NISGA’A
Final Agreement /

The Nisg̱a’a Final Agreement is British Columbia’s first modern treaty. A landmark in the relationship between Canada and its First Nations peoples, the Treaty came into effect on May 11, 2000. The governments of Canada, British Columbia, and the Nisg̱a’a Nation are partners in the Nisg̱a’a Final Agreement (the Treaty), which sets out Nisg̱a’a Lands and the Nisg̱a’a people’s right of self-government. Because three governments share responsibility for the Treaty, an implementation committee was formed to provide a forum for the partners to discuss its implementation.

This report summarizes the progress made in the fifteenth year of the Nisg̱a’a Final Agreement, from April 1, 2014 to March 31, 2015.

NISG̱A’A ŇUUḾ — HLI GADIHL
K’ALII-AKSIM LISIMS /
Nisg̱a’a – People of the Nass River

OUR LAND
K’alii-aksim Lisims (the Nass River) flows through a land of sacred mountains and dense forests on Canada’s Pacific Coast. The Nisg̱a’a people have lived in the Nass River Valley since before recorded time. Today, the Nisg̱a’a Nation includes more than 7,233 people residing in the Nisg̱a’a Villages of Gíŋgolx, Lax̣gált’sáap, Gitwinkihlkw, Gitlax̣t’aamiks (formerly New Aiyansh) and beyond the Nass Valley in Terrace, Prince Rupert/Port Edward, Greater Vancouver, and across North America.
OUR TREATY
May 11, 2000, marked the end of a 113-year journey — and the first steps in a new direction. On that date, the Effective Date of the Nisg̱a’a Final Agreement (the Treaty), the Indian Act ceased to apply to Nisg̱a’a people (except for the purpose of determining whether an individual is an “Indian”). The Nisg̱a’a Final Agreement is the first treaty in British Columbia to provide constitutional certainty in respect of an Aboriginal people’s Section 35 right to self-government. The Treaty recognizes Nisg̱a’a Lands (2000 square kilometres) and opens the door for joint economic initiatives in the development of the Nisg̱a’a Nation’s natural resources. An example of hope, trust, and cooperation, the Nisg̱a’a Final Agreement is being studied by governments and Aboriginal peoples the world over.

OUR GOVERNMENT
Proud British Columbians and Canadians, Nisg̱a’a citizens are responsible for building and maintaining their own institutions. The Nisg̱a’a Nation is represented by Nisg̱a’a Lisims Government (NLG) — a modern, forward thinking administration based on traditional culture and values. Nisg̱a’a Government has the authority to pass laws on a broad range of matters. At the same time, Nisg̱a’a lawmaking authority is concurrent with federal and provincial authority. Designed to assure democracy, transparency, and accountability, Nisg̱a’a Government is comprised of NLG, the four Nisg̱a’a Village Governments, and three Nisg̱a’a Urban Locals.

OUR VISION
“Sayt-K’ilim-Çoot: one heart, one path, one nation.” NLG is committed to ensuring its programs, services, and day-to-day operations reflect this vision.

In the spirit of Sayt-K’ilim-Çoot, the Nisg̱a’a Nation is a place where:

- our Ayuuk-, language, and culture are the foundation of our identity;
- learning is a way of life;
- we strive for sustainable prosperity and self-reliance;
- we inspire trust and understanding through effective communication; and
- our governance and services evolve to meet our people’s needs.

Nisg’a’a Lisims Government is committed to protecting and promoting Nisg’a’a culture in all aspects of society. Ayuuk-hl Nisg’a’a — the ancient laws and customs of the Nisg’a’a people — informs, guides, and inspires Nisg’a’a culture. The Nisg’a’a Constitution provides that Simgigat (chiefs), Sigidim haanak (matriarchs), and respected Nisg’a’a elders advise Nisg’a’a Government on matters relating to the traditional values of the Nisg’a’a Nation through the Council of Elders, and that Nisg’a’a Government must respect and encourage the use of the Nisg’a’a language and the practice of Nisg’a’a culture.

**AYUUKHL NISGA’A DEPARTMENT**

The Ayuukhl Nisg’a’a Department (AND) protects, preserves, and promotes Nisg’a’a language, culture, and history. This is achieved through:

- developing and maintaining a catalogue system for Nisg’a’a archives;
- digitizing audio interviews with elders and past leaders;
- resource and administrative support for the Council of Elders and various government committees;
- collaborating and supporting various language and culture initiatives by various NLG stakeholders;
- research and production of resource materials on key aspects of Nisg’a’a culture;
- supporting other NLG language and culture initiatives.

During the reporting period, an Interim Access to Information Policy was developed to protect, preserve, and promote the use of the Land Ownership and Occupancy Study archive. The Interim Access to Information Policy provides for the application process for researchers to access information in the archive. In addition, interim guidelines were also developed for a National Trademarks and Symbols Policy. These guidelines set out the appropriate use of Nisg’a’a trademarks for those who wish to show their connection to the Nisg’a’a Nation through a business, society, or organization.

**NISGA’A MUSEUM**

Hli Goothl Wilp-Adokshl Nisg’a’a, the Nisg’a’a Museum, opened in May 2011. It is the permanent home of the Ancestors’ Collection — over 300 Nisg’a’a artifacts that have been repatriated through the Nisg’a’a Final Agreement. Hli Goothl Wilp-Adokshl Nisg’a’a means “The Heart of Nisg’a’a House Crests,” a name that celebrates the importance of Nisg’a’a tribes and tribal crests in Nisg’a’a society. With a design inspired by traditional Nisg’a’a longhouses, feast dishes, and canoes, the 10,000 square foot (929 square metre) facility contains exquisitely carved masks, bentwood boxes, headdresses, and soul catchers acquired from the Nass Valley during the late nineteenth and early twentieth centuries. A permanent home for the preservation and celebration of all that is Nisg’a’a, the Nisg’a’a Museum is becoming a centre of research, learning, and cultural tourism in northwest British Columbia. The project is funded entirely through the Nisg’a’a Foundation and NLG.
During the reporting period, the Nisga’a Museum received an award for “outstanding cultural centre and attraction” by the Aboriginal Tourism Association of BC. This prestigious award recognizes a cultural/interpretive centre or attraction that is committed to ensuring cultural authenticity in sharing knowledge, histories, exhibits, and traditions. The award also raises awareness of the Nisga’a Museum both within the industry and throughout British Columbia.

**ANHLUUT’UKWSIM LAX-MIHŁ ANGWINGA’AS’ANSKWHL NISGA’A / NISGA’A MEMORIAL LAVA BED PARK**

Nisga’a Memorial Lava Bed Park — the first provincial park managed jointly by a First Nation and British Columbia — offers spectacular natural features and a dramatic introduction to Nisga’a culture.

The Nisga’a alkali basalt flow is one of the youngest and most accessible volcanic features in the province. With a 16-site vehicle campground, picnic areas, visitor information centre, boat launches, and short hikes, the park offers visitors a wide variety of activities and a chance to learn more about Nisga’a culture and the natural history of the region. British Columbia funds an annual agreement for park services and maintenance ($52,166).

During the reporting period, BC Parks and NLG discussed a proposed boundary adjustment to Nisga’a Memorial Lava Bed Park. In addition, a capital project to update interpretive material was undertaken.

**HANNA-TINTINA CONSERVANCY**

During the reporting period, BC Parks began consultations with NLG regarding the Hanna-Tintina Management Planning Project. The Hanna-Tintina Conservancy is located in the vicinity of Meziadin Junction in northwest British Columbia, approximately 143 kilometres northwest of Kitwanga Junction and 62.5 kilometres northeast of Stewart. It encompasses nearly the entire watersheds for both Hanna and Tintina Creeks, and contains steep timbered hillsides, alpine slopes, and extensive wetland complexes. The Conservancy was established in 2013 to protect the high-value salmon spawning habitat in Hanna and Tintina creeks and along the shoreline of Meziadin Lake. Approximately 75 percent of the sockeye salmon in the Nass River watershed spawn in this area. The area also provides provincially significant grizzly bear habitat and high-value moose winter range.

The Conservancy is located within the Nass Area and Nass Wildlife Area as identified in the Nisga’a Final Agreement, the asserted traditional territory of the Wilp Wii Litsxw of the Gitanyow First Nation, and the asserted traditional territory of the Tsetsaut Skii Km Lax Ha.

“WE OBSERVE AVUUKXL NISGA’A, WE HAVE HEARD OUR ADAAWAḴ RELATING TO ALL OUR ANÇO’OSKW, FROM THE SIMGIAT AND SIGIDIM HAANAḴ OF EACH OF OUR WILP.” — Declaration of the Nisga’a Nation
The Nisga’a Nation is committed to improving its education system, helping adult learners gain more training, and encouraging all Nisga’a to engage in lifelong learning to help build the economy and strengthen Nisga’a society.

**PRIMARY & SECONDARY EDUCATION**

On Nisga’a Lands, primary and secondary students are served by School District #92 (Nisga’a), part of British Columbia’s publicly funded school system. The school board consists of four Nisga’a members (representing each Nisga’a Village) and one non-Nisga’a member. NLG works in partnership with the School District to foster and protect Nisga’a language and culture while seeking to raise the standard of education for all Nass Valley youth. On January 1, 2015, School District #92 reached a significant milestone — celebrating its 40th anniversary.

During the reporting period, British Columbia allocated to School District #92 (Nisga’a) a total of $7.7 million in operating funding for the 2014/2015 school year. British Columbia also funded the Nisga’a Early Learning Leadership Team to help School District #92 (Nisga’a) build capacity for early learning, and $41,800 was provided to support the program in coordinating local early learning efforts. School District #92 (Nisga’a) also received $148,954 in CommunityLink payments, which helps provide services such as breakfast and lunch programs, community school programs, school-based support workers, and counselling for at-risk children and youth. Nisga’a Elementary Secondary School also received a $4,000 grant from British Columbia for its school-based Parent Advisory Council.

**POST-SECONDARY EDUCATION**

The Nisga’a Post-Secondary Education Funding Policy’s mission is to assist Nisga’a citizens, ordinarily resident in Canada, in embracing the principles of academic freedom and responsibility. This is achieved by maintaining Nisga’a identity and cultural values and by ensuring access to high-quality education that responds to the Nisga’a Nation’s diverse community, leadership, and self-government needs.

During the reporting period, 250 students were sponsored for post-secondary education funding.

**Combined Post-Secondary enrollment and completion rates of Nisga’a citizens**

<table>
<thead>
<tr>
<th>YEAR</th>
<th>ENROLLMENT</th>
<th>FEMALE</th>
<th>MALE</th>
<th>COMPLETION RATE %</th>
<th>FEMALE</th>
<th>MALE</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014-2015</td>
<td>250</td>
<td>118</td>
<td>132</td>
<td></td>
<td>57%</td>
<td>66%</td>
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<td>2013-2014</td>
<td>250</td>
<td>135</td>
<td>166</td>
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<td>56%</td>
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<td>2012-2013</td>
<td>250</td>
<td>145</td>
<td>72</td>
<td></td>
<td>54%</td>
<td>65%</td>
</tr>
<tr>
<td>2011-2012</td>
<td>250</td>
<td>153</td>
<td>128</td>
<td></td>
<td>66%</td>
<td>85%</td>
</tr>
<tr>
<td>2010-2011</td>
<td>250</td>
<td>169</td>
<td>107</td>
<td></td>
<td>53%</td>
<td>65%</td>
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<tr>
<td>2009-2010</td>
<td>250</td>
<td>144</td>
<td>87</td>
<td></td>
<td>70%</td>
<td>75%</td>
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<tr>
<td>2008-2009</td>
<td>250</td>
<td>128</td>
<td>92</td>
<td></td>
<td>48%</td>
<td>52%</td>
</tr>
<tr>
<td>2007-2008</td>
<td>250</td>
<td>152</td>
<td>104</td>
<td></td>
<td>49%</td>
<td>47%</td>
</tr>
<tr>
<td>2006-2007</td>
<td>250</td>
<td>126</td>
<td>58</td>
<td></td>
<td>42%</td>
<td>47%</td>
</tr>
</tbody>
</table>

*Who were eligible to graduate. Includes university, college, Open Learning Agency, institutes, and private post-secondary institutions.
WILP WILXO'OSKWHL NISGA'A INSTITUTE

Wilp Wilxo'oskwhl Nisga'a Institute (WWNI) is a community driven, student focused Aboriginal post-secondary and training institute that works in four areas: academic, vocational and technical, and continuing education. Through partnerships with a number of public post-secondary institutes, including a Federated Agreement with the University of Northern British Columbia (UNBC), WWNI delivers a range of programs and training opportunities, including: Master of Arts First Nations Studies, Bachelor of Arts (First Nations Studies), University/College preparation, Grade 12 achievement, vocational/technical training, and continuing education programs.

Nisga’a Language and Culture continue to be WWNI’s most subscribed courses. To date, WWNI has recorded 1,589 course completions in Nisga’a Culture.

During the reporting period, WWNI reported 152 course enrolments in academic programs and 253 course enrolments in vocational/technical programs. Since WWNI's incorporation in 1993, graduates have earned the following credentials.

Academic

1  Master of Arts (FNST) Degree with Distinction
41  Bachelor of Arts
2  Bachelor of Science (most coursework through WWNI)
1  Bachelor of Commerce (most coursework through WWNI)
1  Education Diploma in Nisga’a Language and Culture
3  Honorary Doctorate of Laws
1  Professor Emerita
1  Honorary Nisga’a Studies Certificate

Academic Certificates

52  Nisga’a Studies Certificates
15  First Nations Language / Nisga’a Certificates
46  General First Nations Studies Certificate

Vocational/Technical Certificates

175  (various)
WWNI Funding Sources

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nisg-a’a Nation FFA / Canada</td>
<td>$393,604</td>
</tr>
<tr>
<td>Ministry of Advanced Education — Nisg-a’a Nation FFA / BC</td>
<td>$280,000</td>
</tr>
<tr>
<td>Ministry of Advanced Education — UNBC / WWNI Federated Agreement / BC</td>
<td>$216,000</td>
</tr>
<tr>
<td>Ministry of Advanced Education / BC</td>
<td>$121,000</td>
</tr>
<tr>
<td>Health Canada</td>
<td>$58,858</td>
</tr>
<tr>
<td>UNBC / WWNI Endowment Fund*</td>
<td>$36,133</td>
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*Accrued interest from this fund provides partial support to Nisg-a’a Language at the WWNI Institute. Through the Vancouver Foundation. Current Value: $1,071,892.

UNBC Wilp Wilx-o’oskwhl Nisg-a’a Endowment Foundation Fund

The UNBC Wilp Wilx-o’oskwhl Nisg-a’a Endowment Foundation (a registered charitable society) was established in order to build a secure, independent funding base for WWNI’s capital projects, student scholarships and bursaries, faculty and staff development, and other priorities. From its inception, WWNI has received strong support from the Nisg-a’a people, British Columbia, and Canada. In a demonstration of support, the Nisg-a’a business community initially contributed $100,000, and later made a $250,000 donation to the Nisg-a’a Endowment Fund (as it was then known). This was generously matched by British Columbia and UNBC. The endowment has continued to grow under the UNBC Wilp Wilx-o’oskwhl Nisg-a’a Endowment Foundation.

<table>
<thead>
<tr>
<th>Year</th>
<th>Fund Value</th>
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<tbody>
<tr>
<td>2001</td>
<td>$681,008</td>
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<tr>
<td>2002</td>
<td>$720,723</td>
</tr>
<tr>
<td>2003</td>
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<td>2004</td>
<td>$788,757</td>
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<td>2005</td>
<td>$818,914</td>
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<td>2006</td>
<td>$851,884</td>
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<tr>
<td>2007</td>
<td>$890,807</td>
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<td>2008</td>
<td>$923,911</td>
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<td>2009</td>
<td>$949,931</td>
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<tr>
<td>2010</td>
<td>$968,482</td>
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<tr>
<td>2011</td>
<td>$1,012,251</td>
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<tr>
<td>2012</td>
<td>$1,046,099</td>
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<tr>
<td>2013</td>
<td>$1,071,892</td>
</tr>
<tr>
<td>2014</td>
<td>$1,038,457</td>
</tr>
<tr>
<td>2015</td>
<td>$1,039,314</td>
</tr>
</tbody>
</table>

*Annual fund value (on March 31).

“We commit ourselves to the values of our ayuuḵ, which have always sustained us and by which we govern ourselves, and we each acknowledge our accountability to those values, and to the Nisg-a’a Nation.” — Declaration of the Nisg-a’a Nation
A fully integrated part of the economy of northwest British Columbia, the Nisga’a economy shares in both the region’s opportunities and challenges. The primary industries in the Nass Valley are fishing and forestry. Seasonal resource industries are complemented by full-time employment in the government, education, and healthcare sectors. Since May 11, 2000, infrastructure improvements have brought new jobs and skills while tourism and telecommunications offer the promise of expanding and diversifying employment opportunities.

**NISGA’A ECONOMIC DEVELOPMENT**

Through the department of Nisga’a Economic Development, NLG provides Nisga’a entrepreneurs and organizations with access to business information, tools, and financial capital. NLG is investing in research and development, infrastructure, strategic partnerships, and a variety of projects to stimulate the Nisga’a economy, support Nisga’a citizens, and promote a new era of economic prosperity and sustainability. Since the Effective Date of the Treaty, NLG has worked to lay a foundation for prosperity and self-determination through collaboration with Nisga’a Village Governments and Nisga’a Urban Locals. This effort is resulting in a shared vision for sustainable economic prosperity.

**NISGA’A EMPLOYMENT, SKILLS, & TRAINING**

NLG and Canada work together to provide the Aboriginal Skills, Employment, and Training program (ASETS) for Nisga’a citizens. This partnership has resulted in the Nisga’a Employment, Skills, and Training (NEST) program. NEST’s mandate is to help Nisga’a people thrive and succeed in a rapidly developing economy by helping them find meaningful, demand-driven, employment. NEST has offices in Gitlaxt’aatamiks, Terrace, and Prince Rupert to serve the communities of Gitlaxt’aatamiks, Gitwinksihlkw, Laxgalts’ap, Gingolx, Terrace, Kitimat, Prince Rupert, and Port Edward.

**NISGA’A BUSINESS DEVELOPMENT FUND**

With the goal of helping Nisga’a entrepreneurs compete in the global marketplace, the Nisga’a Business Development Fund provides advice, services, and funding. Recipients include both new and established Nisga’a enterprises with promising products or services targeted at a variety of market sectors. Funds are provided for business support and capacity building, feasibility studies and development costs, and capital investments for business infrastructure. These investments are intended to help applicants leverage funds from lending institutions and other equity programs. Tourism projects, retail and home-based businesses, small industry development, and corporate projects have all received investments.

During the reporting period, the Nisga’a Nation received a prestigious economic development award at the Canadian Association of Native Development Officers (CANDO) Annual General Meeting in Nanaimo. The award recognized the successes of the Nisga’a Business Development Fund in supporting local, community businesses, and entrepreneurs.
Nisga’a PACIFIC VENTURES LP

During the reporting period, NLG placed the Nisga’a Commercial Group of Companies under the central control of a master limited partnership that is owned by the Nisga’a Nation — Nisga’a Pacific Ventures Limited Partnership (NPV). As a Nisga’a Nation-owned entity, NPV is obliged to comply with the Financial Administration Act for budgeting and financial reporting purposes. NPV corporations include seven businesses managed with a mandate to improve and sustain the economic wealth and well-being of the Nisga’a Nation and its citizens by being professional, profitable, and having a reputation for excellence.

- **Nisga’a Fisheries LP** provides the purchase and sales of salmon in accordance with the Nisga’a Annual Fishing Plan. Additional services include the marketing of Nisga’a Wild Salmon and value-added production to processing salmon for sale to domestic and international markets. Non-salmon species available for market and value-added production are under consideration.

- **Lisims Communications LP** is an internet service provider utilizing the Nisga’a Nation-owned fibre optic cable connecting the Nass Valley to fibre optic cable along British Columbia Highway 16 corridor. Additional services include internet connectivity sales and technical support to customers resident in the Nass Valley and beyond. LTE wireless (cellular telephone) service was launched during the reporting period. Future development includes cable television and expanded cellular coverage within the Nass Valley.

- **Lisims Forest Resources LP** (LFR) services include the harvest, sale, and marketing of timber available for harvest under the Nisga’a Forest Development Plan. Additional services include the engineering of forest logging blocks and Silviculture Management contained in the Nisga’a FDP, and the sale of timber supply to Nisga’a businesses. As LFR is a SAFE-certified company, environmental support and wildlife monitor services are also provided. Future services will include wood milling and salvage wood milling.

- **Nisga’a Tourism LP** services include the sale and marketing of eco-tourism experiences provided under the Nisga’a Commercial Recreation Tenure certificate in the Nisga’a Final Agreement-defined Nass Area. Nisga’a Tourism supports Nisga’a-owned businesses in providing lodging and accommodation services.

- **K’aiili Aks Construction LP** services include partnering with established businesses for contracting opportunities associated with resource development projects operating and seeking to operate in the Nass Area. Additional services include Transmission Line and Provincial Highways support in the Nass Area and beyond.

- **Nass Area Properties LP** services include the development of properties owned by the Nisga’a Nation. Future services will include the land use development plan for the Sga Sginis properties, as well as commercial and residential construction divisions.

- **Nisga’a Guide Outfitting LP** services include the transfer of business associated with the BC Guide Certificate operating in the Nass Area and areas adjacent to the Nass Area. Business services include guided hunting trips and taxidermy. Guided angling services will also be provided for salt-water and fresh-water rod and fly-fishing.
DEPARTMENT OF FOREST RESOURCES

NLG manages Nisga’a forests to protect this natural inheritance and to provide employment for Nisga’a people. Ecological sustainability is a prime consideration in the development and approval of all operations within Nisga’a Lands, and the *Nisga’a Forest Act* sets high standards to maintain biodiversity. NLG also manages all land and forest resources on Nisga’a Lands, including non-timber resources. Pine mushrooms, a popular delicacy in Asia, are a valuable resource found in Nisga’a forests and are harvested seasonally.

The forest resources on Nisga’a Lands represent a vast range of potential opportunities. Since the Effective Date, a significantly depressed forest economy has meant that only a relatively small timber harvest volume was economically viable. This situation has begun to improve. Since the end of the forestry transition period in 2005, the Nisga’a Nation has yet to harvest up to the full allowable annual harvest level. The Nisga’a Nation is entering an improving market with a significant supply of available timber.

During the reporting period, NLG’s Director of Lands and Recourses approved the new Nisga’a Public Lands Licence Forest Development Plan. This plan covers a five-year period from July 2014 to July 2019. The plan was informed by a forestry inventory on Nisga’a Lands completed during the 2012–2013 reporting period. Consistent with the *Nisga’a Forest Act* and the Treaty, NLG initiated a timber supply analysis in support of an Allowable Annual Cut (AAC) calculation. The analysis is based on current management practices and provides the forecast on what to cut over a 250-year horizon. The information from the analysis guides the determination of the AAC. In addition, there was interest in potential industrial development activity on Nisga’a Lands and NLG’s Forestry Department conducted several forestry resource assessments based on this interest.

NLG hired a fulltime Wildfire Initial Attack Crew from May–October. Crew activities included wildfire preparedness and initial response, patrolling land during hot weather, taking inventory of the status of forest roads, and performing light maintenance. The crew was also involved in activities with Nisga’a Village Governments on several community programs that promoted the prevention of wildfires. This included educating children on protecting forests and fighting fires (e.g. the Future Heroes program).

NLG collects a silviculture levy to ensure reforestation of cut-blocks on Nisga’a Lands is funded over the long-term. The current fund is approximately $1.2 million dollars.

### Cubic Metres of Nisga’a Timber Harvests

<table>
<thead>
<tr>
<th>Year</th>
<th>Harvest (Cubic Metres)</th>
<th>Value (Dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>74,469</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>59,557</td>
<td></td>
</tr>
<tr>
<td>2003</td>
<td>41,646</td>
<td></td>
</tr>
<tr>
<td>2004</td>
<td>21,352</td>
<td></td>
</tr>
<tr>
<td>2005</td>
<td>83,100</td>
<td></td>
</tr>
<tr>
<td>2006</td>
<td>72,100 / $4,479,502</td>
<td></td>
</tr>
<tr>
<td>2007</td>
<td>87,400 / $5,583,262</td>
<td></td>
</tr>
<tr>
<td>2008</td>
<td>21,000 / $2,233,743</td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>82,000 / $3,804,395</td>
<td></td>
</tr>
<tr>
<td>2010</td>
<td>23,000 / $2,100,000</td>
<td></td>
</tr>
<tr>
<td>2011</td>
<td>71,149 / $6,263,463</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>42,035 / $3,194,660</td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>52,004 / $3,135,637</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>21,533 / $1,405,865</td>
<td></td>
</tr>
</tbody>
</table>

*Dollar value of timber sales reported beginning in 2006.*
PROVINCIAL FUNDING
In 2003, following the bankruptcy of New Skeena Forest Products, British Columbia assumed responsibility for completing unfulfilled treaty obligations. The work includes replanting cut-blocks, maintaining roads, and decommissioning two abandoned work sites. During the reporting period, British Columbia funded mountain pine beetle (MPB) prevention work near Crater Creek and the Poupard mainline. A helicopter over-flight of the area of Crater Creek revealed no MPB affected trees. Monitoring observations and photos were taken from points along Highway 113 along the southwest bank of Lava Lake. Reconnaissance of the 2014 fall and burn sites at Crater Creek was made and treatments were found to be effective—no MPB attack was identified.

In addition, British Columbia contracted out brushing of seven hectares at the cost of $10,000, and surveyed 120 hectares at an estimated cost of $5,275.

WILDLAND FIREFIGHTER PROGRAM
During the reporting period, three Seasonal Workers were hired for NLG’s new Seasonal Wildland Firefighter Program. Initial attack crews are usually the first on the scene of a new wildfire. Initial attack crews are highly mobile and are often relocated to help fight wildfires throughout British Columbia and North America.

NISGA’A FISHERIES MANAGEMENT PROGRAM
One of the healthiest river systems in the world, K’alii-aksim Lisims (the Nass) is the spawning grounds of five species of wild salmon, steelhead, and Eulachon. NLG and Canada manage the Nass River salmon fishery to preserve the resource, provide for Nisga’a citizens, and support a modern, sustainable fishing industry. Facilitated through the Joint Fisheries Management Committee (JFMC), which is comprised of representatives from Canada, British Columbia, and the Nisga’a Nation, the Nisga’a Fisheries Management Program utilizes fish wheels and other technologies on the Nass River for salmon monitoring, tagging, and data collection, and conducts stock assessments on a variety of species throughout the Nass Area. NLG works with British Columbia to manage the non-salmon sport fishery.

Since 1992, the Nass salmon stock status has been monitored annually by NLG’s Nisga’a Fisheries and Wildlife Department (NFWD).

During the reporting period, Nisga’a Lisims Government secured 30 Northern Native Fishing Corporation licences to participate in DFO’s selective demonstration program for Nass sockeye salmon that was initiated in 2013. DFO allocated weekly gillnet catches of Nass sockeye to NLG’s inland selective fishery program based on a licence sharing formula from commercial gillnet catches in Area 3. These harvest were in addition to Nisga’a Treaty Allocations and had to be caught selectively by fish wheels operated above Grease Harbour.

In addition, the program:
- successfully managed 26 projects, including five new studies (Marine Juvenile Salmon Survey, winter-run steelhead angling survey, Nass Area Trout compilation reporting, Nass Area chum salmon escapement review, and Radiation Sampling);
- met escapement goals for sockeye, coho, pink, summer steelhead, and nearly met for chinook (chum continued to show poor returns);
- achieved Nisga’a fisheries entitlements without over-harvesting;
- continued monitoring of the Kwinageese River blockage revealed successful passage of salmon and steelhead;
- continued the second year of a feasibility study (funded by the Aboriginal Fund for Species at Risk) to estimate the Nass Eulachon spawning stock size independent of fishery harvests, and collection of biological, timing, and traditional knowledge data for fully assessing the status of this culturally important fish species;
- continued active participation in the stewardship of the entire Nass River watershed to protect fisheries and wildlife resources;
- sampling of Nass sockeye and steelhead showed no radioactive contamination from nuclear accident Fukushima, Japan;
- engaged with youth through a successful art contest, and presence at career fairs;
- continued to increase capacity of NFWD employees through ongoing training.

During the reporting period, NLG funded the summer-run steelhead escapement project to estimate the return to the upper Nass watershed above Ksi Sii Aks River. British Columbia and Nisg’a’a Fisheries jointly funded the annual summer-run steelhead scale analyses for the determination of fish ages collected from the annual escapement program. Additional financial contributions made by British Columbia to NLG’s fishery management efforts ($85,000 every two years) included:
- $2,500 by the Skeena Region Fish and Wildlife program to Nass steelhead and trout scale aging analyses;
- $15,000 to implement a steelhead fishery angler survey on the Ksi Hlginx, Gingolx, and Ksi Sii Aks rivers;
- $40,000 to compile a historical compilation of Nass Area trout data (Dolly Varden, cutthroat, and other species).

NLG continued to express concerns to British Columbia about the proposed Cranberry Falls fish passage enhancement project (proposal submitted by the Gitanyow Huwilp Society). NFWD formally identified technical concerns with the project’s original Biological Feasibility Study and continue to look to the JFMC to provide more direction with regard to fish habitat enhancement priorities in the Nass. NLG holds the view that Chapter 10 of the Treaty directly applies to this project and that NLG expects full consultation before British Columbia issues any Land or Water tenures.

### Salmon Harvested in Individual and Communal Sale Fisheries

<table>
<thead>
<tr>
<th>Year</th>
<th>Sockeye</th>
<th>Coho</th>
<th>Pink</th>
<th>Chum</th>
<th>Chindok</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>51,427</td>
<td>12,068</td>
<td>75,820</td>
<td>1,078</td>
<td>–</td>
<td>$637,000</td>
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<tr>
<td>2002</td>
<td>108,814</td>
<td>6,800</td>
<td>–</td>
<td>–</td>
<td>–</td>
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<tr>
<td>2003</td>
<td>114,572</td>
<td>13,672</td>
<td>14,075</td>
<td>23</td>
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<tr>
<td>2004</td>
<td>116,671</td>
<td>17,170</td>
<td>8,983</td>
<td>–</td>
<td>–</td>
<td>$1,619,000</td>
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<tr>
<td>2005</td>
<td>82,679</td>
<td>12,585</td>
<td>2,361</td>
<td>577</td>
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<tr>
<td>2006</td>
<td>64,253</td>
<td>5,249</td>
<td>3,042</td>
<td>948</td>
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<tr>
<td>2007</td>
<td>33,624</td>
<td>6,372</td>
<td>3,688</td>
<td>697</td>
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<tr>
<td>2008</td>
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<td>793</td>
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<td>2009</td>
<td>45,542</td>
<td>10,406</td>
<td>20,895</td>
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<tr>
<td>2010</td>
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<tr>
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<tr>
<td>2012</td>
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<td>–</td>
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</tr>
<tr>
<td>2014</td>
<td>49,744</td>
<td>5,951</td>
<td>944</td>
<td>–</td>
<td>–</td>
<td>$600,000</td>
</tr>
</tbody>
</table>

Chart based on the estimated number of individual fish caught during the Individual and Communal Sale fisheries. Estimated revenue to local economy based on annual average weight and price per pound for each species in Area 3 commercial fisheries.

**NASS RIVER: A CERTIFIED SUSTAINABLE FISHERY**

The health of the Nass River continues to garner international acclaim. During the reporting period, the Nass sockeye fishery was again certified by the Marine Stewardship Council (MSC) as a sustainable fishery. Maintaining this highly respected certification is a testament to the management of Nass salmon stocks under the framework of the Nisga’a Final Agreement. Nisga’a Fisheries continued to
address the three conditions of MSC certification with DFO for the Nass sockeye fishery, and partnered with DFO in developing conservation benchmarks for Nass salmon as part of MSC’s Wild Salmon Policy.

Since 2009, the upper Nass River chinook stock has been recognized by the Pacific Salmon Commission (PSC) as a “Sentinel Stock”, one of the 29 stocks that are used to manage all chinook stocks harvested in the Pacific Region fisheries and critical to the implementation of the Pacific Salmon Treaty between Canada and the United States. During the reporting period, the Nisga’a Fish and Wildlife Department was awarded its sixth annual installment of this multi-year program funding (totaling approximately $602,000 to date) to enhance its ability to accurately estimate the abundance of these critical chinook populations.

In addition, the PSC helped support the following activities during the reporting period.

- Monitoring of the Kwinageese barrier: Approximately $28,000 was used (from the previous 2012 contract) to conduct four over-flight examinations of a concrete weir constructed in 2011 to enable fish passage by the barrier, and conduct geotechnical surveys for preparing a permanent removal of the barrier in 2015.
- Review of Coastal Nass Area chum escapement methods (Year One of a four year study): Approximately $10,000 was expended for a detailed review of historical stream survey records in the Coastal Nass Area that documented counts of chum, estimated escapement, and provided analyses of past stream survey methods and results conducted by DFO. The findings were used to prepare a study design for selecting indicator streams to be surveyed in the Nass Area in the future and refine and standardize the methods used to estimate annual Nass Area chum escapement.

**LISIMS FISHERIES CONSERVATION TRUST**

The Nisga’a Fisheries Management Program applies the highest standards in the areas of conservation and environmental protection to ensure a healthy, productive aquatic ecosystem for the benefit of present and future generations. This commitment is ensured, in part, by the Lisims Fisheries Conservation Trust. Trustees appointed by NLG and Canada administer the trust, and recommendations from the Joint Fisheries Management Committee are taken into account in sponsoring projects, programs, and activities that are in keeping with the trust’s objectives. The trust promotes conservation and protection of Nass Area fish species, facilitates sustainable management, and supports Nisga’a participation in fishery stewardship for the benefit of all Canadians.

**Lisims Trust***

<table>
<thead>
<tr>
<th>Year</th>
<th>Approximate Net Asset</th>
<th>Disbursement</th>
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</tr>
<tr>
<td>2014</td>
<td>$14,100,000</td>
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</tbody>
</table>

*Approximate Net Asset Value (on Dec. 31).
DEPARTMENT OF RESOURCE ENFORCEMENT

The Department of Resource Enforcement, Directorate of Fisheries and Wildlife, and the Directorate of Lands and Resources work together to enforce Nisg’a procedures, policies, and laws under the Fisheries and Wildlife Act, Nisg’a Forest Act, and Nisg’a Offence Act. Currently, three personnel are committed to the Department of Resource Enforcement team.

With the goal of protecting and preserving the region’s natural resources, NLG’s Department of Resource Enforcement works with DFO and British Columbia’s Conservation Officer Service to ensure that all Nisg’a, provincial, and federal laws are enforced on Nisg’a Lands.

WILDLIFE MANAGEMENT

As a member of the tripartite Nass Wildlife Committee, NLG co-manages wildlife in the 16,101 square kilometre Nass Wildlife Area. Under the Treaty, moose, mountain goat, and grizzly bear have been identified as designated species for which there are specific Nisg’a allocations. The committee reviews available data annually and makes recommendations regarding total allowable harvests and annual management plans. British Columbia uses this information to establish total allowable harvests and approve the annual management plans. The Nass Wildlife Committee meets biannually.

Through the Fiscal Financing Agreement, British Columbia provides $20,000 annually to NLG for wildlife management. NLG has implemented a permit system to manage the harvest of designated species by Nisg’a citizens.

Both the Nass Wildlife Committee and British Columbia previously identified the need for a comprehensive plan to define practical strategies to reverse the decline of Nass moose populations and re-establish population levels that would support a sustainable harvest for all parties. As a result, NLG voluntarily reduced its treaty-allocated take of 38 moose per year to 25.

WORKING GROUP & ENVIRONMENTAL ASSESSMENT

NLG’s Nass Area Strategy Working Group (NASWG) reviews and prepares responses for various environmental referrals and processes. During the reporting period, NASWG reviewed referrals from British Columbia and Canada regarding mineral exploration projects, land tenures, forest tenures, and environmental permits. NLG’s participation in various external Environmental Assessment processes is also managed by NASWG.

Where necessary, NLG hires technical experts to provide advice. NLG does not rely on technical experts of proponents. The costs of participating in environmental assessments (i.e. hiring technical experts and negotiating benefit agreements) are paid for by project proponents through capacity funding agreements. Canada and British Columbia undertake environmental assessments of projects that may impact Nisg’a Lands or interests and consult NLG in this process. NLG actively participates in these assessments.

NASS AREA STRATEGY

Under the Nisg’a Final Agreement, the Nisg’a Nation has substantial treaty rights throughout the 27,000-square-kilometre (approximate) Nass Area. The Nisg’a Nation owns and has control over development on Nisg’a Lands, which make up about eight percent of the total Nass Area. The Nation also has comprehensive rights relating to consultation and environmental assessment over proposed developments in the rest of the Nass Area.

The Nass Area Strategy was developed to ensure that proposed resource developments in the Nass Area comply with all Nisg’a Treaty rights. The Nisg’a Nation evaluates proposals by assessing a project’s potential environmental, social, and cultural impacts; the proposed strategies to mitigate those impacts; and the potential economic benefit to the Nisg’a Nation. NLG does not rely on technical experts of
proponents. The costs of participating in environmental assessments (i.e. hiring technical experts and negotiating benefits agreements) are paid for by project proponents through capacity funding agreements. Canada and British Columbia also undertake environmental assessments of any project that may impact Nisga’a Lands or interests and consult NLG in this process. NLG actively participates in these assessments.

During the reporting period, NLG took part in numerous Environmental Assessments and entered into various agreements involving projects that may impact the Nisga’a Nation’s treaty interests. The following are the most notable of these projects.

- **Northwest Transmission Line**
  The Northwest Transmission Line (NTL) is a 335-km, 287 kV transmission line between Skeena Substation (near Terrace) and a new substation to be built near Bob Quinn Lake. The construction of the NTL was completed during the reporting period. A final survey of the right of way was being prepared.

  The agreement between NLG and British Columbia Hydro and Power Authority (BC Hydro) ensures that as long as the NTL is on Nisga’a Lands, Nisga’a people will benefit and the environment will be protected. This agreement marks the first time since the Effective Date that the rights of NLG under the Environmental Assessment and Protection Chapter of the Treaty have been tested. Rights to consultation were implemented, rights to environmental mitigation of adverse affects are complied with, as well as rights in connection with Nisga’a Nation economic participation were all achieved in this approval process.

  A benefit of the NTL is the installation of fibre optic line into Nisga’a Lands to improve internet communications. During the reporting period, three of four Nisga’a communities (Gitlax-t’aamiks, Gitwinksihlkw, Laxgalts’ap) were connected to the network. Work toward connecting the fourth community (Gingolx) continued, as well as efforts to improve service in each of the communities.

- **Long Lake Hydroelectric Project**
  The Long Lake Hydroelectric Project is a 31 mega-watt facility, located 25 kilometres north of Stewart, close to the British Columbia/Alaska border. The construction of a ten-kilometre, 138-kilovolt transmission line connects the site to the BC Hydro grid, with opportunities to interconnect with other regional projects. The Nisga’a Nation will share revenues from this project. When operating at full capacity, revenue to the Nisga’a Nation from the Long Lake Hydroelectric Project is forecast at $123,820 per year over the life of the project. This revenue sharing agreement comes through the First Nations Clean Energy Business Fund.

- **Windriver Kinskuch Lake Project**
  During the reporting period, the Nisga’a Nation and WindRiver completed a Project Agreement for the Kinskuch Lake Project, a 50-megawatt hydroelectric project that will use glacier-fed Kinskuch Lake (north of the Nass Valley) as a reservoir. Nisga’a Land around the lake will add to the size of the reservoir, and a 60-kilometre line will connect to the BC Hydro Aiyansh Substation.

  Under the agreement, the Nisga’a Nation will be a partner in the project, hold an interest in the equity of the project, and hold voting rights and appropriate board representation. The agreement contains provisions in respect of payments on the occurrence of the following events: (a) the signing of the impact benefits agreement, (b) signing of an electricity purchase agreement with BC Hydro, and (c) project commissioning. The agreement provides for employment and service opportunities, training and employment plans, as well as contracting opportunities.
• **Prince Rupert Gas Transmission Ltd. (PRGT)**

During the reporting period, the Nisga’a Nation and Prince Rupert Gas Transmission Ltd. (PRGT) reached an agreement on a proposed liquefied natural gas (LNG) pipeline from northeast British Columbia, through Nisga’a Lands, to the coast. The agreement provides the Nisga’a Nation with significant direct financial benefits including annual payments over the life of the project, capacity funding, exclusive contracting opportunities for right-of-way clearing, camp services, security, and medical services on Nisga’a Lands. Additionally, the Nisga’a Nation and PRGT will work together to determine whether the Nisga’a Nation can establish a future natural gas distribution scheme to serve homes within the Nass Valley.

In addition to the Benefits Agreement with PRGT, the Nisga’a Nation entered into an agreement with British Columbia to provide for the sharing of benefits associated with the project with the Nisga’a Nation. Under the agreement, British Columbia will pay lump sum milestone payments as well as yearly payments over the life of the project. While payments have already been made under the Benefits Agreement, PRGT has yet to proceed with the project. PRGT’s final investment decision in the project is awaiting the determination as to whether the Pacific Northwest (PNW) LNG plant will proceed. The PNW LNG plant is proposed as the terminus of the PRGT pipeline. The PNW LNG plant has undergone a federal environmental assessment and the Canada’s decision in respect of the project is expected in the near future.

• **Westcoast Connector Gas Transmission Project**

During the reporting period, Spectra Energy Corporation’s Westcoast Connector Gas Transmission (WCGT) Project — a proposed LNG pipeline from northeast BC to the proposed Prince Rupert LNG facility and export terminal — received approval with its environmental assessment certificate, however, the project has been put on hold indefinitely. The Nisga’a Nation has entered into an agreement with British Columbia with terms similar to those in the agreement in respect of the PRGT Project. Accordingly, should the WCGT Project proceed, the Nisga’a Nation is guaranteed to share in the benefits associated with the project.

• **Proposed Nisga’a Nation LNG Plant**

Under the Benefits Agreement with PRGT, the Nisga’a Nation has the option to use a portion of the pipeline (referred to as the “capacity option”). The Nisga’a Nation is actively pursuing LNG opportunities through its capacity option on the PRGT pipeline in order to achieve its goal to bring sustainable economic development to the Nisga’a Nation, including the development of an LNG facility.

The Nisga’a Nation has been seeking a partner to develop the capacity option on the PRGT pipeline and has met with a number of potential partners in respect of this initiative. The Nisga’a Nation has also been reviewing potential sites for an LNG plant and has identified lands in Nasoga Gulf as the leading candidate for development.

During the reporting period, the British Columbia Legislature passed two key pieces of legislation that support the Nisga’a Nation’s efforts to become a major participant in British Columbia’s liquefied natural gas export economy: the *Nisga’a Final Agreement Amendment Act*, which establishes NLG as the property taxation authority over Nisga’a Lands; and the *Protected Areas of British Columbia Amendment Act*, which is a first step in the process to remove 63.5 hectares from the Nisga’a Memorial Lava Bed Park. This will facilitate the right-of-way corridor for PRGT’s proposed 900-kilometre pipeline project.
**Proposed Land Acquisitions**

Since 2013, the Nisga’a Nation has been actively pursuing opportunities for LNG development in the Nass Area. NLG has identified four sites that had not previously been explored for LNG development:

- Sgawban (on Nisga’a Lands);
- Wil Milit (on Category A Fee Simple Lands);
- Xmaat’în (on Category A Fee Simple Lands);
- Nasoga Gulf (adjacent to Category B Fee Simple Lands).

The Nasoga Gulf site is located mainly on Crown Lands in the Nass Wildlife Area and the Nass Area. Nisga’a Nation owns a Category B fee simple property adjacent to the Nasoga Gulf site.

**Seabridge Gold Inc. / KSM Mine**

NLG and Seabridge Gold Inc. (Seabridge) have a Benefits Agreement in connection with Seabridge’s proposed KSM Project, which would include an open-pit gold, copper, silver, and molybdenum mine development near the headwaters of the Unuk River. The project is known as the Kerr-Sulphurets Mitchell (KSM) Mine. The agreement includes commitments by Seabridge regarding jobs and contracting opportunities at the KSM Project, education and training, financial payments, and a framework for working together on ongoing development matters. This comprehensive agreement also addresses concerns expressed by the Nisga’a Nation around the potential environmental and social impacts of the KSM Project.

**Stewart World Port**

During the reporting period, NLG continued discussions with Stewart World Port, a corporation proposing to construct a port facility in Portland Canal near Stewart. NLG continues to be of the view that the port project requires an environmental assessment under provincial legislation and Chapter 10 of the Treaty. Discussions with British Columbia on this matter are continuing.

**Kitsault Mine**

During the previous reporting period, the Parties entered into a Dispute Resolution process under the Treaty in respect of the Kitsault Mine Project, a proposal to restart a molybdenum mine located within the Nass Area that has been inactive since 1982. The Parties are pleased to report that the issue was resolved through negotiations, which saw all of the Nisga’a Nation’s concerns in respect of the environmental and treaty impacts of the project addressed. As a result, the Nisga’a Nation was able to conclude a Benefits Agreement with Avanti, which provided for a series of lump sum payments and an annual net smelter royalty payment. Additionally, the Nisga’a Nation concluded an Economic and Community Development Agreement with British Columbia, which will see British Columbia share a percentage of the mineral tax revenue collected from the mine each year.

During this process, the price of molybdenum decreased to the point where it is uneconomical for Avanti (now Alloycorp) to proceed with the development of the Kitsault Mine. As a result, the project is on hold indefinitely.
Holding the title to one’s own land offers the potential to generate capital for economic development. Developing nations and their citizens are crippled by their inability to use the title to their lands as a means of raising capital. No longer bound by the Indian Act, this should not be the case for the Nisga’a Nation or its citizens. Yet Nisga’a citizens have, until recently, been unable to benefit from the equity in their homes and Nisga’a Villages have been unable to capitalize on their assets. The Nisga’a Individual Landholding Project has changed this.

Unrestricted fee simple ownership, possible since October 2012, allows Nisga’a citizens to own land in fee simple and to be able to approach lending institutions for a mortgage without requiring a guarantee from the Nisga’a Nation. Providing Nisga’a citizens with the ability to use their residential properties to raise capital — like other Canadians — unlocks an important resource for supporting economic growth, investment, and increase prosperity for Nisga’a citizens.

During the reporting period, NLG had significant success with developing constructive relationships with major financial institutions. The Royal Bank of Canada, Toronto Dominion Bank, and Northern Savings Credit Union now offer mortgage support for fee simple titles registered in the Nisga’a Land Title Office.

The Nisga’a Land Title system is unique in the world, considered to be a best practice model internationally, and is the only Indigenous title system that has membership in both the Canadian Conference of Land Title Officials and the International Registrars of Title Organization.

During the reporting period, NLG and RBC Royal Bank were pleased to announce that Nisga’a fee simple holders may now register a mortgage with RBC. NLG expects to have a similar agreement with Northern Saving Credit Union in the next reporting period. To date, ten grants of fee simple ownership have been completed, and more are anticipated in the near future.

“THE NISGA’A NATION WILL PROSPER AS A SELF-RELIANT SOCIETY WITH A SUSTAINABLE ECONOMY. NISGA’A CULTURE, SELF-DETERMINATION, AND WELL-BEING WILL BE PRESERVED AND ENHANCED FOR GENERATIONS TO COME.” — Declaration of the Nisga’a Nation
The Communications and Intergovernmental Relations Directorate of Nisg̱a’a Lisims Government works to improve the way government members communicate with each other, Nisg̱a’a citizens, its Treaty partners, and the wider world.

**COMMUNICATING WITH CITIZENS**
NLG is committed to maintaining open, honest, and effective channels of communication. Special Assemblies are held every two years, where government members report (both in person and in a printed report) on all areas of governance and public programs. Every Nisg̱a’a citizen has the right to attend and speak at Special Assemblies and the proceedings are webcast to ensure all Nisg̱a’a citizens are able to participate.

In addition to biennial Special Assemblies, the directorate:
- publishes NLG’s monthly newsletter;
- maintains and enhances NLG’s website (www.nisgaanation.ca) and social media;
- develops and maintains websites and social media for major events;
- webcasts important events;
- broadcasts Nisg̱a’a news and information to Nisg̱a’a Villages, Urban Locals, and Nisg̱a’a institutions;
- compiles and maintains a photo gallery of significant events.

During the reporting period, NLG’s Communications Directorate liaised with each government department to develop and complete a comprehensive NLG-wide communications strategy.

**REACHING THE WIDER WORLD**
While some issues and initiatives are specific to Nisg̱a’a citizens, others may have regional, provincial, or national implications. The Nisg̱a’a Final Agreement is a groundbreaking treaty and its implementation is being closely watched. Fostering a broad understanding of the Treaty is the goal of the directorate’s public relations efforts. This goal is achieved through the production and distribution of information packages, videos, media alerts, press releases, interviews, and collaborating with Treaty partners (Canada and British Columbia) in the production of this report.

**EMERGENCY PLANNING & RESPONSE**
The Communications and Intergovernmental Relations Directorate is also responsible for emergency planning and response. The directorate remains focused on training, running exercises, planning, and promoting public awareness.

The directorate supports Nisg̱a’a Emergency Operations Centre personnel participation in British Columbia-sponsored Emergency Management training throughout the northwest region. In addition, the directorate undertakes periodic discussion and tabletop training exercises to enhance familiarity.
with the Emergency Plan, protocols, and other public awareness initiatives such as “Shake Out BC,” an annual earthquake preparedness drill.

**NISGA’A FOUNDATION**
The directorate undertakes the promotion of NLG’s Nisga’a Foundation. The foundation was established to seek out funding opportunities to leverage the existing resources of the Nisga’a Nation, and to partner with various foundations and charitable organizations to promote the social, environmental, and economic aspirations of the Nisga’a Nation.

During the reporting period, NLG continued its review of the foundation’s form of incorporation and structure. The original statute, which served as the legal basis for the foundation, is being repealed (i.e. replaced by new legislation). Once the foundation is re-established, NLG will implement the new strategy and pursue funding.

**LAND CLAIMS AGREEMENT COALITION**
When it comes to treaty-making, Nisga’a Lisims Government has a wealth of experience to share. As a way of reaching out to and partnering with First Nations across Canada, NLG is a member of the Land Claims Agreement Coalition (LCAC).

The objective of the LCAC is to lobby Canada to put in place a federal Implementation Policy that supports the full implementation of modern day treaties, such as the Nisga’a Final Agreement. During the reporting period, Canada took a significant step in that direction with the announcement of the Cabinet Directive on the Federal Approach to Implementation of modern treaties. For the first time, the Canada acknowledged that modern day treaties have important implications for the federal system and agreed to implement several mechanisms to increase compliance with the requirements of modern day treaties. While, in NLG’s view, this falls short of the comprehensive federal policy (which the LCAC continues to seek), this approach provides a number of forums and mechanisms which can be used to address some treaty implementation issues with more senior levels of government.

*“WE ARE NISGA’A. WE DECLARE TO THE WORLD THAT WE ARE A UNIQUE ABORIGINAL NATION OF CANADA, PROUD OF OUR HISTORY, AND ASSURED IN OUR FUTURE. WE CLAIM AND TAKE OUR RIGHTFUL PLACE AS EQUAL PARTICIPANTS IN CANADIAN SOCIETY. OUR DESTINY IS LIVING PEACEFULLY TOGETHER WITH THE OTHER NATIONS OF CANADA.”* — Declaration of the Nisga’a Nation
Guided by Nisga’a culture and best practices from around the world, Nisga’a Lisims Government works to improve the lives of Nisga’a people. In partnership with the four Nisga’a Village Governments, NLG delivers a wide range of culturally appropriate programs and services in the areas of health, education, social development, local services, and access to justice.

**FISCAL FINANCING AGREEMENT**

The Treaty requires the Parties to enter into a Fiscal Financing Agreement describing the financial relationship among the Parties. The FFA sets out funding amounts from Canada and British Columbia to NLG for supporting agreed-upon government programs and services, and for supporting treaty implementation activities. The FFA also sets out terms, conditions, and reporting requirements for transfer payments.

During the reporting period, funding from Canada amounted to $60.9 million for federally-supported programs and services, including: education, social development, health, physical works (capital/housing), local government, and non-commercial fisheries. British Columbia paid $4,659,716. All federal and provincial transfers were completed on time.

Canada and British Columbia may also provide additional program or project funding to NLG to support specific initiatives; these funding amounts are indicated in relevant sections of this report. The current Nisg’a Nation FFA was signed by the Parties on February 26, 2010 with effective dates of April 1, 2009 to March 31, 2015. During the reporting period, the term of the current agreement was extended to March 31, 2017. Preparations for new FFA negotiations between the Parties continued.

**NISGA’A VALLEY HEALTH AUTHORITY**

Nisg’a Government manages the delivery of healthcare in Nisg’a communities through the Nisg’a Valley Health Authority (NVHA). Registered under the Societies Act, the elected body includes representatives from the four Nisg’a Villages and an elected representative from the non-Nisg’a community.

Responsible for creating and maintaining facilities and promoting medical and public healthcare programs, NVHA operates a diagnostic centre in New Aiyansh and satellite clinics in the other Nisg’a Villages, providing physician services, home care, cultural community health representatives, and the administration of non-insured health benefits. Nisg’a citizens report a high level of satisfaction with health services on Nisg’a Lands and consider NVHA one of Canada’s most progressive, efficient, and effective First Nations healthcare organizations. During the reporting period, through the Fiscal Financing Agreement, NVHA received $13.5 million from Canada and $1,941,364 from British Columbia.

During the reporting period, NVHA senior staff worked on the development, review, and adoption of the National Health Plan. A Nisg’a citizen was also appointed as a director of the board of the North West Regional Hospital District under the Hospital District Act. This was a benefit of the taxation agreements.
between British Columbia and NLG, which ensures Nisga’a representation on the board that makes decisions respecting capital expenditures within the North West region.

NVHA board and staff also welcomed Simígat, Sigidim haanak, and members of the public to witness the unveiling and blessing of new, state-of-the-art x-ray lab, ultrasound, and optometry equipment that will enhance medical services delivery in the Nass Valley.

**Nisga’a Child & Family Services**

NLG provides service options to ensure the protection and well-being of Nisga’a children consistent with both the Ayuukh Nisga’a and British Columbia statutes and policies. This is achieved through Nisga’a Child and Family Services (NCFS), which works to support Nisga’a families through the promotion and utilization of the Ayuuk. With offices located in New Aiyansh, Terrace, and Prince Rupert, NCFS provides both statutory services (an extension of the child welfare law) and non-statutory services (volunteer community services). During the reporting period, Canada provided $5.1 million for social programs and British Columbia provided $2.2 million for delegated and non-delegated services.

NCFS offers support services for families, which promote sound parenting practices and respite care. Voluntary care agreements allow parents to place their children in a safe, approved home during medical treatment or training. Special needs agreements ensure the safe care of children with special needs.

NCFS also distributes support payments to families for providing foster care for Nisga’a children in Nisga’a family care homes. Other services include:

- Family Group Conference Program, which provides a venue for alternative family dispute resolution;
- Infant Development Program, which benefits children from birth to three years of age by providing support and education for parents;
- Supported Child Care Development Program, which supports and provides advocacy for children with special needs.

NCFS surplus funds provide resources for the following NLG programs:

- Youth Worker Program;
- Recreation Program;
- Community Workshops;
- Family Support Services.

**Child Protection (C-6) Status**

Nisga’a Child and Family Services and British Columbia continued preparations for the transition to Child Protection (or C-6) status under British Columbia’s *Child, Family and Community Service Act*. C-6 status allows for control over the last important area of child and family service delivery, empowering delegated NCFS staff to conduct child welfare investigations, remove children at risk, and make representations to family court with respect to children in need of protection. This is an important step in the evolution of NLG, one that has the potential to make an enormous, positive change in the lives of Nisga’a children and their families.

**Social Development Services**

NLG is committed to supporting healthy and economically prosperous Nisga’a communities where children, youth, and adults have hope and opportunities, as well as access to social programs that support a healthy living standard. This is accomplished by developing individual and family strengths and by providing access to social services that will enhance their self-sufficiency. As social policies are
continuously evolving, NLG keeps apprised of any provincial changes and ensures NLG’s policies and services are reasonably comparable to those available to residents elsewhere in British Columbia.

The following programs are funded through the FFA:
- Basic Needs;
- Training Employment Support;
- Special Needs;
- Family Violence Prevention;
- Guardian Financial Assistance;
- Community Support Services;
- Adult In-Home Care;
- National Child Benefit Reinvestment;
- Employment Initiatives;
- Community Preventative Services

ACCESS TO JUSTICE
NLG’s Access to Justice Department works to involve every Nisga’a citizen in promoting safety by building on the strengths of individuals, families, and communities. The Justice Department supports the prevention and resolution of conflicts by increasing awareness of the Nisga’a Ayuuk and Canadian laws through the following programs.

- The **Aboriginal Justice Program** assists the justice system in improving its relevance and effectiveness in Nisga’a communities; encourages the revival of traditional Nisga’a practices in resolving conflict; develops alternative programming to deal with deterrence and prevention, diversion, sentencing, rehabilitation, and incarceration; and encourages crime prevention through information, education, and community development programming with Nisga’a communities. (Funded $62,218 annually from British Columbia.)
- The **Yuulhlimk’askw Program** and **Youth Justice Program** provide culturally appropriate alternative justice solutions and help Nisga’a communities effectively respond to youth justice issues/needs. (Funded $79,101 annually from Canada.)
- The **Nass Valley Victim Services Program** provides emotional support to victims of crime during their recovery and involvement with the justice process. (Funded $36,277 annually by British Columbia.)

NISGA’A REGISTRY OF LAWS
The Nisga’a Registry of Laws is housed in NLG’s offices and is available to the public. Updated on a regular basis, the registry consists of laws, regulations, and amendments currently in force, which are now available on the NLG website at: www.nisgaanation.ca.

During the reporting period, WSN amended and/or reenacted the following legislation:
- **Nisga’a Interpretation Amendment Act, 2014**;
- **Nisga’a Pipeline Enabling Act**;
- **Nisga’a Land Title Amendment Act, 2014**;
- **Nisga’a Real Property Tax Act**;
- **Nisga’a Home Owner Grant Act**;
- **Nisga’a Real Property Tax Regulation**;
- **Nisga’a Home Owner Grant Regulation**;
- **Nisga’a Permissive Exemptions Regulation, 2015**;
- **Nisga’a Land Amendment Act, 2015**.
**NISGA’A SETTLEMENT TRUST**

Under the Treaty, the capital transfer to the Nisga’a Nation is paid over 14 years. NLG has developed a risk budgeting framework for these funds, known as the Nisga’a Settlement Trust. NLG diligently monitors the trust to ensure continued growth. Where other elected administrations routinely plan four to five years into the future, the primary goal of the Nisga’a Settlement Trust is to provide financial stability to the Nisga’a Nation through the seventh generation.

During the reporting period, the NLG Executive accepted the recommendation of the Finance Committee that the annual budget spend rate of the Nisga’a Settlement Trust be reduced to a maximum of 1.8 percent (to be reviewed every three years).

**Annual Nisga’a Settlement Trust fund value**

<table>
<thead>
<tr>
<th>Year</th>
<th>Fund Value</th>
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</thead>
<tbody>
<tr>
<td>2003</td>
<td>$27,028,368</td>
</tr>
<tr>
<td>2004</td>
<td>$36,903,676</td>
</tr>
<tr>
<td>2005</td>
<td>$44,858,894</td>
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<tr>
<td>2006</td>
<td>$55,504,793</td>
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<tr>
<td>2007</td>
<td>$71,875,085</td>
</tr>
<tr>
<td>2008</td>
<td>$82,520,867</td>
</tr>
<tr>
<td>2009</td>
<td>$78,990,071</td>
</tr>
<tr>
<td>2010</td>
<td>$112,361,793</td>
</tr>
<tr>
<td>2011</td>
<td>$143,959,977</td>
</tr>
<tr>
<td>2012</td>
<td>$164,888,996</td>
</tr>
<tr>
<td>2013</td>
<td>$192,581,720</td>
</tr>
<tr>
<td>2014</td>
<td>$234,058,417</td>
</tr>
<tr>
<td>2015</td>
<td>$278,350,704</td>
</tr>
</tbody>
</table>

*Annual fund value (on March 31).

**CAPITAL FINANCE COMMISSION**

NLG’s Capital Finance Commission (CFC) was established to enable the financing of major maintenance or replacement of FFA listed assets. In addition, the Commission is responsible for management and control of the Capital Finance Commission fund in accordance with the *Nisga’a Capital Finance Commission Act*. The CFC meets to consider submissions under Schedule C of the FFA, and to consider submissions under the *New Assets Act*.

**PERSONAL INCOME TAXATION**

Under the Treaty, the income tax exemption for Nisga’a citizens, and all Status Indians employed on Nisga’a Lands, ceased to apply effective January 1, 2013. Nisga’a citizens are no longer exempt from income tax if they are employed on any reserve land in Canada. Prior to the conclusion of the exemption, NLG negotiated and executed revenue sharing agreements with Canada and British Columbia. Under these agreements, income taxes paid by Nisga’a citizens resident on Nisga’a Lands flow to the Nation. In addition, some income taxes paid by non-Nisga’a citizens resident on Nisga’a Lands also flow to the Nisga’a Nation. Residency is determined as the ordinary residence of the individual on the last calendar day of each tax year (December 31st).
CONSUMPTION TAXATION
In accordance with the Treaty, the exemption from consumption taxes ceased to apply effective June 1, 2008 for all status Indians within Nisga’a Lands and for Nisga’a citizens elsewhere in Canada. Effective July 30, 2008, under a tax administration agreement with Canada, Canada collects and administers the Nisga’a Goods and Services tax on behalf of NLG. The Nisga’a Goods and Services Tax replaces the federal goods and services tax on Nisga’a Lands and is payable by both Nisga’a citizens and other person on Nisga’a Lands. Under the 2013 Provincial Sales Tax Revenue Sharing Agreement (PSTRSA), British Columbia shares 50 percent of provincial sales tax revenues estimated to be attributable to Nisga’a citizens resident on Nisga’a Lands. The PSTRSA replaces all previous consumption taxation agreements between the Nisga’a Nation and British Columbia.

PROPERTY TAXATION
During the reporting period, the Nisga’a Nation and British Columbia signed a Real Property Tax Coordination Agreement (RPTCA). The Nisga’a Nation and British Columbia also each introduced legislation to bring the RPTCA into effect for the 2015 taxation year. The RPTCA establishes the Nisga’a Nation as the property taxation authority on Nisga’a Lands. Commencing with the 2015 taxation year, the Nisga’a Nation will levy and collect real property taxes on properties held by both Nisga’a citizens and persons other than Nisga’a citizens on Nisga’a Lands.

As part of the property taxation arrangements in the RPTCA, the Nisga’a Nation concluded a Services and Requisitions Agreement with the Regional District of Kitimat-Stikine and became a member of the North West Regional Hospital District. The Nisga’a Nation and British Columbia also commenced negotiations of a Contribution Agreement for Policing and Law Enforcement Services Funding.

FINAL CAPITAL TRANSFER PAYMENT
During the reporting period, the final installment to the Treaty Loan (of $9.8 million) was drawn from the $22.6 million Capital Transfer (Schedule A, Nisga’a Final Agreement). This final payment, celebrated in a ceremony at the Special Assembly, marks a significant financial milestone for the Nisga’a Nation. The final Capital Transfer is also the last deposit of capital into the Trust. The final payment on the treaty debt eliminates a significant liability, leaving only a loan for the construction of the Nisga’a Museum as NLG’s only external debt.

NLG successfully passed its first budget under the new fiscal reality without capital transfers. NLG had long anticipated this reality and, as a government, is committed to finding new and innovative ways to work within its means.

BUDGET SURPLUS
NLG posted another budget surplus — $9.1 million — during the reporting period. This marks the third consecutive budget surplus. These surpluses were the result of significant one-time events and careful management of NLG’s financial resources.

HUMAN RESOURCES AWARD
Nisga’a Lisims Government was announced the winner in the “Best Reward & Recognition Strategy” category at the Canadian HR Awards ceremony in Toronto.

“WE ARE NISGA’A, THE PEOPLE OF K’ALII-AKSI M LISIMS. MAY K’AM LIGII HAHLLHAHL CONTINUE TO PROTECT OUR LAND AND NATION.”
— Declaration of the Nisga’a Nation
YOUTH IN GOVERNMENT

From time immemorial, Nisga’a elders have selected youth and trained them to become leaders of their respective wilps (houses). In keeping with this tradition, Nisga’a Government continues to engage and train the leaders of tomorrow. NLG is committed to improving access for Nisga’a youth to programs and services by involving them in the social and economic decision-making of government. This is accomplished through the Nisga’a Youth Advisory Council (NYAC). Each Nisga’a Village and each Nisga’a Urban Local has its own Youth Council, which sends a representative to the seven-member NYAC.

In addition to taking an active role in government, Nisga’a youth participated in the following activities during the reporting period:

- Treaty training;
- Gathering Our Voices Conference;
- Youth and Elders Forum;
- Effective Communications Skills for Leadership;
- Special Assembly;
- Youth Parliamentary Meeting;
- River Rafting Nisga’a Culture Camp;
- Gathering Our Strength Canoe Journey;
- Youth Violence Prevention training (Ending Violence: Passing the Torch);
- Family Wellness Conference;
- Youth Council elections in four communities (Laxgals’ap, Gitlaxt’aamiks Gitwinksilhk, and Prince Rupert);
- SD92 Leadership Class presentations on youth councils and their purpose;
- Sexual Exploitation and Human Trafficking Workshops (held in Terrace and during the River Rafting Nisga’a Culture Camp);
- Youth Organizing Youth strategic planning workshop;
- Cuystwi Indigenous Youth Wellness Conference.
A pillar in the foundation of good governance is a government’s ability to maintain transparency and accountability in its day-to-day operation. The Constitution of the Nisga’a Nation (Nisga’a Constitution) came into effect on May 11, 2000, and provides for the establishment of Nisga’a Lisims Government, each of the four Nisga’a Village Governments, and the three Nisga’a Urban Locals. The Nisga’a Constitution further called for the establishment of Nisga’a Laws, which, among other things, contain provisions for transparency and accountability in government decision-making and financial administration.

One of over 236 laws enacted since the Effective Date, the Nisga’a Government Act stipulates requirements for the frequency of meetings of various bodies, such as Wilp Si’ayuukhl Nisga’a (WSN), the NLG Executive, the Council of Elders, and all other House committees of Nisga’a Government.

The Nisga’a Government Act also enforces the Members’ Code of Conduct, which specifies requirements with respect to the conduct of each elected and appointed Nisga’a representative while serving in their official capacity.

The Nisga’a Government’s standards of financial administration are comparable to standards generally accepted for governments in Canada. There are requirements in Nisga’a Laws for budgets, quarterly reports, annual reports, and audits of the financial activities of Nisga’a Government and Nisga’a Public Institutions.

The Nisga’a Financial Administration Act stipulates details for oversight, management and control of all financial matters of the Nisga’a Nation, Nisga’a Government, and Nisga’a Public Institutions. Under the Nisga’a Financial Administration Act there must be an annual independent audit of financial statements of Nisga’a Government and Nisga’a Public Institutions, which is made available for inspection by Nisga’a citizens and is available on the Nisga’a Lisims Government website: www.nisgaanation.ca.

The Nisga’a Nation is also accountable to the governments of Canada and British Columbia for the funding provided by those governments and fulfills this obligation by submitting reports and audits, annually or as required.

“THE TRADITIONAL ROLES OF SIMGIGAT AND SIGIDIM HAANAḴ, AND RESPECTED NISGA’A ELDERS, AS RECOGNIZED AND HONOURED IN NISGA’A CULTURE FROM TIME IMMEMORIAL, WILL BE RESPECTED; NISGA’A ELDERS, SIMGIGAT AND SIGIDIM HAANAḴ WILL CONTINUE TO PROVIDE GUIDANCE AND INTERPRETATION OF THE AYYUK TO NISGA’A GOVERNMENT.” — Declaration of the Nisga’a Nation
**NISGA’A LISIMS GOVERNMENT — SUMMARY FINANCIAL INFORMATION**

All amounts are included in the March 31, 2015 audited consolidated financial statements of Nisga’a Lisims Government or have been calculated from those financial statements. The statements are available to all Nisga’a citizens by appointment, or on www.nisgaanation.ca.

### Statement of operations and accumulated surplus

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiscal Financing Agreement and related funding</td>
<td>$ 60,103,740</td>
<td>$ 59,657,068</td>
</tr>
<tr>
<td>Investment Income</td>
<td>13,861,056</td>
<td>20,030,754</td>
</tr>
<tr>
<td>Tax revenue</td>
<td>6,770,586</td>
<td>6,183,365</td>
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<tr>
<td>Share of commercial entities’ revenue</td>
<td>2,130,832</td>
<td>4,073,384</td>
</tr>
<tr>
<td>Other revenues</td>
<td>14,238,581</td>
<td>5,431,913</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>97,104,795</td>
<td>95,376,484</td>
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</tbody>
</table>

**Operating expenses**

<table>
<thead>
<tr>
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<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers and operating grants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nisga’a Village Governments</td>
<td>24,771,491</td>
<td>23,903,123</td>
</tr>
<tr>
<td>Nisga’a Valley Health Authority</td>
<td>16,051,474</td>
<td>15,866,945</td>
</tr>
<tr>
<td>Nisga’a School Board #92</td>
<td>7,187,799</td>
<td>7,942,020</td>
</tr>
<tr>
<td>Nisga’a Urban Locals</td>
<td>2,018,442</td>
<td>1,795,174</td>
</tr>
<tr>
<td>Wilp Wilxo’oskwhl Nisga’a</td>
<td>1,138,385</td>
<td>1,021,485</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>51,167,591</td>
<td>50,528,747</td>
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**Excess of Revenues over Expenses**

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accumulated surplus, beginning of year</td>
<td>235,892,662</td>
<td>225,069,678</td>
</tr>
<tr>
<td><strong>Accumulated Surplus, End of Year</strong></td>
<td>244,983,383</td>
<td>235,892,662</td>
</tr>
</tbody>
</table>

### Consolidated Statement of Financial Position

**FINANCIAL ASSETS**

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and other current assets</td>
<td>6,759,314</td>
<td>412,370</td>
</tr>
<tr>
<td>Accounts and loans receivable</td>
<td>3,145,333</td>
<td>3,449,179</td>
</tr>
<tr>
<td>Nisga’a Final Agreement proceeds receivable</td>
<td>–</td>
<td>22,510,937</td>
</tr>
<tr>
<td>Capital Finance Commission receivable</td>
<td>7,187,799</td>
<td>7,942,020</td>
</tr>
<tr>
<td>Designated cash</td>
<td>27,276,269</td>
<td>24,999,128</td>
</tr>
<tr>
<td>Designated trust funds</td>
<td>228,850,451</td>
<td>208,087,862</td>
</tr>
<tr>
<td>Investments in other entities</td>
<td>777,148</td>
<td>2,686,820</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>274,037,783</td>
<td>265,760,930</td>
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**LIABILITIES**

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<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank indebtedness</td>
<td>–</td>
<td>517,132</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>17,293,136</td>
<td>13,388,292</td>
</tr>
<tr>
<td>Silviculture liability</td>
<td>1,624,455</td>
<td>1,546,114</td>
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<tr>
<td>Deferred revenues and deposits received</td>
<td>1,252,978</td>
<td>378,039</td>
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<tr>
<td>Capital Finance Commission deferred revenue</td>
<td>34,241,582</td>
<td>27,904,853</td>
</tr>
<tr>
<td>Treaty debt payable</td>
<td>–</td>
<td>9,845,923</td>
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<tr>
<td>Long-term debt</td>
<td>2,920,427</td>
<td>3,386,636</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>57,332,578</td>
<td>56,966,989</td>
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**NET FINANCIAL ASSETS**

<table>
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<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>216,705,205</td>
<td>208,793,941</td>
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**NON-FINANCIAL ASSETS**

<table>
<thead>
<tr>
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<th>2014</th>
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</thead>
<tbody>
<tr>
<td>Tangible capital assets</td>
<td>27,558,611</td>
<td>27,066,910</td>
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<tr>
<td>Other non-financial assets</td>
<td>719,567</td>
<td>31,811</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>28,278,178</td>
<td>27,098,721</td>
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**Accumulated Surplus**

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td>244,983,383</td>
<td>235,892,662</td>
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• Nisga’a Lisims Government at 250-633-3000 or www.nisgaanation.ca.


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