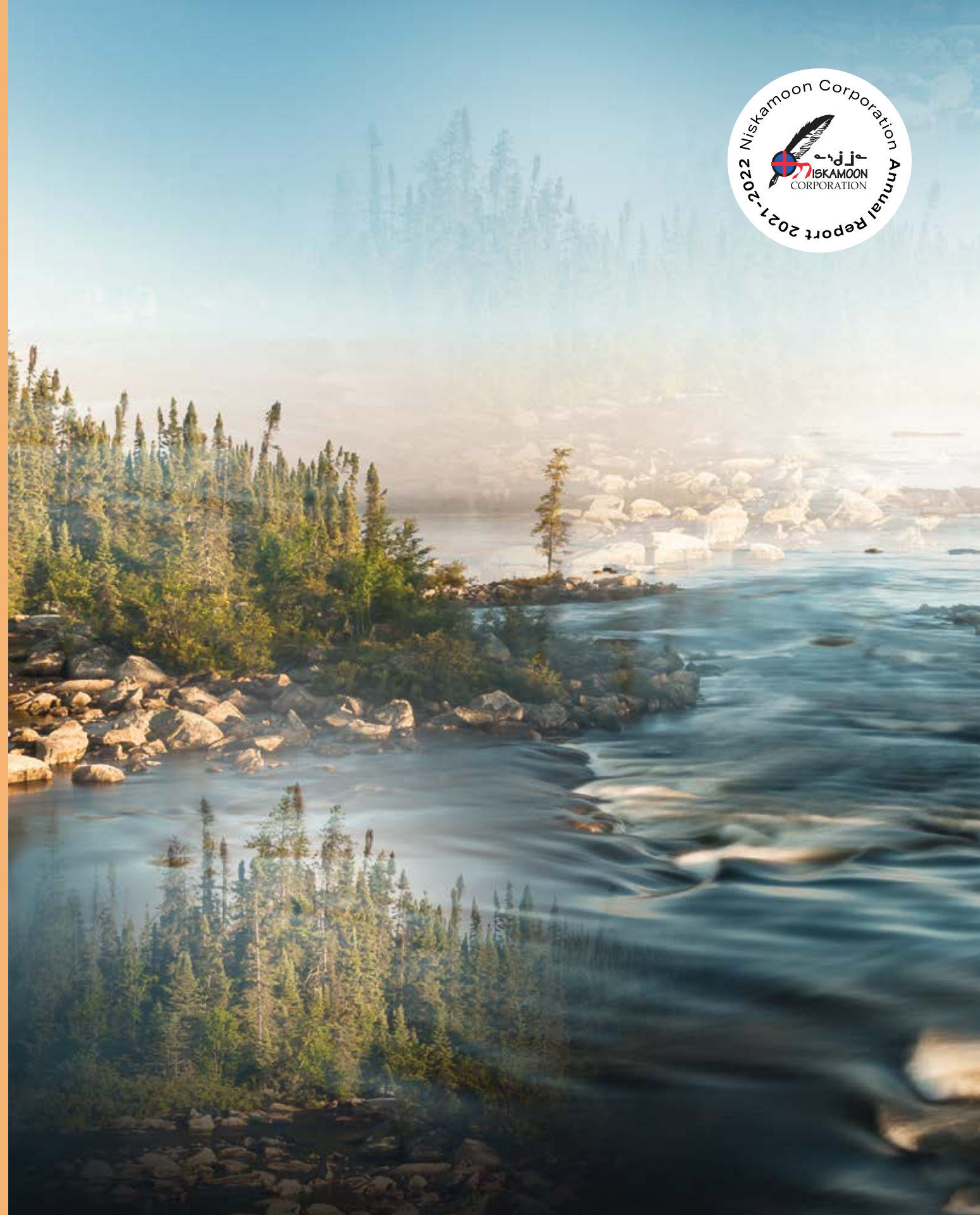




**2021-22**  
**Annual Report**

# مركز البيانات





**Photography**

Réal Courcelles  
Kory Saganash  
Jimmy Sam  
Theresa MacLeod Loon

**Report Design**

Design Is Yummy

We've been living in a time of change. Over the past year, we've had to continuously adapt the way we do things and live life.

To visually echo this theme of constant shifting, we drew inspiration from a kaleidoscope.

When you look into a kaleidoscope, even the most familiar objects become different and new. A landscape you've always known is instantly transformed.

The exciting patterns created by a kaleidoscope reflect an endless variety of patterns. We hope readers will be inspired to see their surroundings through a new lens and think positively about the endless possibilities that lie ahead.

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01 About Niskamoon

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# Message from the Chairperson



Photo credit: Theresa MacLeod Loon

## **Kwei! Wachiyaak! Hello!**

I am proud to submit the 2021-2022 Niskamoon Corporation Annual Report. This past year has been an eventful one, as our organization learns to live with this pandemic that continues to devastate the world and, more recently, the Cree Nation.

I am particularly proud to bring your attention to Niskamoon Corporation's continued support of the Eeyou Ituun training program, which began its first official cohort this past year. Niskamoon has been involved with the Cree Trappers' Association since the initial meeting to restart the Trappers' Training program that was so important to them, and that is mentioned in the James Bay and Northern Quebec Agreement<sup>1</sup>. Thanks to several years of hard work to gain an accreditation from the Québec Ministry of Education (which, it should be noted, is a first for a college-level program given in a language other than English or French), hiring a program coordinator, recruiting instructors and students, in a pandemic, the program was finally able to get off the ground this year, and what a program it is! A comprehensive, full-year learning experience designed to give graduates the necessary skills to further develop their abilities for many years to come. I wish to commend the CTA for their accomplishment and reiterate Niskamoon's commitment to support this program for the years to come.

I would also like to highlight the final year for the Coastal Habitat Comprehensive Research Program. This extensive research program along the coast has helped us better understand the impacts of hydroelectric development as well as many other factors, most notably climate change, on the eastern

James Bay coast. University-trained researchers have worked closely with Cree field technicians and land users throughout the summer to gather the information necessary to answer the stated research questions, in a spirit of mutual respect and collaboration. I believe that this research program will endure as a model for similar programs on the territory in the future.

On behalf of the staff and Board of Directors of Niskamoon Corporation, I would like to thank you for your continued interest and support of our organization. We work hard to address the changing needs of the communities and land users affected by hydroelectric development, in a way that is best adapted to them. We look forward to continuing to work with you into the future!

<sup>1</sup> Section 28.5.5

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# Message from the Vice-Chairperson



## **Bonjour! Kwei! Wachiyaak! Hello!**

I am proud to submit to you the 2021-2022 Niskamoon Corporation Annual Report. Over the past year, we have continued to learn to live with COVID-19, which has fundamentally changed the way we work together and live our lives.

As Director for Indigenous Relations at Hydro-Québec, I am particularly proud of how Niskamoon Corporation exemplifies the collaboration we are always trying to promote between the Cree Nation and Hydro-Québec. It is true that Eeyou Istchee is a very important territory for our production fleet, but the importance of building and maintaining strong relations goes beyond electricity production. It is fundamental to our belief in being a strong corporate citizen.

One of the Niskamoon projects that has exemplified working together is the Coastal Habitat Comprehensive Research Project. This large-scale research project has been in place since 2016, and involves a team of over 50 researchers (professors and post-graduate students) from six universities from across Canada. The project is overseen by a Steering Committee that includes representatives from Niskamoon, Hydro-Québec, each of the four eastern coastal James Bay communities, the Eeyou Marine Region Wildlife Management Board, CNG and Canadian Wildlife Service. The research program was completely scoped out and implemented through this committee, in the spirit of collaboration and consensus-building. The research program has allowed us to develop our knowledge on the coastal environment, as well as the links between habitat, waterfowl and culture. This past year was the last full campaign. Researchers are hard at work analyzing their results, which will be presented back to communities in 2022.

In my opinion, this project is already a success because it shows how we can all work together towards a common goal.

Once again, I thank you for your interest in Niskamoon Corporation and I look forward to the coming year working together!

*Photo credit: Theresa MacLeod Loon*

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# Niskamoon Agreement

This Agreement calls for the creation of our not-for-profit organization, Niskamoon Corporation (herein referred to as Niskamoon). The principal objectives of the agreement include that Niskamoon:

- Facilitates, simplifies and accelerates access to the benefits, measures, resources, and programs under the Cree-Hydro-Québec agreements for the Cree people, communities, and other entities.
- Provides a more efficient framework for cooperation between the Cree Nation and Hydro-Québec with respect to the implementation of the Cree-Hydro-Québec agreements.
- Provides more effective mechanisms for the implementation of the Cree-Hydro-Québec agreements.
- Streamlines and renders more effective the administrative costs to the Cree people associated with the implementation of the Cree-Hydro-Québec agreements.
- Enhances the coherence of the implementation of the Cree-Hydro-Québec agreements.



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# Mandate

Niskamoon Corporation provides an efficient framework for cooperation between the Crees and Hydro-Québec.

Niskamoon administers the implementation of various Cree-Hydro-Québec agreements by facilitating and simplifying access to funds and programs for the Cree communities, land users and entities that have been impacted by hydroelectric development.

With the intention to alleviate the impacts of hydroelectric development in Eeyou Istchee, Niskamoon works closely with individuals and groups to organize, fund and carry out projects and activities that adhere to our corporation's core values.

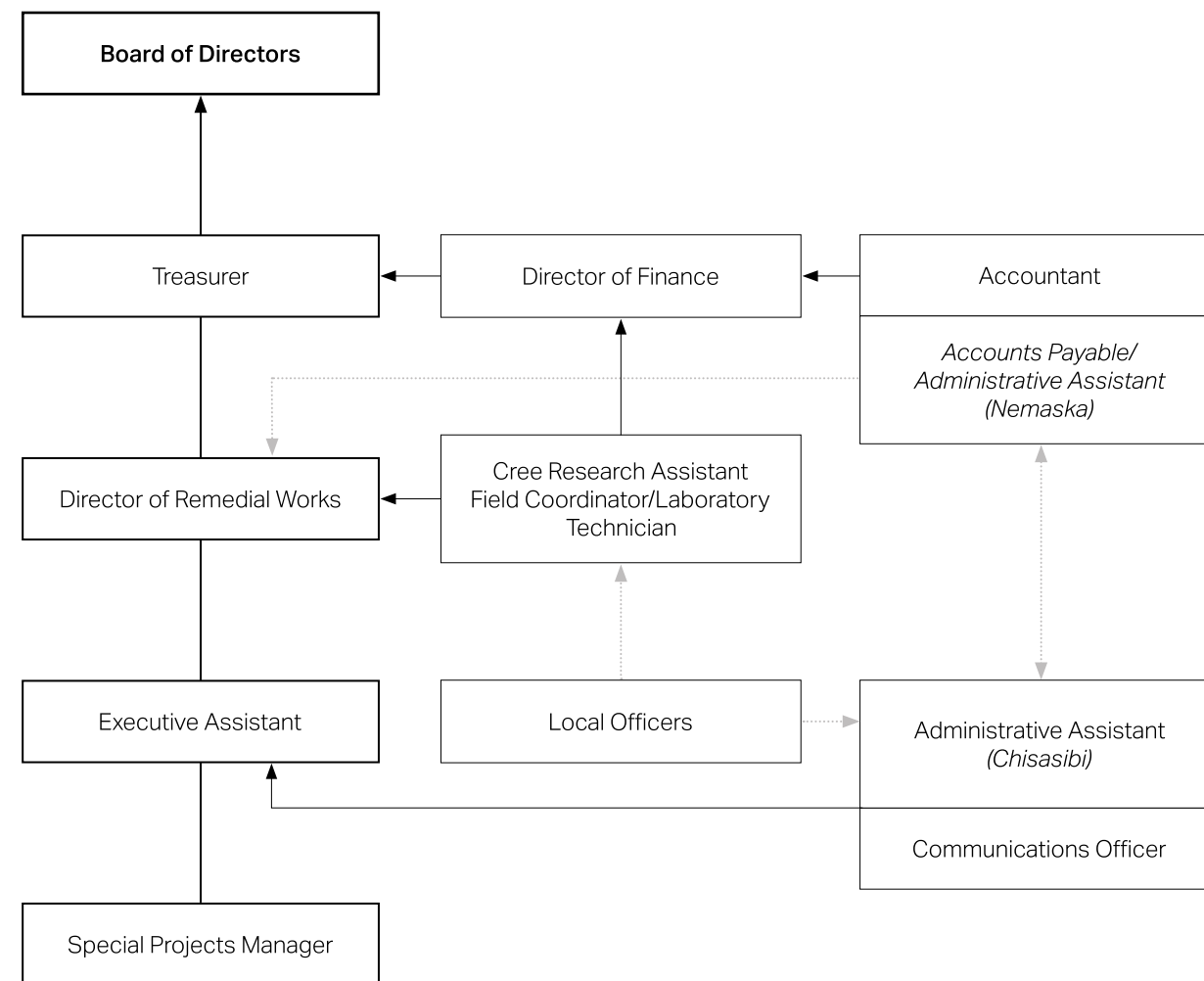






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# Organizational Chart







# ᐃᐱᐅᐅᐅᐅ<sup>ᐅ</sup> Staff



**Mathew Swallow**  
Treasurer



**Leo Parent-Sirois**  
Corporate Secretary



**Denise White**  
Director, Finance



**Robbie Tapiatic**  
Director, Remedial Works



**Ernie Rabbit-skin**  
Manager of Special  
Projects



**Laura-Lee Sam**  
Cree Research Assistant  
Field Coordinator/  
Laboratory Technician



**Eli Moore**  
Communications Officer



**Marie Anne Wapachee**  
Accountant



**Diane Moar**  
Administrative Assistant/  
Accounts Payable



**Shirley Chiskamish**  
Administrative Assistant



**Linda Corston**  
Executive Assistant

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# A Tribute to Tommy Rabbitskin



Photo credit: Theresa MacLeod Loon



We would like to dedicate this year's annual report to our friend and colleague Tommy Rabbitskin.

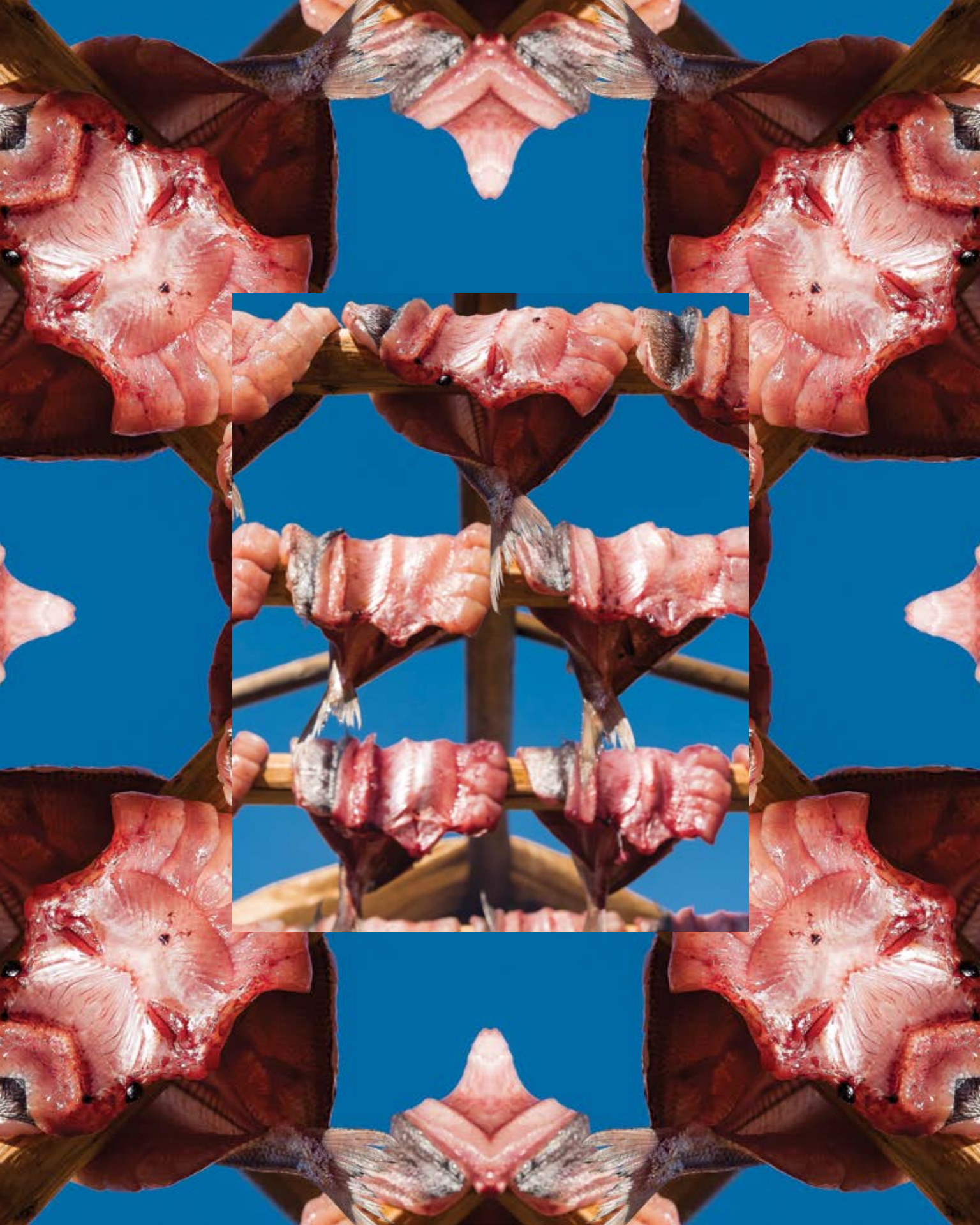
We would like to acknowledge and pay tribute to the contributions Tommy made during his time serving as the Niskamoon Local Officer for the community of Oujé-Bougoumou.

Tommy was a respected and valued voice at Niskamoon and he will be greatly missed by everyone he worked alongside. His presence and knowledge will be missed at the table he shared with the Local Officers of Eeyou Istchee and regional staff and board of directors here at Niskamoon Corporation. We are all honoured to have shared time with Tommy and wish to convey our deepest condolences to his friends and family.

Our hearts continue to be with his wife Rosie and children Melissa, Jonathan, Matthew, and Ashley.

**Tommy Rabbitskin**

December 12, 1959 - February 27, 2022



## 2 Year in Review

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## Board of Director Meetings

All remotely through Zoom Conferencing

APRIL 2021						
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# 2021/2022

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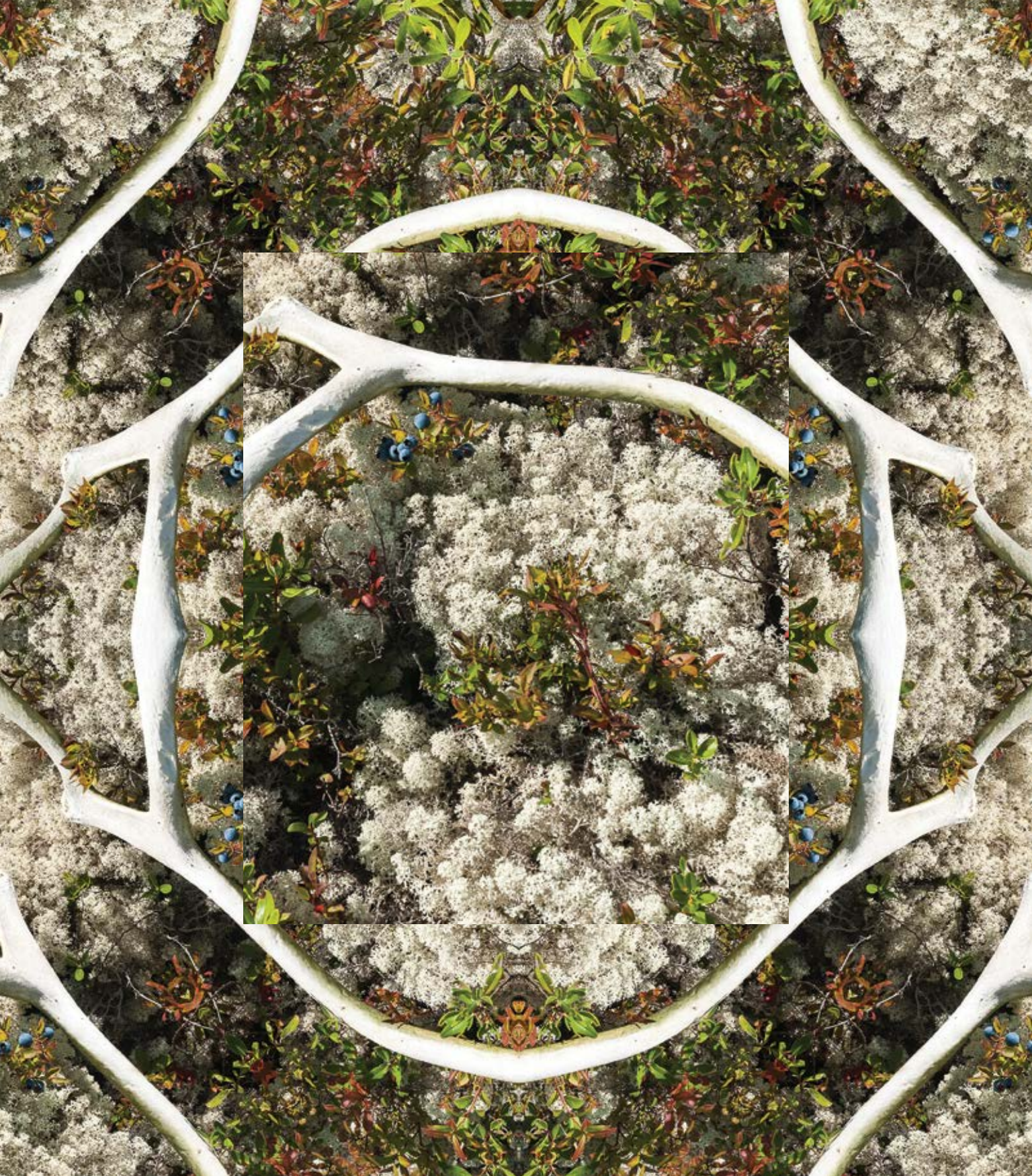
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FEBRUARY 2022						
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MARCH 2022						
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# ᑕᓐ ᓃ ᐃᓂ ᑦᐃᑦᑦᑦᑦᑦ ᓃᑦᑦ Managed Funds

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**a. Hydro-Québec and Eeyou Fund**

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

It is designed to provide long-term funding in response to the impact of the La Grande Complex on the activities, economy, environment, and social well-being of the Cree people. The Fund will continue to exist as long as the La Grande Complex is in operation. In accordance with sub-Section 4.3 of the HQ-Eeyou Agreement, the contribution of Hydro-Québec to the Fund for the financial year 2021-2022 was **\$9,336,863.06**.

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**b. Cree Employment Fund**

The Fund was created in accordance with the Cree Employment Agreement. While it was held and disbursed by Hydro-Québec, it was subject to the control of Niskamoon. It was primarily designed to provide funding to the Technical Employment with Hydro-Québec (TEHQ) Program, which came to an end on March 31, 2017. Hydro-Québec's final contribution of **\$5,909,900** was in 2016-2017, and the agreement will continue so long as funds remain. Following an accounting consolidation exercise, it has been determined that an amount of **\$1,628,620** was available for funding projects in 2021.

The fund is designed to finance two activities with the overarching objective to *"take definitive measures to hire and train the largest number of James Bay Crees practical for its operations in the James Bay area."*

1. Support measures and initiatives designed to train Cree beneficiaries to meet the hiring requirements for 150 permanent positions within Hydro-Québec. This is the primary focus of the fund.
2. Additional employment initiatives and Temporary Employment Programs addressed to James Bay Crees.

**c. Nadoshtin Agreement and Funds**

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

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

Two funds were created to support the aims of the Nadoshtin Agreement: **(1) the Nadoshtin Remedial Measures Fund** and **(2) the Nadoshtin Eenou Indohoun Fund**.

**Nadoshtin Remedial Measures Fund**

This fund was established to address the negative impacts of the **Eastmain-1 Project**. The Fund is designed to enable Cree communities to pursue traditional activities as well as to support community-level projects to enhance culture and social unity.

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

Community	Percentage
Eastmain	47%
Mistissini	23.5%
Nemaska	23.5%
Waskaganish	6%

**Nadoshtin Eenou Indohoun Fund**

The Fund was created to foster opportunities for land users of Eastmain, Mistissini, and Nemaska directly affected by the Eastmain-1 Project. It promotes traditional activities and provides the means to mitigate direct effects of the Project on the Trapline. Its initial endowment was **\$3,900,000** (in 2002 dollars), and funds are allocated as such (allocations are defined in each community between impacted traplines):

Community	Percentage
Eastmain	50%
Mistissini	25%
Nemaska	25%

The directly impacted traplines by community are as follows:

Community	Traplines
Eastmain	RE 1      VC 37
Mistissini	M 18      M 14A
Nemaska	R 19

**Nadoshtin Eastmain-1 Mercury Fund**

Given the impact of the EM-1 project on mercury concentrations in fish in the project area, and the subsequent impact it may have on traditional Cree fisheries and land use, the EM-1 mercury fund can be used to address impacts to traditional fisheries as well as evaluating potential public health issues arising from mercury concentrations in fish. It may also be used for the following activities:

- access to alternative fishing sites;
- fishing and hunting subsidies;
- fish and wildlife habitat enhancement;
- development of waterfowl hunting ponds.

**Nadoshtin Archaeology and Cultural Heritage Fund**

In order to address the potential impacts of the EM-1 project on sites of historical sites archaeological interest, the Archaeology and Cultural Heritage Fund was set up to manage projects and initiatives led by Cree entities and Cree communities, in a manner that is consistent with traditional Cree values and knowledge. The fund can be used to identify and relocate, upon request, Cree burial sites, as well as conducting any work of interest within the study area related to archaeology and cultural heritage.









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# Re-appropriation and Continued Use Program

During the Grand Council of the Crees (GCC-EI) Annual General Assembly held in Waskaganish in the summer of 2012, **the Agreement Regarding the Re-appropriation and Continued Use of the Area Affected by the EM-1A/Sarcelle/Rupert Diversion Project** was signed between the Grand Council of the Crees (Québec) and Hydro-Québec. This Agreement creates, among others, **the Re-appropriation and Continued Use Fund**: it is designed to address the human impacts of the EM-1A/Sarcelle/Rupert Diversion project for as long as the Rupert River is partially diverted. The Niskamoon Corporation officially adopted the Agreement by Resolution 1213-118 in August 2012.

The Agreement is based on the principle of continued partnership between Hydro-Québec and the Cree communities directly impacted by the Rupert River Partial Diversion. It aims to provide remedial action in response to the project's long-term human impacts. Funds are destined for land users and communities to foster the continued use of areas affected by the project, in particular the Rupert River below the Rupert Dam and the Rupert Diversion Bays. The funds are spent according to users' own identification of measures needed to cope with the impacts of the project. The results of the environmental follow-up program (presented through the Monitoring Committee) are also taken into consideration. Finally, it should be noted that Hydro-Québec remains responsible for addressing the biophysical impacts of the project, and this over the entire project lifetime.

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

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

## 1. The Continued Use and Re-appropriation Fund

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

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

about fishing, and the adaptation of traditional fishing methods

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

Hydro-Québec's contribution to the Continued Use and Re-appropriation Fund for the 2021/2022 fiscal year was **\$3,142,378.10**.

Specific processes have been put forward by Niskamoon Corporation to gather requests and complaints from land users. This includes communication channels directly involving community Niskamoon Officers to identify requests and complaints directly from land users. In addition, regional representatives meet regularly with land users from each of the traplines impacted by the project during the joint Niskamoon-Hydro-Québec Tours. During these meetings, participants review and refine short and long-term land use plans in accordance with the measures they wish to carry out. New impacts associated with the project are identified and categorized, with efforts made to come up with joint solutions to remedy the problems. This process ensures a role for land users in the identification of potential solutions when problems identified are related to human impacts from the project. It should be noted that in 2016, an online platform was created by which the notes from these meetings can be shared online in real time with all stakeholders (Niskamoon Interactive Consultation Database – "NICD").

On the other hand, Hydro-Québec, within the framework of its operation activities, meets regularly with community members and land users. Requests and complaints are often brought to its attention during such meetings. While some are dealt with directly by Hydro-Québec, in the case of issues related to human impacts from the project, and following a joint Cree-Hydro-Québec review, these are forwarded to Niskamoon to be addressed. In such cases, the issue is re-visited in the company of land users during the Niskamoon-Hydro-Québec Tour.

Numerous projects funded through the Re-appropriation funds are a direct result of this

consultation process. Projects that directly involve traplines can be identified as one of two types:

- Projects that directly address a human impact of the project identified by land users and confirmed by regional and local representatives.
- Projects that enhance Cree land use of affected areas, thereby ensuring their continued use with future generations.

The section below reviews both types of projects. In the case of Project Type 1, the impact the project is attempting to address is discussed. As such, these projects address the obligations set forth by Conditions 6.9 (complaint mechanism and measures to address these) and 6.10 (enhancement and continuation of Cree land use) of the Certificate of Authorization assumed by the Crees as per the Re-appropriation Agreement.

## 2. The Specific Navigation Fund

For the benefit of the community of Waskaganish, Hydro-Québec has paid **\$9,750,000** to the Niskamoon Corporation to address issues relating to navigation in the Rupert River estuary, specifically access to the Rupert Bay by the northern navigation channel. To date, no specific projects have been identified for this fund.

It should be noted that in addition to these funds, Hydro-Québec agreed to develop, in close collaboration with the community of Waskaganish, waterfront facilities also designed to improve access and navigation in the Rupert River estuary. This work was completed in November 2015.

Since February 2020, a Navigation Committee consisting of members from Niskamoon Corporation and the Cree Nation of Waskaganish was created to begin examining the navigation issue. The Committee is composed of the following members:

**Cree Nation of Waskaganish**  
Samson Wischee

Ernie Moses  
Clarence Happyjack  
Bert Moar  
James Jonah Jr.

**Niskamoon Corporation**  
Ernie Rabbitskin  
Marc Dunn

The Committee has identified three priority areas that merit further investigation as solutions to the navigation issue:

- Creating alternative access points into Rupert Bay such as the mouth of the Broadback River. To this end, a study has been commissioned to examine the feasibility of an access road connecting the community to the mouth of the river into Rupert Bay.
- Dredging of the navigation channel in the Rupert River estuary. To this end, discussions have been initiated with a company that specializes in dredging, including a visit to an active dredging site in the Quebec City area in June 2022.
- Developing air transportation capacity in the community to transport coastal land users to their camps in Rupert and James Bay. To this end, a meeting was held between Waskaganish leadership and an Innu-owned helicopter company to exchange knowledge, experience and information.

## 3. The Specific Training Fund

To address Condition 6.42 of the provincial Certificate of Authorization, a specific fund of **\$1,389,000** was established for the Niskamoon Corporation to develop environmental training funds. No funds were expended in the 2019-2020 fiscal year.

### Re-appropriation and Continued Use Program

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

Projects funded under the Continued Use and Re-appropriation Funds are presented below according to the specific issues that they are meant to address, including those done directly by Cree land users as a result of the consultation process presented in the previous section. It should be noted that many projects stem from specific assurances, guarantees, and conditions of authorization assumed by the Cree party according to Schedule 4.1 of the Agreement. These are noted in each sub-section below.

## FUNDED PROJECTS – 2021

The section below outlines the different projects funded by broad category. The conditions that the projects cover and the resolution numbers for each individual project are provided. Finally, a short text is provided describing the projects and outcomes to date, where applicable.

### Smokey Hill Traditional Fishing Site

*Conditions 5.21, 5.22, 5.23; Boumhounan Agreement Section 4.2(c)*

*Resolution 2122-089 – Waskaganish – Support and Preservation of fishing at Smokey Hill*

This project encompasses the consultation and planning with Waskaganish land users for the various projects to be carried out at the Smokey Hill traditional site. The project also attempts to identify areas where community fishing activities can be carried out, in order to promote this activity among all community members. Generally, all projects presented below are coordinated through this consultation and planning mechanism. The responsibility for this mandate is given to the Siibii Development Corporation, a local Waskaganish organization.

*Resolution 2122-36/2122-38 – Waskaganish – Construction of Scooping Weirs*

This project encompasses the work carried out at Smokey Hill prior to fishing to ensure that the sites are ready to receive people during the traditional fishery,

including re-construction of fishing sites on both sides of the rapids.

*Resolution 2122-024 – Waskaganish – Fishing at mouth of Rupert River*

*Resolution 2122-039 – Waskaganish – Traditional fishing at Kachikasuuk Fishing Site (Nottaway River)*

*Resolution 2122-034 – Waskaganish – Traditional fishing at Kaapeshii Bay (Rupert River)*

*Resolution 2122-035 – Waskaganish – Smokey Hill Community Fishing - 2020*

These projects consist of community fishing activities during the fall cisco and whitefish migration run along the Rupert and Nottaway Rivers. It includes conducting fishing activity at the mouth prior to the arrival of fall migrants to Smokey Hill, in order to inform the community of the progress of the run. These projects have been developed at the request of, and with input from impacted land users.

As in previous years, a community fishing project was carried out at Smokey Hill during the cisco migration in fall 2020. The program focuses on training youth in the harvesting, cleaning, preparing and cooking of fish and their various parts employing traditional methods.

*Resolution 2122-037 – Waskaganish – Rebuilding Smokey Hill Shaaptuan*

*Resolution 2122-090 – Waskaganish – Rebuilding Shaaptuan (Cowboy side)*

As the Shaaptuan used at the Smokey Hill landing site as well as across the river are temporary structures by nature, every few years it must be rebuilt to ensure its integrity. Furthermore, bad weather in 2020 resulted in an acceleration of damage to the roof structures. Niskamoon therefore funded the repairs and renovations necessary on the two structures.

*Resolution 2122-087 – Waskaganish – Smokey Hill Gathering*

These projects are intended to enrich the experience at Smokey Hill as well as to further attract community members to the site. Log cabins have been built at

various locations in and around Smokey Hill, using traditional materials. The project has been used as a training opportunity for youth to build structures utilizing natural materials.

As in previous years, a gathering was organized by the Waskaganish Cultural Department during the fishing season at Smokey Hill. The gathering is an effective means of getting community-members to the Smokey Hill site. This event was once again supported in part by Niskamoon Corporation.

*Resolution 2122-043 – Waskaganish – Voluntary Cisco Registry 2021*

Local youth were hired to monitor the cisco catch, which was reported on a voluntary basis both by participants of the community fishing project as well as community members fishing on their own accord. Data has not yet been compiled for 2021.

#### **Lake Sturgeon Harvesting**

*Condition 5.26; Boumhounan Agreement Section 4.2(c)*

*Resolution 2122-041 – Waskaganish – Voluntary Registration of Lake Sturgeon Catches, 2020*

Data has not been compiled for 2021.

#### **Cree Fisheries Rejuvenation and Enhancement**

*Conditions 6.5 & 6.10*

*Resolution 2122-044 – Waskaganish – R-04 Fishing Project*

*Resolution 2122-046 – Nemaska – M-33 Summer Fishing Project*

*Resolution 2122-048 – Nemaska – N-24 Summer Fishing Project*

These projects seek to train youth in traditional fishing. Emphasis is placed on training future land users, such that the entire process of fishing is taught, from maintaining a camp to locating important fishing areas to preparing and cooking harvested fish.

#### **Canoe Brigades**

*Condition 6.18*

*Resolution 2122-042 – Waskaganish – Youth Canoe Brigade*

*Resolution 2122-019 – Nemaska – Youth Canoe Brigade*

#### **Navigation along Reduced Flow Sector of the Rupert River**

*Condition 6.10 & 6.20; Boumhounan Agreement Section 4.2(f)*

*2122-040 – Waskaganish – Channel markers along Rupert River and Rupert Bay*

This project involves marking the most commonly used navigation routes along the Rupert River, the Rupert River estuary and Rupert Bay. Channels are marked using a combination of floating buoys, commercial (red and green) buoys and traditional Cree trees. The budget for the summer 2020 buoys was also passed within the 2019-2020 fiscal year.

#### **Monitoring of Ice Conditions**

*Conditions 6.10 & 6.14; Boumhounan Agreement Section 4.1(b)*

*Resolution 2122-166 – Waskaganish – Ice Monitoring Program – 2021/22*

In 2021-2022, monitoring was carried out in both Waskaganish to verify the safety along the main travel routes used by community members. Special concern was given to routes prior to the spring goose hunt.

#### **Maintenance of Portages**

*Condition 6.22; Boumhounan Agreement Section 4.8(h)*

*Resolution 2122-093 – Nemaska – R-18 – Repairs to Portages and Short Crossings*

This project was carried out to maintain a portage trail along the north side of the Rupert River between Lake Nemiscau and downstream from the Kaiapshemshii site (KP280).

#### **Trapline Projects to Address Specific Human Impacts**

*Condition 6.9 & 6.10*

The following projects were carried out to address specific impacts identified related to the project.

*Resolution 2122-045 – Lake Nemiscau Parking Area and Boat Ramp*

Due to the increasing popularity among Nemaska community-members as well as the Cree Nation at large, the current parking area and boat ramp that provides access to Lake Nemiscau and the Old Nemaska Post site, built by SEBJ in 2011 as part of their mitigation works plan, is no longer sufficient for the level of demand. As such, the Cree Nation of Nemaska has undertaken a large project to expand the parking lot in 2021, followed by the development of a concrete boat ramp that will work under all meteorological and hydrological conditions. All required permits will be obtained to carry out this work.

*Resolution 2122-049/2122-050/2122-051 – Improvement of Driveways, R-16 and R-21 traplines*

These projects were developed for land users whose camps are located along the Route-du-Nord. The goal of the project is to ensure safe access to their camps and to avoid parking along the Route-du-Nord.

Note that all this work was carried out at the request of land users and community-members.

#### **Trapline Projects to Enhance and Promote Continued Use of Impacted Lands**

*Condition 6.10*

The following projects were approved to facilitate collective land use for land users and elders in the area impacted by the EM-1A project. These activities often occur over multiple traplines

*Resolution 2122-106/2122-167 – Waskaganish – Snow removal at Cree camps*

*Resolution 2122-092 – Nemaska – Wood Supply for Elders*

*Resolution 2122-168 – Nemaska – Snow Removal to 1 Campsites*

Funds were also used to provide a subsidy for land users on impacted traplines to allow them to adapt to

the land and to better understand the changes brought about by the Diversion project. Note that these projects were funded in the 2020/21 fiscal year for work carried out in 2021.

*Resolution 2021-217 – Waskaganish – Re-appropriation and Navigation on the Reduced Flow Sector of the Rupert River (2021)*

*Resolution 2021-218 – Nemaska - Re-appropriation and Navigation on the Reduced Flow Sector of the Rupert River (2021)*

*Resolution 2021-218 – Nemaska – Re-appropriation and Navigation in the Rupert Diversion Bays (2021)*

*Resolution 2021-219 – Mistissini – Re-appropriation and Navigation in the Rupert Diversion Bays (2021)*

Funds were used for the development of cultural and social innovation programs designed to train the next generation of Cree land users:

*Resolution 2122-091 – Waskaganish – Youth Council Fall Hunting Program*

Finally, the table below presents the trapline-level projects approved for land users to be done on their hunting territories. The projects are divided according to three categories:

- Projects that promote access to the trapline.
- Projects that enhance harvesting activities on the trapline.
- Other projects, including the stated objective.

<b>Waskaganish</b>	<b>Access Improvements</b> Projects with the objective of improving access within the trapline	<b>Harvesting Enhancement</b> Projects that seek to improve harvesting productivity for land users	<b>Other Projects</b>
<b>N-9</b>			
<b>N-2</b>			
<b>N-1</b>			
<b>R-4</b>			
<b>R-5</b>			
<b>R-11</b>			
<b>R-12</b>			
<b>R-13</b>			

<b>Nemaska</b>	<b>Access Improvements</b> Projects with the Objective of improving access within the trapline	<b>Harvesting Enhancement</b> Projects that seek to improve harvesting productivity for land users	<b>Other Projects</b>
<b>N-23</b>			
<b>N-24</b>			
<b>N-24A</b>			
<b>N-25</b>			
<b>M-33</b>			
<b>R-16</b>			
<b>R-17</b>			
<b>R-18</b>			
<b>R-19</b>			
<b>R-20</b>			

<b>Mistissini</b>	<b>Access Improvements</b> Projects with the objective of improving access within the trapline	<b>Harvesting Enhancement</b> Projects that seek to improve harvesting productivity for land users	<b>Other Projects</b>
<b>M-33</b>			
<b>M-25</b>			
<b>M-26</b>			
<b>M-18</b>			

*Resolution 2122-095 – ATV Trail*  
*Resolution 2122-096 – Ski-doo Trail*





# Remedial Works Program

2021/2022

Community	Category of Projects				Total
	Improvement of Access	Amelioration of Shelter	Elder's Wood Supply	Enhancement of Hunting Conditions and Habitat	
<b>Whapmagoostui</b>					
# of Projects			1		1
Budget Allocated			\$25,000		\$25,000
Total Employment in Person-days			100		100
<b>Chisasibi</b>					
# of Projects	5	1	1	5	12
Budget Allocated	\$495,003.45	\$51,959.88	\$25,000.00	\$67,084.57	\$639,047.90
Total Employment in Person-days	36	210	100	246	592
<b>Wemindji</b>					
# of Projects	1			2	3
Budget Allocated	\$88,056.65			\$54,573.87	\$142,630.52
Total Employment in Person-days	N/A			205	205
<b>Eastmain</b>					
# of Projects	3	1	1	6	11
Budget Allocated	\$114,165.33	\$18,384.66	\$25,000.00	\$126,622.71	\$284,172.70
Total Employment in Person-days	93	N/A	95	314	502
<b>Waskaganish</b>					
# of Projects	3		1	1	5
Budget Allocated	\$240,596.05		\$25,000	\$19,259.63	\$284,855.68
Total Employment in Person-days	32		N/A	84	116
<b>Nemaska</b>					
# of Projects					
Budget Allocated					
Total Employment in Person-days					

Community	Category of Projects				Total
	Improvement of Access	Amelioration of Shelter	Elder's Wood Supply	Enhancement of Hunting Conditions and Habitat	
<b>Waswanipi</b>					
# of Projects	7	11	1		19
Budget Allocated	\$137,172.88	\$198,241.42	\$25,000		\$360,414.30
Total Employment in Person-days	181	648	N/A		829
<b>Oujé Bougoumou</b>					
# of Projects	1	3	1	2	7
Budget Allocated	\$50,000	\$87,791.63	\$25,000	\$49,986.45	\$212,778.08
Total Employment in Person-days	N/A	215	N/A	100	315
<b>Mistissini</b>					
# of Projects	10	3	1		14
Budget Allocated	\$354,612.59	\$85,693.64	\$17,568.32		\$457,874.55
Total Employment in Person-days	486	174	N/A		660
<b>Washaw Sibi</b>					
# of Projects			1		1
Budget Allocated			\$25,000		\$25,000
Total Employment in Person-days			30		30
<b>Total</b>					
<b># of Projects</b>	<b>30</b>	<b>19</b>	<b>6</b>	<b>17</b>	<b>73</b>
<b>Budget Allocated</b>	<b>\$1,479,606.95</b>	<b>\$442,071.23</b>	<b>\$167,568.32</b>	<b>\$342,527.23</b>	<b>\$2,431,773.73</b>
<b>Total Employment in Person-days</b>	<b>828</b>	<b>1247</b>	<b>225</b>	<b>1,049</b>	<b>3,349</b>









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# Chisasibi

The annual report for 2021-2022 regarding the success and submission of projects has remained unchanged since the previous year. Because of the Covid-19 Pandemic, the community continued to follow protocols we had as before, and we could not do much.

The social distancing rule of six feet apart and masks requirements for everyone were still in place for the community of Chisasibi. Members of the community were more hesitant to come in with their project submissions. As a result, people still had to isolate themselves while in the bush or follow curfew for the community. The rules and protocols were similar to the year before; unless you were an employee of an entity, you were not allowed to meet people in person at their offices.

Payments to CTA for travel or purchase of hunting equipment continue to be payable by EMT rather than by cash transactions.

Project submissions are still managed by email or letter, sometimes by cellphone. But not everyone has a phone or access to a computer or printer, especially the Elders.

The following are the projects submitted and approved for 2021:

**Remedial Works (Directly)**

- hunt site clearings
- goose ponds
- goose feeding areas either
- goose corridor
- crossings
- ATV trails (to bypass dangerous travel sites)

**Remedial Works (Indirectly Impacted)**

- goose corridor
- crossings

Combined contributions for Remedial Works was: **\$111,989**

**Community projects**

<b>CTA</b>	Fall and Winter Flights	\$450,000
<b>Elders</b>	Firewood and Traditional Teepee projects	\$76,960
	Mamoweedow 2021 on Fort George Island	\$50,000

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Combined Contributions for Community **\$576,960**

Air transportation by bush plane and helicopter were used to take hunters, elders, children, and equipment for those who do not have road access. Climate change is still an obstacle in traveling to coastal and inland camps.

Total project contributions from Niskamoon **\$688,949**

Niskamoon Officer  
Cree Nation of Chisasibi





Photo credit Theresa MacLeod Loon

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# Eastmain

It is with great pleasure submitting the annual report for the Cree Nation of Eastmain for 2021-2022. The most successful project within the year 2021 was **“Pursuing the footprints of our ancestors.”** This project was created under the social innovation funds recently created by Niskamoon. The objective of this project consisted of acquiring traditional knowledge from our elders and passing it on to the youth; to better aid in understanding the importance of traditional values and instill the teachings of the traditional knowledge and cultural values.

**Pursuing the footprints of our ancestors** has had a profound impact on our youth. It had revived their minds and body and rejuvenated their souls while out on the land. It helped rebuild their knowledge of the traditional way of life and cultural values. Also, learn about the differences between today’s societies and living out on the land or in the community.

Rather than the youth only hearing stories about the old ways of survival, the program gave them on-hand learning experiences about the Cree way of life. It taught them how living off the land was lived by our ancestors, and how vital and influential the land is, how it cures the body and mind. It can teach them how to be patient. How to respect and love. How much to take and share, and how to help others.

The project is divided into 2 phases. Phase 1 occurred during the summer & fall seasons. The goal was to teach young members how to harvest traditional food.

The first part of Phase 1 commenced in the summer, from August 1 to August 14, 2021, for two weeks. It consisted of harvesting white fish out on the bay and off one of the islands.

The participants included 12 Eastmain members:

- 2 elders
- 2 male instructors

- 2 female instructors
- 6 youth (3 males & 3 females)

The teachings were on how to fish harvest by setting nets, cleaning the fish, and cooking them. The fish were distributed to the local community to enjoy fresh **Masteuk**.

The second part of Phase 1 commenced in the fall, from September 26 to October 9, 2021, for two weeks. It took place on the inland campsite of Mr. Gordon Mayappo.

The participants included 12 Eastmain members:

- 2 elders
- 2 male instructors
- 2 female instructors
- 6 youth (3 males & 3 females)

The teachings were on how to harvest in the fall season by setting up traps, cleaning, cooking their harvest, partridges, rabbits, pikes, beavers, and a bear. During the program, we had a bear feast after it was harvested. It was an important traditional custom to show and teach our youth. They also taught how to make paddles, sew, moose hide, etc.

All the participants enjoyed the program and were pleased to see a program created that involved traditional activities that engage the participation of young to old members. The elders who took part were happy to be mentoring our youth, to be able to share their traditional knowledge and stories about the past with them.

Phase 2 for winter and spring is on hold due to the pandemic outbreak in the Cree community.

*Agda Megwetch nii*

**Gregory Mayappo**

Niskamoon Officer

Cree Nation of Eastmain



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# Mistissini

## Wachiya!

I like to thank Niskamoon Corporation for their funding contributions to the projects that serve many of our trappers, land users and the community members of Mistissini.

Due to the Covid-19 pandemic this past year, the band office was occasionally closed, which resulted in delays on some projects. There was a period when projects could not launch because of safety protocols in the work environment. Presently a few projects are postponed due to seasonal purposes, like, the Trans Eeyou Istchee Trails. These projects are delayed one year as the proponents prefer to carry them out in the winter for easier accessibility using snowmobiles.

The Cree Nation of Mistissini had many projects approved by Niskamoon Corporation during the fiscal year 2021-2022. The most important projects to the community members are the **Mistissini Chischeinuu Chiskutamachwein Project** and The **Trans Eeyou Istchee Trail Project**, an important project for many traplines this year.

Chischeinuu Chiskutamachwein Project submitted through the Health and Social Development Department under the Cree Nation of Mistissini. This project was implemented to share and transfer traditional knowledge from elders to youth, as elders hold and retain our traditional way of life and good health. The goal was to develop and learn ways of healing through our traditional culture and apply them in this program. The participants from the program who have acquired this new knowledge; have benefited and helped them understand more about themselves, from who and where they came from through traditional teachings.

Another project appreciated by the land users is the **Trans Eeyou Istchee Trail Project**; seven (7) Tallymen submitted proposals this past year for Trans Eeyou Istchee Trail. The Tallymen prefer to start the projects in the winter of 2022. Trans-Eeyou Istchee Trail is a Niskamoon Corporation remedial works project that Cree land users can apply to receive funds for a project on their traplines. The goals and objectives are to alleviate the long-term impacts of hydroelectric development on our land by improving access to these traplines to promote our Cree way of life.

Throughout the fiscal year 2021-2022, the funding was used to carry out the following projects:

- Cabins, tent frames
- Traditional dwellings
- Trans Eeyou Istchee Trails
- Spring Airlift
- Winter snow removal
- Goose camp snow removal
- Firewood collection

Chischeinuu Chiskutamachwein teaches the Cree traditions, and Trans Eeyou Istchee Trails open up the land for people to practice Cree traditions. Projects like these provide essential methods for the community to continue learning our traditional ways.

I hope projects like these can continue to grow and provide future generations with learning tools for our Cree culture.

*Meegwetch!*

**Johnny Matoush**

Niskamoon Officer  
Cree Nation of Mistissini



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# Nemaska

I am pleased to submit the annual report 2021-2022, from April 2021 to March 2022.

Here are the community projects administered for this fiscal year:

- fishery projects on two traplines
- upgrading ATV trails
- and improvement of driveways

The ongoing programs monitored were Navigation and Exploration studies, wood supply for elders, and snow removal services to campsites.

### Project Highlights

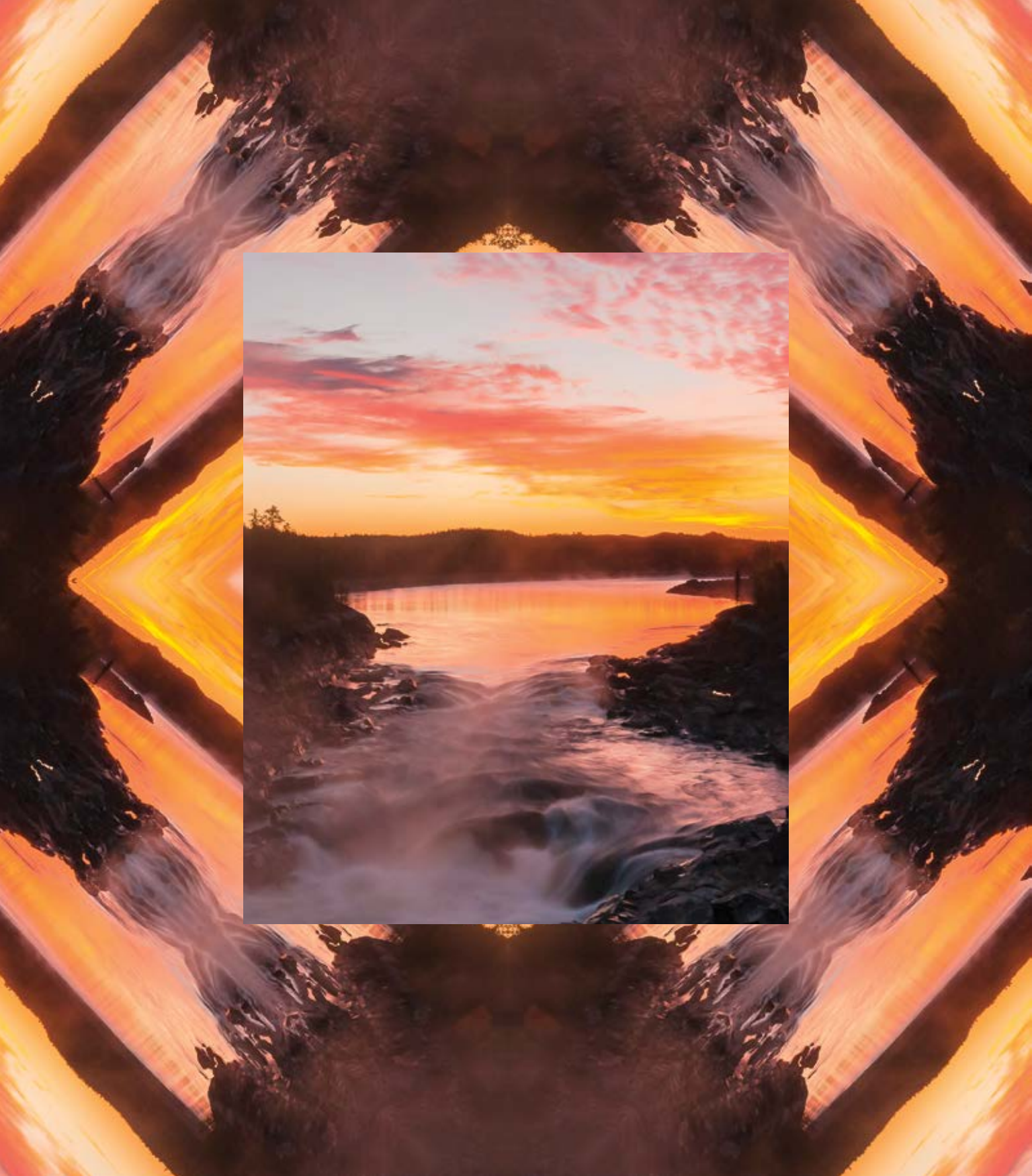
The highlights would be the fishery projects carried out on two traplines, N24 and M33, completed in August 2021, lasted for 14 days; there were nine participants for each project.

The objective of this project was to share and teach skills and knowledge to young people based on how to prepare, set, and check fishnets. As well as learn various methods like how to clean, dry, smoke and cook fish. There were other survival skills taught on water supply, types of wood supply and the safety of Navigation routes. Daily monitoring was recorded of the fish harvested and a distribution list to community members and elders.

This concludes the end of this year's activity report. Although few projects were completed, the pandemic has had the community on lockdown from January to March 2022, affecting the start of others.

Niskamoon Officer  
Cree Nation of Nemaska





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# Wemindji

2021-2022 continued with working around the COVID-19 Pandemic. I spent half the year working from home, unable to meet face-to-face with proponents! We managed to get projects submitted, tabled, and approved. A lot of meetings happened online (Zoom, Teams).

For this fiscal year 2021-2022, we had nine projects submitted:

- Old Factory Visit 2021
- Iiyiyuuchiskutimaachaawinh Program
- Wood Cutting Program 2021
- VC09 Ryan Swallow Goose Pond #1
- VC09 Ryan Swallow Goose Pond #2
- VC10 Jerry Kakabat Brush Cutting at Paints Hills Lake Goose Ponds
- Traditional Arts & Science Camp 2021
- Canoe Expedition 2021
- Old Factory Lake Summer Camp 2021

When summer came, it was almost back to normal. A new normal, I suppose.

With the Coastal Habitat Research Project, we managed to get some trips out on the coast for Ernie and Henry in August. We did rely on the local tally men and land users for their assistance, and it worked out great! We could not get all the data we targeted, but there was some data that the researchers could compare to previous years.

In September, Julian (Idrobo) and Melanie (Leblanc) hoped they could go hunting with the locals. But, the weather and the short time frame we had, it was not meant to be. They were able to visit with a family from VC-10 at their teepee, observe the process of harvest cleaning and ask questions about traditional knowledge. The Kakabat Family were notably helpful and answered what they wanted to share; by giving their insight, personal learning and understanding. Melanie got to get hands-on practice as well with guidance from the ladies.

Around this time, we also hired Arnold Kakabat to work with Julian on his traditional knowledge surveys. Arnold interviewed 12 people during one of the busiest times for hunters/trappers.

### Project Highlights

The Covid-19 Pandemic is still something we are adapting to, and it was evident in the projects. One of the protocols in our community was to maintain your "bubbles" as best as possible. When planning their work for "Brush Cutting at Paints Hills Lake Goose Ponds," the crew ensured they were a family bubble working together!

The project took a little over two weeks. The primary purpose of this project was to ensure a safe and accessible road for hunters. The location of Paint Hills Lake is close to the community. The tallyman invites many hunters to this area, especially those that work all year round and or have trap lines too far or no trap line to utilize for hunting. They did clearcutting all around the Lake, stockpiled the wood for use at their spring camps, and burned what was not salvageable. After completing this project, they look forward to working on another project at the spring camp when the weather permits!

Keeping up with everything was hard when working from home: calling and texting for updates from all the proponents; attempts to get pictures when needed, etc. Although we have been working as LNOs for some time, the past two years have taught us that we will always need to jump headfirst when obstacles come at us. A worldwide pandemic did just that! It was great to catch up with my fellow officers in November, seeing how everyone was faring at home and sharing new tips, advice, and moments. Continue to be safe, and have a great year to everyone!

Niskamoon Officer  
Cree Nation of Wemindji



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# Whapmagoostui

It has been a pleasure to serve as the Niskamoon Coordinator for Whapmagoostui. I look forward to the new fiscal year as more and more project proposals are being submitted by other organizations and individuals. Two projects that stand out for the community:

### **Whapmagoostui Landing Strips**

The "Whapmagoostui Landing Strips" is a project needed by our community members. It also simultaneously works with the Transportation Subsidy program. Since the landing strips must be approved by the airline company, much work is needed to make an accurate landing strip on certain parts of any trapline.

They must meet requirements, and only several landing strips have previously fulfilled these requirements. Some camps don't have this luxury, so it creates more strain on the community member and subsidies when the cost is too high. Considering this was the first time we implemented this, the project was a success; we hope to continue with this project in the coming years.

### **Whapmagoostui Transportation Subsidy**

This project is always beneficial for our community members because of the subsidy on transportation costs for being out on the land.

Since Whapmagoostui is more isolated than other communities, the chance to go out on the land is more challenging than in other communities because the fuel price is much higher. Even more so with the current increase in gas prices in the rest of Canada.

Most families are excited to be spending time at their camps with their extended families and friends and learn about Cree culture and traditions.

The outlook for the upcoming fiscal year is very impressive. The many innovative project proposals submitted by different organizations and individuals in the community are exciting. It will bring and provide new skills and experiences for community members.

Niskamoon Officer  
Whapmagoostui First Nation





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# Oujé-Bougoumou

## **Wachiya,**

It is with pleasure to be submitting the annual report 2021-2022 from Oujé-Bougoumou for Niskamoon. It has been another year of developing project proposals for the trappers and community-based initiatives. We were able to implement various successful projects this past year.

Many of the projects for trappers consisted of the building of traditional dwellings and goose corridors. Constructing these dwellings, we use split logs for the walls with moss inserted in between gaps for insulation and balsam fir for flooring. Goose Corridors was another popular project for the trappers. We also had projects which consisted of snow removal and woodcutting.

Regarding community projects, we had a youth and elders canoe excursion, Oujé-Bougoumou elders recording and storytelling, and a traditional gathering.

## **Traditional gathering 2021**

The members of the Oujé-Bougoumou Cree Nation were happy to bring back this sort of gathering, where the community members enjoyed a get-together for a week, which consisted of traditional games and activities for six days. Also took place was the sharing of stories. And how the people of Oujé-Bougoumou were coping with the pandemic out on the land.

In conclusion, I would like to thank Niskamoon Corporation for their contribution to all the funded projects this year and look forward to developing new projects and initiatives for the future.

*Meegwetch!*  
Niskamoon Officer  
Cree Nation of Oujé-Bougoumou



Photo credit *Theresa MacLeod Loon*







# Waswanipi

All projects funded through programs at Niskamoon Corporation for 2021-2022

W-13	<b>Fish Project</b>	Eeyou Nameess Fund
W-21B	<b>Fish Project</b>	Eeyou Nameess Fund
W-21C	<b>Fish Project</b>	Eeyou Nameess Fund
W-23	<b>Fish Project</b>	Eeyou Nameess Fund
W-23A	<b>Fish Project</b>	Eeyou Nameess Fund
W-53	<b>Fisheries Enhancement Project</b>	Eeyou Nameess Fund
W-05C	<b>Trans Eeyou Istchee Trail</b>	Hydro-Québec & Eeyou Fund
W-05B	<b>Trans Eeyou Istchee Trail</b>	Hydro-Québec & Eeyou Fund
W-07	<b>Traditional Dwelling</b>	Hydro-Québec & Eeyou Fund
W-10	<b>Traditional Dwelling</b>	Hydro-Québec & Eeyou Fund
W-23	<b>Traditional Dwelling</b>	Hydro-Québec & Eeyou Fund
W-24A	<b>Trans Eeyou Istchee Trail</b>	Hydro-Québec & Eeyou Fund
W-24	<b>Fish Project</b>	Eeyou Nameess Fund
W-24	<b>Elders Woodcutting Project</b>	Hydro-Québec & Eeyou Fund
W-04	<b>Trans Eeyou Istchee Trail</b>	Hydro-Québec & Eeyou Fund
W-05D	<b>Traditional Dwelling</b>	Hydro-Québec & Eeyou Fund
W-10	<b>Portage Trails</b>	Hydro-Québec & Eeyou Fund
W-16	<b>Traditional Dwelling</b>	Hydro-Québec & Eeyou Fund
W-16	<b>Trans Eeyou Istchee Trail</b>	Hydro-Québec & Eeyou Fund
W-53	<b>Traditional Dwelling</b>	Hydro-Québec & Eeyou Fund
W-53	<b>Traditional Dwelling</b>	Hydro-Québec & Eeyou Fund
W-05A	<b>Traditional Dwelling</b>	Hydro-Québec & Eeyou Fund
W-21A	<b>Traditional Dwelling</b>	Hydro-Québec & Eeyou Fund
W-21B	<b>Traditional Dwelling</b>	Hydro-Québec & Eeyou Fund
W-07	<b>Trans Eeyou Istchee Trail</b>	Hydro-Québec & Eeyou Fund
W-20	<b>Traditional Dwelling</b>	Hydro-Québec & Eeyou Fund
W-07	<b>Beaver Project</b>	Hydro-Québec & Eeyou Fund

Cree First Nation of Waswanipi  
 Niskamoon Officer  
 Ian Saganash (Interim)

Photo credit *Theresa MacLeod Loon*

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# Chisasibi Coast Goose Habitat Enhancement Project

Over the past few decades, Cree coastal land users have noticed a decrease in the abundance of migratory geese in the coastal areas. This observation is generally agreed upon across the entire coast, and according to Cree Traditional Ecological Knowledge, is unprecedented. The Coastal Goose Habitat Enhancement Project is intended to create conditions to attract geese, to get them to stay longer and to enhance the goose harvest. This is done through a variety of measures that are developed in close collaboration with land users, such as clearcutting and exposing the roots that geese feed upon. All of the sites were chosen by the land users themselves.

To date, Niskamoon has contributed \$143,008 to this project. This has included purchasing a variety of small equipment, such as a Ski-Dozer to make this project happen. With the help and support of the Local Officer, the coastal land users were able to access these funds. Projects are designed for land users to design and

implement them on their own. The land users know best what is needed on their traplines as well as how to carry out the work, so little supervision is required. This is the beauty of this project. The work can be carried on by their own terms based on what they feel would work the best.

In 2021, during the fall season, the dozer was serviced on site and was managed to start it. Unfortunately, the dozer was not able to be relocated. The move of the doze is ongoing.

With the pandemic, we realized the number of projects were at minimal that just saw two that were carried out in fall 2021.

The following table shows the traplines that participated in the project:

Trapline	# of Projects	Employed	Total Payments
CH05	1	3	\$10,677
CH07	1	3	\$6,606
	Other (labour)	7	\$3,362.50
<b>Total</b>	<b>2</b>	<b>13</b>	<b>\$20,646</b>

This project has been getting positive feedback from land users and have expressed their interest in to keep the project going. There are talks in extending this project to few more years. This also includes the communities of Wemindji and Eastmain. We hope that these two communities will participate in this project. This summer and fall of 2022, land users are already planning their projects and we should see a significant increase in the number of projects.

We are always looking forward to working with the land users in this project again!

Ernie Rabbitskin  
Manager – Special Projects







The Committee convened five times between January 2021 and March 2022, the same number for this period one year before. Due to restrictions related to the COVID-19 situation, all meetings were held remotely.

As a result of the gradual decrease of the workload, the Monitoring Committee representative position has been abolished and the responsibilities have now been completely transferred to the local Niskamoon Officer. In recent years, Local Officers from the four coastal communities have been active members of the Coastal Habitat Comprehensive Research Program, which is presented in a separate section of this report.

Dates	Meeting Number	Location
February 2, 2021	122	Conference Call
April 7, 2021	123	Conference Call
June 11, 2021	124	Conference Call
October 6, 2021	125	Conference Call
November 9, 2021	126	Conference Call

### The Mandate of the Monitoring Committee

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

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

2021 marks the twelfth year of data collection following the Rupert River Partial Diversion. This information is compared to study results prior to the diversion, referred to as the baseline conditions, in order to evaluate the extent of change caused by the impoundment of the Rupert Diversion Bays. In the first year following the impoundment, major ecosystem changes were observed in the affected area. In the second and third years, 2011 and 2012, the ecosystems tended to stabilize, resulting in more reliable field data. There has been a generalized decrease in the number of monitoring studies carried out since 2013. It is expected that the ecosystem (in some places) has already begun to restore itself in the impacted area.

As the Monitoring Committee Agreement is set to end in 2023 or when all monitoring programs are completed (likely in 2025), the group is slowly preparing to summarize all work. To this end, a three-year mandate has been approved to summarize the lessons learned from the monitoring work. This will include significant documentation of Cree participation in both the studies as well as oversight for this work. The table refers to this study entitled **"Eastmain-1A Complex, Sarcelle and the Rupert River Partial Diversion – Summary Report and Lessons Learned"**.

	Rupert Diversion Bays	Reduced Flow Sector	Increased Flow Sector	Multiple Sectors
<b>Natural Environment</b>	Mistissini & Nemaska	Nemaska & Waskaganish	Nemaska, Eastmain, Wemindji and Chisasibi	All
		Riparian Vegetation in Rupert River and Rupert Bay – 2018		
<b>Human Environment</b>	Follow-up of Fish Communities in the Rupert Diversion Bays – 2021	Follow-up of Fish Communities and population Dynamics in the Rupert River – 2021		Forest Birds – 2021 Birds of Prey – 2021 Eastmain-1A Complex, Sarcelle and the Rupert River Partial Diversion – Summary Report and Lessons Learned
			Follow-up on Cree Land Use in Rupert Diversion Bays Sector – 2021	

### Monitoring Program Results

The following is a brief synopsis of the main findings of monitoring program results reviewed by the Monitoring Committee in 2021/2022.

#### Natural Environment

#### Reduced Flow Sector (Rupert River, Estuary and Rupert Bay)

- Riparian Vegetation in Rupert River and Rupert Bay – 2018

This follow up has shown that shoreline vegetation in

most areas along the lower Rupert River and Rupert Bay are evolving according to what was anticipated. In areas where water levels are not controlled by hydraulic structures, vegetation is slowly evolving as a function of the narrowing of the river channel. In areas controlled by hydraulic structures, regular flooding has had a negative effect on shoreline vegetation. The most significant changes were observed in the Rupert Diversion Bays, as to be expected. In the Rupert Bay, while species richness decreased slightly, results differed only slightly compared with the 2011 baseline and, most notably, no saltwater tolerant species colonized the area, other than those already present in 2011. Exposed flat shorelines where grasses were seeded appear to be recolonized completely. The next follow up will occur in 2022.

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# Fisheries and Health Committee

## Mandate

The Fisheries and Health Committee was created to implement key components of the Mercury Agreement (2001), as well as subsequent agreements signed between the Crees and Hydro-Québec dealing with the issue of mercury in fish in relation to new projects on the territory (specifically EM-1 and EM-1A). The mandate of the Committee is summarized as follows:

- To play a key role in the evaluation and recommendations to be made to Niskamoon's Board of Directors concerning all monitoring and research programs related to mercury, including the review of new funding proposals as well as all follow-up for approved projects (as defined in Chapter 5 of the Mercury Agreement (2001)).
- To review funding programs related to community fishing programs carried out to address the issue of mercury in fish.
- To make recommendations regarding the funding process for points 1 & 2.

The Fisheries and Health Committee met once in April 2017 to discuss a collaborative publication as well as the continuation of the Fisheries Enhancement Program for a limited period as a result of new funds being made available for this program.



## Fisheries Enhancement Program

The Fisheries Enhancement Program seeks to fund community-based fishing programs with the following objectives:

- To ensure the sustainable, long-term use of aquatic resources valued by Crees.
- To restore fishing practices through the development of fishing installations and methods traditionally used by Crees.
- To strengthen Cree fisheries through initiatives that foster long-term and self-sufficient activities and pursuits.

The following priorities were identified for funding programs:

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

The following projects were funded in 2021 - 2022:

- Waskaganish — N-08 Charlie Diamond Fishery Program — **\$23,845** — Agreement#2122-023
- Waskaganish — R-08 Philip Blackned Fishery Program 2021 — **\$23,985** — Agreement# 2122-025
- Waskaganish — R-09 James Jonah Fishery Program — **\$22,483** — Agreement#2122-026
- Waskaganish — R-14 Ron Blackned Fishery Program 2021 — **\$22,457** — Agreement#2122-027
- Waswanipi — W-13 Lawrence Otter Fish Project — **\$8,664** — Agreement#2122-028
- Waswanipi — W-21B Jimmy F. Gull Fish Project — **\$8,255** — Agreement#2122-029
- Waswanipi — W-21C Henry Gull Fish Project — **\$8,454** — Agreement#2122-030
- Waswanipi — W-23 Roger Dixon Fish Project — **\$8,343** — Agreement#2122-031
- Waswanipi — W-23A Paul Dixon Fish Project — **\$8,474** — Agreement#2122-032
- Waswanipi — W-53 Sydney Ottereyes Fisheries Enhancement — **\$11,357** — Agreement#2122-033









## Members

Name	Representing
Marc Dunn	Niskamoon Corporation
Robbie Tapiatic	Niskamoon Corporation/ Cree Nation of Chisasibi
Ernie Rabbitskin	Niskamoon Corporation
Ernest Moses	Waskaganish
Norman Cheezo	Eastmain
Geraldine Mark	Wemindji
James Bobbish	Cree Nation of Chisasibi
John Lameboy	Cree Nation of Chisasibi
Louie Kanatewat	Cree Nation of Chisasibi
Roderick Pachano	Cree Nation of Chisasibi
Emily Sinave	Cree Nation Government
Jean-Phillippe Gilbert	Hydro-Québec
Alain Tremblay	Hydro-Québec
Carine Durocher	Hydro-Québec
Mhaly Bois-Charlebois	Hydro-Québec
Real Courcelles	Hydro-Quebec
Josée Lefebvre	Canadian Wildlife Service

## Meetings 2021-2022

There was a total of 9 meetings from April 2021 to March 2022. Below is the list of the meetings and because of COVID-19 pandemic, all meetings were held by video conference. Since its creation in 2016, the Steering Committee has met a total of 48 times.

Location	Date
Video conference	April 14, 2021
Video conference	May 19, 2021
Video conference	June 1, 2021
Video conference	September 1, 2021
Video conference	November 3, 2021
Video conference	January 12, 2022
Video conference	January 19, 2022
Video conference	February 16, 2022
Video conference	March 22, 2022

## Research Components

The research components are overseen by different teams, headed by the Principal Investigator. In 2020, due to the COVID-19 pandemic, no researchers were permitted to go to the area. So, a Cree-led team spearheaded data gathering. In 2021, a reduced team of researchers were able to enter the territory. However, due to on-going COVID-19 restrictions, work was concentrated in the Chisasibi territory, with researchers from the coastal and eelgrass teams staying in the community for the good part of the summer. Some additional sampling was conducted by local teams in Wemindji and Eastmain.

## Rivers

- To assess the nutrients and sediments the rivers bring in to James Bay

- Under the responsibility of Dr. Paul del Giorgio of University of Québec at Montreal (UQÀM)

## Oceanography

- Studying the properties of the coastal waters and the tides and circulation along the coast in summer and winter
- Under the responsibility of Dr. Urs Neumeier of University of Québec at Rimouski (UQAR/ISMER), with collaboration from the University of Manitoba

## Waterfowl

- Geese surveys to count and track the geese that use the coastal area and where they go when they are not here
- Under the responsibility of Dr. Jean-François Giroux (UQÀM)

## Eelgrass

- Assessing the distribution, abundance and ecosystem of eelgrass beds
- Under the responsibility of Dr. Murray Humphries (McGill University)

## Cree Traditional Knowledge and Coastal Land Use

- Understanding and documenting Cree use and understanding of coastal habitat and ecology
- Under the responsibility of Dr. Julian Idrobo (UBC/ Aurora College).

## Symposium

A symposium will be held in fall 2022 to communicate the main results of the study, as well as the integration of the knowledge gathered and acquired over the study. This event will take place in Chisasibi and will be a public meeting. Over the course of the summer 2022, smaller meetings will occur in each of the coastal communities to gather feedback from land users as well as to further refine communication tools in preparation for the symposium.





### 3 Financial Information

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List of Funded Projects  
Data Charts  
Audited Financial Statements

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Res. No.	Community	Trapline	Project	Fund	Amount
2122-02			Regional CTA Special Assistance	Hydro-Québec & Eeyou Fund	\$1,177,000
2122-02			Regional CTA Special Assistance	Continued Use & Reappropriation Fund	\$615,250
2122-03	Mistissini		Spring Airlift	Hydro-Québec & Eeyou Fund	\$632,500
2122-04	Mistissini		Wood Cutting Project	Hydro-Québec & Eeyou Fund	\$25,000
2122-05	Mistissini		Boat Launch Extension	Continued Use & Reappropriation Fund	\$177,732
2122-06	Nemaska	N-23	Boat & Trailer	Boumhounan Eenou Indohoun Fund	\$7,156.29
2122-13	Whapmagoostui		Traditional Month Workshops	Hydro-Québec & Eeyou Fund	\$22,750
2122-14	Whapmagoostui		Firewood Harvest Training	Hydro-Québec & Eeyou Fund	\$5,000
2122-15	Chisasibi		Chisasibi Mamoweedow	Hydro-Québec & Eeyou Fund	\$50,000
2122-16	Wemindji		Traditional Arts & Science Camp	Cree Employment Fund	\$5,000
2122-17	Wemindji		Canoe Expedition	Hydro-Québec & Eeyou Fund	\$10,000
2122-18	Wemindji		Old Factory Summer Camp	Hydro-Québec & Eeyou Fund	\$7,500
2122-19	Nemaska		Youth Canoe Brigade	Continued Use & Reappropriation Fund	\$10,000
2122-20	Oujé-Bougoumou		Youth & Elders Summer Projects	Hydro-Québec & Eeyou Fund	\$10,000
2122-21	Oujé-Bougoumou		Traditional Gathering	Hydro-Québec & Eeyou Fund	\$25,000
2122-22			Regional CTA Eeyou Ituun Training Program	Cree Employment Fund	\$250,000
2122-23	Waskaganish	N-08	Fishery Program	Eeyou Nameess Fund	\$23,845.25
2122-24	Waskaganish		Rupert River Fishery Program	Continued Use & Reappropriation Fund	\$57,431
2122-25	Waskaganish	R-08	Fishery Program	Eeyou Nameess Fund	\$23,984.82
2122-26	Waskaganish	R-09	Fishery Program	Eeyou Nameess Fund	\$22,482.62
2122-27	Waskaganish	R-14	Fishery Program	Eeyou Nameess Fund	\$22,457.29
2122-28	Waswanipi	W-13	Fish Project	Eeyou Nameess Fund	\$8,664
2122-29	Waswanipi	W-21B	Fish Project	Eeyou Nameess Fund	\$8,255.39
2122-30	Waswanipi	W-21C	Fish Project	Eeyou Nameess Fund	\$8,454
2122-31	Waswanipi	W-23	Fish Project	Eeyou Nameess Fund	\$8,342.68
2122-32	Waswanipi	W-23A	Fish Project	Eeyou Nameess Fund	\$8,474.24
2122-33	Waswanipi	W-53	Fisheries Enhancement Project	Eeyou Nameess Fund	\$11,356.54
2122-34	Waskaganish		Gillnet Fishing at Kaapehchii Bay	Continued Use & Reappropriation Fund	\$13,987.74

2122-35	Waskaganish		Smokey Hill Fishing Project	Continued Use & Reappropriation Fund	\$252,747
2122-36	Waskaganish		Scooping Weirs North Construction	Continued Use & Reappropriation Fund	\$52,798.57
2122-37	Waskaganish		Shaaptuan Rebuilding	Continued Use & Reappropriation Fund	\$27,311.35
2122-38	Waskaganish		Scooping Weirs South Construction	Continued Use & Reappropriation Fund	\$47,273.05
2122-39	Waskaganish	N-06	Traditional Fishing at Kaashikaasuk	Continued Use & Reappropriation Fund	\$77,242.23
2122-40	Waskaganish		Buoys and Channel Markers Installation	Continued Use & Reappropriation Fund	\$76,937.30
2122-41	Waskaganish		Voluntary Sturgeon Registry	Continued Use & Reappropriation Fund	\$13,186.36
2122-42	Waskaganish		Youth Canoe Brigade	Continued Use & Reappropriation Fund	\$30,000
2122-43	Waskaganish		Voluntary Registry of Cisco Catches	Continued Use & Reappropriation Fund	\$50,868.18
2122-44	Waskaganish		Fishing Program	Continued Use & Reappropriation Fund	\$22,466.40
2122-45	Nemaska		Parking Area & Boat Ramp	Continued Use & Reappropriation Fund	\$985,000
2122-46	Nemaska	M-33	Fishery Project	Continued Use & Reappropriation Fund	\$28,756
2122-47	Nemaska	N-24	Boat Dock	Continued Use & Reappropriation Fund	\$36,356.10
2122-48	Nemaska	N-24	Summer Fishery Project	Continued Use & Reappropriation Fund	\$27,774.85
2122-49	Nemaska	R-16	Improvement of Driveway	Continued Use & Reappropriation Fund	\$16,133.37
2122-50	Nemaska	R-16	Improvement of Driveway	Continued Use & Reappropriation Fund	\$25,712
2122-51	Nemaska	R-21	Improvement of Driveway	Continued Use & Reappropriation Fund	\$4,579.60
2122-52	Niskamoon		Development of Best Practices for the Fisheries Programs Pamphlet	Eeyou Nameess Fund	\$10,000
2122-53	Whapmagoostui		Wood Cutting Project	Hydro-Québec & Eeyou Fund	\$20,000
2122-54	Chisasibi		Firewood Project	Hydro-Québec & Eeyou Fund	\$25,000
2122-55	Chisasibi		Traditional Teepee	Hydro-Québec & Eeyou Fund	\$51,960
2122-56	Chisasibi	CH-02	Hunt Site Clearing	Hydro-Québec & Eeyou Fund	\$4,643
2122-57	Chisasibi	CH-14	Pond & Goose Feeding Area	Hydro-Québec & Eeyou Fund	\$22,841.47
2122-58	Chisasibi	CH-20	Two Hunt Site Clearings	Hydro-Québec & Eeyou Fund	\$17,747.32
2122-59	Chisasibi	CH-29	Crossing & ATV Trail	Hydro-Québec & Eeyou Fund	\$8,700.67

2122-60	<b>Chisasibi</b>	CH-36	<i>ATV Trail and Goose Feeding Area</i>	Hydro-Québec & Eeyou Fund	\$14,467.24
2122-61	<b>Waswanipi</b>	W-05C	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$21,346.88
2122-62	<b>Waswanipi</b>	W-05B	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$23,718.75
2122-63	<b>Waswanipi</b>	W-07	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$18,198.29
2122-64	<b>Waswanipi</b>	W-10	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$17,619
2122-65	<b>Waswanipi</b>	W-23	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$17,495.58
2122-66	<b>Waswanipi</b>	W-24A	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$17,789.07
2122-67	<b>Oujé-Bougoumou</b>		<i>Clearcutting of Historical OJ Point in Mistissini</i>	Hydro-Québec & Eeyou Fund	\$14,908
2122-68	<b>Oujé-Bougoumou</b>	O-52	<i>Goose Corridors</i>	Hydro-Québec & Eeyou Fund	\$35,078.45
2122-69	<b>Mistissini</b>	M-1	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$40,817.76
2122-70	<b>Mistissini</b>	M-14	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$21,346.88
2122-71	<b>Eastmain</b>	RE-01	<i>ATV Sportsman Polaris 850</i>	Boumhounan Eenou Indohoun Fund	\$9,936.75
2122-72	<b>Nemaska</b>	N-24	<i>Outboard Motor</i>	Boumhounan Eenou Indohoun Fund	\$6,825
2122-73	<b>Mistissini</b>		<i>FISHES Project</i>	Continued Use & Reappropriation Fund	\$35,000
2122-74	<b>Chisasibi</b>		<i>Chisasibi Eeyou Research Institute Research Project</i>	Hydro-Québec & Eeyou Fund	\$211,902
2122-79	<b>Chisasibi</b>		<i>2019-2020 Opimiscow Projects</i>	Opimiscow Indoho Fund	\$543,508
2122-80	<b>Chisasibi</b>		<i>2020-2021 Opimiscow Projects</i>	Opimiscow Indoho Fund	\$554,378
2122-81	<b>Wemindji</b>		<i>2019-2020 Opimiscow Projects</i>	Opimiscow Indoho Fund	\$232,932
2122-82	<b>Wemindji</b>		<i>2020-2021 Opimiscow Projects</i>	Opimiscow Indoho Fund	\$237,590
2122-84	<b>Oujé-Bougoumou</b>		<i>OBCN Youth Cultural Excursion Winter</i>	Hydro-Québec & Eeyou Fund	-\$10,000
2122-85	<b>Niskamoon</b>		<i>Antes Archiving Project</i>	Hydro-Québec & Eeyou Fund	\$50,000
2122-86	<b>Whapmagoostui</b>		<i>Traditional Gathering 2021</i>	Hydro-Québec & Eeyou Fund	\$27,750
2122-87	<b>Waskaganish</b>		<i>Smokey Hill Gathering 2021</i>	Continued Use & Reappropriation Fund	\$30,000
2122-88	<b>Waswanipi</b>	W-24	<i>Fish Project</i>	Eeyou Nameess Fund	\$8,671.58
2122-89	<b>Waskaganish</b>		<i>Preservation &amp; Support for Cisco Fishing at Smokey Hill</i>	Continued Use & Reappropriation Fund	\$79,853.13
2122-90	<b>Waskaganish</b>	R-11	<i>Shaabtuan Rebuilding</i>	Continued Use & Reappropriation Fund	\$27,311.35
2122-91	<b>Waskaganish</b>		<i>Fall Hunting Program</i>	Continued Use & Reappropriation Fund	\$25,300

2122-92	<b>Nemaska</b>		<i>Wood Supply Program for Elders</i>	Continued Use & Reappropriation Fund	\$25,000
2122-93	<b>Nemaska</b>	R-18	<i>Repairs to Bridge Crossing</i>	Continued Use & Reappropriation Fund	\$13,629.67
2122-94	<b>Nemaska</b>	N-25	<i>Goose Corridor</i>	Continued Use & Reappropriation Fund	\$30,132.30
2122-95	<b>Mistissini</b>	M-25	<i>Skidoo Trail</i>	Continued Use & Reappropriation Fund	\$27,830
2122-96	<b>Mistissini</b>	M-25	<i>ATV Trail</i>	Continued Use & Reappropriation Fund	\$10,120
2122-97	<b>Waskaganish</b>		<i>Bathymetric Survey Mouth of Rupert River</i>	Navigation Fund	\$60,000
2122-98	<b>Chisasibi</b>		<i>Fall &amp; Winter Flights</i>	Hydro-Québec & Eeyou Fund	\$450,000
2122-99	<b>Chisasibi</b>	FG-26	<i>ATV Trail</i>	Hydro-Québec & Eeyou Fund	\$12,324.26
2122-100	<b>Chisasibi</b>	FG-29	<i>ATV Trail &amp; Goose Feeding Area</i>	Hydro-Québec & Eeyou Fund	\$9,511.28
2122-101	<b>Eastmain</b>	RE-02	<i>Clearcutting of 2 Hunting Areas &amp; Trails</i>	Hydro-Québec & Eeyou Fund	\$25,520.11
2122-102	<b>Eastmain</b>	RE-03A	<i>Clear Cut Feeding Ground</i>	Hydro-Québec & Eeyou Fund	\$38,519.25
2122-103	<b>Eastmain</b>	VC-33	<i>Clearcutting Hunting Area</i>	Hydro-Québec & Eeyou Fund	\$13,693.63
2122-104	<b>Eastmain</b>	VC-34	<i>Create a Flyway</i>	Hydro-Québec & Eeyou Fund	\$11,872.03
2122-105	<b>Eastmain</b>	VC-34	<i>Clear Cut 2 Existing Hunting Areas</i>	Hydro-Québec & Eeyou Fund	\$26,754.75
2122-106	<b>Waskaganish</b>	N-02	<i>Snow Removal</i>	Continued Use & Reappropriation Fund	\$168,522.67
2122-107	<b>Waskaganish</b>	N-03	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$28,114.63
2122-108	<b>Waswanipi</b>		<i>Elders Woodcuttingn Project</i>	Hydro-Québec & Eeyou Fund	\$25,000
2122-109	<b>Waswanipi</b>	W-04	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$23,718.75
2122-110	<b>Waswanipi</b>	W-05D	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$18,074.32
2122-111	<b>Waswanipi</b>	W-10	<i>Portage Trails</i>	Hydro-Québec & Eeyou Fund	\$3,162.50
2122-112	<b>Waswanipi</b>	W-16	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$17,457
2122-113	<b>Waswanipi</b>	W-16	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$23,718.75
2122-114	<b>Waswanipi</b>	W-53	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$18,226.12
2122-115	<b>Waswanipi</b>	W-53	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$18,226.12
2122-116	<b>Oujé-Bougoumou</b>		<i>Woodcutting Program</i>	Hydro-Québec & Eeyou Fund	\$25,000
2122-117	<b>Oujé-Bougoumou</b>		<i>Snow Removal</i>	Hydro-Québec & Eeyou Fund	\$75,000
2122-118	<b>Oujé-Bougoumou</b>	O-58	<i>Traditional Dwelling/ Long House</i>	Hydro-Québec & Eeyou Fund	\$35,903.23
2122-119	<b>Oujé-Bougoumou</b>	O-61	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$27,916.65
2122-120	<b>Mistissini</b>	M-12	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$37,950
2122-121	<b>Mistissini</b>	M-22	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$30,834.38

2122-122	<b>Mistissini</b>	M-23	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$26,826.86
2122-123	<b>Washaw Sibi</b>		<i>Woodcutting Program</i>	Hydro-Québec & Eeyou Fund	\$25,000
2122-124	<b>Chisasibi</b>	FG-17	<i>Corridors</i>	Hydro-Québec & Eeyou Fund	\$10,534.66
2122-125	<b>Chisasibi</b>	FG-23	<i>Crossings</i>	Hydro-Québec & Eeyou Fund	\$11,318.20
2122-126	<b>Waskaganish</b>	CI	<i>Goose Corridor</i>	Hydro-Québec & Eeyou Fund	\$19,259.63
2122-127	<b>Waskaganish</b>	R-11	<i>ATV Artic Cat</i>	Boumhounan Eeou Indohoun Fund	\$6,336
2122-128	<b>Mistissini</b>	M-18	<i>Skandic 600</i>	Boumhounan Eeou Indohoun Fund	\$13,764.71
2122-129	<b>Niskamoon</b>		<i>CHCRP - Administrative Budget</i>	Hydro-Québec & Eeyou Fund	\$125,000
2122-138	<b>Wemindji</b>		<i>Snow Removal</i>	Hydro-Québec & Eeyou Fund	\$88,056.65
2122-139	<b>Eastmain</b>		<i>Woodcutting Program</i>	Hydro-Québec & Eeyou Fund	\$25,000
2122-140	<b>Eastmain</b>		<i>Snow Removal</i>	Hydro-Québec & Eeyou Fund	\$85,725.38
2122-141	<b>Eastmain</b>		<i>Grooming of Snowmobile Hunting Trails</i>	Nadoshtin Remedial Measures Fund	\$15,679.89
2122-142	<b>Eastmain</b>	RE-01	<i>Cabin Material</i>	Nadoshtin Eeyou Indohoun Fund	\$18,384.66
2122-143	<b>Eastmain</b>	VC-33	<i>Clearcutting Hunting Area</i>	Hydro-Québec & Eeyou Fund	\$23,023
2122-144	<b>Waskaganish</b>		<i>Elders Woodcutting Project</i>	Hydro-Québec & Eeyou Fund	\$25,000
2122-145	<b>Waskaganish</b>		<i>Snowmobile Trail Grooming</i>	Boumhounan Remedial Works Fund	\$43,958.75
2122-146	<b>Waswanipi</b>	W-05A	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$17,823.85
2122-147	<b>Waswanipi</b>	W-21A	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$17,505.07
2122-148	<b>Waswanipi</b>	W-21B	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$19,288.75
2122-149	<b>Oujé-Bougoumou</b>		<i>CTA Towers</i>	Hydro-Québec & Eeyou Fund	\$50,000
2122-150	<b>Oujé-Bougoumou</b>	O-48B	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$23,971.75
2122-151	<b>Mistissini</b>	M-01	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$23,718.75
2122-152	<b>Mistissini</b>	M-01A	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$23,718.75
2122-153	<b>Mistissini</b>	M-11	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$33,206.25
2122-154	<b>Mistissini</b>	M-16	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$47,437.50
2122-155	<b>Mistissini</b>	M-18	<i>Firewood Collection</i>	Boumhounan Remedial Works Fund	\$17,568.32
2122-156	<b>Mistissini</b>	M-18/M-25	<i>Camp Snow Removal</i>	Boumhounan Remedial Works Fund	\$98,450.08
2122-157	<b>Mistissini</b>	M-48	<i>Log Collection</i>	Hydro-Québec & Eeyou Fund	\$18,049.02
2122-158	<b>Wemindji</b>	VC-10	<i>Brush/Clear Cutting at Goose Pond</i>	Hydro-Québec & Eeyou Fund	\$26,046.10
2122-159	<b>Wemindji</b>	VC-16	<i>Goose Pond</i>	Hydro-Québec & Eeyou Fund	\$28,527.77
2122-160	<b>Waswanipi</b>	W-07	<i>Trans Eeyou Istchee Trail</i>	Hydro-Québec & Eeyou Fund	\$23,718.25
2122-161	<b>Waswanipi</b>	W-20	<i>Traditional Dwelling</i>	Hydro-Québec & Eeyou Fund	\$18,327.32

2122-162	<b>Nemaska</b>		<i>Youth Journey</i>	Hydro-Québec & Eeyou Fund	\$10,000
2122-163	<b>Nemaska</b>		<i>Snowshoe Making</i>	Hydro-Québec & Eeyou Fund	\$25,466.92
2122-164	<b>Waswanipi</b>	W-07	<i>Beaver Project</i>	Hydro-Québec & Eeyou Fund	\$5,371.57
2122-165	<b>Waskaganish</b>		<i>Ice Monitoring</i>	Hydro-Québec & Eeyou Fund	\$46,055.61
2122-166	<b>Waskaganish</b>		<i>Snow Removal</i>	Hydro-Québec & Eeyou Fund	\$74,032.89
2122-167	<b>Nemaska</b>		<i>Snow Removal</i>	Hydro-Québec & Eeyou Fund	\$150,000
2122-168	<b>Eastmain</b>		<i>Pursuing the Footprints of our Ancestors</i>	Hydro-Québec & Eeyou Fund	\$32,004.50
2122-169	<b>Nemaska</b>	N-23	<i>Equipment Subsidy - Skandic WT 600</i>	Boumhounan Eeou Indohoun Fund	\$10,627
2122-172	<b>Waskaganish</b>		<i>Bethymetry of Rupert River Estuary</i>	Navigation Fund	\$91,770
2122-178	<b>Nemaska</b>	R-17	<i>Equipment Subsidy - Cancellation</i>	Boumhounan Eeou Indohoun Fund	-\$21,164
2122-180	<b>Niskamoon</b>		<i>CHCRP - Administrative Budget</i>	Hydro-Québec & Eeyou Fund	\$225,000
2122-181	<b>Chisasibi</b>		<i>2021-2022 Opimiscow Projects</i>	Opimiscow Indoho Fund	\$559,992
2122-182	<b>Wemindji</b>		<i>2021-2022 Opimiscow Projects</i>	Opimiscow Indoho Fund	\$239,966.70

**\$11,328,483.90**



نيسكامون كورپوريشن  
**Niskamoon Corporation**  
**Financial Statements**  
 For the year ended March 31, 2022

**Niskamoon Corporation**  
**Financial Statements**  
 For the year ended March 31, 2022

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## Independent Auditor's Report

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### To the Members of Niskamoon Corporation

#### Opinion

We have audited the financial statements of Niskamoon Corporation (the "Corporation"), which comprise the statement of financial position as at March 31, 2022, and the statements of revenue and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Niskamoon Corporation as at March 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Niskamoon Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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



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## Independent Auditor's Report

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### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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## Independent Auditor's Report

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Corporation to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Corporation audit. We remain solely responsible for our audit opinion.

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

*BDO Canada s.r.l./S.E.N.C.R.L./LLP<sup>1</sup>*

Montréal, Québec  
July 5, 2022

<sup>1</sup> CPA auditor, public accountancy permit No. A128349

## Niskamoon Corporation Statement of Financial Position

March 31	2022	2021
<b>Assets</b>		
<b>Current</b>		
Cash and cash equivalents (Note 3)	\$ 32,308,450	\$ 25,983,584
Investments (Note 4)	25,707,748	31,351,527
Accounts receivable (Note 5)	1,195,011	959,043
Balance of sale receivable	-	200,000
	<u>59,211,209</u>	<u>58,494,154</u>
Capital assets (Note 6)	14,481	19,322
Long-term balance of sale receivable	-	600,000
	<u>\$ 59,225,690</u>	<u>\$ 59,113,476</u>
<b>Liabilities and Net Assets</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 7)	\$ 231,821	\$ 482,151
Project expenditures payable (Note 8)	382,041	1,404,157
Due to Cree Nation Government (Note 2)	19,002	45,390
Deferred revenue (Note 9)	58,592,826	57,181,778
	<u>59,225,690</u>	<u>59,113,476</u>
<b>Net assets</b>		
Invested in capital assets	14,481	19,322
Administration fund	(14,481)	(19,322)
	<u>-</u>	<u>-</u>
	<u>\$ 59,225,690</u>	<u>\$ 59,113,476</u>

On behalf of the Board

 Director  
 Director

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

**Niskamoon Corporation  
Statement of Revenue and Expenditures**

For the year ended March 31				
	2022			2021
	Administration Fund	Program Funds	Total	Total
<b>Revenue</b>				
Contributions				
Hydro-Québec	\$ 4,195,809	\$ 12,086,286	\$ 16,282,095	\$ 12,156,104
Cree Nation Government	-	-	-	581,250
Investment income	76,095	904,233	980,328	930,218
Gain on disposal of assets held-for-sale	-	-	-	101,332
Transferred to deferred revenue (Note 9)	(4,378,100)	-	(4,378,100)	(4,195,809)
Unrealized gain on financial instruments	19,121	265,985	285,106	389,362
Administration	11,533	-	11,533	22,340
	<u>(75,542)</u>	<u>13,256,504</u>	<u>13,180,962</u>	<u>9,984,797</u>
<b>Expenditures</b>				
Project expenditures	-	11,013,101	11,013,101	7,465,900
Contribution to Niskamoon Officers	-	1,013,161	1,013,161	1,006,117
Salary and fringe benefits	555,052	-	555,052	801,717
Professional fees	251,520	-	251,520	275,199
Corporate fees	70,464	-	70,464	99,971
Rent	61,674	-	61,674	93,850
Office expenses	42,246	-	42,246	62,831
Administration charges	40,958	-	40,958	42,696
Advertising and promotion	33,985	-	33,985	1,453
Telecommunications	27,158	-	27,158	28,321
Service Agreement - Cree Nation Government (Note 2)	18,588	-	18,588	17,737
Travel	17,306	-	17,306	33,283
Legal fees (Note 10)	11,674	-	11,674	32,115
Monitoring Committee	9,367	-	9,367	775
Insurance	6,976	-	6,976	13,884
Amortization of capital assets	4,841	-	4,841	6,574
Bank charges	2,891	-	2,891	2,374
	<u>1,154,700</u>	<u>12,026,262</u>	<u>13,180,962</u>	<u>9,984,797</u>
<b>(Deficiency) excess of revenue over expenditures for the year</b>	<b>\$ (1,230,242)</b>	<b>\$ 1,230,242</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Niskamoon Corporation  
Statement of Changes in Net Assets**

For the year ended March 31		2022	2021
	Invested in Capital Assets	Administration Fund	Program Funds
	Total	Total	Total
Balance, beginning of year	\$ 19,322	\$ (19,322)	\$ -
(Deficiency) excess of revenue over expenditures for the year	(4,841)	(1,225,401)	1,230,242
Interfund transfer (Note 12)	-	1,230,242	(1,230,242)
Balance, end of year	<u>\$ 14,481</u>	<u>\$ (14,481)</u>	<u>\$ -</u>

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

**Niskamoon Corporation  
Statement of Cash Flows**

<b>For the year ended March 31</b>	<b>2022</b>	<b>2021</b>
<b>Cash flows from operating activities</b>		
Excess of revenue over expenditures for the year	\$ -	\$ -
Items not involving cash and cash equivalents		
Amortization of capital assets	4,841	6,574
Gain on disposal of assets held-for-sale	-	(101,332)
Unrealized gain on investments	<u>(285,106)</u>	<u>(389,362)</u>
	<b>(280,265)</b>	(484,120)
Changes in non-cash working capital balances		
Accounts receivable	(235,968)	496,798
Balance of sale receivable	800,000	(800,000)
Accounts payable and accrued liabilities	(250,330)	(5,261)
Project expenditures payable	(1,022,116)	221,305
Deferred revenue	<u>1,411,048</u>	<u>5,243,491</u>
	<b>422,369</b>	4,672,213
<b>Cash flows from investing activities</b>		
Disposal of investments	5,928,885	4,742,012
Sale of assets held-for-sale	<u>-</u>	<u>1,000,000</u>
	<b>5,928,885</b>	5,742,012
<b>Cash flows from financing activity</b>		
Due to Cree Nation Government	<u>(26,388)</u>	17,736
<b>Increase in cash and cash equivalents during the year</b>	<b>6,324,866</b>	10,431,961
<b>Cash and cash equivalents, beginning of year</b>	<b>25,983,584</b>	15,551,623
<b>Cash and cash equivalents, end of year</b>	<b>\$ 32,308,450</b>	<b>\$ 25,983,584</b>

**Niskamoon Corporation  
Notes to Financial Statements**

March 31, 2022

**1. Significant Accounting Policies**

**Nature of Business**

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

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

**Basis of Accounting**

The Corporation has prepared its financial statements in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

**Funds Details**

Revenue and expenses related to program delivery and administrative activities are reported in the Administration Fund.

*Program Funds*

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

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

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

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## Niskamoon Corporation Notes to Financial Statements

March 31, 2022

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The Hydro-Québec and Eeyou Fund is used for remedial, mitigation measures, works and programs of benefit to the Crees as well as training for Crees in order to access employment and contract opportunities resulting from the operation of Le Complexe La Grande (1975). This fund was also used for the funding of the Chisasibi House Replacement Program, which consists essentially of the construction or replacement of 163 housing units in the community of Chisasibi for a maximum amount of \$35,000,000. To date, the full amount has been disbursed under the program to the Cree Nation of Chisasibi, as a result, Niskamoon Corporation has paid its full commitment towards the Chisasibi Housing Replacement.

### *Nadoshtin Programs*

This Agreement provides for the following funds:

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

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

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

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

### *Boumhounan Programs*

This Agreement provides for the following funds:

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

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## Niskamoon Corporation Notes to Financial Statements

March 31, 2022

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

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

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

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

### *Re-appropriation Funds*

This Agreement provides for the following funds:

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

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

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

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**Niskamoon Corporation  
Notes to Financial Statements**

March 31, 2022

**Financial Instruments**

*Measurement of Financial Instruments*

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

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

Financial assets measured at fair value include investments.

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

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

*Impairment*

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

*Transaction Costs*

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

**Niskamoon Corporation  
Notes to Financial Statements**

March 31, 2022

**Pension Plan**

The Corporation is a sponsor in a contributory, multiemployer defined benefit pension plan for all their employees who satisfy certain eligibility conditions. Defined contribution plan accounting is applied to the multiemployer defined benefit pension plan as information to apply defined benefit plan accounting is not available. The cost of defined contribution pensions is expensed as earned by employees.

**Use of Estimates**

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Significant items subject to estimates and assumptions include, but are not limited to, the estimated useful life of assets and accruals. Actual results could differ from management's best estimates as additional information becomes available in the future.

**Revenue Recognition**

The Corporation follows the deferral method of accounting for contributions. Under this method, contributions restricted for future period expenses are deferred and are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Interest income is recognized when earned. Interest is allocated between the administration fund and the various program funds based on several criteria. The criteria involved in the determination of the allocation include the following: current and prior year deferred revenue and accounts receivable balances; and the specific investments made for each of the fund surpluses.

**Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances and short-term liquid investments with original maturities of three months or less from the date of acquisition and which are readily convertible into known amounts of cash.

**Capital Assets**

Capital assets are stated at cost less accumulated amortization. Cost is net of related government grants, if any. Amortization based on the estimated useful life of the asset is calculated as follows:

Office furniture and equipment	20% declining balance method
Computer equipment	30% declining balance method

**Niskamoon Corporation  
Notes to Financial Statements**

March 31, 2022

**Long-lived Assets** Long-lived assets are tested for recoverability when events or changes in circumstances indicate that their carrying amount may not be recoverable. The carrying amount of a long-lived asset is not recoverable when it exceeds the sum of the undiscounted cash flows expected from its use and eventual disposal. In such a case, an impairment loss must be recognized and is equivalent to the excess of the carrying amount of a long-lived asset over its fair value.

**Foreign Currency Translation** Foreign currency accounts are translated into Canadian dollars as follows:

At the transaction date, each asset, liability, revenue and expense is translated into Canadian dollars by the use of the exchange rate in effect at that date. At the year-end date, monetary assets and liabilities are translated into Canadian dollars by using the exchange rate in effect at that date. The resulting foreign exchange gains and losses are included in income in the current period except for the foreign currency gains and losses on long-term monetary items which are deferred and amortized over the remaining terms of the related items.

**2. Service Agreement - Cree Nation Government**

On November 17, 2016, the Corporation entered into an agreement with the Cree Nation Government entitled Agreement Respecting the Executive Assistant Position Cost-Sharing and Nemaska Offices Rental. This Agreement was retroactive to September 15, 2016 as provided by Section 6 of this Agreement.

Sections 2 and 3 of this Agreement provides for the rental of office spaces at Nemaska's Cree Nation Government offices. The Cree Nation Government invoices the Corporation on an annual basis for the expenditures incurred by Cree Nation Government on behalf of the Corporation to be paid 30 days following March 31 of every year and are non-interest bearing.

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**Niskamoon Corporation  
Notes to Financial Statements**

March 31, 2022

**3. Cash and Cash Equivalents**

	2022	2021
Cash	\$ 25,807,394	\$ 16,457,042
Money market fund	6,501,056	9,526,542
	<b>\$ 32,308,450</b>	<b>\$ 25,983,584</b>

**4. Investments**

	2022		2021	
	Cost	Fair Value	Cost	Fair Value
Bonds and debentures (i)	\$ 23,539,940	\$ 23,539,940	\$ 29,454,940	\$ 29,573,930
Marketable securities	1,145,691	1,999,927	1,116,872	1,610,112
Mutual Funds	167,881	167,881	167,485	167,485
	<b>\$ 24,853,512</b>	<b>\$ 25,707,748</b>	<b>\$ 30,739,297</b>	<b>\$ 31,351,527</b>

(i) March 31, 2022 - interest rates ranging from 1.85% to 2.43% and maturing between June 2022 and October 2024;

March 31, 2021 - interest rates ranging from 1.85% to 2.43% and maturing between June 2021 and October 2024.

**5. Accounts Receivable**

	2022	2021
Accrued interest	\$ 874,993	\$ 789,800
Project expenditures recoverable	272,583	169,243
Advances	47,435	-
	<b>\$ 1,195,011</b>	<b>\$ 959,043</b>

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**Niskamoon Corporation  
Notes to Financial Statements**

March 31, 2022

**6. Capital Assets**

	2022		2021	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Office furniture and equipment	\$ 130,669	\$ 123,025	\$ 130,669	\$ 121,114
Computer equipment	101,762	94,925	101,762	91,995
	<b>\$ 232,431</b>	<b>\$ 217,950</b>	<b>\$ 232,431</b>	<b>\$ 213,109</b>
Net book value		<b>\$ 14,481</b>		<b>\$ 19,322</b>

**7. Accounts Payable and Accrued Liabilities**

	2022	2021
Trade and accrued liabilities	\$ 154,805	\$ 158,875
Sales taxes payable	66,599	312,859
Advances payable	10,417	10,417
	<b>\$ 231,821</b>	<b>\$ 482,151</b>

**8. Project Expenditures Payable**

	2022	2021
Cree Nation of Chisasibi projects	\$ 80,529	\$ 162,707
Cree Nation of Eastmain projects	-	101,530
Cree Nation of Mistissini projects	64,978	64,978
Cree Nation of Nemaska projects	-	226,772
Oujé-Bougoumou Cree Nation	-	205,098
Cree Nation of Waskaganish projects	131,217	-
Cree Nation of Wemindji projects	6,048	239,292
Whapmagoostui First Nation projects	99,269	207,182
Due to Hydro-Québec on behalf of the Communities	-	196,598
	<b>\$ 382,041</b>	<b>\$ 1,404,157</b>

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**Niskamoon Corporation  
Notes to Financial Statements**

March 31, 2022

**9. Deferred Revenue**

	2022	2021
Apatisiwin - Cree Employment Fund	\$ 1,617,060	\$ 1,885,049
Names Mercury Fund	2,667,354	2,807,204
Opimiscow Indoho Fund	1,970,943	2,947,791
Hydro-Québec and Eeyou Fund	16,634,194	13,531,066
Re-appropriation Fund		
Continued Use Fund	6,708,334	6,649,726
Specific Navigation Fund	12,329,092	12,055,296
Specific Training Fund	377,975	369,584
Nadoshtin Funds		
Remedial Works Fund	522,400	560,840
Archaeology and Cultural Heritage Fund	94,236	94,236
EM-1 Mercury Fund	272,034	265,993
Eenou Indohoun Fund	2,533,259	2,493,449
Boumhounan Funds		
Remedial Measures Fund	6,349,250	7,189,476
Archaeology and Cultural Heritage Fund	85,384	85,384
EM-1 A Mercury Fund	186,508	182,366
Eenou Training Fund	785,271	767,833
Eenou Indohoun Fund	1,081,432	1,100,676
Deferred revenue - Program Funds	54,214,726	52,985,969
Niskamoon Administration Fund	4,378,100	4,195,809
	<b>\$ 58,592,826</b>	<b>\$ 57,181,778</b>

**10. Legal Fees**

	2022	2021
Chisasibi Housing Replacement Program	\$ -	\$ 64
Head office	11,622	11,922
Real property and leasehold agreement	-	14,040
Website and database	-	1,382
Niskamoon Officers	-	4,707
Annual report and audited financial statements	52	-
	<b>\$ 11,674</b>	<b>\$ 32,115</b>

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**Niskamoon Corporation  
Notes to Financial Statements**

**March 31, 2022**

**11. Risks Arising From Financial Instruments**

On March 11, 2020, the World Health Organization declared the outbreak of COVID-19 a pandemic resulting in economic uncertainties impacting the Corporation's risks. These risks and related management practices employed by the Corporation are discussed hereafter:

*Credit Risk*

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

*Market Risk*

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

*Interest Rate Risk*

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

*Liquidity Risk*

Liquidity risk is the risk that the Corporation will encounter difficulty in meeting obligations associated with financial liabilities. The Corporation is exposed to this risk mainly in respect to its accounts payable and accrued liabilities.

*Other Price Risk*

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

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

**Niskamoon Corporation  
Notes to Financial Statements**

**March 31, 2022**

**12. Interfund Transfer and Contributions**

In 2022, the Corporation's Board of Directors transferred \$1,230,242 (2021 - \$1,389,584) from the Program Funds to the Administration Fund in order for the Administration Fund to manage the Corporation.

**13. Retirement Benefits**

The Corporation is a member in a contributory, multi-employer defined benefit pension plan with 24 different participating employers for all their employees who satisfy certain eligibility conditions. The plan is called James Bay Cree-Naskapi Quebec Pension Plan.

At the date of the last actuarial valuation of the plan, December 31, 2020, there was a solvency deficit of approximately \$12,130,000 (2019 - \$10,173,000) according to the plan's actuaries. It is not possible to determine the Corporation's share of the solvency deficit as well as additional past service contributions since the information was not available as at the date of authorization of issuance by the Board of Directors. Additionally, the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan.

Significant long-term actuarial assumptions used in the last annual actuarial valuations issued the following:

	<b>2020</b>	2019
Asset rate of return (net of fees)	<b>4.70%</b>	5.20%
Inflation	<b>2.00%</b>	2.00%
Salary escalation rate	<b>3.50%</b>	3.50%
Indexation of retirement income	<b>2.70%</b>	2.70%

The Corporation made contributions totaling \$170,035 (2021 - \$140,263) during the year with respect to this plan.

**Niskamoon Corporation**  
**Schedule of Revenue and Expenditures - Program Funds**

**For the year ended March 31**

**2022**      **2021**

	Re-appropriation							
	Apatisiwin-Cree Employment Fund	Nameess Mercury Fund	Opimiscow Indoho Fund	Hydro- Québec & Eeyou Fund	Continued Use Fund	Specific Navigation Fund	Specific Training Fund	Remedial Measures Fund
<b>Revenue</b>								
Deferred revenue, beginning of year (Note 9)	\$ 1,885,049	\$ 2,807,204	\$ 2,947,791	\$ 13,531,066	\$ 6,649,726	\$ 12,055,296	\$ 369,584	\$ 560,840
Contributions from Hydro-Québec	-	-	835,802	9,336,863	3,142,378	-	-	-
Contribution from Cree Nation Government for Comprehensive Research Program on Coastal Habitat	-	-	-	-	-	-	-	-
Deferred revenue, end of year (Note 9)	(1,617,060)	(2,667,354)	(1,970,943)	(16,634,194)	(6,708,334)	(12,329,092)	(377,975)	(522,400)
	267,989	139,850	1,812,650	6,233,735	3,083,770	(273,796)	(8,391)	38,440
Investment income	34,188	50,911	-	245,399	120,599	218,635	6,703	10,171
Unrealized gain on financial instruments	6,281	10,296	-	118,334	34,228	55,161	1,688	534
<b>Total revenue</b>	<b>308,458</b>	<b>201,057</b>	<b>1,812,650</b>	<b>6,597,468</b>	<b>3,238,597</b>	<b>-</b>	<b>-</b>	<b>49,145</b>
<b>Project expenditures</b>	<b>127,500</b>	<b>110,564</b>	<b>1,796,326</b>	<b>5,383,924</b>	<b>2,802,034</b>	<b>-</b>	<b>-</b>	<b>7,840</b>
<b>Contribution to Niskamoon officers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>745,354</b>	<b>267,807</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contribution to Administration Fund (Note 12)</b>	<b>180,958</b>	<b>90,493</b>	<b>16,324</b>	<b>468,190</b>	<b>168,756</b>	<b>-</b>	<b>-</b>	<b>41,305</b>
	<b>308,458</b>	<b>201,057</b>	<b>1,812,650</b>	<b>6,597,468</b>	<b>3,238,597</b>	<b>-</b>	<b>-</b>	<b>49,145</b>
<b>Excess of revenue over expenditures for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Nadoshtin				Boumhounan				Total	Total
Archaeology and Cultural Heritage Fund	EM-1 Mercury Fund	Eenou Indohoun Fund	Remedial Works Fund	Archaeology and Cultural Heritage Fund	EM-1A Mercury Fund	Eenou Training Fund	Eenou Indohoun Fund		
\$ 94,236	\$ 265,993	\$ 2,493,449	\$ 7,189,476	\$ 85,384	\$ 182,366	\$ 767,833	\$ 1,100,676	\$ 52,985,969	\$ 47,843,550
-	-	-	-	-	-	-	-	13,315,043	13,203,786
-	-	-	-	-	-	-	-	-	581,250
(94,236)	(272,034)	(2,533,259)	(6,349,250)	(85,384)	(186,508)	(785,271)	(1,081,432)	(54,214,726)	(52,985,969)
-	(6,041)	(39,810)	840,226	-	(4,142)	(17,438)	19,244	12,086,286	8,642,617
-	4,824	45,221	130,388	-	3,307	13,925	19,962	904,233	860,437
-	1,217	3,781	20,500	-	835	3,513	9,617	265,985	358,547
-	-	9,192	991,114	-	-	-	48,823	13,256,504	9,861,601
-	-	9,192	726,898	-	-	-	48,823	11,013,101	7,465,900
-	-	-	-	-	-	-	-	1,013,161	1,006,117
-	-	-	264,216	-	-	-	-	1,230,242	1,389,584
-	-	9,192	991,114	-	-	-	48,823	13,256,504	9,861,601
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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