

# 2010

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## ANNUAL REPORT

KATIMAYIN

UNIPKAGIN

# 2011

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**NUNAVUT IMPACT REVIEW BOARD**

**NUNAVUMI AVATILIKIYIN KATIMAYIN**





# ᐃᓇᑦᓂᑦ

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# TALVANI OKAOTAOYUN

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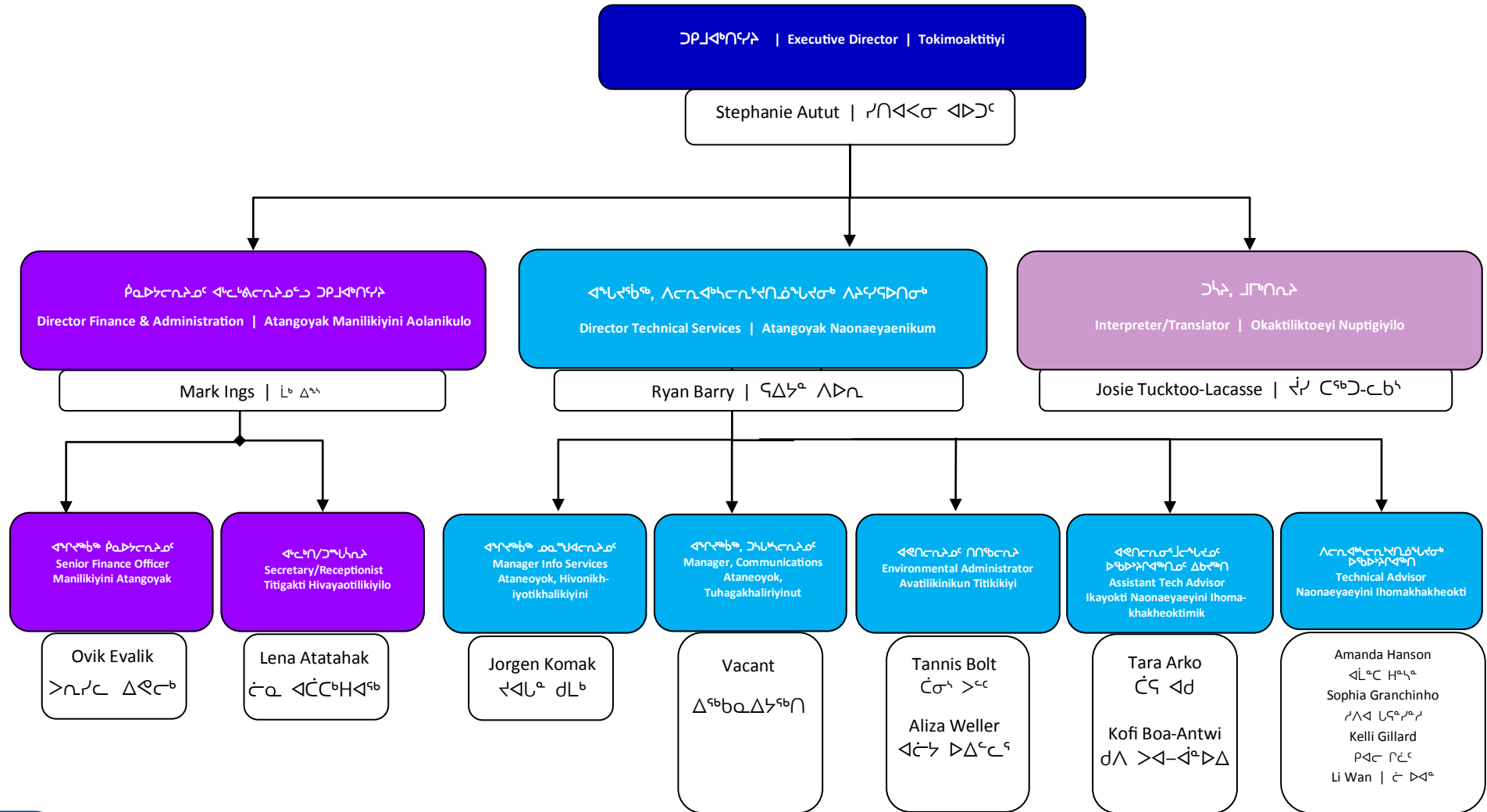






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March 31, 2011









**2010-2011 ከብሉጵጵጵጵ**

ከኅዳር 31, 2011-ዓ.ም. ለግብርና ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል።

**2010-2011 BOARD MEMBERS**

As of March 31, 2011 the NIRB was comprised of the following board members:

**2010-min 2011-mun KATIMAYINI ILAOYUN**

March 31-mi 2011-mi Avatilikiyin inukaktun ukuni-ga katimayini ilaoyonik:

**ሉር ቅዱስ - ከብሉጵ (ቡንታዎች ለግብርና ልዩ ግብርና ኮሚሽን አባል)**  
**Phillip Kadlun—Board Member—Katimayini Ilaoyok**  
 (Appointed by GN)  
 (Tikoaktaohimayok Kavamanin Nunavumi)

ሉር ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል። 2009-ዓ.ም. ለግብርና ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል። ለግብርና ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል።

Phillip was born in the Umingmaktok area and grew up in Bay Chimo. He joined the Board in 2009. Phillip has served as the Chairperson for both the Umingmaktok and Kugluktok HTOs. He currently lives in Kugluktok, where he is involved with the community through hunting, as well as volunteering for Search and Rescue. He also serves as a Lands Guide. Phillip is fluent in both English and Inuinnaqtun.

Phillip inuhimayok Umikmaktum haneani pamiktaohimavlonilo Umikmaktumi. Iloalikhmaok Katimayini 2009-mi. Phillip inikakhimalktok ikhivaotaovloni tamakni Umikmaktumi Kugluktumilo Angutikhalkiyeni. Taya nunakaktok Kugluktumilo, ilaoyokto nunalikin agonahoaakataktoni, aketomiklo Kinikheayoni Tamamaakhaktonik manikami. Havakhimamkiyok Nunanik Tikoakteovloni manikeanik. Phillip okagiktok Kavlonatun Inoenaktulo.

**ጥሩ ጥሩ - ከብሉጵ (ቡንታዎች ለግብርና ልዩ ግብርና ኮሚሽን አባል)**  
**Archie Angnakak—Board Member—Katimayini Ilaoyok**  
 (Appointed by INAC-QIA)  
 (Tikoaktaohimayok Inulikiyinin Kavamatokani QIA-konilo)

ጥሩ ጥሩ ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል። ለግብርና ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል። ለግብርና ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል።

Archie was born in Pangnirtung but has made Iqaluit home for over 30 years. He is married and has three children and three grandchildren. Archie's work experience includes working for the media, both in radio and TV; he ran a private business for about ten years; he also worked for the territorial governments for over 15 years, including as a Transboundary Claims Advisor with the Department of Executive and Intergovernmental Affairs of the Nunavut Government. Archie has an interest in volunteering, and is fluent in Inuktitut and English, and is very familiar and experienced in living within a cross cultural environment.

Archie inuhimayok Pakniktumi kiheani Ikaloen agligagilkta 30 ukeon avatkotun. Nuleakaktok pigahuniklo nutakagakhoni pigahuniklo ingotakakhoni. Archie-mi havaamigun kaoyimayeen tohayakhalkiyotin, nalaotini TV-kolo; nanminik manikhakheogutimik monakhimayok kulini ukeoni; havakhimamkiyok aviktohimayoni kavamani 15-ukeon avatkutugin, ilagivlogo Nunan Kikliginit Avatkovyotyonik Akileotikhanun Ihoamakhaheokteovloni Havakevani Aolapkaeyin Kavamalkinikulo Pivaleayotnik Nunavumi Kavamani. Archie aketomik akayogumaenakpaktok, okagiktok Inuktitun Kavlonatolo, kaoyimakekhonilo humilkaa nunakageamini illokoheoyoni aalaten.

**ፕሩ ቅዱስ - ከብሉጵ (ቡንታዎች ለግብርና ልዩ ግብርና ኮሚሽን አባል)**  
**Percy Kabloona—Board Member—Katimayini Ilaoyok**  
 (Appointed by INAC-NTI)  
 (Tikoaktaohimayok Inulikiyinin Kavamatokani NTI-konilo)

ፕሩ ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል። ለግብርና ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል። ለግብርና ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል።

Percy was first appointed to the Board in 2000, serving until 2002. He was reappointed in October, 2009 and again in October, 2011. Percy has lived in Whale Cove since 1978, where he moved from Baker Lake. He has served the Kivalliq Inuit Association and Nunavut Tunngavik Incorporated on and off, in various elected capacities. As elected mayor of Whale Cove, Percy is involved on various subcommittees, including health, recreation and climate change. Percy is currently the Vice President of the Nunavut Association Municipality. He speaks both English and Inuktitut.

Percy tikoaktaohimayok Katimayinun 2000-min 2002-mun. Tikoaktaovaktok October-mi 2009-mi October-milo 2011-mi. Percy nunakakhimalktok Tigigakyoami 1978-min, nuhimagami Kamanikyami. Inikakhimayok Kivalkini Inoen Katimayeni Nunavut Tunngavikkonilo ilaovakhoni ilaohokpakhonilo, vutiktaohimavloni inikhunan. Vutiktaogami meyakhamun Tigigakyoami, Percy ilaohimayoni aalatenki kamiteoyun ilagini, aneaktaelinikulo, olapkiyolikyonilo hilavlo aalagupkaaniganun. Percy taya Tukleoyok ikhivaotalikmin Nunavumi Hamleoyonin Katimayini. Okayuktok Kavlonatun Inuktitulo.

**ጉይ ጉይ - ከብሉጵ (ቡንታዎች ለግብርና ልዩ ግብርና ኮሚሽን አባል)**  
**Guy Alikut—Board Member—Katimayini Ilaoyok**  
 (Appointed by INAC-KivIA)  
 (Tikoaktaohimayok Inulikiyinin Kavamatokani NTI-konilo)

ጉይ ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል። ለግብርና ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል። ለግብርና ልዩ ግብርና ኮሚሽን አባል ሆኖ ተሰጥቶታል።

Guy was appointed to the Board in March, 2011. He has a rich background of life experience, including serving on the Arviat and Keewatin Chambers of Commerce, serving as Mayor of Arviat, as well as serving on the Board of Directors of several organizations. He was the Commissioner of the Nunavut Implementation Commission, and the President of three private enterprises. Guy has lived in Arviat his whole life. He speaks both English and Inuktitut.

Guy tikoaktaohimayok Katimayinun March-mi 2011-mi. Huilugakhimayok inuhikmini kaoyimayakakhonilo, inikakhimavloni Akevani Kivalliknito Katimayini Havakeoyonin, Meyaolakhoni Akevani, inikakhonilo Katimayini Hivoliokhtokini atohaenagitomi timeoyomi. Kamisnaohimayok Nunavumi Atokpaenigagun Kamiseoyomi, ikhivaotaovlonilo pigahuni nanminigyaoyoni manikhakheoktoni. Guy nunakagaakpaktok Akevani inuhikmini. Okayuktok tamaknik Kavlonatun Inuktitulo.





*Photo courtesy of Sophia Granchinho*







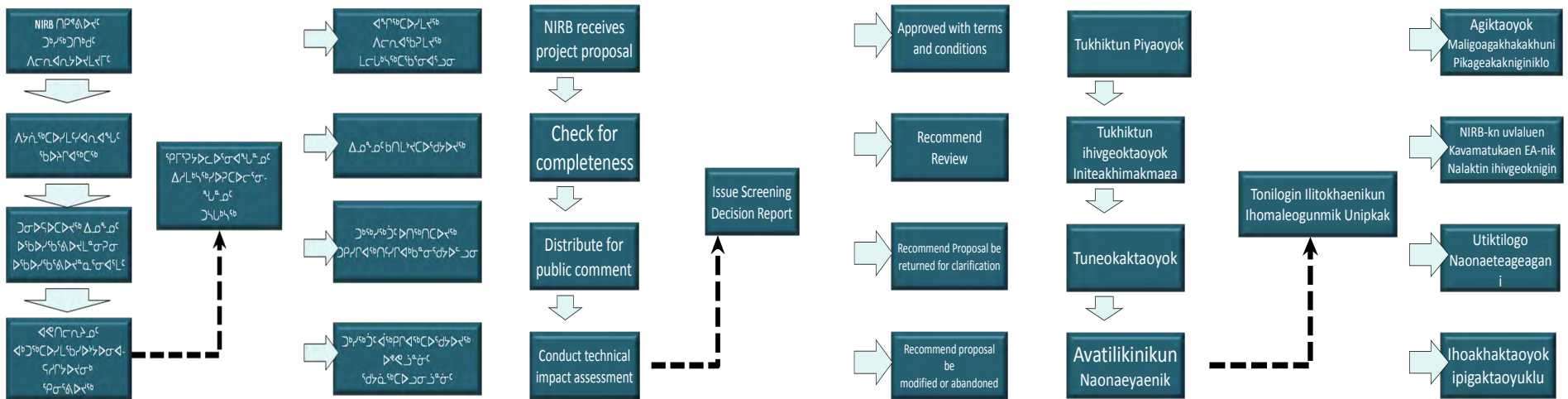






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# ILITOKHAENIK



























2010-2011

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| ANNUAL REPORT | KATIMAYIN UNIPKAGIN



*Photo courtesy of Josie Tucktoo-Lacasse*



































## Nunavut Impact Review Board Financial Statements March 31, 2011

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Independent Auditors' Report

Statement of Operating Fund

Statement of Changes in Net Assets

Statement of Financial Position

Statement of Cash Flows

Notes to Financial Statements

Schedule A - Statement of Revenue and Expenses - Core

Schedule B - Statement of Revenue and Expenses - Jericho Diamond Mine Project

Schedule C - Statement of Revenue and Expenses - Legislative Meetings

Schedule D - Statement of Revenue and Expenses - Bathurst Inlet Port and Road Project

Schedule E - Statement of Revenue and Expenses - Doris North Project

Schedule F - Statement of Revenue and Expenses - Meadowbank Gold Project

Schedule G - Statement of Revenue and Expenses - Uraivan Lake Project

Schedule H - Statement of Revenue and Expenses - Mary River Iron Project

Schedule I - Statement of Revenue and Expenses - Hackett River Project

Schedule J - Statement of Revenue and Expenses - Kiggavik Project



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## **Independent Auditors' Report To the Board of Directors of the Nunavut Impact Review Board**

We have audited the accompanying financial statements of the Nunavut Impact Review Board, which comprise the Statement of Financial Position as at March 31, 2011 and the statements of operating fund, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making these risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances,

but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Nunavut Impact Review Board as at March 31, 2011, and the results of its operations and its cash flows for the year then ended are in accordance with Canadian generally accepted accounting principles.



Yellowknife, Northwest Territories  
June 20, 2011

Chartered Accountants

**Nunavut Impact Review Board**

**Statement of Operating Fund For the year ended March 31,**

		Budget 2011	Actual 2011	Actual 2010
<b>Revenue</b>				
Core	(Schedule A)	\$2,613,778	\$2,769,378	\$2,525,867
Jericho Diamond Mine Project	(Schedule B)	44,149	44,149	60,844
Legislative Meetings	(Schedule C)	85,008	20,264	169,360
Bathurst Inlet Port and Road Project	(Schedule D)	170,028	37,026	37,676
Doris North Project	(Schedule E)	101,297	91,392	59,193
Meadowbank Gold Project	(Schedule F)	94,904	82,372	260,311
Uravan Lake Project	(Schedule G)	37,692	37,211	67,422
Mary River Iron Project	(Schedule H)	213,144	162,876	547,935
Hackett River Project	(Schedule I)	77,926	77,694	64,330
Kiggavik Project	(Schedule J)	647,321	530,646	36,898
		4,085,247	3,853,008	3,829,836

**Expenses**

		Budget 2011	Actual 2011	Actual 2010
Core	(Schedule A)	2,613,778	2,769,378	2,525,867
Jericho Diamond Mine Project	(Schedule B)	44,149	44,602	60,844
Legislative Meetings	(Schedule C)	85,008	20,264	198,262
Bathurst Inlet Port and Road Project	(Schedule D)	170,028	37,026	37,676
Doris North Project	(Schedule E)	101,297	91,392	59,193
Meadowbank Gold Project	(Schedule F)	94,904	82,372	260,311
Uravan Lake Project	(Schedule G)	37,692	37,211	67,422
Mary River Iron Project	(Schedule H)	213,144	162,876	547,935
Hackett River Project	(Schedule I)	77,926	77,694	64,330
Kiggavik Project	(Schedule J)	647,321	530,646	36,898
		4,085,247	3,853,461	3,858,738
Excess (deficiency) of revenue over expenses, before other item		-	(453)	(28,902)
Gain (loss) of disposal of property and equip- ment		-	(7,111)	-
Excess (deficiency) of revenue over expenses		-	(7,564)	(28,902)



<b>Nunavut Impact Review Board</b>				
<b>Statement of Changes in Net Assets For the year ended March 31,</b>				
	Operating Fund	Investment in Equipment	2011 Total	2010 Total
Balance, beginning of year	\$(408,058)	\$305,544	\$(102,514)	\$378
Deficiency of revenue	(7,564)	-	(7,564)	(28,902)
Additions of equipment	(53,357)	53,357	-	-
Disposals of equipment	31,949	(31,949)	-	-
Amortization	-	(69,637)	(69,637)	(73,990)
Net change	(28,972)	(48,229)	(77,201)	(102,892)
Balance, end of year	\$(437,030)	\$257,315	\$(179,715)	\$(102,514)

<b>Nunavut Impact Review Board</b>		
<b>Statement of Cash Flows As at March 31,</b>		
	2011	2010
<b>Cash provided by (used in) Operating activities</b>		
Received from funders	\$4,437,911	\$4,212,035
Paid to suppliers	(2,099,184)	(2,064,817)
Paid to employees	(2,279,628)	(2,056,707)
	59,099	90,511
<b>Investing activity</b>		
Purchase of equipment	(53,357)	(207,771)
Increase (decrease) in cash	5,742	(117,260)
Cash position, beginning of year	896,224	1,013,484
Cash position, end of year	\$901,966	\$896,224

<b>Nunavut Impact Review Board</b>		
<b>Statement of Financial Position As at March 31,</b>		
	2011	2010
<b>Assets Current</b>		
Cash (Note 4)	\$901,966	\$896,224
Accounts receivable (Note 5)	91,960	98,284
Prepaid expenses	121,319	71,724
	1,115,245	1,066,232
Equipment (Note 6)	282,152	305,544
	\$1,397,397	\$1,371,776
<b>Liabilities Current</b>		
Accounts payable and accrued liabilities	\$82,368	\$270,500
Deferred revenue (Note 7)	833,787	571,822
Due to Indian Affairs and Northern Development (Note 8)	472,847	452,919
Wages and benefits payable	188,110	179,049
	1,577,112	1,474,290
<b>Net Assets</b>		
Operating fund	(437,030)	(408,058)
Investment in equipment	257,315	305,544
	(179,715)	(102,514)
	\$1,397,397	\$1,371,776

**1. Organization and Jurisdiction**

The Nunavut Impact Review Board (the "Board") is established under the Nunavut Land Claims Agreement with a mandate to use both traditional Inuit knowledge and recognized scientific methods in an ecosystem analysis to assess and monitor on a site-specific and regional basis the environmental, cultural and socio-economic impact of development proposals. The Board is exempt from tax under paragraph 149(1) of the Income Tax Act.

**2. Significant Accounting Policies**

The following is a summary of the significant accounting policies used by management in the preparation of these financial statements.

**(a) Financial Instruments - recognition and measurement**

Section 3855 requires that all financial assets and financial liabilities be measured at fair value on initial recognition except for certain related party transactions. Measurement in subsequent periods depends on whether the financial asset or liability has been classified as held-for-trading, available-for-sale, held-to-maturity, loans and receivables or other liabilities.

Financial instruments classified as held-for-trading are subsequently measured at fair value and unrealized gains and losses are included in net income in the period in which they arise. The Board has classified cash as held-for-trading.

Available-for-sale assets are those non-derivative financial assets that are designated as available-for-sale or are not classified as held-for-trading, held-to-maturity, or loans and receivables. Available-for-sale assets are subsequently measured at fair value, when possible, with unrealized gains and losses recorded in other comprehensive income until realized, at which time they will be recognized in net income. The Board does not have any financial instruments classified as available-for-sale.

Held-to-maturity assets are those non-derivative financial assets with fixed or determinable payments and fixed maturity that the Board has an intention and ability to hold until maturity, excluding those assets that have been classified as held-for-trading, available-for-sale, or loans and receivables. The Board does not have any financial instruments classified as held-to-maturity.

Financial instruments classified as loans and receivables are non-derivative financial assets resulting from the delivery of cash or other assets by a lender to a borrower in return for a promise to repay on a specified date or dates, or on demand, usually with interest. These assets do not include debt securities or assets classified as held-for-trading. The Board classifies accounts receivable as loans and receivables.

Accounts payable and accrued liabilities, due to Indian Affairs and Northern Development, and wages and benefits payable are classified as other financial instruments and are measured at cost or amortized cost.

**(b) Fund accounting**

The Board uses fund accounting to segregate between its Operating Fund and Investment in Equipment.

The Operating Fund reports the revenue and expenses relating to the general operations.

Investment in Equipment reports the assets and liabilities related to the Board's investment in equipment and the amortization of equipment.

**(c) Accrued leave and termination benefits**

Employees' vacation pay and banked overtime are accrued as earned.

**(d) Recognition of contributions**

The Board follows the deferral method of accounting for contributions. Restricted contributions 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.

Revenue received in advance of being used for the delivery of goods and services is deferred and recognized as revenue when used. Revenue received in excess of related expenses must be repaid to the funder in most cases and is set up as repayable for the corresponding year.

**(e) Equipment**

Equipment are recorded at cost in Investment in Equipment. Amortization is calculated by the declining balance method except for leasehold improvements which are calculated by

the straight line method over the term of the lease, at the annual rates set out in note 6.

**(f) Use of estimates**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the updated amounts of revenues and expenses during the period. Actual results could differ from those estimates.

**(g) Allocation of expenses**

The Board allocates expenditures according to the contribution agreement to which the expenditure relates. The expenditures are any direct cost related to the fulfillment of the contribution agreement. The costs are then allocated to the contribution agreement based on the actual amount of the expenditure.

Wages and benefits are allocated to contribution agreements based on the the time spent working on the fulfillment of the agreement. The percentage of wages and benefits that are allocated to each project range from 25-75%.

**3. Future Accounting Changes**

**Public Sector Accounting Standards**

In October 2010 the Public Sector Accounting Board (“PSAB”) decided that, effective for fiscal years beginning on or after January 1, 2012, government not-for-profit organizations (“GNPO’s”) that have been preparing their financial statements in accordance with accounting standards for not-for-profit organizations contained in Section 4400 of the CICA Handbook, must report in accordance with the CICA’s Public Sector Accounting Handbook into which Section 4400 will be incorporated. Early adoption of either framework is permitted, however, the Board has decided against early adoption. The impact of the transition to these accounting standards has not been determined.

**4. Cash**

The Board has a revolving demand loan for general business purposes. Any outstanding balance bears interest at the prime rate. No amount was outstanding at year end. There is a general security agreement covering all assets other than real property in place.

**5. Accounts Receivable**

	2011	2010
Goods and Services Tax	\$41,321	\$40,525
Nunavut Implementation Training Committee	-	51,651
Travel advances and other	52,048	6,369
Allowance for doubtful accounts	(1,409)	(261)
	\$91,960	\$98,284

**6. Equipment**

	Rate	Cost	Accumulated Amortization	2011 Net Book Value	2010 Net Book Value
Artwork	0%	\$6,114	\$-	\$6,114	\$6,114
Furniture and fixtures	20%	218,982	162,471	56,511	70,640
Computer equipment	30-100%	315,214	270,901	44,312	44,948
Software	100%	22,527	14,473	8,054	1,324
Leasehold Improvements	S/L 15	399,910	232,749	167,161	182,518
		\$962,747	\$680,594	\$282,152	\$305,544

**7. Deferred Revenue**

	2011	2010
Core funding	\$833,787	\$571,822
	\$833,787	\$452,919

**8. Due to Indian Affairs and Northern Development**

	2011	2010
Bathurst Inlet Port and Road	\$133,002	\$-
Doris North Project	9,905	41,030
Hackett River Project	232	36,786
Jericho Diamond Mine Project	-	1,675
Kiggavik Project	116,675	-
Legislative Meetings	149,752	-
Mary River Iron Project	50,268	216,088
Meadowbank Gold Project	12,532	16,214
Uravan Lake Project	481	141,126
	\$472,847	\$452,919

**9. Economic Dependence**

The Board is dependent upon funding in the form of contributions from the Government of Canada - Indian and Northern Affairs. Management is of the opinion that if the funding was reduced or altered, operations would be significantly affected.

**10. Commitments**

The Board has entered into a 5 year lease agreement, with a 5 year renewal period, for business premises commencing on April 1, 2009 and ending on March 31, 2019. Annual lease commitments for the years ended 2012 - 2014 are \$203,344. Annual lease commitments for the years ended 2015 - 2019 are \$223,573.

The Board has entered into lease agreements for office equipment that expire as late as July 2017. Aggregate annual lease commitments to lease expiry dates are as follows: 2012 to 2014 - \$19,340; 2015 - \$1,902; 2016 - \$1,524; 2017 - \$762.

**11. Financial Instruments**

The following sections describe the Board’s financial risk management objectives and policies and the Board’s financial risk exposures.

Financial risk management objectives and policies

The Board currently does not have any risk management objectives and policies in place.

Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Board is exposed to credit risk from its funders.

**12. Budget**

The budget figures presented are unaudited, and are those approved by the Board.

**13. Interfund Transfer**

The amount of \$53,357 (2010 - \$207,771) consists of the transfers from the Operating Fund to Investment in Equipment to fund the acquisition of assets.

**14. Pension Contributions**

The Board and its employees make contributions to employee RPPs. These contributions represent the total liability of the Board and are recognized in the accounts on a current basis. Total contributions for 2011 were \$97,342 (2010 - \$91,353).

**15. Comparative Figures**

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

**16. Capital Disclosures**

The Board's objectives when managing capital are:

(a) To safeguard the Board's ability to continue as a going concern, so that it can continue to provide services for the territory of Nunavut.

(b) To provide adequate return on investment of capital by pricing products and services commensurately with the level of risk and through the use of budgets.

The Board manages the capital structure in light of changes in economic conditions and the risk characteristic of the underlying assets. The Board monitors capital on the basis of net working capital which is calculated as current assets minus current liabilities as follows:

	2011	2010
Current assets	\$1,115,245	\$1,066,232
Current liabilities	(1,577,112)	(1,474,290)
	\$ (461,867)	\$ (408,058)

Nunavut Impact Review Board			
Statement of Revenue and Expenses - Core			
SCHEDULE A			
For the year ended March 31,	Budget	Actual	Actual
	2011	2011	2010
<b>Revenue</b>			
Government of Canada - Indian and Northern Affairs			
- Operating contribution	\$2,613,778	\$2,913,769	\$2,568,083
Reimbursements and other	-	20,140	301
Interest	-	434	1,334
Nunavut Implementation Training Committee	-	97,000	67,772
Deferred revenue - opening	-	571,822	460,199
Deferred revenue - closing	-	(833,787)	(571,822)
	2,613,778	2,769,378	2,525,867
<b>Expenses</b>			
Administration	85,051	32,899	53,386
Administration fees	4,740	6,559	8,192
Board honoraria	207,438	137,686	142,284
Board meetings	202,594	107,205	79,572
Board travel	-	27,865	22,003
Chairperson remuneration	-	45,098	46,100
Consulting services	44,340	149,801	111,067
Freight	5,000	4,182	14,376
Insurance	10,428	17,763	12,565
Office rent and janitorial	232,583	271,733	185,595
Office supplies	5,500	24,120	29,943
Professional fees	73,956	98,363	97,373
Public awareness	15,000	18,987	15,059
Recruitment and relocation	-	67,983	122,412
Staff training and travel	110,196	252,489	93,515
Telephone and internet	33,300	38,859	35,059
Wages and benefits	1,583,652	1,467,786	1,457,366
	2,613,778	2,769,378	2,525,867
Excess of revenue over expenses	\$-	\$-	\$-

		<b>SCHEDULE B</b>		
Nunavut Impact Review Board Statement of Revenue and Expenses - Jericho Diamond Mine Project				
For the year ended March 31,				
	Budget	Actual	Actual	
	2011	2011	2010	
<b>Revenue</b>				
Government of Canada - Indian and Northern Affairs				
- Project contribution for current year costs	\$44,149	\$44,149	\$62,519	
Contribution repayable	-	-	(1,675)	
	44,149	44,149	60,844	
<b>Expenses</b>				
Telephone and internet	-	37	-	
Travel	-	-	4,069	
Wages and benefits	44,149	44,565	56,775	
	44,149	44,602	60,844	
Excess (deficiency) revenue over Expenses	\$-	\$(453)	\$-	

		<b>SCHEDULE C</b>		
Nunavut Impact Review Board Schedule of Revenues and Expenditures - Legislative Meetings				
For the year ended March 31,				
	Budget	Actual	Actual	
	2011	2011	2010	
<b>Revenue</b>				
Government of Canada - Indian and Northern Affairs				
- Project contribution for current year costs	\$85,008	\$170,016	\$169,360	
Contribution repayable	-	(149,752)	-	
	85,008	20,264	169,360	
<b>Expenses</b>				
Board honoraria	-	-	8,708	
Chairperson remuneration	-	-	7,353	
Meeting expense	1,350	-	911	
Office expenses	-	317	-	
Professional fees	30,750	14,084	106,531	
Recoveries	52,908	-	-	
Travel	-	5,863	74,759	
	85,008	20,264	198,262	
Excess (deficiency) revenue over Expenses	\$-	\$-	\$(28,902)	

		<b>SCHEDULE D</b>		
Nunavut Impact Review Board Statement of Revenue and Expenses - Bathurst Inlet Port and Road Project				
For the year ended March 31,				
	Budget	Actual	Actual	
	2011	2011	2010	
<b>Revenue</b>				
Government of Canada - Indian and Northern Affairs				
- Project contribution for current year costs	\$170,028	\$170,028	\$37,676	
Contribution repayable	-	(133,002)	-	
	170,028	37,026	37,676	
<b>Expenses</b>				
Board honoraria	7,757	-	-	
Meeting expense	17,300	-	-	
Professional fees	28,000	-	-	
Public awareness	3,500	-	-	
Translation/Interpreter	30,400	-	-	
Travel	45,378	-	-	
Wages and benefits	37,693	37,026	37,676	
	170,028	37,026	37,676	
Excess revenue over expenses	\$-	\$-	\$-	

		<b>SCHEDULE E</b>		
Nunavut Impact Review Board Statement of Revenue and Expenses - Doris North Project				
For the year ended March 31,				
	Budget	Actual	Actual	
	2011	2011	2010	
<b>Revenue</b>				
Government of Canada - Indian and Northern Affairs				
- Project contribution for current year costs	\$101,297	\$101,297	\$100,223	
Contribution repayable	-	(9,905)	(41,030)	
	101,297	91,392	59,193	
<b>Expenses</b>				
Professional fees	984	1,292	319	
Translation/Interpreter expense	10,500	-	-	
Travel	3,136	2,616	2,018	
Telephone and internet	-	-	15	
Wages and benefits	86,677	87,484	56,841	
	101,297	91,392	59,193	
Excess revenue over expenses	\$-	\$-	\$-	

Nunavut Impact Review Board Schedule of Revenue and Expenses - Meadowbank Gold Project				SCHEDULE F
For the year ended March 31,	Budget	Actual	Actual	
	2011	2011	2010	
<b>Revenue</b>				
Government of Canada - Indian and Northern Affairs				
- Project contribution for current year costs	\$94,904	\$94,904	\$276,525	
Contribution repayable	-	(12,532)	(16,214)	
	94,904	82,372	260,311	
<b>Expenses</b>				
Board honoraria	-	-	15,809	
Interpreting	-	-	14,660	
Meeting expenses	-	-	19,337	
Professional fees	-	-	34,961	
Office and telephone	-	-	312	
Public awareness	-	-	5,581	
Travel	6,478	4,679	105,291	
Translation/Interpreter	10,500	-	-	
Wages and benefits	77,926	7,693	64,360	
	94,904	82,372	260,311	
Excess revenue over expenses	\$-	\$-	\$-	

Nunavut Impact Review Board Statement of Revenue and Expenses - Uraivan Lake Project				SCHEDULE G
For the year ended March 31,	Budget	Actual	Actual	
	2011	2011	2010	
<b>Revenue</b>				
Government of Canada - Indian and Northern Affairs				
- Project contribution for current year costs	\$37,692	\$37,692	\$283,122	
Excess funding transferred to other projects	-	-	(74,574)	
Contribution repayable	-	(481)	(141,126)	
	37,692	37,211	67,422	
<b>Expenses</b>				
Professional fees	-	185	-	
Wages and benefits	37,692	37,026	67,422	
	37,692	37,211	67,422	
Excess revenue over expenses	\$-	\$-	\$-	

Nunavut Impact Review Board Schedule of Revenue and Expenses - Mary River Iron Project				SCHEDULE H
For the year ended March 31,	Budget	Actual	Actual	
	2011	2011	2010	
<b>Revenue</b>				
Government of Canada - Indian and Northern Affairs				
- Transferred from the Bathurst Inlet Port and Road Project	\$213,144	\$213,144	\$764,023	
Contribution repayable	-	(50,268)	(216,088)	
	213,144	162,876	547,935	
<b>Expenses</b>				
Board honoraria	3,613	-	3,219	
Meeting expenses	1,266	33	55,655	
Professional fees	28,000	2,491	15,123	
Translation/Interpreter	6,000	96	29,165	
Travel	14,300	-	227,154	
Wages and benefits	159,965	160,256	217,619	
	213,144	162,876	547,935	
Excess revenue over expenses	\$-	\$-	\$-	

Nunavut Impact Review Board Schedule of Revenue and Expenses - Hackett River Project				SCHEDULE I
For the year ended March 31,	Budget	Actual	Actual	
	2011	2011	2010	
<b>Revenue</b>				
Government of Canada - Indian and Northern Affairs				
- Project contribution for current year costs	\$77,926	\$77,926	\$101,116	
Contribution repayable	-	(232)	(36,786)	
	77,926	77,694	64,330	
<b>Expenses</b>				
Wages and benefits	77,926	77,694	64,330	
	77,926	77,694	64,330	
Excess revenue over expenses	\$-	\$-	\$-	

Nunavut Impact Review Board Schedule of Revenue and Expenses - Kiggavik Project		SCHEDULE J		
For the year ended March 31,		Budget	Actual	Actual
		2011	2011	2010
<b>Revenue</b>				
Government of Canada - Indian and Northern Affairs				
- Project contribution for current year costs	\$647,321	\$647,321	\$36,898	
Contribution repayable	-	(116,675)	-	
	647,321	530,646	36,898	
<b>Expenses</b>				
Board honoraria	16,110	7,339	-	
Meeting expenses	24,527	61,062	11,727	
Professional fees	94,929	35,429	1,087	
Translation/Interpreter	78,129	17,565	1,075	
Travel	155,780	129,633	-	
Wages and benefits	277,846	279,618	23,009	
	647,321	530,646	36,898	
Excess revenue over expenses	\$-	\$-	\$-	

## Nunavumi Avatiliykiyin Katimayin Manilikiyotinin Naonaepkotin March 31-mi 2011-mi

Manilikiyotinin Ilitokhaeyin Unipkagin
Naonaepkotin Aolanikun Manikhaani
Naonaepkotin Manenaen Atokpaleaniginun
Naonaepkotin Aalagoknigagun Ameakun Pikotin
Naonaepkotin Manenaen Kanoginiginun
Naonaepkotin Manenaen Atokniginun
Kaoyiyotinin Manilikiyotinin Naonaepkotinin
Tukitagun A – Naonaepkun Manikhaanik Akileotilo – Aolanikun
Tukitagun B – Naonaepkun Manikhaanik Akileotilo – Jericho-mi Pini- kotikhanik Oyagaktakvik Havaak
Tukitagun C – Naonaepkun Manikhaanik Akileotilo – Maligalikinikun Kati- manikmi
Tukitagun D – Naonaepkun Manikhaanik Akileotilo – Kigaokmi Tolaktakvik Apkotaoyoklo Havaak
Tukitagun E – Naonaepkun Manikhaanik Akileotilo – Doris North-mi Havaak
Tukitagun F – Naonaepkun Manikhaanik Akileotilo – Meadowbank-mi Kul- mik Havaak
Tukitagun G – Naonaepkun Manikhaanik Akileotilo – Uravan-kon Havaak
Tukitagun H – Naonaepkun Manikhaanik Akileotilo – Mary River-mi Havivaloknik Oyagaktakvik Havaak
Tukitagun I – Naonaepkun Manikhaanik Akileotilo – Hackett River-mi Havaak
Tukitagun J – Naonaepkun Manikhaanik Akileotilo – Kiggavik-mi Havaak



### Atanguyan Havaagiyaenik Manilikyotinun Naonaepkotin

Atanguyan havaakaktun ihoakhageagani okaohigiteaklogilo ukoa naonaepkotaen manilikiyotinun atokhugin Kanatami Kitonilikaa Atoktaovaktun Pitkoheoyun, timeoyomilo amigiyotin atanguyan ihomamigun atogeakaktonikk ihoakhageagani ukoa manilikinikun naonaepkotin ihoetomik okaohikagitaagani, kukiktokaknahoaknikan ihoenaktokakalunen.

### Ilitokhaeyin Havaagin

Havaagiyaakun okaohigiyaagani ihomagiyakun ukonuna manilikiyotinun naonaepkotin atoklogin ilitokhaotivun. Ilitokhakhimayavun atokhugin Kanatami kitunilikaa atoktaovaktun ilitokhaenikun pitkoheoyun. Ukoa pitkoheoyun piyotaoyun maligoateageakagaptigik nakuteaktun atugeakaktun opalogaeyaelotalo ilitokhaelotalo naonaeteageagani manilikiyotinun naonaepkotin pikagitaagani ohoetomik okaohiknik.

Ilitokhaenik ilakaktok ihivgeokhinikmik, nalaotakhogilo, nahaotin akitoniginik okakhimayoniklo manilikinikun naonaepkotini. Pitkoheoyun atoktaoyun ilitokhaeyim ihomagiyaminik pineakok, ilitokhaknigalo okaotaoteaginkata manilikiyotinun naonaepkotin, kukiktokaknahoaknikan ihoenaktokakalunen. Ihomaloknaktun ilitokhaktaotilogin, ilitokhaeyim ihomagivagaen timeoyomi amigiyotaoyun atulaktun timeoyum opalogaeyakniga okateaknigalo manilikiyotinun naonaepkotin naonaegaegani ilitokhaotikhan kanoginiginik talvuna, kiheani imagugitok ihomagiyatik okagitaagani namateakniginun timeoyomi amigiyotin. Ilitokhaeniklo ilakaktok naonaeyageagani nakuteakniginik manilikinikun pitkoheoyunik atoktunik namateakniginiklo manilikiyotinun nalaotaktaen atanguyan, naonaeyaknigagulo tamaeta okaohoyukhan manilikiyotinun naonaepkotin.

Ukpiguhuktogun manilikiyotinun ilitogiyavun namaktun ihoaktolo atugeagani ilitokhaenikun ihomagiyaoyomik.

### Ihomagiyaoyok

Ihomagiyaoyok, ukoa manilikiyotinun naonaepkotin ihoaktomik, tamaeni honanilikaa, manilikinkun kanoginigin Nunavumi Avatilikiyin Katimayin March 31-mi 2011-mi kanogilinigagulo aolanigani manenaelo atokpaleaniginun ukeomi nogonigani atokhugin Kanatami kitonilikaa atoktaovaktunik manilikiyotinik ilitokhaenigagun pitkoheoyonik.

Yalonaemi, Nunateami Ilitagiyaohimayun Manilikiyin, June 20-mi 2011-mi.

### Nunavumi Avatilikiyin Katimayin

#### Naonaepkun Aolanikun Manikhaanik Ukeom nugoniganun March 31-mi

<b>Manikhaan</b>		Atoktukhan 2011-mi	Atoktun 2011-mi	Atoktun 2010-mi
Aolanikun	(Tukitagun A)	\$2,613,778	\$2,769,378	\$2,525,867
Jericho-mi Pinikotikhanik Oyagaktakvik Havaak	(Tukitagun B)	44,149	44,149	60,844
Maligalikinikun Katimayutin	(Tukitagun C)	85,008	20,264	169,360
Kigaokmi Tolaktakvik Apkotaoyoklo	(Tukitagun D)	170,028	37,026	37,676
Doris North-imi Havaak	(Tukitagun E)	101,297	91,392	59,193
Meadowbank-mi Kulmik Havaak	(Tukitagun F)	94,904	82,372	260,311
Uravan-mi Havaak	(Tukitagun G)	37,692	37,211	67,422
Mary River-mi Havivaliknik Havaak	(Tukitagun H)	213,144	162,876	547,935
Hackett River-mi Havaak	(Tukitagun I)	77,926	77,694	64,330
Kiggavik-mi Havaak	(Tukitagun J)	647,321	530,646	36,898
		4,085,247	3,853,008	3,829,836

### Akileotin

Aolayutloan	(Tukitagun A)	2,613,778	2,769,378	2,525,867
Jericho-mi Pinikotikhanik Oyagaktakvik Havaak	(Tukitagun B)	44,149	44,602	60,844
Maligalikinikun Katimayutin	(Tukitagun C)	85,008	20,264	198,262
Kigaokmi Tolaktakvik Apkotaoyoklo	(Tukitagun D)	170,028	37,026	37,676
Doris North-imi Havaak	(Tukitagun E)	101,297	91,392	59,193
Meadowbank-mi Kulmik Havaak	(Tukitagun F)	94,904	82,372	260,311
Uravan-mi Havaak	(Tukitagun G)	37,692	37,211	67,422
Mary River-mi Havivaliknik Havaak	(Tukitagun H)	213,144	162,876	547,935

		Atoktukhan 2011-mi	Atoktun 2011-mi	Atoktun 2010-mi
Hackett River-mi Havaak	(Tukitagun I)	77,926	77,694	64,330
Kiggavik-mi Havaak	(Tukitagun J)	647,321	530,646	36,898
		4,085,247	3,853,461	3,858,738
Ameakok (namaginigin) manikhaan akiligakhanin, Hivoani aalat hunalikaa		-	(453)	(28,902)
Ilageagutin (Aheoyun) nanminigiyaoyun ne-ovgutaokmata Pikotilo		-	(7,111)	-
Ameakok (namaginigin) manikhaanin akiligakhanin		-	(7,564)	(28,902)
<b>Nunavumi Avatilikiyin Katimayin Naonaepkotin Aalagoknigagun Ameakun Pikotin Ukeom nugoniganun March 31-mi,</b>				
	Aolayutin Manikhaan	Akileotin Pikotinun	2011-mi Tamaeta	2010-mi Tamaeta
Akitoniga, atolihalikman ukeok	\$(408,058)	\$305,544	\$(102,514)	\$378
Namagiyotin Manikhaani	(7,564)	-	(7,564)	(28,902)
Ilageagutin pikotinic	(53,357)	53,357	-	-
Atogoeknigin pikotin	31,949	(31,949)	-	-
Akepaleaniginun	-	(69,637)	(69,637)	(73,990)
Ameakoata aalagukniga	(28,972)	(48,229)	(77,201)	(102,892)
Akitoniga noguniganun ukeom	\$(437,030)	\$257,315	\$(179,715)	\$(102,514)

	2011-mi	2010-mi
<b>Nunavumi Avatilikiyin Katimayin Naonaepkotin Manenaen Kanoginiginun Noguniganun March 31-mi,</b>		
	2011-mi	2010-mi
<b>Pikotin Taya</b>		
Manenak (Kaoyiyun 4)	\$901,966	\$896,224
Atogakaktonin manikhaakhan (Koayiyun 5)	91,960	98,284
Akiligekhimayun akiligakhan	121,319	71,724
	1,115,245	1,066,232
Pikotin (Kaoyiyun 6)	282,152	305,544
	\$1,397,397	\$1,371,776
<b>Manegutin Taya</b>		
Atokanun akiligakhan kiguvageakhimayulo manegutin	\$82,368	\$270,500
Kiguvageakhimayun Manikhaan (Kaoyiyun 7)	833,787	571,822
Akiligakhak Inulikiyinun Kavamatokani (Koayiyun 8)	472,847	452,919
Havaktun manikhaginun ikayuheaginulo akiligakhan	188,110	179,049
	1,577,112	1,474,290
<b>Ameakun Pikotin</b>		
Oalanikun manikhaan	(437,030)	(408,058)
Akileotin pikotinun	257,315	305,544
	(179,715)	(102,514)
	\$1,397,397	\$1,371,776



Nunavumi Avatilikiyin Katimayin		
Naonaepkotin Manenaen Atokniginun Noguniganun March 31-mi,	2011	2010
<b>Manenaen pihimayun okunanga (atoktun okunani) Aolanikun havaani</b>		
Pihimayun manikhaktitiyunin	\$4,437,911	\$4,212,035
Akileotaoyun kivgaktoktinun	(2,099,184)	(2,064,817)
Akileotaoyun havaktinun	(2,279,628)	(2,056,707)
	59,099	90,511
<b>Manikhakheogutinun havaan</b>		
Newvgutinun pikotinic	(53,357)	(207,771)
Akitogeagutin (ikiklivaleanigin) manenaen	5,742	(117,260)
Manenaen, atolihalikman ukeok	896,224	1,013,484
Manenaen, nogutilogo ukeok	\$901,966	\$896,224
<b>1. Timikotaoyok Ataniktoenikolo</b>		
Nunavumi Avatilikiyin Katimayin hatkikhimayun ilagagun Nunavumi Nunatakunikun Agikatigegutoayumin havaakhitaovlotiklo atogeagani igilgaan Inoen kaoyimayaenik ilitagilogo naonaeyaotin pitkoheoliktun avataoyok ilitokhknigagun amigiyaganilo nunanik ilikun aviktokhimayunilo nunani avataoyomik, ilitkohikniklo inoelo inuhenik manikhakheogutiniklo aktokniginik pivaleanikun havaagiyayumayumin. Katimayin akilikhiyageakagitun itkamtaksinik ilagavun ataotimi titigakhimanigin 149.1(1) Itkamtaksinun Maligakyoam.		
<b>2. Atokloaktun Manilikiyotinin Pitkoheoyunik</b>		
Ukoa naenakhogin titigakhimayun atokloaktunik manilikiyotinin pitkoheoyunik atoktaenik atanguyan ihoakhaevlotik ukuniga manilikiyotinin naonaepkotinik.		
<b>(a) Manilikinikun Ihoakotin – ilitaginin kanoklo akitonigakniganik</b>		
Oegoa 3855-mi tamaeta manilikinikun pikotin manilikiyotilo manegutin noanaeyageagani akitonigin kaoyiyaalgaktilogin ukoagogitun piyotikaktun ilagita manilikiyohenik. Kanok akitonikknigin kigulikni aolanikni piyotikaktun manilikiyotinin pikun manegulun ilitagiyao-himakmaga ilipkamayaoyomik himaotigiyagani, neovgutigiyaganilunen,		

iholinikalunen ilipkamayaoniga, atugaok patalunen, atogakaktonin manikhagiyaonikatalunen aheniklunen manegutinik.

Manilikiyotinin ihoakotin ilitagiyao-himayun ilipkamayaonikata himaotoayagani kigulikni akitonigin naonaeyagaovaktun ihoanigagun akitoniganik ihoamagiyaogitulo manileogutin manegutulo ilaoyun ameakoani manikhaan aolanigan hatkiknigagun. Katimayin ahivaehimayun manenaknik ilipkamayaoyonik himaotoayagani.

Naovgutaolaktun pikotin ukoa hivoani manilikiyotinin pikotin tikoaktaohimayun neovgutaoyagani uvalunen ilitagiyao-himagitun ilipkamayaoniginik himaotoayagani, ilipkamayaogani iholilvikhaanun, atogaoyun atogakaktonilo manikhaanik. Kahaktun neovgutaoyagani pikotin nahaktaovaktun akitokpalagitotik, ayoknaetkagan, naloyaoyolo akitogeagutin maniknun aheoyolo titigakhimayun aheni tamatkeomayoni manikhaani ilitagiyao-kpata kiheani, talvuna titigaktaoneakun ameakoni manikhaani. Katimayin pikagitun manilikiyotinin ihoakotin ilitagiyao-himayonik neovgutikhanik.

Ilipkamayaoyun iholilvikhaenun pikotin hivoani manilikiyotinin pikotin inigekhimayonik naonaelaktoniklunen akiliktoknikhaenun inigekhimanikatalo iholilvikhaen Katimayin pihimayomayaen iholilvikhaenun, ukoalo pikotin ilitagiyao-himayun himaotoayagani, neovgutaoyaganilunen, atogaoyun atogakaktonilo manikhaanik. Katimayin pikagitun manilikiyotinin ihoakotinik ilitagiyao-himayonik ilipkamayonik iholilvikhaenun.

Manilikiyotinin ihoakotin ilitagiyao-himayun atogaoyonik atogakaktonilo manikhaakhanik hivoagun manilikiyotinin pikotaogitun manenakmun akileotaoyonik aheniklunen pikotinik atoktitiyomin atogumayomun okageyakhimanikan atogaeyageamini uploanik oka-teagumeok, piyaoyomalikalunen, akitogeaklogo utiktitaoyok atokamin. Ukoa pikotin ilagigitun atokanun akileotinic pikotilunen ilitagiyao-himayonik ilipkamayaoyoniklo neovgutaoyagani. Katimayin ilitakhihimayun atogakaktonin manikhaakhanik atogaoyonik manikhaakhaniklo atogakaktonin.

Atogakakviptiknun akileotin kiguvageakhimayolo manegutin, toniyageakaktolo Inulikiyunin Kavamatokani, havaktolo manikhaakhaen ikayutinolo akileotikhan ilitagiyao-himayun ahenik manilikiyotinin ihoakotinik akitoniginulo ihoakhakhimayun akekpaleavlotiklunen.

**(b) Manikhaanik manilikiyotinin**

Katimayin manikhaanik manilikiyotinin atokpaktun ilikuligegagani Aolanigiyamknun Manikhaan neovgutigiyoeniklo Pikotinik.



