ᑐᕐᖑᑎᕆᔪᑎᖅᒋᑦ
ᖃᐅᐱᕐᖅᑎᑦ
ᑕᒃᓯᕐᖕᓂᓗᑦ
ᓄᓇᕕᒻᒥ

ᐃᓗᓕᑕᕋᖕᑦ 1

# Report
# of the Working Group
# on Taxation in Nunavik

**VOLUME I**

# ᑐᕼᕐᑎᕆᒍᑎᖅᕐᑦ
# ᕼᐅᕈᕼᕐᑕᑦ
# ᑕᖅᕈᕼᕐᓂᒧᑦ
# ᓄᓇᕕᒻᒥ

ᐃᓄᑦᑕᓐᕐᑦ 1

ᐊᑯᑦᐱᐱᐊᑦᑕᐅᕐᑕᑦ ᐅᑯᓄᖕᒐ:　　ᑯᐸᐃᒃᑯᑦ　ᓄᐊᑎᑦᑲᓴᕆᐊᖕᒪᑦ
ᓄᐃᑦᑕᕐᑦ:　　　　　　　ᑯᐸᐃᒃᑯᑦ　ᑐᕐᑭᑎᓂᓗᐊᕐᒃ, ᐳᕐᑐᓂᕝᕐᕝ ᒥᓂᕐᐸᑎᑦ
ᖃᕐᓛᖕᑐᑦᑐᑦ:　　　　　ᑲᕐᒪᒃᑯᑦ　ᖃᕐᓛᖕᑐᕐᑎᓇᔭᕐᑕᕐᑦ　ᓄᐃᑲᕐᓯᕐᑦ

ᐊᕐ 1994

ᑖᒃᑯᐊ　ᐊᑕᓕᑦᒥᕝᐊᑦ　ᐱᕐᐅᒐᑐᓇᕆᕐᕐ　ᐅᐊᒐᐊᑎᑦᕐᖕᓗᕐᑦ　ᐃᒪᐊᑐᕆᕐ　ᑕᐊᕐᐅᒍᑦᖃᕐᑐᕐᕆ: Rapport du Groupe de travail sur la fiscalité au Nunavik.

# ᐃᔪᓂᕐᑦ

1. ᐱᕆᐊᑊᐳᑎᖕᕐ

ᐁᑊᐊᓇ 18, 1993-ᒥ, ᑲᓇᐃᑊ ᓄᐊᖦᖦᒪᑊ ᑲᕪᒪᖕᕝᑊ (ᑲᓇᐃᑊ) ᐊᒻᓗ ᒪᑭᕝᐊᒪ ᑯᐊᐳᐱᕐᑊ ᖋᒍᕐᓯᐸᑊᕗᑊ ᑳᒍᖦᐳᒥᓂᒪ ᐊᒻᒋᕆᐊᕗᓇ ᑖᑐᒪᖾ ᑲᕪᒪᖾᑊ ᐅᖦᑲᐊᒪᕆᖕᕙᑕ ᑲᓇᒪᖕᕝᓄᓂ ᐸᑊᖦᕉᓇᖕᒍᑊ ᐊᐳᒥᕐᕝᓗᒍ ᐱᑊᕒᓄᑊᖕᑎᑊ ᑖᖾᐊᖕᕆᒪᖾ ᓄᐊᒪ (ᐅᐊᒍᖕᕐ 1). ᑳᖾᐊ ᑯᐸᐃᖕᖾ ᑲᕪᒪᖦᑊ ᒥᖕᕐᑊᖕᕐ ᑲᓇᒪᕃᖕᖦᑲᐲᐁᑊᕗᑊ ᐊᖦᒋᕝᒪᖾᑊ ᖋᒍᕐᑕᑐᖕᕙᖕᕐ ᐊᓇᖦᑲᐁᑊᕗᑊ ᐸᒪᐳᕿᓇᐃᖦᒪᐳᑊ ᒥᓇᕐᑊᖦᕙᖕ ᐸᒪᐳᕿᓇᕆᐳᑊ ᒥᓇᕐᑊᖦᕙᖕᕈ ᐊᖦᒪᖦ ᐸᒪᐳᕿᖕᕐ ᐊᐳᒥᕐᕐᒪᖕᓄᑊ ᐁᑊᕒᐁᐳᑊᖦᕙᖕᕐ.

ᑳᖾᐊ ᐊᖦᒋᕝᒪᖾᑊ ᐅᒪᐊᒥᕝᐊᖾᐳᑎᖕᕐ ᐁᓄᖦᖦᑲᐁᑊᕗᑊ ᐊᒪᐁᑊᑐᖕᕐᑊ:

1.  ᑳᖾᐊ ᑲᓇᒪᕃᖦᖾᐳᕐᑊ ᐸᑊᖦᕉᓇᖕᒍᑊ ᐊᐳᖦᖦᕒᖕᕐᓗ ᐱᕆᒪᒋᖦᕃᖾᓂᐊᓐᓄᕐᑊ ᖕᕐᑊᑎᑖᐸᕐᕃᓐᒍᒍ ᓄᐊᒪ ᑯᐸᐃᕝᒪ ᖦᐳᖾᖕᕐᓄᖕ ᐁᓇᖕᕃᖾᐳᖕᓄᖕ ᑯᐸᐃᖕᖾ ᐱᐊᕝᖾᖦᐁᒍᖦᐊᖦᑊᕈᖕᓄᖕᕐ ᐱᕆᒪᖾᖕᕐ ᐅᖾᐊᖕᖾᖕᕐ ᐸᒪᐳᕿᓇᐃᖦᒪᓇᖕᕐᖾ, ᐸᒪᐳᕿᓇᕆᖕᕐᖾᕈ ᐊᖦᒪᖦ ᓄᐊᓇᖦᖦᑲᓇᐃᖦᖕᕐᖾ ᐊᖦᒪᖦ ᑖᖕᕒᐳᖦ ᑭᖦᐅᖕᕐᒥᖕᕐ, ᐱᕆᐊᖕᕈᑊ ᖕᕐᖦᐊᓇ 1993-ᒥ, ᐊᖕᒍᓂᒪᐅᑊᖕᖦᐊᐳᖕᕃᖕᕐᑊ ᐝᖾ ᐱᖕᕈᑊ:

    •   ᓄᐊᕝᖕᕐᓄᒍ ᓄᐊᒪᖦᐊᕒᖕᕐᕒᒪᑊ ᑳᕝᖦᐊᒥᖕᕐᑊ ᐊᐳᖦᖦᕒᒍᕒᖕᕐᑊ ᓇᖦᒪᖦᕒᒪᖦᑖᐳᕝᖦᑐᖕᕐᑊ ᑖᖕᕒᒥ ᖃᒪᐁᕝᖦᐅᒍᖦᐁᕒᖕᕐᑊ ᑕᒪᐁᓂᖦᑊ ᐊᐳᕐᖕᖦᕈᑊᕈ ᐊᖦᒪᖦ ᐱᐊᕝᖾᖦᐁᒍᕐᕙᒍᑊ;

    •   ᐱᖦᕐᒪᐊᖕᕐᕆᖕᖦᕈᑊ ᐊᖕᕒᒪᖦᕐᐊᖕᕐᕆᖕᖦᕈ ᓄᐊᒪ ᑳᖦᕒᐁᐊᐳᑊ ᐳᖦᖦᖦᐊᖦᑊᖕᑊᖾᖕᕐᑊ.

2.  ᐳᖦᒥᑐᕒᖕᕐᖾᖕᕐ ᐱᐊᕝᖾᖕᖦᑲᑎᑊ ᐊᖦᒪᖦ ᐁᑖᖦᖾᐳᖕᖾᑊ ᐱᖦᓄᐊᖾᖦᒪᐳᕆᐊᕝᕐ ᑲᕪᒪᖦᑊ ᑳᖦᕒᐁᐊᖕᖾᖦᑊ ᑖᐳᖦᒍᓇᐱᑎᖕᕐ, ᖃᒪᐁᕝᖦᖕᑊ ᐅᖦᖃᖦᖦᐊᖕᖦᐳᖕᖾᖕᖾ ᑲᕪᒪᐳᖦᕝᖦᑊ ᐸᒪᐳᕿᓇᐃᖦᒪᖦᒪᖾ ᐸᒪᐳᕿᓇᐱᖦᖾᕈ ᑖᖦᓇᐳᕐᑊ ᐝᖾ:

    •   ᑲᑎᖦᕐᑲᐊᖕᖦᑊᖕᒍᑊ ᓄᐊᒪ ᓄᐊᖦᖦᒪᑊ ᑖᕝᕒᐁᐊᖕᖾᑊ ᐊᐳᖦᖦᕒᒍᕒᖕᕐᑊ ᐳᖦᖦᖦᐊᕒᖕᕐᖾᖕᕐ ᐊᖕᒍᓂᖦᖦᕒᖾᐊᕒᕈᖾᑊ ᑯᐸᐃᖦᖾᖕᕃᖾᕈ ᓄᐊᒪᖦᖾᖕᓄᖦᕈ ᖕᕐᖦᐊᓇ 1993-ᒥ;

    •   ᐱᖦᕐᒪᐊᖕᕐᕆᖕᖦᕈᑊ ᐊᖕᕒᒪᖦᕐᐊᖕᕐᕆᖕᖦᕈ ᓄᐊᒪᖦ ᑳᖦᕒᐁᐊᖕᖾᑊ ᐳᖦᖦᖦᐊᕒᖾᖕᕐᑊ.

*.

3. ᐊᖏᖃᑎᒌᒍᓯᐊᕐᓂᒥᒃ ᐱᒋᐊᕐᑎᓯᕐᓴᐅᑎᒋᓗᑎᒃ ᑖᒃᑯᐊ ᓯᕗᓪᓕᐹᖏᓐᓄᑦ ᐃᓚᐅᔪᑦ ᑲᑎᕕᒃ ᓄᓇᓕᓕᒫᑦ ᑲᕙᒪᖅᑯᓐ ᒪᑭᕝᕕᒃᑯᓐ ᐊᒻᒪᓗ ᑐᖅᑯᓕᖏᓐᓄᑦ ᑯᐸᐃᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔨᖏᑦ ᐃᖏᕐᕋᔪᓕᕆᔨᖏᓪᓗ ᑖᒃᑯᐊᓗᑦᑕᐅᖅ ᑯᐸᐃᒃᑯᑦ ᓄᓇᓕᑐᖅᑲᓕᕆᔨᖏᑦ ᖃᓄᖅ ᐃᑲᔪᕐᓯᒍᑎᓴᓕᐅᕋᔭᕐᒪᖔᕐᒥᒃ ᖃᖓᑕᔫᒃᑯᓗ ᐃᒪᒃᑯᓗ ᐃᖏᕐᕋᔪᓕᕆᓂᒃ ᓄᓇᕕᒻᒨᔭᕐᑐᓄᑦ. ᑕᒪᓐᓇ ᐱᓪᓗᒍ, ᑖᒃᑯᐊ ᑯᐯᒃ ᓄᓇᖓᑕ ᓯᕿᓂᖓᓄᐊᖓᔪᐃᓪᓗ ᐊᒻᒪᓗ ᒫᑕᓖᓐ ᕿᑭᕐᑕᖏᓐᓄᐊᖓᔪᐃᓪᓗ ᐊᖅᑭᓯᕐᑕᐅᓯᒪᓕᕐᑐᑦ ᐊᑐᕐᓂᖅᓯᐊᑐᓂᒃ ᑐᑭᓘᐊᒍᑎᕐᓯᐊᖑᒐᔭᕐᑐᑦ. ᖃᐅᔨᓴᕐᑎᑦ ᑕᒪᕐᓯᒧᖓ ᐃᓄᐃᑦ ᓄᓇᖓᓂ ᐃᖏᕐᕋᔪᓕᕆᓂᕐᒧᑦ ᐱᓇᓱᐊᕐᓂᒥᑎᒍᑦ ᖃᐃᖁᔨᓚᔭᕐᑐᓴᐅᓚᓗᐊᑦ ᑲᕙᒪᑐᖅᑲᒃᑯᑦ ᑭᒡᒐᑐᑦᑎᖏᓐᓂᒃ ᑖᒃᑯᓇᙵᑦ ᐃᖏᕐᕋᔪᓕᕆᔨᖏᓐᓂᑦ ᐊᒻᒪᓗ ᐃᓄᓕᕆᔩᓪᒪᓇᖏᓐᓂᑦ.

4. ᑖᒃᑯᐊ ᑯᐯᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔨᖏᑦ, ᐱᓇᓱᐊᖃᑎᖃᕐᓗᑎᒃ ᑲᑎᕕᒃ ᓄᓇᓕᓕᒫᑦ ᑲᕙᒪᖓᓂᒃ ᒪᑭᕝᕕᒃᑯᓐᓂᓗ ᓄᐃᕐᓯᓂᐊᕐᑎᓗᒋᑦ ᐱᓇᓱᐊᕐᓂᒍᑎᓴᓂᒃ ᑕᒪᒃᑯᓂᖓ ᓄᓇᕕᒻᒥᐅᑦ ᑖᒃᓯᔭᕈᑎᖏᓐᓂᒃ.

5. ᑖᒃᑯᐊ ᑯᐯᒃᑯᑦ ᐱᖁᔭᓕᐊᓇᓯᒪᔭᖏᑦ ᒪᓕᒐᓕᐊᓇᓯᒪᔭᖏᓪᓗ ᐊᓯᕐᕈᒋᐊᕐᑕᐅᑎᓪᓗᒋᑦ ᐃᓕᖕᓂᖅᑐᓄᑦ ᒪᑯᓄᖕ ᑐᕋᐃᓐᓇᖏᑦᑐᑎᒍᑦ ᑖᒃᓯᔭᕈᑎᐅᓲᓄᑦ ᐊᒻᒪᓗ ᑖᒃᓯᖅᑎᑕᐅᓂᖏᓐᓄᑦ ᐱᔭᐅᒥᐊᖅᑲᓲᑦ ᑕᒪᒃᑯᐊ ᐃᓄᐃᑦ ᒪᖅᑲᐃᑦᑏᑦ ᑕᐃᒫᑦᓴᐃᓇᖅ ᐊᑭᓛᖅᑲᑦᑕᓇᐊᖅᑲᖅᑲᑕᐅᓂᐊᖏᒪᑕ ᐊᓯᖏᓐᓄᑦ ᓂᕿᓂᒃ ᓄᐃᕐᓯᕈᐅᓲᓄᑦ ᑯᐯᒃ ᓄᓇᖓᓂ, ᐃᓚᒋᔭᐅᑎᓪᓗᒋᑦ ᐱᕈᕐᓰᔮᑦ.

6. ᑖᒃᑯᐊ ᑯᐯᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔨᖏᑦ ᐊᑐᕐᑎᓯᓂᐊᖏᑑᑎᓪᓗᒋᑦ ᒪᓕᒐᓕᐊᖑᓯᒪᔪᓂᒃ ᑕᒪᕐᓯᒧᖓ ᐊᑭᓕᓇᐊᖅᑲᓕᓈᕐᓯᒪᔪᓂᒃ ᑖᒃᓯᐃᒍᑎᓄᑦ ᑕᒪᒃᑯᓄᖕ ᐃᑲᔪᕐᓯᔭᐅᒍᑎᓄᑦ ᐱᕙᓪᓕᖁᑎᓄᓪᓗ. ᑕᕝᕗᓇᓴᐃᓇᖅ, ᐱᓇᓱᐊᖅᑕᐅᑎᓪᓗᒋᑦ ᓄᓇᕕᒻᒥ ᐱᓇᓱᑎᓯᔪᑦ, ᐊᖅᑭᓱᐃᒐᔭᕐᑐᑦ ᐊᑦᑕᓇᐃᑦᑐᓯᒃ ᖃᐅᔨᒪᓇᕐᓯᐊᑐᒥᒃ ᐊᐅᓚᕐᓯᒍᓯᕐᒥᒃ ᐃᓄᓕᒫᓂᒃ ᖃᐅᔨᑎᕐᓯᒍᑕᐅᓂᐊᕐᑐᓴᒥᒃ.

ᖃᐅᔨᓴᕐᑎᑦ ᑐᑭᑖᖃᑎᒌᒍᓯᐊᓚᐅᕐᑎᓗᒋᑦ (ᐅᐃᒍᖏᑦ 2-ᒥ) ᐊᒻᒪᓗ ᑕᐅᕐᓰᒍᑎᓚᐅᕐᓯᑎᒃ ᐊᓪᓚᑕᒥᓂᒃ (ᐅᐃᒍᖏᑦ 3-ᒥ), ᐊᖏᕐᑕᐅᓚᐅᔪᖅ ᓄᐃᑕᐅᔪᖅᑲᕐᑎᓗᒍ ᖃᐅᔨᓴᕐᑐᓴᓂᒃ ᐃᓄᕐᑕᖅᑐᒥᒃ ᑭᓪᓚᑐᕐᑎᖏᓐᓂᑦ ᐅᑯᓇᙵᑦ ᑯᐯᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᕕᓪᒪᓇᖕᓂᑦ, ᑯᐯᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔨᖏᓐᓂᑦ, ᑮᓇᐅᔭᓂᒃ ᐊᐅᓚᕐᓯᔩᓪᒪᓇᖕᓂᑦ, ᓄᓇᓕᑐᖅᑲᓕᕆᕕᖕᓂᑦ, ᑲᑎᕕᒃ ᓄᓇᓕᓕᒫᑦ ᑲᕙᒪᖕᓂᑦ ᐊᒻᒪᓗ ᒪᑭᕝᕕᒃ ᑯᐊᐳᕆᓴᖕ, ᑎᓕᔭᐅᒪᓚᐅᕐᑎᓗᒋᑦ ᖃᐅᔨᓴᖁᔭᐅᓂᕐᒥᒃ ᐃᒪᐃᓕᒋᐊᖁᔨᒍᑎᕕᓂᕐᓂᒃ ᐃᓗᐊᓃᑦᑐᓂᒃ ᐊᓪᓚᓯᒪᔪᐃᑦ ᓵᒧᑦᑕᐅᓚᐅᔪᑦ ᕕᕗᐊᕆ 18-ᒥ. ᑕᒪᕐᓯᒪᐅᑦ ᑐᑭᑖᕐᑕᐅᓂᖓ ᖃᓄᐃᓕᒍᑎᒋᔭᐅᓚᐅᔪᓐᒥᔪᖅ ᓯᕗᓪᓕᐹᒧᑦ ᐃᒪᐃᓕᒋᐊᖁᔨᒍᑎᒧᑦ ᐊᓪᓚᓯᒪᔪᐃᑦ ᐃᓗᐊᓂ. ᑭᓯᐊᓂ, ᐊᖏᕐᑕᐅᓚᐅᔪᓪᒪᑦ ᑖᒃᑯᐊ ᑯᐯᒃᑯᑦ ᐱᓇᓱᐊᕕᖏᑦᑕ ᑭᓪᓚᑐᕐᑎᖏᓐᓄᑦ ᐃᓚᐅᔪᐃᑦ ᐊᑑᑎᒋᐊᖃᕐᑎᓯᓂᐊᖏᑎᓪᓗᒋᑦ ᑲᕙᒪᒃᑯᑦ ᐱᓇᓱᐊᕕᖏᓐᓂᒃ ᐃᓯᒪᒋᔭᐅᒐᓯᐊᓇᐊᖃᕐᐸᑕ ᑐᓴᕐᑎᓯᒍᑏᑦ ᐃᒪᐃᓕᒋᐊᖁᔨᒍᑎᖏᓐᓂᒃ.

ᖃᐅᔨᓴᕐᑎᑦ ᐱᓇᓱᐊᕐᓂᖓ ᑭᖑᕙᓇᐊᓚᐅᔪᖅ ᔫᓂ 1993-ᒥ ᕕᕗᐊᕆ 1994-ᒧᑦ. ᓯᑕᒪᐅᔪᕐᑐᕕᓪᓗᑎᒃ ᐱᓇᓱᐊᕐᓗᑎᒃ ᑲᑎᒪᓂᖅᑲᕐᑕᓇᐊᖅᑲᓚᐅᔪᑦ, ᐃᓚᐅᒍᓇᐃᑎᓗᒋᑦ ᑖᒃᑯᐊ ᐱᓇᓱᐊᕐᑕᒥᓄᑦ ᑲᑎᒪᒍᑎᖃᓇᐊᖃᕈᑎᖏᑦ ᐊᒻᒪᓗ ᑲᑎᒪᔩᑦ ᑲᑎᒪᓂᖏᑦ: ᔫᓂ 14-ᒥ ᓚᓲᓐᒥ, ᔫᓂ 28, 29 ᐊᒻᒪᓗ 30-ᒥ ᑰᑦᔪᐊᒥ, ᐅᑦᑑᐱᓇ 1 ᑯᐯᒃ ᓯᑎᒥ, ᓄᕕᒻᐱᓇ 4 ᑯᐯᒃ ᓯᑎᒥ, ᑏᓯᒻᐱᓇ 8 ᓚᓲᓐᒥ, ᔭᓄᐊᕆ 18 ᐊᒻᒪᓗ 19 ᑯᐯᒃ ᓯᑎᒥ, ᕕᕗᐊᕆ 7 ᐊᒻᒪᓗ 8 ᒪᓐᑐᕆᐊᒥ ᐊᒻᒪᓗ ᒫᑦᓯ 23 ᑯᐯᒃ ᓯᑎᒥ. ᑖᒃᑯᐊ ᖃᐅᔨᓴᕐᑎᑦ ᐱᓇᓱᐊᕋᓴᖅᑲᓂᑯᖏᓐᓄᑦ ᑐᓴᕋᓴᓂᒃ ᓄᐃᕐᓯᒍᓇᓯᓚᐅᔪᖏᑐᑦ ᑏᓯᒻᐱᓇ 1993-ᒥ ᖁᔭᐅᓯᒪᑎᓪᓗᒍ ᐊᖏᖃᑎᒌᒍᑎᖏᓐᓄᑦ ᒪᑭᕝᕕᒃᑯᓐ ᑲᑎᕕᒃᑯᓗ.

�ńᒦᐱᘳ 8-ᒥ ᑳᑎᒪᖑᑳ'ᑎᒎᒥᑦ, ᑳᐅᐱᕼᑊᑎᑦ ᑳᑎᒪᑉᕆᓭᐅᕽᑦ ᐃᓓᕼᐁᑦ ᑭᒷᒍᑊᑎᕽᒡᓂᕽ, ᐃᓓᑳᑊᑎᒎᒍ
ᖑᑫᐊᐢᒥ ᑳᒍᑊᐱᑳᑎᒉᖑᓓᑳᓂᑦ ᐱᒦᒪᕽᐃᑦ. ᒼᕽᖑ ᑳᑎᒪᑊᒥ ᑳᒍᑊᐱᑳᑎᒉᖑᓓᑳᑊ ᑭᒷᒍᑊᑎᕽᑦ
ᕽᕼᒪᕈᑳᑊᒥᑦ ᕒᕽᒍᕽᑎᕈᓭᐅᕽᑦ (ᐅᐃᒍᕽᑦ 4).

2.    ᐃᑐᕐᑕᕐᐱᕐᑦ

ᓇᑐᓇᐃᕐᔪᑎᕐ�23ᒧᑦ ᐃᑐᕐᑕᕐᐱᕐᓂᓂ ᑐᖕᕕᐱᕐᐳᐱᕆᔾᑐᓂ ᕐᑭᒥᕐᔪᑎᕐᒃᒧᑦ ᐊᕐᑇᕐᑳᑐᓂ
ᑕᕐᕕᕐᓂᒧᑦ ᐊᖐᑎᕐᐳᑐᕘᓇᑐᓂ ᓄᐊᓰᒥ, ᐊᒥᕉᓚᓂᓂ ᐱᓂᐊᕐᑎᕐᐱᐳᐸᓯ ᑲᒥᕐᐱᑐᕐᐸᓇᐱᑕ:

-    ᕐᑦᒧᑦ ᓂᕈᐊᕐᑕᐱᕆᓚᕈ ᓄᐊᓯᕐᒥᑦ ᕌᐳᑐᐊᑎᕐᕈᐊᓄᐱᕐᓇᓰᑕ ᐊᕐᓚᕐᒥᓚᕈᓂ ᕈᑐᓯᕐ
     ᑲᑎᓇᐱᓂᓂ ᕐᓚᕐᓚᕐᓂᓂᕐᒧᑦ ᐊᐳᓕᕐᕈᓇᔾᑐ ᐊᐱᐊᕐ 18, 1993-ᒥ?

-    ᕐᑯᓂᕐ ᑕᓪᓇ ᐱᓂᐊᕐᓂᕐ ᐃᓂᕐᓓᓇᕐᑭᕇ 1975-ᒥ ᐃᓄᐃᕐ ᐱᓂᐊᕐᓂᓂᓂᓂᕐᑎᔾᑦ
     ᐊᑐᓄᔪᒪᕐᓚᕐᓰᓂᕐ?

-    ᓄᐊᓰᒥ ᒪᐸᑲᕐᕇᐊᕐᓂᓓᕐ ᕐᑯᓇᐃᕐᓯᕌ?

-    ᓄᐊᓰᒥᐳᕐ ᐃᓄᕐᒡᕐᑕ ᐅᑭᐅᕐᒡᕐᑕ ᕐᑯᓇᐃᕐᓚᐊᕐᑎᕌᕐ?


ᐊ.    ᐱᓂᐊᕐᓂᕐᕐᒡᕐᓂᕐᒥ ᐱᕐᕈᑎᕐᑦᕐ

     ᕌᐊᓂᕐ ᐱᕐᕈᑎᕐᓂᕐᑲᓇᕐᓂᕐ ᓂᕈᐊᕐᑕᐱᕆᓚᕈ ᓄᐊᓰᒥᐳᕐ ᕆᐱᓚᑦᑎᕐᕐ ᐊᕐᓗᓗ ᒪᕐᕐᐊᑦᕐ
     ᑲᑎᐊᕐᒡᓗ ᕆᐱᓚᑦᑎᕐᕐ ᐊᑐᕆᕐᐊᑐᐊᕐᑐᕇᕐ ᕆᓂᓂᕐᔪᑎᕐᕐᕆᕐᕐ ᕌᑦᐊ ᓄᐊᕐᒡᕐᑕ
     ᒪᐸᑲᕐᕇᐊᕐᓂᕐᕡᕐ ᑕᕐᕕᐊᓂᕐᕡᕐᕗ ᕐᑯᓇᐃᕐᓚᐊᕐᓂᕐᓂᐱᕐᓂᕐᕐᓂᕐ?

     ᓓᕐᕈᓂᕐ ᐱᕐᕈᑎᕐᑯᔪᐊᕐᑐᐊᕈᕐᕐ:"ᑕᓚᕐᕆᓚᐳᕐ ᓄᐊᕐᓕ ᐅᑲᕐᕐᐸᐳᕐᕐᑎᕈᒐᕐᕐᓂᕈᕐᑎᓂᕐᓂᓂᕐ
     ᐊᕐᓗᓗ ᑕᕐᕐᒥᕐᓂᕈᑎᓂᕐᕐ.

     ᑖᐱᒪᐃᕐᓚᕐᕐ ᑕᓪ ᐅᕐᑯᕐᑕᐸᕐᓵᓓᓇᓄᐱᕌᕐᓕᕐ ᐃᓄᐃᕐ ᕆᐱᓚᑦᑎᕐᕡᓂ ᐊᐱᐊᕐ 18,
     1993-ᒥ, ᕆᐱᓂᕐᓵᓂᓓᓂᕡᓗ ᐱᕐᕈᑎᓂᓓᓂᕡᓗ, ᑕᓪᓇ ᓄᐊᕐᕈᕐ ᕆᕈᕗ ᕐᑭᕐᑕᕐᐱᕈᕐᓚᕐ
     ᒡᕐᐊᕈᕐ ᓄᐊᓘᑕ ᕆᕐᕆᕐᓚᕈᕐᕈᓂ. ᐊᖕᒡᓇᑕᕐᕐᑐᕡ ᑕᓪᓂ ᓄᐊᕐᕌᓚᕈ 563,000-ᓂᕐ
     ᕆᕐᐱᑕᓂᕐ ᕆᐱᕐᑕᓂᕐ ᐊᕐᓂᕐᕐᑐᕡ ᐱᐳᕐᕈᓚᕈᕈ ᒡᕐᐱᕌᕐᒡᓗᑦ ᐊᕐᓗᓗ ᐊᖕᒡᓇᔪᕐ
     ᐱᐳᕐᕈᓚᐱᓂᕐᕐᕆᕐᓂᕐ 14-ᓵᕈᕇ ᑕᕐᕆᒡᑕᕐ ᓄᐊᓂᕐᕆᕐ. ᐊᕐᔪᑕᑕᕐ ᕆᕐᐱᓂᕐᒥ
     ᐱᐳᕐᕐᕐᐱᐸᐱᓚᕈᕆᕐ, ᐅᕐᒡᐊᕐᑯᕐ ᐱᐳᕐᕐᓂᕐᒥ ᓄᐱᑕᕐᕐᕐᕇᕐᕆᕐᕐᕗᕌᕐᕐᑐᕗ. ᓄᐊᓰᒥᕆᕐ
     ᐊᑕᐳᕐᕆᕐᒥ ᕐᑭᕌᓄ ᐃᕐᕐᔪᑎᕐᕆᕐ ᐊᑐᕌᕐᕐᕡᕡᑐᕡ ᕐᒡᓄᕌᑕᕐᕐᕗ, ᐊᕐᓗᓗ ᑕᓪᓇ
     ᐊᐱᑐᕆᕐᓚᕆᐱᓚᕡᓚᕗ.

     ᑕᓚᕐᕆᓚ ᓄᐊᑐᕐ ᐅᑲᕐᕐᐸᐳᕐᕐᑎᕈᒐᕐᕐᓂᕈᕐᓄᕐ, ᕌᕐᕡᐊᓂᕐ ᑐᕐᕐᑎᕈᕈᓂᕐ ᐅᕐᕐᒡᐸᑕᐳᕐᓂᕆᕐᑐ,
     ᐊᐱᑐᕈᕐᕐᐱᑎᕐᕆᕈᑎᕐᐸᓚᕐᕡᕐᕗ, ᐱᓚᕐᕈᑐᕡᕐ ᓂᕐᐸᕐᕐ.

ᑐᐊᐅᐃᐅᑦ   ᑕᑦᕿᒐᖕᓂᒍ   ᑐᐊᑕᑕᖕᒃᓯᖕᖕᕐᖕᔫᕐᖕ   ᐅᐸᕐᕐᖕᐅ᠍ᑕᐅᓛᐅᕐᑎᔪᖕᐊᕐᔪᖕᓕᕐᑕ
ᐃᕐᖕᓛᓂᖕᓄᖕ   ᐊᕐᓗ LᕐᖕCᐅᔨᕐᐊᐊᑎᓄᖕ   ᐊᕐᐃᓇᕐᖕᓕᐅᑎᓇᖕ.   ᐊᐳᑎᖕᖕᑲᔨᖕᓲᕐᐅᕐ Cᖕᖕᐳᖕ
ᕐᐱᓛᐅᕐᐳᖕ   ᐊᕐᕿᔨᖕ   ᐃᓄᐊᓇ   ᐊᕐᐳ   ᐱᖕᐅᐱᐊᖕᓄᐊᐳᖕ   ᕐᖕᐳᖕᕐᓄᖕᖕᖕᕐᐳᖕᖕᖕᕐ᠍ᖕ
ᔫᕐᕐᐊᕐ   Cᐅᕐᓗᐅᕐ   ᐅᖕᐳᕐᐊᕐᕐ.   Cᐅᖕᒐᖕ   ᕐᖕᐳᖕᓇᖕᑐᐊᖕᔪ   ᐳᖕᑐᕐᐳᕐᑎᖕᕐᕐᖕᑦᑐᖕ
ᐊᐳᕐᕐᕐᔪᑎᓄᖕ   ᕐᓇᐳᖕᕐᑐᓃᓕᐊᖕ,   Cᐅᖕᖕᖕᖕᒐᖕ   ᕐᖕᑳᕐᑎᓄᖕ   ᐃᖕᓗᓄᖕᓗ
ᕐᔨᖕᕐᕐᐅᐊᕐᐅᐊᔪᑎᓄᖕ,   ᐅᖕᑐᑎᓇᖕᔪ.

## <.   1975-ᕐ   ᐊᖕᑕᖕᐳᐊᖕᒐᖕᑐᐊᓂᖕᖕ

ᐃᓄᐃᑦ   ᑐᕐᖕᖕᖕᓂᓚᐅᕐᑕᖕᕐᕐ   ᐊᑎᓕᐅᕐᖕᓇᑎᖕ   ᕐᐊᕐᕐ<ᐊᕐᔪ   ᑯᕐᐃᐊᖕ   Cᖕᖕᕿᖕᓱᖕᖕᔪ
ᐊᖕᕐᖕᑲᕐᕐᖕᐅᕐᕐ (ᐊᖕᕐᖕᑲᕐᕐᖕᐅᖕᖕ) 1975-ᕐ ᐱᐊᖕᐳᐊᖕᑲᖕᑐᖕᖕ ᐱᓇᐊᖕᓂᖕᕐᓇᓂᖕᖕᔪᐊᕐᖕ᠍ᔨᖕᓂᖕ.
ᐊᐳᕐᕐᕐᓇᖕᓗᐊᖕᔪ   ᐊᕐᓗᖕ   ᐅᖕᕐᕐᐃᖕᓂᖕᔪᖕ.

ᑐᖕᑳᕐᖕᐅᑎᕐᕐᕐ   ᐱᓇᐊᖕᓂᖕᑲᖕᕐᐊᖕᓴᖕᓂ   ᑐᕐᓗᓇᖕᕐᐅᑎᑐᖕᖕ᠍ᑐᖕ.   ᐃᕐᖕᑕᐊ   ᐊᖕᕐᖕᑲᕐᕐᖕᐅᕐ
ᐊᕐᓕᕐᐅᕐᕐᐊᕐᕐ   Lᕐᖕᐱᐅᖕᑦᕐᕐ   ᐳᓄᖕᖕᑐᖕᓛᐳᓚᖕᐊᕐᕐ᠍ᓗᖕᖕᐊᐱᕐᐊᖕᓇᖕᓂᖕ,   ᐃᓄᐃᑦ
ᐊᖕᑕᖕᒍᐅᕐᕐᕐ   ᕐᕐᐊᖕᖕᑲᕐᕐᐊᖕᖕ:   ᐃᕐᖕᑕᐊ   ᑐᕐᖕᑳᕐᕐᕐᐊᕐᕐ   ᑯᕐᐃᐊᖕᑯᕐᕐ   ᑲᕐᑕᒐᖕᓂ
ᐱᓇᐊᖕᑲᕐᖕᖕᓂᖕᐅᑎᔪᕐ   ᑐᕐᖕᓛᖕᕐᖕᕐᐊᖕᓇᐊᖕᕐᖕᓂᖕ.   ᑐᕐᖕᑳᕐᕐᕐᕐᕐ-ᕐᕐᐊᕐ   ᕐᕐᓂᖕᕐ<ᓇᖕᖕᕐᕐᕐᐅᕐᕐᕐ
ᐃᕐᖕᕐᖕᓇᖕᖕᑲᖕᓇᖕᐊᖕᓇᐊᖕᖕᕐ   ᐅᐱᕐᖕᖕᕐᖕᑐᖕᖕᕐᖕ   ᓄᖕᕐ   ᓄᓇᕐᖕᓂᖕ   ᐊᖕᑐᖕᑎᖕᕐᕐᔨᖕᖕ   ᐊᖕᓇᐃᖕ
ᓄᓇᖕᕐᖕᑲᕐᕐᖕᖕᓂᖕ.   ᐃᓄᐃᑦ   ᓄᓇᖕᖕᖕᕐ   (ᑲᖕᑕᖕ 1 - 3,250   ᕐᕐᕐPᑳᖕ   Lᐊᐃᖕᕐ)
ᐊᖕᕐᖕᖕᑲᖕᑐᖕ 1.6% ᐳᖕᖕᖕᑐᖕᑕᐅᕐᕐᐊᖕᖕᑲᕐᐃᓕᕐᕐᕐ   ᐊᐊᐊᖕᑐᕐᖕᕐ   ᐅᖕᑲᖕᔪ,   Cᐅᖕᖕᑕᐊ
ᐃᓄᐃᑦ   ᑐᕐᖕᑳᕐᕐᑐᐊᖕᐅᕐᐊᕐᕐ   ᐱᓇᐊᖕᑲᖕᕐᖕᖕᑕᖕᖕᑲᑕᐅᕐᖕᖕᓄᖕ   ᐊᕐᕐᖕᖕᕐᓂᖕ   ᑯᕐᐃᐊᖕ-ᕐᐱᖕᕐᔨᖕ-ᕐᕐᔨᓄᖕᕐ.
Cᐊᐅᐃᐅᖕᓗᐊᖕᑎᔪᖕᔪ,   ᐱᖕᑲᐱᖕᓇᖕᕐᖕᑲᐅᕐᕐᖕᕐᖕᐳᐃᓗᐊᕐᕐᕐ   Cᐅᖕᖕᑕᐊ   ᓄᐊᐅᐃᑦ   ᐃᓄᖕᖕᕐ,   ᐱᖕᑲᖕᓂᖕᕐᐊᕐᕐ
ᐊᐅᖕᔪᖕᕐ,   ᐱᖕᑲᖕᓂᖕᑲᓇᐅᕐᑯᖕ   ᐃᓇᐱᖕᑲᖕᑲᓇᐊᖕᖕᑲᖕᓇᐊᖕᕐᐅᖕᖕᕐᖕ   ᐃᖕᑕᖕᖕᓂᖕ   ᑲᖕᕐLᐅᖕᑲᖕᕐᐊᖕᓂᖕ.

Cᐊᐅᖕᕐᑕᐊ   ᑐᕐᖕᑳᕐᕐᐱᐊᖕᓂᖕᓴᖕᓂᖕ   ᐊᖕᕐᑲᐊᐃᐅᕐᑐᖕᕐᖕᑲᐊᐊᐃᓇᓇᖕᑐᐅᕐᑎᖕᕐᕐᕐᕐᖕᖕ.   ᐊᖕᕐLᐳᐊᖕᖕᑐᖕᕐᖕᑲᖕᐅᕐᕐᐊᖕᕐᖕᕐ
ᑯᕐᐃᐊᐅᖕᑯᖕᕐᕐ   ᕐᕐᐅᖕᓗᔫᖕᑎᖕᕐᕐC   ᑲᖕᕐᔨᖕᑎᖕᕐᕐᔨᖕᕐᐊᖕᓂᔪᐊᖕᐅᕐᑕᖕᕐᕐᖕᓂᖕᖕ᠍,   Cᐅᖕᖕᒐᖕ   Cᐊᖕᕐᖕᖕᐳᖕᑎᑕᐅᕐᕐᖕᒐᖕᖕᓇᖕᕐᖕᖕᔪᖕ
ᐊᖕᑐᖕᓂᖕᕐᖕᑲᖕᕐᕐᖕᕐᐊᖕᓇᐊᖕᕐᖕᓂᖕ.   Cᖕᖕᐳᐊᕐᖕᕐᐊᐊᖕᕐᖕ,   Cᐅᖕᖕᒐᖕ   ᓄᐊᐃᐅᕐᖕᖕᑐᖕᕐᔪᐊᖕᑐᖕᕐᕐᖕᑲᖕᕐ᠍ᖕ᠍ᑐᖕᕐ   ᐃᓄᐊᖕᕐᖕ
ᑎᖕᑳᕐᕐᑐᖕᕐᖕᑕᖕᕐᕐᐊᐃᖕᕐᖕᕐᑐᖕᕐᔪ   ᐊᖕᕐᖕᕐᖕᖕᓂᖕ   ᑯᕐᐃᐊᖕ-ᕐᐱᖕᕐᔨᖕ-ᕐᕐᔨᓄᖕᕐ   ᑲᐱᕐᕐᕐᐅᖕᕐᔨᖕ-ᕐᕐᔨᓄᖕᕐᖕᔪ
ᐊᕐᕐᖕᖕᕐᖕᑐᖕᕐ   ᐃᖕᓗᕐᖕᕐᕐᖕᓂᖕ.

1975-ᕐ   ᐊᖕᑕᖕᐳᕐᐊᐅᕐᐳᕐᕐ   ᑲᐅᒍᑎᖕᕐᐳᐅᕐᐳᕐᕐᖕᖕᖕᕐᖕ   ᐊᐳᕐᕐᔨᔪᑎᖕᕐᓗᐊᖕᕐᔪᖕᖕᖕ   ᐃᓄᕐᖕᓕᓇᖕᕐ
ᐱᔪᕐᕐᕐᔪᑎᓄᖕᐊᖕᕐᔪᖕᖕᕐᖕᔪᖕ.   ᓄᐊᐸᖕᕐᖕᓕᓄᐊᖕᖕᕐᔨᖕᕐ   ᐱᔪᕐᕐᕐᖕᐊᐃᖕᕐ,   ᐅᖕᕐᕐᔨᐊᖕᕐᖕᓂᖕᕐᖕᑕᖕᐅᕐᕐᔨᖕᑎᖕ
ᕐᐊᖕᕐᓕᐊᖕᕐᑯᖕᕐᕐᖕ   ᐊᐳᕐᕐᑲᐅᐳᖕᖕᔪᐊᖕᔪᐊᖕᕐᑎᖕᕐᖕ   ᐃᓄᖕᖕᖕᕐᓄᖕᕐ,   ᐱᓇᕐᕐᖕᑲᖕᑎᖕᕐᕐᕐᔨᖕᕐᕐ   ᑯᕐᐃᐊᐅᖕᑯᖕᕐ
ᐱᓇᕐᕐᕐᐊᖕᕐᖕᑲᖕᕐᕐᕐᖕᖕᓂᖕ:   ᐳᕐᐃᐊ   ᑲᐱᐊᖕᕐ   ᓄᐊᖕᕐᕐᓕᐊᖕᕐ   ᑲᖕᕐLᐱᖕᕐᖕᕐᖕᕐᕐᕐ,   ᑲᖕᖕᐱᐊᖕᕐ   ᐊᖕᕐ᠍ᐊᖕᑐᖕᖕᕐᖕᓇᖕ᠍ᕐᐱᖕᕐᕐᕐ,
ᑲᖕᖕᐱᐊᖕᕐ   ᐃᖕᖕᕐ᠍ᐊᖕᑐᖕᖕᕐᖕᓇ᠍ᐊᖕᖕᑲᖕᖕᕐᖕ   ᐊᕐᕐᓗ   ᑲᖕᖕᐱᐊᖕᕐ   ᐱᖕᕐ᠍ᕐᖕᑕᐊᕐᔨᖕᕐᐊᖕᖕ᠍ᕐᖕᖕᕐᕐ.   ᓄᐊᖕᕐᕐᕐ   ᑲᖕᕐLᐱᖕᕐᖕᕐᐊᖕᕐ᠍ᖕᕐᕐ
ᕐᐊᖕᕐᕐᔨᖕ<ᐊᖕᖕᑎᖕᕐᕐᕐ   ᐱᓇᕐᕐᖕᑲᖕᑎᖕᕐᕐᕐᔨᖕᕐᕐ   ᑯᕐᐃᐊᐅᖕᑯᖕᕐ   ᕐᐊᖕᕐᕐᔨᖕ<ᐊᖕᖕᑎᖕᕐᕐᐊᖕᓇᐊᖕᕐᖕᕐ.   Cᐅᖕᖕᑕᐊ   ᑎᖕᐱᖕᐳᖕᕐᕐ
ᐊᐳᕐᕐᕐᕐᕐᔨᖕᕐ   ᐊᕐᕿᔫᑯᕐLᖕᕐᕐ   ᕐᐱᖕᕐᕐᖕᓇᖕᕐᖕᕐ   $100 ᕐᕐᐊᖕᕐᑳᕐᓚᐃᖕᕐ   ᐳᖕᕐᑯᐱᖕᖕᑐᖕᕐᖕ.

ᐃᓄᐃᑦ   ᐱᓇᐊᖕᓂᖕᑲᖕᓂᖕᕐᑯᕐ   ᐊᐳᕐᕐᖕᕐᐊᖕᕐᖕᔪᖕᔪᖕ   ᐊᖕᑕᖕᒍᑎᕐᖕᓕᖕᖕᕐᖕᖕᓚᖕ   ᓄᐊᖕᕐᕐᔨᖕᕐᐅᑎᖕᕐᕐᕐ
ᑲᖕᖕᕐᕐᖕᕐᔨᖕᕐᐳᐊᖕᕐᑐᑐᖕ᠍ᓚᐊᖕᐳᕐᕐᐃᕐ   ᐱᐅᕐᕐᖕᕐᕐᖕᕐ:   ᓄᐊᐱᕐᕐᕐᕐᖕᐃᖕᕐᕐ,   ᐃᖕᓕᐅᖕᖕᖕᖕᐳᖕᕐᖕᓄᖕᕐ   ᐃᓄᐃᑦ,   ᐃᖕᓄᐊᐃᖕᖕᖕᐳᖕᕐᖕ
Cᖕᖕᕐᕐᖕᕐᔨᖕᕐ᠍ᖕᕐᖕᕐᑲᐊᖕᐳᖕᕐᖕᖕᕐᖕLᐅᖕᕐC,   ᑯᕐᐃᐊᐱᖕᕐᕐᖕᐅᑎᖕᕐᖕᕐᕐᕐᖕ᠍ᖕLᑲᖕᖕᖕᑐᖕᖕᕐᕐᖕ   ᑲᖕᖕᑎᖕᐳᖕᕐᖕLᑲᖕᖕᖕᑐᖕᖕᕐᕐᕐᔪᖕ.   ᐃᕐᖕᑕᐊ   ᐊᖕᕐ᠍ᕐᐊᖕᖕᕐᕐ
ᕐᐊᖕᕐᕐᖕ᠍ᓇᖕᕐᐊᖕᔪᖕᕐᕐᕐᖕᕐᖕᕐᕐᖕ   ᐃᓇᐳᖕᕐᖕᕐ᠍ᕐᓇᖕᑎᖕᕐᖕ,   ᐃᓄᐃᑦ   Cᖕᖕᕐᕐᖕᕐᖕᖕᓇᖕᖕᕐᖕᑲᑐᖕᑕᐅᖕᕐᖕᑲᐅᖕᕐᑕᖕᕐᕐᕐᕐ.

ᓂᕐᕐᐊᖕᕐᑲᖕᑕᐅᕐᕐᔨᖕᕐᕐ   ᕐᐱᖕᕐᐅᖕᕐᑐᖕᕐᖕᓃᖕᕐ   ᑲᖕᖕᑎᖕᕐᕐᕐᖕᐅᕐᕐᐅᕐᕐᕐ   ᑲᖕᕐLᐱᖕᕐᖕᑯᖕᕐ   ᐳᖕᕐᑲᐊᐃᖕᖕᐊᖕᕐᓇᖕᕐᖕᓗᐅᖕᕐᖕᑕᖕᖕᑳᕐᖕᑲᑐᖕᕐLᐱᖕᕐᕐᖕᑯᖕᕐᖕᐊᖕᕐᖕᕐᓂᖕ
<ᖕᕐᑳᕐᕐᕐᐊᐊᖕᕐᓂᖕᕐ᠍ᔪᖕ   ᐊᐳᕐᕐᕐᖕᕐᐅᖕᕐᖕᖕᔪᖕᖕᓗᖕᔪ   ᐃᖕᖕᑕᐊᖕ 18, 1993-ᕐ   ᐊᖕᕐᕿᖕᕐᕐᐊᖕᕐCᐊᐳᑎᕐᕐᓕᔨᐊᖕᕐᔨᖕᓄᖕᖕᑎᖕ
Cᐅᖕᖕᕐᕐᕿᖕᕐᐅᖕ   Cᖕᖕᕐᕐᖕ᠍ᖕᑎᖕᐳᖕᕐᖕᕐᖕᕐᕐ   ᓄᖕᖕᑲᖕᑎᐊᖕᕐᕐᖕᑎᖕᕐᕐᔪᖕ.   ᐊᖕᕐᕿᖕᐊᖕᕐCᐊᐳᕐᕐᔨᖕᕐᐱᐊᖕᕐ   ᓄᐊᐊᑎᖕᖕᑲᐅᕐᕐᔨᖕᕐᕐ
ᓄᐊᐅᐃᐅᖕᕐ   ᐳᖕᕐᕐᖕᑕᐅᕐ᠍ᑕᐅᑎᔪᖕᑳᕐ᠍ᐅᕐᕐᕐᓇᖕᕐᖕᓂᖕ   Cᖕᖕᕿᖕᖕᕐᖕᓂᖕ᠍ᓄᖕᖕᕐᖕᕐ.

1975-Γ, �ᑫᖅᑯᐧᑰ ᖃᕐᖕᒪᖕᖁᐃ ᐃᐧᑉᖅᕈᐣᖕᕐᕐᑫᒐᐳᐁ ᑫᕐᖃᖃᐧᐣᕐᕐᑫᕐᕈᐣ ᐃᓄᖕᓱᓂᐧ ᐱᑐᖕᐱᐅᐣᒼᓂᐧ ᐱᓄᕐᑫᐧᖕᓂᓘᐨ ᖃᓄᐃᕐᖕᐳᐣᕐᕐᐳᐯᖃᐧ ᖃᖑᐁᐧ ᑕᕐᕐᖕᖕ. ᑕᒪᐧᕐᖕᐃᐧ ᐱᓄᕐᑫᕐᖕᕈᒐᐳᒐ ᖁᕐᕐᖃᕐᕐᑫᐣᕐᓂᐧ ᖃᖕᖃᑕᐳᓚᐧ ᐳᐃᒪᕐᑫᐧ ᖃᕐᖃᖅᖕᕐᖕᓂᐧ ᖃᑕᕐᕐ 15.0.21-Γ ᖃᓄᐃᕐᕐᖅᓂᖃᐧᖕᖑᓂᐧᓘᐧ ᐃᐧᕐᕐᓂᐧᓘᐳ ᖄᑫᐃᕐᕈ:

"ᖃᕐᖃᖕᕐᖕᖕᓂᐧ ᐃᕐᖃᕐᖅᖕᑕᐳᖃᕐᐧᖃᐧ, ᖃᖃᖃᕐᖕᖃ ᐃᖃᑕᖕᕐ᠍ᕐᖃᖃ᠍ᖕ᠍᠍ᖃᖕ᠍ᑫᖅᖃᐳᖃ ᖃᐧᓚᐧ ᐱᕐᐧᖃᕐᕐᑫᕐᖕᖃ᠍ᓂᐧ ᐱᕐᐧᖃᓄᕐᐧ᠍ᓘᑫᐧ ᐱᑫᑫᖃᑕᐳᓂᖃ᠍ᕐᓚᓂᐧᐧ ᖃᐳᓚᐧᖕᑫᓯᐃᖃᒐᐧᖕ᠍ ᐱᓄᕐᖃᖃᐳᐣᕐᐳᓂᐧᓘ ᐱᑐᕐᕐᕐᕐ ᐱᑐᕐᖕ᠍ᓘᐳ ᕐᕐᑫᖃ᠍:

(ᐁ)     ᐱᓄᕐᕐᖕᖑᓂᐳᖃᐧᖕᕐᐣ ᐱᖃ᠍ᐳᖏᐧ; ᐱᓄᕐᖃᐧᖃᐳᑫᐃᖃ᠍ ᖃᓄᑫᖕᕐᖕᖕᖕ᠍ᓘ ᐱᖕᕐᖕᕐᖃᐣᕐ᠍ᕐᖕ᠍᠍ᓘ ᐱᑐᖃᕐᕐᕐᖃᐧᖕᖕᖕᑕᐳᐧᖃᑫᐃᐧ ᑕᒪᖃᖃ ᐱᓄᕐᖃᖃᖃᐧ᠍ᕐᖕᑫᐧᑐᐧ ᖄᖃᐳᕐ 10ᐁ ᕐᑫᑕᖕᓂᐧ ᐱᕐᑫᐧᖃ᠍ᕐ ᐱᓄᕐᖃᐧᓘᕐᐧ ᖃᑕᖃᐧᖃᖕᕐᑕᖃᐧ ᐱᖕᑫᕐᖕᓂᐧ (3) ᕐᕐᕐᑫᖃᒐ᠍ (5) ᖕᖕᕐᕐᑐᖃᐧ ᖃᕐᖃᑫᖃᐧ;

(ᕐ)     [...]

(ᕐ)     ᕐᕐᖁᕐᖕᖃᖕᖕᖕᖃᐣᕐᖃᐧᕐᕐ ᐱᖃ᠍ᕐᖃ ᖃᖕᕐᖕᕐᖃ᠍᠍ᒐᑫᐧ ᖃᖃᑕᐧᖃᑫᐧᐧᓘ ᖃᓄᐃᕐᕐᖕ᠍ᕐ᠍ᖃᕐᖕᓂᐧᓘᐧ ᐃᐧᕐᕐᓂᐧᓘᐳ ᐱᑐᖃᖃᖃᐳᖃᐧᖃ ᐱᓄᕐᖃᐧᖃ᠍ᕐᖕᒐᐳ ᖃᖃᖃᐧᖃ᠍᠍ᕐᕐᑕᖕᖕᑕᐳᕐᑫᐧ᠍ᒐᐧᖕ᠍ᒼᕐᑫ ᑕᒪᖃᐃᕐᖃᖃᐧ ᕐᕐᖃ᠍ᕐᓘᕐᕐᖕᓂᐧ ᕐᕐᖃᕐᕐ ᖃᖕᑕ᠍ᑐᐧᖕᕐ᠍ᖃᐧ, ᐃᑕᐳᖕᑐᖃᐧ᠍ᖏᐧ ᖃᕐᖕᖕᖃᐧ, ᖄᖃᖕᖃᐧᓘ ᐳᕐᕐᖃ᠍ᓘᖃᐧ ᖃᖃᐳᕐᖕᑐᖕᐧ."

ᕐᕐᑫᐁ ᐳᕐᖃᐳᕐᑫᖃᕐᑫᕐ ᕐᕐᖃᖃᕐᖕᒐᖕᖑᐳᕐᐁᐧ ᐱᖕᕐᖃᑐᕐ᠍ᕐᖃᐧᑐᖃᐳᖕᑫᐧ᠍ᖃᐧ ᖃᖑᐁᐧ ᕐᕐᕐᖕᓚᐧ 1975-Γ. ᖕᕐᖃ᠍ᖃᐳ, ᕐ᠍ᐳᕐᖕᖃᕐᕐᖕᕐᑫᐧ, ᐳᐃᒪᕐᖃᐧ ᖃᕐᖃᖅᖕᕐᖕᖕᓘ ᐃᕐᖃᕐᖅᖕᖃᐧᕐᕐ᠍ᖃᐣᕐ ᖄᐃᕐᕐᖃᑫᐧ ᕐᖏᖃᐁᖃ ᕐᑫᐳᕐᖃᐳᖃᐧᖕᖕᖕᐁᐧᖃᐧᖃ ᖃᓄᐃᕐᖃᖕ᠍ᕐ᠍᠍ᖃᕐᒐᐧᖕᑫᐧᑐᖃᐧ ᐃᖃᐧᖃᐃᖃᖃᐣ᠍ ᕐᕐᖃ᠍ ᒪᖃᕐᖑᕐᖃᐧᖃᓂᒼᒐᐧ.

## C.   ᒪᐧᕐᖃᐧ ᒪᖃᕐᖑᕐᖃᐣᖕᖕ᠍ᕐᖃ᠍ᕐ

ᖃᕐᖃᖕᕐᖕᖕᓂᐧ ᖃᖕᕐᖃᐧᖃᐳᕐᑫᐳᕐᖕᒼᕐ ᐃᐧᕐᖃᕐᖕᖃᕐᖕᓂᓘᐳ 1977-78-Γ, ᑕᒪᕐᖃᐁ ᖄᐳᖃᑐᖃᐧᖃᖕᑐᐧ ᒪᖃᕐᖑᕐᖃᐧᑐᐧᖃ ᖃᐧᓚᐳ ᐱᓄᕐᖕᕐ ᖄᐳᖃᕐᖃᖕᑐᐧ ᖄᖃ᠍ᕐᐧᖃᑐᖃᐧᖕᑫ ᐃᕐᖃᐣᕐᕐᖕᖑᖏᑐᕐᑕᖃ᠍ᕐᑐᐧ ᒪᖃᕐᖑᕐᖃᕐᕐᑐᖕᕐᖃᐳᖃᐳᕐ᠍ᑐᕐᕐ. ᖄᐃᐧᕐᖃᕐᖕᑫᐧᖕᖕ ᐃᕐᐃᐧᖃᕐᐧᖕᑐᖃ᠍ᕐ᠍ᖃᕐᖕᑐᐧᖃᖃ᠍ᕐ᠍ᐃᕐᐧᖃ᠍ᖕ᠍᠍ᖕᕐᖕᖃ᠍ ᖄᐃᕐᖃᖕᕐ᠍ᑐᖃᐧ ᒪᐧᕐᕐᖃᐣᕐᑐᖃᐧᒼᒐᐧ ᒪᖃᕐᖑᕐᖃᕐᕐ᠍ᖕᖃᐧ, ᕐᐃᒪᖃᐧᕐᖃᐣᑐᖃᐧᒼᕐ ᐃᖃᖃᖕᕐ᠍ᖃ᠍ᖏ᠍ ᖃᑫᖕᑕᐳᕐ᠍ᖃᖃᕐᕐ᠍ᖕᖕᑫᖃᐳᖕᕐ᠍.

ᒪᖃᕐᖑᕐᖃᐣᖕ᠍ᕐᑐᖕᕐ ᑐᕐᕐᕐᖕᖃᕐ᠍᠍ᖃ᠍᠍ᕐᕐᖃᖃ᠍ ᖄᖃᐳᕐᖕᖕᑐᖃᐧ ᐱᓄᕐᖕᓂᖕᐧ ᖃᐧᓘ ᖄᖃᐳᕐᕐᑐᖏᕐᐳᖃᐳᐁᐧ ᐃᓄᖕᓚᖕᐧ ᐱᑐᖕᖃᕐᖕᖕᖃ᠍ ᖃᕐᖃ᠍ᑫᕐᐧᖃᖃ᠍ᓘ ᐱᑐᖕᖃ᠍᠍᠍ᕐᕐ᠍ᖃᐧ ᕐᕐᑫᐁ ᐱᓄᕐᖃᐧᖃᖃᑕ 68% ᐳᖕᕐᖕᓂᐧ ᐱᓄᕐᖕ᠍ᖕᕐᑕᐳᖕᑫᐃᒼᐧ ᖄᖃᐃᕐᕐ ᖃᐧᓘ 70% ᐳᖕᕐᖕᓂᐧ ᐃᖃᐃᐧ ᐱᓄᕐᖕᖃ᠍ᕐᕐᖕᖃᖕᓂᐧ. ᖃᕐᕐ᠍ᖃᐧ ᖄᖃᐳᖃᐧᖃ᠍ᖕ᠍ᖃᖃᒐᐧᖕ᠍ᕐᖕᖕᕐ᠍ᐁ 544-ᑐᖃᐧᖃᖑᕐ ᖄᖃᐧᖕᕐᖕᑐᖃᐧ ᐱᓄᕐᖕᖕᖃᐧᑐᖕ; ᑕᒪᐧᕐᖃ ᖄᖃᐧᖕᖕᖕᖃᖃᐳᐧᖃ᠍ᕐᖕᕐᑫᐧᖕ᠍᠍ᖕᖕᖕᕐᓘ, ᖃᕐᖃᖏᖃᑕᑫᐧ ᖄᖃᐳᕐᖕᖕᖏᐧᖕᕐ ᐃᕐᕐᖃᐧ᠍ᖕᐳᕐᖏᐧᖃᖃᖄᓚᕐᑫᐧᕐ᠍ᖏ᠍ᖕ $20,000-ᖏᐧ.

ᐃᓄᓕᒫᓂᒃ ᐱᒍᑦᕗᒍᑎᓄᑦ ᒪᑭᑕᒐᓱᐊᕐᓂᐅᑉ ᐃᓗᐊᓂ, ᐱᓇᓱᑦᑏᑦ, ᐊᒥᓱᓪᒪᕇᑦ ᑯᐸᐃᒻᒥᐅᖑᑦᓱᑎᒃ ᐃᓄᐃᑦ ᓄᓇᖓᓂ ᑕᑯᔭᕆᐅᕆᐊᑦᑐᓱᑎᒃ, ᕿᓇᐅᑦᔭᓴᓲᑦ ᑕᒪᑦᓱᒪᐅᑦ ᓄᓇᖓᑕ ᐱᐅᓯᖓᓄᑦ ᓈᒻᒪᓈᑦᓯᒪᑎᑕᐅᓂᑦᓴᐅᔭᓂᒃ. ᐃᒪᐃᒻᒪᑦ ᑕᒐ, ᑕᐃᒪᖕᖑᒐᓛᒃ ᑕᒪᒃᑯᐊ ᐱᓇᓱᑦᑏᑦ ᐱᔪᓐᓇᑎᑕᐅᓱᑦ ᕿᓇᐅᑦᔭᓇᐊᓪᓕᕆᑎᓂᒃ, ᐃᑲᔪᑦᑕᐅᒍᑎᓂᒃᑯ. ᐱᕋᒃᓕᖁᑎᓂᒃᑯᓃᑦ ᐊᑭᖃᑦᑎᑕᐅᒍᓐᓇᑐᓂᒃ $30,000 ᑖᓕᐃᑦ ᐅᖓᑖᓄᑦᑐᓂᒃ ᐅᓄᕐᓂᓴᐅᑦᓴᓪᒪᕆᑦᑐᓂᐊᓪᓛᑦ ᕿᓇᐅᑦᔭᓵᑐᐃᓐᓇᖏᑦᑕ ᐳᑦᑐᓂᖏᓐᓂᒃ.

ᔫᓂ 1993-ᒥᓂᑦ, ᖃᐅᔨᓴᖃᑎᒌᖑᔪᑦ ᕿᒥᕐᕈᓗᐊᖖᒍᐊᓯᒪᓕᕐᑐᑦ ᒪᑭᑕᒐᓱᐊᕈᑎᐅᓲᖑᒻᒥᔫᑦ ᐊᐃᑉᐸᖑᓂᒃ. ᑕᒪᒃᑯᐊ ᕿᒥᕐᕈᔭᐅᓯᒪᓕᕐᑐᑦ ᓄᓇᓕᒻᒥᐅᖑᔪᑦ ᕿᓇᐅᑦᔭᓴᑦᓯᐊᓲᖑᖏᑐᐃᑦ, ᐃᓚᖃᑦᑐᓂᒃ ᐃᓄᑐᖃᑦᓂᒃ, ᐱᓇᓱᖕᖏᑐᓂᑦᓗ ᐊᒻᒪᓗ ᐱᖅᑲᔭᑦᓯᐊᖏᑦᑐᓂᒃ. ᑕᒪᑦᓱᒪ ᒪᑭᑕᒐᓱᐊᕈᑎᐅᓲᖑᒻᒥᔫᑦ ᐊᐃᑉᐸᖑ ᐃᓚᖃᑦᒥᔪᖅ ᒪᖃᐃᑦᑎᓂᒃ ᑖᒃᑯᐊ ᑯᐸᐃᒃᑯᑦ ᓴᐳᒻᒥᒍᑎᖏᑦ ᒪᖃᐃᑦᑎᓂᒃ ᔭᐃᒥᑉᐸᐃᑦ ᐊᖏᖃᑎᒌᖕᓂᖑᑎᒍᑦ ᐅᓄᕐᓂᖃᑎᓯᒍᑎᐅᒻᒪᑕ 2.6% ᐳᓴᓐᑎᑐᐃᓐᓇᓂᒃ ᐊᕿᒍᑕᒫᑦ ᕿᓇᐅᔭᑦᓵᓇᔭᐅᓲᓄᑦ ᑕᒪᒃᑯᓄᖓ ᐃᓄᐃᑦ ᐃᓪᓗᖃᕕᖏᓐᓄᑦ.

ᐅᓄᕐᓂᓴᐃᑦ ᐃᓄᐃᑦ ᓂᐅᕕᕋᖕᓇᓂᒃᑯᑦ ᓄᑭᖃᑦᓯᐊᖏᓪᓚᕆᑦᑎᑕᐅᔪᑦ ᕿᓇᐅᑦᔭᓴᑦᓯᐊᖏᓐᓂᑯᒥᓄᑦ ᓂᐅᕕᐊᑦᓴᐃᓗ ᐊᑭᑐᔪᐊᓗᓐᓂᑯᖏᓐᓄᑦ ᐅᖁᒪᐃᑦᑎᑕᐅᕆᐊᓖᖑᒻᒥᔪᑦ ᑖᓯᔭᑦᓂᒥᓄᑦ ᓂᐅᕕᐊᑦᓴᓄᑦ ᐱᒍᑦᕗᒍᑎᓄᑦᓗ. ᑲᕆᒪᑐᖃᒃᑯᑦ ᓂᐅᕕᐊᑦᓴᓂᒃ ᑖᓯᖃᑦᑎᓯᒍᑎᖓ 1992-ᒥ ᐊᒻᒪᓗ ᑯᐸᐃᒃᑯᑦ ᑕᐃᒫᑦᓴᐃᓇᖅ ᑖᓯᖃᑦᑎᓯᒍᑎᖏᑦ ᓄᐃᑕᐅᑐᐊᑦᒪᑎᒃ ᐱᓕᐅᒥᑎᑦᓯᒥᐊᓪᓚᕆᑎᐅᓚᐅᔪᑦ ᐅᓄᑦᓯᒥᐊᑦᑎᓯᒍᑎᐅᓚᕿᓯᒪᓪᒪᑦ ᓄᓇᕕᒻᒥᐅᑦ ᕿᓇᐅᑦᔮᖏᓐᓂᒃ ᐊᑭᓖᒍᑎᑦᓴᓇᓂᐊᑦᑕᖏᓐᓂᒃ ᑖᓯᖃᑦᑎᓯᒍᑎᐅᓕᑦᑐᓂᒃ ᓂᐅᕕᐊᑦᓴᓂᒃ ᐱᒍᑦᕗᒍᑎᓂᒃᓗ. ᓅᑦᓯᒍᑎᓄᑦ ᕿᓇᐅᔭᑦᑐᑏᑦ ᐅᖃᐅᓯᓇᔭᐅᔪᑦᓴᐅᒥᔪᑦ ᐱᑦᔪᑎᒋᔭᐅᖃᑎᐅᒥᐊᖑ ᑕᒪᑦᓱᒪᐅᑉ ᖃᓄᐃᓕᖑᓕᑦᓂᖑᓄᑦ.

## b. ᓄᓇᕕᒻᒥᐅᑦ ᐃᓄᖏᑦᑕ ᐅᑭᐅᖏᑦ

ᓄᓇᕕᒻᒥᐅᑦ ᐃᓄᖏᑦᑕ ᐃᓚᖏᑦ ᐅᑭᐅᖃᑎᒌᑦᓱᑎᒃ ᐅᓄᕐᓂᐸᐅᔭᐃᑦ ᓱᕐᕋᐃᓯᒪᓗᐊᖖᒍᐊᕈᑎᐅᔪᑦ ᑕᒫᓂ ᓄᓇᒥ ᒪᑭᑕᒐᓱᐊᕐᓂᓘᐊᖑᔭᓄᑦ. ᑖᒃᑯᐊ ᐊᖅᑭᓱᕐᓯᒪᔭᐃᑦ ᑕᑯᑎᑦᓯᒍᑎᐅᔪᑦ ᓄᓇᕕᒻᒧᐊᖑᔭᓂᒃᓗ ᑯᐸᐃᓕᒫᓘᓕᖑᔭᓂᒃᓗ ᐃᒪᐃᓕᖑᔭᓂᒃ:

ᐃᓄᖕᑏᑦ (1991)

| . | ᓄᓇᕕᒃ | ᑯᐸᐃᒃ |
|---|---|---|
| ᖃᓂᕐᔪᑎᒃ ᐅᓄᕐᓂᖕᑎᑦ | 7,693 | 6,895,960 |
| ᐅᑭᐅᖕᑎᑦ 20 ᐊᑦᖃᓐᑐᐊᑦ ᐱᖅᕐᒃᓴᐊᓂᑐᖕᕙ | 53.5% | 27.8% |
| | 4-ᐱᒻᓗᐊᑐᓐᑦ ᐅᓄᕐᓴᐱᑦ ᑯᐸᐃᒻᒥᐅᓕᓐᑦ | |
| ᐱᓯᒪᕐᑦ ᐅᑯᓇᖕᖕᖕᑦ: 1992-ᒥ ᖃᐅᔨᕐᑕᕙᓂᓐᑦ ᖃᓇᑕᒥ ᑭᓯᕐᕙᖕᑎᑦ 1991. | | |

ᑕᑎᓶᑦ (1991)

| | ᓄᓇᕕᒃ | ᑯᐸᐃᒃ |
|---|---|---|
| ᐱᓇᕐᒐᖕᓇᐃᑐᑦ (15-ᒻᑦ 64-ᒍᑦ ᐅᑭᐅᖕᔪᑦ) | 56.2% | 69.5% |
| ᐅᓄᕐᓂᖕᑎᑦ ᑕᑎᓶᑦ ᐊᑐᓂᑦ ᐃᒻᓗᖕᕐᑕᑦ | 4.6 | 2.6 |
| ᑕᑎᖕᖕᑐᓄᑦ ᐅᓄᕐᓂᖕᑎᑦ[1] | 78.1% | 43.8% |
| ᐱᓯᒪᕐᑦ ᐅᑯᓇᖕᖕᖕᑦ: 1992-ᒥ ᖃᐅᔨᕐᑕᕙᓂᓐᑦ ᖃᓇᑕᒥ ᑭᓯᕐᕙᖕᑎᑦ 1991. | | |

ᐅᖃᐅᓯᕐᑕᕐᑎᑦ: ᑕᑎᓶᑦ ᐅᓄᕐᓂᖕᐅᓄᑦᕐᓂᖕᖕᐊᓂᐅᑦ ᐊᒻᓗ ᐃᑭᓐᓵᕐᐅᑎᖕᐅᕐᑦ ᐃᓄᐃᑦ ᐱᓇᕐᔭᑐᑦ ᐅᖃᑦᒐᐃᒻᓕᑐᐅᖕᖕᐅᑎᖕᔪᑎᐅᑦᕐᑦ ᒪᐳᑕᓕᖕᐊᖕᓂᒍᑦ ᖃᐅᐅᓕᐅᒻᑎᑦᓗ ᑕᒪᖕᖕᐅᖕᓖ ᓄᓇᐅᑦᕐᑦ ᐃᓄᖕᑏᑐᑦ ᑕᒪᖕᖕᐊᖕᖕᖕ ᐊᕐᔨᖕᐅᓂᑦ ᑯᐸᐃᒻᒥᐅᓂᑦ.

1. ᑕᑎᓶᑦ ᐅᓄᕐᓂᖕᖕᑕᑕᑐᕐᑦ ᐃᒻᓘᕐ ᒐᑐᖕᓂ 100-ᒍᑐᖕ ᐱᓇᕐᒐᖕᓇᐃᑐᖕ ᐅᓄᕐᓂᖕᖕᑕᑎᐅᑦᖕᓂᖕᔪᑦᑦ ᐃᓄᕐᓂᖕᖕ ᒐᑐᖕᓂ ᑕᑎᖕᖕᐅᖕᖕᑐᖕ.

## ᐃᓕᓐᓂᐊᖁᓂᖅ (1991)

|  | ᓄᓇᕕᒃ | ᑯᐯᒃ |
|---|---|---|
| ᐃᑭᓐᓂᓂᒃ 9-ᓂᒃ ᐊᕐᕋᒍᓂᒃ ᐃᓕᓴᕐᓯᒪᓕᕐᑐᑦ | 48% | 23.9% |
| ᐅᐊᔪᐊᖁᒃ ᐃᓕᓐᓂᐊᕕᓕᒫᓂᓗᖅᓯᕐᓯᒪᓕᕐᑐᑦ ᕐᓕᑐᖅᓯᐱᒡᓴᖕᖑᑦ | 0.8% | 28.7% |
| ᐃᓕᓴᕐᑐᑦ ᐃᓄᐃᑦ ᐅᑭᐅᖃᑦ 35-ᓂᒃ ᐅᕐᓗᑕᒍᓗ | ᐃᑭᓐᓂᓵᑦ 7-ᓂᒃ ᐊᕐᕋᒍᓂ: 72.1%<br><br>8-ᒥᒃ 12-ᓄᒃ ᐊᕐᕋᒍᓂ: 25.9%<br><br>12 ᐊᕐᕋᒍᐃᑦ ᐅᕐᓗᑕᖕᓂᒃ: 2.0% | ᐃᑭᓐᓂᓵᑦ 9-ᓂᒃ ᐊᕐᕋᒍᓂ: 20.7%<br><br>9-ᒥᒃ 12-ᓄᒃ ᐊᕐᕋᒍᓂ: 41%<br><br>13-ᒥᒃ 15-ᓄᒃ ᐊᕐᕋᒍᓂ: 28%<br><br>16-ᓂᒃ ᐊᕐᕋᒍᓂ ᐅᕐᓗᑕᖕᓂᓗ 10.3% |
| ᐱᕐᒪᕋᑦ ᐅᑯᓇᖕᖕᑪᑦ: 1992-ᒥ ᖃᐅᔨᓴᕐᑕᐅᖕᓂᒃ ᑲᓇᑕᒥ ᑭᓯᕐᕋᓯᕐᑦ 1991. | | |
| ᐅᖃᐅᓯᕐᑖᕐᑪᒃ: ᐃᓄᑦᑎᑐᑦ ᐅᖃᐅᓯᖕ ᐅᖃᐅᓯᕆᔭᐅᒡᒪᑦ 83% ᐳᓴᕐᑎᓄᑦ ᓄᓇᐃᕐᒥᐅᓄᑦ, ᓄᐃᕐᔪᑎᐅᕐᔾᖕ ᐱᓇᐅᓗᑕᓂᒃ ᑐ�натᒪᑎᕐᕆᐊᕝᕗᓂᐅᑦ ᐳᕐᑐᓂᕐᖕᑎᕐᔾᑎᓄᑦᕐᓗᕐ ᐃᓕᓐᓂᐊᓂᕐᓂᐅᑦᕗ ᐱᓇᕐᓕᑕᓂᐅᑦᕗ ᐅᓂᓐᓂᕐᓂᒃ. | | |

ᐱᗻᒃᒍ (1991)

ᒃᓚᓂᑎ ᐱᗻᐧ: 1992-ᒥ ᖃᐅᖅᓴᕐᑕᐅᓅ

ᑭᓇᐅᔭᐃ ᐊᑐᑕᐅᓯᒪᔭᕙ

| | ᓄᓇᕕ | ᑯᕕᐃᔩ |
|---|---|---|
| 1983 | 0% | 12.8% |
| 1993 | ᐱᑕᖃᕐᕆᑐᔾ | 10.2% |

ᐱᗻᒍ ᒃᓚᒃ: ᑐᖅᑎᕐᒍᑎᕐᒃ Duhaime, 1987
ᓄᓇᑖᒥ ᑭᕐᕐᐅᔩᕐᒃ 1991.

ᐊᕐᒃᔮᒍᑎᐧᒍ

3.    ᑳᐅᐱᖕᑏᓄᑦ ᑳᐅᐱᔅᑕᐅᓄᐅᔦᑦ

ᓄᓇᐄᒥ ᑦᐱᑉᔪᖕᒥ ᑳᐅᐱᖕᑏᑦ ᒼᑉᒉᑉᔦᔦᑦ ᐊᒡᑎᔪᒋᔮᖕᒥ ᐊᐊᖕᔪᐅᒡᔦᖕᒥ ᑎᓄᔦᐅᒪᐅᑎᖕᒥ
ᐱᓇᔦᔮᖕᑳᖕᑏᖕ ᐊᒐᒎ ᒍᑉᒉᓗᐅᒡᖕᑏᖕ ᒪᑯᖕᔅᒎᐊᖕᐅᒐᖕ ᒼᑉᒉᑉᖕᐅᒥᐅᐊᓄᐊᒐᖕ:
ᐃᓗᒕᒉᒍᐊᖕᑏᑦ ᐊᑉᒍᖕᓄᑦ ᒍᒎ ᓄᐅᐊᑉᒄᕍᓄᑦᒎ ᓄᑉᖕᑖᑦᔦᒥ, ᐃᕗᖕᒍᒎᖕᑏᒡᒍᖕ
ᐱᒉᒎᔦᑏᖕᒎᒎ, ᑳᐅᐱᒥᒎᐅᒥ ᑉᒑᑖᐅᒐᖕᒥᒎ ᑦᐱᑉᒄᒐᑦ ᑖᑖᑦᑉᐅᖕᑏᒉᑦ, ᐃᖕᐃᑦ
ᓄᐊᖕᕍᒎ ᐃᒎᑦᑏᒥᒎᒥᒎ ᒍᒎ ᒥᒎᐅᔦᖕᑖᑖᔦᔦᖕᑖᑦᖕᑏᒎ, ᐊᖕᑏᑳᑏᒉᐊᑉᑏᒎᒎᒎ
ᑳᓄᒎᑉᑳᑖᒎᔦᖕ, ᒍᒎ ᐃᒎᐄᑦ ᒪᑉᑯᐊᑦᖕᑏᒎᖕᖕ, ᐃᑦᑉᒎᑖᒎᐊᑦᖕᑏᒎᒎᒎ ᒣᑉᑉᐊᒎᐊᑦᖕᑏᒎᒎ.

4.    **ᐃᒕᒉᒍᐊᖕᑏᒎᐅᑦ ᐊᑉᒍᖕᒥ ᒍᒎ ᓄᐅᐊᑉᖕᑳᒎᖕᒎᒋ ᓄᑉᖕᒥᐅᔦᑉᖕ**

ᐊᒌᑉᔦᑦ ᑳᐅᐱᒉᑉᔦᑦ ᐃᒕᒉᒍᐊᖕᑏᒎᐅᑦ ᐊᑉᒍᖕᒥᒎ ᒍᑉᐊᒎ ᑦᖕᔦᖕᒎᒎ ᔦᑦᒎᒐᖕᒎᑉᒐᐅᒎᐅᒎᒎ.
ᑖᐃᒎᐄᒎᑦ ᑖᒎ, ᑉᓇᒎᐃᒎᒎᒎ ᔦᒑᓇᐊᒉᒎᑦᐅᒉᒎᒎ ᑖᒎᑉᖕᒎ ᒍᑉᐊᒎ ᓄᒎᖕᑏᑦ
ᐃᒉᖕᒎᒎᑦ ᐊᒎᒋᑉᑖᒎᓄᒎᔦᒉᒎᐊᒎᒎ ᑖᒎᑉᒌᖕᒎ ᔦᒎᒎᔦᐊᒎᑉᐅᖕᒐᒎᔭ. ᑉᒎᐊᒎᒎ,
ᑖᑉᓇᒎᒡᒎᐊᒎᐊᖕᒎᒎᒎᔭᒎᑦ, ᑳᒌᑉᒎᒡ ᑳᐅᐱᒎᑳᑉᒍᑉᒌᖕᑏ ᒎᔦᑲᐃᑖᑉᑏᑉᒎᒎᒎᑦᐅᒐᒎᒋᑦᑴ
ᑖᑉᒌᒎᑦᑉᐅᑦ ᑖᐃᒎᐃᒎᒎᒎᒎᒎᒎᒎᒎᒎ.

1.    **ᐱᓇᐃᒎᒋᑖᐄᑦ**

1989-ᒥ ᑳᐅᐱᖕᒎᖕᑉᒎᐊᒎᑉᖕᒎᑦᐊᖕ, ᒍᑉᐊᒎᒡᒡᒉ ᑉᒉᒉᔦᖕᑉᑖᐃᐅ ᐊᓄᒐᐃᖕᑉ (ᑉᒉᒉᔮᑦ)
ᓄᐊᑦᔦᐃᒎᐅᔦᑦ ᐃᒕᒉᒍᐊᖕᑏᒎᐅᑦ ᐊᑉᒍᖕᒎᑉᑖᑉ ᐅᒎᑦᖕᖕ ᔦᔭᖕᒎᒎ ᒍᑉᐊᒎ-ᒥ
ᐅᑉᑦᑖᒎᑏᖕᑖᑉ ᓄᑉᖕᒎᒎᔭᖕᑏᖕᑖᐊᖕᒎᒎ ᒎᑦᖕᒎᐊᒡᑉᒎᑖᑉ 100-ᒎᑦ ᒪᑦᒎᔮᒍᑉ ᓄᒎᑖᖕᒎᒎ.
ᑖᒎᒉ ᑉᒉᒎᒎᒡᒌ ᒍᒎᒌᒋ, ᑉᑖᐊᒎᑑᒉᒐᐅᒉᑦ ᓄᒎᔭ ᐅᒎᒎᒎᑦᖕᑖᐅᒉᑉᑴ 212
ᐅᒎᑖᑖᒎᐊᑉᒎᒎᑦ ᒍᒎᒎ ᐅᒎᒉᐅᑉᑖ ᓄᒎᒎᑖᖕᒎᒎ 151-ᒎᑦ ᐅᒎᒎᑦᖕᑖᐊᑉᒎᒎᒎᑦᒎ. ᒍᑉᐊᒎᑦ
ᓄᒎᑖᑉᑦ ᔦᑉᒉᒎᑦᖕᒎᒋᑦᒎᑦ 116-ᒎᑦ ᐅᒎᒎᑦᒎ ᐅᖕᑉᖕᑖᑖᑦᖕᒎᒋ, 106-ᒎᑦ
ᑦᑉᐊᑖᑉᒎᑦᖕᑖᒉᑦ ᒍᒎᒋ 111-ᒎᑦ ᒪᑦᒋᑦᑖ ᑉᑉᑦᑖᑦᑉᒎᒋᒋᑉᑖᒉᑦ. ᐃᒎᐊᐊᐃᑦ
ᓄᓇᐃᑦᒋᒉᑦ ᐅᒎᒎᒎᑉᐅᒎᑉᖕᑖᑖᑉᒎᑴ ᓄᖕᖕᒉᒋᒑᒉᒎ ᓄᒎᒎᒎ 247-ᒎᑦ. ᐃᒎᐃᒎᒎᒉᒎ
ᐃᒎᐊᐊᑖᑉᒎ ᓄᓇᒎᐊᑉᖕᑖᑦᖕᒎ ᐅᒎᑉᑉᒋᖕᑖᑖᑉᖕᑉᒑᒉᒐᒎ ᒪᒎᑖᑖᑖᒌᒋᑦ (ᑖᑦᒎᑦᒋᑦ
ᐊᒋᑦᑉᔦᒉᔭᑉᒉᒌ 1). ᑦᒋᒐᒎ ᐅᒎᒎᒎᑉᖕᑉᐊᑉᒎᒎᖕᑏ ᑖᑉᑖᖕᑏᑉᒉᑉᒑᒉᒉ ᐊᒎᐊᐊᒎᒎᒎᑉᒉᒎᑉᑉᒎ-
ᒎᑖᑉᒎᒎ ᐃᒕᒉᒍᐊᑉᖕᑏᑦ ᐊᑉᒍᖕᒎᑉᖕᑖᑴ; ᑖᒎᒡᒡᒌ ᐊᒉᒎᑖᒎᑖᑉᒎᑏᑉ
ᔦᑉᑖᒐᒐᒍᒎᑉᒉᑉ ᑳᐅᑖᑉᒉ ᐃᒕᒉᔭᐊᖕᑖᑉᒎ ᐃᒎᐃᑦ ᓄᓇᐃᒥ ᓄᓇᑉᖕᑖᑖᑉ.

ᑳᓄᒎᑉᑳᑖᒡᑦ ᐃᒎᓄᖕᐅᒎᐃᒉᑏᓄᖕᑴ ᑳᐅᐱᖕᑴᑉᒎᑖᒉᒋᑉᑖᒎᑉᒎᑦ, ᐊᑉᑉᒐᒎᑖᖕᑏ ᓄᑉᑖᒎᑦ
ᒎᑉᔦᒡᖕᒎᐅᑦᖕᑉᔭᒎᑦ ᒎᑉᒎᒡᐊᑉᖕᑖᑦᑖᑉᒎᒎᒎ ᐃᒎᒋᑖᑖᑦ ᒎᑖᒉᑏᒎᑖᑦ ᒪᑦᑉᐊᒎᒎᐊᑉᒉᒎ
ᐊᑉᒍᖕᒎᖕᑴ ᓄᓇᐄᒥ ᑴᑉᑉᑖᑉ ᐊᒎᒉ ᓄᓇᑖᖕᒎᑦ ᒍᑉᒎ ᒪᑦᑉᐊᒎᒎᐊᑉᒉᑉᖕᑖᒐᒎ
ᐊᑉᒍᖕᖕᑴᐅᒎᖕ ᑦᒉᒎᒉᑦ ᓄᓇᖕᒎ (ᑖᑦᒎᑦᒋᑦ ᐊᒋᑉᔦᒉᔭᑉᒉᒋ 2). ᑖᒎᒡᒡᒌ

Table 1
ᐊᖅᑭᓱᖅᓯᒪᔪᕐ   1

## Cost of Living Index
## ᐃᓅᒪᔾᔭᐅᑎᓪ   ᖃᓇᐅᔭᕐᑐᑎᐅ   ᐅᓐᓂᖃᑎᓐᑦ



Montréal — Nunavik · Ungava — Nunavik · Hudson — Basse-Côte-Nord — Moyenne-Côte-Nord — Îles-de-la-Madeleine

ᒪᒃᑐᕆᐊ    ᓄᓇᕕᒃ·    ᓄᓇᕕᒃ·    ᐸᓯᐅ·ᑯᓄᐊᑦ    ᑐᐊᕐᑎᑦ·    ᒪᑦᓴ ᖠᑉᑦᑕᕐᑦ
ᐅᖓᕙᑦ    ᓴᑐᓯ·ᕐᕐᓕ·    ᑯᓄᐊᕐᒃ
              ᐅᐊᑦ
BSQ Survey - 1989
ᑯᐸᐃᖅᑯᑦ    ᖅᐅᓴᐅᕐᓯᑕᐅᓂᕐᑦ    1989·ᒥ

ᐊᑭᕐᑕᖕᑕ ᐊᑦᕆᕝᑎᒍᑎᖏᑦ ᓴᖕᒃᐃᑲᐳᑎᕐᑩᐂᑎᐳᕋᐦᑦ ᑳᖂᐊ ᑭᒡᔤᕋᖕᒡᑦ ᐅᒦᕐᖓᕐᑕᒪᕐᓚᕝᑦᓇᓱᖕ ᕐᔩᖓᐊᔪᑦ ᐅᑫᐳᕆᖓᕐᐳᐳᑲᐃᖁᐊᓇᑐᖕ, ᐅᑦᑐᎿᓚᒍ, ᐊᑦᕆᕝᑦᒍᒻᒪᑲᐳᖓᖕᒦᕐᓂᑦ ᒪᖕᐊᕐᑦᒦ ᐊᕐᖕᕋᑖᒃ ᐅᑉᑦᑕᐅᕐᐲᐳᑎᕐᒍᖏᕙᕐᒣᒻᑐᖕᒦᕐᑦᕕᑖᕐ ᒪᖕᑐᑦ ᐅᑉᑦᑕᐅᒍᔤᖏᑲᐃᓚᒐᖕᒐ ᐊᖕᓐᕆ᷀ᑕᒃ ᐃᒪᕐᑦᐰᔅᖕᓚᖕᑦ.

ᑳᖂᐦᐃᖓᖏᐂᐃᑦ ᐃᓚᖏᕐᖕᓭᕐᒪᖕᒃᑕᒃ ᖕᑲᐳᕐᦅᑳᖂᖓᕐᒦᕐᑦ ᑲᑕᕐᦅᐅᑎᕐᕐᒣᕝᑕᑯ ᑖᒃᖂᐊ ᐃᓚᕇᖕᒃ ᕝᑭᕝᑕᑲᖕᐃᖃᒃ ᐊᑦᔦᒍᑕᖕᒦ ᕿᓇᐳᕐᕐᐱᕐᔪᕐᒣᓕᖕᖏ $13,500-ᖓᕐᕐ, ᐊᑦᐱᕐᔩᐳᑎᕐᖓᑐᒍ 40-ᖓᕐᒦᒃ ᑲᐃᐊᕐᕑᑕᑐᕐᕑᖓᖕᒦᒃ ᐃᑉᕐᓇᖕᕐᕐᑳᐳᑎᑲᕐᐳᑦᖓᕐᖕᒦᒃᑎᖕ ᑲᐃᐊᕐᖑᑲᑐᕐᕑᑲᑳᖕᖕᒦᕐᐳᑎᖕᒃᑕᒃ, ᐊᒦᓚᒍ ᒍᕐᕐᐊᒍᒍ ᐳᐆᕐᖓᔅᕃᒍ ᖓᐊᖕᒦᖓᕐᕿᐳᕐᕑᒍᖓᒦᕐ ᐊᑕᕐᖓᕐᕐᕐᑐᕝ 80% ᐳᓘᖕᕢᕐᕜᕐᒃ ᐅᕐᕝᕒᖁᖓᕐᕑᑐᕐᒃ ᕿᓇᐳᕐᔥᕏᕐᖓᕐᕐ ᑕᑳᖕᒃᑐᖕᒃᕐᒪᕐᑦ ᖓᕐᕝᖓᕐᕐᕐ. ᐊᕐᕐᖕᒦᕐ ᑕᑳᖕᕃᕑᕏᕐᕐᕐ, 1992-ᕐᒣ, ᑭᐂᕝᕐᕏᕐ ᐅᑫᐳᕆᒍᕇᖕᕑᕕᖕᑭᒃᑐᖕᒃ 50% ᐳᓘᖕᕢᕐᕐᖓᖕᒦ ᖁᕐᕐᑐᖕᒦᕐᕐ ᒪᖕᕃᕐᖓ ᐊᒦᓚᒍ 43% ᐳᓘᖕᕢᕐᕐᖓᖕᒦ ᐊᑐᖁᕝᕐ ᒪᖕᖕᕐᒐᕝᖓ (ᑕᑯᖓᕐᕐᕐ ᐊᖕᕿᕐᕑᕐᕝᒣᕝᖓᕝᕐ 3).

ᕿᑦᐱᕐᕑᔩᐳᖕᕐᓚᕐᔭᐊᕝᕐᔪᐊᑐᖕᕐ ᐅᒦᕐᕐᖓᕐᕐᒣᕐᒦᕐ ᐊᑦᐱᕐᔩᐳᕐᕐᑦᖙᒍᐳᖕᕐᒦᕐ ᑕᑳᖕᒃᑐᖕᒃᕐᒪᕐᑦ ᑭᕒᕙᐱᕐᖕᕒᖃᕝᕐ ᐅᒦᕐᖓᕐᕝᕐᑦᖕᕐᕑᐊᒦᕐᑕᕐᕐᕑᒍ ᐊᒦᓚᒍ ᖕᒣᕐᑳᕐ ᐊᑭᕐᕐᖕᕒᐃᐊᒦᕝᑳᖕᕐᒦᖃᕐ ᐊᕐᖙᐊᖕᕐᕦᕐᖕᕐᒦᖙ ᐊᑦᐱᕐᕐᕑᔩᐳᕐᕐᒣᕐᔪᒐᐃᕝᑳᖕᖕᐃᕐᒦ ᐅᕆᕐᕑᐅᑎᕐᕐᕐᔪᕐᕏᕐᕐᒃ ᐊᑭᕐᕒᕐᕐᕐ. ᐅᑦᑐᕐᎿᖙᓚᒍ, ᕐᕑᕕᖕᕑᐊᖃᐂᕐᖙᐊᕐᕐᖓᐃᕝᖓ ᐊᑭᕐᔪᖓᕐᕐᕐᕑᐳᒡᕝᖕᕒ ᐅᕆᕐᕑᐅᑎᕐᕐᕐᕏᕐᕐᕣᖕᕐ ᖕᕑᕃᕐᕝᖓᕐᕐ ᖕᒃᕏᕃᕃᕈᕝᕐᖃᕝᑳᖃᕝ ᐳᕐᕐᐊᖕᖕᐃᕐᕑᒍ ᖕᒃᕃᐊᐃᕙᒍᖕᕒᕃᕐᒣᕐᕐᒦᕐ ᒍᕐᕐᐊᕐᕝᕐᖓᕐᕐᕐ (ᑕᑯᖓᕐᕐᕐ ᐊᖕᕿᕐᕑᕐᕐᕝᒣᕝᖓᕝᕐ 4).

ᐊᒦᓚᒍᕐᕐᑕᖕᕐᕐᕐᕐ ᕐᕑᕒᖓᕐ, ᑐᕐᕐᕐᕃᖃᕐᕐᕝᒣᕐᒃ ᒃ 1,200-ᕝᖕᕒᕝᑳᕝᕐ ᑕᕐᕐᕔᕐᕝᖓᖓᕝ ᐅᕐᕐᕣᐅᑐᖕᕔᕐᖃᕝᑦᖃᕝᐅᑲᐳᕝᕐ 1992-ᕐᒣ ᒪᖕᕃᐊᖕᕐᕐ ᒪᖕᖕᕐᒐᐃᖓᕐᖓ (ᑕᑯᖓᕐᕐᕐ ᐅᐃᒍᖕᕒᖕᑦᕝᕐ 5) ᐃᒪᐃᖓᖕᒃ ᒪᖕᖕᐊ-ᕐᕐᐅᕝ ᕿᓇᐳᕐᕐᔥᕏᖕᕑᕣᐱᕝᖕᕒᕝᕝᕐ ᐳᕝᕐᕕᖕᕒᖃᕐᖓᕕᕐᕐᒦᐅᕝᕐᕐ ($13,661.20). ᐅᒦᕐᕐᖓᐱᒐᖕᕃᖓᕝᐃᖃᕝ ᐃᓚᖓᕐᕐᖓᖕᒃᑐᕝ ᒪᖕᕃᐊᖕᕐᕐ ᒪᖕᖕᕐᒐᐃᖓᕐᖓᕝ ᐊᑐᕐᕐᕕᖕᒃᕒᔭᒃᕒ ᐅᒦᕐᕐᖓᐃᑐᓕᖕᕃᖕᕐᕐᕐ ᕿᓇᐳᕐᕐᕝᕏᖕᕐᕑᕣᑦᕝᑳ ᐃᓚᕐᕐᕐᕐᕐᒐᕐᕐᕐ ᑕᑳᖕᒃᑐᖕᒃᕐᒪᕐᑦ ᖓᕝᖓᕐᕐᕐᕐ.

ᒍᕝᐊᖕᕐᕐᖕᖕᒃ ᑲᕕᒣᕐᕐᕝᕣᒃ ᕐᕑᕒᖓᐊᕝᖓᕐᕑᕝᕣᖓᒃᕝᖃᕐᖃᕝᑳ ᐃᒦᖃᕝᕐᕝᕝᕔᖓᐊᕐᕐᕝᑳᐳᒃᕝ ᐊᕝᑐᖓᕐᕔᕕᖕᑲ ᐊᑦᐱᕐᕑᔩᐳᖕᕐᖓᕝᖓᕐᕐᕝ ᒪᖕᖕᕐᕐ ᐅᕝᕐᑦᑕᐅᖃᕐᕑᐅᑎᕐᕐᕏᖕᕃᕐᕐᕝᒐᕝᖓᐃᖓ, ᑕᐃᖃᕝᕐᕝᕣᒦᖓᕐᕐᐊᖕᕔ ᐊᕐᕒᕝᕣᖃᕝᕝᖓᐊ ᐊᕐᕝᕣᔪᖕᕐᐊ, ᒪᖕᕃᐃᕝᕣᔩᑎᖕᕝ ᑕᕐᕝᕕᖓᐊᔪᑎᖕᕃᒃᒃ ᐊᑭᕝᕣᕔᕐᐊᕝᑎᕐᕣᔪᖃᐊ ᑕᑳᖕᒃᑐᖕᒃᕐᒪᕐᑦ ᒪᖕᕃᕐᖕᕐᒃᑐᖕᕑᒃ ᐅᕝᕐᑦᑕᐅᖃᕐᕑᐅᑎᕐᕐᕏᖕᕃᕐᕐᕝᒐᕝᖓᕐ ᒍᕝᐊᖕᕐᕔᒣᕐ. ᕛᕿᐊᕝᖓᒐᓚᖕᕑᐊᖕᕔ, ᑐᖕᕃᕐᖕᕐᕣᔪᖕᕐᐅᕐᐂᕝᕣᕕᖕᕃᐂᕝᕐᕑᒦᕣᖕᒃ ᑭᐂᕝᕐᕏᕝᕐ ᐅᒦᕐᖓᕐᕝᑳᖃᐃᕝ ᐃᒪᐃᖃᕝ, 73% ᐳᓘᖕᕢᕐᕜᕐᕐ ᐅᕝᕐᕒᖁᕐᖕᖕᕃᕐᕑ ᑭᐂᕝᕐᕣᐊᖕᕝᕝᕏᕝᕐ 1,200-ᕝᖕᕒᕝᖓᕐᕣ ᐃᒪᐃᔦᖕᒃᕐᐊᒦᖓᐊᖕ ᑕᕐᕝᕕᖓᖓᕝ ᐅᕐᕐᕣᐅᑐᖕᕔᕐᖃᕝ 1992-ᕐᒣ ᐊᑭᕝᕣᕔᕐᐊᕝᑐᖕᕔᕐᕑᑕᐅᖃᕐᖓᕝᕐᕣᕐᒃᑕᒃ ᐃᒍᕐᕐᐊᕐᖂᖃᕝᕣ ᐃᓚᐃᖃᕝᕣᐂᖓᒍᖕᕣᔦᖕᕐᕐᕐ. ᑕᐃᒪᐃᐃᕝᕐᕐᕐᕝ ᑕᒃ, ᐊᑭᕝᕣᕔᕐᐊᕝᑕᐅᒍᖕᕔᕣᐂᖃᕝᕣᕑᐊᕝᖕᕔᖃᕝᒐᕝᖓᕐ, ᕃᕣᕐᕐᕑᒍᕝᕐᕐᕝ ᐊᑐᖕᕐ ᐊᕔᕑᖓᕐᕣ ᑎᖕᕔᕝᖃᕝᕣᖃᐃᕝ ᐅᒦᕐᕐᖓᕝᕐᑦᕝ, ᕿᓇᐳᕐᕐᕝᕏᖕ ᑎᖕᕔᐳᑎᕐᕔᕝᕑᐊᕝᖕᕣᖓᕝ $30,000-ᖃᕝᕣᖓᕝᕐ. ᑭᐂᕝᕐᕏᕝ $30,000 ᕏᕣᐃᖃᕝᕣ ᒪᖕᕃᐃᕝᕣᖕᕔᕝᑳᕝᕔ ᐃᒦᖓᕐᓱᖃᕐᕑᕣᒃᖕᕐᒐᕐᕐ ᖕᕑᕔᐊᕝᕒᕑᑳᖃᕐᕑᕣᐂᖓᐃᕝᕐᕐ᷀ᕐᕐ 1991-ᕐᒣ.

ᑕᐃᒪᐃᐃᕝᔅᕐᕝ ᒪᕐᕐ᷀ᖓᕐᕝ ᐊᑕᐳᕝᕣᕝᒃᕙᖕᑦᕏᕣᖕᕔᖃᕝᐊᕝ ᒪᕐᑭᑲᕝᕒᐊᕝᕔᕝᕏᕝᕔᖓᕝᖃᕝᖃᕝᖓᕐ᷀ᕐ. ᕐᕑᖓᕝᕔᕣᕐᕐᖕᕔᕝᕏᕝ, ᑕᑳᖕᒃᑐᖕᒃᕐᒪᕐᑦ ᐱᓇᕝᕣᕐᕐᖕᕣᐂᕝᕣᖃᕝ ᐱᕐᕣᕐᖕᒃᕒᕣᐊᕝᖓᕐᕐᕐᕝ ᕒᕣᖃᕝᕒᐊᕝᕣᕝᐳᕝᕣᕐᕐᖓᕝ ᐱᖕᕔᕝᕣᖕᕒᕣᐂᕝᖓᖕᕒᕣᖃᕝᕣᐃᖃᕝᖓᕐᐊ ᐱᓇᕝᕣᔪᕐᕝᕏᕐᕝᖃᕝᕣᒍ, ᐃᕐᕐᕣᖕᕐᕒᒃᕣᐂᖃᕝ ᐃᒪᐃᕝᕐᕣᖃᐊᕝ ᐱᔪᕝᕣᕝᐃᖃᕝ ᒪᕐᑭᑲᕝᕒᐊᕝᕔᖕᕔᐂᒍᕐᕣᖕᕑᕏᕝᕔᑎᖓᒍ. ᒪᕐᑭᑲᕝᕒᐊᕝᕏᕝᕏᕝᕔᒣᕝᕣᕝᕝ ᐊᕝᕣᐊᕝᖓᕝ ᒪᒃᕣᐂᖓᕝᕙᕐᕐᖃᕝᕈᕐᕐᖕᖕᐃᕝᕣᖃᕝᕣ ᐃᕐᕐᕣᖕᕐᕒᖃᕝᖓᕐᕐᕝᖓᕐᕐᕐᕝᕝ, ᐊᕝᕣᐊᕝᖓᕐᕣᒍ ᐱᓇᕝᕣᕝᕒᖃᕝᕣᖃᕝ ᐊᒦᓚᒍ ᐱᓇᕝᕣᕝᕙᕝᕣᖕᕐᕝᐃᕝᖓᕐᕐ, ᐊᕐᑭᕒᕝᕣᖕᕐᕝᑐᕒᖕᕔᕣᐃᕝᖓᕝᕐ ᐱᖕᕔᕝᕣᖕᕒᕣᐂᕝᖓᕝ ᐃᑲᕒᕝᕣᑳᕐᐅᒍᑎᖕᕐᕒᒣᕝᕣᕝᔦᖕᕔᐂᕝᕣ ᐊᕝᕒᕣᐃᒍᑎᕝᕣᖕᕒᖕᒍᕝ ᐊᕝᕒᕣᑐᖕᕐᕒᕏᕝᕣᒣᕝ ᐃᒦᖃᕝᕣᖓᕝᕒᖃᕝᕒᑎᖕᕃᕝᕣᐂᕝᕣᖃᕝᕒᑕᖕᕝᕐᕑᖃᕝᐃᕝᕣᖃᕐᕐᕝ.

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Table 2
ᐊᖅᑭᒍᓯᒪᔪᑦ   2

## COST OF THE BASKET - INDEX VS OTTAWA - 1992
## ᓂᐅᕕᐊᕐᑕᐅᕙᐃᑦ   ᐊᑭᖏᑦ  -  ᐅᓄᕐᓂᖏᑦ   ᐊᒻᒪᓗ   ᐊᑐᐊᕐᒋᑐᐃᑦ  -   1992

| | Kuujjuaq | Puvirnituq | Val-d'Or | Ottawa |
|---|---|---|---|---|
| 250 | | | | |
| 200 | | 208 | | |
| 150 | 158 | | | |
| 100 | | | 108 | 106 |
| 50 | | | | |
| 0 | | | | |

Kuujjuaq    Puvirnituq    Val-d'Or    Ottawa
ᑰᒃᔪᐊᖅ       ᐳᕕᕐᓂᑐᖅ       ᕚᓪᑐᐊ        ᐊᑐᐈ

## COST OF THE GROCERY BASKET (S) - 1992
## ᓂᕐᓕᕐᑲᕐᐃᑦ   ᓂᐅᕕᐊᕐᑕᐅᕙᐃᑦ   ᐊᑭᖏᑦ   ($)   -   1992

Kuujjuaq    Puvirnituq    Val-d'Or    Ottawa
ᑰᒃᔪᐊᖅ       ᐳᕕᕐᓂᑐᖅ       ᕚᓪᑐᐊ        ᐊᑐᐈ

Table 3
ᐊᖅᑭᒍᓯᒪᔪᑦ   3

## % OF THE MINIMUM INCOME SPENT ON THE GROCERY BASKET
## %   ᐳᓴᐣᑎᖏᑦ   ᐃᑭᓛᓂᑲᕐᑕᐅᔪᓂᑦ   ᑮᓇᐅᔭᕐᕈᓯᕐᓂᖓᓂ   ᐊᑐᕐᑕᐃᑦ   ᓂᕐᓕᕐᓱᓂᑦ   ᓂᐅᐱᕐᑎᓂᑦ

Kuujjuaq    Puvirnituq    Val-d'Or    Ottawa
ᑰᒃᔪᐊᖅ       ᐳᕕᕐᓂᑐᖅ       ᕚᓪᑐᐊ        ᐊᑐᐈ

Table 4
ᐊᖅᑭᓱᕐᓯᒪᔪᑦ    4

## COST OF AIR TRANSPORTATION PER KG ($) - 1990
### ᖃᖕᒎᑕᕐᕕᒃᑯᑦ    ᐅᓯᔭᐅᑎᑦᑎᒍᑎᖏᑦ    ᐊᑭᖏᑦ    ᐅᖁᒪᐃᓐᓂᒍᑦ    ($)  -  1990



|  | Kuujjuaq | Puvirnituq | Salluit |
|  | ᑰᑦᔪᐊᖅ | ᐳᕕᕐᓂᑐᖅ | ᓴᓪᓗᐃᑦ |

## COMPARISON OF THE YOUNG POPULATION AND THE WORKING-AGE POPULATION
### ᖠᒥᕐᔪᒎᑎᒌᑦᐅᕕᒃᑭᐃᑦ    ᐃᓄᖃᑎᒌᖕᓂᖕᓂᒃ    ᐊᒻᒪᓗ    ᐱᓇᓱᒍᖕᓇᑐᐃᑦ    ᐃᓄᖃᑎᒌᖕᓂᖕᓂᒃ



|  | Nunavik | Quebec |
|  | ᓄᓇᕕᒃ | ᑯᐸᐃᒃ |

| ▥ | < | 15 years of age | ▨ | working-age |
|  | < | 15-ᓂᒃ  ᐅᐱᐅᓕᑦ |  | ᐅᐱᐅᓕᑦ  ᐱᓇᓱᒍᖕᓇᓲᖅᑐᓕᕐᓯᑎᒃ |

ᐊᕐᓯᕐᑦ ᑲᓇᑕᐅᕝ ᓄᐊᕐᑦ ᐊᐃᑦᑐᕕᓇᐊᔆ ᐃᓕᑕᕆᕈᕝᑉᓕᑕ ᑕᒪᑦᕿᓕᐅᕝ ᐊᑦᐱᕆᐅᕐᒡᑐᖕᓂᖕᐧ
ᐊᖕᑊᕈᐊᓄᕈᓪᒡᔅᑎᖕᐧ ᐊᑦᐱᕆᑦᑐᖕᐧ ᐃᑲᕆᕆᓕᐅᑎᒐᖕᐧ ᑦᕪᒐᐅᔫᖕᓇᐅᐧᖕᓇᑐᖕᐧ ᑕᒪᑦᑕᓇᖕᖕᒡ
ᕆᑦᕉᕐᓄᕝ. ᔅᑐᖕᐧ ᐅᔆᓄᓕᐧᒐ, ᑕᐊᒐᐊᑕᖕᓄᖕᑕᐅᑦᒡᒡ ᐊᖕᑎᐊᕝᐊᖕᐧ ᒐᓪᒐᐧᐊᖕᖕᒡ ᓄᐊᕐᖕᓂ.

ᖕᑲᐅᐊᖕᕐᑕᓇᖕᐧ 1,200-ᐧᕝᖕ ᑦᕐᖕᕝᐊᔆ ᐅᓐᐧᓐᑕᐅᕐᐊᖕᖕ ᕈᖕᖕᐊᔎᐅᐧᑕᐅᐅᑦᐧᑦ ᑕᒪᒡᐊ ᐊᐅᑐᐊᖕᐊᐊᔆ
ᐱᑕᕆᖕᑐᖕ ᐃᓄᐊᓕᖕᖕᒡ ᐊᐅᑐᐊᖕᐊᓕᖕᖕᒡ ᐱᒐᖕᖕᐊᐅᕝᐊᔆ ᕆᖕᖕᐅ ᐃᖕᖕᐊᑲᖕᐱᖕᐧ ᐊᕆᖕᖕᐅᐧᖕᖕ
ᖕᑎᕆᕝᐊᖕᐅᐅᐧᖕᕐᐊᖕᕐᑦ ᐅᕝᕝᖕᐅᖕᐅᖕᐧᓄᖕᖕ ᑕᒪᖕᐊ ᓄᐊᑕᐅᕆᓪᖕᐊᔎ ᐱᕆᖕᖕᐱᕐᐅ
ᐃᖕᐅᕆᐊᖕᐊᐧᖕᖕᐧ ᐊᕆᐅᖕᖕᖕᐅ. ᐊᕆᐅᖕᐧᓘᖕᐊᖕᖕᐱᖕᖕᒡ ᐅᕆᕝᐅᖕᐧᕈᖕᖕᐧ ᐊᕆᐅᖕᐧᓘᖕᐅᖕᐊᐧᖕᒡᖕ,
ᒐᓪᖕᐊ ᓄᐊᖕᖕᖕᐊᐅᕐᕐ ᐊᖕᐧᖕᓐᐧᐅ ᐅᕝᕝᑕᐅᐧᓄᖕᖕᖕᐧᖕᖕᕐᒡ ᐊᕐᓘ ᐊᒐᐧᖕᐧ ᐱᕈᖕᖕᐊᖕᖕᕐᔎᖕᕐᔅᒡᖕᐧ.

ᑕᒐᕆᖕᓘᔆ ᑕᐊᒐᐊᖕᖕᓘᖕᐧ ᐃᖕᐅᕆᐊᖕᐊᐧᖕᒡ ᐊᕆᐅᖕᐧᓄᖕᖕᑐᖕᕐᔎᐅᐧᕐᖕ ᑕᒪᑦᑕᖕᖕᒡ ᐊᕐᓯᐧᖕᐧᖕ
ᓄᐊᖕᖕᖕᐊᐅᕐᕝᐧᖕᖕ ᐅᕝᕝᑕᐅᕆᖕᐅᐧᖕᒡᖕᐧ ᐅᔎᐊᐧᖕᐧ ᐊᖕᐅᐧ ᓄᐊᖕᒡ ᕆᕝᖕᓄᖕᖕᓘᕐᔆ ᐊᕐᓘ
ᖕᑕᓄ ᖕᕿᖕᖕᓄᖕᖕᓘᕐᔆ. ᒐᓄ ᓄᖕᖕᖕᒡᖕ ᐃᖕᐅᕆᐊᖕᐊᐧᖕᖕ ᐊᕝᕝᐊᖕᖕᐊᐧᖕᒡᐊᔎᖕᒡᖕᓘ ᓄᐊᐃᖕᓘᕐᔆ,
ᐅᔆᓘᖕ ᒐᓪᖕᐊ ᓄᐊᖕᖕᖕᐊᔆ ᐊᓐᐧᑕᐅᐧᖕᕐᖕᒡ ᐧᖕᐊᐧᖕᐧ ᑲᖕᓄᖕᕐᖕ ᐃᑲᐧᕆᕝᐅᖕᖕᐅᐧ ᑕᒪᑦᑕᖕᖕᐧ
ᐅᕆᕝᐅᖕᐧᔎᖕᖕᓘᕐᔆ ᖕᕐᐅᐊᖕᐧᖕᖕᓘ ᐧᖕᓘ ᐃᕆᖕᕆᐧᖕᖕᐧ, ᒐᓪᖕᐊᖕᖕ ᐃᑲᐧᕆᕝᐅᐧᖕᖕᖕᒡ ᓘᐧᐊᐅᖕᖕᓘ
ᐧᑕᐊᖕᐊᐅᐧᐅᖕᐧᖕᖕᖕᐧ ᓄᐊᐃᖕᕆᐅᖕᒡ. ᖕᑲᐅᖕᓘᖕᖕᐧᐊᔆ ᐱᕐᐊᐧᕐᔆ ᖕᑲᐧᖕᐧᖕᒡ ᐊᐧᖕᕐᐧᕆᕆᐱᖕᖕᕐᖕᐧ
ᒐᑐᐧᖕᐅᕐᔎᕐᖕ ᒐᓪᖕᐊ ᐃᑲᐧᕐᔎᖕᒡᖕ ᐅᓄᖕᓘᖕᑲᐧᖕᖕ $12 ᒐᐧᐊᖕᒐᓇᔆ ᕉᐧᐊᖕᔎᑐᖕᐧ ᐊᑦᔫᒐᓪᔆ
(ᑕᓘᖕᖕ ᐅᐊᔎᖕᖕ 6)

ᐅᖕᖕᑕᐅᐧᖕᐱᕐᐊᖕᖕᒐᓄᖕᖕ ᒐᓪᖕᐊ ᑦᕆᕝᖕᐧᖕᐅᔎᐧ ᒐᓪᖕᐅᖕᒡ ᐊᕆᐅᖕᐧᓘᖕᐊᖕᖕᒡᖕ ᐅᕆᕝᐅᖕᐧᔎᖕᓄᖕᖕᒡ
ᐃᖕᓘᖕᓄᐃᖕᐊᐊᐧᖕᖕᓄᖕᖕᒡᖕᓘ ᐅᕝᕝᖕᐅᖕᐅᕝᐅᐧᖕᖕᓄᖕᐅᐊᐧᖕ ᒐᓪᖕᐊ ᐊᑦᐱᖕᕐᔎᖕᖕᕐᖕᖕ. ᐊᖕᒡᔆ,
ᐊᑦᐱᖕᕐᔎᔆ ᖕᐅᐊᖕᐊᖕᖕᐊᔆ ᑦᕆᕝᖕᕐ ᐃᖕᒡᔎᖕᖕᐅᐧᑕᐅᖕᖕᕐᖕᕐᖕᑕ ᖕᐅᐊᖕᐊᖕᖕᐅᔆ ᐊᐧᖕᐅᕐᖕᒡ; ᐅᖕᖕᐅᖕᖕᖕ
ᐊᖕᕿᑕᐅᖕᓘᖕᖕᔎᐊᔆ. ᐅᔆᓘᖕᓄᔎ, ᖕᐅᐊᖕᐊᖕᖕᐊᔆ ᓄᐊᐃᖕᕐ ᐊᕆᐅᖕᖕᐧᖕᐅᖕᐧᖕ ᐊᕐᓯᐧᖕᐧ
ᓄᐊᖕᖕᖕᐊᐅᕝᕐᔎᖕ ᐧᖕᐅᐊᖕᖕᕐ. ᐊᕆᐅᖕᖕᖕᐧᖕᐅᖕᐅᕝᕐᔎᐊᕝᕝᐧᐊᔆ ᐊᕝᖕᐧᔎᖕᐊᕝᕆᖕᔎᕝᖕᕐ ᐊᑦᐱᖕᕐᔎᐊᔆ
ᖕᒡᕆᕝᐅᖕᒡ ᐃᖕᓄᐧᖕᕐᕝᖕᐊᖕᖕᐱᖕᖕᓄᖕᖕᓘ ᒐᑕᖕᖕ ᓄᓘᔆᑕᐅᖕᕆᔎᖕᖕᖕᒡᖕᐧ. ᑕᐊᒐ ᐊᕆᐊᖕ ᓄᐊᐃᖕᕐᔆ
ᐊᕆᐧᖕᐅᕝᕐᔎᖕᐅᕝᐊᕐᔎᕝᕝᐧᖕᖕᒡ ᖕᐅᐊᖕᐊᖕᖕᐊᔆ ᑦᕆᕝᕐᖕᖕᖕ (ᑲᓇᑕᐅᖕᖕᓘ ᐧᖕᐊᐧᖕᒡᖕ) ᒐᓪᖕᐊᖕᖕᖕ ᐊᕐᓯᐧᖕᐧ
ᐧᖕᐊᐧᖕᕐᐅᐧᓘᕝᕐᔎᖕᖕᒡ ᐊᑦᐱᖕᓘᖕᒡ ᖕᐅᐊᖕᐊᖕᖕᓘᔆ. ᐊᕝᖕᒐᕝᕐᔎᐧ ᑦᖕᐊᖕᐊᖕᖕᐊᖕᖕ ᖕᐅᐊᖕᐊᖕᖕᕝᖕ ᓄᐊᐃᖕᕐ 82%
ᐳᖕᕐᐧᓄᖕᐧ ᐊᕆᐅᖕᐧᖕᐅᖕᐱᕐᐊᖕᐧᖕ ᓘᖕᐅᐊᐧᖕᕝᔆ, ᐃᖕᕐᐅᖕᐅᔎᐧᐊᕝᔆ ᒐᓪᖕᕐ ᑲᓇᑕᐅᖕᖕᓘ ᐧᖕᐊᐧᖕᒡᖕ
ᖕᐅᐊᖕᐊᖕᖕᓘᔆ ᑦᕆᕝᖕᐧᖕᐅᔎᖕᖕᒡᖕᖕ 13.95% ᐳᖕᕐᐧᓄᖕᐧ, ᑦᕪᒐᐅᔆ ᖕᐅᐊᖕᐅᐧᓐᕝᖕ, ᑕᕝᖕᐊᕆᔎ
ᖕᐅᐊᐃᖕᖕᐊᖕᖕᖕᕝᒐ ᓄᖕᔆᓘ, ᐊᕆᖕᕐᐊᖕᒡᖕ 25.39% ᐳᖕᕐᐧᓄᖕᐧ ᖕᐅᐊᖕᐊᖕᖕᐅᔆ ᑦᕆᕝᖕᐧᖕᐅᔎᖕᖕᐅᕝᖕ.

ᐊᕐᕆᖕᓘᖕᖕᐧᖕᐧ ᐊᔎᐅᖕᕐᐅᔎᖕᖕᐊᔎᖕᕐᐧ ᓄᐊᑕᕝᕝᑦᔎᐧᖕᐧ ᐃᖕᖕᓘᖕᔆ ᐊᖕᐱᖕᖕᐧᐧᖕᔎᐅᔎᖕᖕᐊᖕᖕᐊᔎᖕᐧ ᐃᖕᐅᕆᐅᐧᖕᐅᖕᓘᔆ
ᐊᕆᐅᖕᐧᓘᖕᐅᔎᖕᖕᖕᐧ ᐧᖕᓘ ᑲᐧᖕᔎᖕᐧᔎᖕᖕᐊᓄᖕᕐ ᐊᑦᐱᖕᖕᖕᕆᕝᕐᖕ ᑦᕆᖕᖕᖕᐧᖕᐅᔎᖕᖕᐧᖕᕐ ᒐᓪᖕᐅᖕᒡ ᐊᐅᑐᐊᖕᐊᖕᖕᒡ
ᐊᑦᐱᖕᕐᔎᖕ ᓄᐊᖕᖕᖕᔆᖕᖕᒡ.

2.  ᐊᖕᑭᕋᐊᑎᐅᑐᐃᐊᓂᐊᖅᑯᑐᑦ

ᐊ. ᐊᖕᑭᕋᐊᑦᑕᐅᕆᒪᕐᖕ ᐅᑎᖅᐊᓗᑦᓴᕝᖕ ᑭᓇᐅᑦᕐᖓᓂᑦ ᑦᕆᕝᐊᒍᑎᐊᓂᑦᖓᓂᑦ ᐱᕐᐅᒍᖕᐊᒍᑦᕐᕝᐊᑦ

CLᐁᐊ   ᐊᑐᑦᕐᐅᒍᐁᑐᑉᓴ   ᑐᑐᕐᐅᑎᑕᐅᕝᖕ   CLᐘᑯᑯ   ᐅᐸᑦᑕᐅᕐᐊᐅᑎᒍᐁᓇᔨᑐᖓᓗᑦᑦ
ᐊᐸᓚᓕᐊᖕᑎᒍᖕᖕ  ᐅᑎᖅᐁᓗᑐᕐᕝᐸᖕᓗᔨ  ᑭᓇᐅᑦᕐᖓᓂᑦ  ᑦᕆᕝᐊᒍᑎᓂᑦ  ᐱᕐᐅᒍᖕᐊᒍᑦᕐᕝᐊᑦ
ᓄᑭᐊᖕᑎᐅᓄᑦ.  ᑕᑯᖕᓇᕆᖕᑦ  ᖃᓄᐊᓕᖅᐅᖕᖕ  ᐊᑦᐊᕐᕝᐅᕐᑐᖕᑦᕝᒍᖕᐊᕐᔨ  ᑕᑯᕝᐅᒍᖕᐊᑐᐁᑦ
ᓄᑭᐊᐅᑦ  ᓄᐊᑦᓗ  ᐃᓗᐊᑐᖕᐁᓇᕐᔨ,  ᑦᖕᑯᐊ  ᑭᓇᐅᑦᕐᖓᓂᑦ  ᑦᕆᕝᐊᒍᑎᓂᕝ  ᐱᕐᐅᒍᖕᐊᒍᑦᕐᕝᐊᑦ
ᐊᖕᑭᕋᐊᑦᑕᐅᕐᕐᕝᐅᓗᑐᐊᑦ  CLᐘᑯᓂᕝ  ᐃᓗᐊᑎᒍᑦ  ᐃᒫᐅᕆᐊᑦᓂᒍᑐᕝ  ᐊᑭᖕᑐᓇᐊᖅᕝᔨᑦ
ᐊᑦᐊᕐᕝᐅᕐᑐᖕᑦᕝᒍᖕᐁᑦᓄᑦ.

ᓇᑉᓚᓄᑦᕝᐊᖕᐁᕐᑦ

-    ᐱᑕᑉᖕᑎᕝᒍᖕᐅᑦᕝᖕᓄᐊ   ᐱᕝᖕᓗᑭᐊᑎᐅᑦ   ᐱᑎᑦᕝᖕᐊᑐᓇᐴᑕᐅᖕᖕᑦᐁᕝᐊᐁ   ᐱᐊᓗᑦᖕᐁᖕ
     ᑭᓇᐅᑦᕐᖕᑦᕝᐊᐁᕝᐊᖕ   ᐱᒍᑦᐁᕝᐅᑦᕝᒍᖕᐅᑦᕐᖕᒍᐁᕝ   (ᐃᓄᕝᐸᓚᕝ   ᑭᓇᐅᑦᕐᖕᐁᕐᓂᖕᓗᑦ   ᑦᕆᕝᕐᐅᑦᕝᖕ
     ᐱᕝᐅᒍᖕᐊᑐᐁᕝᐅᐁᕐ);

-    ᐊᑦᐊᕐᕐᖕᐊᕝᒍᖕᐅᑦᕝᒍᖕᐅᐊ   ᓄᐊᐁᖕᑎᐅᑕᑭᐊᕝᓄᐊ.   ᐊᖕᑯᖕᑎᑦᕝᕝᒍ   ᐃᓄᐊᑎᒍᑦ   ᐊᖕᑭᕋᐊᑦᑕᐅᖕᖕᐘ;

-    ᐃᓄᑦᐁᖕᑦᕝᖓᕝ   ᑦᕆᕝᔭᑭᐊᖕᓄᐊ.   ᐱᑦᐊᖕᑎᕝᐊᕝᕝᑦ   ᑦᕝᑯᑯ   ᑕᑭᐊᖕᑎᕝᑦ   ᐅᔨᓄᕐᖕᕝᑦ   ᐊᑭᐊᔨ
     ᑭᓇᐅᑦᕐᖕᑦᕝᕝ   ᐅᕐᑐᖕᐁᖕᑦᕝᖕᑦ,   ᐱᑦᕐᓇᐅᑎᕝᒍᖕᐊᓄᕐᐊᓇ   ᑦᕝᑯᖕᕝ   ᐅᑎᖅᐁᓗᑐᕝ
     ᐱᕝᐅᒍᖕᐊᑐᐁᕐᕝᖕᓄᕝᖕ,   CLᐁᐊ   ᐊᖕᑭᑕᐅᓗᓄᐘᕝᕝᖕᐁᕝ   ᒦᑭᓇᐅᒦᑎᕝᕐᕐᐊᑎᖕᕝᐅᑎᓄᑕᒍᕝ
     ᐊᑦᐊᐁᑦᕝᑐᖕᐅᕝᖕᐊᕝ   ᐃᒫᐅᕆᐁᕝᐊᓄᕝᑦ   ᐊᑭᖕᑐᖕᐊᑭᐁᕝ;

-    ᐃᓄᑦᐁᖕᑦᕝᖓᕝ   ᑦᕆᕝᔭᑭᐊᓄᐘᕝ   ᐱᑦᐊᑭᖕᕝᑦᕝᒍᖕᐅᒍᖕ   CLᐘᑯᑯ   ᑭᖕᖕᒍᓂᑦᐊᑭᓇᓄᐊᕝ
     ᐱᑦᐊᖕᑎᕝᐊᕝᕝᑦ   ᑦᕝᑯᑯ   ᖃᓄᐊᑭᖕᓄᑯᐊᕐᕝᖕᐁᕝ   ᑭᓇᐅᑦᕐᖕᑦᕝᕝᑯᓄ   ᐅᕐᑐᖕᐁᖕᑦᕝᕝ   ᐅᕝᐁᔪᐘᐊᐊᕝ
     ᓄᐊᑕᕐᑭᓄ   ᐊᑦᐊᖕᕝᑐᕝᐅᖕᕝᕝ;

-    ᓇᐅᑐᐁᐁᐊᓄᕝ   ᐊᑐᐘᖕᑎᕝᒍᖕᐅᕝᐊᑐᐁᕝ   CLᐘᑯᓂᕝ   ᐅᐊᕝᓄᖕᓇᕝᐅᑦᑐᐘᕝ   CLᐘᕝᒪ   ᓄᐊᐅᕝ
     ᐃᓄᐊᑐᕝ.   Cᐊᒪᐊᑕᕝᒍ   ᐊᐅᑭᖕᑦᕝᕝᒍᖕᐅᕝᑐᓇ   ᓄᐊᑐᐘᕝᓇᕝ   ᒪᐴᑭᕝᐁᕐᐘᖕᕝᒦ;

-    ᐊᑐᐘᑦᑕᐅᒍᐁᐊᑐᕝ   ᐅᕝᐊᓗᒦ   ᖃᐅᑦᒦᕝᒍᕝᒐᐅᕝᕝ,   Cᐊᒪᐊᑕᕝᒍ   ᐊᐴᑐᕝᕝᖓᐊᕝᕝᒍᖕᐅᕝᑐᖕ-ᐘᕝ
     ᐊᐴᑭᕝᕝᒍᖕᐅᑕᖕᐊᓇᕝᐊᕝᓂᐊᑐᐊ.   ᐊᑕᖕᕝᖕᖕᕝᒍᖕᐅᕝᒍᖕᑦ   CLᕝᕝᒦᓄ   ᐃᐴᑕᕝᕝᒍᖕᐅᖕᕝ;

-    ᑭᑯᐘᑦᕝᐅᕝᐊᐁᕝ   ᑭᐴᑎᕝᐘᕝᐊᓇᖕᕝᒍᖕᐅᑦᕝᕝᓄᐘ   ᓄᐊᑎᖕᕝᐅᐁᕝ   ᐊᐴᑭᕝᕝᒍᖕᐴᕝᐁᕝ   ᐊᐊᐘᕝᔨᕝᐴᓂᕝ:

- ᒦᓂᕐᓴᖅᓴᐅᕗᐊᓂᑦ ᐱᕝᓇᕆᑎᕐᔪᐅᑐᒐᐊᑐᖄ ᓇᒃᓚᓇᕐᒧᓂᖃᕐᒌᑦ ᐊᑭᒧᕆᑦ (ᐃᕐᒥᑎᕐᑕᐅᕐᑦ ᐅᓄᖓᖃᓇᐊᕐᒌᑦ $1,000,000 ᐊᒡᓗ $1,500,000 ᐊᑯᓂᖑᖓᓂᖅ);[1]

- ᑲᐃᓕᒐᖄᐊᒍᐊᑐᔪᐊᑐᖄ ᓄᐊᓕᓕᓯ ᐱᓇᕐᒧᖅᖄᖃᕐᓂᒌ ᐊᒡᓗ ᐊᖅᐱᑕᐊᑯᐅᑕᐊᖃ ᐱᓇᐅᕐᒦᓇ ᐃᓗᖓᐊᐃᑎᔪᒍ ᐃᑎᕆᐅᓂᖃᑐᐊᕋᒌ ᑕᖄᕐᒍᔪᒥ ᐱᓇᖄᖅᖄᖃᖄᐱᑎᕐᖄᔪᒌ ᐃᑲᕆᕐᔪᑲᐅᕆᓄᒌ:

- ᑲᐃᓕᒐᖄᐊᒍᐊᑐᔪᐊᑐᖄ ᒪᐱᑕᒌᐊᒌᖄᒌ ᐱᓂᕐᓴᐅᒧᐃᑎᓂᒌᒻᒌ.

## ᓇᒃᓚᓕᕐᐊᒌᕐᔪᔪᑎᕐᒌᑦ

- ᑎᕐᓴᔪᓕᖓᒌ ᐸᕐᓇᐃᑎᕐᒌᐊᒌ ᑎᕐᒌᓇᒌ ᐱᕝᓇᕆᔪᑎᕐᔪᒌ ᐅᖄᕐᐊᓇᒌᒌᓂᖄ ᑟᓇᐅᕐᓇᖄᒌ ᑎᕐᒌᐃᒍᑎᖄᓇᕐᓇᖄ ᐱᕝᐅᒍᐊᒌᓇᖄ;

- ᑲᒪᓕᒌᑯᒌ ᐱᓇᕐᐊᒌᑕᐅᕐᑲᓇᐊᑕᒌ ᐱᓇᕐᐊᒌᑕᐅᕐᐊᖄᑲᐅᕐᖄᖄᐊ ᐃᓗᖄᐊᑐᒌ ᐊᖅᐱᕆᐊᑎᓂᕐᒌᐊᒍᐊᒍᐊᑐᒌᓇᖄ ᑕᖄᕐᑐᒌᓄᖄ ᐊᕐᐱᖅᕐᒌᓇᑐᒌᑦ ᓄᐊᓕᖄᑲᐅᐱᓄᖄ ᓄᐊᐃᕐᒌ;

- ᐊᑭᕐᒌᑦ ᐅᐸᕐᕐᖅᐱᓇᑎᕐᒍᐊᕆᕐᑐᒌᕐᒌ ᖄᐊᒌ ᓄᐊᓕᕐᐱᐊᐅᐊᕐᐊ ᑯᕐᐊᐃᒌ ᑕᐃᓕᐊᕐᑐᖄᐊᖄᕐᒌᐊ ᐱᔪᓗᑕᐊᖄᓇᐊᕐᑲᖄᖄᖓᒌ;

- ᕐᔪᑯᐅᕐᒥᔪᒍᐊᑎᕐᒌᑎᖄᖄᐊ ᑕᖄᕐᑕᐊ ᖄᐊᒌᕐᐊᒌ ᐊᒍᐊᕐᖄᐊᐃᓄᐊᕐᐊᕐᑎᒌ ᑕᖄᕐᑐᒌᓄᖄᐊ ᓂᐅᐊᕆᕐᖄᕐᐊᖄᑲᐊᓇᐊᒌᓄᖄ.

## <. ᐅᕐᓴᐅᑎᕆᕐᔪᒌᓇᐊᒌ ᐃᑲᕐᔪᒌᑦ

ᑕᖄᕐᒍ ᐃᑲᕐᔪᒌ ᐃᑲᕐᐊᕐᔪᒌᓇᐅᕆᕐᑐᖄ ᑕᖄᒍ ᓄᐊᒌ ᐊᕐᐱᒌᕐᒌᑐᖄ ᐅᕐᐅᑲᖄᑎᕐᒌ (ᖄᓇᒌᑕᕐᐊᑯᒌ ᐊᒦᖄᑯᖄᓗ). ᐃᑲᕐᔪᒌᑦ ᐃᓇᐅᓇᑕᖄᕐᐊᒌᒌᖓᐱᓗᖄᐊᑐᖄ ᐅᕐᓴᐅᑎᕆᕐᔪᒌᓇᐊᒌ ᓂᐅᐊᒌᐊᐃᕐᐊᐊᒌ ᐱᑎᐱᓇᐊᖄᖄᑲᓇᐊᖄᑲᒌᐊᕐᐊᒌᒍᐊᕐᐊᖄᑐᐊᕆᒌᕐᐊᐅᕆᐊᒍᐊᕐᖄᐊ, ᕐᔪᖄᒌ ᒪᒌᓇᖄᐊᒌ ᐊᖄᐊᒌᕐᐱᐊᖄᐊ, ᓂᖄᐱᐊᖄᐊ, ᐅᕐᔪᐊᒍᐊᕐᒌᒌ, ᐊᒡᓗ ᒪᖄᐊᒍᐱᓇᐊᕐᐊ ᐃᖄᑲᖄᐅᐊᐅᐊᕐᐊᑎᕐᖄᐊᐊ.

## ᓇᒃᓚᒌᐊᒌᓇᖅᐱᒌ

- ᑐᒌᐊᐊᒌᓇᒌᕐᐊᒌ ᕐᔪᕐᕐᐊᒌᓇᐊᖄᒌᕐᐱᐊᓇ ᐃᐱᕐᐊᒍᐊᑎᕐᐊᕐᐊᓇᒌᕐᐊᒌᐊᖄ ᐃᔪᒌᐱᕐᐊᖄᕐᐊᒌᐊᒌᐊᒌᐊᕐᐊ ᖄᐊᕐᐊᕐᑐᒍᐊᑎᕆᕐᐅᐊᕆᐊᖄᑲᐊᒌᒻᐊᐊᒌ, ᐊᒡᓗ ᖄᐅᐊᕐᐱᐊᕐᑕᐅᑎᕐᒌᔪᑕᐅᐱᐊᒌᓇᐊᕐᐊ ᕐᒌᕐᕐᐱᐊᖄᐊᒌᕐᐊᒌᐊᕐᐱᐊᖄᔪᖄᐊ ᐃᑲᕐᔪᒌᑎᕐᐅᐊᖄ ᐱᓇᕐᐊᑎᓇ ᑕᖄᒌ ᓄᐊᒌᕐᐊᒌᑐᒌ.

- ᑲᐃᓕᒐᖄᐊᒍᑎᐊ ᓄᐊᐊᕐᒌ ᓄᐊᓕᖄᐊᑎᕐᐊᒍᒌ ᒪᐱᑕᒌᐊᒌᓇᒌᕐᒌ;

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[1] (7,693   + 4.6    X $5,475     X 20%     X 73%
    ᐅᒌᐊᒌ ᕐᐊᐃᕐᒌᖄ ᐃᕐᒥᑕᕐᐊᐊᒌ ᐱᒍᐊᖄᐊᑐᕐᐊᑕᒌ     %     ᐃᐊᐊᒌ ᐊᖄᕐᐊᑐᒌ

     ᐃᔪᐊᖄᐊᒌ      ᐅᒌᐊᓇᖅᐱᒌ
  ᐃᐱᕐᐊᒍᐊᕐᐊᑕᒌᐊᑎᕐᐊᖄᒍᐱᐊ
    ᐃᐱᕐᐊᒍᐊᕐᐊᒌᖄᐊ

- ᐃᑉᓗᕐᐸᖕᑎᐅᑎᒍᑎᓐ, ᑕᑯᓐᓇᖅᔭᐊᕐᔪ, ᐊᑭᔅᑎᓂ ᓂᐅᕕᐊᔅᔭᖅᓄᑎᐊᖅᐳᔾ ᐱᖃᑕᐊᖅᓂᖅ ᓄᓇᐃᓐᒥᐅᓂᑦ;

- ᓄᐃᑕᑮᑦᑐᒥᑦ ᐃᑲᔪᕐᔪᐅᑎᑦ ᐊᑐᖄᓐᒥᖅᓴᖅᑐᔪᓐᐅᔮᑖᓐᔅ ᐊᑭᔅᑎᓂ ᐅᕙᔅᑕᖅᓴᐅᑎᖅᓄᐊᖅᑎᒪᕐᕙᓄ ᓄᓇᖃᖅᐃᓄ ᐊᑭᔾᑐᓐᓴᓄᑦ ᐃᓈᑲᔨᐊᓐᓇᐅᑦ ᐊᑭᑐᔾᑐᓐᖅᓄᐊᕝᐳᔾᐱᓄᑦ.

**ᓇᖕᒥᓂᖅᐸᕐᓗᑦᓯᔪᐱᐱᕐ**

- ᕐᖑᐊᑲᑕᐅᖅᕐᐊᖅᓴᓐᑐᖅ ᑕᓕᑦᑕ ᐃᑲᔪᕐᔨᓐᑦ, ᐊᑭᔾᑐᔪᐅᑕᖅᖅᓐᔭᖅ ᐅᕐᐱᓐᕠ, ᐅᔅᔩᕐᔭ, ᑐᓐᒪᐸᔭᑕᒥᑦ ᐱᕐᕐᖅᑖᐸᖅᐊᔩᓐᑦᕈᑎ ᓄᐅᔭᓪᓯᑖ ᐊᔩᑉᑖᖅᑖᖅᔩᖅ ᓄᐅᕐᐊᖅᓂᔭᔾ;

- ᐃᑲᔪᕐᔨᓐ ᐊᑭᓪᕐᔨᓐᑦ ᐊᑭᖅᑐᑕᐅᖅᐸᕐᓕᖅᑖᔾ ᑯᐊᓂᑎ ᐊᕐᖅᔭᒃᓐᔩᕐᔩᖅᓐᑦ ᐊᒡᖄ ᐅᕝᐸᔾᑎ;

- ᐊᔅᔩᒐᒐᐃᑦ ᖃᓐᐳᕐᖃᖅᓐᑎᑕᐅᖅᖃᖅᕠᓇᖅᑭᖅᔮᕈᖅ $5,000,000 ᑖᒪᐃᑦ ᐊᑐᓂᖅᑐᔮᓂ ᕐᖅᔖᐃᓴᓐᕐᔭᖅᓐᐸᕐᖅᓴᓪᔪᓐᐳ ᓄᐅᔖᔅᓐᕠᐱᖅᓂᓴᓐᔮᓐᖅᓄ ᖃᐸᓐᑎᑐᔫᕝᐳᕝᐊᑦ ᐊᑭᔭᖕᔩᖅᕠᕝᖕ. �*ᖅᔾᖄ ᐅᓐᖅᔖᕠ ᑕᓇᐃᐊᖅᕠᐅᕐᕕᑦᖅᑦ ᖃᐸᐊᕐᕐᑖᕈᑐᕠᓐᑦ ᑐᕐᖅᓐᔾᔭᓐᑎᐊᔾᐅᓐᒪᖅᐃ ᐃᑲᔪᖅᔭᓐᕐᔨᓐᐳᔾᓄ ᓄᖕᖅᑦ ᖃᐅᕐᑕᔾᐊᓐᖅᕠᖅᓯᒐᖅᓐᑦ ᐅᕐᔾᐅᑎᔾᔭᕠᓐᐅ ᐊᕝᖅᐸᑦᖅᑖᖅᑐᖅᓐ;

- ᒥᕐᐅᐅᑎᐱᕐᔨᖅᖅᓐᐳᖅᔭᖅᑐᖅ ᐊᖅᖁᖅᔾᐸᕐᔖᖅᓯᔭᓐᕈᓐᕠ ᐊᖅᓐᖅᓂᔾᕐᖅᓂ ᑕᓕᑦᑕ ᖅᓇᖅᑎᑎᑦᒐᔾᐊᕐᖅᐳᔾ ᐊᒡᖄ ᐅᕐᔨᐅᖅᕠᓐᑐᖅᔾ ᐊᖕᒪᕐᒃᓂᒍᕝᒨ ᐱᓇᔾᕐᔨᕐᑎᖅᖅᓐᑐᖅᑖᕈᔾᐊᑐᖅ, ᕠᓐᐅᑎᓐᖅᕐᒃᔭᕐᔾ ᐱᓇᔾᑦᖅᑐᔾ ᐃᐱᕐᑖᖅᐃ ᐱᔾᕠᐳᕐᕐᑦᖅᓇᓂ. ᑕ*ᖅᕝᔾᑉᕠᒐᓐᕠᒐᑦ ᐃᔾᕐᖅᐅᑎ ᐱᓐᖅᐳᑕᐸᕐᕝᔭᓐᔾᕝᓚᖅ ᑕ*ᖅᕐᕠᖅᖅᑦᕠᕈᑦ ᐃᑲᔪᕐᔨᓐᓂ, ᓄᓇᑲ ᐃᑲᔪᕐᔨᓐᐸᔾᐅᓐᑐᑦ ᐱᓐᑦᕝᔭᕝᐊᕐᑐᔾᕈᑎᕠ.

**C.    ᓂᖅᑰᕠᓐᑦ ᐊᖅᐱᕐᐊᖅᑕᐅᓐᕐᕐᐱᓄᑦ**

ᑭᓪᔾᕐᖅᖅᔾᕈ ᐊᔫᑕᔾᐸᕐᔨᓐᐅᖅᑖᕝ ᐊᖅᐱᕐᐊᓂᓐᐳᕐᖅ ᐳᕐᑐᓂᖅᓇᖅᓐᕠ ᐃᑲᔪᕐᔨᓐᐳᔾᖔ ᐃᓐᑮᖕ ᑕᓚᓐ ᓄᓇᒥᑦᐊᖅᑦᖅᓐᒃ, ᐊᑭᔾᑐᖅᑎᑕᕐᑖᖅᓐᔾᕐᕈᑦ ᐃᐅᓚᐊᕐᔖᖅᓂᔾᕈᑦ ᐊᑭᐳᔾᕠᓐᑐ.

**ᓇᖕᒪᖕᒃᔭᖅᓐᑖᖅᔾᖅ**

- ᐊᑎᐱᖕ.ᓄᔾ ᓄᐃᑲᑮᑦᑐᓂᖅ ᖃᐅᕐᑦᕐᕠᖅᔾᐊᖅᓐᑐᖅ. ᐃᑲᔪᕐᔨᓐᐳᔾᐊᓐᔾ;

- ᐱᔾᐅᒐᖅᑕᓐᕐᖅᔾᐊᖅᐳᔾᔾᐊᖅ ᐱᓇᔾᓚᖕᒃᔾᕐᕠᓐᑐᖅ. ᖃᐅᕐᑦᑖᖅᔾᐊᖅᓐᑐᔾᔨᓐᕝ;

- ᑕᑯᒃᐊᖅᑕᐅᑦᑕᔾᕠᕐᐅᔾᕈ, ᖃᐱᔾᓐᑎᑐᖅᑖᓪᑦᖅᕈ ᐃᒡᖅᖅᖅᐅᑦᖕᒃ ᖃᐅᕐᑦᖅᓐᕝᔾᐊᕐᑐᖅ. ᐃᑲᔪᕐᔨᓐᕠ ᐊᒡᖄ ᑖᖅᖅᐅᕐᕝᔭᑦᓂᖅ;

- ᐊᑐᑦᑕᐅᓂᖅᕈᒍᐊᓐᓄ ᐊᓯᐱᕐᐅᕕᓕᒍᖅᑐᓂᐃ ᐃᑲᔪᕐᒍᐊᓐᐅᕿᓂᑦ ᐊᕐᒥᕐᓐᓄᑦ ᑲᓇᑕᐃ ᓄᐊᕐᒥᐊᓄᑦ ᐊᐅᖅᑦᒃᕐᓚᐊᓄᑦ.

## ᓇᖅᓚᓯᕐᐊᕐᒃᔪᐅᑎᕐᐃᑦ

- ᐊᕐᒥᓐᖃᑦᕐᕐᐊᑦᓄᐅᐊᖅᓇᐊᖅᑦ ᐃᓚᐅᒃᓕᕐᐊᑦᓄᑦ ᐃᑲᔪᕐᕐᓐᐅᒍᒪᕐᕈᓂᕐᑦ; ᑕᒪᖅᑲ ᐊᕐᒥᕐᕐᒪᓂᕐᓐᑦ ᑕᐊᒡᒪᕐᒃᕐᐊᕐᒃᑦᑦᒪᕐ ᕐᕈᐊᖃᒃᖑᖅᑦᑦᒪᕐ ᓄᐊᓐᖁᓐᐅᒍᑦ ᒪᕐᑲᑐᕐᐊᑦᖃᓂᕐ ᐊᕐᓕᖅ ᐃᐅᕐᕐᐃᑦ ᐃᐊᖅᖃᐊᕐᕐᐊᓐᐁᓇᕐᑦ;

- ᐊᕐᖅᕆᕐᐊᕐᕐᕐᑐᐅᒪᖃᐊᕐᕈᖅᖅᑦᑦᑦ ᖃᐊᖅᖃᕐᐃᕿᕐᐊᕐᒃᑦᒪᐅᓐᖁᕐᕐᑐᕐ ᑕᕆᕐᓗᐃᒍᕐᖁᐊ ᐃᓐᕐᕿᐅᓂᕿᐊᕐ-ᐅᓐᐅᕐᑦ ᑲᕐᖅᓐᑕᐅᕿᕐᐊᕐᕐᑦᑦᓂᕐᕐᓄᑦ;

- ᐊᕐᖅᕐᕆᐊᕐᕐᑲᐅᕐᕐᕐᑐᐃᕐᕐᕐᑲᓇᐊᕐᕐᑦᑦᑦᑐᕐ ᐃᓐᕐᖁᕐᐊᕐᕐᕐᑦᖃᕐᕐᕐᐃᐊᕐᕐᕐᕐ ᖃᐊᖅᖃᐅᕐᐊᕐᒃᓐᐅᑦ ᐃᑲᔪᕐᕐᒃᑦ ᐊᕐᓕᖅ ᑕᕆᕐᓗᐃᒍᑦ. ᐃᓚᐃᐊᕐᒪᑦ, ᖃᐊᖅᖃᐅᕐᐊᕐᒃᓐᐅᑦ ᐃᑲᔪᕐᕐᒃᑦ ᐊᕐᖅᕐᕆᐊᕐᕐᑲᐅᕐᑦᐅᖅᑦ ᐊᕐᖅᕐᕆᐊᕐᕐᑲᐅᕐᕐᕐᑐᐃᕐᕐᕐᖁᕐᐃᐊᕐᕐ ᓇᕐᕐᒥᐊᕐᓄᕐᓚᐊᕐᕐᑦᕐᑦᐊᕐᕐᑦ ᑕᕆᕐᓗᕐᕐᕐᑲᕐᕐᒍᖁᕐᕈᕐᒃᒪᕐᑦ ᓇᕐᕐᑐᐃᐊᕐᒪᕐᐅᑦ ᓯᐊᕐᕿᕐᒥᕐ ᕆᕐᓇᕐᓯᕐᕐᕐᑲᐅᕐᕐᑦᑲᐃᐊᕐᑎᐃᕐᕐᑐᕐᕐᒪᕐᑦᑦ;

- ᓇᕐᕐᑐᐃᐊᕐᕐᑲᐃᐊᕐᕐᑦ ᓯᓇᕐᕐᑦᐃᑦ ᖃᐊᕐᕐᕐᑦᖃᕐᕐᒍᓐᐃᕐ $15,000 ᐊᕐᓕᖅ $30,000 ᐊᕐᕐᕿᕐᒍᑲᕐᓚᕐ ᐊᐊᕐᖅᕐᑦᕿᐅᓐᕐᕐᑦ ᐊᕐᖅᕿᐅᕐᐃᕐᕐᑦᑐᕐ ᑕᕐᕐᐊᕐᒃᓐᐅᕚ ᐃᑲᔪᕐᕐᒃᑦᐅᕿᐃᐊᕐᒪᐊᕐᒪᐅᑦ. ᑕᒪᖅᑲ ᓄᐊᐃᕐᕿᕐᓯᐅᕐᕐᑦᑦᓚᕐ ᐊᕐᖅᕐᕆᐊᕐᕐᐅᕐᑦᒪᐅᕿᕐᓂᕐᑦᓐᐅᑦᕐᒥᐊᕐ ᐃᐊᕐᕐᕐᐃᕐᕐᑦ ᐊᕐᕐᕿᕐᓂᕐᑦᑦᓐᕐ ᖃᐊᕐᕐᒃᓐᐅᕿᕐᐊᕐᕐᕿᐅᕐᐊᕐᕐᒃᕿᐅᕐᕐᕐᑐᕐᒪᐅᑦ;

- ᐊᕐᐃᐊᕐᕐᑦᕐᑐᐅᒍᑦᑦᐅᐃᐊᕐᒪᕐᕐᑐᐅᒃ ᑲᕐᐊᐃᐃᕐᕐᑲᐃᐊᕐᕐᑐᐃᐊᕐᕿᕐᓄᑦ ᐃᐃᐊᕐᑐᕐᐃᖅᕐᐊᐊᕐᒥᕿᕐᓂᕐᕐᒥᕐᕐᑦᐱᕐᑦ; ᖃᐊᖅᖃᐅᕐᐊᕐᒃᓐᐅᑦ ᐃᑲᔪᕐᕐᒃᑦᑦᐊᕐᒪ ᐃᐃᑦᕐᑦᐅᐅᒃᓄᕐᒃᑦᐅᕐᕐᑦ ᓇᐊᐅᕐᕐᑦᐃᐊᕐᕐᒪᕐᑦᐅᕐᑦᕐᐅᐊᕐᕐ;

- ᐊᕐᖅᕐᕐᐅᕐᑦᕐᒥᐅᕐᕐᑦᕐᕈᐅᕐᑦᕐᑦᐅᕐᕐᕐᒥᕐ ᒪᕐᕿᕐᒪᕐ ᒪᕐᑲᑐᕐᐊᕐᒃᕿᑦᐊᕐ ᐊᕐᕿᕐᓂᕐᑦᑦᓂᕐᕐ ᓇᐅᕐᕐᑐᐃᐊᕐᕐᒥᕐᕐᕐᑦ ᐃᐃᐊᕐᕿᕐᓂᕐᑦ ᖁᕐᐊᕐᕐᓂ ᐃᐃᐊᕐᕐᕐᕐᑦᕐᑐᐃᐊᕐᕐᕐᕐᕿᕐᓂᕐᑦᑦ ᑕᒪᕐᕐᑯᕐᐅᕚ ᐃᖅᕐᐃᐊᕐᕐᕿᕐᐊᕐᑦᑐᐅᒍᕿᕐᓄᑦ;

- ᐊᕐᕐᕿᐃᕐᑦᕐᐅᕐᓄᑦ ᐱᐅᕐᕈᐊᖅᕿᐅᐃᐊᕐᒃᐊᕐᐃᕐᕐᑲᕐᕿᕐᕐᕐᒥᕐᑦᐅᕚ ᐊᕐᕐᒥᕐᕐᕐᕿᕐᓂᕐᕐᕿᐅᕐᓄᑦ ᒪᕐᕿᐅᕐᕐᒥᕐ.

## 3. ᐃᒪᐃᓪᕿᐊᕿᕐᒪᕿᐅᓐᑦ

- ᐃᒪᐃᓐᕐᑦ ᒪᕐᕿᐊᕐᐃᐊᕐᕐᓚᐊᕐ ᒪᕐᑲᑐᕐᐊᕐᕿᕐᕿᐅᕐᕐᓚᕐᑦ (ᐱᒍᕐᕿᕿᐊᕐᕐᓚᐅᕐ ᐃᐊᐅᕿᐅᒃᓂᕐ ᐊᕐᓕᖅ ᓇᕐᕐᒥᐅᕿᐊᕐᐃᐊᕐᕐᕐᑦ);

- ᐃᒪᐃᓐᕐᑦ ᖁᐊᖅᕐᒪᑦᑐᐃᐊᕐᒪᐃᐊᕐᑦ ᕆᕐᓇᕐᕿᕐᕿᐃᕐᑦᓚᕐ ᒪᕐᑲᑐᕐᐊᕐᕐᑲᕐᕿᕐᕿᐅᕿᕐᕐᑦ (ᐃᐊᐅᕿᐅᒃᓂᕐ ᐱᒍᕐᕿᕿᐊᕿᐅᕿᕐ) ᐃᐊᕿᕐᓚᐅᕐᒥᕐᑲᕐᕿᕐᑲ ᐃᐱᓐᕿᕐᓯᐊᕐ ᐃᐊᕐᐃᐊᕿᕿᐊᕿᐃᐊᕿᐅᐊᕐᒪᕐᕿᐅᕿᐊᕐᒪᕐᒥᕐᕐᑦᓄᑦ;

- ᐃᒪᐃᖅᓕᒃ ᖃᓇᖅᑐᐃᖃᓇᐃ ᑐᖅᓕᕋᐊᓂ ᒪᕈᑭᑲᕋᐸᕐᒣᒃᑐᑦ (ᓇᒻᒥᓂᒃᒥᑐᐃᓗ ᐊᓗ ᐱᓇᕐᒥᖅᕐᒡᑐᓛ) ᐱᖕᒢᑐᐊᖃᓇᐊᖃᑲᓛᑕ ᓄᐃᑕᖛᑐᒥᔾ ᐅᕝᑦᑕᐅᖅᐅᑎᕈᔾᓇᖕᒣᑦᑐᔾ ᓄᓯᒻᐅᔾ ᐊᐱᖕᒥᕋᐊᑕᐅᒍᑎᖕᒣᓂᔾ ᑦᕈᕿ ᖃᓇᐅᕋᕌᖕᒢ ᐊᐱᔾᐊᕋᕐᒣᓂᔾ;

- ᐃᒪᐃᖅᓕᒃ ᑕᒪᕐᒢᐅᕗᑦ ᑕᐊᒪᐃᕋᖕᒢᓂᐅ ᓄᐃᕐᒷᓕᔾ ᐊᕐᐱᕐᒷᔭᑎᕋᔾᖕᒣᒻᒻ, ᖃᓇᐅᕐᒣᑎᔾᔾ, ᑕᓕᖅᕈ ᐃᖕᒢᔮᒣᑐᖕᒣᐃᔾ ᑲᑎᓕᐅᑎᕈᔾ ᐱᕈᕋᓇᑕᐅᖕᒣᒻᒣᓂᒣ ᑕᓕᕐᒥᒪᖕᒡ ᐊᐱᖕᒥᕋᐊᑕᐅᒍᑎᕐᒣᒻ;

- ᐃᒪᐃᖅᓕᒃ ᑦᕿᕋ ᐊᐱᖕᒥᕋᐊᑕᐅᑦᕐᔾᔾᖕᒣᒻ ᓄᐃᑕᐅᕐᒡᒻᓕᒻ ᐱᕐᑲᖕᒢᕐᒢᔾ ᐃᖢᕋᔾᐊᖕᒣᒻ ᐊᕋᑦᕗᓇᕐᒣᒻᒣᓂᔾ ᓄᐊᖕᒢ ᐅᕝᑦᑕᐅᖅᐅᑎᕈᔾᓇᖕᒣᒻᑐᕈᓕᖕᒢ;

- ᐃᒪᐃᖅᓕᒃ ᑕᒪᕐᖕᒡ ᐊᖕᒣᕐᒥᕐᑐᕐᓕᓇᐅᕐᒻᒻ ᐃᖢᕋᔾᐊᖕᒣᓄᔾ ᐊᕐᑲᕐᑕᓇᕐᔾᕿ ᓄᐊᖕᒢᖕᒻᑦ ᓄᐊᖕᒣᕐᑲᕐᖕᒡᕐᒻ ᐃᖅᐊᓂ.

## ᐃᒪᐃᒻᕐᒣᕐᒡᔾᖕᒣᕐᔾ ᑕᒥ

ᑦᕿᕋ ᖃᐊᒥᕐᒡᔾ ᓄᐃᑕᕐᔾᑐᕐᒣᒻ ᐅᕝᑦᑕᐅᖅᐅᑎᕈᔾᖕᒣᒻᒻᑦᑎᕐᕐᒥᓄᔾ ᐊᐱᖕᒥᕋᐊᖕᒡᕐᔾᕈᕋᕐᒣᓂᒻ ᐊᕿᕐᒢᒻᑕᑕᐅᑎᕿᓗᖕᒥ ᐃᒪᐃᕐᑐᒡᔾ ᐊᖕᒣᖕᒣᕐᕐᑕᑕᐅᔾᕋᕐᔾ ᐅᑎᖕᒣᓇᑐᕐᕐᒥᒻᒣᓂ ᑦᕈᕐᒥᕐᒥᐊᒍᑎᖕᒣᕋᕐᒣᒥᓄᔾ ᐱᕐᑐᒍᕐᒣᐊᔾᖕᒣᕋ ᓄᐊᖕᒢᕐᔾ ᓄᐊᖕᒣᕐᒣᓇᕐᒣᒻ.

ᐊᖕᒣᕐᒡᔾᑦᑕᐅᕐᖕᒥ:

- ᐃᒪᐃᖅᓕᒃ ᓄᐊᖕᒢᕐᔾ ᓄᐊᖕᒣᕐᒣᓇᕐᒢ ᐃᖢᕋᔾᐊᖕᒣᓄᔾ ᖃᓇᐅᕐᒢᔾᕐᒡᖕᒡᐅᕐᒥᕋᕐᔾᖕᒣ ᐳᔾᑐᕐᒣᒻᖢᕋᐅᕐᒢᕐᒻ ᐊᕿᕐᒢᒻᒻᕿ ᐅᕝᑦᑕᐅᖅᐅᑎᕈᔾᖕᒣᕐᒡᒻᒻᕐᒡᒻᒻᐊᕐᒥᒻᒻ ᓄᐊᖕᒣᕐᑲᕐᖕᒢᐊᕐᒢᒻᖕᒥ ᑦᕿᐊᖕᒣᕐᒥ;

- ᐃᒪᐃᖅᓕᒃ ᐃᖢᕐᖕᒡᔾ ᕐᔾᓇᕐᖕᒣᕐᖕᒥᕐᖕᒡᔾᕐᒻᖕᒥᒻᒻ ᑕᒪᕐᖕᒡ ᐅᓄᕐᒻᒣᕐᒢᒻᖕᒣ ᐃᖕᒡᐃᔾ ᓄᐊᖕᒣᕐᒥᐅᕐᔾᕿ ᐊᕿᕐᒢᒻᑕᕈᔾᖕᒣᒻᕐᒥᕐᖕᒡᒻᒻᕿ ᐃᖢᕋᔾᐊᖕᒣᓄᔾ ᐊᕐᑐᖕᒣᕐᒡᐊᕐᒡᔾᕋᕐᕿᐅᕐᒣᒢ ᑕᒻᕿ ᓄᐊᕿ;

- ᐃᒪᐃᖅᓕᒃ ᐊᕿᕿᕐᒢ ᕐᔾᖕᒣᕐᒡᖕᒣᐅᕐᒡᖕᒻᒻᖕᒥᒻᕐᒡᒻ ᒃᐊᖕᒥᒻᒻᒥᔾᒪᔾᕐᖕᒣᕐᒣᒻ ᓄᐊᖕᒣᕐᒢᕿ ᓄᐊᖕᒣᓕᕐᒡᔾ ᒪᕈᑭᑲᕈᔾᕐᒣᕐᒢ ᐱᕐᑲᖕᒣᕐᖕᒡᕈᔾᕐᒣᕐᒡᖕᒻᕿᕐᖕᒡᕐᒻ ᕐᔾᕐᒥᕐᕐᒡᖕᒻᒻᒻᖕᒡᒻᔾᖕᒥᒻ ᖕᒢᐅᕿᕐᕿᐊᖕᒣᐅᕐᔾ ᓄᖕᒢᕐᖕᒻᕈ ᑕᒻᕿᕐᒡᖕᒻᖢ ᑕᒻᕿ ᓄᐊᖕᒣᕐᒣᖕᒡᑐᔾᒻ;

- ᐃᒪᐃᖅᓕᒃ ᐊᕿᕿᖕᒥᕐᒡᔾᖕᒣᕐᒣᑎᕐᒡᐅᒻᒢᕐᖕᒢᖕᒣᕐᒡᖕᒻ ᐊᕿᖕᒥᕐᔾ ᖕᒢᐅᐊᕿᕐᓇᕿ ᐊᕐᔾᕿᕐᖕᒻᔾᕐᖕᒢᐊᔾ ᖕᒢᐅᕿᕐᑕᐅᕐᔾᕿ ᐊᐅᔾᑕᖕᒣᕐᒣᓄᔾ ᓄᐊᖕᒣᕐᒥᕿᕐᒻᒣ;

- ᐃᒪᐃᖅᓕᒃ ᐃᖢᕋᔾᐊᖕᒣᓄᔾ ᒥᕐᕐᐅᕿᕐᒥᕿᑕᐅᕐᒡᐊᖕᒻᒣᕐᖕᒢᒻᒻᒻ ᖃᓇᐅᕐᒢᔾᕐᒡᖕᒡᐅᔾᕿ ᐊᕿᖕᒥᕐᒢᕿᐊᕐᖕᒻᒻ ᓄᐊᖕᒢᕐᔾ ᓄᐊᖕᒣᕐᒣᓇᕐᒡᖕᒻᕐᖕᒻᐊᕐᒡᖕᒻᒻᔾᐊᕿᕿ ᐊᕐᒡᖕᒣᕐᒣᖕᒣᕐᒡᐊᕿᕐᒻᔾᕐᒣᕿᕐᔾ ᒃᐊᖕᒻᒢᕿ;

- ᐃᒪᐃᖅᓕᒃ ᐃᖢᖕᒡᐊᖕᒻᒢᕿᑕᔾᒻ ᕐᔾᖕᒣᕐᒡᖕᒢᕿᕐᒡᕐᒣᐅᕐᒢᔾᕿᕐᒻᒻᒻ ᐊᕐᐅᕿᕐᒥᕿᐊᒍᑎᖕᒢᒻᒻᒻ ᐱᕐᑐᒍᔾᔾᕐᖕᒥᕿᕐᖕᒥᒻᒻᒣ ᒃᐊᖕᒻᒢᕿᐅᔾᖕᒢᕿᐊᕿᕐᒡᖕᒡᔾᒻ ᕐᔾᖕᒣᕐᑕᒻᔾᕐᔾ ᑕᑕᖕᒻᒥᒻᖕᒣᕐᔾᕿᕐᔾᕿᕐᒥ ᓄᐊᖕᒣᕐᒥᕐᒢᕐᖕᒻᒻᒻ ᓄᖕᒢᕐᖕᒻᒢᕿᕐᒥᒻᔾᒻᒻᕐᒻᒣᕐᒣ ᐃᖕᒣᒻᒣᕐᔾᕋᖕᒣᕐᒥᒻᒣᕐᒡᖢ ᐊᕿᖕᒥᕐᕐᑲᐅᕐᓕᒻᒻᒻ 1975-ᒻ ᕐᐊᕿᕐᕐᕐᐊᕿᕐᒡᖢ ᒃᐊᖕᒢᒻ ᑦᕐᕐᕐᕿᖕᒥᒻᒻᖕᒻᒢ ᐊᕐᔾᕐᑲᖕᒥᕐᕐᒣᕿᖕᒣᕐᒥᕿᕐᒻᒻ.

ᐃᒪᐃᓕᕐᐊᖅᐳᕐᐊᑦᔫᑦ

ᑕᒪᐲᐊ ᓄᐊᑎᕖᑐᐃᑦ ᐅᓯᖅᐳᑎᕆᔫᑎᓄᖅ ᐃᑲᔪᕐᔪᑎᐅᕆᑦ ᐊᕐᑎᕐᓇᖅ ᐅᕝᑕᐅᖅᐳᑎᕆᔪᐊᕐᑦᒧᖔ ᓄᐊᒃᖕᑲᐅᕝᔭᓐ ᑯᕕᐊᑉᒥ ᐃᓚᖃᖕᑎᑕᐅᖂᐊᕝᑎᓂᕝᑦ ᓄᐊᐃᕝᑐᓄᐊᕝᓴᖃᖕᓯᖕᑕᐅᕝᔫᕝ ᒥᕈᓵᐅᕆᒥᖅᕆᔪᑎᕝᓯᒧᕝ ᐊᕝᐲᕝᔖᖕᖕᓯᖅᕝ ᐃᓅᓛᕝᐊᕝᑎᖅᓄᑦ ᕶᓄᐅᖅᔾᐹᕆᐅᕝᐲᕝ ᑕᒪ ᓄᐊᖃᖕᑖᕝᓄᑦ ᑕᒪᒃᑕᓄᖕᒫᒃ ᐊᕝᖕᓯᖅᖕᓄᕝ ᓄᐊᓕᖃᖕᐊᐅᒥᕝᓄᕝ ᑯᕕᐊᑉᒥ.

<.    ᕶᖅᕝᔾᖕᑎᑕᐅᔾᕝᖅᕝᑦ ᓂᖅᐸᓄᖕ ᐅᕝᔪᐅᑎᕝᔫᑎᓄᖅ ᐃᑲᔪᕝᔫᑎᕝ

ᐃᓗᖕᕝᕝ ᐱᓄᕝᕝᖕᖕᑎᕝᕖᖅ ᐊᕝᐹᕝᔫᖅ ᐱᓄᕝᕝᖕᖕᒥᓂᖅ ᐅᕝᔪᐅᑎᕝᔫᑎᕝᕝᑦ ᐊᕝᐲᕝᑐᓄᐊᕝᖅᖕᖕᕝᖕᓄᑦᕝᖅᖕᕝ ᑕᒪᐲᐊ ᐱᓄᕝᕝᖕᖕᕝ ᓂᖅᐅᐊᖃᐊᕝᖕᒫᑕ ᐱᒥᕝᕝᖕᒥᖅᖕᖅ ᓄᐊᒥᕝ ᕝᕝᖅᓂᕝᖕᓄᕝᖅᕝᖕᕝᐅᕝᕝᑦ ᐅᕝᕶᖕᖅᖅᖕᖕᒥᕝ ᓄᐊᓕᖕᖕᓂᕝᕝ ᓂᖅᐲᐊᓄᕝᑐᐊᕝᑕ. ᐱᕶᖕᓄᕝᖅᕝᖕᖕᒥᖅᖕᕝᑦ ᖅᕝᕝᕝᖕᕝᖅᕝᕝᕝᖅᕝᖕᖕᖕᑎᕝᐱᕝᑦ ᑯᕕᐊᕝᕝᑦ ᕶᓄᐅᖅᓄᐊᐲᕝᖅᕝᖕᖕᖕᕝ ᕶᖅᕝᖕᖕᕝᔾᖕᖕᖅᕝᕝᖕᕝᖅᖅᕝᕝ ᑕᒪᓄᕝᕝᒪ ᐃᑲᔪᕝᔪᑎᑕᐅᕝᖕᒫᕝ.

1.     ᐱᓄᐃᓄᑕᐃᕝ

1992-ᒥ, ᑯᕕᐊᕝᕝᑦ ᕶᓄᐅᖅᓄᐊᐲᕝᖅᕝᖕᕝᑦ ᐱᓄᕝᕝᖅᕝᖕᖅᕝᓄ ᑕᕐᒥᕝᕝᕝᕝᕝᕝᖕᕝᑐᐊᐅᕝᔫᕝ ᐃᓄᕝᕝᕝᕝ ᓄᐊᐲᕝᒥ ᐱᓄᕝᕝᖕᖕᕝᕖᕝ ᕶᓄᐅᖅᓄᕝᔪᑎᕝᖕᕝᕝᑦ ᐊᕝᕝᖅᖕᑎᕝᖕᖅᕝᖕ. ᑕᕝᒥᕝᕝᕝᕝᖅᕝᕝᕝᖕᖅᕝᖕᖕᓄᕝᕝᑦ, ᐃᓄᕝᕝᕝᕝ ᕶᖅᕝᖅᕝᕝᔾᕝᑦ ᐱᓄᑕᐅᐅᕝᔪᐊᕝ ᓄᐅᕝᕝᔫᐊᒥᓄᑎᓄᕝ ᐅᕝᕶᖕᖅᖅᖕᖕᖕᕝ ᓄᐅᕝᕝᔫᐊᒥᓄᕝᕝᕝ ᕝᑕᐅᐅᑎᕝᔪᑎᓄᕝ, ᒃᓄᕝᕝᖕᕝᕝᕝᕝᖅᕝᔫᕝᕝᕝᑎᓂᕝᖕᖅ ᐃᒪᐃᓄᕝᕝᕝᕝᒥᕝ ᑕᒪᐲᐊ ᐱᓄᕝᕝᖅᕝᖕᕝᑐᐅᕝᕝᖕ ᕶᖅᓄᕝᕝᔾ ᑕᕝᒥᕝᕝᕝᕝᑐᐊᐅᕝᖅᕝᖕᖅᕝᖕᓄᕝ ᐱᓄᕝᕝᖅᖕᖅᕝᖅᕝᖕᕝ ᐊᕝᐹᕝᕝᑎᐅᕝᖅᕝ᷐ᕝᕝᖅᕝᕝᑕ ᐱᓄᕝᔫᑎᕝᖅᕝ ᐱᕶᖅᕝᕝᖅᕝᕝᖅᕝ ᐅᕝᔪᐅᑎᕝᔫᑎᕝᖅᕝᕝᖅᖕᕝᕝ ᓂᖅᕝᖕᕝ, ᕶᕝᕝᕝ ᐱᕶᖅᕝᕝᖅᕝᕝ ᐃᓄᕝᔪᐅᑎᕝᖅᖕᕝᑖᕝᑎ-ᑎᕝᕝᕝᔾ ᕶᓄᐅᖅᕝᖕᕝᕝᖕᖅᕝᖕᖅᕝᕝᕝᑕ ᕶᖅᕝᖅᕝᕝᑕᐅᕝᔫᑎᕝᖅᕝᓄᕝ.

ᕶᕝᕝᐊ ᐱᕶᖅᕝᕝᖅᕝᕝ ᐱᕝᑎᕝᖅᑕᐅᔫᕝᓄᐊᖅᐅᕝᕝᕝ ᕶᓄᕝᕝᔾᐊᕝᖕᓄᕝᔫᕝ, ᐊᒥᕝ, ᕝᕝᓄᐊ ᐱᓄᕝᕝᖅᖕᕝᕖᕝ ᔾᕝᐊᕝᕝᐊᕝᑦᕝᑦ ᐊᕝᐲᕝᑎᕝᔾ ᐅᕝᔪᐅᑎᕝᔫᑎᓄᕝ ᕶᓄᐅᖅᕝᖕᕝᖅᕝᖕᕝᑕᐅᕝᖕ ᐃᓄᕝᕝᖅᕝᕝᓄᕝ ᐅᕝᕝᖅᕝᐃᕝᖅᕝᖕᕝ, ᐅᕝᕶᖅᕝᖅᕝᖕ ᐃᑲᔪᕝᔫᑎᕝᖕᕝ ᔾᕝᐊᕝᕝᐊᕝᕝ ᐊᕝᐲᕝᖕᑎᐅᖅᕝᖕᕝᕝᔾ ᐱᓄᕝᕝᖕᕝᖕᕝ ᐊᕝᐲᕝᖕᑎᓄᕝ ᐅᕝᔪᐅᑎᕝᔫᑎᓄᕝ ᐅᕝᕝᖅᕝᐃᕝᖅᕝᖕᕝ ᐊᔾᕝᓄᕝᕝᕝᕝᕝᕝᖅᕝᓄᕝ. ᐃᓄᕝᕝᑎᔪᕝ, ᐊᕝᐲᕝᕝᑕᐅᕝᖅᕝᕝᕝᕝᖅᕝᕝᖕᕝ ᐅᑎᕝᕝᑕᐅᔫᑎᕝᑦ ᔾᓄᕝᕝᕝᕝᕝᕝᖕᔪᕝ ᐊᕝᐲᕝᔫᕝᐊᕝᓄᕝᒥᕝ, ᐊᑕᐅᕝᕝᐅᕝᕝᕝᖕᕝᕝᕝᖕ ᐊᕝᐲᕝᕝᑕᐅᕝᖅᕝᕝᖅᕝᕝ ᐅᕝᕝᖅᕝᕝᖕᕝ ᑕᒪᐊᑎᔫᕝ ᓄᕝᕝᕝᐊᕝᔾᑕᐊᕝᐊᕝᖅᕝ.

ᐱᓄᕝᕝᖅᕝ ᑕᕝᒥᕝᕝᕝᕝᖅᕝᑕᕝᐲᓄᕝᕝ ᑯᕕᐊᕝᕝᑦ ᕶᓄᐅᖅᓄᕝᐊᐲᕝᖅᕝᓄᕝ ᐃᓄᐅᕝᕝᕝᕝᕝᕝᑐᐊᕝᕝᒥ ᕶᕝᕝᓄᕝᕝᔾ ᐱᓄᕝᔪᕝᕝᔾ ᐱᕶᖅᕝᕝᖅᕝᕝᓄᕝ ᑭᕝᕝᕝᔪᑎᓄᕝᓄᕝᔾᐊᕝᕝᒫᕝ ᕶᖅᕝᕝᓄᕝᕝᕝᓄᕝ ᒃᕝᐅᐲᕝᑕᐅᕝᕝᕝ ᐊᕝᐲᕝᕝᕝᕶᕝᔾᐊᕝᓄᕝᕝᖅᕝᒥᖅᕝᓄᕝ ᕶᕝᕝᑎᐲᐅᕝᕝᖅᕝᕝ᷐ᕝᖕᕝᓄᕝᕝᒥᕝ ᕶᕝᕝᓄᕝᕝᔾ ᐱᕶᖅᕝᕝᖅᕝᓄᕝ.

ᐃᓄᕝᑕᐲᐅᕝᕝᕝ ᓄᔾᓄᕝᕝᖅᕝᐲᐊᕝᓄᕝᐲᕝᕝᕝᖕᕝ ᐱᑕᖅᖕᕝᖕᕝᓄᕝᕝᖕᕝᓄᕝ ᕶᓄᕝᕝᖅᕝᕝᕝ ᕶᕝᕝᕝᕝᐲᕝᕝᑦ ᐊᕝᑎᕝᖕᖅᐅᑎᕝᖕᓄᕝ ᐊᕝᕝᔪ ᐊᕝᐲᕝᓄᖅᕝᐊᕝᖕᕝᔫᑎᓄᕝᕝᔾ᷐ᕝᓄᕝᕝᒥ ᕶᕝᕝᓄᕝᕝᔾ ᓂᖅᕝᖕᕝ ᐅᕝᔪᐅᑎᕝᔫᑎᓄᕝ ᐱᕶᖅᕝᕝᖅᕝᓄᕝ, ᑯᕕᐊᕝᕝᑦ ᔾᕶᕝᕝᔪᐊᕝᓄᕝ ᐊᕝᐲᕝᓄᕝᔪᓄ᷐ᕝᒥ ᕶᕝᕝᓄᕝᕝᔾ ᕶᕝᕝᕝᑎᐲᐅᕝᕝᕝᖅᕝ᷐ᕝᓄᕝᕝᒥ ᐊᕝᐲᕝᕝᖅᐅᕝᖅᕝᔫᕝ ᑕᒪᐲᓄᕝᕝᔾ ᐃᓄᕝᕝᖅᕝᓄᕝ ᐃᓄᕝᖕᓄᕝ ᐱᔾᕝᐲᕝᑦ ᐱᓄᕝᕝᖅᕝᖕᕝᕝᓄᕝ ᑕᕝᒥᕝᕝᕝᕝᖅᕝᑕᕝᐲᓄᕝᕝᒥᕝ ᑯᕕᐊᕝᕝᑦ ᕶᓄᐅᖅᓄᕝᐊᐲᕝᖅᕝᓄᕝ. ᑕᐊᒪᐃᓄᕝᐲᐅᕝᕝᕝ, ᐃᓄᕝᕝᕝᕝ ᐱᓄᕝᕝᖅᕝ ᓄᐅᕝᕝᔫᑕᐲᐅᕝᕝᕝᕝᕝ ᐱᕶᖅᕝᕝᖅᕝᑎᑕᐅᕝᕝᕝᕝᑦ ᑯᕕᐊᕝᕝᑦ ᕶᓄᐅᖅᓄᕝᐲᕝ ᒃᓄᓄᐲᖕᕝᕝᑦ ᔾᕶᕝᕝᑕᐲᐊᕝᓄᕝᕝᒥᕝᓄᕝ ᔾᐊ 22. 1993-ᒥ, ᑕᕝ ᐊᕝᐲᕝᒐᕝᕝᓄᕝᕝᖅᕝᕖᕝᕝᖕ ᒃᓄᑕᑌᔾᓄ ᑯᕕᐊᕝᔫᓄ, ᕶᓄᐅᖅᕝᖅᐅᑎᓄᕝ ᑕᕝᕝᑕᐊᔫᑎᓄᕝ ᓂᖅᕝᖕᕝ ᐅᕝᔪᐅᑎᕝᔫᑎᓄᕝ ᐃᑲᔪᕝᔫᑕᔾᑎᓄᕝ 1990-ᒥᔾ 1991-ᒥᔾ.

2.    ⊲<Δᵇdᶜ Ṗᴬᗷ∖ᑕ∩ᐱᔆᒋᶜᑕ ᵇ⌐Δᑕᐱᔆᒪᗮᐱᔆᒋᶜ

PᔆJᖚ⊲Jᶜ ᵇᗷᐱᔆᖚᗷᒧ ᔆPᒋᔆPᖚᗷᒧ, ⊲<Δᵇdᶜ Ṗᴬᗷ∖ᑕ∩ᐱᔆᒋᶜ ᖯᐁᔆ∩ᒋᔆᑕ⊳ᐁᶜ
ΔᒪΔᑕᔆᒪᗷᐱᒋᖚᵇ ᑕᒪᵇd⊲ ⊲Pᒧᒍ∩ᗷᖚΔᶜ ᐱᕋᔆ∩ᖚᵇ ᑕᔆᑫᒋᗷᶜ ᒧᕋᔆᒋᖚᖚ
ᖚᔆPᖚᵇ ᗷᖟᖭᗷ∩ᔆᖟᒍ∩ᒧᶜ Δᑕᗷ∩ᑕᗷᒋ⊲ᵇᐧ∩ᒧᒋᶜ Pᒋᔆᖟᒍ∩ᑕᖚᒍ∩ᒧᶜ
Ṗᴬᗷᔆᖟᣐᔆᒋᗮᖚᵇ ᐱᕋᔆ∩ᗷᶜ ᑕᒪᵇd⊲ ⊲Pᒧᒍ∩ᶜ ᗷ∩ᔆ∩ᖟᒍ∩ᒧᗮᔆᒋᒧᗮᵇᐧ<ᑕ
Ṗᴬᗷᖟᔆᒍ∆ᖚᔆᖚᵇ Δᖯᒧ∩ᒧᔆᒧᗮᶜ.

ᑕᒪᗮᖚ ᒍPᑢᒍ∩∆ᖚᔆᔆ ⊲ᒍᔆ∩ᑕᗷᒋ⊲ᵇᒋᔆᗮᔆ ᒍᑫΔᔆᗮᖚᒍᖚᵇ ⊲Pᒧᒍ∩∆ᖚᔆᗮᖚᵇ
ᐱᕋᔆ∩ᒋᖟᒍ ᖯᒋᒋᖟᵇᔆᒍᒍᶜ ᖚᔆPᖚᵇ ᗷᖟᖭᗷ∩ᔆᖟᒍ∩ᖚᔆ.

⊲<Δᵇdᶜ Ṗᴬᗷᔆᑕ∩ᐱᔆᒋᶜ Δᒋᒪᒋᖟᵇᔆᒍᶜ ᑕᒪᵇd⊲ ᖚᔆPᖚᵇ ᗷᖟᖭᗷ∩ᔆᖟᒍ∩ᒧᔆ
ᐱᕋᔆ⌐ᔆᗛ∩ᶜ ᒪᑕᒋᖯᵇ∩ᑕᗷᒋ⊲ᔆᒍᶜ ⊲ᔆᑕᔆᒋᔆᖚ 37-ᒋᔆᒍᒧᶜ ᗷᑫᑫᖚ ᑢᔆᒋᗮᖚᖚᔆᒍᔆ
ᐱᔆdᖭᑕ⊲ᒍᒋᒪᔆᗮᖚ ⊲ᔆᒪᒧ ᑕΔᒪΔᔆᒪᶜ Δᑕᗷ∩ᑕᗷᒋ⊲ᵇᔆᒍᶜ Ṗᴬᗷᔆᖭᣐᔆ
Pᒋᔆᖟᒍ∩ᑕᖚᖭᗷᗷᒍ∩ᔆᒋᗮᒧᶜ.

3.    ΔᒪΔᑕᔆᒪᒍ∩ᔆᒋᶜ Δᑕᔆᒋᗮᒧᶜ ᖯᒍᔆᖟᵇᖯ∩ᒋᶜ ∩ᒋᔆᕕ∩ᔆᒋᗮᒧᶜ

ᵇᗷᖟᣐᔆᗮᐁᶜ ⊲ᒍ⊲ᔆᒋᑕ⊳ᐁᔆ ᗷᐁᖚᔆᖩ "ᗷᵇᗷᖟᔆᶜ ᑢᔆᖭᗷᐱᖚᔆᒍᶜ ᖚᔆPᖚᔆ
ᗷᖟᖭᗷ∩ᔆᖟᒍ∩ᒧᶜ Ṗᴬᗷᖟᔆᒍ∩ᒧᶜ ⊲<Δᔆ ᑕᔆᑫᔆᒪᖚᔆ" ᒍᖚᔆᖟᒋᔆᒧ ∩ᒋᔆᐱᐱ 8,
1993-ᒋ ᗷdᒧᔆᖩ ᖯᒍᔆᖟᵇᖯ∩ᒋᔆᖚᑕᗷᒍᒧᶜ ⊲<Δᔆᒋ CEQ, CNTU, FIIQ, SFPQ.

ᑢᔆd⊲ ⊲ᒍᐱᒍ∩ᔆᒋᶜ ᒧᖚᖭᗷᒍᒍᔆᒧᖚᔆᖯᑕᗷᐁᔆ ⊲ᔆᑕᔆᒋᔆᖚ 15.0.21-ᒋ ᖭᒋᔆᔆ<⊲ᒋᖚ
⊲<Δᔆ ᑕᔆᑫᔆᒍᖚ ⊲ᔆᒋᔆᖯ∩ᒋᔆᖚᒋ ᑕᒪᗮᖚ ᒋᔆᖚᖚ⊲Jᔆ ᗷᵇᗷᗷᒋᕋᖭᗷᐁᒋᒪᶜ ᑢᔆdᖚᖚ
⊲ᔆᑕᒋᒪ⊲ᖚ. ⊲ᔆᑕᔆᒋᗮᖚ ᗷᵇᒋᒪᑕ ᑢᔆd⊲ ⊲<Δᵇdᶜ Pᔆ⌐ᵇᔆᐱᵇᖯᑕᒋ⊲ᵇᐧ∩ᒍᒋᶜ
Δᒋᐱᔆᕋᗷᑢᑕᗷᒧᖚᔆ ⊲ᗷᑕᔆᒋᖯᒋᒋᒍᑫᖚᒋᔆ ᐱᕋᒍ⊲ᔆᑫᖚᔆᒍ ᐱᒍᔆᑫᕋᔆᖚᒍ ᑕᔆᑫᒋ
"ᔆᒋᖭᑕᗷᖚᔆᖚᒋᒋᕋᒍ⊲ᖚᒋᔆ... ⊲Pᒧᒍ∩ᔆᒪᒍᶜ ᑕΔᒪᒍᔆᒋᒍ⊲ᒋᔆᒍᔆᖩ ᒋᔆᔆ⊲ᒍ∩ᔆᒋᖚ
ᑕᔆᑫᒋ Ṗᴬᗷᖟᔆᒍ∩ᒋᖭΔᶜ, Δᑕᗷ∩ᔆᒍᒋᶜ ᗷᖟᖭᗷ∩ᔆᖟᒍ∩ᶜ..."

ᖯᒍᔆᖟᵇᖯ∩ᒋᔆᒍ⊲ᐁᶜ ᗷᵇᔆᖟᒪᖟᔆᖟᔆᒋ∩ᒍᶜ, ⊲<Δᵇdᶜ Ṗᴬᗷᔆᑕ∩ᐱᔆᒋᶜ ᵇ⌐Δᑕᔆᒪ⊲∩ᔆᒋᶜ
⊲ᗷᔆᒋᖭᔆᔆ∩ᖟᒍ∩ᗷᑕᔆPᑕᔆᖩᐁᔆ ᒧᗷᒍᒍᔆᑫᔆᑫᖚᔆ ⊲ᖭᗷᔆᒍΔᔆᑫᑕᔆᖩᑕᒍ⊲ᗷᐱᔆ
⊲ᒋᖟᔆᒪᕋᔆᒧᖚᔆ Ṗᴬᗷᔆᖟᣐᔆᒋᶜ Δᑕᔆᒋᗮᖚ ᑢᔆd⊲ ⊲<Δᵇdᶜ ᒍPᑢᔆᖟᒪᖚᒋdᔆᒋᗮᒧᶜ
Δᑕᗷ∩ᑕᗷᖚ⊲ᔆ∩ᒍᒋᶜ ᖚᔆPᖚᵇ ᗷᖟᖭᗷ∩ᔆᖟᒍ∩ᒧᶜ Ṗᴬᗷᖟᔆᒍ∩ᖚ
Pᒋᔆᖟᒍ∩ᑕᖚᖭᗷᔆᖯᑕᗷᒍ∩ᔆ Ṗᴬᗷᔆᖭᣐᔆᒋᗮᖚᔆ.

4. ᒪᑭᕐᖖᐄᑉ ᖅᐊᑉᕐᐱᓯᑉᐅᓕᐅ ᑲᑎᐊᑉ ᓄᓕᕐᓕᒃ ᑲᕆᒪᔨᑕᓕᐅ
ᖅᓄᐊᒡᓕᒍᑎᖅᒥᑦ

LPᵉᐊᐟ ᖅᐊᑉᕐᐱᓕ ᑲᑎᐊᑉ ᓄᓕᕐᓕᒃ ᑲᕆᒪᔨᓕ ᐅᑉᐱᓯᑦᖅᑐᑦ ᐊᓕᐧ
ᐊᑕᐅᕐᐊᑐᓐᔪᑦ, ᑊᑕᐊ ᖅᑉᐊᑕᒃ ᖃᓄᐅᕈᑎᐊᕐᑎᐟᑕ ᖅᓄᐊᒡᒍᑎᖅᒥᑦ ᑊᑕᐊ
ᑊᕐᑫᖅᑎᕈᓂᒡᓕᑦ ᓂᖅᓴᐧ ᐅᕆᕝᐅᑎᕐᔪᑎᓂᕐ ᐊᑲᕐᕝᒍᑎᓂᕝ
ᕐᔅᐊᓱᖅᑐᐊᐸᓇᖅᐧᕝᖅᕐᓕᕐ ᐱᓇᕐᑎᑫᕐᔭᖅᐧᓯᒫᕐ. ᑭᕐᖅᕝᑖ, ᑕᐊᑊᑕᐊ
ᐵᒪᕝᖖᔪᑎᕐᑫᒡᔭᓯᔪᖅᑦ ᑕᒪᑊᑕᐊ ᐱᓇᕐᑊ ᖅᑊᕐᖅᑕᒃᒧᔭᖖᕝᖅᖅ
ᑎᕐᓄᖅᖖᑯᓇᕐ, ᐱᓇᕐᑎᕐᖅ ᖃᓄᐅᕆᔅᒍᑎᑦᐳᓇᖅᖀᕐᑊᑫᕐᐟ
ᐳᑭᕐᖅᕐᐟᐅᓇᖅᓴᖖᑭᕝᑦ ᐊᑭᕝᑎᑉᖅᑕᖖᒐᖅᖖᔪ ᐳᑐᕐᖅᖅᐧ ᖃᓇᖅᕐᖃᕝᖅᕐᑉ
ᐊᑭᕝᔪᖃᑉᖅᑉᖅᒥᖅ ᓂᖅᒥᐧ ᐅᕆᕝᑎᕐᔪᑎᓂᕝ ᐊᑲᕐᕝᒍᖅ ᑊᕐᑫᖅᑎᑕᑉᔭᖖᕝᖅᓂᕝ.

5. ᖅᕝᕈᕐᖅᐊᕆᑕᑉᐳᐃᐸᓇᑭᑯ

ᖅ. ᖅᓄᐊᒡᓕᓂᕝᖕ ᐅᑦᔪᕝ

ᐅᑦᔪᕝ ᖅᓄᐊᒡᒍᑎᐳᑕᕐ ᑲᕐᕝᑎᕝᔪᑕᑉᐳᓕᕝᕝᑐᑦ ᑕᑊᐧᒪᕝᑭᕝᕝᑕᕐᖅᐊᓇᕐᖅᓂᕝ
ᐱᓇᕐᕝᖅᕐᖅᐊᖖᑕᑎᕝᓕ ᕐᕃᕐᑫᒡᖕᔪ ᕐᕃᓇᕝᕐᖖᓕᕝ ᖖᐊᑕᕝᕝᑐᕝᑕᖅᕐᑕᑉᖅᓇᕝ.

ᐵᑊᓕᐵᕝᑉᕈᔭᕐᕝᑦ

- ᐵᑊᓕᐵᕝᑉᕈᓕᑉᐨ ᐱᕝᑉᑉᑫᑕᐧᐅᕝᑉᕈᓕᐧᑦ;

- ᖅᕝᑉᑊᕐᑎᕝᔪᕝᑕᐳᓯᖖᑊᑦᐨ ᖅᑉᐊᑊᕝᒫ ᑕᕐᑉᕐᑉᖅᕐᓕᕝ;

- ᐊᕐᖅᕝᕝᖅᑎᕐᔪᕝ ᑕᕐᑉᓄᕝ ᖃᓄᐅᕝᖅᑉᐊᕝ.

ᐵᑊᓕᐵᕝᑉᕈᖅᔭᕐᑉᔪᕝᑎᕝᑦ

- ᐅᓄᕐᑉᕐᖅᐊᖅᑎᕝᓕᓇᑉᐨ ᖃᓄᕝᑉᑊᕝᐧᒥᖅ ᑕᕐᑉᖅᐊᑉᑎᕝᓇᕝ ᕐᕝᑀᑭᑕᑉᐧᖅᒧᕝ
ᑕᕐᑉᖅᖅᕝᐧᒥᕝ;

- ᑊᐊᕝᕝᑉᕈᖖᐳᑕᑎᐳᑕᕝᕝ ᖅᑫᕐᓕᖅᕝᒫ ᕐᕝᕝᑎᕝᔪᖖᐳᑭᒧᕝᕝ
ᐊᓶᕝᒥᖖᒫᑦᕝᒥᕝ;

- ᖅᑉᕝᖅᐳᑉᕝᑎᕝᔪᖖᐳᑉᔪᕝ ᖃᑊᑊᕐᑫᑦᕝᖅᑉ ᑕᕐᑉᖅᔪᖅᑦ
ᐱᖅᕝᒫᕝᓇᑕᑉᕈᖖᐳᑯᕝᑫᕝ ᖅᑉᐊᑉᕝᑫᑕᐳᓯᕝᖖᐳᓕᕝᑕᑭ ᑲᑎᓕᐱᕝᑊᑕᑫ
ᑐᑫᕝᖖᐊᓇᑉᓯᒧᕝ ᖅᓇ 22, 1993-ᕝ;

- ᐱᓇᕝᕝᑎᕝᔭᑉᐨ ᖃᓄᑊᕝᔪᖖᑕᓇᖅᕝᑫᓕᑦᖅᑭᓇᑊᕝᑦ;

- ᐃᑉᑲᐅᐃᐊᑕᖕᒡᑎᑉᒍᐸᑕᐅᐱᒪᐊᓇᐊᓄᐊᓪ;

- ᓴᕐᑎᑉᒍᐸᑕᐅᐱᒪᐊᓇᐊᓄᐊᓴᐧ ᐱᓇᓲᒡᓗᑦ ᒪᓪᓴᐅᐸᓯᑦ.

<. ᐱᖁᖓᓄᐊᔾᓴᒪᔾᑦ ᐊᓯᕐᐱᓴᑐᑦᑕᐅᓄᖕᒪ

ᑕᐃᓇ ᐊᑐᖕ�ᒐᐅᑐᕝ ᐊᓯᕆᐊᒍᐊᐅᓯᕐᑐᕝ ᐱᖁᖓᓄᐊᔾᓴᒪᓓᒡ ᑕᒪᕝᐊᐊ
ᓂᖅᓄᐊ ᐅᕐᒪᐅᑎᕐᓯᒍᓄᓯ ᐊᑕᐧᓯᒍᑎᓯ ᑕᓯᖅᑲᓰᔩᒍᑎᖕᒡᖕᖕᓴᓄᐊᓂᓯ.

ᓇᓪᓚᓯᕐᐸᔪᖓᓂᓓᓯ

- ᐃᓕᐅᕙᓄᓯ ᓇᓪᓇᐸᐅᕝ ᑕᒪᕝᐊᐊ ᐊᑕᕐᐱᒍᓄᓯ;

- ᐊᓴᓕᑎᕐᐱᒍᓄᐸᕝ ᐅᖃᒍᓄᑐᐊᓇᓄᐊᓄᓂᓯ;

- ᐃᓕᑕᓇᐱᖅᑲᓯᑐᕝ ᑕᒪᓪᓯᒐᐹ ᓄᐊᐅᕐᓯ ᐊᓯᑉᐱᐸᐅᕐᔩᓯᓄᖕᓴᓄᓯ.

ᓇᓪᓚᓯᕐᐊᔮᑎᓯᔪᓄᖕᒡ

- ᐅᖁᐊᓯᒍᓄᐸᕝᐱ    ᐊᔾᓯᓴᓄᓯ    ᑐᓯᔾᕿᑎᐅᔪᖕᓴᓄᓯᖕᐧ
  ᑕᐊᑕᐊᖅᑲᓴᖕᒡ;

- ᐊᔾᓇᓄᑖ ᓴᓕᑎᓯᐸᓇᐊᓂᓓ ᓇᓪᓯᒪᓕᓯᐸᓄ ᑭᐊᐸᕐᖅᑲᑉᓯᐊᓄᓓᓇᒍᓓ;

- ᐊᓯᕐᐱᑕᐅᑎᑉᒍᓄᓀᑕ ᐊᖕᑭᓴᓯᔾᐊᓇᓴᑎᓯᓴᕝ ᑲᒪᓓᖅᑎᓯ;

- ᐊᓯᕆᓯᖕᑐᑕᑉᒍᓄᐸᕐᓴᓄ ᑕᕝᖁᓄᐅᕝ ᒪᐋᐱᐊᓯ ᒪᑲᑕᓕᐸᒍᑉᓯᓄᓯ.

C. ᐊᐅᕐᔾᐊᑕᖅᑕᓴᐃᓇᑕᐅᕐᓴ

ᑕᐃᓇ    ᐊᑐᖕ�ᒐᓇᐅ    ᓇᖕᑲᑎᕐᒍᓄᐸᓯᕝᐱ    ᓯᖁᓇᐊᔾᓯ
ᐊᐅᕐᔾᑐᐊᔾᒍᓄᐸᓕᓓᓇᐧ        ᐊᓪᓗᖕ        ᓯᖁᓇᓓᒡᖁᒡ
ᐊᐅᕐᔾᑐᐱᑕᐅᑎᑉᓴᓯᔾᐊᔪᓄᐸᓯᕐᓴᓇ.

ᓇᓪᓚᓯᕐᐸᔪᖓᓂᓓᓯ

- ᓇᓪᓇᐸᐅᕝᐱ ᐃᓕᐅᕙᓄᓯ;

- ᐃᓕᑕᓇᐱᖅᑲᓯᑐᕝ ᑕᒪᓪᓯᒐᐹ ᓄᐊᐅᕐᓯ ᐊᓯᑉᐱᐸᐅᕐᔩᓯᓄᖕᓴᓄᓯ;

- ᐊᓴᓕᑎᕐᐱᒍᓄᐸᕝ ᐅᖃᑎᕐᐸᐅᒐᓇᐅᑐᓄᐊᓄᓂᓯ.

�垈ᐧᒪᐃᣀᕈᐊᣀ᠑ᒍᐅᣀᕆᑦ

- ᣅᐃᣀᕈᒍᏁᐅᒍᣀᣇᐅᣇᣀ᠑ᐊᣀᐱᣀᕐ᠑ᣀᕈᣇᣀᒥᣀ ᐊᑯᣀᣇᕐᣀᣇᣀ ᐊᕈᣀᕆᣀ
ᑯᐸᐃᣀᒥᐅᣀ ᑕᣀᕈᣇᣀᢁᐅᣀᕆᣀᑕ;

- ᣅᐃᣀᕈᒍᏁᐅᐸᣇᣀ ᐱᣁᐃᐄᒎᒥᣀ ᐱᣀᑯᕐᏁᒍᣀ ᣇᣇᐁᑕᐅᒍᣀᣅᣀᕐᣀᒥᣀᣀ.

6. **ᣀᑯᕐᒎᣀᏁᕈᣀ᠑ᒍᣀ ᐱᣀᑯᕐ**

ᑕᣀᣅ ᐊᐃᏁᕐᕌᐅᒍᣀᣅᐅᣀ ᐃᕈᒪᕐᕌᐅᒍᣀᣅᐃᏁᣀᕈᒍᐅᣇᣀᑐᣀ ᣁᣅᐅᣀᕐᕆᣀᣀᒥᣀ ᑕᣀᕈᕌᐃᒍᐃᣀᣅᣀᣀ, ᣀᐱᑐᣀᕈᐊᣀᕐᣀᣅ ᐊᕈᣃᣀᕈᒍᣇᐊᣀᒍᕈᒪᕈᣀᣅ ᐃᣇᐅᏁᣀᕈᒍᏁᐃᣀᣅᣀᣀᒥᣀ ᣁᣅᐅᣀᕐᕆᣀᣀᒥᣀ ᐃᣀᕈᣇᕐᕌᐅᒍᏁᐊᣀᣅᣀᒥᣀ ᣅᣀᣀᕌᣀ ᐅᕈᕐᕌᏁᣀᕈᒍᣀᒥᣀ ᑕᣀᕈᕌᐃᣀᐅᣀ ᐊᣀᣃᒍᣀᕐᣀᣅ 1990-ᒥᣇ 1991-ᒥᣇ, ᐊᣇᒪᣇ ᣁᣃᕐᏁᣀᕈᒍᐅᣇᣇᣀ ᑕᣀᕈᕌᐃᣀᒥᣀ 1992-ᒎᣇᣀᒏᣃᣀ ᐱᣆᣅᣀᐊᣀᣀᑐᣀ ᐊᣀᣃᒍᣀ.

ᣀᒪᐃᣀᕈᣀᐊᣀᣀᒏᣀᕐᣀᕐᣀ

- ᐊᣄᐊᣆᣀᏁᕈᒍᏁᣀᕈᐊᣀᑯᐊᕈᐊᣀ ᐊᣀᒪᣇ ᣀᣁᐄᐃᣀᒎᐅᣀᕈᐅᣀᣀᒏ
ᣀᒪᐃᣀᕈᒪᣀᕌᣇᣀ ᣇᣀᐁᑕᐅᒍᣀᣅᣀᣀᣁᣀ᠑ᒥᣇ ᣀᣁᐄᐃᣀᒎᐄᣀᣀᒏᏁᒍᣇ;

- ᐊᣀᐱᕈᣇᐅᏁᣀᕈᒍᏁᐊᣇᣇᐄ ᣅᐊᑐᐄᐊᣀᣅᐊᣀ ᐃᣇᐅᣀᣁᑕᐅᏁᑕᐅᣇᣀᑐᣀᒥᣀ ᣇᣀ 1991-ᒥᣇ ᑐᣁᣀᣅᏁᐃᣀᕐᣀᣀᒥᣀ ᑯᐸᐃᣀᑯᣀ ᣁᐊᐅᣇᣃᣃᣀᣅᣀᕐᣀᣀᒥᣀ ᣁᏁᒪᣁᣀ;

- ᐅᣀᣇᣃᣃᐊᣀᏁᕈᒍᏁᐅᣀᣀᒏᣀ ᑕᣀᕈᣇᣇᣀ ᐅᣀᣀᒪᣅᐃᣀᣃᐅᣇᏁᒪᣇᒍᐊᣀᑕᣀᣀᒏᣀ ᐊᣇᣅᐊᣀᣁᣈᣃᣀᑕᐄᣀᣀᕐᣀᣀᣅᣀ ᐊᑕᐅᣇᐊᣀᣆᣀᣅᣀ ᐃᣇᒎᣅᣇᒪᣀᕐᣀ.

ᣀᒪᐃᣀᕈᣀᐊᣀᣀ᠑ᒍᣀᕐᣀᕐᣀ

- ᒪᣇᏁᕈᒍᑕᐅᑐᐄᣆᣅᣀᐊᣇᣀ ᐊᕈᣀᕐᣀᣀᒥᣀ;

- ᐱᒍᣀᣇᣅᣀ᠑ᣀᐅᒍᏁᐅᐊᣀᣀ ᑕᣀᕈᣇᣇᣀ ᐃᣇᐃᣀᣅᣀᕐᣀᣀᣀ (ᐊᣀᐱᣇᣀᏁᕈᒍᏁᐅᣀᑐᣀᣀ);

- ᐅᏁᣀᏁᕈᒍᏁᐅᣃᐊᣀᣁᣇᣀᐱᣀᣀ $200,000-ᒥᣇ $300,000-ᒎᣀ Ꮑᣀᐱᣀᑐᣀ ᑕᣀᕈᣇᣃᣀᒥᣀ ᒪᣇᣀᑐᐃᣀᣅᣀᒥᣀ ᑯᐸᐃᣀᑯᣀ ᣁᐊᐅᣇᣃᣃᣀᕐᣀᣀᑕ ᣀᣁᐄᐃᣀᣁᐅᏁᣀᣁᣀ;

- ᐊᣇᐅᣀᣇᏁᒍᏁ ᑕᣀᣇᣀ ᣁᐊᐅᣇᣃᣇᐊᣃᣇᐅᣁᣇᐊᣀ.

6.    ᐃᒪᐃᓕᕐᐊᖅᐱᐊᔫᓐᑦ

-      ᐃᒪᐃᒻᒪᑦ ᓄᐊᑕᕐᑦ ᑖᐱᖃᐟᓐᕿᔪᕐᑦ ᓂᖃᓯᐅᑦ ᐅᕐᖦᐅᑎᕐᔾᑎᓐᖃᑦ
      ᐃᑲᖦᕐᔾᑎᓐᖃᑦ ᓄᖃᐅᐟᑦ ᐱᓇᔪᕐᑎᓐᖔᑐᖃᓂᑦ ᑖᐱᖃᐟᓐᕿᔾᑎᓐᖃᑦ-ᒪᖦ,
      ᑖᑯᐊ ᐃᑲᖦᕐᔾᑎᓐᑦ ᐊᖃᓐᕐᑕᐅᖁᓄᐊᖦᕽᑕ ᐅᕐᖦᐅᑎᕐᔾᑎᓐᖃᑦ
      ᖃᓇᐅᖦᓄᐃᖃᐅᓐᔾᖦᕐᑦ;

-      ᐃᒪᐃᒻᒪᑦ ᓄᖃᐊᒻᒥ ᐱᓇᔪᕐᑎᓐᑦ ᐃᓀᖁᑦᑦ ᖃᓇᐅᖦᕽᕐᑦ
      ᐊᖦᐱᕐᐊᖦᑦ-ᐃᓯᐅᖦᒪᖦᑦ ᐃᓇᐅᓐᑕᐅᓇᐊᕐᑎᓂᖃᑦ ᓂᖃᓯᐅᑦ
      ᐅᕐᖦᐅᑎᕐᔾᑎᓐᖃᑦ ᐃᑲᖦᕐᔾᑎᓐᖃᑦ ᖦᖃᐃᖦᑦᑦ ᖃᓇᐅᖦᕐᓇᖅᕽᕐᑦ
      ᑖᖦᒪᖦᑦᕐᔾᐅᖦᐊᖃᐅᐅᓇᐊᑕᐅᖃᐅᐟᓄᖃᑦ;

-      ᐃᒪᐃᒻᒪᑦ ᐱᓇᔪᕐᑎᓐᑦ ᓇᐅᖦᕽᐅᖦᑦᑕᐅᑕᐅᐟᕐᐊᑦ ᐊᖦᖃᓄᖦᖦᖅᖃᖅ, ᐃᓀᖦᕽᑦ
      ᐱᖦᕽᖃᓐᑕᐅᖦᒪᖦᕽᕿᖦᒪᖦᒪᖦᑕ ᕐᖃ 22, 1993-ᒪ ᑐᐸᖃᐱᓇᖁᓇᖦᖦᐅᖦ
      ᖦᖃᐅᖦᖃᖦ  ᖃᓇᐅᖦᕐᓇᖅᖦᖦᖃᐟᑦᖃ  ᖦᑎᖦᖦᐱᖁᖦᖦᖃᑦ,  ᑖᒪᐃᒻᒪᖦᑦ
      ᐊᖦᖃᖦᕐᑦᖃᖦᐃᐃᓯᐅᐟᑕᐅᐊᖦᖃᖦᖦᖅᓇ  ᖃᓇᐅᖦᕐᖦᖦᖃᖁ  ᑖᖦᖃᖦᐊᖃᖦ  ᓂᖃᓯᐅᑦ
      ᐅᕐᖦᐅᑎᕐᔾᑎᓐᖃᑦ ᐃᑲᖦᕐᔾᐅᖃᐅᐊᖁᖦᖦᖃᖦ 1990-ᒪ 1991-ᒪ;

-      ᐃᒪᐃᒻᒪᑦ ᐃᓀᖦᖁᖦᖃᖁᑦ ᓇᖃᓇᖦᖁᐟᖃᐊᖦᖦᖦᒪᖦᒪᖦ ᐱᑖᖦᖃᖁᖦᖦᒪᐟᓄᖃᑦ
      ᖃᓇᐅᖦᕐᖦᖦᖃᖁ  ᑖᖦᖃᖦᐸᖃᖦᑦ  ᐊᖦᖃᖦᖦᐸᐱᐅᖦᕽᖦᖦᖃᖦ  ᐊᖦᒪᖦ
      ᑎᖃᒪᖦᕐᖃᐸᖃᖦᖃᐱᖁᑦᖦᖦᖁᖃᖦᖦᖃᖦ ᐱᖁᖦᒪᖦ ᓂᖃᓯᐅᑦ ᐅᕐᖦᐅᑎᕐᔾᑎᓐᖃᑦ
      ᐃᑲᖦᕐᔾᑎᓐᖃᐅᖦ;

-      ᐃᒪᐃᒻᒪᑦ ᐊᖦᖃᑕᐅᖦᒪᖦᖃᖁᖦᖦᒪᖦᖃᖦ ᑖᖦᖃᑖᐊ ᓄᖃᐊᑦᒥ ᐱᓇᔪᕐᑎᓐᑖ
      ᐃᖦᖃᖃᐟᖦᖃ  ᑖᒪᐃᐃᓀᖦᖦᑖᐅᖦᖃᐊᖦᖃᖦᑕᐊᖦᑦ  ᐊᖦᖃᖦᖃᐊᖦᖁᓇᐊᖦᖃᖦᒪᖦᖦᕐᑎᖦᖦᖃᖦᑦ
      ᑖᖦᖁᖦᖁᐱᖃᐟᖃᐊᖦᖦᖦᒪᖦ ᑖᖦᖁᖃᖃᐟᓄᖦᖦᖃᖁ  ᓂᖃᓯᐅᑦ  ᐅᕐᖦᐅᑎᕐᔾᑎᓐᖃᑦ
      ᐃᑲᖦᕐᔾᑎᓐᖃ ᑖᖃᒪᖦᖦᖅᖃᖃᐊᖦ ᐊᖦᖃᖦᖁᖦᖃᑦᒪ ᐱᐅᖦᖃᖦᐊᖦᖁᖃᐟᖦᖃᐟᔾᖦᖃᖁᖦᖦᖦᐟᖦᕐᑦ.
      ᑖᖦᖁᖃ ᑐᖃᖦᕽᐅᖃᐅᑖᖁᑦ ᐊᖦᑐᖃᖦᐅᖃᖦᖅᑕ.

## ᐃᒪᐃᓕᕐᐊᖅᐱᐊᕐᔾᑦ

-      ᑖᖦᖁᖃ  ᖦᖃᒪᖦᖁᖦᑖᑦ  ᐱᖦᖃᖁᐟᐅᖦᖦᖁᐊᖦᖦᖦᖅᖁᖦᖃᑦ  ᑐᖦᖅᖁᖃᖦᖅᑐᒪᖦᖃᖅ
      ᑐᖦᖦᖁᖃᖦᖁᖦᖦ  ᓄᖃᐊᐟᑦ  ᐱᓇᔪᕐᑎᓐᖦᖦᖃᑦ  ᖃᓇᐅᖦᕐᖦᖦᖦᖁᖦᑦᖃ
      ᑖᖦᖁᖃᖦᐊᖁᖦᖃᖃᖁᖦᖦᖦᖃᖦ,          ᖦᖁᑐᖦᖦᖦᖃᖦᖁᖦᖃᖁ
      ᐊᖦᖃᖦᐱᐊᖦᖁᖃᖦᖦᖃᖅᖦᖦᖦᖦᖃ ᐃᓇᐅᓐᑕᐅᖃᐅᐟᖃᐊᖁᖦᖁᖦᖦᖃᖁᖦᖃ ᓂᖃᓯᐅᑦ
      ᐅᕐᖦᐅᑎᕐᔾᑎᓐᖃᑦ ᐃᑲᖦᕐᔾᑎᓐᖃᑦᖃ ᖃᓇᐅᖦᕐᖦᖦᖦᖅᑖ ᑖᖦᖁᖦᖦᑖᑕᐅᑖ-
      ᔾᑎᖦᖦᖦᖃᖦ ᑖᖦᖁᓇᐊᐟᑦ ᐊᖦᖦᖁᖦᖦᖃᖁᖦᖃ 1990-ᒪᖦ 1991-ᒪᖦᖁ.

-      ᑖᖦᖁᖃ ᓄᐊᑕᕐᑦ ᑖᐱᖃᐟᓐᕿᔪᕐᑦ ᐊᑐᖦᖦᖅᑖᑐᖃᖁᖦᖃᖦᑖ ᐊᖦᖅᖦᖁᖦᖃᖁᖦᖃᖁᖦᖃᖁᖦᖁᖦᖦᖁᖦᖃᖁ
      ᐃᑲᖦᕐᔾᐱᖃ-ᔾᑎᓐᖃᑦ  ᓂᖃᓯᐅᑦ  ᐅᕐᖦᐅᑎᕐᔾᑎᓐᐊᖦᐅᖃᐟᖦᖃᖦᖁᖦᖁ
      ᖦᖁᖦᖁᑖᖦᐅᐅᖃᖦᖦᖁᖦᖅᑦ.

C. ᐃᓄᓕᑦ ᐊᕐᐊᒢᑭᑕᐅᑎᖕᑕᐅᑦᑦᐸᑦᑏᑦᑦ ᐸᖕᓇᕐᐿᐱᔭᑏᓯᑦᑦ

ᐃᓚᖕᑦ ᐱᓇᖕᑏᑎᔭᑖ ᐱᑕᖅᑏᑏᔭᑭ ᐃᑲᔪᕐᕐᐊᑕᑎᖕᑦᖕᖕᐊᖕ ᐃᒪᐃᖅᔭᖕᖕᖕᑏᖕᑭ
ᕹᖕᐅᑏᕌᐸᑏᓭᒍᑏᑦ, ᐅᑏᑦᑕᐅᒍᑏᖕᖕᔮᑦ ᐅᓭᕀᔮᖕᕀᑦ ᐱᕀᑎᑦᕀᑕᑏᑦ, ᑦᐳᐊ
ᐱᓇᖕᑏᑎᖓᖕᑦ ᐱᒍᑦᐸᑲᑦᑦᖕᑉᒢᐅᖕᑦ.

1. ᐱᓇᐃᒍᑕᐃᑦ

ᐱᓇᕈᒢᕉᒍᑏᒢᐅᑦ ᐊᑭᕀᑳᑏᕉᒍᖕᖕᑦ ᐅᓭᕀᔮᖕᕀᑯᑦ ᐃᒍᖕᐊᐃᓂᑦ
ᐊᑦᑳᑏᒍᑏᖓᓇᐸᕔᑦ ᐃᓚᑏᑦᕀᔮᕀᑦᖕᓐᑦᑦ ᐱᓇᖕᑏᖓᑦ ᐱᒢᐊᔭᑏᒢᖕᑦ ᑕᑦᑦᑯᑏᖓᖕ
ᐃᓇᕀᑦᒢᖓᑦ ᐱᒍᑦᕀᐊᖕᕌᒢᑏᑦᑦ, ᐱᑕᖅᑭᕀᑎᑭᕉᒍᖕᑦᒧᕀᑯᖕᖕ ᐃᒢᖕᑏᒍᑦ
ᐱᕀᑎᖕᑏᒍᑯᑦ, ᐃᑲᔪᕀᕹᐅᒍᑦᖕᓭᔮᑦ ᓄᓄᕀᕀᓚᖕᑏᑦ ᐊᕀᑝᖕᑦᒢᖕᒡᕀᑏᒢᖕᑦ
ᐊᑉᕀᑦᑎᑐᑲᕀᕀᓕᑦ. ᐃᒪᐃᑦᔮᖕᑦ ᑕᖢ ᐊᑉᕀᒍᑏᑦᖢᑦᑐᕀᔮᑦ<ᑦᑐᑦ:

- ᐊᑦᑯᑜᑛᑦ ᐅᑦᑕᐅᕹᑏᑐᒍᑦᕀᑦᑝᒍᑏᑦᖕᓭᒍᑏᓭᕀᑦ ᐅᕀᓯᕀᑦᐅᕉᒍᑦᑦᕀᓭᕀᔮ:
- ᕹᖕᐅᕀᑟᖕᑟᕀᕀᕀᖕᑭ ᒢᕀᒍᑏᒢᑦ ᓭᖕᕀᐊᔭᑏᒢᖕᑦᔮ ᐱᕀᑦᑕᖕᑝᑦ;
- ᐊᑦᕀᑦᑊᑦᑦ;
- ᐅᑏᕀᒢᕀᑦᖕᑭᖕᑦ ᐊᑦᐅᕀᕁᑦᑕᖕᐊᖕᕀᒢᖕᒢᑦ ᐊᑦᕀᑦᑊᑦᑦᖕᑭ ᕹᖕᐅᕀᕀᑦᑦᑝᕀᖕ:
- ᐱᓇᕀᕀᑭᑦᕀ ᐃᒢᑦᒍᑦᒢᐊᐃᒢᕀᒢᑦ;
- ᒢᕀᕹᕀᑛ ᐅᕀᕀᑝᖕᕀᕀᒢᑦ (ᑕᑯᒢᑦᑊᑦᑦ ᐃᑏᕀᑦ 3, <);
- ᐊᑦᕀᕀᑭᕁᑦᑦᑦᖕ ᐅᕀᕀᑝᖕᕀᕀᒢᑦ;
- ᐱᒍᑦᕀᕀᐊᕀᕀᓭ ᐊᑉᕀᕀᕀᑝᖕᑏᕐᑦᑦ.

ᐃᒢᖕᐊᖕᑏᕀᑦᖕᑦᑦ...

ᒪᕐᒃᓯᐊᐱ ᕿᐊ�➝ᐱ ᐦ � ᖷ ᑲᖏᐊᐱ ᓄ ᐊᒡᒃ ᒡ ᑲᒋᒪᓪᕐᐳ ᑭ ᐅ ᑐ ᑕ ᕐ ᑦ
ᐅ ᕃ ᑲ ᐅ ᕝ ᑦ ᑕᒪ ᕐᑐᓪᐊ ᐊ ᕐ ᒣ ᓂ ᐹ ᔫ ᐱ ᐊ ᓯ ᒃ ᐹ ᑦ ᐅ ᕐ ᖹ ᕐ ᐸᔫ ᓇ ᕿ ᕐ ᑦ
ᐊ ᕝ ᐊ ᒪ ᓇ ᕃ ᐊ ᓯ ᐱ ᐊ ᓯ ᕐ ᑦ ᖒ ᕝ ᐊ ᒡ ᐊ ᓄ ᕐ ᓇ ᕈ ᓄ ᖦᕐᒥᓂ
ᑕ ᖷ ᒡ ᐊ ᐹ ᐹ ᓄ ᐊ ᓄ ᓂ ᕆ ᓄ ᐹ ᐃ ᓇ ᐦ ᕐ ᒦ ᐹ ᐹ ᕿ ᐹ ᓇ ᓄ ᐊ ᓄ ᖷᓄᖦ
ᐱ ᔫ ᐱ ᐹ ᓄ ᕑ ᑦ ᖦ ᐹ ᓄ ᕐ ᐱ ᐊ ᓄ ᕝ ᐹ ᒋ ᓄ ᕐ ᒦ ᓄ ᖦ ᐹ ᔫ ᓄ ᓈ ᒪᑯᖦᕐᓄ
ᐱ ᐊ ᔫ ᐱ ᔫ ᐊ ᓄ ᕈ ᓄ ᕐ ᒡ ᖦ ᐹ ᐊ ᓄ ᕑ ᒦ ᐹ ᐹ ᖷ ᐹ ᓇ ᓄ ᕐ ᓇ ᕐ ᓄ ᕐ ᐹ ᐅ ᐹ ᕝ ᒡ ᑕ ᐹ ᕝ ᒡ ᑕ ᖦ
ᐊ ᓄ ᕐ ᒣ ᓄ ᖷ ᐹ ᐊ ᕑ ᒪ ᓄ ᔫ ᓂ ᕐ ᕐ ᐊ ᕝ ᑲ ᐹ ᐹ ᔫ ᓄ ᕝ ᐱ ᔫ ᖷ ᐹ ᓇ ᐊ ᖷᓂ
ᐊ ᒡ ᖷ ᓄ ᕝ ᖷ ᓄ ᖦ ᒣ ᐅ ᕿ ᕐ ᐱ ᔫ ᖦ ᐱ ᖷ ᐊ ᓄ ᕝ ᐊ ᒡ ᒡ ᐊ ᕐ ᓄ ᐊ ᒪᖷᓂ.

2. ᐊ ᕐ ᐱ ᐹ ᓄ ᐹ ᐊ ᒡ ᐊ ᓄ ᐊ ᕿ ᓄ

ᐊ. ᐹ ᐊ ᒣ ᓄ ᒪ ᐹ ᓄ ᖷ ᕐ ᒣ ᕐ ᐹ ᔫ ᐢ ᓄ

ᑕ ᐊ ᒣ ᐊ ᔫ ᓄ ᕐ ᐹ ᔫ ᐊ ᒡ ᖷ ᑕ ᐹ ᓂ ᕐ ᔫ ᓄ ᐹ ᐱ ᕐ ᕐ ᕐ ᐹ ᖒ ᓄ ᖦ ᒣ ᕐ
ᐊ ᕑ ᒣ ᕐ ᔫ ᐢ ᓄ ᐹ ᐊ ᒣ ᓄ ᒪ ᐹ ᓄ ᖷ ᓄ ᐱ ᐢ ᔫ ᑕ ᐹ ᔫ ᐊ ᒡ ᐊ ᓄ ᐊ ᓄ ᒣ ᖷᓂ
ᐊ ᔫ ᕐ ᐱ ᔫ ᓄ ᐱ ᐊ ᕐ ᕐ ᑦ ᐹ ᖷ ᓄ, ᕐ ᖷ ᐊ ᐱ ᒪ ᕐ ᕐ ᐊ ᐹ ᕐ ᐦ ᔫ ᕐ ᑦ ᐊ ᐹ
ᐱ ᕝ ᐊ ᕐ ᐊ ᕿ ᓄ ᐊ ᕝ ᒡ ᑭ ᕐ ᖷ ᐅ ᕑ ᖷ ᓄ ᖦ ᓇ ᕝ ᐹ ᔫ ᒪ ᕝ ᖷᓂ.

ᐋ ᕐ ᒪ ᐋ ᕐ ᕝ ᐊ ᔫ ᑕ ᓄ ᖷ

- ᑲ ᓇ ᕐ ᔫ ᓄ ᐹ ᔫ ᐊ ᒡ ᐊ ᓄ ᐊ ᕝ ᑦ ᑕ ᐹ ᒡ ᐊ ᑲ ᒪ ᔫ ᕿ
ᐱ ᕝ ᐊ ᓄ ᐦ ᕐ ᕐ ᐊ ᕿ ᐅ ᐊ ᕝ ᒡ ᑭ ᕐ ᖷ ᐅ ᕐ ᖷ ᓇ ᕐ ᐊ ᒣ ᓄ ᐊ ᔫ ᓄ ᕐ ᐅ ᕐ ᑕ ᐊ ᖷᓂᖷᓂ.

ᐋ ᕐ ᒪ ᐋ ᕝ ᐊ ᕐ ᐢ ᔫ ᑕ ᓄ ᕐ ᑦ

- ᕐ ᒣ ᕐ ᐱ ᕝ ᐅ ᕐ ᕝ ᐊ ᓄ ᕐ ᐊ ᕐ ᑲ ᖷ ᕝ ᕐ ᑐ ᕿ
ᐊ ᕑ ᒃ ᓄ ᐢ ᕐ ᒣ ᕝ ᐊ ᕐ ᐊ ᕝ ᑕ ᐹ ᐹ ᐊ ᒡ ᐊ ᓄ ᐊ ᕝ ᒡ ᕿ ᕐ ᓄ ᖦ;

- ᐊ ᓄ ᐱ ᐅ ᕐ ᑲ ᕐ ᐢ ᕐ ᕝ ᔫ ᓄ ᐹ ᐹ ᐊ ᒡ ᐊ ᓄ ᐊ ᕿ ᐊ ᒣ ᐊ ᕑ ᕐ ᐢ ᕐ ᕝ ᑕ ᐅ ᕝ ᑦ
ᐊ ᒡ ᐢ ᓄ ᕐ ᕿ ᕐ ᓄ;

- ᐊ ᕐ ᐱ ᕐ ᐊ ᕝ ᐱ ᐅ ᕐ ᔫ ᐢ ᐊ ᕝ ᕿ ᑕ ᕿ ᐱ ᐊ ᐊ ᑕ ᕿ ᖷ ᓄ ᕿ ᐢ ᖷ
ᐱ ᐊ ᕑ ᒣ ᓄ ᕐ ᕐ ᐊ ᒣ ᐊ-ᕝ ᕿ ᓄ ᔫ ᐊ ᕿ ᓄ ᕿ ᐊ ᕐ ᒣ ᓄ ᕿ ᐊ ᕿ ᓄ
ᐱ ᐊ ᕑ ᒣ ᓄ ᐢ ᕐ ᓄ.

<. ᐊ ᕝ ᕐ ᕝ ᐊ ᔫ ᐢ ᓄ ᕿ ᐅ ᐹ ᕝ ᒡ ᑕ ᐹ ᐅ ᐹ ᕐ ᕐ ᑕ ᑲ ᐹ ᓄ ᕝ ᕿ

ᑕ ᐊ ᒣ ᐊ ᔫ ᓄ ᕝ ᐹ ᔫ ᐊ ᒡ ᖷ ᐊ ᕿ ᐅ ᔫ ᓄ ᐹ ᐅ ᕝ ᕿ ᐅ ᐹ ᕑ ᒃ ᑕ ᐊ ᒣ ᐊ ᖷᓂ
ᐊ ᕝ ᕐ ᕝ ᐱ - ᔫ ᓇ ᕐ ᐦ ᕐ ᐊ ᐅ ᕝ ᕐ ᑐ ᕝ ᐊ ᕝ ᐱ ᕝ ᐅ ᕝ ᑕ ᑕ ᐅ ᐢ ᕐ ᕝ ᕝ ᑯ ᐊ ᕐ ᐊ ᐃ ᕝ ᕝ ᐅ ᕑᖷ
ᐱ ᐊ ᕑ ᒣ ᓄ ᖦ ᐱ ᐊ ᕝ ᕝ ᐅ ᕝ ᖷ ᐊ ᕝ ᒡ ᖷ ᐊ ᒡ ᐅ ᑕ ᑕ ᐅ ᕐ ᐊ ᕝ ᕝ ᔫ ᕝ ᒣ
ᕿ ᕝ ᕝ ᔫ ᑕ ᓇ ᕝ ᐅ ᓇ ᕝ ᐅ ᕝ ᐦ ᕐ ᕝ ᑕ ᖷ ᕝ ᐹ ᐅ ᐹ ᕝ ᒡ ᕝ ᐊᖷᓄ, ᐊ ᒡ ᐦ ᕝ ᔫ ᒣ ᐊ ᕝ ᐱ ᕝ ᔫ ᐹ ᐢ ᕐ ᔫ ᓂ ᖷ
ᕿ ᑕ ᐅ ᐹ ᕝ ᔫ ᔫ ᒣ ᐊ ᕝ ᒡ ᖷ ᐊ ᒡ ᐱ ᕝ ᐢ ᓇ ᕿ ᐊ ᐹ ᐢ ᒡ ᐹ ᓄ ᕿ ᐅ ᐹ ᕝ ᕑ ᕝ ᕝ ᑲ ᓄ ᐹ ᐅ ᕑ ᕿ.

...

ᐊᖕᒪᓭᑦᐊᒍᒎᑎᖕᕐᑦ

- ᐊᒎᑎᐳᐅᒍᒪᓂᕐᑲᐳᐊᖕ ᐊᒥᓕᓛᕐᓄᒄ ᐃᓚᐅᐳᕈᓄᕐ;

- ᑲᒪᕆᐳᐅᕐᕿᐊᓂᕐᓄᒍᒄᕔᑐᖕ ᐊᐳᓚᑕᐅᕐᕿᐊᓂᕐᓄᒍᒄᕔᕪᕐᓱ;

- ᑲᐃᕐᓗᑐᐊᒍᑎᐳᕔᖕ ᓄᓕᒍᕐᓂ ᓂᐳᐊᕈᕐᕪᓂᕐᒋᕆ.

ᐊᖕᒪᓭᕪᐊᕆᖕᑐᒍᑎᖕᕐᑦ

- ᕿᒥᕐᕿᐳᐅᕪᕪᐊᒐᓕᖕᕽᒣᐸᕐᕪᖕᑐᖕ
  ᐊᕐᕇᑲᑎᕇᕪᐊᕆᑕᐅᑐᐊᐄᖕᑲᓕᐊᕐᕪᕪᓱ;

- ᐊᕿᕐᑐᓕᐊᕿᑎᐳᓕᖕᕔᑦᕙᖕ ᐱᓕᕔᕐᑎᕆᐸᐳᕽ ᕿᐱᐳᕐᕪᑐᖕᕐᕪᓂᕐ.

C. ᕿᐱᐳᕐᑐᐃᖕᓈᕐᕐᑎᑎᐳᓄᖕᕐᑦ      ᓂᕐᕿᓄᕐ      ᐅᕐᕐᐳᑎᕐᕪᒍᑎᓄᒄ
ᐃᑲᕔᕐᕪᒍᑎᓈᓕᕽ

ᑕᖕᓴ      ᐊᒎᑎᕐᐳᒍᕪᕪᐊᑐᖕ      ᕿᐱᐳᕐᑐᐃᖕᓈᓄᑎᒄ      ᐊᕿᑤᒍᑎᐳᓕᕐᕐᑐᕽ
ᐃᕪᕪᐊᕆᕐᕪᒄᕪᒄ      ᓂᕐᕿᓄᕐ      ᐅᕐᕐᐳᑎᕐᕪᒍᑎᓄᒄ      ᐃᑲᕔᕐᕪᒍᑎᓈᓕᓂᕐ.

ᐊᖕᒪᓭᕪᐊᒎᑎᖕᕐᑦ

- ᐊᒎᑎᐳᐅᒍᒪᓂᕐᑲᐳᐊᖕ ᐊᒥᓕᓛᕐᓄᒄ ᐃᓚᐅᐳᕈᓄᕐ;

- ᑲᒪᕆᐳᐅᕐᕿᐊᓂᕐᓄᒍᒄᕔᑐᖕ ᐊᐳᓚᑕᐅᕐᕿᐊᓂᕐᓄᒍᒄᕔᕪᕐᓱ;

- ᑲᐃᕐᓗᑐᐊᒍᑎᐳᕔᖕ ᓄᓕᒍᕐᓂ ᓂᐳᐊᕈᕐᕪᓂᕐᒋᕆ.

- ᐱᑕᕪᕾᐳᕐᑐᕽ ᐃᓕᕐᕪᓂ ᐃᓗᕐᐊᐃᓄᒄ ᐊᕐᕐᑲᓂᕐᑐᐳᕆᐳᕾᒐᓂᕐ.

ᐊᖕᒪᓭᕪᐊᕆᖕᑐᒍᑎᖕᕐᑦ

- ᕿᒥᕐᕿᐳᐅᕪᕪᐊᒐᓕᖕᕽᒣᐸᕐᕪᖕᑐᖕ
  ᐊᕐᕇᑲᑎᕇᕪᐊᕆᑕᐅᑐᐊᐄᖕᑲᓕᐊᕐᕪᕪᓱ;

- ᐊᕿᕐᑐᓕᐊᕿᑎᐳᓕᖕᕔᑦᕙᖕ ᐱᓕᕔᕐᑎᕆᐸᐳᕽ ᕿᐱᐳᕐᕪᑐᖕᕐᕪᓂᕐ.

3. ᐃᒪᐃᓕᕆᐊᑦᑖᕆᒍᑏᑦ

- ᐃᒪᐃᖅᑦ ᑣᒃᑖ ᓄᐊᑕᕐᑦ ᑣᕐᓐᓅᒍᕐᑦ
  ᑣᕐᑖᖕᑎᕐᒍᑎᐅᑉᓕᑕᑕ ᐊᕐᕐᓂᕐᑐᓂᐅ ᐃᑳᕐᕐᒍᑎᓂᐊᑉ
  ᐊᒐᓕᓴᐅᒃᑖᐅᓪᐊ ᐃᔳᓯᕐᐊᔭᑎᕐᐊᓲᔭᕐᑦ ᑿᕿᖅᑲᑲᑎᓯᕐᑐ,
  ᑿᕿᖅᐊᑕᐊᓈᕿᓪᓂ ᐊᕿᓕᐊᒻᓘᓯᕐᑖ;

- ᐃᒪᐃᖅᑦ ᓄᐊᐃᑲᕆ ᓄᐊᓯᕐᔭᓕᖅ ᓂᐅᕐᐃᓯᕐᐊᓂ
  ᑭᐊᓚᐅᑐᒃᑖᐅᒧᓯᖕᓕᑦ;

- ᐃᒪᐃᖅᑦ ᐃᕐᐊᒃᑖᔳᒍᑏᑦ ᐊᕿᓕᒍᑎᕿᕐᖕ ᑿᕿᖅᐊᑕᐊᓯᐊᑦ
  ᕐᒥᐊᕿᑕᓯᖅᐃᓯᐊᖕᑖᖕᓕᑦ ᐊᒐᑦᑲᑕᕐᔭᐊᕐᑖᖕᓂᕐ.

## ᐃᒪᐃᓕᕆᐊᑦᑖᕿᔭᐃᒍᖅ:

- ᑲᑎᖅᑖᑖ ᐱᐊᓯᕐᓐᑦ ᑳᑦᕐᑦᑲᖕᐱᕐᖕᓕᕐ ᐊᕿᓪᓘ
  ᐱᐊᓯᕐᖕᔳᑦ ᕐᑭᕐᖅᑲᖕᐱᕐᑦᖕᐊᖕᓘᕐᑦ ᑣᒃᑯᓐᕐᓴᓪ ᐃᓄᕐᓕᓄᑦ
  ᐃᑳᕐᕐᔳᓕᐅᑎᕐᓯᐊᑦ ᑭᕐᕐᒐᕐᓯᓘᑎᕐᖕᑎᐅᕐᖕᐊᖕᓘ
  ᕐᔳᑭᐊᕐᓕᕐᒃᔭᐊᑉᓐᕐᕐᓘᑦ ᑣᒃᑖ ᐱᕐᕐᐊᕐᔭᕐᖕᕐᓂᕐ-
  ᔳᓐᑦᔭᐊᕐᓴᓘᑦᖕᓘᖕᑖᕿC ᕐᔭᕐᓂᕐᕐᓇᓘᕐᔭᕐᑦᕐᑭᕐᓂᕐ;

- ᑲᑎᖅᑖᑖ ᕐᑭᕐᕐᖅᑲᕿᐅᓂᕐᖕᑎᓘᕿᕐᑦ, ᑭᕐᓕᑦᕐᑭᕐᓐᑦ ᐃᓕᐅᕐᑳᑲᑕᐅᕿᕐᑦ
  ᐱᕐᓕᓄᐅᑎᕐᕐᔳᕐᑲᕿᕐᐊᖕᓇᓘᑦᖕᔳᖅ
  ᑿᕿᖅᐊᑕᐊᑲᕿᕐᕿᑎᕿᕐᔳᑭᕐᕿᐊᑲᕐ ᐃᑳᕐᕐᔳᒍᑎᕿᕐ ᓂᕐᕐᑭᕐᕐ
  ᐅᕿᕿᕿᑎᕐᕐᔳᒍᑎᕿᕐᓘᑦ ᐊᒐᐃᕿᐊᑐᑕᐅᑕᐅᕐᔳᕐᓘᕐ ᓄᐊᐃᕐᕐᑖᑦ
  ᐃᓄᕿᕐᑎᕿᕐᕐᓘᕐ ᐱᕐᕐᓇᑎᕐᕐᕐᔳ ᑳᕐᕐᒐᐅᑦ ᐱᐊᓯᕐᓘᕐ
  ᐱᐊᓯᕐᐊᕐᕐᑕᕐᔳᑐᕐᕐ, ᐊᕿᓘ ᑣᒃᑖ ᐃᑳᕐᕐᔳᒍᑏᑦ
  ᐊᕿᓕᒍᑎᕿᕐᐊᕐᕐᑎᕐᕐᓘᕐᕐ ᑿᕿᖅᐊᑕᐊᑕᕐᓄᑦ
  ᐊᑕᐅᕐᕐᔳᕐᕐᑖᑲᑕᐅᑎᕐᕐᓘᕐᕐ ᑿᕿᖅᕐᕐᕿᕐᕐᓘᕐᕐᓂᕐᕐ;

- ᑲᑎᖅᑖᑖ ᕐᑭᕐᕐᖅᑲᕿᐅᓂᕐᖕᑎᓘᕿᕐᑦ, ᑭᕐᓕᑦᕐᑭᕐᓐᑦ ᐃᓕᐅᕐᑳᑲᑕᐅᕿᕐᑦ
  ᖃᐅᕐᐱᕐᕐᔳᓘᕿᕐᑦ ᐊᕐᕐᓘᐊᕐᕐᔳᕐᕿᕿᐊᕐᕐᓘᕐᕐ'ᓘᕐC
  ᑿᕿᖅᐊᑕᐊᕐᕿᕐᕐᔳᑭᕐᕐᓇᑕᑕᐅᕿᕐᑦ ᐃᑳᕐᕐᔳᒍᑏᑦ ᐊᕐᑕᐃᕿᐊᑕᐅᓇᑕᐅᕿᕐᑦ
  ᓄᐊᐃᕿᕐᐊᕐᕐᑖᑦ ᐱᕐᕐᓇᑎᕐᕐᔳ ᑳᕐᕐᒐᐅᑦ ᐱᐊᓯᕐᓘᕐ
  ᐱᐊᓯᕐᐊᕐᕐᑕᐅᑕᐅᕐᔳᕐᓘᕐᕐ, ᑣᒃᑖ ᐃᑳᕐᕐᔳᒍᑏᑦ
  ᐃᓕᐅᕐᑳᑲᑕᐅᐃᕐᕐᔳᕐᕐᑎᕐᕐᓘᕐᕐ ᕐᑭᕐᕐᔳᒍᑎᕿᕐᕐᓇᑭᕐᕐᑖᕿᕐᕐ'ᕐᑭC
  ᑿᕿᖅᐊᕐᕿᕐᕐᑎᕐᕐ, ᐅᕐᕐᓂᕐᕐᑎᕐᕐᓘᕐᕐ ᐊᕐᕿᕐᕐᔳᑎᕐᕐ ᑿᕿᖅᕐᕐᕐᓘᑦ ᐊᕿᓘ
  ᐃᕐᓘᕐᕿᕐᓘ ᐊᑕᐅᕿᑕᐃᑎᕐᕐ ᓄᐊᕐᕐᐅᑦ ᕐᔭᐅᑳᕐᕐᑕᕐᕐ;

- ᑣᒃᑖ ᓄᐊᑕᕐᑦ ᑣᕐᓐᓅᒍᕐᑦ ᐊᕐᕐᖕᐅᑎᕐᑕᐅᕿᕐᑦ ᐊᕐᕐᓂᕐᕐᑐᕐᑖᕐᕐ
  ᐃᑳᕐᕐᔳᒍᑎᕐᕿᕐᕐ ᓂᐅᕐᕐᐃᕐᕐᓘᕐ ᐃᔳᓯᕐᐊᔭᑎᕐᕐᑖᔭᕐᕐᕐ
  ᑿᕿᖅᕐᕐᕿᕐᕿᑎᕐᕐᓘᕐᕐᕐ ᑭᕐᕐᔭᖕᑎᑕᐅᕿᕐᕐᓇᓘᕐᐊᕐᕐᖕᑎᓘᕿᕐᑦ.

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b. Ꮯᐻ᎐ᓄᑦ ᖃᐅᔨᒪᔫᑎᖕᕼᐃᑦ ᐸᖃᐃᓇᓂᑦᒐᐃ Ꮯᐻᖕᕌᓄᖁ

1. ᐱᓇᐃᓗᑕᐃᑦ

ᕐᑭᓄᐊᒍᑦ ᐅᖃᑭᐻᓕᐻᕐᒥᑐᒪᕐᒪᑦ, ᐅᐱᓐᓕᖃᐅᑎᓐᖕᒍ 1993-ᒥ, ᒐᐱᕙᐃᐻ ᑯᐊᐳᖀᕼᕐᐃ ᐊᖕᐸᏡᑭᑲᐅᑲᖁᒪᑦ ᐱᓇᖐᐊᑦᖕᕼᒥ ᐸᖃᐃᓇᓂᑦᒐ Ꮯᐻᖕᕌᓄᖁ ᕐᐅᒡᓕᒐᑦ ᓐᓇᐄᒥᐳᑦ ᐃᓇᖕᒥᒦ. Ꮯᒪᔾᒪᐅᑦ ᐱᓇᐻᐊᑦᏟᐳᓄᖐ ᐱᕐᐊᖕᐃᑕᐅᕐᐻᖀ ᐊᒥᒀᓄᐳ ᐃᑲᐻᑦᏟᐳᒍᒪᐻᖁᖕᖃᑕᐃᒻᒪᑦ Ꮯᖅᕐᐻᖃ ᕼᕐᒪᓗᓇᔾᐺᖀᓕᒦᐅᑦ ᒐᐱᕙᐃ ᖁᖀᖐᕼᖐᒐᑦ ᐃᓇᐻᑦ ᐰᖑᐻᐊᐊᓄᐅᖀᔾᐃᕐ ᐊᓐᓴᐻᕐᓇᑦ ᐃᓄᖐᖕᐊᖀᑎᐃᓄᖐᕌᑐᖐ, ᑿᐅᐸᖀᖐᏟᒐ ᐃᓗᖐᖁᐊᑉᑎᐊᖃᐃᓄᖕᕇᑕᖁᐻ, ᐊᖕᕐᓐᐸᓄᑦ. Ꮯᒪᔾᒪᐅᑦ ᐱᓇᐻᐊᑦᏟᐳᓄᖐᑲ ᐃᖕᕐᖀᐻᑎᏟᐳᓄᖐ ᐅᐊᓇᕐᖀᐻᏟᐳᐻᐻᕐ ᏆᕐᕼᖀᔾᏟᐳᐻᐻᐳᔾ Ꮯᐻᖕ ᖃᏟᐳᖀᐻᐻᑦ ᐃᖀᓄᒥᑦ ᐃᑲᐻᕐᒥᑎᖕᒥᑦ ᐱᕐᐻᑲᐻᔾᐻᕼᐻᑦ ᐊᒦᕐᐸᏟᏟᓄ ᖐᒐᖀᐸᐻᐻᑦ Ꮯᒻᐻᖀ Ꮯᒥᖕᑦ ᖀᐃᕐᕐ᛬ᐻᐻᑦ ᐊᕐᏟᐳᕼᐻᖃᒻᕐᒃᐻᐻᑦᖕᒐᒥᐻᖀ Ꮯᐻᖕᕌᔾᕼᖐᕆᐻ ᐱᖀᐻᐊᐊᐻᏟᐻ᛬ᐺᐻᐃ ᐃᖀᓄᒥ ᐃᑲᐻᕐᒥᑎᖕᖀ.

ᒐᐱᕙᐃ ᖀᐊᐳᖀᕼᕐᑦ ᐱᓇᏟᖐᑕᐃᐻᐳᖀ ᐱᖁᒀᐻᐻᖀᒦᒥ ᒪᐻᐻᐃᕐᐻᐻᕆ ᐻᐃᖐᐊᐻᐻᒐ᛬ ᐃᓄᐃᑦ ᓄᐸᐻᓕᕐᓂᒦᐳ ᐱᖁᒀᔾᕼᖀᑎ Ꮯᖕᕆᓄᖁ. Ꮯᒪᔾᒪᐅᑦ ᐱᓇᐻᐊᑦᏟᐳᓄᖁᕼ, ᐃᕐᐻᐊᖕᕼᖐᒐ ᐻᐻᐃᕐ 26, 1993-ᒥ, ᐸᖐᐊᏟᐻᐻᔾᏟᐻᐳᐻᐻ᛬ Ꮯᐻᖕᕌᓄᖁ 1,211-ᓄᖀ ᑿᐅᐻᔾᐳᖀᖐᐻᐻᔾᕼᐻ $171,000-ᓄᖀ. Ꮯᒻᐻᖀ ᐃᓄᐻᖀ ᐊᖐᓀᐻᑲᐻᐻᑦ ᖃᏟᐳᖀᐻᐻᖀᓀᐻᓗ ᖀᐻᐃᐻᒦᓗ ᐻᐅᐻᖕᏟᐸᔾᓄᖕᖀ ᖀᐻᕐᖕᒥᐻᐻᑦ $1.5 ᒦᖀᐻᐻᐻ᛫ᐻᐃᖀ ᐻᖀᐻᐻᖐᐻᐻᖀ. ᐃᕐᖐᐻᖀᐻᐳᖐᐻᐻᑦᕼ Ꮯᒻᐻᖀ ᐱᓇᐻᐊᑦᏟᐳᐻᐻᐻᕆᐻᐻᖕ ᐱᐻᖐᐻᖐᑎᖕᕼᖐᒐ᛬ ᐱᐻᐻᖐᐻᐻᔾᖐᐻᐸᐻ ᐃᕐᐻᐊᐻᖀᕐᒦᒥᕼᖕ.

ᐅᖃᐅᏟᐻᐻᓐᐻᐻ᛬ Ꮯᐻᖕᕌᓄᖀᖐᒦ ᐱᓇᐻᖕᐻᐊᐻᐻᖐᐻᐻᑦᓄᖀ Ꮯᒪᔾᒪᐅᑦ ᐱᓇᐻᐊᑦᏟᐳᔾᏟᖐᓇᒦᖀᕼ ᐃᐻᖕᖀᐻᑕᐻᐻᖀ ᓄᐸᐻᓕᒦᐅᖀ ᖃᐅᐸᖀᕐᏟᐻᏟᖕᖕᒥᖐ᛬ ᐻᐻᔾᐻᕆᐻᐳᏟᖀᐻᖕᖕᒦᒥᐻᖕ ᏟᐻᕼᐻᐻᖐᓄᖐᏟᐻᖕᖕᐻᖕ᛬ ᐱᖐᐻᐻᖀᏟᖕ ᒦᐻᐻᖐᖀᐻᐻᐻᐻᐻᔾᐻᖕ:

ᐊ) ᐊᐻᒦᖀᐻᖕ ᑿᐅᐻᑦᐸᖐᓄᖀ Ꮯᐻᖐᐻᖀᐻ᛬ᐻᖕᐻᖀ, ᐊᖕᐻᓗ ᐊᑦᐻᐻᒦᕐᐻ᛬ᐻᐻᖀᓄᖀ᛬ ᖃᐅᐸᐻᒐᐻᖀᐻᐻᖐᐻᐻᓄᖀᐻᖐᐻ᛬ ᐸᖃᐃᓇᐻᐻᐻᔾᐻᐻᖐᖀᐻᐻᖀᐻᐻᖐᒥᖕ Ꮯᐻᖕᕌᓄᖀ᛬. Ꮯᐻᖕᕌᓇᐻᐻᖀ ᐻᐻᐻᐸᐻᓗ ᖀᖐᐻᐻᖐᖀᐻᐻ᛬᛫ᐻᖀᐻᐻᐃᖀᐻ ᐊᑦᐻᐻᒦᐻᒐᐻᐻ᛬ᐻᐻᖀ Ꮯᐻᖕᕌᓄᐻ᛬ᐻᐻᖀ ᐊᖐᐻᐻᐸᐻᒦᖐᐻᔾᏟᖕᐻᖐ᛬ ᏟᐻᏟᐻᐻᖐᖀᐻ᛬᛫ᐻᐻᐸᐃᐻ Ꮯᐻᖐᐻ᛬ᐻᖀ Ꮯᐻᖐᐻᐻᖀ ᐸᖃᐃᓇᐻᐻᐻᔾᐻᐻᖐᖀᐻᐻᖀ᛬.

ᐻ) ᐊᐻᖐᐻ᛫ᕼᏟᐻᐻᏟᐻᐻᐻᐻᐻᐻᐻᖐᒦᐻ᛬ ᖃᐅᐸᖀᏟᐻᐻᖀᐻᐻᐳᑦ ᐃᐻᖐᓄᖀᕼᐻᐻᖐᐻᐻᒐᐻᖕ᛬ ᏟᐻᖀᖐᐻᐻᏟᖀᐻ᛬᛫ᐻᐻᐻᖀᐻᖐᐻᖕ Ꮯᐻᖕᕌᓄᖀᐻ᛬ ᐻᖕᐻ᛬᛫ ᐃᔾᐻ᛫ᐃᐻᐻᐻᐻᐻᔾᐻᖀᐻᐻᖀ ᖐᐻᖐᓇᐻᐻᖀᐻᐻᐸᐻᐻᑯ ᐊᐻᖐᐻᐻᖐᐻᖐᐻᐻᖀᐻᖀᐻᖀᐻᖕ᛬᛫ᐻᖕᖐᖀ ᐸᐻᐻᐻᐻᐻᖐᐻᖀᐻᖕᐻᖕᔾᐻᖀᐻᐻᖕᕼᐻᖐᐻ᛬ᔾᐻᐻᖀᖐ᛬᛫ᐻᐻ᛫ᐻᐻᖀᐻᐻᐻᐻᖐᖀᐻᖕ᛫ᐻ᛬ ᐅᏟᐻᐻᖕᖀ᛬ᓄᖀ ᑿᐅᐻᑦᐻᖐᐻ ᐃᓄᖐᐻᐻᐸᐻᐻᐻᏟᐻᐻᖕᐻᖕᐻᖀᖐᐻᐻᖕ᛬ᐻᖐᐻᖀᏟᐻ᛬᛫ᐻᖀᐻᐻᐻᖐᐻᐻᔾᏟᖀᐻ᛬.

ᒐ) ᐅᖐᐻᐻᓇᐻᑦᕼᐻᖐᐃᑦ Ꮯᐻᐻᐻᖀᖐᐻᐊᐻᖕᐻᖀᐻᖀ᛬ ᐃᐻᐻᐻᔾᐻᖀᐻᖀ᛬. ᓄᐻᐊᖀᖐᓄᖀ Ꮯᐻᐻᐻᖀᖐᐻᐊᐻᖀᐻ᛬ ᐃᐻᐻᐻᔾᐻᖀᐻᖀ᛬, ᐅᐻᐻᖀᖐ᛬ᓗ, ᐊᖕᐻᓗ ᑿᐻᓄᐻᒦᐻᐻᐻᖀᖀᖀ᛬ Ꮯᒻᐻᖀᐻᖐᐻᐻᖕᐻ᛬᛫ ᐱᔾᐻᖐᐻᐻᖀᖕᖕᐻᖐᐻ᛬ᔾᐻᐻᖕᐻᖀ ᑿᐅᐻᑦᐻᖐᐻ᛫ᐃᐻᖐᐻᖀᐻᖀᐻ᛬᛫ᐸ᛫᛫ᐻᖀᖀ᛬ ᐊᑦᔾᐻᐻᖀᐻᐻᖀᐻᖀ.

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b) ᑲᕙᒪᒃᑯᑦ ᐃᑲᔪᖅᓯᒍᑎᓕᕆᔨᖏᓐᓂ. ᐅᑦᑑᑎᒋᓗᒍ, ᐱᐊᕋᖅᒍᑦ ᑖᓯᔭᕈᑎᓄᑦ ᐱᕙᓪᓕᖅᑯᑎᖏᓐᓂ, ᐃᖅᑑᒍᑎᑖᕈᑎᓂᑦ ᐊᒻᒪᓗ ᑮᓇᐅᖅᔭᓴᖅᕕᖃᖅᓯᐊᖏᖅᑐᓄᑦ ᐃᑲᔪᖅᓯᒍᑎᓂᑦ; ᐱᔪᓐᓇᕈᑎᓂᑦ ᑕᒫᑯᓄᖓ ᐃᑲᔪᖅᓯᒍᑎᓄᑦ ᐊᒻᒪᓗ ᖃᓄᖅ ᐱᒐᓯᐊᕈᓐᓇᔾᔪᒻᒪᖔᑕ ᑕᐃᒪᐃᖅᑐᓂᑦ ᐱᕙᓪᓕᖅᑯᑎᓂᑦ.

ᑕᒪᖅᓯᒪᐅᑉ ᐱᓇᓱᐊᖅᑕᐅᓂᖓ ᑭᓪᓕᖃᖅᓯᐊᑐᒥᑦ ᑕᑯᖅᓴᐅᑎᖅᓯᓚᐅᔪᖅ ᑐᓴᖅᑎᓯᒥᐊᖃᖅᓂᒥᑦ ᐃᓕᓴᐃᒥᐊᖃᖅᓂᒥᓪᓗ ᓄᓇᕕᒻᒥᐅᓂᑦ ᑕᒪᖅᓯᒧᖓ ᑖᓯᓴᔭᓕᕆᓂᑐᐃᓐᓇᒎᖏᑦᑐᖅ, ᑭᓯᐊᓂᑦᑕᐅᖅ ᐊᑉᐳᕆᖏᑦᑐᓂᑦ ᑲᕙᒪᒃᑯᑦ ᐃᑲᔪᖅᓯᒍᑎᕆᔨᖏᓐᓂ ᐊᒻᒪᓗ ᖃᓄᖅ ᑕᒫᑯᐊ ᐱᕕᐅᒐᓯᐊᕈᓐᓇᐅᑎᖃᒻᒪᖔᑕ.

ᐅᖃᖅᑕᐅᔪᖅᓴᐅᒥᔪᖅ ᑖᓐᓇ ᒪᑭᕝᕕᒃ ᑯᐊᐳᕇᓴᓐ ᐸᖅᓇᐃᓂᓯᒪᓕᕆᐊᖓ ᑕᒪᖅᓯᒪᐅᑉ ᐱᓇᓱᐊᖅᑕᐅᓂᖅᓴᖓᑕ ᑐᖓᓕᕆᓚᖓᔭᖓᓂᑦ, ᐸᖅᓇᑕᐅᑎᓄᒥᑦ ᐊᖅᕌᒍᓚᐅᖅᑐᒥ ᑮᓇᐅᖅᔭᓵᓄᑦ ᑖᓯᓴᖅᑯᑎᖏᓐᓂ ᓄᓇᕕᒻᒥᐅᓕᒫᓄᑦ ᑕᒪᑐᒧᖓ ᐱᒍᖅᔭᐅᒍᒪᔪᓕᒫᓄᑦ. ᐃᓱᒪᒋᔭᐅᔪᖅ 5,000 ᓴᓂᐊᓃᖅᑐᐃᑦ ᑖᓯᓴᔭᐃᑦ ᐱᓇᓱᐊᖅᑕᐅᓖᕈᓇᐅᒥᐊᖏᑦ ᑕᒪᖅᓯᒪᐅᑉ ᐱᓇᓱᐊᖅᑕᐅᓂᖓ ᐱᔭᕇᖅᑕᐅᓕᖅᐸᑦ. ᐊᒻᒪᓗᑦᑕᐅᖅ, ᐃᓚᐅᔪᐃᑦ ᐱᒍᒪᓂᖏᑦ ᒪᓕᖅᓯᒋᑦ, ᒪᑭᕝᕕᒃ ᑯᐊᐳᕇᓴᓐ ᐱᓇᓱᐊᖅᑕᐅᑎᖅᓯᓂᐊᖅᑐᖅ ᐸᖅᓇᐃᓇᓂᖅᒥᑦ 1993-ᓂᑕᖅᓄᑦ ᑕᓯᓴᔭᖅᓂᑦ. ᑕᒡᒐᓂ ᐊᖅᕌᒍᒥ, ᐱᓇᓱᐊᖃᑕᐅᑎᓪᓗᒋᑦ ᑲᑎᕕᒃ ᓄᓇᓕᓕᒫᑦ ᑲᕙᒪᖕᒐᑦ ᐊᒻᒪᓗ ᑲᑎᕕᒃ ᐃᓕᓐᓂᐊᓂᓕᕆᕕᖕᒐᑦ, ᓯᑕᒪᓂᑦ ᐱᓇᓱᐊᕈᓯᑐᖅᑐᖅᓴᒥᑦ ᐃᓕᓴᐃᔪᖅᓴᒫᓕᐊᕆᔭᐅᔪᖅᑲᓚᐅᔪᖅ ᖁᓕᓂᑦ ᓄᓇᕕᒻᒥᐅᑕᓂᑦ. ᑖᒃᑯᐊ ᐃᓕᓵᑦ ᐱᓇᓯᑦᑎᑖᕆᔭᐅᒌᖅᓂᐊᓗᑎᑦ ᒪᑭᕝᕕᒃᑯᓐᓄᑦ ᓯᑕᒪᐅᔪᖅᑐᓂᑦ ᐱᓇᓱᐊᕈᓯᖅᑐᑎᓄᒥᑦ ᑖᓯᓴᔭᓕᕆᓗᑎᑦ ᑭᓪᒐᑐᖅᓗᑎᑦ ᓄᓇᓕᒻᒥᐅᖑᖅᑲᑎᒥᓂᑦ ᐊᐅᓪᓚᖅᑲᖅᑕᓗᑎᓪᓗ ᐊᓯᖏᓐᓄᑦ ᓄᓇᕕᐅᑉ ᓄᓇᓕᖏᓐᓄᑦ. ᑕᒪᖅᓯᒪᐅᑉ ᐱᓇᓱᐊᖅᑕᐅᓂᖓ ᓂᕆᐅᖏᔭᐅᔪᖅ ᑮᓇᐅᔭᖅᑐᓚᖑᒋᐊᖓ $240,000 ᓴᓂᐊᓃᖅᑐᓂᑦ.

ᔫᓂ 1993-ᒥ ᑲᑎᒪᓂᖅᑲᖅᑎᓄᒥᑦ ᖃᐅᔨᓴᖅᑏᑦ ᑰᖅᔪᐊᒥ, ᑭᓪᒐᑐᖅᑏᑦ ᑲᑎᕕᒃ ᓄᓇᓕᓕᒫᑦ ᑲᕙᒪᖕᒐᓄᑦ ᐊᒻᒪᓗ ᑲᑎᕕᒃ ᐱᕙᓪᓕᐊᔪᓕᕆᔨᖏᑦᑕ ᑲᑎᒪᔩᖏᓐᓄᑦ ᐅᖃᓚᐅᔪᑦ ᑭᖕᒍᒪᖅᓯᕙᓪᓕᐊᓂᖅᒥᑦ ᑐᕋᐃᓐᓇᑐᒥᑦ ᑲᕙᒪᓕᕆᒍᑎᖅᓴᓂᑦ ᓄᓇᕕᐅᑉ ᓇᒻᒥᓂᖃᕋᓯᐊᖅᑎᖏᓐᓄᑦ ᖃᖏᖅᓂᑯᓕᐅᖅᑎᒥᒐᓯᐊᖅᑕᖏᓐᓄᓗ, ᐱᓗᐊᖅᑐᒥᑦ ᐲᔭᐃᓂᖅᓂᑦ ᑮᓇᐅᖅᔭᑕᐅᔪᓂᑦ, ᓂᐅᕕᐊᖅᓴᐃᓗ ᑖᓯᖃᖅᑎᑕᐅᒍᑎᖏᑦ ᐊᒻᒪᓗ ᐸᖅᓇᐃᓇᓂᖅᒍᑦ ᑲᒻᐸᓂᐅᔪᐃᑦ ᑖᓯᓴᔭᖏᓐᓂ. ᑕᐃᒪᐃᒻᒪᑦ, ᐅᑦᑑᐱᓇ 1993-ᒥ, ᑯᐸᐃᒃᑯᑦ ᑮᓇᐅᔭᓕᕆᔨᖏᑦ ᑎᒃᑯᐊᕆᓚᐅᔪᑦ ᑭᓪᒐᑐᖅᑎᓂᑦ ᓄᓇᕕᒻᒥᐅᓄᑦ ᐅᖃᖅᕕᐅᒍᓐᓇᕋᔭᖅᑐᓂᑦ ᐊᐱᕆᐅᑎᖅᓯᖃᕈᑎᑦ ᑕᒫᑯᓄᖓ ᑖᓯᓕᕆᓂᓪᓚᓐᓄᑦ ᐊᒻᒪᓗ ᐃᓄᓕᕆᒍᑎᓂᑦ ᐃᑲᔫᑎᓄᑦ.

ᐃᓱᒪᒋᖅᓯᒋᑦ ᐱᖕᒐᓱᑦ ᑐᕌᒐᐃᑦ ᐊᑑᑎᔭᐅᒍᓐᓇᑐᖅᓴᔭᐃᑦ ᑖᓯᓕᕆᓂᖅᒥᑦ ᖃᐅᔨᒪᒍᑎᖅᓴᓕᕆᓂᖅᒍᑦ ᑖᓯᓴᔭᓕᕆᓂᖅᒍᓗ ᖃᐅᔨᓴᖅᑕᐅᓚᐅᔪᓂᑦ ᑖᓯᓕᕆᓂᖅᒥᑦ ᖃᐅᔨᓴᖅᑎᓄᑦ, ᐊᑑᖅᓂᖃᑐᐃᓐᓇᕆᐊᖃᖅᑐᖅ ᕿᒥᖅᕈᔭᐅᑉᐸᑕ ᐃᓚᖏᓐᓂᑦ ᐱᖅᔪᑎᓂᑦ ᑖᒃᑯᓇᓂ ᑐᓴᖅᑎᓯᒍᑎᓂ ᓯᕗᓂᐊᒍᑦ ᐅᖃᐅᓯᕆᔭᐅᓯᒪᔪᓂᑦ ᒪᑯᓂᖓ:

- ᐱᒋᐊᖕᒐᓂᕕᓂᖏᑦ ᐱᖅᔪᑎᒋᔭᐅᑎᓪᓗᒋᑦ, ᓄᓇᕕᒻᒥᐅᑦ ᐃᓕᓐᓂᐊᓂᕕᓂᖏᑦᑕ ᐳᖅᑐᓂᖏᑦ (83% ᐳᓴᓐᑎᖏᑦ ᑐᓴᖅᑎᓯᓯᒪᑎᓪᓗᒋᑦ ᐃᓄᑦᑎᑑᒥᑦ ᐅᖃᐅᓯᖃᖅᑳᓇᐊᒥᓂᑦ) ᑭᖕᒍᓯᔪᕋᑕᐅᒻᒪᑕ ᑯᐸᐃᒻᒥᐅᓕᒫᓄᐊᖓᔪᓂᑦ;

- ᑮᓇᐅᔭᑐᐃᓐᓇᑎᒍᑦ ᒪᑭᑕᒐᓯᐊᖅᓂᖅ ᒪᓐᓇᕋᑖᖑᔪᖅ ᑭᓯᐊᓂ ᐱᒋᐊᓪᓚᕆᖅᓯᒪᔪᖅ ᑯᐸᐃᒃ ᑕᖅᕋᒐᓂ, ᒪᓐᓇᕋᑖᖑᔪᖅ 1970-ᒥ, ᐊᑐᓂᓕᒫᖅ ᑮᓇᐅᖅᔭᓵᓇᔭᐅᔪᑦ ᐅᖓᕙᒥᐅᓄᑦ ᐅᓄᖅᓂᖃᓚᐅᔪᒻᒪᑕ $650-ᒥᑦ $784-ᓄᑦ ᑎᑭᑦᑐᓂᑦ ᐊᖅᕌᒍᑕᒫᑦ.

2. ᐊᕐᐱᕆᐊᐱᐆᐅᒍᐃᐋᖃᓇᖅᐋᓐᐊᐨ

ᐊ. ᓄᐊᑦᐱᓂᒃ ᒎᕿᐃᒻᒐᓴᖃᕐᖕᑲᕤ ᑕᑦᕐᕝᓇᐊᑦᐸᓛ ᐊᑦᒐᐃᒻᑦ ᓄᐊᐃᒻᑦ

Cᵒᖄ   ᐊᕐᐱᕆᐊᐳᐸᒎᐃᐋᖃᓇᖅᐨ'   ᑕᒎᐳᐱᑦᐤᒍᐊᐳᐃᕉᐸᐟ
ᐅᐦᒐᐃᑕᐳᐨᖑᑐᒎ ᑕᑦᕐᕝᓇᐊᑦᐸᑦ ᐊᑦᒐᐃᖕᓕᓂ' ᓄᐊᐃᒻᑐᑐᖃᕐᖕᑲᕤ
ᑕᖠᓇ ᓄᐊᒻ. Cᵒᖄ Cᐧᕐᕝᓇᐊᐳᑦ ᐊᑦᒐᐃᖕᑦ ᐱᒎᕝᖞ�}ᐧᑐᖕ
ᐃᖆᐧᖕᑐᕝᖄᖕᐤᓐᐤ ᖃᑦᖄᖕᑐᖕ ᐅᐱᒍᐃᐅᖕᐳᖕ ᓄᐊᐃᒻᑐᓄ (ᖄᐧᖕᐤ
Cᐧᕝᖞᖃᕝᑐᖕᐤ') ᐊᖄᒎ ᒻᕝᐅᓄ ᖃᕝᖕᐤᑐᑦᐤᐧᐤᑦᐤᑦᐤᖔᖕ Cᖠᓇ ᓄᐊᒻ
(ᒪᒍᐤᖕᑎ ᐱᓇᕝᖕᕝᐸᑦ ᐊᐱᕉᒍᐊᖆᐤᖕᖄᓄ', ᖃᐳᐊᕝᖁᐃᒍ
Cᐧᕝᖃᖕᑕᑐᒎᑎᖕᖄᓄ', ᑦᖕᕦᖆᐳᑦ Cᐧᕐᕝᖞᑎᑦᐤᖕᓄ', ᐊᕝᖕᓄᓄ).

ᖄᖕᖠᖄᐧᕝᐊᐧᑐᒍᑎᑦᖕᖄ

- ᐱCᖃᐧᖕᕝᒍᑎᑕᑦᕝᐤᓇ ᓄᐊᐃᒻᑐᓄᐤᖅ ᐱᐃᖃᖕᕝᐊᕆᐤᖕᕉᓇᐧᖕᐤᖕᐤ
ᖄᐧᖕᐤᕉᖕ ᐅᖅᖃᑐᐧᕝᑎᒎᖕ Cᐧᕝᐤᐧᖕᕌᑦᐤᖕᕉᖕ ᖃᑕᖕᖄᒎᐧᑎᖕᖄᖕᐤ.

ᖄᖕᖠᖄᐧᕝᐊᕝᐧᑐᒍᑎᕝᑦ

- ᐅᖅᐨᐐᓇᐳᒎᖃᐳᕝᖅᐤ' ᖅᖃᐳᕝᖞᐨᓐᖕᒪᖃᒍᖃᐳᖅᐠ ᓄᐃᖆᖕᕐᐲᐧᕝᐨᓇ
ᐱᖃᕝᖕᕐᕝᒎᖅᐤᒎ Cᐧᕝᖞᖕᖄᐳᑦ ᐊᑦᒐᐃᖕᓕᖕ' ᓄᐊᐃᒻᑦ ᐊᖕᑦᖃᑎᖠᖕ'
ᐊᐳᖆᑕᐳᒍᑎᖕᖄᕝ' ᖅᖃᐳᕝᖞᐨᓐᖃᕝᖔᖃᖕᕝᐨᓇᐧᑐᒎᖕᑦ $300,000-ᓄ'
ᓐᐱᒍᐧᖄᐅᑐᐤ';

- ᐊᕐᐱᕆᐊᐳᐨᐳᐧᑐᖕ ᒎᕿᐃᐳ Cᐧᕝᖕᕌᖕᓕᓂᒻᐳᓄ' ᑕᒪᕝᒎᐊ, ᐱᖕᕝᐊᖕᕝᖞᓐᐤ'
ᐊᕝᖕᖄᕝᖕᐤᑐᖔᒎ', ᖄᐧᖕᐤᖕᕌᖕ Cᐧᕐᕝᖞᑐᖕᒎ᠊ᖃᖕᐧᖔᖕᒪᖕᑦᑕ ᐊᑐᐃᖆᖃᖕᕝᖞᓐᖕᐤᒎ
ᐊᕝᖕᖄᕝᖕᐤᑐᖔᖕ᠊ Cᐧᕐᕝᖞᑐᖕᕌᐳᖃᖕᐤᖔᖕ' ᐊᑐᐃᖆᖔᐳᒍᖄᖃᖕᐤᖔᖕ' ᓄᐤᑐᐃᖆ᠊ᓇᐳᖕ'
ᐊᕝᖕᖄᖕ ᒎᕿᐃᒻ ᓄᐊᖕᕝᑐᐳ';

- ᑐᐱᖃᕝᑐᖕ ᑕᒪᕝᒎᐊ ᐅᖅᐨᐐᖠᖕᐤ' ᓄᐊᐃᒻᑦᐳᑦ ᐱᖕᕝᕦᐧᕝᐱᖔᑦᖕᐧᐊᕉᕆ'
ᖅᖃᐳᖕᕝᖕᓄᐤ' ᐱᕿᐊᖆᐃᖆᖕᐤ', ᑕᒪᵒᖄ ᑕᒎᐧᕦᐳᑦᐤᕉᖠᖆᕝᖕᕦᖕᕉᖞ'
Cᐧᕝᖞᖃᖕᐤᖆᐧᒍᑎᐳᖕᑕᖃᖕᐤᐅᐳᕝᒎᖕ' ᒪᕐᖕᖄᒎᖕ ᐱᖃᕝᖕᕝᖄᖕᑕᖃᖕᕝᖞᒍᑎᖕᖄᒎᖕᑐᒍᖕ';

- ᐱCᖃᐧᖕᕝᒍᑎᒍᐃᐳᐧᖕᐳᖕ ᖃᑕᖕᖄᒎᐧᑎᖕᖄᓄᖕ' ᐱᒍᐧᖄᒍᑎᖕᖄᖕ ᓄᐊᐃᒻᑦᐳᓄᖕ'
ᐱᐧᖕᒎᕝ' ᑦᖞᒪᖠᐧᖕ' ᐃᑦᕦᕝᕆᒍᑎᖕᕆᕝᑦᖕ' ᖅᖃᐳᕝᖕᕝᖃᐧᖕᕦᒍᑎᖕᕆᕝᑦᖕ',
ᐊᖕᖕᒎ ᐊᕉᖕᕝᐳᖔᑐᐊᕝᒪᑕ ᑦᖞᒪᖠᐧᖕᐤ' ᐱᐧᖞᑦᕦᖞᖠᐃᕝᕉᕝᖞᕝᖔᕝᑦᕉ'
ᖞᐧᖠᖆᖕᖕᐧᑐᖔᖕ' ᑦᖠᓇ ᓄᐊᒻ'.

<. ᒪᕿᐃᖃᕤᒎᖕ ᐱᖃᕉᖕᖞᖔᒎᖞᐨᖕᒎᖕᑦ Cᐧᕝᖞᖞᖔᖕ' ᕝᐧᖄᖆᖃᐧᖕᑕᖕᒻᑦ ᐱᒍᐧᖄᖞᐧᑦᖕ

Cᖕᑕᕿ   ᐊᕐᐱᕆᐊᐳᓐᕝᖞᐳᒍᖄ᠊ᖕᐅᖄᐳᑦ ᐊᑕᕤᑕᒻ', ᒪᕿᐃᖃᐃᑦᖕᑦ ᒎᐊᐳᖅᖠᖕᕝᖕ
ᖅᕝᕆᓐᐧᕆᖞᕝᐨᑐᖕ ᐱᒍᐧᖄᒍᑎ᠊ᖆᐳᕝᖞᒎᖕ' 1992-ᖠᐧᖕᕝᐊᖕ' 1993-ᖠᐧᖕᕝᐊᖕᐤᒎ
ᐊᖕᖕᒎ ᓄᐊᐃᒻᑦᐳᓄ' ᐊᕐᖕᒎᓐᖞᐧᖅᖕᕝᖞᖕᕝᖕᕌᖕᐊ ᐊᕐᖕᑦᖞ᠊ᖕᖄᐳᖠᖔᖕᕆᕝᖕ' ᒎᕿᐃᖞᒎᖕ'
ᑦᖞᒪᕿᖆᐊᖠᕝᐊᕝᖞᒎᖕ' ᒪᒍᐤᖕᑎ ᓄᐨᕝᖞᑦᐤᑕᖠᒍᑎᖕᖄᖕ', Cᐧᕝᖞᖃᖕᐤᖆᖞᐳᑦᒍᖠᕝᐳᓄ',
ᖅᖃᐳᕝᖞᐳᒎᖕᖄᒎᖕ ᑦᖞᖕᖄᕿᖕ' ᐊᐳᖆ᠊ᖕᕝᐨᐧᖞᑦᐳᕝᖞᒎᖕ', ᐱᐊᕝᖕᖞᒎᖕ' Cᐧᕝᖞᑦᐱᑕᖆᖕᖕᓄᖕ'
ᐱᐨᖞᖆᖞᒍᑕᐳᒍᖄᖅᐳᖠᖕᕆᖕ' ᐊᕝᖕᓄᓄᖕ.

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ᓂ�'ᡖᓛᕐᔪᐊᔪᑎᖕᒃ

- ᑕᐃᒪᖵᐃᓇᑉ 1993-ᒥ ᒪᑉᓴᐱᐦ ᕼᐊᐳᐊᑲᐳᐦ
ᐱᓇᕐᐊᐸᑲᐳᕿᑕᐳᒃᑕᐸᐸᒐ, ᐱᓇᕐᒃᑎᕿᖴᐃᖔᓇᑕᒪᓴᐱᖴᓴ ᕿᑦᓇᓯ
ᓄᐊᐃᓪᒐᕿᓇᕐ;

- ᓄᐊᐃᓪᒐᓇᑉ ᐱᔫᓇᐃᖴᖪᓇᐃᔪᒪᐳᓴᖴᓴ ᓇᓪᓴᖔ ᕿᕐᕼᓴᐸᓇᐳᖴᐦ
ᐱᔪᕐᐱᔪᑎᖕᓴᓇᑉ ᐊᑉᒐ ᕿᕐᕼᐊᔪᒪᐊᓇᓇᖔᒐ ᐱᕼᐳᔫᓇᑐᐦᕼᓇᐦ,
ᐊᐳᓇᕐᕼᐱᐊᔪᑎᕐᐳᐸᕐᐊᓴᓇᖔᓇ ᓄᐊᓇᑎᒪᔫᓴᒃ ᒪᕿᐳᕐᐊᓴᓇᒐᒃ.

ᓂᐦᡖᓛᕐᔪᐊᖴᐦᔪᑎᖕᒃ

- ᐃᕿᖴᔪᑎᖕᓴᐳᖕᕿᑕᐳᖴᓇᑖ ᐊᒪᐊᖴᕼᓇᖕᔪ ᓇᒃᖺ ᒪᑉᓴᐱᐦ ᕼᐊᐳᐊᑲᓴᐦ
ᓇᕼᓴᕐᖔᓴᓇᒐᖕᒐᖔᒃ ᐱᓇᕐᔫᑎᕿᕐᕐᑎᓴᒃ ᑫᐳᐸᕼᓇᕐᒐᖔᒃ
ᐱᐊᕼᕼᐳᔫᓇᑐᓇᑉ ᕿᕼᐱᑎᕿᔪᑎᕼᕼᓇᑉ ᑕᐃᒪᐃᕐᑐᓇᑉ ᐱᔪᕼᐱᔪᑎᓇᑉ
ᑕᓴᓇ ᓄᐊᕿᐦᑐᓲᐳᓴᒃ;

- ᐱᑎᕼᔪᑎᓇᐳᔫᓇᖕᕿᐦᑐᖕ ᕿᖕᔫᓴᕿᕐᐳᐸᕿᓇᑉ ᑕᐃᒪ ᓄᐊᒪ ᒥᕿᕿᓇᑉ
ᕿᖕᕼᓇᑯᐳᐃᐊᓇᕼᒐᖔᒃ ᖺᐸᐳᕼᕼᕼᐊᓇᕼᒐᒐᖕᖔᕿᒃ;

- ᑕᓴᓇ ᓄᐊᕿᐦᑐᓇᑉ ᐱᖴᕿᓇᕼᕼᔫᕿᖕᖕᕿᑐᖕ ᑐᖴᐊᖕᕿᑕᒥᕐ
ᐱᐊᕼᕼᖕᕿᐱᕿᕼᕿᓇᕐᒥᕐ ᕿᖴᒪᕿᖴᖕᒐᒐᒃᑐᒃ ᐦᕿᐳᕼᒪᔫᑎᕼᖔᕿᒃ,
ᕿᖕᔪᕿᕼᐊᕿᕐᕿᑕᕼᕼᐸᐳᐊᖕᐊᖕᔪᓇᕿᖕᔪ ᐱᓇᕼᕼᓇᕿᐸᕼᕿᐳᐦᕼᐳᕼᓇᕼᔪ
ᒪᑉᓴᐊᐳᒃ ᐱᓇᕼᕼᓇᕼᖕᕿᖔᒐ. ᕿᖴᐱᓇᓇᔫᑎᕼᖔᕿᒃ ᐱᕿᐊᕿᖕᐸᑐᐊᕐᒐᕐ,
ᒪᑉᓴᐊᑉᒃ ᐱᖴᕿᖕᕿᑕᐳᕿᖔᕿᐳᕿᑕᓇᓇᕿᕿᒃᑐᒃ ᐱᔪᕼᐸᕼᒐᒐᒃ ᐸᕿᒪᕐᖔᐳᕼᕼᖔᕿᒃ
ᑕᕿᕿᑉ ᕿᖴᐱᓇᓇᔫᑎᕼᕼᒪᖕ ᖺᖕᕿᕿᑐᔫᓇᕐᐳᕼᓇᑉᕼᕐ. ᒪᕿᕼᒥᕐᕿᕼᕿᖕᒥᕐ
ᐱᖕᔫᕿᕐᕿᐊᕿᕼᕿᖕᒐᖔᒃ ᐱᓇᕼᕼᐸᕐᔪᕼᑐᔫᕿᖕᒐ ᑕᕿᕿᑉ ᒪᑉᓴᐊᑉᒃ
ᐃᕿᕿᑕᐊᕐᕼᕼᕿᑲᐳᕼᖕᕼ ᓄᐊᐃᓪᒐᕼᒥᕐ.

c. ᒪᑉᓴᐊᑉᒃ ᕿᑕᐃᖕᕼ ᓄᐊᓇᓇᕼᒥᕼ ᕿᖕᕼᓇᖕᕼᔪ ᐃᕼᕿᕐᕼᕿᑎᔫᕐᕼᖔᕼᒃ ᐱᓇᕼᕼᕿᑎᔫᕐᕼᕼᔪ
ᐃᕼᕼᕼᓇᔫᒃ ᐸᕿᐳᕼᕿᑎᕼᕿᑕᐳᕼᖴᒥᕼ ᕿᑕᒪ'ᖔᔪᒃ

ᑕᖕᕿᕿ ᐊᖔᕼᐳᕼᔫᕿᖕᒐᖕᒃ ᑕᕿᑎᕼᕿᔪᖕᕿᑕᐳᕿᖴᖔᖕ ᕿᖴᕿᑎᕼᕿᑕᐳᕼᖔᕿᓇᕐ ᒪᑉᓴᐊᑉᒃ
ᐱᓇᕼᕼᐊᕐᕿᑕᐳᖕᕼᕿᖔᓇᕐ ᕿᑉᕿᕿ ᕿᑕᖕᕼᐊᕿᕼᕿᔫᕿᖕᖔᖕᒃ ᒪᑉᓴᐊᑉᕼᕿᔫᖕᒃ
ᑐᕿᔫᕼᖕᕼᕼᕿᑕᐳᖕᕼᕼᔪᖕᕼ ᐱᓇᕼᕼᕿᕼᑕᐳᖴᒥᕐ. ᐃᕼᕿᕼᕼᖔᔪᒃ ᐸᕿᐳᕼᕼᕿᑕᐳᖕᕼᕼᔪ
ᒪᕿᐊᕐᕿᑯᒃ ᕿᑕᒪᕐᖔᖕᒪᕐᕼ, ᑕᖕᕼᕿ ᐱᓇᕼᕼᕼᕿᑕᐳᖕᕼᕿᕼᕐᕼᑐᖕᕼ ᑕᕼᓇᒥᕐᖕᕼ
ᐊᕼᕼᔫᕐᕼᔫᑐᓇᕼᔪ ᓂᖕᕼᕿᑎᐳᕿᕼᕐᕼᐊᕼᔫᕼᖔᓇᕼ ᐊᕼᕼᔪᒥᕼ ᐱᖕᔫᕐᖺᑕᕼᕼᕿᖕᕼᕼᑕᐳᕿ.
ᑕᒪᕼᕿᐸᕼᐳᕼᕼ ᐱᓇᕼᕼᕿᕼᑕᐳᕼᖕᕼᕼᓇᔫᕼ, ᓄᐊᐃᓪᒐᑉᕼ ᐃᕼᕿᖕᕼᕼᕿᑕᐳᐳᕼᕐᕼᑐᕼᕐᕿ ᓇᕼᕐᖔᒐ
ᕿᕼᕐᕼᕼᕐᕼᕿᕼᖕᒥᕐ ᕿᑉᕿᑯ ᑕᕼᕐ ᐱᓇᕼᕼᕿᑎᕼᖕᕼᕼᕿᑕᐳᕐᔪᓇᕼ ᕼᕿᖕᐊᕼᓇᖕᕼᕿᕐ
ᐃᕼᔫᕐᕿᕿᑎᕿ ᕿᕼᕐᕼᕼᕿᕼᔫᕿᓇᕼᕿᕼᖕᕿ.

ᐱᓇᓱᐊᑦᑕᐅᔭᕆᓐ ᑐᑭᒍᐊᑎᐱ ᑲᒪᕐᖤᖃᓇᐊᖃᕐᖤᓪᖤᖅᓐ ᑐᓯ�')ᕆᖤᖄᖃᓐ ᓄᓇᐃ�)ᐳᓂᒃ ᑕᐧᕐᖩᖁᒪᓚᐊᖢᕐᖀᓐ ᐃᒡᖤᐃᓪᓴᓂᓴ. ᑕᖤᖃ ᑲᕐᖤᓐᑕᐳᓂᖃᕐᖤᔾᑐᖅ ᑐᖤᖅᖤᒡᖤᓂᐲᖅ ᐱᓇᓯᐊᖃᑕᐳᓂᕐᖤᓐᔾᖐ (ᐶᒡᐳᓐᒡᓐᐲᖅ, ᑕᖤᖃᖤᖤᒡᓐᐲᖅ ᐊᖤᖢ ᖢᒃᖤᐊᐳᖅ ᑐᖤᖃᖤᖐᑢᖅ). ᑕᖤᖃ ᑐᖤᖤᖤᖀᖤᖄᖃᓐᐳᖅ ᐱᓇᓯᐊᖤᑕᐳᓂᖢ ᓄᖤᑲᖐᑕᐳᖐᖤᖤᐊᒡᓝᔾᑐᖅ ᖢᑕᐊ ᐃᓄᐃ ᐲᖐᐳᖤᖤᖢᓝᖤᖄ ᑕᖤᖐᖤᒡᓐᓂᖤᖐᖤ ᐊᖤᖢ ᐳᓄᖤᓐᖐᐃ ᐃᓄᐃ ᐃᒡᖤᖐᖐᑕᐳᖐᖢᓝᖤᖄ ᑕᖤᖐᖤᓂᖤ ᖤᖃᐃᓴᓂᖤᐃᖐᖤ. ᓂᓐᐳᖐᖤᐳᕐᖤ ᑕᖤᖐᖤᖤ ᐃᒡᖤᖐᓝᖤ ᐃᒡᖤᖤᖐᐃ ᐱᖤᖤᖃᖤᖤᖃᖐᖐᐊᖐᖤᖄ ᖁᖃᐳᖤᖐᖤᐳᓐᖤᖢᔾ ᐱᔾᖤᔾᖤᖃᖤᖢᓝᖤᖐ ᐃᓄᖤᖐᓂᖤ ᐊᖤᖄᖤᖤᐳᖐᖤ ᓄᖃᖤᖤᖐᖤᖐᐳᖐ.

ᐋᖤᖢᐋᖤᖄᐊᖤᖤᖐᖤᖐᖤᖤ

- ᖤᖤᖤᐃᖤᖢᐳᖐᐳᖤ ᑕᖤᖤᐊ ᐃᓄᒡᖤᖤ ᐱᖤᖤᐊᖤᖐᖤᖢᐊᖤᖐᐊᖤᖐᖤ
  ᓇᖤᖤᖤᖤ ᑕᖤᖐᖤᐳᖤ ᖤᖃᐃᖤᖐᖤᖤ;

- ᖤᖤᖤᐃᖤᖢᐳᖐᐳᖤ ᑕᖤᖤᐊ ᓄᖃᐃᖤᖤᐳᐃ ᐃᒡᖤᖤᖤᖢᖤᖐᐊᖤᖤᖤᖢᓂ
  ᑐᖤᐳᖢᖐᑕᐳᖐᐊᖤᖐᖤᖢᖢ ᓇᖤᖤᖤ ᑕᖤᖐᖤᒡᓐᖤᓂᖤᐊᖤᖐᖤᐃ ᐊᖤᖢ
  ᐱᖢᐊᔾᖤᐃ ᐱᖤᐊᖤᐳᓐᖤᖐᐳᖢᐊᖤᖐᔾᐊᑐᖤᐃ;

- ᐱᑕᖤᖐᖤᖤᔾᐃᓐᐳᖐᐳᖤ ᐱᓇᖤᖢᖐᐳᒡᐳᑐᑐᖤᐱ ᐃᒡᖤᖐᖤᖤᖤᖢᖢ ᓄᖃᐃᖤᖤᖤᖢᖃ
  ᐊᖤᖢ ᐊᐳᒡᖤᖤᐃᖤᖐᐳᑐᑐᐃᖤᖤᐊᖤᖃᖤᖤᔾᖤᓂ ᑕᖤᖐᖤᐳᖤᓂ
  ᖤᖃᐃᖤᓂᖤᖐᐲᖤᖤᖐᐃᓐᖤᖐᖤᖐᓂᖤ ᑕᖤᖐᖤ ᓄᖃᖐ.

ᐋᖤᖢᐋᖤᖄᐊᖤᖐᔾᐳᖤᖐᖤᖐᖤ

- ᐱᓐᖤᖐᔾᖤᓐᐳᖢᔾᖤᖢᖐᖤᔾᑐᖅ ᑕᖤᖐᖤ ᓄᖃᖤ ᖤᐱᖤᐃᐳᐃ
  ᖃᖤᖐᖤᖤᖢᖤᒡᐳᖐᐳᖐᖤᐳᖤᐃ ᖃᖐᖐᖢᖢᖤᐳᖤᖐᖤᖢᖤᖐᓂᖤ;

- ᖤᖤᖤᐃᖤᑕᐳᖤᖢᖐᖤᔾᑐᖅ ᑲᖤᖤᖤᖐᐊᖤᖐᖃᖤᖤᖐᖢᖢᖐᐊᖤᖢᖢᖐᖤ ᐃᒡᖤᖐᐊᖤᓂ
  ᑐᖤᐳᖢᐲᖤᖐᔾᖤᐃᖐᖤᖢ ᐃᖢᖤᖃᓂ ᑕᖤᖐᓐᖐᖤᓂᖤ ᐊᖤᖐᖤᖐᓂᖤ ᐳᖤᖐᔾᖤᖐᖃᖤ
  ᓇᖤᖤᖢᖐᖤᐃ ᐱᔾᖤᐲᖐᖤᖐᓂᖤ ᑲᖤᖤᖢᖤ)ᖤᓐᖤᖃ;

- ᖁᖤᐳᖤ)ᑐᑐᑕᐳᖤᐳᖤᖤᖢᖤᔾᑐᖅ $500,000-ᖐᖤᐃ $600,000-ᓄᖃ ᑕᖤᖢᖐᖤ
  ᐊᖤᖤᔾᖤᓐ.

3.  **ᐃᖢᐃᖢᖐᖤᐃᖢᐊᖤᖢᖤᐳᖤᓐᐃᖤ**

- ᐃᖢᐃᖢᖤᖢ ᓄᖃᐃᖤᖤᐳᐃ ᖃᖤᖐᐃᖤᓂᖤᐃᖤᐲᔾᖤᖤᖐᖢᖢᑕ ᑕᖤᖐᖤᓂᖤᖐᖢᖤᓐᖤᖢᖐ
  ᐊᖤᖢᖢ ᑐᖤᐳᖢᖐᑕᐳᖐᐊᖤᖐᖤ)ᓐᖤ ᑕᖤᖐᖤᒡᓐᖤᓂᖤᐊᖤᖐᖤᐃ;

.

- ᐃᒪᐃᕐᒪᒡ ᑥᖁᐊ ᕐᕀᓂᐊᒍᒡ ᐅᕐᑫᑕᐅᒡᕓᐃᒡ ᕐᕀᓂᓐᕐᖁᕐᖦᕐᑐᒍᒡᕐᒡ
ᖃᕐᕀᓐᒐᐅᕐᕀᕓᓯᓐᕐᑫᐅᒍᓐᓕᒐᒐᓕᒐ ᐱᓇᕐᓯᕐᕀᒐᐅᓐᕐᕐᒐᓐᒐᕐᒡ ᒐᒐᕐᖦᒐ ᓄᓄᐅᒡ
ᐃᓗᐊᑎᒍᒡ;

- ᐃᒪᐃᕐᒪᒡ ᒪᒥᐯᐁᐧ ᒡᑉᐅᕈᖅᓯᖑ ᑫᓄᐅᕐᖦᖫᐧᕐᕒᒡ ᐱᓇᕐᕀᑎᓄᕐᕲᒡᕐᒡ
ᐃᕐᒐᓂᕐᒪᓄᕐᐧ ᐃᕐᕐᕀᒐᑎᕐᕀᑎᓐᕐᒐᕐᐧ ᑉᒍᕐᕀᒍᑎᓐᐊᐃᓄᕐᒐᕐᒡᒡ;

- ᐃᒪᐃᕐᒪᒡ ᑫᓄᕐᕒᕐᕀᑐᓄᕐᐧ ᖃᒡᕐᕒᒍᑎᖕᕐ ᑕᐊᒪᕐᕐᕒᒐ-ᒥᕐᕀᒍᕐᓄᐊᕒᕐᕐᑐᒡᕐ.


## ᐃᒪᐃᕒᕐᕐᕀᑐᒡᕐᒡᕀᒐᕐᒍᒡᕒ

ᑥᖁᐊ ᕐᖁᐊᕐᐁᒡᕐᒡ ᖃᓖᕐᕐᖫᒐ ᕐᕐᕒᒐ ᒪᒥᐯᐁᐧ ᕐᕐᕀᒍᖁᕒᒐ ᖃᑎᐊᕐ
ᓄᓄᓕᓇᕐᒡᕐ ᖃᓖᕐᕐᖫᒐᕒᕐᕀᑐᕐᕐᕒᒡ ᕀᒐᕐᖫᒐᒡ-ᖁᐊᕐ ᑫᓄᕐᕒᕐᕀᑐᓄᕐᕐᕒᖁᒐᕐ
ᑫᒡᕐᐧᕐᕀᑎᓐᕐᕐᕒᒡᕐᒡ ᕐᕆᖁᐊᒍᑎᒡᕐ ᖃᕐᕀᓐᕐᕀᑎᒍᑎᓐᕐᕒᕐᕒᕐ ᑎᕐᕀᕒᖁᒐᓄᕐᕐᒡᕐᒡ
ᐃᕐᕐ᱕ᕐᕀᑎᕐᕀᓂᕐᒡᕐᐧ ᐃᒐᕐᕀᓐᕐᕀᑐᕐᕀᑎᓐᕐᕒᕐ᱕ᕐᒡᕐ, ᑕᕐᕐᕀᒐ
ᓄᕐᖃᕐᑎᒐᐅᕐᕐ᱕ᒐᕐᖁᕐᕀᒐᕐᑐᒡ 3-ᕐᒐ 5-ᒡᕒᕐ ᖁᕐᕀᒡᑐᕐᕐᕒ ᖁᕐᕀᒡᒡᖁᒐᕐᕐ ᖁᕐᕒᓗ
ᑫᓄᕐᕒᕐᕀᑐᓐᕐᕒᐅᕒᕐᕐᕒ ᖁᕐᕐᖁᒡᕀ᱕ᕐᕐᕀᒐᕐᒍᑎᕐᕀᒍᓐᐅᕒᕐᕒᕐᕒᒐ.


6. **ᐱᕐᕐᖁᕐᕐᕀᑎᕒᕒᕐᕐᕒᒐ   ᐅᕐᖁᒍᑎᕐ᱕ᕐᒐᕐᒦᕐ   ᐃᓄᐃᕐ   ᓄᒐᕐᖫᒐ   ᐃᕐᕒᖁ᱕ᕐᕀᑎᕐᕀᒐᕐᒦᕐ ᖁᕐᕒᓗ ᒦᕐᕀᕒᕒᕐᕀᑎᕐ ᑕᕐᕐᖁᕒᕐᕀᑎᕐᕀᒍᑎᕐᕀᒐᕐᕐᒐᕐ ᓄᓄᐃᕐᒦ**


1. **ᐱᓇᐃᒍᑕᐃᕐ**

ᑐᕐᕀᒦᕐᕐᕀᒡᕐᕀᑎᕐᕒᕐᕒᒡᕐ ᐅᕐᕒᒐᒦ ᓄᓄᐊᐅᒡᕐ ᐃᐅᕐᕀᒐᕒᕒᒐᕐ᱕ᕐᕀᒐᕒᕐᕒᕐ, ᐃᕐᕐᖃᐅᖫᕐᕒᐅᕒᕐᕀᕓᖁᕐᕒᕐᐱᕓᕐᕐᑐᕓ,
ᐱᕐᕐᖃ᱕ᐅᕀᕒᕐᖁᕒᖫᐅ᱕ᒡᕒᒐᕐ, ᐃᓄᐃᕐ ᐃᕐᕒᖃᓄᕒᐅᕐᕒᖃᕒᕐᕀᒐᓘᕒᒐᕐᕀᒦᕐᕒ ᖁᕐᕒᖁᐃᕐᕀᒍᕐᕒ ᖃᕒᕐᑰᕐᕒᓗᕐᕒ
ᐃᓄᕐᖁᕐᕀᑎᕒᐅᕒᕐᕒᐊᕒᕐᕐᕒ 1950 ᖁᕐᕀᒡᒡᕐ ᕀᕐᕀᑎᕀᒦᕐᕒᒐᕐᕀᑰᕐᕒ ᕐᕀᖁᕒᒐ, ᑕᕐᕒᐃᕐᕀᕒᓗᕒᕐᕒᕐᑎᕐᒦᕐᕀᑎᒡᒡᕐᒡᕐᒐᕒᒦ
ᖃᕐᕒᒡᕒᑐᕐᕒᕀᒡᕐᕒᕐ ᐃᕐᒦᓕᕒᒐᕐᐅᕒᕐᕀᒦᒡᕒᒡᕐᕒ᱕ᕒᐅᕒᑫᕒᖁᕐᕒᒦᕒᕐᕒ ᕐᕀᒦᕒ᱕᱕ᕀᒐᕐ ᐃᓄᐃᕐ ᓄᓄᒡ᱕ᕐᕐᕒ᱕ᒐ
ᐱᕐᕀᒦᕀᒍᑎᕐᖁᕒᐅᕒᒐᕒ᱕᱕ᓐ᱕ᕒ ᕀᕐᕀᓄᕒᕒᕐᕒ᱕ᕀᒐᕒᕐ ᖃᕒᖁᖫ᱕ᕐᒡᕐ ᐱᕐᕀᒦᕐᕒᒍᑎᕀᒦᕒᕐ᱕ᕒᒐᕒ ᐃᓄᐃᕐ
ᐃᕐᕀᖁᕒᖫ᱕ᕀᑎᒦᕒᒐᕒᕒ.

ᕀᒡᕀᕒᒐᕒᕀ ᑕᕒᐅᕒᕀᖃᕒᕀᓐᕒᕐᕒ ᖁᕐᕀᒡᒡᕒᕐᕒ ᓄᓄ᱕᱕ᕐᑰᕀᒐᕒᕐᕀᓐᕒᕐᕒ, ᑕᕒᕐᕀᒡᒡᕐ ᐃᓄᐃᕐ ᐃᕐᕒᕓᕒ᱕᱕ᖁᒐᕒᕐ᱕ᕀᒐ
ᖁᖫᕒᕐᒡᕀᕒᒡᕒᕀ᱕᱕ᕀᐊᕒᒐᒦᕒᕐ᱕ᕀᓐᕒᕐ, ᕒᒦᕒᕀᒐᕀᕒ ᐃᕐᕒᖁᕀᒍᑎᕐᕀᒦᕒᕐᕒᒐᕐ ᖃᒦᕒᕀᒐᕒᕒᒡᕀᒐᕀᓐᕒᕐ.

ᕐᕀᖁᕒᒐᕒ 1950 ᖁᕐᕀᒡᒡᕒᕐ ᐃᕀᒐᕒ᱕᱕ᕀᓐᕒᕒᕀᒡᕀ, ᖃᕐᕒᖁᕐᑰᕀᖁᒡᕒᕒᒡᕀ, ᕀᐊᕒᕐᕐᕒᑎᕀᕀ᱕ᕀᒡᕒᕐᕒᒡᕀ
ᕀᕐᕒ᱕᱕ᕒᕀᖁᕒ᱕ᕒᐊᕒ᱕ ᐃᕀᕐᕒᒐᕒᕀᒡᕒᕐ᱕, ᑐᕐᑰᑕᕒᐅᕒᕒᐧᕀ ᖁᕒᒦᕒᕒᖫ᱕᱕ᒡ᱕ᕀᒡᒦᕒᕒᒡᕐ ᐃᓄᕒᒡᕒᕒᒡᕒ ᐃᕒᕀᓄᕐᕒ.
ᕐᕀᖁᕒᕐᖫᕒᒡᕀ᱕᱕ᒦᕒᕒᕐ᱕, ᖃᕐᕒᖁᕐᑰᕀᖁᒡᕒᕒ᱕ ᐃᓄᕒᕐᕒᓄᕐᕒ᱕ᕀᒐᒦᕒᕒ᱕ᕒ᱕ ᖁᕐᕀᕒᒦᕐᕀᐊᕒᕒᕐᕐᕐᕒᐅᕒᖃᕒᕀ᱕ᕒᒐᕒ
ᒦᕐᕀᕒᕒᕐᕀᑎᕒᕐᒡᕒᕀ ᐱᕒᕀᒦᕒᕐᕒᒍᑎᕀᒦᕒ᱕ᕒ᱕᱕ᕒᕐ.

ᐃᕀᖃᕒᕐᕒᖁᖫᕐᕒᒐᕒ᱕ᕒᖃᕒᕐᕒᕀᖁᕐᕒᒐᕒ᱕ᕀ᱕᱕᱕ᒡᕒᕒᕀᕕ   ᑕᕒᕐᕒᐃᕒᕀᒡᕒ᱕ᓘᕒᒐᕒ᱕ᐅᕒ᱕ᕐ᱕ᕒᒐᕒᒍ   ᑐᕐᖁᕒᒦᕀᒍᑎᕀᒦᒦᕒᕒᒡᕀᒡᕒᕀ   ᕐᓄᕒᕒᖃᕒ᱕ᖁᕒᒡᕀ
ᐱᖁᕒ᱕ᒦᕒᕐᕒᖃᒦᕀᕒ᱕ᒐᒦᕒᕒᖃᕒᕒᕀ ᑕᕒᕐᕒᒐ ᐃᓄᐃᕐ ᐃᕒᖁᕒᒍᑎᕒᖁᕀ᱕ᕒᐊᒦᕒᕒᒐᕒᐅᕒ᱕ᕒᒦᕒ ᕐ᱕ᖃᖁᕀᒐᕒᕒᖃᕀ᱕ᕒᒐᕀᒐᕒᒦᕒᕒᕀ
ᒪᕒᖃᕒᒦ᱕ᕒᒦᕒ᱕ᕐᕒᕀᒡᕒᖁᕒᕀᒦᕀᕒᕐ, ᐃᕒᕒᒦᕒᕀᒡ ᑕᕒᐅᕒᕐᕒᕀᒦᕒᕒᒐᕒᖃ᱕ᕒᖃᕀᑕᕒᕀᒍᑎᕀ, ᖁᕀᕒᓗ ᑕᕒᕐᕒᒡᕐᒐ
ᑫᓄᕐᕒᕒᖃᕒᒐᕒᐅᕒᕐᕒ᱕ᕀᕒ᱕᱕ᕐᕒᒦᕒᒡ ᖁᕒᕐᕒᕒᖁᒡᕒᕀ᱕᱕ᖁᕀᒐᒍᑎᕒᕐᕒᒦᕒᖁᕀᕒᒦᕒᒐᕒ ᖁᕒᕀᒡᑐᕐᕀᒦᕒᕒᒡᕀ ᐅᕒᕀᕒᕒᓗᕐᕒ
ᒦᕐᕀᕒᕒᕐᕀᑎᕐᕒᒍᑎᕐᕀᒦᕒᒡᕐ.

ᐊᑦᒍᐱᐃᑦ  ᐊᓂᒍᑎᖕᒃᑕᖕᓂᒍᑦ,  ᒪᕆᑕᑦᐊᑭᕐᔫ  ᐱᐊᑦᒐᐊᓛᑎᓕᑕᐊᐅᕐᕹ,  ᑭᕐᐊᓂ
ᓕᑦᖕᑕᖕ  ᐃᑕᕐᔫᑎᖕᑦ  ᐊᕐᑦᐱᐊᑦᒪᐊᓓᓕᑕᐅᕐᖕᑦᔭ,  ᐅᑦᓄᑎᒍ  ᒃᖕᓛᖕᑦ
ᐃᐱᕐᓇᕐᔭᖕᑎᒍᑦ  ᐃᓗᖕᒃᑎ-ᕐᕹᑎᖕ  ᐃᓄᓕᓂᖕ  ᐊᖕᓗ  ᒐᓂᕐᖕᓂᑦᒍᖕ
ᑕᕐᕹᖕᐊᑕᒍᓐᐊᓂᖕᔮᑎᖕᓛᕐᖕ.  ᓕᓄᖕ  ᓕᐊᒐᐃᓕᖕᒪᒐᓕᕐᕹ  ᖕᒐᒐᑦ  ᐱᕐᐊᓂ
ᓕᐊᒐᐃᕐᔫᒍᐊᒐᐃᕐᕹᖕᒐᔫᖕᓂᖕ,  ᐊᖕᓂᓛᑦᓕᐊᓂᐊᑦᓛᓕᓕᐊᑦᓕᓕᑯ  ᕹᐊᒐᕐᕹᐊᒐᖕ  ᒃᕹᐊᐃ
ᓕᕐᖕᓛᖕᓛ  ᐊᕐᖕᒃᑕᕹᕐᓂᖕᕹ  ᐊᖕᓛ  ᐊᐅᓕᓕᐅᕹᐊᑦ  ᒋᑕᕹᓕᓕᖕᓂᖕᕹ  ᔭᕹᐊᖕᓛᕹ.

ᐱᕐᐊᓂ  ᓄᓕᐊᐅᐃᑦ  ᐃᓄᐊᑦᓂᓕᐊᕐᖕᕹ  ᕐᔮᓕᖕᖕᕹ  ᐅᕐᐊᓕᕐᕹᖕᕐᔪ  ᓕᐊᖕ  ᓕᓕᓄ
ᓄᓕᓄ  ᐃᐱᕐᐱᐊᕹ  ᓕᓕᐃᓄᓕᓕᐅᕐᔪᓕᐊᕐᖕᓕᐊᖕᕹ  ᐊᖕᓛ  ᕹᕹᔮᐃᓄᐊᖕᑦ
ᐊᕐᐱᕐᐱᐅᔫᓄᓕᖕᒐᕐᔫᖕᓕᓕᐊᖕᓛᑦᓄᐊᖕᖕᒍ  ᔭᕹᐃᓕᒐ  ᐃᐱᕐᓕᕹᐅᖕᔫᖕᕹᖕ.  ᖕᕹᖕ
ᐃᖕᐊᓕᕹᖕᕹᑦᕹᐊᑦ  ᓕᓄᖕ  ᒐᓂᕐᖕᓂᑦᒍᖕ  ᑕᕐᕹᖕᐊᑕᒍᓕᐊᓂᖕᓛ  ᐃᖕᖕᓂᐅᓂᕐᖕᓕᐊᐱᑦᐊᕐᓛᖕᖕ
ᖕᓕᓕᕐᔭᓕᐊᓂᖕᖕ  ᐃᓕᑕᐅᖕᒃᓕᑕᓄᖕᓂᔮᑦ  ᐃᓄᐱᕹᕹᑦ  ᓂᕐᐊᑦᕹᖕᖕᔫᕹᕹᕹᔫᑦ.  ᓕᓄᖕ  ᐱᖕᓛᒍ
ᐊᒐᕹᐊᓕᖕᕹᑎᖕᕹ  ᕹᒃᐅᕹᓕᕹᐅᖕᕹᓕᕹᖕᓛᑦ  ᐅᕐᒃᐃᖕᓕᐊᖕᕹᖕᔭᕐᖕ  ᐊᕐᕹᔭᐅᐊᓂᖕᒐᖕ.
ᖕᕹᖕ  ᓕᕐᓕᕹᕐᕹᓕᒐᕹᐊᑦ  ᐊᕐᓕᑦ  ᒍᕐᐊᒐᑦ  ᐃᓄᕐᕹᑦ  ᒐᓂᕐᖕᓂᑦᒍᓂ
ᑕᕹᕹᖕᓄᓕᐅᔭᖕᓛᐅᕐᕐᐊᕐᖕᓂᖕ,  ᓕᓄᖕ  ᐅᖕᔭᕹᐅᓂᖕᕹᔮᖕ  ᐃᕹᕐᐊᖕᓕᓄᖕ-ᒪᖕ
1986-ᒐ  ᐊᖕᓛᖕ  ᒃᕹᕐᓂᔭᐅᓄᐅᖕᔭᖕ  ᓕᓕᖕᖕ  ᒍᕐᐊᒐᖕᓕᖕᓂᖕᖕᔫᑦ
ᒃᔮᑦᕹᒃᓂᕹᖕᓂᒍᖕ  ᐱᐊᕹᖕᓂᕹᐅᑦᖕ  ᐃᓕᑕᓕᔫᖕᒃᓄᓕᑦᓕᑎᖕᒃ  ᖕᕹᖕ  ᐃᖕᖕᐊᐃᓄᖕ
ᐊᕐᖕᒃᓄᔫᐅᕹᑦᓄᖕ  ᕹᔮᕐᖕᓂᒃᓕᒐ  ᖕᕹᐊᓄᖕᓕ  ᓕᐊᒐᐃᕐᒍᕐ  ᒋᑕᕹᐊᔫᖕᓄᖕᒐᕐᖕ.
ᖕᕹᖕ  ᐊᕐᖕᓛᓄᖕ  ᐅᕐᒃᐃᖕᓕᖕᒐᕐᓂᖕ  ᒃᐊᕹᕹᖕᑎᕐᔭᓕᐅᕹᕹᑦ  ᓕᓕᕐᔭᕹᖕ  ᐃᖕᓗᓕᓄᖕᓂᖕᔭᑦ,
ᒃᔫᓕᓕᒍᖕᒐ  ᐊᖕᕹᓕᓄᓕᕐᐊᕹᖕᓕᐊᑎᖕᓛᒍ  ᐃᓕᑕᐃᓄᑕᐱᕹᖕᕹᓄᐊᕐᕹᖕᕹᖕᖕᔫᖕᓕᑦᖕ  ᐊᕐᐱᖕᖕᔫᑦ
ᐃᑕᕐᖕᓄᑦᔫᖕᒐᔫᑦ  ᐱᐊᑦᓕᕹᐊᔪᑎᕐᔭᖕᓕᖕᓛ  ᓕᐊᒐᖕᕹ  ᐃᖕᖕᓄᖕᔮᖕᓕᕹᓕᖕᕹᖕᖕ.

ᐃᔫᓄᖕᐊᑕᖕᖕᕐᕹᒐᕹᑦ  ᐃᓕᓕᒐᕐᔭᐅᖕᕹᖕᕹᓄᖕᒃᓕᕹᖕᕹᕹ  ᓄᐊᐃᒪᒍ  ᒪᕐᖕᕹᓂᖕ  ᒪᕆᑕᑦᐊᕹᕐᖕᒃᓂᖕᐊᕐᕹᖕᖕᓄᖕ:
ᐊᓕᕹᐅᕹᕹᖕ  ᒪᕆᑕᑦᐊᕹᕐᖕᑎᖕᑦᖕᒐᖕ  ᐃᖕᖕᓂᑦᓄᐊᑦ  ᒃᕹᔭᕹᕹᐊᒍᓂᖕ  ᓕᓕᕐᔭᕹᖕᔫᖕᖕᓄᖕ
ᐱᐊᑦᖕᒃᓕᐅᖕᒐᖕᕐᓂᖕ  ᐃᑕᕐᕹᕐᔭᐅᒍᓄᖕᖕᖕᓂᖕᓛ  ᐅᖕᐱᕹᓕᐊᕐᒍᐊᑎᕐᒍᓕᖕᕐᓄᖕᖕᓂᖕᖕ  ᐃᖕᒪᕹᕹᐊᒐᕐᓄᔭᕹᖕ
ᐊᐱᔫᕹᐊᕹᖕᕹᖕᒐᖕᖕᓂᖕᖕ  ᓄᐊᐃᕹᒐᖕ.  ᓕᓕᕐᔭᕹᖕ  ᐊᓕᕹᐅᕹᐱᕹᐊᖕᖕᒃᓂᖕᒐᖕᑦ
ᐊᖕᕹᒃᓄᓕᐅᖕᑕᕐᒍᕹᐊᐱᕐᒐᓕᐅᕹᕹᒃᕐᔭᕐᕹᖕ  ᒃᕐᒃᓄᑕᐱᑦ  ᐃᖕᖕᓂᑦᓄᖕᐱᖕᖕᖕᓄᖕᒐᖕᖕᓂᖕᖕ  ᐊᖕᓛᖕ  ᓕᖕᓕᕐᔭᕐᖕᓛᖕᕹᖕ
ᒐᓂᕐᖕᓂᑦᒍᖕᓄᖕ  ᒋᑕᕹᕹᖕᐊᖕᓕᖕᕹᐅᖕᑎᖕᒍᓄᖕ.  ᐊᕹᖕᓄᓕᖕᖕᓛ  ᒪᕆᑕᑦᐊᕹᕹᕹᕹᐅᕹᕹᖕ
ᐊᔮᖕᕹᐅᕹᕹᖕ  ᓕᐊᒍᓕᖕᖕᔫᖕᖕᓄᖕ  (ᓄᐊᑕᐅᑦ  ᐃᖕᖕᓂᕹᒐ  ᕹᖕᑎᓕᑕᖕᓕᕹᕹᕹᕹ  ᓄᐊᑕᐅᑦ
ᐊᕹᕐᖕᓕᕹ  ᓕᕐᕹᒍ)  ᖕᕹᖕ  ᐃᕹᕐᔫᒪᓕᑦ  ᓕᐊᒐᐃᕹᓛᑦ  ᐃᕹᑕᐅᖕᑎᐱᕹᐅᕹᕹᕹᕹᕐᖕᕹ  ᐊᖕᓛᖕ
ᓕᓕᖕᐊᖕᓛᖕᑦ  ᐃᖕᖕᓂᕹᖕᒃᖕᑎᖕ  ᐃᖕᖕᒃᓕᕐᔭᕹᖕᓄᖕᔭᖕ  ᐊᐱᔭᕹᖕᖕᖕᖕᕹ  ᐅᕹᐊᑎᐊᖕᖕᓄᖕᖕᖕᓂᖕ.

ᖕᕹᖕ  ᒪᕹᖕ  ᒪᕆᑕᑦᐊᕹᕹᕹ  ᐊᒍᕹᖕᓂᕹᖕᓂᖕ  ᐅᕹᕹᕐᔭᕹᓂᕹᕹᖕᔮᕹᕹᕹᕹᕹᕹ
ᐊᕹᖕᓄᕹᐊᕹᐊᑦᐃᖕᕹ  ᓕᓕᕹᓄᕹᕹ  ᓂᕐᐊᑦᓕᐅᕹᕐᕹᖕᔭᕐᖕ  ᓄᐊᐃᑦ  ᕹᕐᔫᖕᖕᕐᕹᕹᕹᖕ
ᓕᐊᕹᐊᒍᕹᓕᕹᖕᕹ.  ᖕᕹᖕ  ᐃᕹᓕᕹᕹᕹᑦ  ᓕᓕᕹᕹ  ᒪᕆᑕᑦᐊᕹᓄᖕᒍᖕ  ᐅᕹᕹᓕᕹᕹᕹᐊᕹᕹᕹᑦᐊᕹᕹᕐᕹ
ᕹᓄᕹᐊᕹᕹ  ᐃᓕᑕᖕᒃᓕᐅᐱᕹᐊᖕᖕᓄᖕᒐᖕ  ᒐᓂᕐᖕᓂᑦᒍᖕᕹ  ᒋᑕᕹᖕᑎᕹᓄᕹᕹᖕᕹᖕᕹᖕᓄᖕ  ᐊᖕᓛᖕ
ᖕᕹᖕ  ᐃᖕᖕᓄᕹᓄᐊᑦᕹᒍᖕᖕᕹᕐᕹᖕᕹᖕ  ᐱᕹᕐᓕᐅᑎᔮᕹᖕᓂᕹᕹᕹᖕᖕᑎᖕ  ᕹᕹᐅᕹᐊᕹᖕ
ᐅᕹᕹᖕᓄᕹᕹᕐᓕᕐᖕᓕᔭᕐᖕᕹᕐᕹᖕ  ᒃᕹᓕᖕᒐᖕ  ᐊᕹᕹᖕᔮᕹᖕᐊᕹᕹᐱᕹᖕᔭᕐᖕᕹᖕ.  ᓕᓕᖕᕹᕹᓄᖕᓕᖕ
ᕹᓄᐅᕹᕹᕹᕹᕹᕹᕹᖕᐊᕹᕹᕹᕹᕐᖕᕹᕹᖕᒍᖕᕹᖕ,  ᕹᕹᐊᕹᐅᓕᕹᔮᕹᕹᕐ  ᐊᒐᕹᕹᕹᐊᕐᔮᕹᕹᑦᓂᕹᕐᕹ,  ᓄᐊᐃᑦ  ᕹᕹᐅᕹᕹᖕᕐᕹᕹᕹᖕᖕ
ᓂᕹᕐᐊᕐᕹᓕᕹᕹᖕᔭᕹᕹᕹᑦ  ᐅᕹᐊᕹᐱᕹᐅᐱᕹᕹᖕᔫᖕᒃᖕᑦ  ᐊᒐᕹᕐᓄᕹᐊᕐᒍᖕᓄᖕᒍᖕ  ᕹᕐᐊᕹᕐᒃᐅᖕᒍᓄᖕᖕᓄᕐᖕᓄᖕᖕᕹᐊᕹᕹᖕ  ᓕᕹᕐᔭᕐᕹᖕᖕᓄᕹᖕ
ᓄᐊᕹᕹᐊᕐᒍᕹᕹᑦ  ᒋᕹᕐᖕᓄᕹᔮᕐᕹᒍᖕᕹᕹᕹᖕ.

2.    ᐃᒪᐃᓄᕐᓕᐊᕹᔮᕹᔫᖕᒃᖕᑦ

ᐃᓚᐃᒪᐦᓕᑦ ᓄᓇᐊᖕᒥ ᒪᑉᐱᐊᓂᐧ ᒪᑉᑲᑕᒃᐊᑉᓐᖦᑐᖦᒪᓕᖦ, ᐃᓚᐃᒪᓕᑦ
ᑲᓕᐱᐅᖦᑕᖦᖃᖢᖭᖔᓐᐅᖦᒪᑉ ᑕᖦᖅᐅᐊᔪᓐᖑᖦ ᓄᓇᖦᐅᑦ ᐳᖦᑐᓂᖤᑦᓇᔪᖤ ᐊᖤᒪᖭ ᐃᓚᐃᒪᓕᑦ
ᐃᑲᖤᖦᑉᔪᓐᖃᖤᑦᓐᖔᖤᖦᓇ ᐱᐊᖦᖑᖤᓯᓇᖤᖦᒑᖤ ᓇᖤᒥᖦᖖᐅ ᐃᖤᓗᖃᑉᓐᖤᖁᖤ ᐊᖤᒪᖭ
ᒥᖤᖦᖖᐨᓇᖤᖃᖤ ᑕᖦᖅᐅᐊᓐᖤᔪᓐᖤᖤᖤᖖ ᓄᓇᖖᒥ.

ᐃᓚᐃᓇᖤᖦᐊᖤᑉᔪᖤ

ᑕᖦᖁᐊ ᖤᐸᐃᖦᖖᐃᑕᖤ ᑲᐵᖤᖖᖢᓇ ᓄᓇᐊᖤᖦᓗ ᐱᖦᖖᔪᑦᓐᖤᖤ ᐱᖤᖤᖔᓂᖤᖖ
ᐅᖦᖃᖕᓂᖤᖤᖖᒥᖦ ᐱᖤᔪᖤ ᓇᖖᒥᖖᖖ ᐃᖤᓗᖃᖦᖖᓂᖤᔪᖤᓇᖦᐅᓐᖤᖤᐊᖤᑦ ᐊᖤᒪᖭ
ᒥᖤᖦᖖᐨᓇᖤᖦᖖ ᑕᖦᖅᐅᐊᓐᖤᔪᓐᖤᖤᖤ ᓄᓇᖖᒥ.

## ᒪ. ᑲᐵᖖᒍᖦᖖᖦᖖᖖ ᐊᖤᖦᖃᓐᖃᖢᖤᖦᖃᖖᖦᖖᖖ

ᐊᐃᖤᖖᖔᖤ ᐃᖖᐃᓇᖤᖦᐊᖤᑉᔪᓐᖤᖖᐅᖤᖖ ᐃᖖᖦᖖᖤ ᒪᑉᐊᖖᐨᖢ ᑲᖖᐊᖤᖖᖢ
ᖤᖖᖢᖦᐊᖤᖢᖦᖖᖖᖢᖤ ᐃᖤᐃᖦᖔᖤᐅᖤᖖ ᑕᖤᖦᖖᖖ ᐃᖤᓇᖤᖦᐊᖤᑉᔪᓐᖤᖖ ᑲᖤᖤᓐᖤᐅᖤᖖᖖ,
ᑕᖦᖁᐊ ᖖᐅᐸᖦᖖᖦᖖ ᐊᖤᖦᖃᓐᖃᖢᖤᖦᖃᖖᖦᖖᐊᖤᖖᖔᖤ ᑲᖖᖔᖢᖤᓯᓇᖤᖖᖖᖢ ᐊᖤᖢ
ᖤᖖᖢᖦᓯᓇᖤᖢᓇᖖᖖᖖᖖ ᐨᖖᖢᖤᔪᓐᖤᖖᐨᖖᖖ ᖤᖦᖦᐱᓐᖤᔪᒪᖦᖖᖦ ᑕᖤᖤᐅᔪᓐᖤᖦᖖᖢᓐᖖᖦ
ᓄᓇᖖᒥ ᐊᖤᒪᖭ ᑲᖖᖤᖖᖤᑕᐱᓐᖤᖖᖖ ᖤᐸᐃᖤ ᑕᖤᖦᖖᖢᓇ ᑕᖦᖅᐊᖤᖤᖖᖢᐊᖤᖖᖔᖤ
ᐨᖖᖢᖤᖦᖖᓇᖤᖖᖢᖖᖦᖖ.

ᐨᖤᖤᖤᑕᐱᓇᖤᖖᖔᖖ ᑲᖖᖢᐨᖖᖦᖖᖢᓇᖤ ᐅᖤᖦᖖᐨᖦᖖᐨᖦᖖᖖᖤᖖᖔᖖᖖ ᐱᖤᖤᖤᖖᑕᐱᖤᖦᖖᖤᖤᖦᖖᖖᖢ ᑕᖦᖁᐊ
ᖤᐸᐃᖖᖤᑦ ᑲᖖᖤᖖᐨᑕ ᐱᖖᖤᖦᖖᐨᖦᖖᖖᖔᖖᖢ ᐊᖤᖦᖖᐊᖦᖖᖦᖖᖢ ᐱᖤᖖᐨᖦᓐᖤᖤᖖᖔᖤ ᖖᐅᐸᖦᖖᖢᓇᖖ
ᖖᖢᖖᐃᖖᖢᔪᓐᖖᒥᖤ ᐅᖤᖖᐅᖤᖤᖦᖖᖢᓐᖢᓇᖦᖖᖖᖤ ᑕᖦᖁᐊ ᖖᐅᐸᖦᖖᖢᓐᖖ
ᐃᖖᐃᖖᖦᐊᖤᖦᐊᖤᑉᔪᓐᖤᖤᖖᖢᐊᖤᖢᖖᖖᖢ.

## ᓇ. ᐃᖤᐃᖤ ᒪᖦᖃᐃᖦᖖᖤ, ᐃᖦᖢᖖᖖᐊᖦᖖᖢ ᒥᖤᖦᐊᖦᖖᐊᖦᖖᖢ

ᐃᖖᐃᖖᖦᐊᖤᖦᐊᖤᑉᔪᓐᖤ ᑕᖦᖢᒪᖦᖤᖖᖢᖖᖤ ᑕᖦᖁᓇ ᒪᑉᐊᖖᐨᖢ ᑲᖖᐊᖤᖖᖢ ᐨᖖᖢᐊᐅᖤᖦᖖᖦᖖᖢᓇ
ᐃᖖᐃᖦᖔᖤᐅᖤᖖᖔᖤ ᑕᖦᖁᐊ ᖤᐸᐃᖖᖤᑦ ᐱᖦᖢᖢᓇᖤᖢᖤᖦᖖᖖᖢ ᐊᖤᖤᖦᖖᐃᖦᖖᖖᖤᓇᖤᖦᖖᖖᖢᔪ
ᐃᖢᖦᖖᐨᖤᔪᓐᖦᖖᖢᑦ, ᑕᖤᖤᐃᖤᖤ ᐱᖤᖔᐨᖖᖢᔪ, ᐃᖤᐃᖤ ᒪᖦᖃᐃᖦᖖᖖᖢᓇᖤ,
ᐃᖦᖢᖖᖖᐊᖦᖖᖖᖤᖖᖢ ᒥᖤᖦᐊᖦᖖᐊᖦᖖᖖᖤᖖᖢ ᐊᖤᖤᖖᖢᖖᖤ ᖤᐸᐃᖦᖤᖖ ᖤᖦᖢᖤᐅᖤᖦᖖᖖᖖᖢᖤ ᖤᖢ
ᐱᖤᖤᖖᖤᖤᖖ.

ᐅᖖᑉᔪᓐᖖᖔᖦᖢᐨᖖᖖᖦᖖᖢ, ᐊᖤᖦᖢᑕᐅᖤᖖᖢᐨᖤ ᑕᖤᖦᖁᐊ ᐃᖖᐃᖖᖦᐊᖤᖦᐊᖤᑉᔪᓐᖤ ᖤᖦᖔᖖᔪᓐᐨᖤ
ᐃᖢᖦᖢᖦᐊᖦᖖᖔᖤᖤᑦ ᐊᖤᐨᔮᖖᖦᓇᖤ ᐊᖤᒪᖭ ᓇᖤᐸᖤᖤᖢᐊᖖᖔᖤ ᖢᖤᖔᖢ ᐊᖖᖤᖦᖢᖤᖦᖢᖔᐊᖤᖔᖤ
ᐱᖢᐃᖢᖦᑕᐱᖤᖔᖤᖢᖤ ᑕᖤᖦᖢᖤᖢᖖᖢ ᐃᖖᖔᖢᖤᑦ ᒪᖦᖃᐃᖦᓇᖤᖢ ᐱᖤᖔᐨᖦᖢᓇᖢᔪ ᐊᖤᖨᖔᖢᖤᖖᖔᖤᖖᐅᑦ
ᐅᖤᖤᖢᖖᖢ ᐊᖤᒪᖭ ᐱᖤᖤᔮᖦᖖᖢ.

## 4. ᐃᒪᐃᓕᒋᐊᖁᔨᒍᑏᑦ

ᐊᑎᓕᐅᕐᑕᐅᓚᐅᔪᑎᓗᒋᑦ ᔭᐃᒥᔅᐸᐃᒥ ᐊᒻᒪᓗ ᐅᐸᑦᑕᐅᓴᐅᑎᒋᒍᓐᓇᖏᑦᑐᓄᑦ ᑯᐸᐃᒻᒥ ᐊᖏᕐᑲᑎᒌᒍᑏᑦ, ᓄᓇᕕᐅᑉ ᓄᓇᖓ ᐃᓚᒋᔭᐅᑎᑕᐅᓯᒪᑦᓯᐊᓕᕐᑐᖅ ᑯᐸᐃᒻᒧᑦ, ᐊᒻᒪᓗ ᐃᓄᖁᑎᖏᑦ, ᐃᓄᑐᐃᓐᓇᓗᐊ-ᖑᐊᖑᔪᑦ, ᑕᐃᒪᑦᓴᐃᓇᖅ ᑕᒃᓯᔭᐃᓂᖑᐊᖓᔪᓂᒃ ᐊᑑᑎᖃᑕᐅᕙᓐᓂᐊᓕᕐᑎᓗᒋᑦ ᐊᓯᖏᑎᑐᑦ ᑯᐸᐃᒻᒥᐅᖑᒻᒥᔪᑎᑐᑦ. ᑭᓯᐊᓂ ᓄᓇᕕᐅᑉ ᐅᐸᑦᑕᐅᓴᐅᑎᒋᒍᓐᓇᖏᓐᓂᖓ, ᓯᓚᖓᓗ, ᐅᖓᓯᑦᑐᒥᓐᓂᖓᓗ, ᐱᕈᓪᓕᐊᑎᑦᓯᓂᐅᓪᓗ ᐊᖏᓂᖓ ᐊᒻᒪᓗ ᐃᓅᒐᓯᐊᕐᓂᒧᑦ ᐊᑭᑐᔫᓂᖓ ᑕᒪᑦᓯᒥᖓ ᓄᓇᒥ ᐊᑦᔨᒋᔭᐅᖏᑐᒻᒪᕆᐅᑎᑦᓯᒍᑎᐅᔪᑦ ᐊᓯᖏᓐᓂᑦ ᓄᓇᐅᓪᒥᔪᓂᒃ ᐊᒻᒪᓗ, ᑕᒪᒃᑯᓄᖓ ᐱᑦᔪᑎᓄᑦ, ᐱᑎᑕᐅᓯᒪᔪᑦᓴᐅᒐᓗᐊᑦ ᐊᑦᔨᒋᔭᐅᖏᑐᒥᒃ ᑕᒃᓯᔭᐃᒍᓯᖃᕐᑎᓯᓂᕐᒥᒃ.

ᑕᐃᒪᐃᒻᒪᑦ, ᓄᓇᕕᐅᑉ ᖃᓄᐃᓕᖓᓂᓕᒫᖓ ᕿᒥᕐᕈᔭᐅᓚᐅᕐᑎᓗᒍ ᐊᒻᒪᓗ ᖃᓄᐃᓕᖓᓂᖓᑕ ᐃᓕᖓᓂᖓᓂᒃ ᑯᐸᐃᒃ ᐊᓯᓕᒫᖓᓄᑦ, ᒪᑯᓂᖓ ᐃᒪᐃᓕᒋᐊᖁᔨᒍᑎᖃᕐᑐᒍᑦ:

1. ᑲᕙᒪᒃᑯᑦ ᐊᓯᑦᔨᑕᐅᑎᑦᓯᓂᐊᕐᑎᓗᒋᑦ ᓄᐃᑕᒦᕐᑐᒥᒃ ᐅᐸᑦᑕᐅᓴᐅᑎᒋᒍᓐᓇᖏᑦᑐᒥᐅᓄᑦ ᐃᑭᓪᓕᒋᐊᕐᑎᓯᒍᑎᐅᓰᒥᒃ ᐃᒪᐃᑦᑑᓂᐊᓕᕐᑎᓗᒍ ᐊᕐᑭᒋᐊᕐᑕᐅᓯᒪᓂᕐᑲᕐᓗᓂ ᐅᑎᕐᑐᓴᔭᐅᓗᓂ ᑕᒃᓯᔭᐃᒍᑎᕕᓂᕐᒧᑦ ᐱᔭᐅᒍᓐᓇᑐᑦᓴᔭᐅᓕᕐᓗᓂ ᓄᓇᕕᐅᑉ ᓄᓇᖓᓂ.

2. ᓄᐃᑕᒦᕐᑐᑦ ᐅᓯᔭᐅᑎᑦᓯᒍᑎᓄᑦ ᐃᑲᔪᕐᓯᒍᑏᑦ ᐊᓯᖏᓐᓅᓕᖓᔪᑦ ᓄᓇᓄᑦ ᑯᐸᐃᒻᒥ ᐃᓕᖓᑎᑕᐅᖃᑦᑕᑎᓪᓗᒋᑦ ᓄᓇᕕᐅᑉ ᓄᓇᖓᓄᑦ ᐊᑦᔨᒋᔭᐅᓕᐅᒥᑎᑦᓯᒍᑎᑦᓴᒧᑦ ᐊᑦᔨᒌᖏᑑᒍᑎᓪᒪ-ᕆᐅᔪᓂᒃ ᐃᓅᒐᓯᐊᕈᑎᓄᑦ ᐊᑭᓕᕐᑐᑕᐅᒋᐊᖃᓰᓂᒃ ᑕᒫᓂ ᓄᓇᒥᓗ ᐊᒻᒪᓗ ᑯᐸᐃᒃ ᐊᓯᖏᓐᓂ.

3. ᑲᕙᒪᒃᑯᑦ ᐱᖁᔭᓕᐅᕐᑎᓗᒋᑦ ᑐᕌᖓᓂᖃᕐᑐᒥᒃ ᐅᑎᕐᑎᓯᒍᑎᑦᓴᒧᑦ ᐱᓇᓱᑦᑎᓄᑦ ᓄᓇᕕᒻᒥᐅᓄᑦ ᑮᓇᐅᑦᔭᓵᖏᑦᑕ ᑕᒃᓯᔭᐃᒍᑎᕕᓂᖏᓐᓂᒃ, ᕿᑐᕐᖏᐅᕈᑎᖏᓐᓂᓗ ᐊᑭᓕᕆᐊᖃᓚᕿᔭᓂᖏᓐᓂᓗ ᑕᐃᒪᐃᑦᑎᑕᐅᓂᕕᓂᖏᓐᓄᑦ ᐃᓚᐅᑎᑦᓯᓂᕐᒧᑦ ᓂᕿᓂᒃ ᐅᓯᔭᐅᑎᑦᓯᒍᑎᓄᑦ ᐃᑲᔪᕐᓯᒍᑎᓂᒃ ᑮᓇᐅᑦᔭᓵᖏᓐᓄᑦ ᑕᒃᓯᔭᑦᑕᐅᒍᓐᓇᑐᓄᑦ ᑕᒃᓯᓕᕆᕕᐅᑉ ᐊᑦᔩᒍᖓᓄᐊᖓᔪᓂᒃ 1990-ᒥ ᐊᒻᒪᓗ 1991-ᒥ.

4. ᓄᐃᑕᒦᕐᑐᑦ ᑕᒃᓯᔭᕐᑎᓯᒍᓰᑦ ᐊᑐᕐᑎᑕᐅᒍᓐᓇᑐᑦ ᐊᑦᔩᖏᑐᓄᑦ ᓂᕿᓂᒃ ᐅᓯᔭᐅᑎᑦᓯᒍᑎᓂᒃ ᐃᑲᔪᕐᓯᒍᑎᓄᑦ ᑲᔪᓯᑎᑕᐅᖏᓐᓇᓂᐊᕐᑎᓗᒋᑦ.

5. ᐱᓇᓱᑏᑦ ᑲᑐᑦᔨᖃᑎᒌᓐᓂᖏᑦ ᐊᒻᒪᓗ ᐱᓇᓱᑦᑎᓯᔩᑦ ᕿᒥᕐᕈᓂᐊᕐᑎᓗᒋᑦ ᐃᓄᓕᒫᓂᒃ ᐃᑲᔪᕐᓯᒍᑎᑦᓴᐃᑦ ᐸᕐᓇᓯᒪᐅᑎᖏᓐᓂᒃ ᓱᕐᑯᐃᓯᒪᑦᓯᐊᕈᑎᑦᓴᒧᑦ ᑕᒪᒃᑯᐊ ᐱᔪᓐᓇᓯᐊᓄᐊᖏᑦ ᓯᕗᓂᑦᓴᓄᑲᓯᐊᑦᑕᒥᓂᒃ.

6. ᑕᒻᒪᓂ ᕿᒥᕐᕈᓂᖃᓕᕐᐸᑦ, ᑭᒡᒐᑐᑏᑦ ᐃᓚᐅᖃᑕᐅᔪᑦ ᐱᒻᒪᕆᐅᓂᖃᕐᑎᓯᓂᐊᕐᑎᓗᒋᑦ ᑮᓇᐅᔭᑐᐃᓐᓇᕈᑎᓯᓂᕐᒥᒃ ᐃᑲᔪᕐᓯᒍᑕᐅᔩᓂᒃ ᓂᕿᓂᒃ ᐅᓯᔭᐅᑎᑦᓯᒍᑎᓄᑦ ᐊᑐᐃᓐᓇᐅᑎᑕᐅᔪᒥ ᓄᓇᕕᒻᒥᐅᒧᑦ ᑖᑦᓯᒪᐅᑉ ᐱᓇᓱᒐᕐ ᐱᑦᑐᒍ ᐊᒻᒪᓗ ᑕᒪᒃᑯᐊ ᐃᑲᔪᕐᓯᒍᑏᑦ ᑐᓂᔭᐅᓗᑎᒃ ᑮᓇᐅᔭᑐᐃᓐᓇᐅᓂᖃᕐᑎᓗᒋᑦ ᐊᑕᐅᑦᓯᑰᖃᑕᐅᓗᑎᒃ ᑮᓇᐅᑦᔭᓵᖏᓐᓄᑦ.

7. ᑕᐦᓗᓂ ᖅᒥᖅᓴᓂᖃᓕᕙᒃᑦ, ᑭᒃᓗᑦᕂᓐᕥ ᐃᓕᐅᖅᑲᑕᐅᔭᒃ ᖅᐸᕋᖕᑕᓂᖅᕥ ᓂᒃᓚᓴᕝᕚᓌᔭᓐᐊᒋᒃᑖᖕᔾᑕ ᖃᓄᐅᔾᕉᕂᖅᓂᐸᑫᐅᑦᑕᔭᐅᖕᔾᑖᕧ ᐃᕝᐃᕋᔾᕂᓂᐅ ᐊᑐ·ᐊᐅᐱᕅᕱᐅᕐᖕ ᓄᐊᕂᒦᕂᓂᖅ Ⲁᓕᕡᕝᖕᖅ ᕥᑐᖕᕥᑦ, ᒪᓪᖅᖅ ᐃᑫᕝᕣᓌᕂ ᐃᓕᐅᖅᑲᑕᐅᑕᓌᑯᐊᓂ·ᓌᖅ ᖃᐅᐅᕝᖄᕥᕣᑦ ᑭᕂᕝᒥᐊᕐᑲᓗᐅᖄᔭᐅᑀᕙ·ᓌᖅ, ᐅᕂᑐᕂᕂᓂᖅ ᒪᔮᕝᖄ ᐃᕝᒥᐸᕂᓌᕂ ᕂᐊᐅᕝᕚᕂᓌᕂᐊᓂ·ᓌᖅ ᐊᕝᓕᑐ ᐃᓕᕝᑲᔮᑦ ᓄᐊᐃᕿᒃᑦ ᕷᑕᒃᓂᖅ ᐊᐅᕐᑫᕐᔾᕚᓌᐊᕥᕂᓌ·.

8. ᓄᐃᕃᕥᑐᖅ ᕦᕂᕥᕂᕂᑫᕂᕥ ᐊᑐᕂᕥᕂᑫᑦᒪᕂᑦ ᐊᕥᕂᓃᕂᒦ ᐃᕝᐃᕋᔾᕂᓌᕂ ᐊᕝᖕᕋᕱ ᐃᖅᓕᐅᔾᕂᓌᕥᕂᖄᖅ ᕷᑕᐅᕂᕐᔾᕂᒦᕂ ᕷᑀᑀᓃᕥᕂᕥᖅᕂᕂᓌ·ᕂ·.

9. ᕌᐸᐃᕝᕥᕂ ᕷᑫᒪᕝᕓᓌ ᐊᕝᓕᑐ ᒪᕂᕿᐸᕂᕥ ᕷᓈᕂᕘᕩᕂᕂᖅᕥ ᕷᑀᑕᖅᕣᓌᕂᓌ ᐊᕲᕝᕘᕂᕂᓌᕂᖄᓌᕂᖅᕣᕳᕂ ᕷᑲᖅᕂᕂᓃᕂᕓᕂᓌᕂᖄᕂᓃᕥᕂ ᕫᓚᐅᔭᕣᕟᕂ ᕫᑀᕂᓃᕥᕂᕂᓌᕂᖅᕂᕐᖕ ᑕᕂᕋᓌᕂᕑᕂ ᐃᕂᕷᐃᓃᕝᕟᕂ ᕿᐊᕿᕿᓃᕐᕘᕂᖄᕂ, ᕷᑀᖄ ᓌᕂᕷᖅᕐᓌ·ᕂᑀᑕᐅᐸᕂ·ᕂᕂᓌᕂᓌᕂᓌ ᕿᕷᕂᐅᑦ ᐊᕝᕿᔮᕂᕒᕂ ᕷᕷᕂᕣᕂ ᕂᕧᕷᕂᑐᐅ ᐊᕝᓕᑐ ᕷᑀᑀᕥᕂᓌᕂᕟᕯᐅᕝᕂᕟᕥ ᐊᕷᕅᕧᕷᖄᕥᕂᕥᑐᖄᕂᖅᕷᕂᑀᕐᖕ.

10. ᕌᐸᐃᕝᕥᕂ ᕷᑫᒪᕝᕂ ᐊᕝᓕᑐ ᓄᐊᕧᕥᕂ ᕫᓚᑐᕆᕂᕱᕂ ᐅᕷᖅᕷᕂᕯᕂᕂᕘᕪ ᕿᕂᐊᕷᕂᕆᕷᕂᕜᕂᕷᖕ ᕃᖅᕟᕷᐅ ᕃᕂᕷᐷᕂᐊᕿᕂᕟᕪᕂ ᕷᕝᕟᕷᖄ ᐃᕝᕕᖅᕷᕘᕟᕂᕪᕂ ᐊᕝᓕᑐ ᕟᕗᕷᕴᕷᓌᕝᕷ ᕂᕷᕷᕂᖅᕟᕷᔾᐷᕂᕂᕥᖄᕂᖅᕂᕂᓌ·ᕟᕂᕷ.

5.   ⊲ᶜᵇᑭ↗ᶜ↗Lᐱᶜ

# Report
# of the Working Group
# on Taxation in Nunavik

**VOLUME I**

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## I. FOREWORD

On February 18, 1993, the Kativik Regional Government (KRG) and the Makivik Corporation tabled a joint brief with the National Assembly Committee on the Budget and Administration on the subject of taxation in Nunavik (Appendix 1). The Québec government ministers present when the brief was tabled included the Minister of Finance, the Minister of Revenue and the Chairman of the Treasury Board.

The brief contained the following recommendations:

«1.    *That la Commission du budget et de l'administration take into consideration the creation of a Nunavik Quebec task force, which would include the main provincial departments concerned such as Finance, Revenue and S.A.A. and northern representatives in order, as of December 1993, to make practical proposals with respect to :*

•    *the establishment of a specific Nunavik territory tax regime which would reflect northern economic realities both in terms of philosophy and in terms of process;*

•    *the development and expansion of a genuine Nunavik tax base.*

2.    *That, in the course of a second phase and in recognition of the complex effects of intergovernment taxation tradeoffs, the task force engage in talks with the federal Department of Finance and Revenue with a view to :*

•    *the consolidation of a Nunavik regional tax regime with reference to proposals made by the provincial-Nunavik group as of December 1993;*

•    *the development and expansion of a Nunavik tax base.*

*· 3. That negotiations commence immediately between for the first part K.R.G. and Makivik Corporation and for the second part the Quebec Departments of Finance and Transport as well as S.A.A., as to how to subsidize air and sea service operators to Nunavik. In this respect, the North Shore and Madeleine Island precedents would provide usefull guidelines. The working group on «northern transportation» would, as a matter of course invite federal representatives from D.O.T. and Northern Affairs Canada.*

*4. That the Quebec Department of Revenu implement, in cooperation with K.R.G. and Makivik Corporation, a system to facilitate the filing of tax returns by residents of Nunavik.*

*5. That Quebec legislation and regulations be revised with regard to indirect taxation and taxation of consumption in order to provide Inuit hunters with the same fiscal exemptions enjoyed by other food producers in the province, including farmers.*

*6. That the provincial Department of Revenue repeal regulations respecting the retroactive taxation of allowances and benefits. At the same time, in cooperation with Nunavik employers, it would formulate a stable, predictable regime which would be made fully public.»*

Following the Commission's deliberations (Appendix 2) and an exchange of letters (Appendix 3), it was agreed to establish a working group composed of representatives from the Ministère des Finances, Revenue Québec, the Treasury Board, the Secrétariat aux affaires autochtones, KRG and Makivik Corporation, which would be mandated to study the recommendations contained in the brief tabled on February 18. This decision was also in response to the first recommendation of the brief. However, it was agreed that membership in the working group of representatives of the government departments and agencies would not bind these departments and agencies when the time come to consider the report's recommendations.

The work of the group extended from June 1993 to February 1994. Eight working sessions were required, not including the internal working sessions and committee meetings: June 14 in Lachine, June 28, 29 and 30 in Kuujjuaq, October 1 in Québec City, November 4 in Québec City, December 8 in Lachine, January 18 and 19 in Québec City, February 7 and 8 in Montreal and March 23 in Québec City. The scope of the work was such that the working group was unable to file its report in December 1993 as recommended in the joint Makivik-KRG brief. *·*

During the December 8 meeting, the group met with a representative of the Fédération des coopératives du Nouveau-Québec, along with representatives of the principal unions in Nunavik (CEQ, CNTU, FIIQ and SFPQ). On this occasion, the union representatives filed a brief (Appendix 4).

## II.   CONTEXT

To define the context that would provide a framework for the examination of various tax options for Nunavik, several issues need to be addressed :

- Why did the elected officials of Nunavik file a brief with the Committee on the Budget and Administration on February 18, 1993?

- How does this action relate to the political option of the Inuit of 1975?

- What is the overall picture of the Nunavik economy?

- What are the demographic characteristics of Nunavik?

### A.   The reasons for the action

What criteria were the elected Nunavik representatives and the representatives of Makivik Corporation and Kativik Regional Government able to use to justify the special characteristics of their region's economic and taxation situation?

Two principal criteria: the region's isolation and its northern specificity.

In effect, as pointed out by the Inuit representatives on February 18, 1993, for all intents and purposes, Nunavik could be compared to an island off the coast of Québec. No road links this vast territory of 563,000 km$^2$ with the rest of Québec and no road interconnects the 14 northern villages. Except for the annual service from the South, maritime service is almost nonexistent. Nunavik must rely on a single method of transportation: the airplane, and this is very expensive.

Isolation of the territory, as will be discussed later in this report, leads to much higher costs, particularly in the food sector.

Nunavik's northern specificity emphasizes the feeling of remoteness and the economic constraints. It snows more than eight months of the year and there are three times the number of sub-zero days at Kuujjuak than at Montréal. The intense cold increases overall operating costs, for heating and building maintenance, for example.

B.     The 1975 option

The Inuit decision to sign the James Bay and Northern Québec Agreement (JBNQA) in 1975 has political, administrative and taxation aspects.

The political dimension of the choice is not a secondary one. Although the JBNQA text includes hundreds of pages of highly technical considerations, the Inuit option is clear : they opted to work with the Québec government on the basis of cooperation. They also opted for municipal corporation status respecting community lands as opposed to Indian type reserve status. Inuit lands (category 1 - 3,250 miles$^2$) cover only 1.6 percent of the total region. To summarize, the Inuit decided to become partners with other Québecers. Nevertheless, it should be noted that Nunavik Inuit, under the Constitution. retain a fiduciary relationship with the federal government.

Their decision was not risk-free.  It assumed the goodwill of Québec authorities, an assumption that has been proven valid.  At the same time, it exposed the Inuit to the arrival of numerous Québecers and Canadians of different backgrounds.

The 1975 option also dealt with administrative issues and public services. Regional institutions, open to everyone and mainly managed by the Inuit, work with Québec government departments: KRG, the Kativik Regional Health and Social Services Council, the Kativik School Board and the Kativik Regional Development Council. Municipal corporations work closely with the Ministère des Affaires municipales. These organizations administer a total annual budget in excess of $100 million.

The Inuit political and administrative option reveals a largely ignored reality: the residents of Nunavik, including the Inuit, are full-fledged taxpayers, like almost every other Québecer and Canadian. Since they are not subject to the Indian Act, the Inuit receive none of the tax exemptions it provides.

The elected representatives went to the National Assembly Committee on the Budget and Administration on February 18, 1993 to seek an adjustment of the

.. existing taxation system, not to abolish it. The desired changes stem from Nunavik's isolation and northern specificity.

In 1975, the Québec government undertook to implement a system to equalize public services and working conditions in Northern Québec. This initiative is clearly described in section 15.0.21 of the JBNQA on health and social services in Nunavik:

> *"In implementing the Agreement, Québec should recognize and allow to the maximum extent possible for the unique difficulties of operating facilities and services in the North:*
>
> *(a)    in recruiting and retaining staff, generally; working conditions and benefits should be sufficiently attractive to encourage competent personnel from outside Region 10A to accept posts for periods of time ranging from three (3) to five (5) years;*
>
> *(b)    [. . .]*
>
> *(c)    in budgeting for the development and operating of health and social services and facilities so as to compensate for the disproportionate impact of northern costs, including transportation, construction and fuel costs."*

This wording confirms the difficult circumstances prevailing in Northern Québec in 1975. However, as will be seen, implementation of the JBNQA produced unforeseen consequences for the overall northern economy.


C.    Two economies


When the Agreement was signed and implemented in 1977-78, the sudden appearance of a cash economy and salaried workers shattered the traditional economic framework. There arose a troubled coexistence between two distinct economies, a situation that is the source of social tensions.

One economy is based mainly on a salaried workforce and expenditures in the public sector and paragovernmental institutions which include 68% of the employees in Nunavik and 70% of the Inuit employees. The private sector

has only 544 salaried employees; they are often poorly paid, with annual incomes markedly less than $20,000.

Within the public sector economy, employees, many of whom are Québecers come to discover the North, have incomes better adapted to the characteristics of the region. Indeed, it is common for these employees to receive bonuses, allowances or benefits whose value can exceed $30,000 a year over and above wage levels.

Since June 1993, the Joint Working Group has focused mainly on the other economy. This comprises residents on low incomes, including the elderly, the unemployed and the disabled. This other economy also includes hunters, since Québec's support to hunters under the JBNQA represents only 2.6% of the annual income of Inuit households.

Most Inuit, having very little purchasing power because of low incomes and very high costs are weighed down by the taxes on consumer goods and services. The arrival of the GST in 1992 and the subsequent reform of the QST was a severe blow since it increased the proportion of the income of the residents of Nunavik had to set aside for purchasing goods and services. Transportation costs should be noted as one of the factors contributing to this situation.

D.    Demographic characteristics of Nunavik

Certain highly specific characteristics of Nunavik have particular economic consequences for the region. The following tables compare demographic data for Nunavik with data for Québec as a whole:

## Population (1991)

|  | Nunavik | Québec |
|---|---|---|
| Total population | 7,693 | 6,895,960 |
| Under age 20 | 53.5% | 27.8% |
| Natural growth | 4 times greater than that of Québec | |

| Sources: | Groupe de recherche Hypothèse inc. (GRH), 1992.<br>Statistics Canada, 1991. |
|---|---|

## Dependants (1991)

|  | Nunavik | Québec |
|---|---|---|
| Active population (aged 15 to 64 years) | 56.2% | 69.5% |
| Number of dependants per household | 4.6 | 2.6 |
| Dependency ratio[1] | 78.1% | 43.8% |

| Sources: | GRH, 1992.<br>Statistics Canada, 1991. |
|---|---|
| Notes: | A higher number of dependants and a lower percentage of active persons place a heavier economic and financial burden on the people of Nunavik than on other Québecers. |

[1] The dependency ratio indicates that for each 100 persons of working age, there are a certain number of persons who are dependent on them.

Education (1991)

|  | Nunavik | Québec |
|---|---|---|
| Less than 9 years of schooling | 48% | 23.9% |
| Cégep or university diploma | 0.8% | 28.7% |
| Schooling of persons aged 35 years and over | Less than 7 years: 72.1%<br><br>8 to 12 years: 25.9%<br><br>More than 12 years: 2.0% | Less than 9 years: 20.7%<br><br>9 to 12 years: 41%<br><br>13 to 15 years: 28%<br><br>16 years and more: 10.3% |
| Source: | GRH, 1992.<br>Statistics Canada, 1991. | |
| Notes: | Inuktitut is the mother tongue of more than 83% of Nunavik residents, which leads to communication problems and influences the level of education and the employment rate. | |

## Employment (1991)

> There are only about 1,400 jobs for a population of 7,693.
>
> If the number of persons of working age (4,323) is considered alone, the under-employment rate is around 68%. For Québec, this figure is 33.3%.
>
> Of these 1,400 jobs, approximately 60% are permanent full time; the rest (40%) are part time (permanent or temporary) or temporary full time.
>
> Roughly 68% of the jobs in Nunavik are in the public and parapublic sectors; 32% are in the private sector. It should be noted that jobs in the public and parapublic sectors have major fringe benefits pertaining to transportation expenses, travel and housing. In comparison, such benefits are minimal in private-sector jobs.

Source:        GRH, 1992.

## Savings

|          | Nunavik | Québec |
|----------|---------|--------|
| 1983     | 0%      | 12.8%  |
| 1991     | n.a.    | 10.2%  |

Sources:        Rapport Duhaime, 198ⁿ
                Statistics Canada, 1991

### Conclusion

A young population, a lack of regional employment opportunities and the number of dependants per family in Nunavik make for an excessively high financial burden on people living in the region. Moreover, this financial burden is confirmed by a zero savings rate in Nunavik, unlike in the rest of Québec.

## III. POINTS STUDIED BY THE WORKING GROUP

The Working Group on Taxation in Nunavik examined a number of questions during its mandate and decided to focus more closely on the following issues: cost of living and purchasing power, assistance and incentives, information and preparation of tax returns, northern housing program and municipal taxation, negotiations with the Federal Government, and Inuit hunters, trappers and fishers.

### A. Cost of living and purchasing power

It is common knowledge that the cost of living in Northern Québec is extremely high. Indeed, anyone who has visited this part of Québec even briefly can attest to the fact. However, beyond impressions, recent in-depth studies tend to confirm this state of affairs.

### 1. Problems

Following a 1989 study, the Bureau de la statistique du Québec (BSQ) established a cost of living index for Québec's remote regions based on a rate of 100 for the Montréal region. Under this system, the Hudson Bay region has an average rate of over 212 and the Ungava Bay region an index of over 151. The index is 116 for the Lower North Shore, 106 for the Middle North Shore and 111 for Îles-de-la-Madeleine. Ivujivik in Nunavik has the highest index of any region at 247. Note that Ivujivik is the farthest community from Montréal (see Table 1). The index reveals sharp variations in the cost of living; these differences have a significant impact on the daily life of the people living in Nunavik.

According to another study by the Department of Indian Affairs and Northern Development (DIAND), the price of a grocery basket of

Table 1

# COST-OF-LIVING INDEX



BSQ SURVEY - 1989
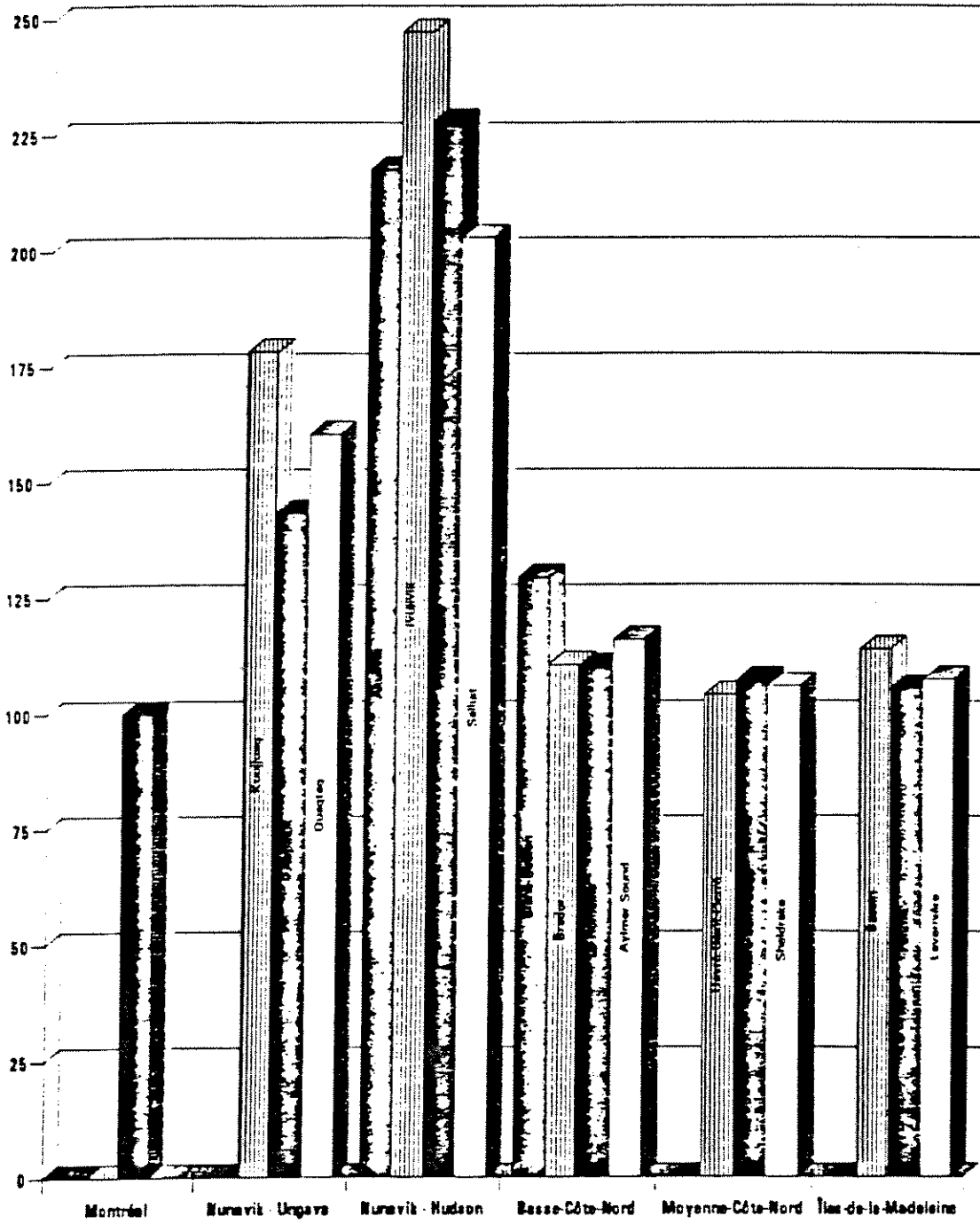
perishable and non-perishable foods for a family of four is twice as expensive in Nunavik than in the Ottawa region, and almost twice as expensive as in the Val-d'Or region (see Table 2). These price differences confirm the BSQ index mentioned above, i.e. the large variation between Nunavik and other remote regions that can be accessed by road or by water.

This same DIAND study indicates that a family of four having an annual income of approximately $13,500, the equivalent of 40 hours work at the minimum wage, and living in the Kuujjuaq and Povungnituk region would spend over 80% of its salary on groceries. By way of comparison, in 1992, this figure would be 50% in the Val-d'Or region and 43% in the Ottawa region (see Table 3).

The major reason for most of the differences in the BSQ index and the price of the grocery basket among the various regions within Nunavik is the variation in transportation costs. For example, it costs four times more to transport food by air to the Povungnituk and Salluit region than to Kuujjuaq (see Table 4).

Furthermore, based on 1,200 income tax returns prepared for 1992 in the Nunavik region (see Appendix 5) the average income of people living in Nunavik is very low ($13,661.20). Most families living in the Nunavik region must spend a very large portion of their income on groceries.

The Québec government had already acknowledged the disparity in the cost of living in remote regions when, several years ago, it introduced the principle of a tax deduction for residents of remote regions of the province. Unfortunately, it must be reported that a major portion of the population, over 73% of the 1,200 individuals whose tax returns were filed for 1992, did not receive all or part of this deduction. Indeed, to receive the deduction, depending on the number of dependants per household in Nunavik, income must reach approximately $30,000. This $30,000 figure comes from the DIAND study in 1991.

Thus there are two parallel economies. The first one, in which workers enjoy clearly superior benefits and working conditions, is the economy of the public and parapublic sectors. The other economy is that of the private sector, the self-employed and the unemployed, where there are almost no benefits or allowances to compensate for the higher cost of living.

Table 2

**COST OF THE BASKET - INDEX VS OTTAWA - 1992**
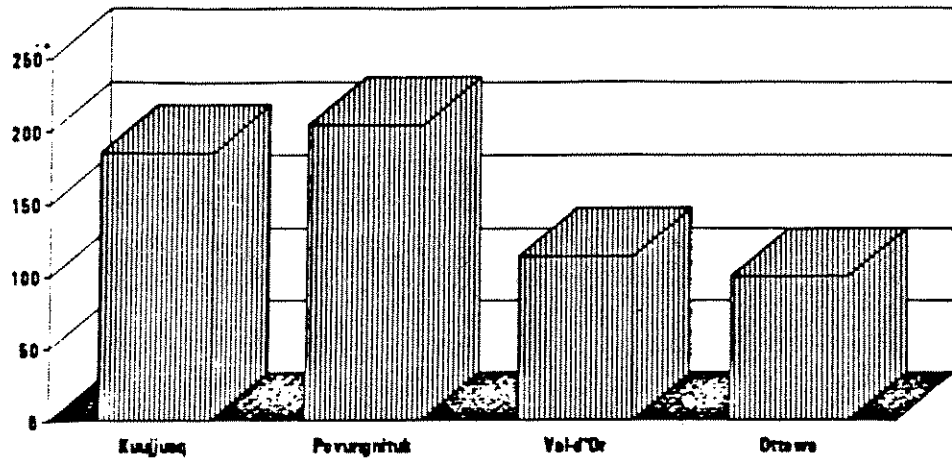


**COST OF THE GROCERY BASKET ($) - 1992**
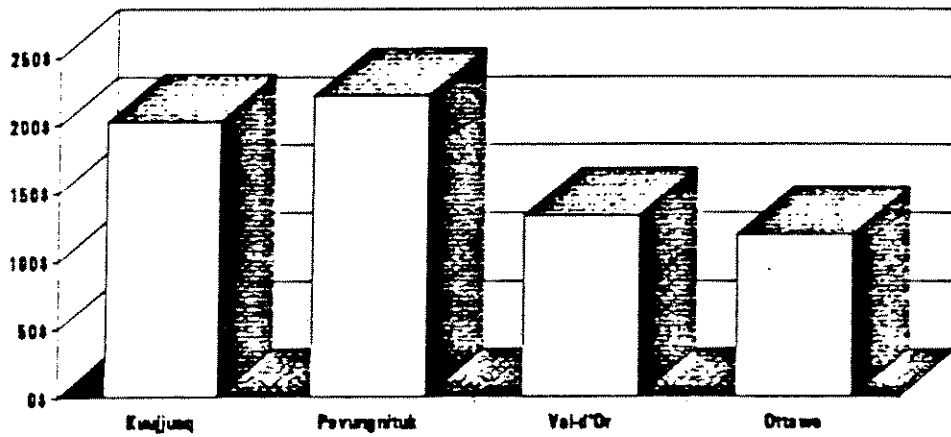


Table 3

**% OF THE MINIMUM INCOME SPENT ON THE GROCERY BASKET**
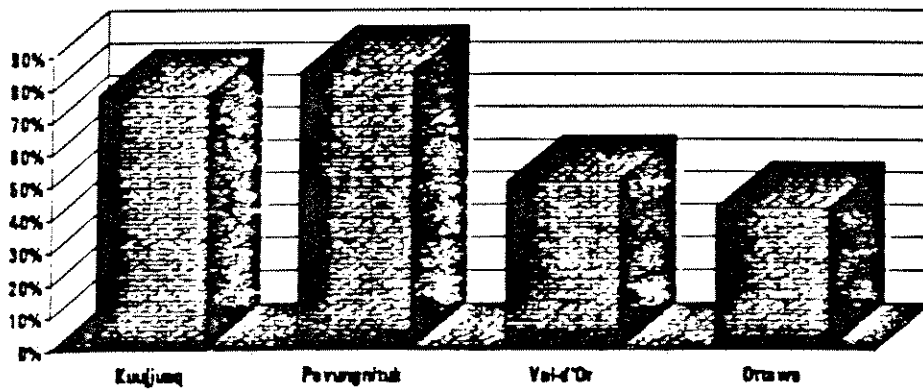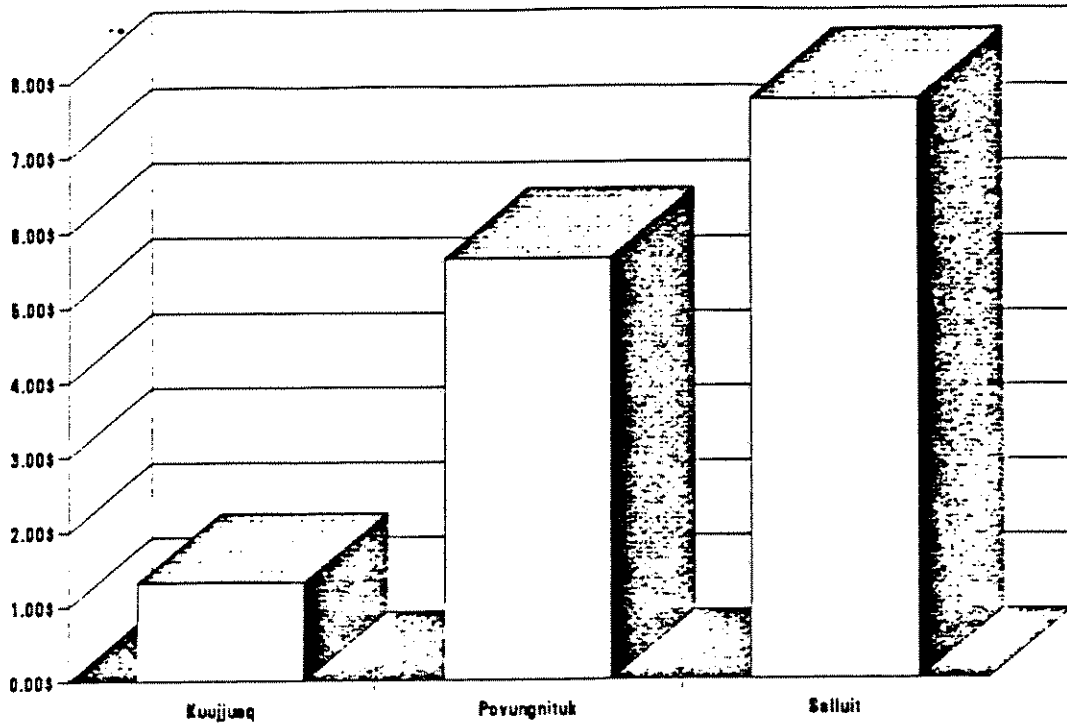
Table 4

## COST OF AIR TRANSPORTATION PER KG ($) : 1990



| | | |
|---|---|---|
| 8.00$ | | |
| 7.00$ | | |
| 6.00$ | | |
| 5.00$ | | |
| 4.00$ | | |
| 3.00$ | | |
| 2.00$ | | |
| 1.00$ | | |
| 0.00$ | | |
| Kuujjuaq | Povungnituk | Salluit |

## COMPARISON OF THE YOUNG POPULATION AND THE WORKING-AGE POPULATION



| | |
|---|---|
| 70.00% | |
| 60.00% | |
| 50.00% | |
| 40.00% | |
| 30.00% | |
| 20.00% | |
| 10.00% | |
| 0.00% | |
| Nunavik | Québec |
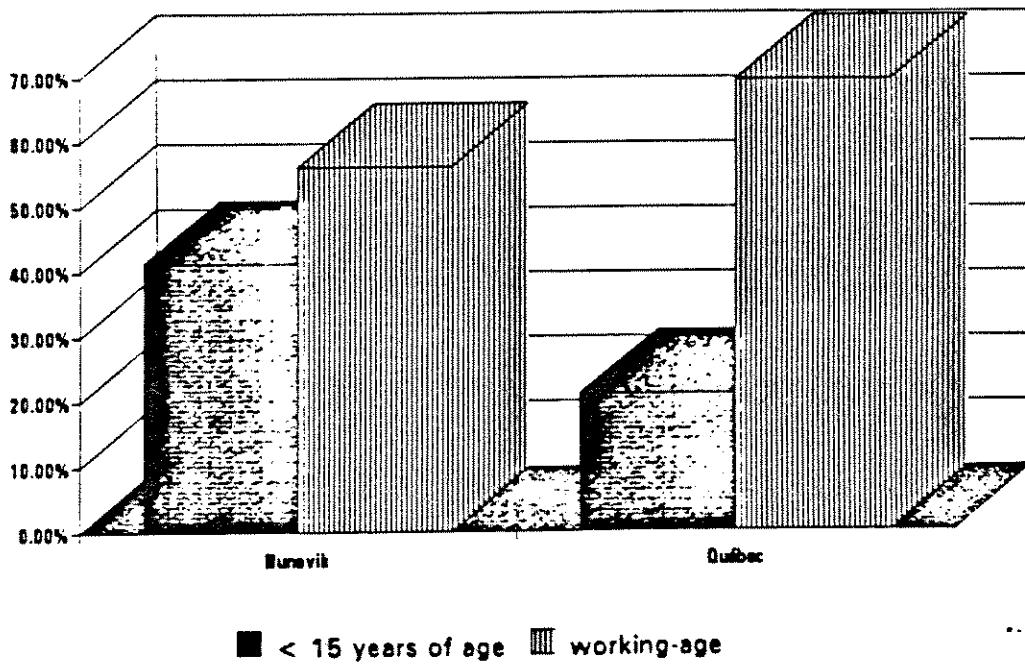
■ < 15 years of age  Ⅲ working-age

Other Canadian provinces recognize this disparity by adjusting their different forms of assistance between the more southern regions and those of the north. Such, for example, is the case in Ontario and Manitoba.

The study of 1,200 income tax returns confirms that people working outside the public and parapublic sectors almost never receive the remote residents deduction that was established to take into account the higher cost of living. Very high costs are due mainly to the high cost of transportation, since these regions are totally inaccessible by road and have almost no maritime service.

This situation produces a much higher cost of living than what is found in other remote regions like the North Shore and Îles-de-la-Madeleine. Although their cost of living is much lower than in Nunavik, these regions currently receive Québec government subsidies for the transportation of goods and passengers, subsidies that are not currently available for the Nunavik region. Information obtained from the Ministère des Transports shows these subsidies total almost $12 million a year (see Appendix 6).

Mention must also be made of the fact that the taxation system for the extremely high transportation and storage costs only widen the disparities. In fact, the various consumer taxes are proportional to the cost of the goods; they are not fixed amounts. For example, prices of consumer goods in the Nunavik region are higher than prices in other regions of Québec. The difference lies mainly in the various transportation and storage costs incurred in bringing goods to the region. The end result is that residents of Nunavik must pay higher consumer taxes (GST and QST) than other Québecers for the very same item. Given that the same product costs on average 82 % more in Nunavik than in Montreal, when one applies the combined federal and provincial consumption tax of 13.95 %, northern consumers will, in terms of real purchasing power, pay a consumption tax of 25.39 %.

Several options exist to partially offset this higher cost of living and maintain an equitable taxation system for people in the various regions.

2.   Possible solutions

a.   Adjusted, refundable income tax credit

This option aims to transform the remote residents deduction into a refundable income tax credit for the Nunavik region. Given the characteristics and disparities found right within the Nunavik region, this income tax credit should be adjusted for internal cost of living disparities.

*Advantages*

- provides an acceptable redistribution of the benefit by not favouring high-income salaried workers (universal income tax credit);

- is fair to all the inhabitants of the Nunavik region, through the internal adjustment;

- allows all taxpayers, irrespective of their number of dependants and income level, to receive the refundable credit, which is designed to reduce disparities in the cost of living;

- enables all taxpayers to meet their basic needs, irrespective of their situation and income level or the regional disparities;

- enables people to spend these amounts within the region, thereby stimulating the local economy;

- uses the existing system, thereby reducing the administrative costs incurred in implementing the program;

- requires few government controls beyond existing controls;

- enables attainment of the objectives at a reasonable cost (estimated at between $1,000,000 and $1,500,000);[1]

- promotes regional employment and is unlikely to require any adjustment to the overall integration of income security programs;

- enhances economic competition.

*Disadvantages*

- forces all taxpayers to prepare a tax return in order to receive the refundable income tax credit;

- requires initial government work to set up the types of internal adjustments for the various regions of Nunavik:

- may stimulate requests from other remote regions of Québec for a similar deduction;

- offers no guarantee that the money will be spent on essential goods.

b.  **Transportation subsidy**

This program would subsidize the region's various carriers (air and maritime).  The subsidy should only cover the transportation of goods deemed essential, such as clothing, food. gas, and hunting and fishing equipment.

*Advantages*

- impacts directly on lowering the cost of living. and permits a study or review of the system of allowances paid to employees in the region;

- promotes the Nunavik regional economy;

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[1] (7,693 + 4.6   x $5,475   x 20%   x 73%
    population  dependants   estimated   credit   % of persons not receiving
                             average   rate   the deduction
                             deduction

- reduces, in theory, the cost of basic goods consumed by the inhabitants of Nunavik;

- enables expanded application of an existing program in other remote regions to compensate for the high cost of living.

*Disadvantages*

- offers no guarantee that the subsidy, which would be paid to carriers, for example, would directly benefit purchasers of the various goods;

- involves administrative control costs for MTQ and the carrier;

- requires a minimum annual investment of approximately $5,000,000 for a real impact on the purchase prices of goods deemed essential. This amount was determined by a fact-finding report on subsidies to local airlines for the transportation of mail;

- does not decrease disparity between low-income earners, i.e. private sector workers, and people employed in the public service. Since all taxpayers would benefit equally from this subsidy, intraregional distribution of wealth would not be enhanced.

c.  Welfare adjustments

The final option is an adjustment in the level of social assistance benefits for people living in the region, to compensate for the high cost of living.

*Advantages*

- uses existing income security programs;

- enables the unemployed or low-income earners to make up the shortfall;

- maintains, in theory, the integration of income security programs and the taxation system;

- permits the use of similar programs existing in other Canadian provinces.

### Disadvantages

- stimulates demand for social assistance; this would have a highly negative impact on regional economic and social development;

- requires more extensive reform of the income security and taxation systems to maintain their integration;

- requires a complete overhaul regarding integration of social programs with the taxation system. Indeed, an adjustment to social assistance with no adjustment to the personal exemption would significantly discourage people from re-entering the work market;

- does not allow people working and earning between $15,000 and $30,000 a year to qualify for this assistance. This would create inequity among the categories of people living around the poverty line;

- does not stimulate integration of the population with the rest of Québec, by encouraging social assistance rather than employment;

- maintains inequity between the two economies for people who work but are unable to qualify fully for the deduction;

- similar requests can be anticipated from other remote regions of Québec.


3. Recommendations

- **Whereas** there are two parallel economies (public and private sectors);

- **Whereas** persons of the first economy (public sector) benefit from better working conditions;

- Whereas persons in the second economy (private sector and the unemployed) may not receive the existing remote residents deduction because their income is too low;

- Whereas this situation creates inequity, in monetary terms, by preventing a group of individuals from qualifying for this deduction;

- Whereas this deduction was introduced to take into account the high cost of living in all of the remote regions;

- Whereas there are great disparities in the cost of living within the Nunavik region.

We recommend

that the government transform the existing remote residents deduction into an adjusted, refundable tax credit for the Nunavik region.

Moreover:

- Whereas the cost of living in the Nunavik region is much higher than in any other remote region of Québec;

- Whereas one of the objectives is to enable a greater number of persons living in Nunavik to be compensated for the high cost of living in the region;

- Whereas another objective is to promote Nunavik's regional economic development so as to increase the purchasing power of the region's inhabitants;

- Whereas it is preferable to promote a reduction in the purchase price of the various essential goods consumed by people living in the Nunavik region;

- Whereas it is essential to narrow the spread in the cost of living between the Nunavik region and the other remote regions of Québec;

- Whereas the overall intention is to stimulate employment and encourage the foreseeable empowerment and autonomy of the population of Nunavik as agreed in the 1975 James Bay and Northern Québec Agreement.

<u>We recommend</u>

that the existing transportation subsidy in other remote regions of Québec be extended to the Nunavik region to offset the major disparities in the cost of living between the region and the rest of Québec.

B.     <u>Tax treatment of food transportation assistance</u>

Certain employers compensate their employees for the transportation costs incurred when employees buy supplies in regions further south or when they shop locally. Beneficiaries have vehemently contested Revenue Québec's tax treatment of such compensation.

1.     Problems

In 1992, Québec's Minister of Revenue audited the books of certain employers in Nunavik. Following this audit, certain taxpayers received proposed assessments or assessment notices, based mainly on the fact that employees of these audited firms were being paid an employment benefit for the transportation of food, a benefit that was not included in their calculation of income.

This benefit was either supplied in kind, that is, the employer was directly paying the transportation costs of a certain number of kilos, or as an allowance paid directly to the employee for the transportation costs of the number of kilos to which he was entitled. In some cases, the compensation was in the form of a refund upon submission of receipts, a lump-sum payment or a combination of the two.

Employees audited by Revenue Québec who had not included this employment benefit in their calculation of income found they had an outstanding income tax balance to pay.

Recognizing that some confusion had been created by the absence of income tax slips and source deductions for this food transportation benefit, Québec decided to absorb the additional income tax owed by certain of the public and parapublic sector employees audited by Revenue Québec. In this way, certain of the employees assessed benefited by the Treasury Board decision of June 22, 1993, thereby

avoiding the payment of federal and provincial income taxes on food transportation assistance for 1990 and 1991.

2.    Position of Revenue Québec

After study and analysis, Revenue Québec maintained its position that any compensation paid to employees in the northern regions for food transportation must be included in the calculation of income resulting from the employee's duties or job, whether such compensation were paid as a reimbursement of expenses or as an allowance.

The ruling also applies to any amount paid directly by an employer who assumes responsibility for food transportation.

Revenue Québec considers that food transportation benefits are covered by section 37 of the Taxation Act and therefore must be included in the calculation of income.

3.    Position of certain union organizations

The Working Group read the "Brief on the Taxation of Food Transportation Costs in Northern Québec" presented to it on December 8, 1993 by the Centrale de l'enseignement du Québec (CEQ), the Confederation of National Trade Unions (CNTU), the Fédération des infirmières et infirmiers du Québec (FIIQ) and the Syndicat de la fonction publique du Québec (SFPQ).

Their argument was founded on section 15.0.21 of the James Bay and Northern Québec Agreement previously mentioned in this report. This section stipulates that Québec should take into account the exceptional difficulties in operating facilities and services in the North "in budgeting for. . . so as to compensate for the disproportionate impact of northern costs, including transportation. . . ."

According to the unions, Revenue Québec's position will create an exodus from the region of people who must lose a large part of their disposable income because of the department's decision to include food transportation assistance in the calculation of income.

4.    Position of Makivik Corporation and the Kativik Regional Government

..

Makivik Corporation and KRG believe that in one way, Revenue Québec's position regarding the tax treatment of food transportation assistance may affect the stability of personnel rotation. However, their main criticism is that with employees obliged to carry a heavier tax burden, employers' already enormous costs will rise as they are forced to pay higher salaries to offset the taxing of food transportation assistance.

5.    Possible solutions

a.    Status quo

The status quo would continue the audits and maintain past and future assessments.

*Advantages*

- complies with legislation;

- maintains equity for all Québec taxpayers;

- maintains tax revenues.

*Disadvantages*

- significantly increases income taxes for affected taxpayers;

- may arouse resentment and deterioration of the social climate;

- may provoke a personnel exodus and recruiting or replacement problems;

- creates inequity in comparison with taxpayers covered by the Treasury Board decision of June 22, 1993;

- may lead to additional costs for employers:

- may produce legal challenges;

- provoke deterioration of working conditions.

b.    Amendment to the Act

This option would change the Act to make food transportation assistance non-taxable.

*Advantages*

- pleases the beneficiaries of this assistance;

- ends any discussion;

- recognizes the special nature of the region.

*Disadvantages*

- opens the door to other demands of the same nature;

- is hard to justify and incompatible with a period of fiscal restraint;

- overturns a well-entrenched system;

- maintains inequity between the two economies.

c.    Cancellation of assessments

This option would cancel past assessments and make no future assessments.

*Advantages*

- pleases the beneficiaries;

- recognizes the special nature of the region;

- ends any discussion.

*Disadvantages*

- produces great inequality among other Québec taxpayers;

- raises a problem of legal justification.

**d.     Remission decree**

This option would forgive the income tax, interest and penalties resulting from the inclusion in income of food transportation assistance for the tax years 1990 and 1991, and maintain the tax for 1992 and subsequent years.

*Advantages*

- constitutes a good compromise and a reasonable position which is justifiable in the circumstances;

- is fair to people not covered by the June 1993 decision of the Treasury Board;

- relieves taxpayers of a major burden which they would have had to pay all at once.

Disadvantages

- constitutes a precedent;

- favours a specific category of taxpayers (discrimination);

- leads to the refunding of approximately $200,000 to $300,000 to taxpayers who had complied with Revenue Québec's position;

- produces a loss of tax revenue.

6. Recommendations

- Whereas the existing taxation system makes food transportation assistance for employees in Nunavik taxable, whether such assistance was paid in kind or in cash;

- Whereas the income of certain employees in Nunavik was adjusted to include food transportation assistance following a Revenue Québec audit ;

- Whereas among employees assessed, certain benefited from the June 22, 1993 decision of the Treasury Board, thereby avoiding payment of income tax on food transportation assistance for 1990 and 1991;

- Whereas certain confusion was created by the absence of income tax slips and withholding at source regarding food transportation assistance;

- Whereas it is desirable that all employees in Nunavik in similar circumstances who paid the additional tax resulting from the taxing of food transportation assistance be treated equally, subject to a request to this effect.

We recommend:

- that the government pass a decree aimed at returning to employees in Nunavik the income taxes, interest and penalties resulting from the inclusion of food transportation assistance in their taxable income for taxation years 1990 and 1991

- that the existing taxation system applicable to the various forms of food transportation assistance be maintained.

## C. Public incentive plans

Certain employers offer incentives in the form of bonuses, refunds or benefits, to facilitate recruiting or retaining their personnel.

### 1. Problems

The employment contracts or collective agreements of certain employees, particularly those in the public and parapublic sectors, provide for the payment of certain benefits, assistance or incentives because of regional disparities. These payments mainly involve the following:

- annual isolation and distance bonus;
- costs of moving and storing goods and furniture;
- lodging;
- reimbursement of trips out and travel expenses;
- death of the employee;
- food transportation (see Part III, B);
- vehicle transportation costs;
- service bonus.

Generally, the existing taxation system taxes the various forms of assistance for personal or living expenses, whether paid in kind or in cash. However, certain assistance is subject to a particular ruling; such is the case for moving expenses and "trips out" and "lodging" benefits.

"Trips out" and "lodging" benefits are often granted in kind, i.e. in the case of "trips out", the employee is entitled to x airline tickets and only receives the benefit if he actually leaves the region. The employee may not opt instead for a cash payment and spend the money as he wishes.

In the case of the "lodging" benefit, the employee has no choice. The benefit must be taken in kind, i.e., the lodging that is offered. For all practical purposes, there is no housing market to speak of in Nunavik.

The Working Group also raised the question of the regional economy, asking what means of promoting local purchases could be used. It was deemed desirable that more cash be spent in Nunavik, more particularly, by encouraging the local purchase of foodstuffs.

Makivik Corporation representatives and KRG pointed out that private sector employers complain of their difficulty in recruiting personnel because of their inability to offer the same incentives as public and parapublic sector employers, that they do not have the means to compete in regard to employment conditions. At the same time, they agreed that the public incentives plan for public and parapublic sector employees is sometimes a source of tension between the beneficiaries and the rest of the population.

2.    Possible solutions

a.    Review of the plan

This option would see a complete review of the incentives plan offered by public and parapublic sector employers, to ensure they adequately meet the desired objectives.

*Advantage*

-    permits verification of whether the system is correctly meeting its original objectives.

*Disadvantages*

-    requires an in-depth analysis and possible negotiations;

-    may create uncertainty among the employees affected;

-    does not necessarily solve the problem of recruiting private sector employees.

b.    Conversion into cash of any assistance

This option would pay in cash any form of incentive received by a Nunavik resident because of, or on the occasion of, his duties or his job and which must be included in the calculation of his income, including lodging costs and certain costs for trips out of the region.

*Advantages*

- preferred by several beneficiaries;

- offers greater management and administrative flexibility;

- promotes local buying.

*Disadvantages*

- must be covered by in-depth analyses and possible negotiations;

- raises employers' costs.


c.  Conversion into cash of all food transportation assistance


This option would convert into cash payments for all food transportation assistance.

*Advantages*

- preferred by several beneficiaries;

- offers greater management and administrative flexibility;

- promotes local buying;

- exists in certain collective agreements.

*Disadvantages*

- must be covered by in-depth analyses and possible negotiations;

- raises employers' costs.

·· 3.    Recommendations

-    **Whereas** the existing taxation system taxes the various forms of assistance for personal or living expenses, whether paid in kind or in cash;

-    **Whereas** it is desirable to promote local buying in Nunavik;

-    **Whereas** the payment of assistance in cash offers greater management and administrative flexibility.

We recommend:

-    that the unions and employers undertake a sweeping review of the public incentives plan to ensure that it adequately meets its intended objectives;

-    that in this review, the parties involved place importance on the conversion into cash of any form of assistance for food transportation made available to a Nunavik resident because of, or on the occasion of, his duties or his employment and that such assistance be paid in cash at the same time as his remuneration;

-    that in this review, the parties involved study the relevance of converting into cash any form of assistance made available to a Nunavik resident because of, or on the occasion of, his duties or his employment, which assistance must be included in the calculation of his income, such as lodging costs and the cost of certain trips out of the region;

-    that the existing taxation system applicable to the various forms of assistance for personal or living expenses be maintained.

## D. .. Tax information and preparation of income tax returns

1.  **Problems**

    As mentioned previously, in the spring of 1993, Makivik Corporation approved a project for the preparation of tax returns on behalf of Nunavik residents. The project stemmed from numerous calls for assistance in dealing with government from Makivik Corporation members who had received requests for documents, arbitrary assessments, garnishment of salaries, etc. The need to implement the project was made urgent by the announced changes in the federal Family Allowance Act requiring both spouses to file income tax returns in order to continue receiving family allowances.

    Makivik Corporation hired six people from the Montréal area who visited all the Inuit communities over a three-month period. The project, which began on April 26, 1993, resulted in the preparation of income tax returns for 1,211 individuals at a cost of $171,000. These individuals received net federal and provincial refunds totalling over $1.5 million. It was felt that without the project, these individuals would have been deprived of benefits to which they were entitled.

    Comments of the income tax agents hired for this project highlighted Nunavik residents' poor knowledge and understanding of taxation matters, particularly regarding the following points :

    a)  Personal income taxes in general, and the documents and information needed to prepare income tax returns. The agents spent a great deal of time sorting through documents provided so as to locate those relevant to the preparation of a tax return.

    b)  When a balance is owed, the advantage of filing an income tax return before the deadline to avoid penalties and interest charges, and that it is better not to wait for a salary garnishee to settle an unpaid balance.

    c)  Refundable tax credits. Sales tax credits, for example, and the fact that everyone is entitled to these credits even if they have no income during the year.

d)	Government programs in general.  For example, child tax benefits, old age security and income security programs; eligibility for such programs and how to apply for benefits.

The project clearly showed the need to inform and educate Nunavik residents not only about income tax in general, but also about the various government programs and how to access them.

It should be pointed out that Makivik Corporation has planned a second phase of this project, the preparation of previous years' income tax returns for all Nunavik residents requesting this service.  It is estimated that 5,000 returns will have been filed by the time this phase is completed.  Also, in response to requests from its membership, Makivik Corporation will sponsor a project for the preparation of 1993 income tax returns.  This year, in collaboration with the Kativik Regional Government and the Kativik School Board, a four-week training session was established for ten Nunavik residents.  These trainees will then be hired by Makivik for an eight-week period to complete returns on behalf of residents of their community and travel to other Nunavik communities.  The total cost of the project is expected to be in the vicinity of $240,000.

At the June 1993 meetings of the Working Group held in Kuujjuaq, representatives of the Kativik Regional Government and the Kativik Regional Development Corporation pointed out the growing need for some form of direct liaison with government for Nunavik's entrepreneurs and small businesses, particularly regarding deductions at source, sales tax and preparation of corporate tax returns.  As a result, in October 1993, Revenue Québec designated representatives who Nunavik residents could contact with specific questions about sales tax, personal income tax and social programs.

In considering the three policy options on tax information and returns studied by the Working Group on Taxation, it may be useful to review some of the points covered previously in this report:

-	For historical reasons, the level of schooling of Nunavik residents (83% of whom report Inuktitut as their mother tongue) lags well behind the Québec average.

-	The cash economy is a very recent phenomenon in Northern Québec where, as recently as 1970, the per capita income for Ungava residents ranged from $650 to $784 a year.

2. Possible solutions

a. Establishment of a provincial taxation office in Nunavik

This solution would see the opening of a district taxation office for Nunavik in the region. This taxation office would provide services in Inuktitut and in both official languages to Nunavik residents (regarding personal taxation) and to the small businesses in the region (regarding employer remittances, sales tax, corporate taxation, etc.).

*Advantage*

- provides Nunavik residents with easy access in their own language to tax-related information.

*Disadvantages*

- entails considerable expenditures to establish and staff a district taxation office in Nunavik whose annual operating cost would reach $300,000;

- does not solve the dilemma for Northern Québec residents who, for a variety of reasons, are unable to complete their own income tax returns and who have no access to the various income tax preparation services readily available to those living elsewhere in Québec;

- means that a large number of Nunavik residents would be deprived of monies to which they are entitled, as shown by the returns completed by the Makivik project;

- does not provide for information services to Nunavik residents regarding government programs and funding, and changes in government legislation affecting the region.

b. Makivik-sponsored income tax preparation service

Under this solution, Makivik Corporation would continue to provide the services it offered for 1992 and 1993 and would act as a liaison or intermediary between Nunavik residents and the

Québec government regarding such items as arbitrary assessments, requests for filing, money owed to the government, child tax benefits, etc.

*Advantages*

-   if modelled on the 1993 Makivik Corporation project, provides part-time employment for ten residents of the region;

-   provides Nunavik residents with access to personal income tax preparation services and to the tax credits available, and thereby stimulates the regional economy.

*Disadvantages*

-   makes no allowance for the fact that Makivik Corporation has neither the personnel nor the financial resources to continue offering such services to residents of the region;

-   does not meet the needs of the region's small businesses or entrepreneurs;

-   does not provide the region's residents with direct access to government information, increasing delays and the work for Makivik staff. To procure certain information, for example, Makivik Corporation must obtain an authorization from the individual and forward it to the government before this information can be released. It takes an additional two to three weeks before Makivik is in a position to help a resident of the region.

c.   Makivik/Kativik Regional Government training and employment program funded in part by government

This option would see a continuation of the Makivik Corporation project with either KRG or Makivik Corporation acting as the Project Coordinator. Financed in part by the Québec government, the program would cover five years and be phased out beginning in year three. Under this program, Nunavik residents would be trained in the field of personal

income taxation and then hired to prepare income tax returns for their fellow citizens.

The Project Coordinator would also be responsible for informing Nunavik residents about taxation matters and providing training. This could be carried out with the cooperation of the media (radio, television and Makivik Newsletter). The project would be phased out as the population became accustomed to making tax returns and as more residents received tax preparation training. It is anticipated that some of the trainees will develop sufficient skills to offer their services on a fee basis to residents of the different communities.

*Advantages*

- ensures that all residents have access to personal income tax preparation services;

- ensures that Nunavik residents are educated and informed about personal taxation in general and specific issues in particular;

- provides part-time employment for some of the region's residents and could stimulate the creation of tax return preparation businesses in the region.

*Disadvantages*

- does not meet the needs of the region's small businesses and entrepreneurs;

- provides no guarantee of success regarding educating and informing the general population about tax issues or regarding continuity of services by the private sector;

- entails costs of $500,000 to $600,000 over five years.

3. Recommendation

- Whereas Nunavik residents must be in a position to file tax returns and be informed about taxation matters;

- Whereas the above-mentioned objective can best be achieved through a program implemented within the region;

- Whereas Makivik Corporation has neither the financial nor personnel resources to pursue on its own the program it established;

- Whereas any cost sharing arrangement would be temporary.

**We recommend**

That the Government of Québec and Makivik Corporation or KRG reach a cost sharing agreement to guarantee continuation of the taxation training and employment program, which program would be phased out over a period of three to five years and would entail decreasing financial outlays.

E. Initiate discussions on the northern housing program and municipal taxation in Nunavik

1. Problems

To fully understand the reality of today's Nunavik, it must be remembered that, for all practical purposes, recognition of the Inuit as citizens of Québec and of Canada dates only from the mid-1950s, when the federal government undertook to build the first Inuit villages and to offer the first government services to the Inuit people.

During their four-thousand year presence in Nunavik, the Inuit lived as semi-nomads, responsible for their own survival.

At the end of the 1950s, however, the federal government, which built the first houses, distributed them to several Inuit families. Later, the Department of Indian Affairs and Northern Development organized the distribution of rudimentary municipal services.

What must be remembered about that time in order to understand subsequent events is that the Inuit were still living under a form of subsistence economy, some barter, and that they had no money which would have enabled them to pay rent or the cost of municipal services.

Over time, the economy developed somewhat, but the programs remained essentially unchanged, i.e. a company-like housing program for all the Inuit, and no municipal taxes. This persisted until recent years, even after the signing of the James Bay and Northern Québec Agreement and the transfer of jurisdiction to Québec.

The political leaders of Nunavik believe, however, that the system applying to their region is an exception and must one day resemble what occurs in the rest of Québec. They are also aware that municipal taxation is an important aspect of responsible participation in the democratic way of life, and that being excluded slows down the development of their municipal and regional institutions. In this regard, they have made it known on several occasions that they were open to change. They have even accepted the principle of municipal taxation for citizens of Kuujjuaq, a pilot project which came into being in 1986 and which failed because non-resident unionized workers alleged that their collective agreement protected them from such a tax. The Inuit, however, agreed with the project. They showed the same openness to the housing program, which they wished to see expanded to include various incentives for development of a private housing sector.

It is generally recognized that Nunavik has two economies: one is the affluent economy of people with stable jobs having benefits and allowances that soften the effect of the high cost of living in Nunavik. These individuals also enjoy access to company housing and are subject to no form of municipal taxation. The other economy is that of the unemployed (almost half the population, depending on the village) who receive no employment benefits and therefore feel the full weight of the cost of living.

Between these two economies is an ever-increasing gap that the elected representatives of Nunavik want to close. They feel that the most economically secure could share in some way in municipal taxation and that their housing needs could be filled in such a way as to lighten the financial burden of governments. As for the less-advantaged, who are unfortunately too numerous, Nunavik's elected representatives believe they are punished in a number of ways by the existing taxation system.

2.    Recommendation

Whereas Nunavik has two economies, whereas there is no responsibility for taxes at the local level and whereas there is no program for access to private housing,

We recommend

that the Government of Québec and the representatives of Nunavik begin discussions regarding access to private housing and municipal taxation in Nunavik.

F.    Negotiations with the federal government

The second recommendation contained in the joint Makivik - KRG brief was that, once its recommendations have been formulated, the Working Group begin negotiations with Revenue Canada and Finance Canada aimed at the creation of a specific taxation community in Nunavik and consolidation of the Northern Québec tax base.

It was decided that any discussion with the federal government should not be initiated until after the Québec government ministries and agencies represented on the Working Group have taken a stand on the Group's recommendation.

G.    Inuit hunters, trappers and fishers

The fifth recommendation in the joint Makivik - KRG brief was that Québec legislation be amended so as to include, for tax purposes, Inuit hunters, trappers and fishers with other Québec food producers such as farmers.

After discussion, it was agreed that recommendations affecting the cost of living and purchasing power would adequately solve problems encountered by this group of Inuit regarding the high cost of gas and equipment.

## IV. RECOMMENDATIONS

Since the signing of the James Bay and Remote Québec Agreement, the Nunavik region has become an integral part of Québec, and its citizens, mainly Inuit, have taken on the same tax obligations as other Québecers. However, the remoteness of Nunavik, its climate, its isolation, the extent of development and the high cost of living make the region significantly different from the others and, for these reasons, should be granted a special taxation status.

Therefore, having considered the situation of Nunavik overall and in relation to the situation in the rest of Québec, we make the following recommendations:

1.  That the government transform the existing remote residents deduction into an adjusted, refundable tax credit for the Nunavik region.

2.  That the existing transportation subsidy in other remote regions of Québec be extended to the Nunavik region to offset the major disparities in the cost of living between the region and the rest of Québec.

3.  That the government pass a decree aimed at returning to employees in Nunavik the income taxes, interest and penalties resulting from the inclusion of food transportation assistance in their taxable income for taxation years 1990 and 1991.

4.  That the existing taxation system applicable to the various forms of food transportation assistance be maintained.

5.  That the unions and employers undertake a sweeping review of the public incentives plan to ensure that it adequately meets its intended objectives.

6.  That in this review, the parties involved place importance on the conversion into cash of any form of assistance for food transportation made available to a Nunavik resident because of, or on the occasion of, his duties or his employment and that such assistance be paid in cash at the same time as his remuneration.

7. .. That in this review, the parties involved study the relevance of converting into cash any form of assistance made available to a Nunavik resident because of, or on the occasion of, his duties or his employment, which assistance must be included in the calculation of his income, such as lodging costs and the cost of certain trips out of the region.

8. That the existing taxation system applicable to the various forms of assistance for personal or living expenses be maintained.

9. That the Government of Québec and Makivik Corporation or KRG reach a cost sharing agreement to guarantee continuation of the taxation training and employment program, which program would be phased out over a period of three to five years and would entail decreasing financial outlays.

10. That the Government of Québec and the representatives of Nunavik begin discussions regarding access to private housing and municipal taxation in Nunavik.

## V. LIST OF TABLES