



2012

Dehcho

Annual Report

**Zhundii Saamba Náhzhá
Edíhtá'éh Ndehdhé Hólí
K'çç Nádehthízhá T'áh
Nahî Dehcho Gáh Got'îê Thídlí
Nádadítse T'áh
Edi Gôndi Ndehdhé Káít'ô**

Nahî, Dehcho Gáh Got'îê-ke, dáodéhthaa Nahendehé k'eh ait'ñ t'ôh gots'êh dáondii edets'ç k'aúdéh eníddhê gots'êh dáondii megháádé Dene thídlí k'çç aut'ñ eníddhê gháádé goidíh á ait'é.

Nahendehé k'eh ndeh gots'êh tu zhágølí, dáodéhthaa Dene ídlé t'ôh gots'êh, káa ááølí nahets'êh zôh azháit'é. Nóhtsî, nahendehé gots'êh tu k'éhthídíh gha ejô nínahónidhah á ahtít'e.

Zhundii, 1899 gots'êh 1921, ekúh Saamba Nálée-ke, Dene kéhle tháh edets'ç k'aúdéh ahtít'e k'çç naheghághenda t'áh nezú nahendehé k'eh nahéh gogundíh gha nahéh edíhtá'éh ndehdhé géhtsî ílé. Dene tháh edets'ç k'aogedéh zôh dúle edíhtá'éh ndehdhé eánehé gedetá'éh. Ezhi t'áh, Saamba Nálée-ke zôh dúyé tháhne ezhi edíhtá'éh ndehdhé gúlii anagedleh.

Nóhtsî dáondii nahendehé k'eh gúdíh gha nínahóníla gháádé, dúyé nahendehé edítsi. Dehcho zhíeh, Dene Nahenatthee Zhádéhtth'i-ke, nahecho gozhatíe t'áhogedehtsi, ezhi gháádé dúh gots'êh zhundaa dáodéhthaa Dene thídlí gots'ç xáádé met'áh edets'ç k'aúdéh gha gôndi thítsî.

Dúhdzêh, Dene kéhle áíe kádeæa zôh athít'e gots'êh Nahendehé káa see ehtth'i nahets'êh ôt'e eníddhê t'áh nádadítse gots'êh Nahendehé k'eh edets'ç k'aúdéh dídi.

Nahî, Dehcho Gáh Got'îê, nádadítse t'áh Dene nahenatthee zhádéhtth'i-ke

Declaration of Rights Dehcho First Nation

We the Dene of the Dehcho have lived on our homeland according to our own laws and system of government since time immemorial.

Our homeland is comprised of the ancestral territories and waters of the Dehcho Dene. We were put here by the Creator as keepers of our waters and lands.

The Peace Treaties of 1899 and 1921 with the non-Dene recognize the inherent political rights and powers of the Dehcho First Nation. Only sovereign peoples can make treaties with each other. Therefore our aboriginal rights and titles and oral treaties cannot be extinguished by any Euro-Canadian government.

Our laws from the Creator do not allow us to cede, release, surrender or extinguish our inherent rights. The leadership of the Dehcho upholds the teachings of the Elders as the guiding principles of Dene government now and in the future.

Today we reaffirm, assert and exercise our inherent rights and powers to govern ourselves as a nation.

We the Dene of the Dehcho stand firm

TABLE OF CONTENTS

Dehcho Process Report	4
AAROM Report	10
Language and Literacy Report	15
Financial Audit Report	19



Report on Dehcho Process June 19, 2012

Summary

Negotiations on harvesting, governance issues, and other subjects to be included in an AiP, have proceeded slowly but steadily, but no negotiations on anything related to the management of lands and resources or land ownership have yet occurred. Although there have not yet been any negotiations on lands and resources, Canada and the GNWT have indicated that they will only negotiate a Dehcho Agreement which is “comparable” to other Comprehensive Claim agreements in the NWT.

A draft Interim Land Use Plan will soon be sent to the main table for negotiations on several important items. The new draft Plan has been revised to reflect the demands of Canada and the GNWT and is very different from the Plan approved by the DFN in 2006.

AiP Negotiations

Preamble and Recognition of Dehcho Métis

We have tabled a draft Preamble which is based on the Dehcho Declaration of 1993. In addition to outlining the DFN position on treaties and the inherent right of self-government, the draft includes wording which would note the special circumstances and history of Dehcho Métis.

Land Ownership and Resource Management

The Dene versions of Treaties 8 and 11 say that the Dene agreed to share their lands and resources with non-Dene settlers, in exchange for assistance with health, education and housing. The original Dehcho Proposal would have produced an agreement based on “shared stewardship”, in which Canada and the DFN would jointly own and manage the entire Dehcho territory, rather than dividing it through land selection. Although it may not be ideal, land selection is seen by some Dene as an alternative means of sharing lands and resources, and is therefore consistent with the treaties.

Even in a land selection model there is no intention of surrendering or giving up a Dene role in managing lands and resources throughout the Dehcho traditional territory. Through land use planning and the Dehcho Resource Management

Authority the Dehcho Dene would continue to participate in the management of lands and resources throughout the entire Dehcho traditional territory. The DFN have proposed a “stand alone” DCRMA, outside of the MVRMA, which would manage lands and resources throughout the Dehcho Territory

Access

The draft chapter on access to Dehcho Ndehe by persons who are not Dehcho Citizens was drafted by federal lawyers and more than 70 footnotes were added to indicate DFN issues and concerns to be addressed by the main table. In the draft Access chapter tabled by Canada, non-Dene will have extensive rights to access and use lands owned by the Dehcho, and Canada will have the jurisdiction to enact legislation governing access by non-Natives to Dehcho settlement lands (selected lands), after consulting with the Dehcho Government. In response, we have proposed that the Dehcho Government have exclusive authority to legislate terms and conditions for non-Dene access to Dehcho Ndehe, after consulting with Canada.

Land and Water Management – DCRMA or MVRMA?

The DFN have proposed that the Dehcho Government and Canada would have shared management and administration of surface and subsurface lands and resources throughout the DFN traditional territory, called the Dehcho Settlement Area. This would include joint land use planning, environmental assessment, and regulatory approval. The management and administration of lands and resources within Dehcho Ndehe and off Dehcho Ndehe will be the responsibility of the Dehcho Resource Management Authority (DCRMA). The DCRMA would operate independently of the MVRMA and consolidate land use planning, permitting and environmental assessments in a single body.

For transboundary purposes, the functions of the DCRMA would be harmonized with the Mackenzie Valley Environmental Impact Review Board (MVEIRB) and the Mackenzie Valley Land and Water Board (MVLWB), established under the *Mackenzie Valley Resource Management Act*.

In the 2005 Settlement Agreement which ended the DFN legal challenge to the MVRMA, Canada committed to negotiations on the powers and responsibilities of a stand alone DCRMA. In 2009 the Minister of INAC agreed to give his negotiators instructions to explore the DFN proposal for a consolidated system of resource management based on the DCRMA model. However, Canada refused to begin any negotiations on a DCRMA until INAC completed an internal review of Neil McCrank's 2008 report on the NWT regulatory system and INAC completes internal discussions.

Early in 2010 the Minister of INAC announced that Canada had finished its' review of the McCrank report and would implement most of McCrank's recommendations. INAC appointed John Pollard to hold consultations with First Nations and the GNWT. Those discussions are now underway, however they will not address any of the issues which the DFN have identified as crucial to governing land and water in the Dehcho. The Pollard discussions will not address the DFN demand for a stand-alone MVRMA because they are concerned mainly with merging the existing regional land and water boards into a single NWT Land and Water Board under the MVRMA. Furthermore, the Gwich'in, Sahtu and Tlicho final land claim agreements all state that Canada has the right to merge the current regional land and water boards into a single NWT Land and Water Board.

Over the past year, the DFN leadership reaffirmed that the DFN intend to establish a DCRMA which is not governed by the MVRMA. It is therefore not in the interests of the DFN to participate in the Pollard process or any other parallel process addressing the management of natural resources. Any discussions with Canada on resource management outside of the MVRMA must take place within the Dehcho Process. The DFN will continue to insist that Canada honour the commitments made in the 2005 Settlement Agreement, and by the Minister in 2009, and immediately begin negotiations on a stand alone DCRMA.

Wildlife Harvesting and Trapping

The Dehcho Agreement will recognize the right of all Dehcho Dene to hunt, fish, trap and gather plants throughout the entire traditional territory of the Dehcho First Nations, not only on selected lands. The draft AiP chapter on Wildlife Harvesting says:

- W.1.1 Dehcho Citizens have the right to Harvest all species of Wildlife, including Furbearers, throughout the area shown in the map attached as Appendix A at all times of the year.
- W.1.2 Dehcho Citizens have the exclusive right to harvest Furbearers in Dehcho Ndehe and Dehcho community lands at all times of the year. This right does not preclude others from harvesting Furbearers in Dehcho Ndehe or Dehcho community lands with the consent of the Dehcho Government.

The map which will be attached as Appendix A will show that harvesting rights continue throughout the entire Dehcho traditional territory. In addition, Dehcho Dene will have the exclusive right to trap on selected lands (Dehcho Ndehe).

As for jurisdiction over wildlife management and harvesting, the DFN have proposed that the Dehcho Government will have exclusive jurisdiction over wildlife on selected lands (Dehcho Ndehe). The GNWT (supported by Canada) suggests that it should have jurisdiction throughout the NWT, including the Dehcho. Their rationale is that since animals migrate, it is essential that a single central government manage wildlife throughout the NWT.

W.1.5 Within Dehcho Ndehe the Dehcho Government retains the authority to manage and conserve Wildlife and will exercise that authority in a manner that is consistent with the Dehcho Agreement. On Dehcho community lands, local Dehcho community governments retain these authorities.

Harvesters' Compensation

This chapter would provide a "strict liability" regime for compensating harvesters who are negatively impacted by industrial development. In other NWT land claim agreements only trappers have access to the compensation provisions of this chapter. In the draft tabled by the DFN, all harvesters, including those who harvest berries and other plants, would have access to the streamlined compensation process.

The DFN proposal also provides for the establishment of a *Traditional Activities Advocate* who would assist harvesters in making compensation claims and issue annual reports on the state of harvesting and traditional activities in the Dehcho Settlement Area. The reports would identify threats and potential threats to harvesting activities and will make recommendations to Developers and the appropriate Governments for reducing, mitigating or eliminating such threats. Canada and the GNWT continue to take the position that the range of harvesting activities covered by this chapter should be narrowed to cover trapping only. They oppose our proposal for a Traditional Activities Advocate, on the grounds that the Dehcho Government alone should represent harvesters. The GNWT has recently indicated that it would agree to a TAA who would make recommendations to all governments, as long as the position is created and fully funded by the Dehcho Government.

Tree Harvesting

The GNWT tabled a draft which has been discussed by both the LTC and the main table. Under the draft chapter the Dehcho Government would own trees on Dehcho Ndehe and would have the right to harvest trees for personal and subsistence use throughout the Settlement Area outside of Dehcho Ndehe.

Canada and the GNWT oppose setting out any commercial harvesting rights in the Dehcho Agreement. If any commercial tree harvesting rights are protected they will be addressed in a separate chapter.

We are also awaiting feedback and direction from the DFN leadership as to what further concerns should be expressed from our side.

Governance

In 2010, DFN tabled a lengthy chapter on Governance which outlines the structures and authorities of the Dehcho Government. It has been discussed briefly and will be the subject of further discussion.

Community Governance

DFN negotiators have prepared a draft AiP chapter on the governance of community lands. In some ways it is similar to the Tlicho model, but in other ways is unique. For example, while Tlicho community governments are implemented through GNWT laws, the Dehcho proposal would recognize community governments through the Dehcho Agreement and through implementation legislation, not through ordinary territorial legislation. The draft chapter would also recognize the right of Dehcho communities to choose their leadership through traditional Dene customs rather than through elections.

DFN communities will each have their own constitution, which can be developed with the assistance of DFN staff.

Education

The DFN position is that in Treaties 8 and 11 Canada promised to provide free education for Dehcho Dene so that they could have the opportunity to learn skills which would allow them to compete for jobs in the emerging economy. The Dehcho Proposal calls for multi-year block funding for health, education and housing in recognition of the commitments made in the Treaties.

The DFN have proposed that the Dehcho Government should have jurisdiction over the development and approval of curriculum, the setting of standards for graduation, and the hiring of school staff, including teachers. The GNWT initially agreed that the Dehcho Government would have jurisdiction in some areas, but they insisted on having jurisdiction over the "curriculum framework".

Recently the GNWT changed their position. They now agree to recognize Dehcho jurisdiction over K-12 education, including over curriculum, including core curriculum. It should be noted that there is no guarantee that diplomas issued by a completely independent Dehcho high school would be recognized by post-secondary institutions outside of the Dehcho.

Expropriation

NWT land claim agreements include provisions allowing Canada and the GNWT to expropriate land owned by First Nations' governments if it is necessary for public purposes. First Nations are compensated when their land is expropriated. The DFN have proposed restrictions on the power of expropriation so that the size of Dehcho Ndehe (selected lands) could not be reduced and requiring that compensation for expropriation should always take the form of land rather than cash. Both Canada and the GNWT argue that they need more flexibility to expropriate when necessary, and they have rejected these DFN proposals.

Another significant issue to be addressed is Ex.2.7:

Ex.2.7 Where determined by the Dehcho Government, lands acquired by the Dehcho Government in exchange for expropriated lands will, whenever possible, be contiguous with Dehcho Ndehe.

Canada probably will continue to object to a requirement for exchanged lands to be contiguous, unless DFN select single block of contiguous lands, like Tlicho. Canada also objects to the phrase "whenever possible", as this bar is virtually impossible to meet.

Certainty

There will be no “extinguishment” of Treaty or Aboriginal rights or title in the Dehcho AiP or final agreement. However, Canada expects the DFN to either agree that all the rights and jurisdiction which the Dehcho have are fully set out in the Dehcho Agreement, or that they will not assert or exercise any rights not set out in the Agreement.

Canada has proposed Certainty clauses based on the Tlicho model. If the Tlicho certainty model is used, the DFN would agree that if there are any Aboriginal or Treaty rights which are not set out in the final land claim and governance agreement, they will not be asserted or exercised. The agreement will be binding on all DFN members. This is known as the “non-assertion” model. If the non-assertion model is used, DFN must also agree that if a court declares that the non-assertion clause is not legally effective, DFN will cede, release and surrender any rights which are not set out in the final Agreement.

We have tabled an alternative Certainty chapter which would *modify* existing Treaty and Aboriginal rights so that they are fully set out in the Dehcho Agreement. This model would not require any commitment to cede, release and surrender, since it is clear that all DFN s. 35 rights are fully set out in the Agreement. However, it should be noted that if this Certainty model is used, Canada may not agree to include a “faint hope” clause which allow for the remote possibility of later amending the final agreement to include “new” rights not related to lands or resources.

Next Steps

The next negotiation sessions will be held July 10-12 by video teleconference and will include a workshop on governance issues.

Consistent with Tlicho 20.4.1, although Canada notes that “it is important to note that this clause was acceptable in Tlicho because they selected one contiguous block of land, equal surface and subsurface. Also, the language in Tlicho is that the expropriating authority shall offer available lands that are adjacent to Tlicho lands. Key words here being ‘offer’ and ‘available’. Dehcho’s 2.6 does not have either of those, therefore limiting the possibility of finding suitable replacement lands.”

Appendix A

Edehzhie

The DFN entered into the PAS in the 1990s on the understanding that it would lead to the permanent protection of at least part of the Edehzhie. Since 2002 an Order-in-Council had protected Edehzhie from mineral staking and exploration through a withdrawal of the subsurface. The OiC was renewed in 2007 and renewed again in 2008. However, on October 28, 2010 Canada allowed the subsurface withdrawal to expire, leaving the entire Edehzhie open to mineral staking, exploration and mining.

After Canada failed to respond to letters asking for protection to be continued, the DFN launched an application for judicial review in November, 2010. The application asks the court to rule that Canada broke its agreement with DFN when it unilaterally terminated subsurface protection and opened Edehzhie to mining.

In December, 2011 Canada issued a new OiC which restored subsurface protection for the part of Edehzhie which would form the permanent NWA boundaries under the recommendations of the EWG, which the DFN leadership approved in 2009. This area is approximately 57% of the Candidate Area.

Land Use Plan

The Planning Committee has completed major revisions to the Interim Land Use Plan. Most of the revisions were demanded by Canada and the GNWT, to permit industrial activity in conservation zones, change “special management zones” into “special development zones” which permit industrial activity, and generally make the Dehcho more open to development than it would be under the Plan approved by DFN in 2006.

The LUPC have indicated that they will soon be sending the draft Interim Plan to the Main Table with several very important issues still to be resolved by negotiators. Federal negotiators have said that the draft ILUP will go through an extensive internal review before they will be prepared to discuss it with DFN

ADK

In July 2008, Canada, the Acho Dene Koe First Nation and the GNWT signed a framework agreement to enter into comprehensive land claim negotiations outside of the Dehcho Process. It quickly became clear that ADK intends to select lands from within the primary use areas of SKDB and NBDB.

SKDB and NBDB attempted to negotiate a boundary agreement with ADK, and sought consultations with Canada before the ADK process results in the signing of an AiP. The attempt at negotiations stalled because of ADK intransigence and Canada’s refusal to consult prior to the signing of an AiP. SKDB and NBDB took legal action seeking an order requiring Canada to consult with them before signing an AiP. The case was heard in Federal Court in Calgary in November.

The Court has now ruled in favour of SK and NB and ordered Canada to consult with them before finalizing the AiP with ADK

Annual General Assembly – AAROM Report on 2011-12 Activities – June, 2012

Once again, we had a busy and productive year with projects conducted in most communities. We were also able to form some new partnerships to address community concerns. Baseline contaminants levels in water and fish have always been a concern of people in the Dehcho being downstream of “Tar Sands” and other developments in the Mackenzie River basin in the provinces to the south. We are working to include baseline contaminants studies in water and fish starting this year.

Community Projects summary:

- Katlodeeche and West Point First Nations were contracted to collect data useful in the management of Great Slave Lake fisheries. They provided two captains and two field assistants and two fishing vessels to set and lift nets to provide information on Great Slave Lake fish stocks; particularly Conney.
- The Deh Gah Gotie First Nation through the Fort Providence Resource Management Board increased their monitoring efforts to address issues with the very busy sports fishery which occurs in their traditional fishing area. A spring meeting was organized by the Fort Providence Resource Mgmt. Board to bring the Chief and Council, AAROM and Department of Fisheries and Oceans together to discuss management actions to control the fishery. Recommendations ranged from complete closure of the fishery to increased monitoring to reducing allowable harvest. As a result of these recommendations, for the 2012-13 season, DFO has reduced the pike limits to one per day and one in possession and Walleye limits were reduced to 1 daily and three in possession. These limits were extended to include the Mackenzie River Mgmt Area and the Horn River and Mills Lake where fishing is also increasing.

Information on the Sports fishery collected by the FPRMB with AAROM funding confirmed local knowledge that the sports fishery has been increasing rapidly especially in the past few years. DFO was able to act quickly with the availability of this data.

- The Sambaa K’e Dene Band continued their long term research and monitoring program on Sambaa K’e (Trout Lake). They monitored the sports fishery which has been dropping off recently with the recession. They are also beginning to monitor water quality. A string of temperature loggers set in one meter intervals collected data on water temperature. They also collected data on dissolved oxygen, pH, and total dissolved solids. These measurements are important to track changes due to climate change.
- The Ka’a’gee Tu First Nation for the third year monitored the sports fishery on the Kakisa River. They will also be involved with a stock assessment study of the Tathlina Lake walleye fish stocks this winter. Pike and walleye samples were provided to Environment Canada to measure mercury levels as well as other metals. (The KTFN is also working with AANDC (INAC) on a monitoring study of possible effects of the Cameron Hills oil and gas development).

The Jean Marie First Nation for the third year monitored activity on their stretch of the Mackenzie as well as collecting DO, pH, conductivity and temperature data. The Dene Band is also involved in establishing a “Protected Area Strategy” (PAS) Lue Túé Sulái Candidate Area. AAROM cooperated in the study by providing working with a contracted ecologist to produce an Ecological Assessment report for the PAS. JMR also provided fish samples from Ekali (Kelly) Lake and Sanguez Lake to test mercury levels in fish during the fall and winter.



Winter fishing at Sanguez Lake; Rufus Sanguez, Travis Minoza and George Iow.

- The Nahanni Butte Dene Band continued to monitor activity on the Nahanni and Liard rivers in their area. They also collected data on DO, pH, conductivity and surface temperature. The Dene Band and AAROM are planning to increase monitoring efforts in the Area by partnering with Parks Canada to test fish for metal levels including mercury, arsenic and zinc.
- The Liidlii Kue First Nation completed their second season of monitoring on the Mackenzie River. They are getting a handle on the usages of the resources in their area through monitoring and traditional knowledge information. They set a water quality instrument for the NWT Water Strategy program this year and we hope to make this a long-term monitoring study to establish baseline data on the river. They have expressed an interest in expanding their program next season to include baseline measurements of contaminants. AAROM has obtained a report from Environment Canada with annual data on metals and some contaminants such as pesticides which will be used to form baseline data once it is interpreted.
- Materials for a storage garage were freighted to the community last summer but due to a busy summer and fall monitoring the Enbridge Pipeline spill the garage still needs to be built. AAROM needs to meet with the Chief and Council for this year's projects

Progress on AAROM Items arising from community issues and concerns;

- **Concern about mercury levels in predatory fish.** Levels of mercury in fish from some inland lakes in the Mackenzie Valley have been found to be increasing. It is necessary to collect fish samples from fishing lakes to check on the present levels of mercury. AAROM has been partnering with the Northern Contaminant Program to update mercury testing of fish in Dehcho lakes which are used by the communities. GNWT, Health and Social Services has issued consumption advisories on some lakes for some species. Other lakes and species were found to be good sources of fish for the dinner table.
- AAROM has a booth on the assembly grounds which will supply information on safe sources of fish and consumption advisories. GNWT, Health and Social Services will be at the booth on Tuesday.
- AAROM has a project this year to discuss contaminants in the aquatic environment with community members, with an emphasis on “A Return to Country Food”. Community members will be surveyed to gather information on their perception of the safety of country food and water in the Dehcho; in regards to mercury levels we will develop a list of low risk sources of fish in Dehcho communities; there will be a three day workshop in Jean Marie River to discuss these issues.

Dehcho AAROM assisted travel to conferences;

- Grand Chief Sam Gargan and elder Sam Elise were assisted with travel costs to attend; “The Keepers of the Waters” conference in Lac Brochet, Manitoba.
- Chief Dolphus Jumbo of Sambaa K’e, Peter Sabourin of Katlodeeche and Margaret Ireland of Jean Marie River attended the Assembly of First Nations Water conference in March.

Youth Activities;

- Dehcho AAROM provided support for the annual “Youth Ecology Camp” hosted by the Nahanni Butte Dene Band and Parks Canada. The camp was in Nahanni National Park at Rabbit Kettle Hot Springs. Bruce Townsend presented the Aquatic Ecology modules on behalf of AAROM at the camp. (Bruce will be doing his thing at the AAROM Booth during the assembly)
- This summer’s Ecology Camp will be hosted by Katlodeeche at Sandy Creek. Should be a great time for all.
- Dehcho AAROM is sponsoring a trip to Saskatoon to visit the National Hydrology Research Center, the University of Saskatchewan and the Aboriginal “Wanuskewin Heritage Park”. (See attached Poster)

Partnerships;

- Our major partner, the Department of fisheries and Oceans (DFO) provided core funding to run the AAROM program and provided Aboriginal Fisheries Strategy funding for community research and monitoring projects
- GNWT, ENR; Agreement to provide ecology assessment and report on the Lue Túé Sulái Candidate Area for a Protected Area Strategy (PAS)

- Aboriginal Affairs and Northern Development Canada (AANDC), Northern Contaminants Program (NCP), Environment Canada (EC) and GNWT, Health and Social Services; NCP funding to obtain and analyse fish samples for mercury levels; EC analysed the samples and GNWT, Health provided consumption advisories when necessary.
- AANDC, Cumulative Impact Monitoring Program (CIMP) provided funding for the review of the Dehcho AAROM program according to their “Pathways Protocols”
- AANDC CIMP; provided funding for the CABiN Stream Assessment of the Jean Marie River near a contaminated site remediation project. They also provided funding for a “CABiN Field Assistant” course but EC technicians were unable to attend due to program review priorities.
- ENR, NWT Water Strategy Program supplied us with a water quality instrument for deployment in the Mackenzie River. We expect to beef up our partnership with this group this year.

Dehcho AAROM Program Funding;

- DFO funding of the AAROM program was \$ 400 000.00 for fiscal year 2011-12.
- The DFO, AFS program provided 248 K for fisheries related projects in the Dehcho in 2011-12.
- AANDC, Northern Contaminants Program provided 25 K for Dehcho mercury projects
- AANDC, CIMP provided 34K for Pathways program review
- AANDC, CIMP provided 33 K for Stream Assessment survey of Jean Marie River, survey of the Cameron River and CABiN Protocol training. (19 K was returned when CABiN training was cancelled)
- ENR, PAS provided 30 K for the ecological assessment of Ekali, Sanguex and Gargan lakes

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Youth Poster attached below

There is an opportunity for students grades 9 to 12, who are interested in Science, to visit the National Hydrology Research Centre and the University of Saskatchewan this summer during the week of July 23rd.

Map out your career!

Contact your school office

Or George Low

867 874 1248

For details



We will also be visiting
WANUSKEWIN HERITAGE PARK
www.wanuskewin.com

Sponsored by the Dehcho AAROM program and AANDC Northern Contaminants Program
Expenses paid

Language Program 2011-2012

Dehcho First Nations received Language funding from the GNWT – Department of Education, Culture and Employment. Dehcho First Nations administration held the contribution agreement and distributed funds to the ten member organizations. The community allocations are determined by formula (population percentage) per community of the 1996 census.

Purpose

The purpose of the funding is to promote, preserve, and revitalize the everyday use of the Dene Zhatie and culture in all the Dehcho Communities. In addition to working with the youth, it proposes to include opportunities for the Elders. Our Elders continue to remain the link between traditional Dene Values and beliefs and the modern world.

Goals and Objectives

To restore the language, culture and values to all generations in the Dehcho communities and to contribute to social well being and to continue maintaining our identity in the face of change. Program objectives include reviving, enhancing and encouraging daily use of Dene Zhatie and culture in the communities; preserving existing written and oral Dene Zhatie resources for current and future generations; and to record and document language and cultural activities for development of language and cultural teaching and learning materials whilst respecting the local dialects.

The goals are two-fold. One is to enable youth to learn their Dene Zhatie, and learn traditional beliefs and activities they can pass down to their children, while eventually bridging the gap between the Elders, the youth within the community.

The objective will provide Elders /Youth activities that will promote:

The Dene Zhatie; traditional morals, values, beliefs and spirituality;

Culture/traditional activities or events;

The strengthening of Elders/Youth relationship; re-opening the lines of communication between the generations, with all will increase the use of the Dene Zhatie by way of:

- Elders' teachings,
- Day or weekend on the land activities,
- Drum Dance,
- The promotion of upcoming and successful activities.

For fiscal year 2011-2012, Dehcho First Nations received \$224,500.00 for the Dehcho region. Allocations of the funding are as follows:

Community Projects:	
Acho Dene Koe	\$24,715.50
Deh Gah Got'ie Dene Council	\$40,206.22
Jean Marie River First Nation	\$9,224.75
Ka'a'gee Tue First Nation	\$23,307.25
Katl'odeeche First Nation	\$7,112.38
Liidlii Kue First Nation	\$44,431.00
Nahanni Butte Dene Band	\$9,224.75
Pehdzeh Ki First Nation	\$17,674.25
Sambaa K'e Dene Band	\$8,520.62
West Point First Nation	\$6,408.25
Administration Costs:	
Coordinator's Salary & Benefits	\$28,500.00
Office Expenses	\$5,175.00
TOTAL	<u>\$224,500.00</u>

To summarize a couple of the activities done by the member communities:

Jean Marie River First Nation issued language bonuses to their staff that spoke the language, issued honorariums to elders that participated in meetings, and held traditional and cultural activities involving the youth and the elders. Sewing classes were held that worked in conjunction with the Brighter Futures program.

West Point First Nation hosted Youth Workshop in which the youth were taught basic Dene language and words, storytelling, rabbit snaring, bannock making, dream catcher making, bead work, mitten making, and the use of moose hide.

Literacy Program 2011-2012

The Dehcho First Nations received financial assistance from the GNWT- Department of Education, Culture and Employment to provide funding for the South Slavey Literacy Project. The community allocations are determined on a “first come, first serve” basis.

Purpose

To utilize traditional story telling techniques and cultural activities and develop accessible language resources and visual aids to encourage people of all generation to learn, retain and respect local Dene Zhatie.

Goals and Objectives

To revive and encourage day to day usage of Dene Zhatie and culture,
To utilize traditional story telling techniques and cultural activities to retrieve Dene Zhati amongst all generations,
To preserve existing Dene Zhatie and cultural awareness,
To develop accessible Dene Zhatie and cultural awareness,
To utilize skills and knowledge of elders regarding all aspects of language and cultural activities which will enhance and encourage the youth and Dene people.

For fiscal year 2011-2012, Dehcho First Nations received \$60,000.00 for the Dehcho region. Allocations of the funding are as follows:

Community Projects:	
Deh Gah Got’ie Dene Council	\$20,000.00
Jean Marie River First Nation	\$ 5,000.00
Pehdzeh Ki First Nation	\$20,000.00
Sambaa K’e Dene Band	\$10,000.00
TOTAL	<u>\$60,000.00</u>

To summarize a couple of the activities done by the member communities:

Deh Gah Got’ie Dene Council interviewed elders in the community to keep their stories on record, and are developing resource materials to help teach the language. Developing a Zhahti Kue Topical dictionary is currently on hold until community workshop takes place.

Pehdzeh Ki First Nation held a culture camp at Willow River in which elders, youth and members of the community. Youth and community members took part in moose hide making, dry fish and dry meat making, storytelling, sewing and beaver pelt fixing, and preparing fish, rabbit, beaver and chicken. The youth will be developing a book with the stories that they collected from the elders. PKFN also sponsored a team to participate in the hand games tournament held in Tulita.

For more information on the Language or Literacy Program, please contact the Dehcho First Nations at 1-866-995-3748 or by email at dcfn@dehcho.org.

DEHCHO FIRST NATIONS
FINANCIAL STATEMENTS
MARCH 31, 2012

DEHCHO FIRST NATIONS
INDEX TO THE FINANCIAL STATEMENTS
MARCH 31, 2012

Management's Responsibility for Financial Statements

Independent Auditor's Report

Statement of Financial Position

Statement of Accumulated Surplus and Reserve

Statement of Operations

Notes to the Financial Statements

Schedule 1 - Revenues and Expenditures Summary

Schedule 2 - Core Revenues and Expenditures

Schedule 3 - DIAND Contribution Revenue and Expenditures, Part 1

Schedule 4 - DIAND Contribution Revenue and Expenditures, Part 2

Schedule 5 - Aboriginal Skills and Employment Training Strategy

Schedule 6 - GNWT Revenue and Expenditures

Schedule 7 - Other Revenue and Expenditures

Schedule 8 - Executive costs, other remuneration and travel

Schedule 9 - Federal Funding



DEHCHO FIRST NATIONS

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TEL : (867) 695-2355/2610 FAX : (867) 695-2038

EMAIL: dfn@dehchofirstnations.com

Management's Responsibility for Financial Reporting

June 14, 2012

To the Members
DEHCHO FIRST NATIONS
DEHCHO Region, Northwest Territories

The accompanying financial statements were prepared by management in conformity with generally accepted accounting principles appropriate in the circumstances. The financial statements are considered by management to present fairly the First Nation's financial position and results of operation.

The DEHCHO FIRST NATIONS maintains internal financial and management systems and practices which are designed to provide reasonable assurance that reliable financial and non-financial information is available on a timely basis and that the First Nation acts in accordance with the laws of the Northwest Territories and Canada. The First Nation's management recognizes its responsibility for conducting the First Nation's affairs in accordance with the requirements of applicable laws and sound business principles, and for maintaining standards of conduct that are appropriate to a First Nation.

The external auditor annually provides an independent, objective audit for the purposes of expressing an opinion on the financial statements. He also considers whether transactions which come to his notice in the course of this audit are, in all significant respects, in accordance with the specified legislation.

Dora Tsetso
Acting Executive Director
DEHCHO FIRST NATIONS

**Robert
Stewart**

Chartered
Accountant/
Management
Consultants

Box 2196
Yellowknife, N.W.T. X1A 2P6
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INDEPENDENT AUDITOR'S REPORT

To the Members
DEHCHO FIRST NATIONS
DEHCHO Region, Northwest Territories

We have audited the accompanying financial statements of Dehcho First Nations, which comprise the statement of financial position as at March 31, 2012, and the statement of operations and accumulated surplus (deficit), statement of changes in net financial assets (debt) and statement of cash flow 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 Public Sector 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 financial 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 procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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.

Except as explained in the following paragraphs, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The First Nation has investments in entities beneficially owned for the Members of the First Nation as set out in Notes 2 and 4, carried at the lower of cost and net realizable value. Financial statements for the entities are available to the First Nation, and are monitored separately, hence these financial statements are not prepared on a consolidated or equity basis.

As indicated in Note 4 to the financial statements, the Settlement Agreement Trust Fund of the Dehcho First Nations is administered by Trustees, and is audited by another accountant periodically. Our audit scope was limited as we were instructed not to audit the Trust. Accordingly, we were not able to determine whether any adjustments might be necessary to revenues, expenditures, assets, liabilities, excess of revenue (expenditures) and surplus or reserves.

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Independent Auditor's Report (cont.)

Opinion

In our opinion, except for the effects of adjustments, if any, which might have been determined to be necessary had I been able to audit the Trust as described in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of Dehcho First Nations as at March 31, 2012, and its financial performance and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards for not-for-profit organizations.

June 14, 2012
Yellowknife, N.W.T



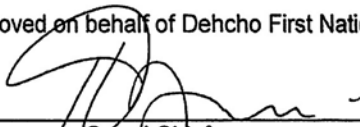
CHARTERED ACCOUNTANT


DEHCHO FIRST NATIONS
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2012

	2012	2011
Financial Assets		
Cash	\$ 755,204	\$ 976,376
Accounts Receivable (Note 3)	1,152,618	1,434,027
Trust Fund Assets (Notes 2h and 4)	16,143,409	16,583,287
Total financial assets	18,051,231	18,993,690
Liabilities		
Accounts payable and accrued liabilities	996,728	1,335,572
Deferred revenue (Note 5)	82,985	227,608
	1,079,713	1,563,180
Net Financial Assets	16,971,518	17,430,510
Non-Financial Assets		
Long-Term Investments (Note 6)	1,667	-
Tangible Capital Assets (Note 2e)	1	1
Prepaid expenses	27,350	27,350
	29,018	27,351
Accumulated Surplus	\$ 17,000,536	\$ 17,457,861

See accompanying notes and schedules to the financial statements.

Approved on behalf of Dehcho First Nations:



 Grand Chief


 A/ Executive Director

DEHCHO FIRST NATIONS
STATEMENT OF ACCUMULATED SURPLUS AND RESERVE
FOR THE YEAR ENDED MARCH 31, 2012

	<u>2012</u>	<u>2011</u>
GENERAL OPERATING SURPLUS:		
Balance, Opening	\$ 874,574	\$ 1,030,925
<u>Excess revenue(expenditures) for the year</u>	<u>(457,324)</u>	<u>1,070,525</u>
	417,250	2,101,450
<u>Transfer from (to) Reserve</u>	<u>439,878</u>	<u>(1,226,876)</u>
<u>Balance, Closing</u>	<u>\$ 857,128</u>	<u>\$ 874,574</u>
TRUST FUND RESERVE:		
Balance, Opening	\$16,583,287	\$15,356,411
<u>Transfer from (to) Operating Surplus</u>	<u>(439,878)</u>	<u>1,226,876</u>
<u>Balance, Closing</u>	<u>\$16,143,409</u>	<u>\$16,583,287</u>
TOTAL ACCUMULATED SURPLUS:		
<u>Balance, Closing</u>	<u>\$ 17,000,536</u>	<u>\$ 17,457,861</u>

DEHCHO FIRST NATIONS

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2012

REVENUE	2012	2011
Indian and Northern Affairs Canada	\$ 3,433,694	\$ 4,182,730
Human Resources Development Canada	1,625,771	1,706,686
Government of the NWT	491,097	461,538
Dept. of Fisheries and Oceans Canada	648,001	631,000
Imperial Oil	-	156,750
Other revenue	356,767	144,267
Travel and expense recoveries	87,939	234,023
Transfer from (to) deferred revenue	115,345	56,964
	6,758,614	7,573,958
EXPENDITURES		
Transfers to First Nations (Note 6)	824,826	1,715,291
Major ASETS costs (Note 7 & Schedule 5)	1,411,508	437,180
Wages, benefits and other staff costs	1,242,956	1,365,591
Service contracts & subcontractors	1,735,156	1,941,367
Travel	589,590	884,490
Cash grants	167,872	257,950
Legal & other professional fees	356,510	548,275
Dehcho Economic Corporation	-	-
Office supplies	129,916	121,998
Office expenses	51,592	66,425
Bad debts	(13,645)	(23,185)
Sound and translation	32,116	67,940
Miscellaneous	41,176	15,978
Rent	18,876	30,806
Equipment purchases	73,130	34,533
Telephone	49,760	32,712
Entertainment	10,500	-
Advertising & promotion	22,819	31,925
Donations	12,000	1,100
Childcare	450	2,175
Utilities	25,537	25,150
Scholarships	58,000	64,000
Repairs and maintenance	26,219	70,274
Admin Fees	(13,385)	(64)
Capital Expenditures	-	55,189
Pheobe Nahanni Scholarship	8,000	8,000
Program funds returned	3,897	6,000
	6,865,376	7,761,100
OPERATING DEFICIT BEFORE EXTRAORDINARY ITEM	(106,762)	(187,142)
EXTRAORDINARY ITEM		
Trust income (net)	(350,562)	1,257,667
	(350,562)	1,257,667
EXCESS REVENUE	\$ (457,324)	\$ 1,070,525

DEHCHO FIRST NATIONS
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2012

NOTE 1 NATURE OF ORGANIZATION

Dehcho First Nations ("DFN") is the government of aboriginal peoples in the traditional Dehcho territory of the Northwest Territories. The membership consists of 12 member community governments (10 First Nations and 2 Metis Locals). Dehcho First Nations is registered as a not-for-profit corporation under the Corporations Act of Canada. The First Nations Office administers the affairs of the Dehcho First Nations on behalf of its Members. At present, the First Nations Office is economically dependent on the Government of Canada.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

a) **General**

For purposes of its financial reporting, by virtue of the fact that Dehcho First Nations is a government, it applies the accounting principals for governments as set out in the CICA Public Sector Accounting Handbook (PSA Handbook). The CICA Financial Reporting by First Nations Study Group discussed, researched and consulted on the appropriate GAAP for First Nations. The *Financial Reporting by First Nations Report* has been published. This report recommends that First Nations adopt full accrual accounting and the Common Government Reporting Model as prescribed by the Public Sector Accounting Board.

b) **Non-Consolidated Financial Statements**

The First Nation has investments in the following entities beneficially owned for the Members of the First Nation, carried at the lower of cost or estimated net realizable value:

	<u>Beneficial Ownership</u>
Settlement Agreement Trust Fund	100%
Dehcho Economic Corporation	100%
Dehcho Futures Society	100%
Denendeh Investments Limited Partnership	16.7%

Financial statements for the entities are available to the First Nation hence these financial statements are not prepared on a consolidated or equity basis. These non-consolidated financial statements are prepared primarily for government funding reporting purposes, and are not in accordance with Canadian generally accepted accounting principles, as they are non-consolidated. These financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

DEHCHO FIRST NATIONS

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2012

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (cont.)

c) **Measurement Uncertainty**
 The preparation of financial statements in accordance with stated accounting policies requires the First Nations to make estimates and assumptions that affect the amount of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the First Nations believes the estimates and assumptions to be reasonable. Some of the more significant management estimates based on past experience relate to allowance for doubtful accounts, the accounting for capital assets, investments and deferred revenue valuation.

d) **Inventory**
 Inventory of materials and general supplies is considered a cost of operations and is not recorded on the balance sheet.

e) **Tangible Capital Assets**
 Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>YEARS</u>
Land Improvements	15-20
Buildings	25-50
Furniture and equipment	5-20
Vehicles	3-20

Capital Assets have been fully amortized and are carried at a nominal value of \$1. Capital Assets less than \$50,000 are recorded as expenditures in the year of acquisition. Insured values at March 31, 2012 are as follows:

Office building	\$ 765,600
Office contents	<u>224,400</u>
	<u>\$ 990,000</u>

f) **Government and Funding Agency Transfers and Contract Surplus (Deficit)**
 Government and other Funding Agency transfers are the transfer of monetary assets from a funding agency for which the funding agency making the transfer does not:

- receive any goods or services directly in return;
- expect to be repaid in future; or
- expect a direct financial return.

DEHCHO FIRST NATIONS
NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2012

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (cont.)

- f) **Government and Funding Agency Transfers and Contract Surplus (Deficit) (cont.)**
Operating transfers are recognized as revenue in the period in which the events giving rise to the transaction occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

According to contracts or contribution agreements with funding agencies, primarily DIAND and Human Resources Development Canada, any contract surplus is to be recovered by the funding agency and any contract deficit is to be retained by the Dehcho First Nations. Financial statements of the First Nations have not been reviewed by the funding agencies when these statements were prepared. Accordingly, any adjustments as a result of the review will be accounted for in the new year.

- g) **Delivery Agency Contract Surplus (Deficit)**
According to contracts or contribution agreements with program delivery agencies, primarily First Nations located in the Dehcho communities, any contract surplus is to be recovered by the Dehcho First Nations and any contract deficit is to be retained by the respective First Nation. Financial statements of the various delivery agents have not been reviewed by the Dehcho First Nations when these statements were prepared. Accordingly, any adjustments as a result of the review will similarly be accounted for in the new year.

- h) **Financial Instruments and Investment Risks**

The First Nations' financial instruments consist of cash, accounts receivable, trust fund assets, accounts payable, accrued liabilities, and deferred revenues. With the exception of trust fund assets, it is management's opinion that the First Nations is not exposed to significant interest, or credit risks arising from these instruments.

The First Nation is exposed to credit risk arising from the possibility that a downturn (i.e. recession or depression) in the United States and/or world economy may result in significant investment losses. The professional trust fund investment managers regularly monitor the situation and design an investment portfolio mindful of these risks and implications for return on investments. Unless otherwise noted, the fair value of these financial instruments approximate their carrying value.

- i) **Revenue and Expenditure Recognition**

The Nation follows the deferral method of accounting for contributions received. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred or committed to. Unrestricted contributions are recognized as revenue when received if the amount to be received can be reasonably estimated and collection is reasonably assured. Expenditures are recognized in the year in which legal title transfers or services have been rendered, or commitments have been made to match related funding.

DEHCHO FIRST NATIONS
NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2012

NOTE 3 ACCOUNTS RECEIVABLE

	2012	2011
Indian and Northern Affairs Canada	\$ 594,520	\$ 391,707
Human Resources Development Canada	-	610,774
Dept. Of Fisheries & Oceans	128,114	74,800
Canadian Wildlife Services	-	64,186
Settlement Agreement Trust Fund	-	36,508
Goods & Services Tax	16,813	85,736
Imperial Oil	-	40,675
Other	416,278	172,901
Less Allowance for Doubtful Accounts	(3,107)	(43,260)
	\$1,152,618	\$1,434,027

NOTE 4 SETTLEMENT AGREEMENT TRUST FUND

During 2006/07, Dehcho First Nations completed an agreement with the Government of Canada related to the participation of DFN in the environmental and regulatory review of the Mackenzie Gas Project. Pursuant to the Agreement, \$10,000,000 was paid into the DFN Master Trust August 21, 2006, and a further \$5,000,000 paid into the Trust June 1, 2011. CIBC Trust Corporation of Canada acts as the Corporate Trustee for the Trust, and ensures funds are received, invested, disbursed and audited as authorized under the Trust Agreement. The requirement to provide audited financial statements for 2012 has been waived by the Investment Management Board which is responsible for developing and approving investment strategies, projects and accountability.

Dehcho First Nations recorded the proceeds of the settlement, and investment income earned net of expenditures, in its revenues according to the Report of the Trustees for the period ended March 31, 2012. These amounts are unaudited. Trust assets are shown separately on the balance sheet, and a corresponding amount has been transferred to the Trust Fund Reserve.

DEHCHO FIRST NATIONS

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2012

NOTE 5 DEFERRED REVENUE

Deferred revenue is comprised of amounts received but not yet earned as follows:

	2012	2011
Band Employee Benefits	\$ -	\$ 63,753
IRDA Resource Royalties	-	83,071
NWT Surface Rights	20,519	-
Joint Panel Review	10,641	10,641
Total DIAND	31,160	157,465
Other	10,036	-
HRDC	41,789	70,143
	\$82,985	\$227,608

NOTE 6 INVESTMENT

The investment is as follows:

	% Owned	Cost	Equity in Earnings	2012	2011
Denendeh Investments Limited Partnership	16.7%	\$1,667	\$ -	\$ 1,667	\$ -
				\$ 1,667	\$ -

NOTE 7 RELATED PARTY TRANSACTIONS

In addition to the entities outlined in Note 2(b), Dehcho First Nations is related in terms of common membership to all Local First Nations and Metis Locals and enters into transactions with these entities in the normal course of operations at normal trade terms. The following transactions were recorded with related parties:

DEHCHO FIRST NATIONS
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2012

REVENUES	<u>2012</u>	<u>2011</u>
Settlement Agreement Trust Fund Recoveries	\$ -	\$ 30,790
EXPENDITURES		
Acho Dene Council	\$ 20,695	\$ 44,260
Dehcho Economic Corporation	-	-
Deh Gah Gotie Dene Council	121,489	490,643
Fort Providence Metis Local	50,547	-
Fort Simpson Metis Local	-	5,564
Jean Marie River First Nation	47,912	74,023
Ka'a'gee Tu First Nation	41,227	55,776
Katiodeeche First Nation	97,516	385,199
Liidlii Kue First Nation	146,981	433,505
Nahanni Butte Dene Band	98,936	23,122
Pehdzeh Ki First Nation	111,988	101,407
Sambaa K'e Band Council	63,256	69,896
Settlement Agreement Trust Fund	-	-
West Point First Nation	24,279	31,896
	<u>\$ 824,826</u>	<u>\$1,715,291</u>

NOTE 8 STATEMENT OF CASH FLOWS

A statement of cash flows has not been prepared as, in the opinion of management, it would not provide additional meaningful information.

NOTE 9 COMMITMENTS

In the course of normal operations the First Nations has entered into various multi-year contracts.

**Robert
Stewart**

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Email: stewartr@peace.ca

AUDITOR'S DERIVATIVE REPORT

To Indian and Northern Affairs Canada
4920 - 52 Street
Yellowknife, Northwest Territories
X1A 2R1

I have audited the financial statements of the DEHCHO FIRST NATIONS as at March 31, 2012, and for the year then ended, and reported on May 30, 2012.

A Schedule of Executive costs, other remuneration and travel and a Schedule of Federal Government Funding is required to be presented to Indian and Northern Affairs Canada pursuant to the funding agreement between Indian and Northern Affairs Canada and the DEHCHO FIRST NATIONS. The schedules have been compiled by the management of the DEHCHO FIRST NATIONS from their records. For the purposes of understanding our involvement with these schedules, please note that:

- I have audited and separately reported on the financial statements;
- my audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole;
- the attached schedules are presented for the purpose of forming an opinion for the Department of Indian Affairs and does not form part of the financial statements; and
- the schedules have been subjected to the auditing procedures applied to the audit of the financial statements taken as a whole.

During the course of the aforementioned audit, we encountered no discrepancies on these schedules. However, no procedures have been carried out on these schedules in addition to those necessary to form an opinion on the financial statements.

This report has been prepared in accordance with generally accepted auditing standards in Canada.



CHARTERED ACCOUNTANT

June 14, 2012
Yellowknife, N.W.T

**Robert
Stewart**

Chartered
Accountant/
Management
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June 14, 2012

Graham Baptiste, Funding Services Officer
Indian and Northern Affairs Canada
4920 - 52 Street
Yellowknife, Northwest Territories
X1A 2R1

Re: DEHCHO First Nation Funding Reconciliation

At the request of DEHCHO First Nation, I provide the following responses to the new mandatory requirement in the Year-end Reporting Handbook (#6.6) for a Funding Reconciliation. As reported in the audited financial statements:

- | | |
|---|---------------|
| 1. INAC Revenues per Financial Statements | \$ 3,432,424 |
| Reconciling items – Settlement Agreement | <u>-</u> |
| INAC Revenues per Funding Confirmation | \$ 3,432,424 |
| 2. Amounts due from INAC - current year | \$ 573,626 |
| Amounts due from INAC - prior year | <u>19,824</u> |
| Amounts due from INAC - TOTAL per Note 3 | \$ 593,450 |
| Amounts due to INAC | 0 |
3. Detailed explanation of the discrepancies between the amounts stated in the agreement and the amounts in the financial statements – None.
4. Reference of the correspondent page of the Financial Statements - Schedules 2, 3 & 4.
5. For Block Funded or Core Funded Services, details regarding transfers of INAC funding between Block Funded or Core Funded services – None.
6. Other adjustments -- None.

Yours truly,
ROBERT STEWART CHARTERED ACCOUNTANT



Robert A. Stewart, C.A., C.M.C.
CC. Dehcho First Nation

DEN CHO FIRST NATIONS

SCHEDULE 1

SCHEDULE OF CONSOLIDATED REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2012

Com	DIAND #1	DIAND #2	ASETS	GNWT	Other	Total
(Schedule 2)	(Schedule 3)	(Schedule 4)	(Schedule 5)	(Schedule 6)	(Schedule 7)	
REVENUES:						
4020 DIAND	\$808,484	\$1,334,226	\$1,201,714	\$0	\$0	\$3,432,424
4021 DIAND - Other Revenues	1,270	0	0	0	0	1,270
4030 GNWT	5,000	0	0	488,097	0	491,097
4040 HRDC	47,124	0	4,812	1,411,389	0	1,824,848
4050 Other	60,744	0	0	0	181,521	273,604
4060 Dept. of Fisheries & Oceans	0	0	0	1,029	185,031	186,060
4080 DFN Master Trust	-320,162	0	0	0	648,001	327,839
4100 Donations	0	0	0	0	7,500	7,500
4110 Wage Recoveries	149,672	0	0	0	49,660	199,232
4120 Travel Recoveries	2,502	0	0	0	134	2,636
4130 Recoveries	37,078	0	0	0	17,556	54,634
4150 Rental Income	8,990	0	0	0	0	8,990
4200 Sales	10,683	0	0	0	0	10,683
4240 Employee Contributions	21,413	18,075	0	0	3,327	42,815
4250 Deferred Revenue Transfers	63,753	-20,619	83,072	0	-10,036	116,269
4440 Interest Revenue	11,154	0	0	0	0	11,154
4480 Admin Fees	287,382	0	0	0	0	287,382
4490 Program Funds Returned	0	0	0	0	24,998	24,998
Total revenues	1,219,388	1,331,782	1,379,608	1,411,389	1,081,092	6,919,663
EXPENDITURES:						
5017 ASETS Program Expenses	0	0	0	1,411,389	118	1,411,607
5018 General Administration transfer	0	0	0	0	0	0
5020 CRF Employment Labour Market	0	0	0	0	0	0
5021 CRF Small Urban Initiatives	0	0	0	0	0	0
5022 CRF First Nations Child Care	0	0	0	0	0	0
5025 CRF Capacity	0	0	0	0	0	0
5031 EI Employment Benefits and Supp	0	0	0	0	0	0
5032 EI Small Urban Program	0	0	0	0	0	0
5410 Wages & Benefits	616,235	336,008	26,779	0	29,263	1,388,285
5450 Casual Wages	8,033	0	0	0	0	8,033
5810 Accounting & Legal	70,918	169,331	53,109	0	73,152	366,410
5815 Advertising & Promotions	17,205	5,434	180	0	0	22,819
5818 Equipment Rental	3,355	0	0	0	0	3,355
5820 Bad Debts	-13,645	0	0	0	0	-13,645
5825 Cash Grants	81,985	33,160	675	0	47,063	162,883
5830 GST Unrecovered (Recovery)	0	0	0	0	0	0
5834 Professional Services	0	0	0	0	0	0
5835 Subcontractors	65,582	379,051	135,011	0	21,519	1,100,163
5836 Sound & Translation	11,185	19,351	0	0	1,580	32,116
5840 Courier & Postage	6,906	2,400	0	0	1,028	12,057
5861 Capital Expenditures	0	0	0	0	0	0
5865 Insurance	17,741	0	0	0	0	17,741
5890 Interest & Bank Charges	4,415	0	0	0	231	4,646
5895 Licences, Regist & Membership	4,562	0	130	0	2,229	7,921
5700 Materials	54,499	5,235	27	0	2,174	61,935
5705 Equipment Purchases	23,500	1,180	0	0	23,811	48,491
5706 Equipment User Fees	24,339	0	0	0	0	24,339
5710 Janitorial Supplies	1,812	0	0	0	0	1,812
5720 Property Taxes	4,237	0	0	0	0	4,237
5740 Miscellaneous	0	40,673	0	0	11,003	51,676
5741 Donation	12,000	0	0	0	0	12,000
5760 Rent	7,245	3,631	0	0	7,800	18,676
5765 Repair & Maintenance	15,335	0	0	0	10,884	26,219
5771 Scholarships	66,000	0	0	0	0	66,000
5780 Telephone	39,046	0	0	0	7,500	46,546
5785 Travel - Air	51,124	93,294	17,501	0	13,057	274,976
5788 Travel - Accommodation	21,505	62,946	3,023	0	5,064	122,538
5787 Travel - Mileage	32,436	33,942	6,494	0	12,672	125,544
5788 Travel - Per Diem	63,078	48,331	3,235	0	24,000	138,644
5789 Childcare	450	0	0	0	0	450
5790 Power	18,808	0	0	0	0	18,808
5791 Heating Fuel	6,982	0	0	0	0	6,982
5792 Water & Sewer	1,937	0	0	0	0	1,937
5794 Admin Fees	685	107,483	115,172	0	12,627	235,767
5805 Revenues Returned	3,361	0	19,175	0	6,359	28,995
5810 Res. Royalty Service Contracts	0	0	1,000,000	0	3,000	1,003,000
5855 Transfers between programs	0	0	0	0	0	0
5860 Economic Development	0	0	0	0	0	0
5870 Wage Replacements/Recoveries	0	0	0	0	0	0
5971 I Lixli Kus First Nation	64,581	0	0	0	44,431	109,012
5972 Deh Gash Goffs Dene Council	57,282	0	0	0	64,227	121,509
5973 Katiodeeche First Nation	30,016	0	0	0	23,307	53,323
5974 Pehdzeh K' First Nation	62,811	0	0	0	37,674	100,485
5975 Kaagee Tu First Nation	2,956	0	0	0	7,112	10,068
5976 JMR First Nation	7,049	0	0	0	16,225	23,274
5977 Nahanni Bulte Dene Council	5,682	0	0	0	63,225	68,907
5979 Ft Simpson Metis Local	0	0	0	0	0	0
5980 Ft Providence Metis	0	0	0	0	50,547	50,547
5981 Sambaa Ke First Nation	6,685	0	1,320	0	18,521	26,526
5982 West Point First Nation	2,956	0	0	0	6,408	9,364
5983 Acho Dene Koe	0	0	0	0	20,695	20,695
5984 Ft Liard Metis Nation	0	0	0	0	0	0
Total expenditures	1,580,143	1,331,638	1,382,131	1,411,389	488,952	7,376,687
EXCESS REVENUES (EXPENDITURES)	-\$360,755	\$143	-\$2,523	\$0	-\$591,841	-\$457,324

DEH CHO FIRST NATIONS
SCHEDULE OF CORE REVENUES AND EXPENDITURES
FOR THE YEAR ENDING MARCH 31, 2012

SCHEDULE 2

	Corr (FTP)	General Fund	Band Employee Benefits (FTP)	Executive Committee	Fall Leadership	Winter Leadership	Spring Leadership	Grand Chief Travel	DFN Master Trust	DFN Trust	Advisory	TOTAL
REVENUES:												
4020 DIAND	\$780,724		\$25,780									\$806,464
4021 DIAND - Other Revenues		1,270										1,270
4030 GNWT						5,000						5,000
4040 HRDC	39,000	8,124										47,124
4050 Other	48,844	36,900										85,744
4060 Dept. of Fisheries & Oceans												0
4070 Aboriginal Futures												0
4080 DFN Master Trust	23,071	400				32,500		-439,878	63,745			-320,162
4100 Donations												0
4110 Wage Recoveries	148,247	1,425										149,672
4120 Travel Recoveries	802	2,000										2,802
4130 Recoveries	5,151	28,174								2,753		37,078
4150 Rental Income	2,057	6,933										8,990
4200 Sales		10,683										10,683
4220 Program Internal Transfers	-242,388			25,000				21,675			185,714	21,413
4240 Employee Contributions	10,510		10,903									63,753
4250 Deferred Revenue Transfers			63,753									11,154
4440 Interest Revenue	11,154											287,382
4480 Admin Fees	285,177	22,205										0
4490 Program Funds Returned												0
Total revenues	1,093,347	118,115	100,416	25,000	0	37,500	0	21,675	-439,878	66,499	185,714	1,210,388
EXPENDITURES:												
5410 Wages & Benefits	477,330	1,545	137,360									616,235
5450 Casual Wages	8,031	2										8,033
5610 Accounting & Legal	70,918											70,918
5615 Advertising & Promotions	15,333	880								892		17,205
5618 Equipment Rental	3,355											3,355
5620 Bad Debts	-16,568	2,923										-13,645
5625 Cash Grants	25,750	2,950		14,350		15,300				23,635		81,985
5630 GST Unrecovered (Recovery)												0
5634 Professional Services												0
5635 Subcontractors	53,931	5,973		2,585		3,073						65,562
5636 Sound & Translation						11,165						11,165
5640 Courier & Postage	5,025	1,853								28		6,906
5661 Capital Expenditures												0
5685 Insurance	17,741											17,741
5690 Interest & Bank Charges	4,415											4,415
5695 Licences, Regist & Membership	3,447									1,114		4,562
5700 Materials	24,051	29,566				54			828			54,499
5705 Equipment Purchases	18,225	5,575										23,800
5705 Equipment User Fee	24,339											24,339
5710 Janitorial Supplies	1,812											1,812
5720 Property Taxes	4,237											4,237
5740 Miscellaneous		12,000										12,000
5741 Donation												0
5760 Rent	3,350	-22		1,382		300		900		1,335		7,245
5765 Repair & Maintenance	13,170	2,164										15,335
5770 Vehicle Payment												0
5771 Scholarships	66,000											66,000
5780 Telephone & Internet	38,488	305						254				39,046
5785 Travel - Air	3,368	31,132		2,737					13,889			51,124
5788 Travel - Accommodation	894	3,788		4,547		280		5,649	6,337			21,506
5787 Travel - Mileage	4,979	4,025		4,500		3,111		7,828	8,193			32,438
5788 Travel - Per Diem	29,928	10,211		6,231		3,779		7,243	5,686			63,078
5789 Childcare	150			300								450
5790 Power	15,953	655										16,608
5791 Heating Fuel	6,992											6,992
5792 Water & Sewer	1,937											1,937
5794 Admin Fees	135		750									885
5800 Loss in Trust Fund												0
5805 Revenues Returned		3,361										3,361
5950 Transfers between programs		0										0
5960 Economic Development												0
5970 Wage Replacements/Recoveries												0
5971 Lidi Kue First Nation											64,581	64,581
5972 Deh Gah Gotie Dene Council											57,262	57,262
5973 Katsodeeche First Nation											30,016	30,016
5974 Pehdzeh Ki First Nation	43,284										18,527	62,811
5975 Kaageo Tu First Nation											2,956	2,956
5976 JMR First Nation											7,049	7,049
5977 Nahanni Butte Dene Council											5,682	5,682
5979 Ft Simpson Metis Local												0
5980 Ft Providence Metis												0
5981 Sembaa Ke First Nation											5,685	5,685
5982 West Point First Nation											2,956	2,956
5983 Acho Dene Koo												0
5984 Ft Liard Metis Nation												0
Total expenditures	969,994	118,899	138,110	36,632	0	37,082	0	21,675	0	62,037	185,714	1,580,143
EXCESS REVENUES (EXPENDITURES)	\$123,353	\$216	-\$37,895	-\$11,632	\$0	\$418	\$0	\$0	-\$439,878	\$4,461	\$0	-\$360,756

DEH CHO FIRST NATIONS

SCHEDULE 3

SCHEDULE OF DIAND CONTRIBUTION REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2012

	Gathering Strength 1 CFA (Cont.)	Negotiations Progress (Cont.)	Deh Cho Process Claims (Cont.)	NWT PAS Steering (Cont.)	PAS Travel Recovery (Cont.)	Regional Inter- Governmental (Cont.)	Self Government (Cont.)	PAS Ka'igoo Tu Working Gr (Cont.)	NWT Surface Rights (Cont.)	NWT Regional Committee (Cont.)	PAS Steering Committee (Cont.)	TOTAL
REVENUES:												
4000 DIAND												
4021 DIAND - Other Revenues	\$250,000	\$450,000	\$191,043	\$397	\$2,417	\$50,000	\$300,000	\$718	\$74,293	\$13,800	\$1,560	\$1,334,226
4000 GRWT												0
4060 HRDC												0
4050 Other												0
4050 Dept. of Fisheries & Oceans												0
4270 Aboriginal Futures												0
4100 Donations												0
4110 Wage Recoveries												0
4120 Travel Recoveries												0
4130 Recoveries												0
4150 Rental Income												0
4200 Sales												0
4220 Program Internal Transfers												0
4240 Employee Contributions	5,743	8,165	1,575				2,562					18,075
4250 Deferred Revenue Transfers									-20,510			-20,510
4440 Interest Revenue												0
4480 Admin Fees												0
4490 Program Funds Returned												0
Total revenues	255,743	458,165	192,618	397	2,417	50,000	302,562	718	53,774	13,800	1,560	1,331,782
EXPENDITURES:												
5410 Wages & Benefits	129,513	89,428	22,735				74,302		10,176	9,852		330,008
5450 Casual Wages												0
5610 Accounting & Legal		82,809	22,201				50,241		4,000			159,311
5615 Advertising, Promotions & Renewals			4,944				490					5,434
5616 Equipment Rental												0
5620 Bad Debts												0
5625 Cash Grants	12,000	5,600	4,550				10,150		450		400	33,150
5630 GST Unrecovered												0
5634 Professional Services												0
5635 Subcontractors	43,870	151,766	101,969	200			76,220		5,007			379,051
5636 Sound & Translation							19,351					19,351
5640 Courier & Postage	0						2,400					2,400
5661 Capital Expenditures												0
5635 Insurance												0
5600 Interest & Bank Charges												0
5605 Licences, Regs. & Memberships												0
5700 Materials	908		1,543				2,784					5,235
5705 Equipment Purchases			1,160									1,160
5706 Equipment User Fee												0
5710 Janitorial Supplies												0
5720 Property Taxes												0
5740 Miscellaneous	39,173					1,500						40,673
5780 Rent	1,500	1,744	587									3,831
5785 Repair & Maintenance												0
5770 Vehicle Payment												0
5771 Scholarships												0
5780 Telephone & Internet												0
5785 Travel - Air	730	48,322	5,541		1,154	20,724	12,444		3,658	279	434	83,294
5786 Travel - Accommodation	332	20,921	3,907	145	678	12,616	10,742	310	12,600	169	269	82,948
5787 Travel - Mileage	245	10,175	1,904			1,559	13,677		5,205	1,101	15	33,942
5788 Travel - Per Diem	2,464	15,890	2,451		276	8,763	4,701	331	12,538	573	235	48,331
5789 Chitcars												0
5790 Power												0
5791 Heating Fuel												0
5792 Water & Sewer												0
5794 Admin Fees	25,000	31,500	10,104	52	220	4,800	25,000	65		1,800	142	107,453
5800 Loss in Trust Fund												0
5805 Revenues Returned												0
5810 Res. Royalty Service Contracts												0
5850 Transfers between programs												0
5980 Economic Development												0
5982 Metis Research												0
5970 Wage Replacements/Recoveries												0
5971 LiCo Kuo First Nation												0
5972 Deh Gah Gote Dene Council												0
5973 Katochee First Nation												0
5974 Pehdzeh Ki First Nation												0
5975 Kaagee Tu First Nation												0
5976 JMR First Nation												0
5977 Nahanni Butte Dene Council												0
5979 Ft Simpson Metis Local												0
6000 Ft Providence Metis												0
6081 Samba Ka First Nation												0
5982 West Point First Nation												0
5983 Aho Dene Koo												0
5984 Ft Liard Metis Nation												0
Total expenditures	255,743	458,177	192,616	397	2,325	40,081	302,591	708	53,774	13,804	1,524	1,331,839
EXCESS REVENUES (EXPENDITURES)	0	-112	22	0	92	919	971	110	0	-44	636	143

DEH CHO FIRST NATIONS

SCHEDULE 4

SCHEDULE OF DIAND CONTRIBUTION REVENUES AND EXPENDITURES (cont.)

FOR THE YEAR ENDING MARCH 31, 2012

REVENUES:	IRDA Oil & Gas Project (Cont.)	IRDA Resource Royalties (FTP)	Youth Summer Employment (Cont.)	NWT Revolution (Cont.)	NCP Cultural Revival (Cont.)	NCP Mercury Stake (Cont.)	IRMA Resource Program (Cont.)	CIMP Cabin Protocol (Cont.)	CIMS CEAM (Cont.)	CIMP Pathways (Cont.)	AFOA Vancouver (Cont.)	AFOA RMP (Cont.)	Band Managers Meeting (Cont.)	TOTAL
4020 DIAND	\$160,000	\$1,000,000	\$3,909		\$1,366	\$26,300	\$38,000	\$32,856	\$2,007	\$33,748			\$4,629	\$1,291,714
4021 DIAND - Other Revenues														0
4030 GNWT														0
4040 HRDC			4,812											0
4050 Other														4,812
4060 Dept. of Fisheries & Oceans														0
4070 Aboriginal Futures														0
4100 Donations														0
4110 Wage Recoveries														0
4120 Travel Recoveries														0
4130 Recoveries														0
4150 Rental Incomes														0
4200 Sales														0
4220 Program Internal Transfers														0
4240 Employee Contributions														0
4250 Deferred Revenue Transfers		83,072												0
4440 Interest Revenue														83,072
4480 Admin Fees														0
4490 Program Funds Returned														0
Total revenues	160,000	1,083,072	8,721	0	1,366	26,300	38,000	32,856	2,007	33,748	0	0	4,629	1,379,688
EXPENDITURES:														
5410 Wages & Benefits	0		6,324				16,458							26,778
5450 Casual Wages														0
5610 Accounting & Legal	53,109													53,109
5615 Advertising & Promotions						180								180
5616 Equipment Rental														0
5620 Bad Debts														0
5625 Cash Grants	675													675
5630 GST Unrecovered														0
5634 Professional Services														0
5635 Subcontractors	77,632					14,105	15,760			27,434				135,011
5636 Sound & Translation														0
5640 Courier & Postage						0								0
5681 Capital Expenditures														0
5685 Insurance														0
5690 Interest & Bank Charges														0
5695 Licences, Regist & Membership								130						130
5700 Materials	27					0								27
5705 Equipment Purchases														0
5706 Equipment User Fee														0
5710 Janitorial Supplies														0
5720 Property Taxes														0
5740 Miscellaneous														0
5760 Rent														0
5765 Repair & Maintenance														0
5770 Vehicle Payment														0
5771 Scholarships														0
5760 Telephone & Internet														0
5765 Travel - Air					770	1,511		8,452	1,154	3,240			2,668	17,801
5768 Travel - Accommodation	583				160	175		1,090	435				600	3,023
5787 Travel - Mileage	2,430					3,387		640					38	6,494
5768 Travel - Per Diem	544				427	1,055		391	339				489	3,235
5760 Childcare														0
5790 Power														0
5791 Heating Fuel														0
5762 Water & Sewer														0
5794 Admin Fees	15,000	68,072	355			3,300	3,800	2,697		3,088			691	115,172
5800 Loss In Trust Fund														0
5805 Revenues Returned								10,175						10,175
5810 Res. Royalty Service Contracts		1,000,000												1,000,000
5850 Transfers between programs														0
5900 Economic Development														0
5970 Wage Replacements/Recoveries														0
5971 Liidi Kuo First Nation														0
5972 Deh Gah Gode Dene Council														0
5973 Katodenche First Nation														0
5974 Pehdzeh IG First Nation														0
5976 Kaagee Tu First Nation														0
5978 JMR First Nation														0
5977 Nahanni Butta Dene Council														0
5979 Ft Simpson Metis Local														0
5980 Ft Providence Metis														0
5981 Sambaas Ko First Nation						1,320								1,320
5982 West Point First Nation														0
5983 Acha Dene Koe														0
5984 Ft Liard Metis Nation														0
Total expenditures	160,000	1,088,072	8,679	0	1,347	25,133	38,008	32,854	1,628	33,748	0	0	4,368	1,382,131
EXCESS REVENUES (EXPENDITURES)	50	-\$3,000	\$42	\$0	\$19	\$167	-\$8	\$1	\$79	\$0	\$0	\$0	\$163	-\$2,634

**SCHEDULE OF ABORIGINAL SKILLS AND EMPLOYMENT TRAINING STRATEGY
("ASETS") REVENUES AND EXPENDITURES
FOR THE YEAR ENDING MARCH 31, 2012**

	<u>CRF</u>	<u>EI</u>	<u>Childcare</u>	<u>Total</u>
REVENUES:				
4040 HRDC	\$727,614	\$342,997	\$341,703	\$1,412,314
4050 Other				0
4126 Liidlii Kue First Nation				0
4220 Program Internal Transfers				0
4240 Employee Contributions				0
4250 Deferred Revenue Transfers	-925			-925
4440 Interest Revenue				0
4480 Admin Fees				0
4480 Program Funds Returned				0
Total revenues	726,689	342,997	341,703	1,411,390
EXPENDITURES:				
5018 General Administration transfer				0
5022 CRF Training Programs				0
5023 CRF Partnership Development				0
5030 EI Training Programs				0
5031 EI Partnership Development				0
5410 Wages & Benefits	23,226	15,422		38,648
5415 Core Wages	105,024	128,053		233,077
5416 Partnership Wages	21,886	11,778		33,664
5417 Admin Employee Benefits	1,619	631		2,250
5418 Core Employee Benefits	5,938	2,868		8,806
5419 Partnership Employee Benefits	2,026	674		2,700
5464 Non Salary Admin	25,857	2,362		28,219
5465 Professional Services	27,023	18,000		45,023
5468 Organizational Capacity	16,334	38,027		54,361
5468 Non Salary Core	52,185	19,248		71,433
5610 WRP - Literacy	8,335	350		8,685
5611 WRP - Bridging Employment	5,142	7,120		12,262
5612 WRP - Adult Basic Education	106,144	33,505		139,649
5620 SDP - Mentorship Skills Development		13,808		13,808
5622 SDP - Environmental Training	15,813	1,000		16,813
5623 SDP - Underground Mine	3,761			3,761
5624 SDP - Early Childhood	40,165			40,165
5625 DSDP - Finance Training	2,688			2,688
5627 DSDP - Class 3 Double Axle	4,000	1,800		5,800
5628 DSDP - Class 1 Air Brakes	7,550	2,150		9,700
5629 Introductory to Carpentry	16,778	5,779		22,557
5630 OTJ - Wages Subsidies	33,285	9,270		42,555
5635 PSP - Certificate Programs	77,270	10,605		87,875
5636 PSP - Diploma Programs	29,834	7,275		37,109
5637 PSP - Undergraduate Programs	60,957	500		61,457
5640 YP - Student Summer Employment	12,382			12,382
5642 YP - Leadership Development	16,000			16,000
5650 PDS - Full Service Ctr Wages/Benefits				0
5656 Child Care - ECD Training			341,703	341,703
5658 Partnership Development	6,780	12,253		19,033
5740 Miscellaneous				0
Total expenditures	726,689	342,997	341,703	1,411,390
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$0	\$0

DEH CHO FIRST NATIONS

SCHEDULE 6

SCHEDULE OF GNWT REVENUES AND EXPENDITURES

FOR THE YEAR ENDING MARCH 31, 2012

	Aboriginal Intergov. Meetings	Aboriginal Language	Annual Assembly	Youth Ecology Camp	Arctic Ungulate Conference	Language CA201112	Language Literacy	Assembly Entertainment	Spectes at Risk	First Nations Trust	PAS Working Group	Protected Area Strategy 5 Lakes	TOTAL
REVENUES:													
4020 DIAND													
4021 DIAND - Other Revenues													\$0
4030 GNWT	\$51,000	\$13,223		\$54,000	\$4,200	\$224,500	\$60,000	\$8,000	\$23,107	\$5,500	\$12,460	\$30,107	486,097
4040 HRDC													0
4050 Other													0
4060 Dept. of Fisheries & Oceans								0		1,029			1,029
4070 Aboriginal Futures													0
4100 Donations			7,500										0
4110 Wage Recoveries													7,500
4120 Travel Recoveries													0
4130 Recoveries													0
4150 Rental Income								1,790					1,790
4200 Sales													0
4220 Program Internal Transfers													0
4240 Employee Contributions													0
4250 Deferred Revenue Transfers													0
4440 Interest revenue													0
4460 Admin Fees													0
4490 Program Funds Returned													0
Total revenues	51,000	13,223	7,500	54,000	4,200	224,500	60,000	8,000	24,897	6,529	12,460	30,107	486,416
EXPENDITURES:													
5410 Wages & Benefits													29,263
5450 Casual Wages													0
5610 Accounting & Legal													0
5615 Advertising & Promotions													0
5616 Equipment Rental													0
5620 Bad Debts													0
5625 Cash Grants	28,350		7,500		800				9,413		1,000		47,063
5630 Cash Short/Over													0
5634 Professional Services													0
5635 Subcontractors	2,540												0
5636 Sound & Translation	1,580											18,979	21,519
5640 Courier & Postage						412						616	1,028
5661 Capital Expenditures													0
5685 Insurance													0
5690 Interest & Bank Charges													0
5695 Licences, Regist & Membership										2,229			2,229
5700 Materials	20						1,500					654	2,174
5705 Equipment Purchases													0
5710 Janitorial Supplies													0
5720 Property Taxes													0
5740 Miscellaneous								10,500			503		11,003
5760 Rent													0
5765 Repair & Maintenance													0
5770 Vehicle Payment													0
5771 Scholarships													0
5780 Telephone													0
5785 Travel - Air		780											7,500
5786 Travel - Accommodation		308		1,097		4,000	3,500		4,823	2,574	2,860	843	13,057
5787 Travel - Mileage	5,475	2,252		57					2,456	907	853	540	5,064
5788 Travel - Per Diem	9,210	8,889		617					2,537		260	1,891	12,572
5789 Childcare									2,568		675	1,150	24,090
5790 Power													0
5791 Heating Fuel													0
5792 Water & Sewer													0
5794 Admin Fees	3,825				600								0
5800 Loss in Trust Fund								3,000		1,689		3,333	12,627
5805 Revenues Returned													0
5855 Transfers between programs					1,029					889	4,441		6,359
5960 Economic Development													0
5971 Liidi Kue First Nation						44,431							0
5972 Deh Gah Gote Dene Council						44,227	20,000						44,431
5973 Katlodeeche First Nation						23,307							64,227
5974 Pehdzah Ki First Nation						17,674	20,000						23,307
5975 Kaagee Tu First Nation						7,112							37,674
5976 JMR First Nation						9,225	5,000						7,112
5977 Nahanni Butte Dene Council			54,000			9,225						2,000	16,225
5979 Ft Simpson Metis Local													63,225
5980 Ft Providence Metis													0
5981 Sembaa Ke First Nation						8,521	10,000						0
5982 West Point First Nation						5,408							18,521
5983 Acho Dene Koe						20,695							6,408
5994 Ft Liard Metis Local													20,695
Total expenditures	51,000	13,189	7,500	54,000	4,200	224,500	60,000	10,500	24,897	6,600	12,460	30,107	486,952
EXCESS REVENUES (EXPENDITURES)													
	\$0	\$34	\$0	\$0	\$0	\$0	\$0	-\$2,500	\$0	-\$71	\$0	\$0	-\$2,536

DEH CHO FIRST NATIONS
SCHEDULE OF OTHER REVENUES AND EXPENDITURES
FOR THE YEAR ENDING MARCH 31, 2012

SCHEDULE 7

	AAROM Project	ASEP Wages	ASEP ASETS	ASEP Carpentry	Aboriginal Fisheries Strategy	Arctic Energy	TK Woodland Caribou	Edehzhio	TRC Inuvik	ASTSIF	TOTAL
REVENUES:											
4020 DIAND											\$0
4021 DIAND - Other Revenues											0
4030 GHWT											0
4040 HRDC			\$181,521								0
4050 Other		\$66,330				\$49,702					181,521
4060 Dept. of Fisheries & Oceans	\$400,001				\$248,000				\$50,000	\$0	166,031
4070 Aboriginal Fisheries											648,001
4100 Donations											0
4110 Wage Recoveries				\$49,560							0
4120 Travel Recoveries			134								49,560
4130 Recoveries		1,053	15,327						\$1,176		134
4150 Rental Income											17,556
4200 Sales											0
4220 Program Internal Transfers											0
4240 Employee Contributions		915	2,413								0
4250 Deferred Revenue Transfers						-4,254			-5,782		3,327
4440 Interest Revenue											-10,036
4480 Admin Fees											0
4490 Program Funds Returned		24,958								40	0
Total revenues	424,959	88,297	176,395	49,560	248,000	45,448	0	1,176	44,218	40	24,958
EXPENDITURES:											
5017 ASETS Program expenses										118	118
5018 CRF General Administration											0
5020 CRF Employment Labour Market											0
5022 CRF First Nations Child Care											0
5410 Wages & Benefits	71,976	87,375	178,012	49,561							388,924
5450 Casual Wages											0
5610 Accounting & Legal	2,882							70,270			73,152
5615 Advertising & Promotions											0
5618 Equipment Rental											0
5620 Bad Debts											0
5625 Cash Grants	5,000										5,000
5630 GST Unrecovered											0
5634 Professional Services											0
5635 Subcontractors	111,080							18,032			131,012
5636 Sound & Translation											0
5640 Courier & Postage	1,550				173						1,723
5651 Capital Expenditures											0
5655 Insurance											0
5690 Interest & Bank Charges	3									229	231
5695 Licences, Regist & Members	824										824
5700 Materials	27,945				9,721	30,313		2			67,981
5705 Equipment Purchases	7,211				16,600						23,811
5706 Equipment User Fee											0
5710 Janitorial Supplies											0
5720 Property Taxes											0
5740 Miscellaneous											0
5780 Rent	7,800										7,800
5785 Repair & Maintenance	1,512				9,372						10,884
5770 Vehicle Payment											0
5771 Scholarships											0
5780 Telephone & Internet	2,476		381					357			3,215
5785 Travel - Air	3,393		874			13,476		1,829	33,401		52,974
5786 Travel - Accommodation	7,016							679	2,100		9,795
5787 Travel - Mileage	18,910		128			1,659		135	500		21,031
5788 Travel - Per Diem	10,768							224	2,769		13,768
5789 Childcare											0
5790 Power											0
5791 Heating Fuel											0
5792 Water & Sewer											0
5794 Admin Fees	151				32,250				5,428		37,830
5800 Loss In Trust Fund											0
5805 Revenues Returned											0
5810 Service Contracts					3,000						3,000
5850 Transfers between programs											0
5900 Economic Development											0
5970 Wage Replacements/Recov	38,947										38,947
5971 Liath Koo First Nation	8,488				29,500						37,989
5972 Deh Cho Gwich'in Dene Council											0
5973 Katsodechee First Nation					44,193						44,193
5974 Pehtzah Ki First Nation	11,503										11,503
5975 Kaigee Yu First Nation	31,158										31,158
5976 JNR First Nation	24,637										24,637
5977 Nahanni Butte Dene Council	30,030										30,030
5978 Ft Simpson Metis Local											0
5980 Ft Providence Metis					50,547						50,547
5981 Samba Koo First Nation					37,730						37,730
5982 West Point First Nation					14,915						14,915
5983 Acho Dene Koo											0
5984 Ft Lard Metis											0
Total expenditures	424,959	87,375	176,395	49,561	248,001	45,448	0	93,430	44,218	347	1,172,733
EXCESS REVENUES (EXPENDITURES)											
	\$0	\$922	\$0	-\$1	-\$1	\$0	\$0	-\$92,254	\$0	-\$307	-\$81,641

SCHEDULE 8

DEHCHO FIRST NATIONS
Schedule of Salaries, Honoraria, Travel Expenses and Other Remuneration

FOR THE YEAR ENDING MARCH 31, 2012

Name of Individual	Position Title	Number of Months *	Salary (Note 1)	Honoraria (Note 2)	Other Remuneration (Note 3)	Total	Travel Expenses
Elected or Appointed Officials:							
Sam Gargan	Grand Chief	12	\$ 94,813	\$ -		\$ 94,813	\$ 24,810
Margaret Leishman	Executive/Leadership	12		3,025		\$ 3,025	3289
Victor Constant	Executive/Leadership	12		2,725		2,725	1,208
Fred Tesou	Executive/Leadership	12		1,425		1,425	1,614
Ernest Cazon	Executive/Leadership	12		1,125		1,125	1,236
Stan Sanguéz	Executive/Leadership	12		-		-	1,077
Bertha Norwegian	Executive/Leadership	12		3,725		3,725	1,125
Unelected Senior Officials:							
Ria Letcher	Executive Director	12	88,150		300	88,450	3,706

* The number of months during the fiscal year that the individual was an elected or appointed official

- 1 - Salary is a fixed amount of money agreed every year as pay for an employee.
- 2 - Honoraria are ex gratia payments made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required.
- 3 - Other remuneration represents any amount paid for remuneration that is a benefit but not part of a salary or an honorarium like bonus, the personal use of a vehicle supplied by the recipient, pension contributions, health benefits, etc.

DEH CHO FIRST NATION

SCHEDULE 9

SCHEDULE OF FEDERAL FUNDING

FOR THE YEAR ENDING MARCH 31, 2012

INAC

Name	Federal Funding Received	Unexpended Funding Beginning	Adjustments	Total Funding Available	Funding Expended	Unexpended Funding End of Year
Tribal Council (Band Support)	\$780,724	\$0	\$0	\$780,724	\$780,724	\$0
IRDA Resource Royalties	1,000,000	83,072	0	1,083,072	1,083,072	-
Band Employee Benefits	25,760	63,753	0	89,513	89,513	-
Gathering Strength 1 CFA#04	250,000	0	0	250,000	250,000	-
Negotiations Preparedness	450,000	0	0	450,000	450,000	-
Deh Cho Process Claims	191,043	0	0	191,043	191,043	-
NWT PAS Steering	397	0	0	397	397	-
PAS Travel Recovery YK	2,417	0	0	2,417	2,417	-
Regional Intergovernmental	50,000	0	0	50,000	50,000	-
Self government	300,000	0	0	300,000	300,000	-
PAS Ka'a'gee Tu Working Gr.	716	0	0	716	716	-
NWT Surface Rights	74,293	0	0	74,293	53,774	20,519
NWT Regional Contaminants	13,800	0	0	13,800	13,800	-
PAS Steering Committee	1,560	0	0	1,560	1,560	-
IRDA Oil & Gas Project	150,000	0	0	150,000	150,000	-
Youth Summer Employment	3,909	0	0	3,909	3,909	-
NCP Cultural Review	1,366	0	0	1,366	1,366	-
NCP Mercury Study	25,300	0	0	25,300	25,300	-
IRMA Resource Pressures	38,000	0	0	38,000	38,000	-
CIMP Cabin Protocol	32,855	0	0	32,855	32,855	-
CIMS CEAM	2,007	0	0	2,007	2,007	-
CIMP Pathways	33,748	0	0	33,748	33,748	-
Band Manager Meeting	4,529	0	0	4,529	4,529	-
Joint Panel Review	0	10,641	0	10,641	-	10,641
	\$3,432,424	\$157,468	\$0	\$3,589,890	\$3,558,730	\$31,160

Note - this is a special purpose statement required by the Department of Indian Affairs and Northern Development ("DIAND" or "INAC")



DEHCHO FIRST NATIONS

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Dehcho Annual Assembly
June 26-29, 2012
Fort Simpson, NT

Resolution #01

Moved by:

Chief Wayne Sabourin
Deh Gáh Got'ie Dene Band

Seconded by:

Steven Jose, delegate
Liidlíi Kue First Nation

FOR: 43

Certified copy of Resolution
made in Fort Simpson, NT
on June 28, 2012.

Herb Norwegian
Grand Chief

RE: Dehcho Process

WHEREAS the Dehcho Process is continuing towards an Agreement-in-Principle on land and self-government, in accordance with the direction given by Assembly resolutions; and

WHEREAS the DFN continue to have strong concerns regarding the positions taken by Canada and the GNWT, especially regarding

- land quantum and land selection criteria
- attempts by the GNWT to force the DFN to transfer lands with high economic potential to the GNWT through the Dehcho Agreement and devolution
- the need for a DCRMA which operates independently of the MVRMA
- management of natural resources throughout the Dehcho Territory, and
- the jurisdictions and authorities of the Dehcho Government and Dehcho Community Governments; and

WHEREAS the DFN Leaders have also expressed concerns regarding the attempt by the GNWT to establish other forums for negotiations on lands and resources, outside of the open and transparent Dehcho Process; and

WHEREAS most lands and resources issues are treaty issues which should be negotiated bilaterally between Canada and the DFN, not between the GNWT and DFN, as required by the Dehcho Framework Agreement,

THEREFORE BE IT RESOLVED THAT DFN insists that all negotiations related to ownership, jurisdiction and management of lands and resources take place at the Dehcho Process table, with treaty issues addressed bilaterally between Canada and the DFN.



DEHCHO FIRST NATIONS

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Dehcho Annual Assembly
June 26-29, 2012
Fort Simpson, NT

Resolution #02


Moved by:


Chief Wayne Sabourin
Deh Gáh Got'ie Dene Band

Seconded by:


Jim Antoine, Delegate
Liidlii Kue First Nation

Certified copy of resolution
made in Fort Simpson, NT
on June 28, 2012.


Herb Norwegian
Grand Chief

RE: Edehzhie PAS Candidate Area

WHEREAS, the Edehzhie PAS candidate area was protected under an interim withdrawal until October 2010, when Canada unilaterally terminated protection and opened the area to mineral exploration and mining; and

WHEREAS, the DFN were forced to undertake an application for judicial review of Canada's decision to open the Edehzhie to mining and exploration; and

WHEREAS, in December, 2011 Canada issued a new Order-in-Council (OIC) which restored protection to the area which the Edehzhie Working Group recommended as the final boundary for the Edehzhie National Wildlife Area; and

WHEREAS, the new OIC would leave much of the Candidate Area exposed to mineral exploration and mining, despite the fact that the PAS process is incomplete and ownership of the lands remains in question pending the conclusion of the Dehcho Process,

THEREFORE BE IT RESOLVED THAT, the DFN asks that Canada restore full protection of the Edehzhie Candidate Area until completion of the PAS and the Dehcho Process; and

BE IT FURTHER RESOLVED THAT, the DFN will take all necessary actions to prevent mineral exploration or mining or any other development in the exposed portions of the Edehzhie Candidate Area.



DEHCHO FIRST NATIONS

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Dehcho Annual Assembly
June 26-29, 2012
Fort Simpson, NT

Resolution #03

Moved by:

Debbie Matheson
Jean Marie River First Nation

Seconded by:

Chief Clayton Konisenta
Nahanni Butte Dene Band

Certified copy of Resolution
made in Fort Simpson, NT on
June 28, 2012.

Herb Norwegian
Grand Chief

RE: Sexual Abuse Court Case in Fort Simpson

WHEREAS, Two young men laid charges of sexual assault and three others testified in their support in a court of law in Fort Simpson; and

WHEREAS, At least one of the Plaintiffs expressly asked for expert witnesses on the nature, impacts and long term effects of sexual abuse perpetrated against children; and

WHEREAS, Crown Counsel, decided, for budget reasons, to not bring expert witnesses on the nature, impacts and long term effects of sexual abuse; and

WHEREAS, The attorney for the Defence is recognized as one of the most experienced and costly in Western Canada; and

WHEREAS, the observations of the public about the court proceedings were that the process was both demeaning and abusive of the Plaintiffs; and

WHEREAS, the lives of young people in Fort Simpson continue to be negatively affected, both directly and indirectly by sexual abuse in our community; and

WHEREAS, on June 15th J.Z. Vertes, J.S.C, ruled on case *R. v. Carvin*, 2012 NWTSC 47, Docket: S 1 CR 2011 000104, as follows:

"In this case, as I said previously, there is clear evidence as to the opportunity for collusion. That, together with the evidence that there were discussions between these witnesses, together with the remarkable similarity in much of the language used by the witnesses (particularly in their explanations as to why they did not disclose these allegations earlier), raises this to the level of suspicion giving collusion an air of reality. The Crown has failed to satisfy me that the similar fact evidence is not tainted by collusion. Hence, I ruled this evidence to be inadmissible as similar fact evidence.";
and

WHEREAS, the evidence was given in a "voir dire within the trial ... and the similar fact evidence was inadmissible.", resulting in the case being dropped and never resulting in a verdict; and

WHEREAS, this constitutes, for us, that the experiences of abuse in residential schools is an ongoing reality under new forms, and of no apparent consequences in Canadian law or budgets.

THEREFORE BE IT RESOLVED THAT the Leadership and Delegates to this the twentieth Dehcho Assembly do not accept the Judges decision; and

BE IT RESOLVED THAT an open letter be written to Prime Minister Harper to cover the following points:

- a. Canada's judicial system has a serious flaw;
- b. Our Dene communities continue to be abused today as during the era of Residential Schools by the continued imposition of culturally inappropriate legal procedures;
- c. With Canada's help, our children are openly abused by Canadian authorities which Canada professes to be present in our communities to protect and keep the peace;
- d. In our experience Canadian law and its' agents protect the perpetrator who abuse the Dene;
- e. Our people are left to suffer debilitating lifelong shame, guilt and mistrust of all authority figures both within our culture and also of Canada's because they grow up in this environment which teaches them Canada doesn't care;
- f. This environment severely impacts all of us and makes it unnaturally difficult to experience healthy relationships at home and with others;
- g. Our living environment, created by Canada's policies and laws during Britain's colonial rule, continues to be imposed on us. This is the definition of colonialism and assimilation; and it is still being practiced by Canada against First Nation Peoples; and

BE IT RESOLVED In the light of the Prime Minister's apology to Aboriginal People for the abuses of residential schools, the Parliament of Canada needs to recognize that it is the systems of colonization imposed on our people, of which residential schools was only a small part, that continue to abuse our people and to take the necessary actions to resolve this for all Canadians by in the least providing for it employees in government to take the following action when dealing with Aboriginal Communities:

- a. Well qualified representation shall be assigned as Crown Prosecutors to handle cases of such historical significance between Crown employees and Aboriginal people;
- b. That the RCMP be required to disclose the questionable character of any of its members before deploying such members to any Aboriginal community in Canada;
- c. That the RCMP present to us a plan to train its members in securing statements of sexual abuse from the aboriginal peoples;
- d. That the RCMP inform the parents of any youth that disclose sexual abuse and provide for the parents and youth a safe environment in which they can come to terms with the emotional fallout to achieve mutually supportive positions in the healing process needed;

BE IT RESOLVED THAT education and prevention programs on sexual abuse and how predators influence young people be introduced to all students of the schools in Dehcho, and that we support the statement of appreciation for the support they received from the residents of Fort Simpson, as presented by the young men "we all encourage others out there to not take our verdict as the norm. If you have suffered your own form of abuse we encourage you to report it to the police and press charges. When you are given a forum to tell your stories you will find it liberates you"; and

BE IT RESOLVED THAT, the open letter to Prime Minister Harper, and this resolution be sent to the Crown Prosecutor, RCMP Commissioner, Premier Robert McLeod, National Chief Shawn A-in-chut Atleo, Dene Nation Chief Bill Erasmus, Native Women's Association of Canada, President Jeannette Corbiere Lavell, Office of Public Prosecution of the Northwest Territories, chief Federal Prosecutor Sandra Aitken, Member of Parliament, Dennis Bevington and Senator, Nick Sibbeston.



DEHCHO FIRST NATIONS

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Dehcho Annual Assembly
June 26-29, 2012
Fort Simpson, NT

Resolution #04

Moved by:

Chief Wayne Sabourin
Deh Gáh Got'ie Dene Band

Seconded by:

Steven Jose, delegate
Liidlil Kue First Nation

FOR: 44

Certified copy of Resolution
made in Fort Simpson, NT
on June 28, 2012

Herb Norwegian
Grand Chief

RE: Review of Dehcho Process

WHEREAS, the Dehcho member communities would like to review the Dehcho Process; and

WHEREAS, the member communities will develop strategies and positions to either enhance the Dehcho Process or to look at ways to clarify Dehcho positions on all issues being negotiated; and

WHEREAS, the review will also look at the federal Comprehensive Claims Policy to determine if it will give the Dehcho Dene what they expect through the Dehcho Process,

THEREFORE, BE IT RESOLVED THAT, the Grand Chief, Executive and Negotiations Team will develop a strategy to assist the member communities to review the Dehcho Process.