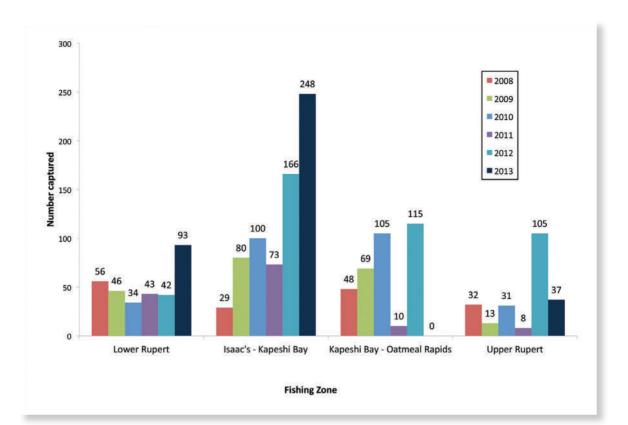


Voluntary lake sturgeon catch registry

The voluntary lake sturgeon catch registry is a program designed and carried out by the Waskaganish and Nemaska communities to monitor the catch of lake sturgeon along the Rupert River. Lake sturgeon is seen as a crucial cultural resource for Crees and a species that requires pro-active management. The voluntary registry provides information to the community in order to better understand the effects of the partial diversion and any changes that may result. The program is run separately in the two communities. Note that as of 2013, as part of the Agreement Concerning the Re-appropriation and Continued Use of the Territory Affected by the EM-1A/Rupert Diversion Project, funding for the voluntary sturgeon registry programs is now the responsibility of Niskamoon Corporation.

Waskaganish

Lake sturgeon is often a secondary resource for Waskaganish community members, but is nevertheless popular. Since 2008, the lake sturgeon catch has progressively increased, mainly due to increased access to certain portions of the river as a result of new road construction. The graph below presents the evolution of the sturgeon catch in different "zones" delineated in consultation with land users. An explanation of these zones is provided below the graph. In 2013, the harvest increased in three out of four zones, while no harvest was registered in one, which had the highest harvest level in 2012. Most notably, the harvest increased in the lower Rupert River, the zone identified by land users as historically the most important area for sturgeon harvesting along the Rupert River for Waskaganish community members.

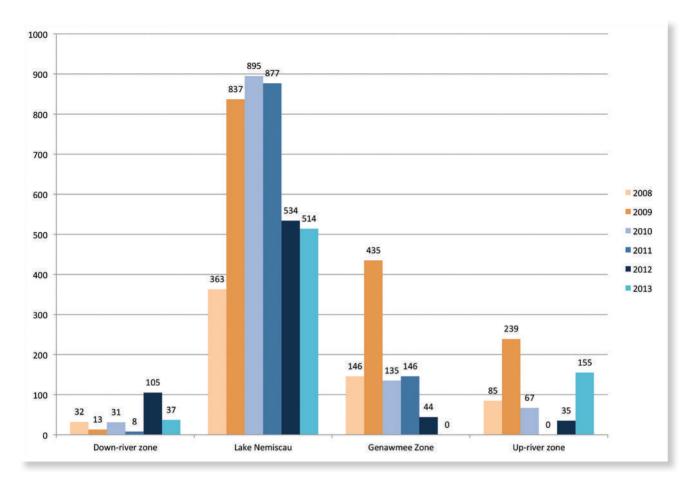


Zones (all along Rupert River):

Lower Rupert: KP0 (Waskaganish) to above Smokey Hill Rapids (KP25) Isaac's – Kapeshi Bay: KP25 to KP49 Kapeshi Bay – Oatmeal Rapids: KP49-KP105 (James Bay Highway) Upper Rupert: KP105 – KP145 (end of Waskaganish traplines along Rupert River)

Nemaska

Lake sturgeon is considered an essential resource for the community of Nemaska. This is particularly true during the Old Nemaska gathering in July when people are seen throughout the site enjoying sturgeon caught in Lake Nemiscau. The lake sturgeon harvest has increased significantly since 2008, which led the community to form the Lake Sturgeon Conservation and Management Workgroup, mandated to explore ways to reduce the lake sturgeon harvest, particularly at Lake Nemiscau. In 2012, information campaigns were held at Old Nemaska to explain the importance of maintaining this resource for future generations and encouraging people to reduce their harvest levels voluntarily. As a result, significant decreases were noted in the lake sturgeon harvest as early as 2012. Results from 2013 suggest that community members continue to maintain lower harvest levels, as shown in the graph. The zones presented in the graph, selected in collaboration with land users, are explained below.



Zones:

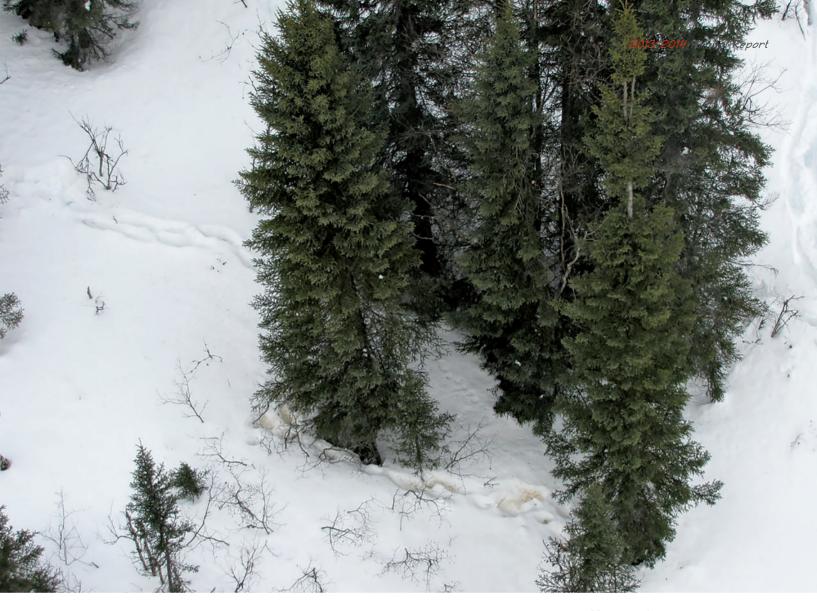
Down-river zone: beginning of Nemaska traplines along Rupert River (KP105) to outlet of Lake Nemiscau (KP170) Lake Nemiscau zone: entire Lake Nemiscau (KP170-KP212) Genawmee zone: Genawmee rapids area (KP212-KP220) Up-river zone: KP220 to Rupert Dam (KP314)

Multiple Sectors

Rejuvenation Cutting (around Eastmain-1 reservoir)

The objective of the coppicing follow-up was to determine the effectiveness of this mitigation measure in enhancing a site's wildlife potential by promoting regeneration of the deciduous species preferred by certain species of wildlife.

Most of the six sites were frequented by willow ptarmigan, snowshoe hare, and moose. The species most eaten by moose were aspen and willow. Hares preferred white birch and willow. The number of plots with regeneration and browse increased on all sites. As in 2011, the inventory results and interviews with the tallymen concerned or their representatives appear to show that coppicing has a beneficial local impact on traplines' wildlife habitat potential.



Mitigation Measures carried out in 2013 Biophysical Environment

Moose tracks on rejuvenation cutting site 21

Development of brook trout spawning grounds

Hydro-Québec developed a total area of 1,626 m² of brook trout spawning grounds in 2010. These measures were part of a fish habitat compensation agreement signed with Fisheries and Oceans Canada (DFO).

During the 2011 follow-up, we observed that 35% (562 m²) of the total area of the brook trout spawning grounds developed in 2010 had been lost, mainly because gravel was swept away by floodwaters. In 2012, to fulfil its commitment to create a minimum of 1,290 m² of spawning grounds, Hydro-Québec restored part of the area lost (tributaries at KP 299 south and KP 290 north of the Rupert).

The work done in 2013 was intended to complete the remedial work begun in 2012 and focused on the Rupert KP 41 tributary. When this work was completed, the total area of brook trout spawning grounds was restored to nearly 1,300 m², as agreed with the DFO.



Human Environment

Transporting spawning substrate on a sled in the creek

Construction of observation structures at the Smokey Hill rapids

The Smokey Hill rapids site at Rupert KP 23 is of great cultural importance to the Crees because it is a highly prized traditional fishing site. To enhance this part of the river, it was agreed with the tallymen concerned (traplines R2 and N11) that two observation platforms would be installed, one on either side of the river, and that each would provide a scenic lookout over the rapids. In 2013, the observation platform on the north bank (N11) was built.

Clearing

Upstream from the Rupert hydraulic structures, varying areas of the banks may be temporarily or permanently flooded, which could cause the medium-term destruction of trees colonizing the banks. In 2013, clearing was done upstream from the structures at KP 49, 110 and 223, covering respectively 1.9, 0.6 and 1.2 hectares. Furthermore, owing to the lower water levels and the return to natural hydrological conditions in the area used by the Sarcelle temporary by-pass until 2013, an area of 8.7 hecares was logged, and dead trees and wood debris at the top of the flooded banks were collected and burned.

Access roads and hiking trails

At the request of the tallyman of Waskaganish trapline R11, an access road about one kilometre long was built to the south bank of Kapechi bay at Rupert KP 48.

Goose hunting development

In 2013, it was agreed with the tallymen of traplines R16 and R18 that a total of about 4.0 hectares would be cleared in the flight corridors at the mouth of tributaries that thaw early or near an existing pond developed for goose hunting. In accordance with the SEBJ letter of undertaking submitted to the tallyman of Eastmain trapline VC, a goose feeding area was developed on the west shore of Opinaca reservoir.

Relocation of Cree camps

The disruptions associated with some work have required relocation of camps used by the Crees for their traditional activities. In 2013, a new tent pad was built at Rupert KP 279.5 on Nemaska trapline R21, as well as a new camp on Waskaganish trapline R12 on the shore of Lake Machisakahikanish.

Jobsite rehabilitation

In 2013, rehabilitation of disturbed areas, a total surface area of 141 hectares focused on quarries and sandpits, temporary access roads, dumps and contractor sites. Ten planting contracts for 95 hectares were given to the tallymen concerned. Hydroseeding covered more than 46 hectares.

Table 1 – Planting in 2013						
Contractor	Trapline	Area planted (ha)	Number of seedlings planted			
			Mountain alder	Jack pine	Poplar	Total
Marco Voyageur	M 26	3.24	0	11,385	0	11,385
Matthew Iseroff	M 33	10.14	0	38,925	0	38,925
Walter Jolly	N 25	2.82	12,960	0	0	12,960
Charles Cheezo	R 16	4.09	17,820	0	4,365	22,185
Allan Georgekish	N 1	5.50	20,430	0	0	20,430
Sanders Weistche	N 2	0.51	2,700	0	0	2,700
Eenatuk	M 18 & M 25	16.34	51,345	46,305	0	97,650
Ernie Moses	RE 1 & VC 35	25.60	163,035	0	8,505	171,540
Thomas Mayappo	VC 34	7.16	28,845	15,930	0	44,775
Ronnie Georgekish	VC 22	19.40	158,085	0	0	158,085
Total 94.80		94.80	455,220	112,545	12,870	580,635

Fish consumption guide

In 2013, in cooperation with the Cree Board of Health and Social Services of James Bay (CBHSSJB), the Centre régional de santé et de services sociaux de la Baie-James, Hydro-Québec Production, the Institut national de santé publique du Québec, the Cree Outfitting and Tourism Association, and the CHU de Québec Research Centre, a fish consumption guide was produced: the Northern Fish Nutrition Guide – Baie-James Region.

Despite the presence of mercury, eating fish is very healthy provided the guide's recommendations are followed. In the vast majority of the La Grande complex reservoirs (except Opinaca and Eastmain-1 reservoirs) and the Rupert diversion bays, mercury levels in fish that mainly consume insects (such as lake whitefish) are now the same as in fish in the region's lakes and rivers. In addition, the same mercury-related recommendations as for natural environments in the area now apply to consumption of piscivorous fish (such as northern pike) from most of the phase I and II developments. The guide is intended to promote fish consumption. It emphasizes the nutritional value and health benefits of fish and helps allay consumers' concerns about mercury.

Re-appropriation and Continued Use Fund

During the Grand Council of the Crees (GCC-EI) Annual General Assembly held in Waskaganish in the summer of 2012, the Agreement Regarding the Re-appropriation and Continued Use of the Area Affected by the EM-1A/ Sarcelle/Rupert Diversion Project was signed between the GCC, Hydro-Québec, and the government of Quebec. This Agreement creates, among others, the Re-appropriation and Continued Use Fund: it is designed to address the human impacts of the EM-1A/Sarcelle/Rupert Diversion project for as long as the Rupert

River is partially diverted. Niskamoon Corporation officially adopted the Agreement by Resolution 1213-118 in August 2012.

The Agreement is based on the principle of continued partnership between Hydro-Québec and the Cree communities directly impacted by the Rupert River Partial Diversion. It aims to provide remedial action in response to the project's longterm human impacts. Funds are destined for land users and communities to foster the continued use of areas affected by the project, in particular the Rupert River below the Rupert Dam and the Rupert Diversion Bays.



The Re-appropriation Agreement also provides

a mechanism by which the many obligations, guarantees, and Conditions of Authorization can be jointly assessed by the parties at regular intervals. In addition, there are a number of these same conditions for which the Cree party, through Niskamoon Corporation in close collaboration with the affected communities, assumes responsibility for the implementation of programs.

The Re-appropriation and Continued Use Agreement includes the creation of three Funds to carry out obligations and address the various impacts of the project identified in the Agreement:

1. The Continued Use and Re-appropriation Fund

The Continued Use and Re-appropriation Fund consists of \$2,750,000 indexed from 2012 for projects, works, studies, programs, and remedial and enhancement measures within the affected territory in accordance with the following principles:

- Allow for the continued use and re-appropriation of the territory
- Promote and facilitate the pursuit of traditional activities by Cree land users
- Direct funds to projects that promote traditional fisheries, the passing on of traditional knowledge about fishing, and the adaptation of traditional fishing methods



- Contribute to the regeneration and a better understanding of wildlife habitat
- Promote sustainability

Conditions 6.9 and 6.10 are currently being implemented.

2. The Specific Navigation Fund

For the benefit of the community of Waskaganish, Hydro-Québec shall pay \$9,750,000 to Niskamoon Corporation to address issues relating to navigation in the Rupert River estuary, specifically access to the Rupert Bay by the northern navigation channel.

It should be noted that in addition to these funds, Hydro-Québec has agreed to develop, in close collaboration with the community of Waskaganish, waterfront facilities also designed to improve access and navigation in the Rupert River estuary.

3. The Specific Training Fund

To address Condition 6.42 of the provincial Certificate of Authorization, a specific fund of \$1,389,000 was established for Niskamoon Corporation to develop environmental training funds.

Re-appropriation and Continued Use Program

Niskamoon Corporation has the mandate to administer programs related to the Re-appropriation and Continued Use Agreement and report on the funding at the end of each year in its annual report. Projects funded under the new Fund are summarized below.

Programs under the Continued Use and Re-appropriation Funds are presented according to the assurances, guarantees, and Conditions of Authorization assumed by the Cree party according to Schedule 4.1 of the Agreement.

Condition 2.2: Analysis impacts of a possible overharvesting of fish in spawning ground

One project was funded in 2013:

Nemaska (Resolution 1314-048): The Nemaska Voluntary Lake Sturgeon Registry and Complementary Activities project consists of a locally administered study of the lake sturgeon harvests along the Rupert River below the point of diversion, located at KP314. The objective of the project is to monitor catch levels for sturgeon along the Rupert River, particularly in the spawning area around KP281 (Kaiapshemshii amikan), following increased access. The project will last 20 days; its budget is \$45,488. It should be noted that the Cree Nation of Nemaska carried out the 2013 voluntary lake sturgeon registry with funding from previous years. Data for the 2013 Nemaska program is presented in the

Monitoring Committee section of this report. Please note that this project also addresses condition 5.26.

Condition 5.21: Anadromous lake cisco voluntary registry

One project was funded:

• Waskaganish (Resolution 1213-319): The Waskaganish Voluntary Cisco Registry Smokey Hill, 2013 project consists of promoting the voluntary registration of anadromous lake cisco catches downstream from KP30 of the Rupert River. The objective of the program is to monitor the cisco catch during the autumn migration along the lower Rupert River and to promote local management of this aquatic resource in light of the partial diversion of the Rupert River. The project will last 54 days from late August to late October with a total budget of \$52,852. The results of the 2013 program are presented in the Monitoring Committee Section of this report.

Condition 5.22: Creation of a net fishing site at Smokey Hill

Three projects were funded:

- Waskaganish (Resolution 1213-318): The Waskaganish Preservation and Support for Anadromous Cisco Fishing at Smokey Hill project consists of supporting Smokey Hill land users in the improvement of fishing infrastructure at the Smokev Hill site and promotion of the continued use of the site to ensure the long-term sustainability of this activity. The 2013 mandate was entrusted to environmental consultancy Waska Ressources. The consultancy is expected to work directly with land users and other stakeholders in the development and implementation of all works and initiatives that promote the long-term use of the Smokey Hill site. It will also ensure that all work is carried out safely and within budget. This 9-month will run from April to late March and has a total budget of \$300,666. This project also addresses Condition 5.23.
- Waskaganish (Resolution 1314-045): The Waskaganish Cisco Scooping Weir Building Smokey Hill project consists of building traditional weirs on the south shore of the Smokey Hill Rapids (trapline N-2) in the same location as in 2011 and 2012 on the Rupert River. On this project, a new design developed by the tallymen will be applied. It should be noted that these proposed works were presented to the Smokey Hill Liaison Committee, a local body made up of various

stakeholders at the Smokey Hill site. The budget for the project is \$26,613.

Waskaganish (Resolution 1314-046): The Waskaganish Cisco Scooping Weir Building Smokey Hill project consists of building traditional weirs on the north shore of the Smokey Hill Rapids in the same location as in 2011 and 2012 on the Rupert River. The work consisted of re-building weirs that were washed out during the spring flood. The proposed works were presented to the Smokey Hill Liaison Committee. The budget for the project is \$53,298.

Condition 5.23: Develop and maintain the use of a fishing site at Smokey Hill

Six projects were funded:

- Waskaganish (Resolution 1213-318): See the description above (Condition 5.22).
- Waskaganish (Resolution 1314-043): The Waskaganish Shelter Building & Landscaping on South Shore of Smokey Hill project consists of completing site improvements on the south shore of the Smokey Hill Rapids, initiated the previous year with the construction of a new teepee, a parking area, and other facilities. A new shelter was built for fish cleaning and preparation. The objective of the site is to promote the continued use of the Smokey Hill Rapids by creating an accessible multi-use area at the foot of the Rapids for community members. The cost of the project is \$43,089.
- Waskaganish (Resolution 1314-044): The Waskaganish Site Preparation, Boardwalk Building, Infrastructure Development & New Walking Trail on North Shore of Smokey Hill project consists of replacing the old dock and landing area, building a new boardwalk less exposed to the elements for easier access to the traditional fishing site, and rehabilitating old structures on the fishing site. The project also includes a 4-kilometre northbound walking trail from the traditional fishing site to an area used for blueberry-picking. The budget for the project is \$30,354.
- Waskaganish (Resolution 1314-047): The Waskaganish Smokey Hill Landing Dock Installation project consists of building a new dock at Gravel Pit, consisting of a modular structure that can be modified and removed in winter. The goal of the dock is for all community members to enjoy the Smokey Hill site by providing safe boat access to the north shore fishing site in autumn. The budget for the project is \$46,086.

- Waskaganish (Resolution 1314-057): The 2013 Smokey Hill Community Fishery project is a local fishing initiative that lasts for the duration of the fall fishery period. The goal of the project is to ensure the transfer of traditional knowledge to younger generations while adapting to the changes to the traditional fishery as a result of the partial diversion of the Rupert River. This was a 37-day with a budget of \$199,589. Data for the 2013 programs for Waskaganish are presented in the Monitoring Committee section of this report. The project also addresses Condition 6.10.
- Waskaganish (Resolution 1314-070): The Smokey Hill Festival project consists of a series of cultural events at Smokey Hill held over two weeks during the fishing season with the objective of promoting the long-term use of this traditional fishing spot by community members. This was a 2-week project with a budget of \$15,000.

Condition 5.26: Lake sturgeon voluntary registry

Two projects were funded:

- Waskaganish (Resolution 1213-320): The Waskaganish Voluntary Lake Sturgeon Registry Program project consists of a locally administered study of the lake sturgeon harvest along the reduced flow sector of the Rupert River within the Waskaganish traditional territory. The objective of the program is to monitor catch levels for sturgeon and promote management of this important cultural resource by the community in light of the partial diversion of the Rupert River. This was a 20-day project with a budget of \$22,476. Data for the 2013 programs are presented in the Monitoring Committee section of this report.
- Nemaska (Resolution 1314-048): See the description above (Condition 2.2).

One other registry project was submitted in the 2013 fiscal year to be carried out in 2014. It will be reviewed in the 2014 Annual Report.

Condition 6.4: Fisheries Rejuvenation and Enhancement Projects

Two projects were funded:

 Mistissini (Resolution 1314-030): The Mistissini, Chishienuu Chiskutaamaachewin & Traditional Fishing project consists of a global healing program for community members where Cree knowledge, language, skills, and identity are brought back into the training process. Specific efforts are made to incorporate fishing skills and activities. The project will last one year for a budget of \$500,000 (an additional contribution of \$417,417 has been made from the Boumhounan Remedial Measures Funds). The project also addresses Condition 6.10.

 Mistissini (Resolution 1314-198): The Neeposh Family Fishery 2014 – Trapline M-25 project consists of a 28-day fishing initiative designed to teach 32 youths about winter-fishing on the M-25 trapline and foster the long-term re-appropriation of the trapline where the Rupert Forebay is located. The project has a budget of \$33,797. The project also addresses Condition 6.10.

One other fishery program was funded in the 2013-2014 fiscal year but the activity will take place in 2014; consequently, it will be presented in the 2014 Annual Report.

Condition 6.9: Mechanism for receiving comments and complaints and to propose solutions and corrective measures

The following projects were funded:

- Waskaganish (Resolution 1314-076): The Re-appropriation of Navigation and Traditional Activities project ensures the re-appropriation of traditional activities and allows land users along the Rupert River to evaluate and understand conditions resulting from the partial diversion. An allocation per trapline is determined based on the territorial coverage required to understand new navigation conditions and traditional activities. The project is a continuation of exploratory projects funded in 2010 and 2012 by HQ/SEBJ. Land users have specifically requested its continuation to facilitate the re-appropriation of the territory affected by the project. The total budget for the project for Waskaganish traplines is \$273,516. This project also addresses Condition 6.10.
- Nemaska (Resolutions 1314-049 and 1314-058): The Nemaska Kaiapshemshii Spawning Ground & ATV trail project and Nemaska N25 Walter Jolly Observation at Kaiapshemshii Spawning Ground project consist of two inter-related initiatives designed to improve access to the KP281 site on the south side of the Rupert River. The projects will enable tallymen to carry out corrective measures to attract fish to the shores of the Rupert River, which appears to have been affected by the partial diversion. The project consists of clearing an ATV trail which will be used for monitoring spawning activity during the spring and water levels and marking areas to carry out further corrective measures. Total budget amounts for the projects were \$57,204 and \$27,209, respectively. These projects also address Condition 6.10.

- Nemaska (Resolution 1314-077): The Nemaska Re-appropriation of Navigation and Traditional Activities project consists of ensuring the re-appropriation of traditional activities and enabling land users along the Rupert River to evaluate and understand conditions resulting from the partial diversion. An allocation per trapline is determined based on the territorial coverage required to understand new navigation conditions and traditional activities. The project is a continuation of exploratory projects funded in 2010 and 2012 by HQ/SEBJ. Land users have specifically requested its continuation to facilitate the re-appropriation of the territory affected by the project. The total budget for the project is \$315,882. This project also addresses condition 6.10.
- Mistissini (Resolution 1314-079): The Mistissini Re-appropriation of Navigation and Traditional activities project consists of ensuring the re-appropriation of traditional activities and enabling land users in the Rupert Diversion Bays to gain a better understanding of the conditions of this new body of water. The project is inspired from the navigation program in place for the reduced flow sector of the Rupert River. An allocation per trapline is determined based on the territorial coverage required to understand new navigation conditions and traditional activities in the diversion bays and adjacent bodies of water not affected by the project. Land users have specifically requested its continuation to facilitate the re-appropriation of the territory affected by the project. The total budget for the project is \$44,275. This project also addresses condition 6.10.
- Niskamoon Corporation (Resolutions 1213-323/1314-080/206): The Implementation
 Coordination project consists of hiring a coordinator to implement the various aspects of the Re-appropriation Funds and associated programs, including the implementation of a consultation process with concerned land users to identify complaints with the project as well as planning the long-term use of the trapline with a goal of re-appropriating impacted lands. The contract lasted 9 months in 2013 with a budget of \$88,444 and will continue until summer 2014.

Condition 6.10: Cree Land use

The following projects were funded:

 Waskaganish (Resolution 1314-057): See the description above (Condition 5.23).

- Waskaganish (Resolution 1314-076): See the description above (Condition 6.9).
- Waskaganish (Resolution 1314-097): The Waskaganish N01 Ramp and Crossing Additional Funds project consists of building a ramp to provide access to a hunting site located at KM62 of the Waskaganish access road. The total budget for the project is \$12,286.
- Waskaganish (Resolution 1314-099): The Waskaganish N09 Bridge Repair project consists of rebuilding a crossing along an ATV trail originally built as part of SEBJ mitigation works to access camps located in Rupert Bay. The total budget for the project is \$21,526.
- Waskaganish (Resolution 1314-100): The Waskaganish R04 Construction of Skidoo Trail and Demolition of Cabin project consists of: clearing an old snowmobile trail that connects the mouth of the Rupert River to the mouth of the Pontax River; building 18 kilometres of new snowmobile trails; and demolishing a cabin located at Poplar Point that is no longer accessible as a result of the partial diversion of the Rupert River. The total budget of the project is \$32,280.
- Waskaganish (Resolution 1314-101/1314-013): The Waskaganish R12 Re-Building of Goose Pond project consists of rebuilding an existing goose pond constructed with Niskamoon Corporation funds and improving drainage around the pond. The total budget of the project is \$19,398.
- Waskaganish (Resolution 1314-102): The Portage Trail project consists of clearing a portage trail on trapline R-13 to give access to traditional fishing areas adjacent to the Rupert River near the KP110 weir. The total budget for the project is \$13,376.
- Waskaganish (Resolution 1314-200): The 2013-2014 Waskaganish Ice Monitoring Program consists of creating safe crossings, monitoring ice cover in areas used by the community, and ensuring proper notification for crossings used by community members. Particular attention was paid to the areas in front of the community. The total budget for the project is \$39,310.

Additional funding was allocated within the 2013 fiscal year for the Navigation Exploration Program in Waskaganish, which is to be carried out in 2014. This program will be presented in next year's Annual Report.

- Nemaska (Resolutions 1314-049 and 1314-058): See the description above (Condition 6.9).
- Nemaska (Resolution 1314-077): See the description above (Condition 6.9).
- Nemaska (Resolution 1314-105): The Nemaska R21 Goose Hunting area project calls for the enhancement of an existing goose pond built in a former burrow pit at the end of the access road to the KP290 weir along the Rupert River to accommodate an increasing number of hunters on the site in the spring. The total budget for the project is \$34,727.

Additional funding was allocated within the 2013 fiscal year for the Navigation Exploration Program in Nemaska, which is to be carried out in 2014. Additionally, a snowmobile trail on trapline N-24 was funded in 2013 but will be built in 2014. These projects will be presented in next year's Annual Report.

- Mistissini (Resolution 1314-030): See description above (Condition 6.4).
- Mistissini (resolution 1314-041): The Mistissini M25 Trails project consists of clearing trails in the Rupert Forebay leading to different areas of the trapline for hunting and trapping. The total budget of the project is \$134,975.
- Mistissini (Resolution 1314-064/1314-078): The Mistissini M18 Traditional Activities 2013 project consists of clearing and cleaning brush on old portages and building an overnight shelter. The project also calls for setting nets and smoking fish at three different locations on the east side of the trapline, unused for many years, under the guidance of the Elders. The project replaces the allocation for M-18 for the Navigation and Traditional Activities Program for 2013. The total budget of the project is \$93,392.
- Mistissini (Resolution 1314-079): See the description above (Condition 6.9).
- Mistissini (Resolution 1314-198): See the description above (Condition 6.4).

Additional funding was allocated within the 2013 fiscal year for the Navigation and Exploration Program for the Rupert Diversion Bays, which is to be carried out in 2014. This program will be presented in next year's Annual Report.

 Niskamoon Corporation (Resolution 1213-316): The 2013 EM-1A Trapper's Conference was a gathering organized in August of last year to enable land users to share their experience of living with the impacts of the EM-1A project and to inform them of the availability of re-appropriation funds. This was a 2-day conference held in Val d'Or; its budget was \$198,745.

 Niskamoon Corporation (Resolution 1314-050): The Maps for Trapline Meetings project consists of printing out 22 maps of the traplines directly impacted by the EM-1A/Rupert River Partial Diversion in the communities of Nemaska, Waskaganish, and Mistissini. The maps bring together different data such as Niskamoon Corporation projects since 2004 and SEBJ and Hydro-Québec remedial works associated with the Rupert River diversion. The maps were distributed to land users at meetings held during the Monitoring Committee information tours. The cost of the project is \$23,500.

In addition, the Niskamoon Board of Directors passed Resolution 1314-209, thereby transferring the following previously approved projects shown in the table below from 2010-2011 to the Re-appropriation Fund, all under Condition 6.10 of Schedule 6.1 of the Agreement. This Resolution replaces Resolution 1314-013, which was rescinded in 2013 because it was determined that some projects previously funded by the Re-appropriation Funds were not within the spirit of the Agreement.

Community	Trapline	Type of Project	Funding amount
Mistissini	M-25	Goose corridor	\$35,538
	M-25	Snowmobile trails	\$47,269
	M-26	Snowmobile trails	\$69,543
	M-33	Snowmobile/ATV trails	\$42,719
		TOTAL	\$195,069
Nemaska	N-23	Goose corridor	\$10,754
	N-25	Snowmobile trails	\$34,937
	R-16	Snowmobile trails	\$35,904
		TOTAL	\$81,595
Waskaganish	N-1	Snowmobile trail	\$26,724
	N-2	Parking Area	\$16,231
	R-4	Goose hunting area	\$18,199
	R-11	Walking Trail	\$4,006
	R-12	Goose hunting area	\$28,431
	R-13	Goose hunting area	\$3,920
		TOTAL	\$97,511

Condition 6.18: Canoe Brigades

One project was funded:

Waskaganish (Resolution 1314-042): The 2013-2014 Waskaganish Annual Youth Canoe Brigade will be held along the Rupert River in July. The project will last 30 days. Niskamoon Corporation has contributed a budget of \$15,000 to this project.

Condition 6.20: Mark out the navigation channel in Waskaganish

One project was funded:

Waskaganish (Resolution 1213-321): The 2013 Waskaganish Aahchikukaan Installation and Removal project consists of installing buoys that indicate the navigation corridors in the Rupert River estuary into the Rupert Bay (large green/red buoys), between the community and the First Rapids, and above the First Rapids between KP10-KP20 (small round buoys). The program covers the installation of the buoys after the spring break-up as well as the removal before freeze-up in autumn. The workers on this project were trained to install the large buoys in past years. The project lasts 25 days and has a budget of \$46,489.



Final Reports

The following projects were completed and a final report was submitted in 2013:

- Nemaska (Resolution 1112-019): Snowmobile trails N-25 trapline – the project involved the construction of 25-km of trail, conducted over two phases in fall 2012 and in winter 2013. The project was completed to the satisfaction of the proponent, the tallyman for N-25 trapline, creating 75 person-days of labour.
- Nemaska (Resolution 1112-019): Snowmobile trails – R-16 Trapline – the project involved the construction of 25-km linking Champion Lake to the Pontax River. The project created 60 person-days of labour and was completed in fall-winter 2011.
- Mistissini (Resolution 1011-266): Goose Corridor M-25 Trapline – the project was completed to the satisfaction of the proponent, a user for M-25. The project created 75 persondays of labour.
- Mistissini (Resolution 1011-267): Snowmobile trails, M-26 Trapline – the project was completed to the satisfaction of the proponent, the Tallyman for M-26 Trapline. The project created 70 person-days of labour.
- Mistissini (Resolution 1011-332): Snowmobile & ATV Trails, M-33 Trapline – the project was completed to the satisfaction of the proponent, a user for M-33. The project created 22-km of trails and 58 person-days of labour.

Specific Fund for Navigation

Plans for waterfront facilities have been developed by SEBJ in close collaboration with the local working group. These works were planned for summer and autumn 2013 and paid for by Hydro-Québec and SEBJ.

At the time of publication, no specific works have been identified for the Specific Fund for Navigation.

Specific Training Fund

This Fund is in place to address Condition 6.42: Training niches that should be favoured to achieve the employment objectives other than construction.

Waskaganish (Resolution 1314-199): The Waska Ressources, GPS Training Sessions, 2013 project consists of putting into place a program for training Cree land users with a GPS device to facilitate the re-appropriation of the territory. The project will last 2 weekends with a budget of \$22,322.

In addition, significant amounts from this Fund were allocated to support the Natural Environment Technology (NET) Program and the Building Environmental Aboriginal Human Resources (BEAHR) Program. For more information, consult the section dedicated to these programs in this report.

Georeferenced Database and Document Management System

Niskamoon Corporation uses a georeferenced database and document management system (DMS) to manage and use information in a structured and efficient manner.

The georeferenced database

The georeferenced database enables Niskamoon Corporation to manage geographical and related information for projects funded by Niskamoon programs. The resource is used to manage two primary categories of information: (1) geographical data in the form of shape files for geographically defined points, lines, and areas in Eeyou Istchee that are covered by Niskamoon Corporation's mandates; and (2) geographically referenced tabular data or other types of information, including text, numbers, and graphics.

The document management system

The DMS enables Niskamoon Corporation to organize various document types and formats, including Agreements, minutes of meetings, reports, maps, PowerPoint presentations, videos, general correspondence, and other files in Microsoft Word or Adobe PDF.

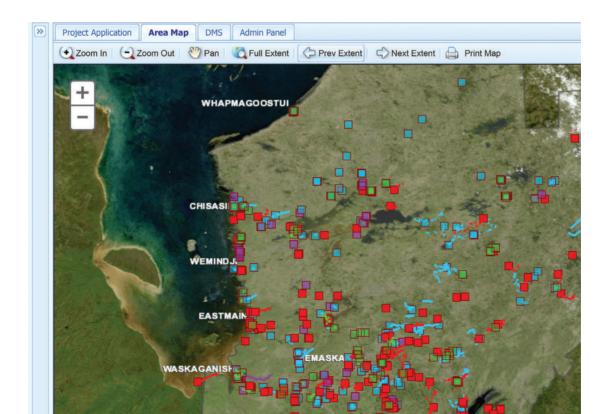
The DMS allows designated users to store, organize, and retrieve electronic files easily. Depending on the user's permission level, it provides the opportunity to upload, view, and download files and other relevant documents.

Recent developments

Since 2013, we have reduced the data-entry backlog. In association with Brian Lewis of Strata360, we provided Community Coordinators with training sessions on the Niskamoon Information Management System (NIMS), enabling them to enter new project proposals into the NIMS database. The data-entry task should be completed in 2014.

Public access

Niskamoon Corporation provides the public with guest user accounts for access to its DMS on its web site at www.niskamoon.org.



List of Funding Agreements

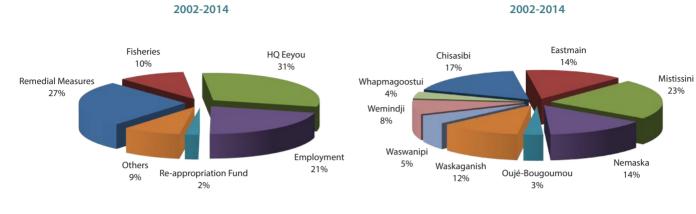
COMMUNITY / PROPONENT	PROJECT	FUND	Total Amount
CHISASIBI			
	Aayaanischaa – Generation to Generation Project 2013-2014	Hydro-Québec & Eeyou	\$57,938
	Mamoweedow 2013	Hydro-Québec & Eeyou	\$50,000
	Crooked Knife Training 2013	Hydro-Québec & Eeyou	\$6,641
	CH1 Goose Pond and Dam	Hydro-Québec & Eeyou	\$17,656
	CH11 Canoe Ramp Construction	Hydro-Québec & Eeyou	\$23,930
	CH11 Goose Corridor	Hydro-Québec & Eeyou	\$8,985
	CH14 2 Hunt Sites Clearing	Hydro-Québec & Eeyou	\$17,230
	CH16 2 Hunt Sites Clearing	Hydro-Québec & Eeyou	\$17,939
	CH27 2 Hunt Sites Clearing	Hydro-Québec & Eeyou	\$26,151
	CH27 Crossing	Hydro-Québec & Eeyou	\$5,387
	CH28 Crossing and Hunt Sites Clearing	Hydro-Québec & Eeyou	\$38,002
	CH29 Hunt Site Clearing	Hydro-Québec & Eeyou	\$6,891
	CH33 Hunt Site Clearing and Dam	Hydro-Québec & Eeyou Hydro-Québec & Eeyou	\$16,149
	CH36 4 Crossings and Goose Pond	Hydro-Québec & Eeyou Hydro-Québec & Eeyou	\$37,626
	Elders Firewood Supply 2013-2014	Hydro-Québec & Eeyou	\$25,000
	Addendum to Funding Agreement 1314-083 Chisasibi CH11	Hydro-Québec & Eeyou	\$1,830
	Goose Corridor	Hydro-Quebec & Leyou	٥٢٥,١¢
	Hides Preparation Training 2014	Hydro-Québec & Eeyou	\$13,283
	Inland Barge 2013	Hydro-Québec & Eeyou	\$45,000
	Spring Flights 2014	Hydro-Québec & Eeyou	\$251,000
EASTMAIN	-		
LASTINAIN	Summer Coastal Fish Harvest 2013	Nadoshtin Remedial Measures	\$62,445
	Stajune Cultural Days	Nadoshtin Remedial Measures	\$23,000
Maipo	VC35 Cabin	Nadoshtin Remedial Measures	\$9,879
Maipo	VC35 ATV Trails	Nadoshtin Remedial Measures	\$38,293
	RE01 3 Goose Ponds Brush Cutting	Boumhounan Remedial Works	\$24,382
	Elders Wood Cutting Program 2014	Boumhounan Remedial Works	\$25,075
	Spring Airlift 2014	Boumhounan Remedial Works	\$289,299
	VC15 Cabin Request	Boumhounan Remedial Works	\$29,505
	VC15 Cabin Request	Boumhounan Remedial Works	\$29,354
	VC15 Cabin Request	Boumhounan Remedial Works	\$29,354
	VC31 Cabin Request	Boumhounan Remedial Works	\$34,204
	VC33 Cabin Request	Boumhounan Remedial Works	\$30,355
	VC33 3 Cabins Rebuilding Labour Cost	Boumhounan Remedial Works	\$42,751
	VC35 Cabins Rebuilding Labour Cost	Boumhounan Remedial Works	\$18,292
	RE1 Cabin Request	Boumhounan Remedial Works	\$31,175
	RE2 Cabin Request	Boumhounan Remedial Works	\$14,749
	RE3A Cabin Request	Boumhounan Remedial Works	\$30,355
		Boumhounan Remedial Works	
	RE3A Cabin Request RE3A Cabin Request	Boumhounan Remedial Works	\$30,355 \$30,355
	RE4 Cabin Request	Boumhounan Remedial Works	\$30,355
	RE4 Cabin Request		
		Boumhounan Remedial Works	\$31,067
	RE5 Cabin Request	Boumhounan Remedial Works	\$17,466
MISTISSINI			
	Maamuuteusiitaau Traditional Gathering 2013	Hydro-Québec & Eeyou	\$30,000
	Youth Canoe Brigade 2013	Hydro-Québec & Eeyou	\$10,000
	Traditional Cree Fishing, Medicine & Chisheinuu Chiskutamaachewin Project	Continued Use and Re-appropriation	\$923,417
	M25 Trails	Continued Use and Re-appropriation	\$134,976
	1st Annual Powwow & Cultural Events 2013	Hydro-Québec & Eeyou	\$20,000
Eskan Company	M18 Traditional Activities 2013	Continued Use and Re-appropriation	\$84,948
Eskan Company	Addendum to Funding Agreement 1314-64 Mistissini M18 Traditional Activities 2013	Continued Use and Re-appropriation	\$8,444

COMMUNITY / PROPONENT	PROJECT	FUND	total Amount
	Re-appropriation of Navigation and Traditional Activities	Continued Use and Re-appropriation	\$44,275
	M9 Goose Hunting Area	Hydro-Québec & Eeyou	\$19,997
	M20 Goose Hunting Area	Hydro-Québec & Eeyou	\$19,979
	M25 Replacement Cabin from Forest Fire 2013	Boumhounan Remedial Works	\$44,989
	M25 Replacement Cabin from Forest Fire 2013	Boumhounan Remedial Works	\$44,989
	M25 Replacement Cabin from Forest Fire 2013	Boumhounan Remedial Works	\$47,456
	M25 Replacement Cabin from Forest Fire 2013	Boumhounan Remedial Works	\$33,917
	M27 Goose Hunting Area	Hydro-Québec & Eeyou	\$19,993
	M3 Clear Cutting Goose Hunting Area	Hydro-Québec & Eeyou	\$15,283
	M12 Clear Cutting Goose Hunting Area	Hydro-Québec & Eeyou	\$19,397
	M22 Clear Cutting Goose Hunting Area	Hydro-Québec & Eeyou	\$18,941
	M25 Cical Catting Goose Handing Area	Boumhounan Remedial Works	\$29,378
	M26 Goose Pond Extension	Boumhounan Remedial Works	\$32,663
	M38 Clear Cutting Goose Hunting Area	Hydro-Québec & Eeyou	\$31,423
	M46B Clear Cutting Goose Hunting Area	Hydro-Québec & Eeyou	\$16,174
	M405 Clear Certing Goose Hunting Area	Hydro-Québec & Eeyou	\$10,174
	M51 Goose Hunting Area Slashing & ATV Bridges	Hydro-Québec & Eeyou	
	M25 Fishery Project 2014		\$37,444
	, ,	Continued Use and Re-appropriation	\$33,797
	Journey of Wellness 2014	Hydro-Québec & Eeyou	\$10,000
	Traditional Cree Fishing, Medicine & Chisheinuu Chiskutamaachewin Project	Continued Use and Re-appropriation	\$441,000
	Rupert Diversion Bays Navigation & Exploration Subsidy Program 2014-2015	Continued Use and Re-appropriation	\$61,985
	M18 Trails	Boumhounan Eenou Indohoun	\$23,643
	M18 Old Spring Goose Camp Replacement	Boumhounan Eenou Indohoun	\$28,312
	M25 New Cabin, Porch & Shed Replacement	Boumhounan Remedial Works	\$60,455
	M25 Cabin, Porch & 2 Sheds Replacement	Boumhounan Remedial Works	\$62,572
	M25 Cabin & Porch Replacement	Boumhounan Remedial Works	\$45,420
	M25 Snow Removal	Boumhounan Remedial Works	\$3,532
	M33 Cabin Replacement	Boumhounan Remedial Works	\$39,275
	M38A Traditional Dwelling	Hydro-Québec & Eeyou	\$27,403
	Local Canoe Routes & Rest Areas	Hydro-Québec & Eeyou	\$53,158
NEMASKA			
	R20 Roofing Replacements for 6 Spring Camps	Boumhounan Remedial Works	\$60,974
	R16 Cabin & Porch	Boumhounan Eenou Indohoun	\$31,280
	R18 Tent Cabin, Porch & Outhouse	Boumhounan Eenou Indohoun	\$32,118
	Old Nemaska Gathering 2013	Hydro-Québec & Eeyou	\$50,000
	Voluntary Sturgeon Registry and Complimentary Activities 2013	Continued Use and Re-appropriation	\$45,488
	Kaiapshemshii Spawning Ground & ATV Trail	Continued Use and Re-appropriation	\$57,204
	N25 Observation at Kaiapshemshii Spawning Ground	Continued Use and Re-appropriation	\$27,209
	Chisasakiihiikan Archaeology Exploration Project	Boumhounan Remedial Works	\$6,062
	Re-appropriation of Navigation and Traditional Activities	Continued Use and Re-appropriation	\$315,882
	R19 Improvement of Access and Parking Areas	Boumhounan Remedial Works	\$27,030
	Preparation of Cabin Lots at Mountain Lake	Boumhounan Remedial Works	\$13,714
	R21 Goose Hunting Area	Boumhounan Remedial Works	\$34,727
	R20 Log Cabin with Decking	Boumhounan Remedial Works	\$75,000
	R16 Addition of MG20 on Access Road and Yard	Boumhounan Remedial Works	\$10,131
	Wood Supply Program for Elders & Land Users 2013-2014	Boumhounan Remedial Works	\$25,000
	Winter Journey 2014	Hydro-Québec & Eeyou	\$10,000
	Traplines N25 & M33 Winter Fishery Program 2014	Boumhounan Remedial Works	\$59,169
	Genawmee Sturgeon Fishing Project	Continued Use and Re-appropriation	\$25,448
	Voluntary Sturgeon Registry 2014	Continued Use and Re-appropriation	\$19,214
	Rupert River Navigation & Exploration Subsidy Program 2014-2015	Continued Use and Re-appropriation	\$315,882
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	N23 ATV Trail	Boumhounan Remedial Works	\$14,186

COMMUNITY / PROPONENT	PROJECT	FUND	total Amount
	N24 Ski-doo Trail	Continued Use and Re-appropriation	\$23,100
	R16 Camp Construction	Boumhounan Remedial Works	\$11,838
	R17 Snow Removal	Boumhounan Remedial Works	\$5,569
	R19 Cabin & Patio	Boumhounan Remedial Works	\$27,537
	R19 D-Log Cabin	Boumhounan Remedial Works	\$212,980
	5		. ,
OUJÉ-BOUGOUMOU	Traditional Blueberry Gathering 2013	Hydro-Québec & Eeyou	\$50,000
	Wilderness Canoe Excursions Summer 2013	Hydro-Québec & Eeyou	\$10,000
	Traditional Fishing Project 2013 Summer-Fall	Hydro-Québec & Eeyou	\$21,733
	Wood Cutting Project Fall 2013	Hydro-Québec & Eeyou	\$25,000
	O48A Goose Corridor	Hydro-Québec & Eeyou	\$26,856
	Snow Removal 2013-2014	Hydro-Québec & Eeyou Hydro-Québec & Eeyou	\$20,830
		Hydro-Québec & Eeyou Hydro-Québec & Eeyou	\$70,110
	Access Road KM13 3 Bridges Replacement Traditional Training Program 2013-2014		
		Hydro-Québec & Eeyou	\$40,000
	048B Goose Corridor Slashing & Clearing	Hydro-Québec & Eeyou	\$15,906
	052 Goose Corridor & Moose Yard Cutting & Clearing	Hydro-Québec & Eeyou	\$26,355
	053 Goose Corridor Cutting & Clearing	Hydro-Québec & Eeyou	\$26,299
	054 Goose Corridor Cutting & Clearing	Hydro-Québec & Eeyou	\$26,853
	055 Goose Corridor Cutting & Clearing	Hydro-Québec & Eeyou	\$27,485
	O59 Goose Corridor Slashing	Hydro-Québec & Eeyou	\$26,426
	O60 4 Goose Corridors Cutting & Slashing	Hydro-Québec & Eeyou	\$26,512
	O61 Goose Corridor Slashing & Clearing	Hydro-Québec & Eeyou	\$26,426
	O62 Goose Corridor Cutting & Slashing	Hydro-Québec & Eeyou	\$26,426
	Waterfront Enhancement Program	Hydro-Québec & Eeyou	\$36,120
WASKAGANISH			
	Annual Youth Canoe Brigade 2013-2014	Continued Use and Re-appropriation	\$15,000
	Shelter Building & Landscaping on South Shore of Smokey Hill	Continued Use and Re-appropriation	\$43,089
	Infrastructures Development & New Walking Trail on North Shore of Smokey Hill	Continued Use and Re-appropriation	\$30,354
	Cisco Scooping Weir Building on South Shore of Smokey Hill	Continued Use and Re-appropriation	\$26,613
	Cisco Scooping Weir Building on North Shore of Smokey Hill	Continued Use and Re-appropriation	\$53,298
	Smokey Hill Landing Site Dock Installation	Continued Use and Re-appropriation	\$46,086
	Smokey Hill Community Fishing 2013	Continued Use and Re-appropriation	\$199,589
	Smokey Hill Festival 2013	Continued Use and Re-appropriation	\$15,000
	Re-appropriation of Navigation and Traditional Activities	Continued Use and Re-appropriation	\$273,516
	N01 Ramp and Crossing	Boumhounan Remedial Works	\$12,286
	N04 Trans Eeyou Skidoo Trail	Boumhounan Remedial Works	\$22,952
	N09 Bridge Repair	Boumhounan Remedial Works	\$21,526
	R04 Construction of Skidoo Trail and Demolition of Cabins	Boumhounan Remedial Works	\$32,280
	R12 Re-building of Goose Pond	Boumhounan Remedial Works	
		Boumhounan Remedial Works	\$19,398
	R13 Portage Addendum to Funding Agreement 1314-097 Waskaganish N01	Boumhounan Remedial Works	\$13,376 \$6,444
	Ramp & Crossing		
	Elders Wood Cutting Program 2013-2014	Boumhounan Remedial Works	\$25,000
	Snow Removal Program 2013-2014	Boumhounan Remedial Works	\$41,175
	Ice Monitoring Program 2013-2014	Continued Use and Re-appropriation	\$39,310
	Rupert River Navigation & Exploration Subsidy Program 2014-2015	Continued Use and Re-appropriation	\$273,516
	Community Employment Clean-Up Project Phase II	Boumhounan Remedial Works	\$140,884
	Elders Wood Cutting Project 2014	Boumhounan Remedial Works	\$25,003
	Spring Airlift 2014	Boumhounan Remedial Works	\$358,470
WASWANIPI			
	Traditional Gathering (Chiiwetau 2013)	Hydro-Québec & Eeyou	\$50,000
	W03 Goose Pond and Corridor	Hydro-Québec & Eeyou	\$31,348
	W05D Goose Pond and Corridor	Hydro-Québec & Eeyou	\$31,364
	W10 Goose Pond and Corridor	Hydro-Québec & Eeyou	\$26,729

COMMUNITY / PROPONENT	PROJECT	FUND	total Amount
	W16 Goose Pond and Corridor	Hydro-Québec & Eeyou	\$30,727
	W21A Goose Pond and Corridor	Hydro-Québec & Eeyou	\$30,656
	W21B Goose Pond and Corridor	Hydro-Québec & Eeyou	\$30,680
	W23 Goose Pond and Corridor	Hydro-Québec & Eeyou	\$30,757
	W23A Goose Pond and Corridor	Hydro-Québec & Eeyou	\$30,903
	W23B Goose Pond and Corridor	Hydro-Québec & Eeyou	\$30,785
	W24 Goose Pond and Corridor	Hydro-Québec & Eeyou	\$30,762
	W25 Goose Pond and Corridor	Hydro-Québec & Eeyou	\$26,710
	W25A Goose Pond and Corridor	Hydro-Québec & Eeyou	\$30,715
	W27 Goose Pond and Corridor	Hydro-Québec & Eeyou	\$30,879
	W53 Goose Pond and Corridor	Hydro-Québec & Eeyou	\$20,106
	Addendum to Funding Agreement 1314-119 Waswanipi W10 Goose Pond & Corridor	Hydro-Québec & Eeyou	\$4,055
	Addendum to Funding Agreement 1314-127 Waswanipi W25 Goose Pond & Corridor	Hydro-Québec & Eeyou	\$4,006
	Elders Wood Program 2013-2014	Hydro-Québec & Eeyou	\$25,000
	Snow Removal Project 2013-2014	Hydro-Québec & Eeyou	\$30,000
	W05B Goose Pond & 4 Corridors	Hydro-Québec & Eeyou	\$38,929
	Winter Journey Project 2013-2014	Hydro-Québec & Eeyou	\$10,000
	Youth Program Project 2013-2014	Hydro-Québec & Eeyou	\$10,000
	W24 Goose Pond	Hydro-Québec & Eeyou	\$8,086
	W25A Goose Pond and Corridor	Hydro-Québec & Eeyou	\$9,097
	W53 Traditional Dwelling	Hydro-Québec & Eeyou	\$31,726
WEMINDJI			
	Wemindji Trappers Association Storage Sheds	Hydro-Québec & Eeyou	\$60,000
	Canoe Expedition 2013	Hydro-Québec & Eeyou	\$10,000
	Old Factory Visit 2013	Hydro-Québec & Eeyou	\$25,000
	Summer Arts & Science Program 2013	Hydro-Québec & Eeyou	\$10,000
	Old Factory Lake Youth Camp 2013	Hydro-Québec & Eeyou	\$10,000
	Curriculum Development Land-Based Program: Canoe Project	Hydro-Québec & Eeyou	\$25,000
	Driveways and Access Roads for Trappers and Hunters	Hydro-Québec & Eeyou	\$79,998
	Winter Woodcutting Program 2013-2014	Hydro-Québec & Eeyou	\$25,000
WHAPMAGOOSTUI			
	D-Log Cabin Construction Project 2013	Hydro-Québec & Eeyou	\$20,444
	2013-2014 Transportation Subsidy Program	Hydro-Québec & Eeyou	\$300,000
	Traditional Methods Training 2013	Hydro-Québec & Eeyou	\$35,816
	Elders 2013-2014 Woodcutting Project	Hydro-Québec & Eeyou	\$25,000
OTHER ENTITIES	1		
Cree Nation Government		Hydro-Québec & Eeyou	\$60,000
Pour Parler	Orientation Session 2013	TEHQ Budget	\$128,912
Washaw Sibi	Wood Cutters Project 2013	Hydro-Québec & Eeyou	\$25,000
Waska Ressources	GPS Training Sessions 2013	Continued Use and Re-appropriation	\$22,322
Cree Nation Government	Cree Nation of Eeyou Istchee Roundtable on Capacity Building Phase II	Hydro-Québec & Eeyou	\$100,000
Aanischaaukamikw Foundation	Aanischaaukamikw Cree Cultural Institute Development 2013-2014	Hydro-Québec & Eeyou	\$500,000
Aanischaaukamikw Cree Cultural Institute	Mind's Eye Project	Hydro-Québec & Eeyou	\$25,000
Kaweshekami Environment Inc.	Artificial Production of Aspen (Poplar) and Birch	Boumhounan Remedial Works	\$177,130
Cree Trappers Association	Trans Eeyou Istchee Regional Multi-Purpose Trail 2014-2015	Hydro-Québec & Eeyou	\$120,000
Cree Nation Government	Boumhounan Archaeology and Cultural Heritage Program 2014-2015	Boumhounan Remedial Works	\$56,697

Data Charts

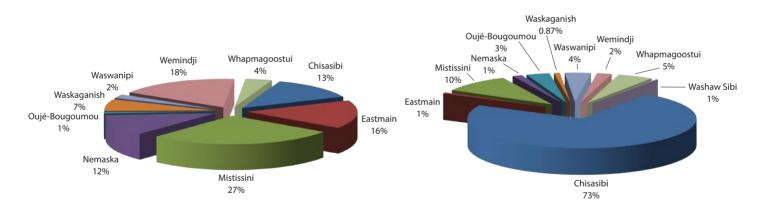


Fisheries Program by Community 2002-2014

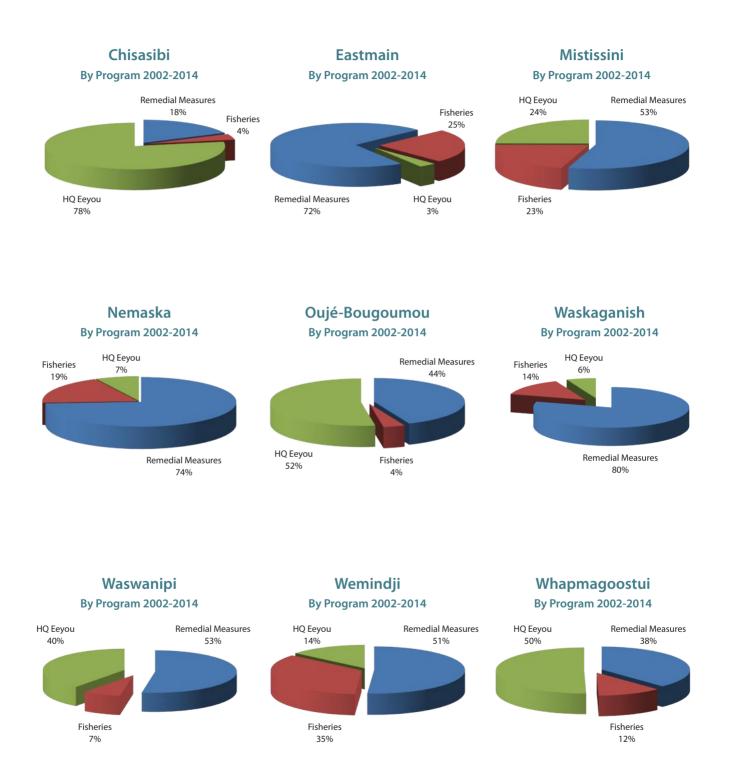
Programs – Actual



Remedial Program by Community



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Niskamoon Corporation

| Audited Financial Statements |



Niskamoon Corporation

For the year ended March 31, 2014

Niskamoon Corporation Financial Statements For the year ended March 31, 2014

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Independent Auditor's Report

To the Members of Niskamoon Corporation

We have audited the accompanying financial statements of Niskamoon Corporation, which comprise the statement of financial position as at March 31, 2014, and the statements of revenue and expenditures, changes in net assets (deficiency) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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BDO Canada s.r.l./S.E.N.C.R.L., une société canadienne à responsabilité limitée/société en nom collectif à responsibilité limitée, est membre de BDO International Limited, société de droit anglais, et fait partie du réseau international de sociétés membres indépendantes BDO.

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member fi rms.



Independent Auditor's Report

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Niskamoon Corporation as at March 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

BDO Conada LLP/S.R.L./S.E. N.C.R.L.

Montréal, Québec June 12, 2014

¹ CPA auditor, CA public accountancy permit no. A106501

Statement of Financial Positi				
March 31		2014		2013
Assets				
Current Cash and cash equivalents (Note 3) Investments (Note 4) Accounts receivable (Note 5) Prepaid expenses	\$	1,963,047 43,465,475 1,527,341 1,161	\$	622,353 46,170,812 1,562,897 1,161
		46,957,024		48,357,223
Capital assets (Note 6) Assets held-for-sale (Note 7)	_	91,480 830,509		102,432 830,509
	\$	47,879,013	\$	49,290,164
Liabilities and Net Assets				
Current Accounts payable and accrued liabilities Projects and expenditures payable (Note 8) Due to Cree Nation Government - Council, without interest	\$	348,285 2,215,825	\$	279,740 951,047
and no specific terms of repayment Deferred revenue (Note 9)	_	629,737 52,411,153		154,051 56,618,062
	_	55,605,000		58,002,900
Net assets (deficiency) Invested in capital assets Administration fund Program funds	_	921,989 (921,989) (7,725,987)		932,941 (932,941) (8,712,736)
		(7,725,987)		(8,712,736)
	\$	47,879,013	\$	49,290,164

Niskamoon Corporation Statement of Financial Position

On behalf of the Board

<u>Machanos</u> Director <u>Réal fonçalles</u> Director

The accompanying notes are an integral part of these financial statements.

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Niskamoon Corporation Statement of Revenue and Expenditures

For the year ended March 31				2014	2013
	Adm	ninistration Fund	Programs Funds	Total	Total
Revenue					
Grants Hydro-Québec Interest	\$	3,515,579 80,084	\$ 23,067,841 1,109,987	\$ 26,583,420 1,190,071	\$ 25,840,955 1,242,036
Transferred to deferred revenue (Note 9)		(3,892,942)	-	(3,892,942)	(3,488,404)
Unrealized gain (loss) on financial instruments		93,491	(47,167)	46,324	444,891
instituments		55,451	(47,107)	40,324	444,091
		(203,788)	24,130,661	23,926,873	24,039,478
Expenditures					
Projects expenditures		-	19,401,952	19,401,952	18,982,536
Service Agreement - Cree Nation Government - Council (Note 2) Contribution to Communities		35,841	-	35,841	13,805
for Local Coordinators		859,662	-	859,662	818,980
Travel		461,343	-	461,343	536,906
Professional fees		420,765	-	420,765	450,298
Legal fees (Note 11)		37,641	-	37,641	131,399
Administration charges		41,192	-	41,192	58,786
Salary and fringe benefits		1,024,490	-	1,024,490	1,029,984
Corporate fees		112,747	-	112,747	153,379
Office expenses		138,047	-	138,047	112,166
Monitoring Committee Training and Employment Committee		151,114 30,986	-	151,114 30,986	143,786 134,454
Amortization of capital assets		27,101	-	27,101	85,522
Rent		101,791		101,791	96,578
Communications		52,817	-	52,817	62,336
Advertising and promotion		15,786	-	15,786	5,368
Annual report		4,923	-	4,923	9,290
Insurance		17,979	-	17,979	10,472
Bank charges		3,947	-	3,947	12,432
		3,538,172	19,401,952	22,940,124	22,848,477
(Deficiency) excess of revenue over					
expenditures for the year	\$	(3,741,960)	\$ 4,728,709	\$ 986,749	\$ 1,191,001

The accompanying notes are an integral part of these financial statements.

		Statem	ent	of Char	Nish Iges in Net	Niskamoon Corporation Statement of Changes in Net Assets (Deficiency)	rporation eficiency)
For the year ended March 31						2014	2013
	E	Invested in Capital Assets	Admir	sted in Capital Administration Assets Fund	Program Funds	Total	Total
Balance , beginning of year	\$	932,941	÷	(932,941)	\$ (8,712,736)	<pre>\$ (932,941) \$ (8,712,736) \$ (8,712,736) \$ (9,903,737)</pre>	\$ (9,903,737)
(Deficiency) excess of revenue over expenditures for the year		(27,101)	0	(3,714,859)	4,728,709	986,749	1,191,001
Invested in capital assets		16,149		(16,149)	•	•	·
Interfund transfers (Note 14)	I	ı		3,741,960	(3,741,960)		'
Balance, end of year	\$	921,989	÷	(921,989)	\$ (7,725,987)	\$ (921,989) \$ (7,725,987) \$ (7,725,987) \$ (8,712,736)	\$ (8,712,736)

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Niskamoon Corporation Statement of Cash Flows

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For the year ended March 31		2014	2013
Cash flows from operating activities Excess of revenue over expenditures for the year Items not involving cash and cash equivalents	\$	986,749	5 1,191,001
Amortization of capital assets Unrealized gain on financial instruments		27,101 (46,324)	85,522 (444,891)
		967,526	831,632
Changes in non-cash working capital balances Accounts receivable Accounts payable and accrued liabilities Projects and expenditures payable Deferred revenue		35,556 68,545 1,264,778 (4,206,909)	(565,842) 593,192 (2,978,365) 4,318,906
		(1,870,504)	2,199,523
Cash flows from investing activities Disposal (acquisition) of investments Purchase of capital assets	_	2,751,661 (16,149)	(9,013,753) -
		2,735,512	(9,013,753)
Cash flows from financing activity Due from Cree Nation Government - Council		475,686	(149,370 <u>)</u>
Increase (decrease) in cash and cash equivalents during the year		1,340,694	(6,963,600)
Cash and cash equivalents, beginning of year		622,353	7,585,953
Cash and cash equivalents, end of year	\$	1,963,047	622,353

The accompanying notes are an integral part of these financial statements.

March 31, 2014

1. Significant Accounting Policies

Nature of Business Niskamoon Corporation, was incorporated under Part III of the *Québec Companies Act* on August 24, 2004. Niskamoon Corporation is a non-profit corporation without share capital and without pecuniary gain to its members and is based in Nemaska, *Québec.* The Corporation was created in accordance with the Agreement concerning the Administration of Cree-Hydro-Québec Agreements and the Niskamoon Corporation.

> Niskamoon Corporation's activities mainly consist in the implementation of the Cree-Hydro-Québec Agreements (the Opimiscow Agreement, the Mercury Agreement (2001), the Apatisiiwin-Cree Employment Agreement, the Nadoshtin Agreement, the Boumhounan Agreement, and the Agreement concerning a new relationship between Hydro-Québec / SEBJ and the Crees of Eevou Istchee) which provides for the management of the Opimiscow Indoho Fund, the Nadoshtin Archaeology Fund, the Nadoshtin Training Fund, the Nadoshtin Indohoun Fund and the Hydro-Québec and Eeyou Fund and the control of the Employment Fund, the Mercury Funds (Namess and EM-1 Mercury Funds), the Nadoshtin Remedial Measures Fund, the Boumhounan Archaeology Fund, the Boumhounan Training Fund, the Boumhounan Indohoun Fund, the Boumhounan Remedial Works Fund, the Re-appropriation Funds for Continued Use, the Re-appropriation Funds for Specific Navigation and the Re-appropriation Funds for Specific Training.

- **Basis of Accounting** The Corporation has prepared its financial statements in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").
- **Funds Details** Revenue and expenses related to program delivery and administrative activities are reported in the Administration Fund.

Program Funds

The Apatisiiwin-Cree Employment Fund is to be used for the purposes of funding the hiring initiatives.

The Namess Mercury Fund is to be used for the purposes of monitoring and research program.

The Opimiscow Indoho Fund is reserved for the exclusive use of the Cree Nation of Chisasibi (70%) and the Cree Nation of Wemindji (30%).

March 31, 2014

The Hydro-Québec Eeyou Fund is used principally for the funding of the Chisasibi House Replacement Program, which consists essentially of the construction or replacement of 163 housing units in the community of Chisasibi for a maximum amount of \$35,000,000. The funding of the program consists of \$2 million which has been approved by the Board of Directors which is taken in part from an annually indexed allocation of a \$7 million payment from the Agreement concerning а New Relationship between Hydro-Québec/SEBJ and the Crees of Eevou-Istchee. To date, \$27,300,000 (2013 - \$25,300,000) has been disbursed under the program to the Cree Nation of Chisasibi.

Nadoshtin Programs

This Agreement provides for the following funds:

The Nadoshtin Remedial Measures Fund is to be used to finance the types of works and programs to help alleviate the negative impact of hydro-electric development (including infrastructure) while enhancing the traditional Cree pursuits.

The Nadoshtin Archaeology and Cultural Heritage Fund is designed to ensure the inclusion of information about Cree perceptions, knowledge, history, and use of the environment in archaeological work.

The Nadoshtin EM-1 Mercury Fund is held and disbursed by Hydro-Québec but controlled by the Corporation to fund the restoration of Cree fisheries through programs that respond to Cree aspirations and needs. The Fund is also used to support Public Health Authorities in the development and delivery of programs related to the risk management of human exposure to mercury.

The Nadoshtin Eenou Indohoun Fund is primarily designed to create opportunities for the trappers of Eastmain, Mistissini, Nemaska, and Waskaganish directly affected by the Eastman 1 Project. The Fund promotes traditional activities and provides the means to mitigate the effects of the Project.

Boumhounan Programs

This Agreement provides for the following funds:

The Boumhounan Remedial Works Fund is to be used to finance the types of works and programs to help alleviate the negative impact of hydro-electric development (including infrastructure) while enhancing the traditional Cree pursuits.

March 31, 2014

The Boumhounan Archaeology and Cultural Heritage Fund is used to carry out the Archaeology and Cultural Heritage Program (ACHP). The ACHP is designed to document and protect various aspects of the cultural heritage of the area affected by the EM-1 and EM1A Rupert River Partial Division / La Sarcelle Projects. This includes archaeological and burial sites as well as the knowledge and stories of families from the four communities affected by the Projects: Waskaganish, Eastmain, Nemaska and Mistissini.

The Boumhounan EM-1A Mercury Fund is held and disbursed by Hydro-Québec but controlled by the Corporation to fund the restoration of Cree fisheries through programs that respond to Cree aspirations and needs. The Fund is also used to support Public Health Authorities in the development and delivery of programs related to the risk management of human exposure to mercury.

The Boumhounan Eenou Training Fund is to be used to provide supplementary support as required, such as language courses and support for social activities to assist with adjustments.

The Boumhouman Eenou Indohoun Fund is very similar to the Nadoshtin Eenou Indohoun Fund and is also primarily designed to create opportunities for the trappers of Eastmain, Mistissini, Nemaska, and Waskaganish directly affected by EM1A Rupert River Partial Diversion / La Sarcelle Projects. The Fund promotes traditional activities and provides the means to mitigate the effects of the Project.

Re-appropriation Funds

This Agreement provides for the following funds:

The Continued Use Fund is to be used for projects, works, studies, programs, remedial and enhancement measures to be carried out within the Territory affected by the EM1A Rupert River Partial Diversion / La Sarcelle Projects. The fund allows for the continued use and re-appropriation of the Territory.

The Specific Navigation Fund is to be used to benefit the Waskaganish community due to the partial diversion of the Rupert River which resulted in a decrease in the access to the Rupert's Bay via the Northern channel.

The Specific Training Fund is to be used for the environmental training programs.

Financial Instruments Measurement of Financial Instruments

The Corporation initially measures its financial assets and liabilities at fair value. The Corporation subsequently measures all its financial assets and liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of revenue and expenditures.

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March 31, 2014

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable.

Financial assets measured at fair value include investments.

The Corporation elected to measure guaranteed investment certificates and bonds and debentures at fair value.

Financial liabilities measured at amortized cost include accounts payable, projects and expenditures payable and due to Cree Nation Government - Council.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is not greater than the amount that would have been reported at the date of reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction Costs

The Corporation recognizes its transaction costs for financial instruments at fair value in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attribuable to their origination, issuance or assumption. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from its financial instruments and the carrying amounts approximate fair values.

- Pension Plan The Corporation is a sponsor in a contributory, multiemployer defined benefit pension plan for all their employees who satisfy certain eligibility conditions. Defined contribution plan accounting is applied to the multiemployer defined benefit pension plan as information to apply defined benefit plan accounting is not available. The cost of defined contribution pensions is expensed as earned by employees.
- Use of Estimates The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Significant items subject to estimates and assumptions include, but are not limited to, the estimated useful life of assets and accruals. Actual results could differ from management's best estimates as additional information becomes available in the future.

Revenue Recognition	The Corporation follows the deferred contributions. Under this method, co- period expenses are deferred and ar year in which the related expens contributions are recognized as receivable if the amount to be received and collection is reasonably assured.	ntributions restricted for future e recognized as revenue in the es are incurred. Unrestricted revenue when received or			
	Interest income is recognized wher between the administration fund ar based on several criteria. The criteri of the allocation include the following: revenue and accounts receivable investments made for each of the fun	nd the various program funds a involved in the determination current and prior year deferred balances; and the specific			
Cash and Cash Equivalents	Cash and cash equivalents include cash on hand, bank balances and short-term liquid investments with original maturities of three months or less from the date of acquisition and which are readily convertible into known amounts of cash.				
Capital Assets and Assets Held-for-Sale	Capital assets are stated at cost less accumulated amortization. Cost is net of related government grants, if any. Amortization based on the estimated useful life of the asset is calculated as follows:				
	Building Leasehold improvements Office furniture and equipment Computer equipment	20 years straight-line method 10 years straight-line method 20% declining balance method 30% declining balance method			
	Assets held-for-sale are measured at the lower of their carrying value amount and fair value less costs to sell. They are not amortized while classified as held for sale.				
Long-lived Assets	Long-lived assets are tested for r changes in circumstances indicate t not be recoverable. The carrying amo recoverable when it exceeds the s flows expected from its use and eve an impairment loss must be recogn excess of the carrying amount of a value.	hat their carrying amount may bunt of a long-lived asset is not um of the undiscounted cash ntual disposal. In such a case, nized and is equivalent to the			

March 31, 2014

2. Service Agreement - Cree Nation Government - Council

On December 10, 2008, the Corporation entered into an agreement with the Cree Nation Government (CNG) (formerly Cree Regional Authority) - Council entitled Renewal of the Agreement Respecting the Supply of Administrative Services between the Cree Nation Government and Niskamoon Corporation. This Agreement was retroactive to April 1, 2008 as provided by Section 9 of this Agreement.

The Agreement provides for the services of positions referred to in subsection 1.1 of this Agreement from April 1, 2008 to December 31, 2008 and thereafter, the Corporation has implemented its own payroll except for the four positions referred to in subsection 1.6 of this Agreement. The individuals occupying the above-mentioned four positions remained employees of the CNG and their services are retained through this Agreement as provided by subsection 1.7 of the Agreement. In January 2014, the four employees of the CNG were transferred to the Corporation's payroll, and as a result, there are no longer employees from the CNG working for the Corporation as at March 31, 2014.

Sections 2 and 3 of this Agreement provides for the rental of office spaces at Nemaska's CNG offices. In accordance with the provisions of subsection 4.1, the CNG is entitled to a 15% administration fee, however the administration fee is not applicable to the cost related to the rental of office spaces.

The CNG invoices the Corporation on a quarterly basis for the expenditures incurred by CNG on behalf of the Corporation for the periods ending June 30, September 30, December 31 and March 31 as provided by subsection 5.1 of this Agreement.

3. Cash and Cash Equivalents

	 2014	2013
Cash Money market fund	\$ 1,823,597 139,450	\$ 20,749 601,604
	\$ 1,963,047	\$ 622,353

The cost of these financial instruments approximates their fair value.

March 31, 2014

4. Investments

	2014	2013
Bonds and debentures, 1.95% to 6.17% (2013 - 1.95% to 8.5%), maturing between September 2014 and December 2020 (2013 - maturing between June 2013 and March 2018).	\$ 34,130,557	\$ 33,008,324
Guaranteed investment certificates, 1.25% to 1.45% (2013 - 1.25% to 1.49%), maturing between April 2014 and September 2014 (2013 - maturing between April 2013		
and March 2014).	8,302,066	12,097,895
Marketable securities	1,032,852	1,064,593
	\$ 43,465,475	\$ 46,170,812

The cost of the bonds and debentures is approximately 33,180,000 (2013 - 32,040,000). The cost of the guaranteed investment certificates is approximately 8,302,000 (2013 - 12,097,000). The cost of the marketable securities is approximately 916,000 (2013 - 1,012,000).

5. Accounts Receivable

	 2014	2013
Accrued interest Projects' expenditures recoverable Sales taxes receivable Advances receivable	\$ 920,898 461,586 144,857 -	\$ 856,928 497,592 156,867 51,510
	\$ 1,527,341	\$ 1,562,897

March 31, 2014

6. Capital Assets

		2014		2013
	Cost	 cumulated nortization	Cost	 cumulated mortization
Leasehold improvements Office furniture and equipment Computer equipment	\$ 150,000 130,669 63,690	\$ 112,500 85,107 55,272	\$ 150,000 124,353 53,856	\$ 97,500 74,506 53,771
	\$ 344,359	\$ 252,879	\$ 328,209	\$ 225,777
Net book value		\$ 91,480		\$ 102,432

7. Assets Held-for-Sale

The Corporation owns land and building located in Montréal, Québec which are classified as held-for-sale. At March 31, 2014, there were circumstances beyond the Corporation's control that extended the period required to complete the sale beyond one year. The Corporation continues to meet the criteria to classify the building as asset held-for-sale at March 31, 2014.

Management has identified a real estate broker and has the intent to sell the building and land within the next year in order to use the proceeds for community projects.

The net book values of the assets held-for-sale are distributed as follows:

				2014	2013
	Cost	-	cumulated nortization	Net Book Value	Net Book Value
Land Building	\$ 102,192 882,808	\$	۔ 154,491	\$ 102,192 728,317	\$ 102,192 728,317
	\$ 985,000	\$	154,491	\$ 830,509	\$ 830,509

March 31, 2014

8. Projects and Expenditures Payable

	 2014	2013
Cree School Board Cree Nation of Mistissini projects Cree Nation Government Crees of the Waskaganish First Nation projects Waswanipi First Nation projects Cree Nation Youth Council Cree Nation of Chisasibi projects Cree Nation of Wemindji projects Cree Nation of Nemaska projects Aanischaaukamikw Cultural project Siibii Development project Cree Trappers Associations	\$ 1,330,098 511,286 75,000 70,411 59,197 45,000 33,851 29,219 27,538 18,750 15,475	\$ 701,565 75,968 - 50,000 - - 73,664 - 34,850 15,000
	\$ 2,215,825	\$ 951,047

9. Deferred Revenue

	2014	ļ	2013
Apatisiiwin - Cree Employment Fund Namess Mercury Fund	\$ 3,591,630 3,628,721		3,899,110
Opimiscow Indoho Fund	989,062	2	773,977
Re-appropriation Fund Continued Use Fund	932,867	,	1,788,583
Specific Navigation Fund	9,979,24		9,785,960
Specific Training Fund	673,142		1,394,123
Nadoshtin Funds	••••,••	-	.,
Remedial Works Fund	122,30	5	276,996
Archaeology and Cultural Heritage Fund	94,230	5	94,236
EM-1 Mercury Fund	5,929)	75,795
Eenou Indohoun Fund	2,941,301		2,892,609
Boumhounan Funds			
Remedial Measures Fund	22,761,978		26,138,595
Archaeology and Cultural Heritage Fund	98,880		414,770
EM-1 A Mercury Fund	452,290		380,686
Training Fund	665,092		683,561
Eenou Indohoun Fund	1,581,537		2,028,878
Deferred revenue - Program Funds	48,518,21 ²		53,129,658
Niskamoon Administration Fund	3,892,942		3,488,404
Total deferred revenue	<u>\$ 52,411,153</u>	\$\$	56,618,062

The attached schedule contains the movement within each program fund during the year. Certain comparative figures have been reclassified to conform with the current year's presentation.

March 31, 2014

10. Commitments

The Corporation has operating leases for its premises in Chisasibi and Rouyn-Noranda, Québec expiring onSeptember 30, 2016 and June 30, 2017 respectively.

The minimum annual base lease payments for the next four years are as follows:

2015	\$ 131,983
2016	131,983
2017	107,391
2018	 20,700
	\$ 392,057

11. Legal Fees

	 2014	2013
Chisasibi House Replacement Program	\$ 15,818 \$	7,763
Community coordinators	14,597	23,684
Real property and leasehold agreement	3,568	20,597
Hydro-Québec Eeyou Fund	1,860	11,520
Environmental	1,395	-
Head office	403	13,700
Remedial works	-	31,778
Fisheries and Health	-	11,716
Evaluation Committee	-	4,799
Executive	-	4,075
Geoportal	-	1,538
Website and database	 -	229
	\$ 37,641 \$	131,399

12. Interfund Borrowing

During the year, the Hydro-Québec Eeyou Fund ("HQ Fund") borrows money from the Boumhounan Remedial Works Fund ("BRW Fund") to assist it with the financing of the Chisasibi House Replacement Program expenditures. The HQ Fund pays interest to the BRW Fund at an average rate of approximately 2.87% (2013 - 2.91%) on any outstanding balances. The interest rate is established by calculating the average rate of return on the investments restricted solely for the Boumhounan group of funds. There is no specified date of repayment.

	 2014		2013
Year-end interfund balance	\$ 7,725,987	•	8,694,267
Interest charged	\$ 100,389		5,492

The Boumhounan Eenou Training Fund ("BET Fund") has also borrowed money from the BRW Fund and the interfund balance at year-end was \$Nil (2013 - \$18,469).

March 31, 2014

12. Interfund Borrowing (Continued)

The interest is included in the BRW Fund interest revenue and in the HQ Fund projects expenditures.

The excess of revenue over expenditures for the year in the HQ Fund of 968,280 (2012 - 1,191,001) and in the BET Fund of 18,469 (2013 - Ni) has been used to decrease the year-end inter-fund balances.

13. Risks Arising From Financial Instruments

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Corporation is exposed to credit risk in relation to cash and cash equivalents, investments and accounts receivables. For cash and cash equivalents and investments, the Corporation mitigates this risk by dealing with creditworthy financial institutions and counterparties. With respect to accounts receivable, the Corporation reduces this risk by dealing primarily with Hydro-Québec. Total credit risk is limited to the amounts recorded in the statement of financial position.

Market Risk

The market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk : interest rate risk, currency risk and other price risk. As the Corporation does not hold significant foreign denominated balances, it is not exposed to currency risk.

Interest Rate Risk

The Corporation is exposed to interest rate risk associated with investments in bonds and debentures and money market funds. The yield and fair value of these investments will vary in response to changes in the prevailing market interest rates. The value of other bonds will generally rise if interest rates fall and fall if interest rates rise. The Corporation believes that this risk is limited since these assets are derived from a portfolio of investments from a large number of issuers which are from government or government guaranteed entities and institutional banks.

Other Price Risk

Other price risk arises from changes in market prices other than those arising from interest rate risk or currency risk. Investments are subject to market volatility risk. The investments of the Corporation are susceptible to market price risk arising from uncertainties about the future prices of the instruments.

There has been no change in the Corporation's risk management strategies during the year.

March 31, 2014

14. Interfund Transfer and Contributions

In 2014, the Corporation's Board of Directors transferred \$3,741,960 (2013 - \$4,101,614) from the Programs Fund to the Administration Fund in order for the Administration Fund to manage the Corporation.

In 2014, the Hydro Quebec Eeyou Fund contributed \$Nil (2013 - \$938,061) to the Boumhounan Remedial Works Fund as additional compensation for the borrowing of funds as described in Note 12.

15. Pension Plan

The Corporation is a member in a contributory, multi-employer defined benefit pension plan with 24 different participating employers for all their employees who satisfy certain eligibility conditions. The plan is called James Bay Cree-Naskapi Quebec Pension Plan. The plan is determined using the projected benefit method prorated on service and funding actuarial assumptions.

Participating employers pay current service cost as determined by actuarial valuations conducted on a regular basis. If there is a deficit in the plan, past service contributions may be required from all participating employers in proportion to their share of the liabilities of the plan in addition to current service contributions.

At the date of the last actuarial valuation of the plan (December 31, 2012), there was an unfunded liability for the Québec plan of \$16,475,000 on a solvency basis according to the plan's actuaries. The Corporation's allocated portion of this estimated deficit equaled \$265,500, which triggered additional past service contributions at \$2,700 per month until December 31, 2022. Gains or losses as revealed by future valuations of the plan will impact these amounts.

As at March 31, 2014, management believes that the plan is estimated to have an incremental deficit compared to 2012 actuarial valuation. The pension administrators are in the process of determining the action to take.

Every year, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding.

At the independent auditor's report date, the actuarial valuation for December 31, 2012 was available.

Significant long-term actuarial assumptions used in the valuation were the following :

	2012	2011
Asset rate of return (net of fees)	5.50%	5.50%
Inflation	2.25%	2.25%
Salary escalation rate	4.00%	3.75%
Indexation of retirement income	2.00%	2.00%

Current service pension costs for the year ended March 31, 2014 amounted to \$56,306 (2013 - \$63,379).

March 31, 2014

16. Comparative Figures

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

				Re-	Re-appropriation			Nadoshtin				Boi	Boumhounan				
Apattsiiwin- Cree Employment Fund	n- se Namess nt Mercury Fund	Opimiscow Indoho Fund	Hydro- Québec Eeyou Fund	Continued Use I Fund	Specific Navigation Fund	Specific Training Fund	A Remedial a Measures Fund	Archaeology and Cultural Heritage Fund	EM-1 Mercury Fund	Eenou Indohoun Fund	A Remedial a Fund	Archaeology and Cultural Heritage Fund	EM-1A Mercury Fund	Eenou Training Fund	Eenou Indohoun Fund	Total	Total
nue, of year	\$ 2,501,779 \$ 3,899,110	\$ 773,977	\$ ' \$	-	,788,583 \$ 9,785,960 \$ 1,394,123 \$	1,394,123 \$	276,996	\$ 94,236 \$	75,795 \$	75,795 \$ 2,892,609 \$ 26,138,595		\$ 414,770 \$	380,686 \$	683,561	\$ 2,028,878 \$ 53,129,658		\$ 49,133,085
Contributions 2013-2014 6,151,272		731,135	8,293,666	2,791,284			408,809					•	80,228			18,456,394	26,813,252
Deferred revenue, (3,591,630) end of year	30) (3,628,721)	(989,062)		(932,867)	(9,979,241)	(673,142)	(122,305)	(94,236)	(5,929)	(2,941,301) ((22,761,978)	(98,880)	(452,290)	(665,092)	(1,581,537)	(48,518,211)	(53,129,658)
5,061,421	21 270,389	516,050	8,293,666	3,647,000	(193,281)	720,981	563,500		69,866	(48,692)	3,376,617	315,890	8,624	18,469	447,341	23,067,841	22,816,679
Interest (Note 12)	•	•	•	33,571	193,281	27,346	•		•	60,341	736,555	•	•		58,893	1,109,987	1,129,564
on financial on financial instruments										66,668	(97,116)				(16,719)	(47,167)	328,908
Total revenue 5,061,421	21 270,389	516,050	8,293,666	3,680,571		748,327	563,500		69,866	78,317	4,016,056	315,890	8,624	18,469	489,515	24,130,661	24,275,151
Projects expenditures 3,855,321 (Note 12) 3,855,321	21 270,389	501,558	6,910,753	3,530,571		748,327	306,985		69,866	22,374	2,426,887	310,758	8,624		439,539	19,401,952	18,982,536
Contribution to Administration Fund (Note 14) 1,206,100		14,492	414,633	150,000			256,515			55,943	1,589,169	5,132			49,976	3,741,960	4,101,614
5,061,421	21 270,389	516,050	7,325,386	3,680,571		748,327	563,500		69,866	78,317	4,016,056	315,890	8,624		489,515	23,143,912	23,084,150
Excess revenue over expenditures for the year \$	، ب	۰ ب	\$ 968,280 \$	به ۱	به ۱	به ۱	'	γ) '	ہ י	به ۱	'	\$ '	\$ '	18,469 \$	به ۱	986,749	\$ 1,191,001

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Niskamoon Corporation Schedule of Revenue and Expenditures - Program Funds





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