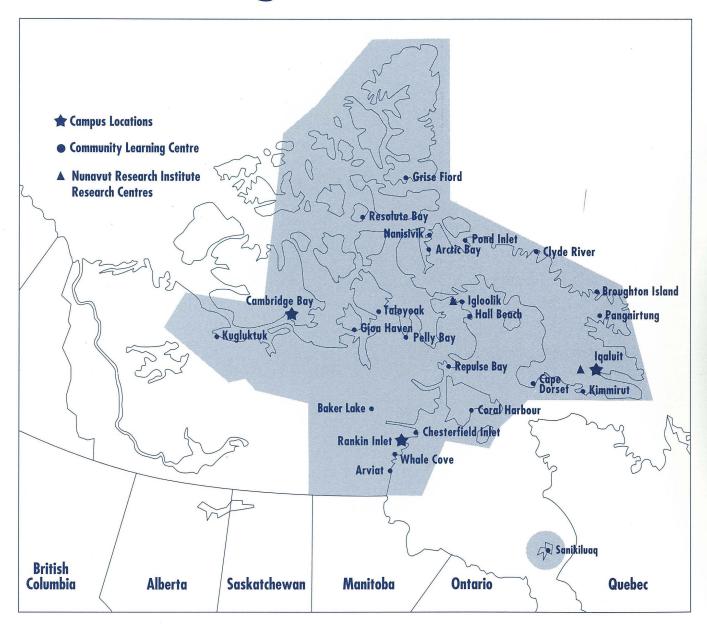


Parametric College

Annual Report 1996-1997

Nunavut Arctic College







LETTER OF TRANSMITTAL

Letter of Transmittal

This document is intended to report to the Minister of Education, Culture and Employment, and to other Nunavut Arctic College stakeholders and friends, on the work and accomplishments of the College during the past year and on the directions and challenges which the College expects to engage in the future.

We believe we are positioned to face the future with confidence and optimism. We believe that the future represents an era of enormous potential for Nunavut Arctic College and each of its students and employees. The College is committed to Nunavut and to providing quality educational opportunities to all residents of the new territory. Let us take the challenges put to us and work together to make Nunavut realize its full potential.

This report covers the period July 1, 1996 to June 30, 1997.

Joe Ohokannoak

Chair.

Nunavut Arctic College

Board of Governors

DEC = 3 1997
Yellowknife, N.W.T.

PRESIDENT'S REPORT

Major events since our first Report, on June 30 last year, are changing the shape of Nunavut Arctic College. The launch of many new programs is causing a significant growth in enrollments. Our smaller campuses are thriving and building stronger foundations through core program relocation, distance education increasing and offering new courses. This success is built on three pillars of College commitment: access to College programs in all communities, excellence in programs, and responsiveness to student needs.

Our campuses are going through many positive changes. The Keewatin Campus is growing due to the successful relocation of the Management Studies Program and the expansion of the Sivuliuqtit program. The Campus is making full use of the Kivalliq Hall facilities in Rankin Inlet. Similarly, the Kitikmeot Campus has record enrollments and is well along in preparations to become the new base for the Social Services programs in the fall of 1997. Nunatta Campus is also more active than ever and is playing a key role in the Nunavut Unified Human Resources Development Strategy. The College is bigger and better able to serve the residents of Nunavut thanks to all the efforts of the past year.

The College is getting considerable credit for our lead role in the Nunavut Unified Human Resources Development Strategy (NUHRDS). NAC readied a full set of program proposals, enabling them to be approved at the earliest opportunity. Actual delivery of NUHRDS programming began in January. All of these programs are offered in communities outside the regional centres. Enrollments are strong, particularly in science and technology. Students also appear to be committed to these programs and are sticking with them. At the same time, NAC staff is developing seven new programs for the next year of NUHRDS. The slogan for NUHRDS is "Ask Us" and the adults of Nunavut are responding in record numbers.

Open Learning involving some distance education plays a significant part in our delivery of programs, including the NUHRDS offerings. For example, Office Procedures is available entirely in the Open Learning format. Major parts of other programs, such as Sivuliuqtit, are also delivered in this manner. The percentage of College offerings using Open Learning is increasing helped by our growing staff expertise, the establishment of the GNWT high-speed digital network, and our partnership with the Open Learning Agency of British Columbia.

Partnerships are helping the College to make many of these advances. We are collaborating and sharing more with our established partners such as the Nunavut Secretariat, NIC, NTI, NITC and the Divisional Education Authorities (DEA). As well, for every new program developed the College is adding at least one new partner institution selected from leading universities in southern Canada. NAC is also working to advance our collaboration with hamlets and DEAs. NAC is making real progress towards its main goal of providing our students with many new options for the continuation of their lifelong learning.

The Nunavut Research Institute is advancing the major goals of their Strategic Plan. The first Nunavut Research Agenda is completed and widely distributed. More northern groups and southern researchers are turning to the Institute to help make connections into Nunavut. Other successful programs such as the Innovators in the Schools program are raising the NRI profile. As well, the Institute has expanded involvement in the appropriate use of Traditional Knowledge. All this development has had the Institute's versatile staff going full speed ahead in the last year.

More than ever sharing and collaboration are the keys to progress in these times of declining government resources. The College, like other public institutions, is learning to get by on lower levels of spending. The tight fiscal environment is still with us and the College continues to take care to ensure that rapid growth does not overload the shrinking administrative base.

The staff of Nunavut Arctic College are the reason behind its successes. Many new people have become associated with the College over the past year. Unfortunately the College is in a weaker competitive position in staff recruiting due to lower benefits and the cost of housing. Our progress towards the goals of our Inuit Employment Plan is slower than desired. Some advances were made with instructors in the Career programs and the management categories. The Board of Governors approved a plan for Presidential Succession, with the goal of an established Inuit President for NAC by the time of territorial division in 1999. It is the College's hope that in time NAC graduates will be attracted back to work for the College, which will be a big step towards making NAC truly Nunavut's college.

OUR MISSION

"Nunavut Arctic College strengthens the people and communities of Nunavut by advancing the life long learning of Northern adults through high quality career programs appropriately delivered with our partners throughout the Arctic, and by making the benefits of traditional and southern science more available."

NUNAVUT ARCTIC COLLEGE BOARD OF GOVERNORS

January 1, 1996 - June 30, 1997

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A Brief Overview of Nunavut Arctic College

Nunavut Arctic College (NAC) was created by an Act of the Legislature of the Northwest Territories as of January 1, 1995. The College is the result of the preceding institution, Arctic College, splitting into Aurora College, which serves the western NWT, and Nunavut Arctic College, which serves the soon-to-be new territory of Nunavut. Nunavut Arctic College is among the first public institutions put in place for Nunavut.

Nunavut Arctic College has a strong commitment to provide high quality educational opportunities to all residents of the vast Nunavut settlement area. Essentially all land above the tree-line. Major campuses of NAC are located in Iqaluit (Nunatta Campus serving the Baffin), Rankin Inlet (Keewatin Campus serving the Keewatin) and Cambridge Bay (serving the Kitikmeot). Community Learning Centres are located in 24 of Nunavut's 26 communities.

College courses are geared to meet the ever-changing needs of the people of Nunavut. Nunavut Arctic College is a leader in Adult Basic Education. Its Arts and Crafts program is nationally recognized and produces skilled artisans, important to the economy of the Region. Management studies and the new Sivuliugtit program will help train the future leaders of Nunavut in Nunavut.



Making baskets in Sanikiluaq.

Nunavut Arctic College has also been a leader in developing

successful partnerships. The College has a well-established relationship with McGill University for the Nunavut Teacher Education program. This outstanding program permits northern students to obtain their Bachelor of Education entirely in the North.

The Nunavut Research Institute, a division of the College, is mandated to identify community needs for research and technology. The Institute also seeks to promote and preserve the use of traditional Inuit technology. Licenses for field research are also issued by the Institute.

Each year about one hundred and fifty licenses are issued for a wide range of studies, with support for field work being made available by the Institute's centres in Iqaluit and Igloolik.

This College is different than those in the other parts of Canada. The challenges NAC faces as part of the transition to Nunavut, coupled with the vast geographical area it serves sets it apart. With the introduction of a record number of new programs the College is experiencing an overwhelming period of growth, unseen elsewhere in of the country. NAC is proud to be a leader during this historical period in Nunavut; the march towards April 1, 1999 and the formal creation of the new Territory...

NUNAVUT ARCTIC COLLEGE SUMMARY OF CORPORATE PLAN

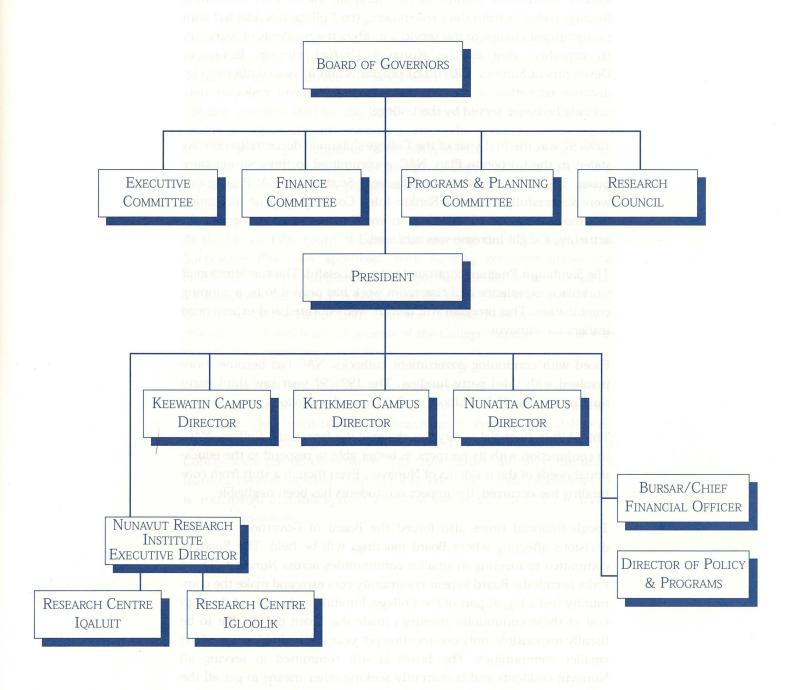
During the early part of 1995, a Corporate Plan was developed to set the direction of the newly created College for the next five years. The public, students, potential clients and staff all had input, to ensure this plan would be a comprehensive guide for the College.

Following discussions with these stakeholders, five major objectives were identified for Nunavut Arctic College:

- 1. To provide residents of Nunavut with more educational opportunities closer to their home community.
- 2. To attract more Northerners to permanent positions at all levels of the College.
- 3. To develop more regional balance in the distribution of ongoing College activities across Nunavut.
- 4. To forge more partnerships and links with other community, regional, territorial and national organizations.
- 5. To match scientific research activities with community needs.

Over the past year Nunavut Arctic College has made significant strides towards achieving these objectives. The College is moving steadily ahead, working for all the people of Nunavut.

NUNAVUT ARCTIC COLLEGE ORGANIZATIONAL CHART



1996-1997 IN REVIEW

This past year has seen Nunavut Arctic College move forward as the leading educational institution for Nunavut. Faced with continuing funding cutbacks from the Government, the College has adapted with no significant change to the services it offers the residents of Nunavut. In actuality, due to the Nunavut Unified Human Resources Development Strategy (NUHRDS) programs and increased offerings by distance education, a wider cross-section of Nunavut residents may actually be better served by the College.

1996/97 was the first year of the College's planned decentralization. As stated in the Corporate Plan, NAC is committed to three strong campuses. The first year of the Management Studies and CACP programs were successfully moved to Rankin Inlet. Contrary to some indicators, this move did not lead to a drop in enrollment in these programs. In actuality, a slight increase was achieved.

The Sivuliuqtit Program continued to be successful. The combination of workplace experience and classroom work has proved to be a winning combination. This program will deliver well-educated and experienced leaders for Nunavut.

Faced with continuing government cutbacks, NAC has become more involved with third party funding. The 1996/97 year saw third party funding grow to \$6.62 million, up 20% from the previous year.

This shift in financial reality has changed the face of the College. NAC, in conjunction with its partners, is better able to respond to the educational needs of the residents of Nunavut. Even though a shift from core funding has occurred, the impact on students has been negligible.

Tough financial times also forced the Board of Governors to make decisions affecting where Board meetings will be held. The Board is committed to meeting in smaller communities across Nunavut. These visits permit the Board to hear community concerns and make the community feel a bigger part of the College. Funding cutbacks and the high cost of these community meetings made the Board decide that to be fiscally responsible, only one meeting per year will be held in one of the smaller communities. The Board is still committed to serving all Nunavut residents and is currently seeking other means to get all the communities of Nunavut involved.

The Inuit Employment Plan initiated by NAC in 1996 continued with some success. The percentage of Inuit staff at the College rose to 31%. While this was a 4% increase over the previous year, one of the biggest challenges facing the College will be to meet its goal of 50% by 2003.

On a positive note, the increase that did occur in the part year took place primarily at the middle management and instructional/professional level. The College is committed to its plan and will continue to investigate ways to attract qualified Inuit staff.

Finding qualified staff for the College from within Nunavut remains a challenge. Financial cutbacks have reduced the attractiveness of working for the College. In spite of these adversities, NAC is moving ahead. Under the GNWT Public Service Career Training Program two adult educator trainees have been placed at Nunatta Campus and one at the Kitikmeot Campus.

At the March 1997 Board of Governors meeting, the NAC Presidential Succession Plan was approved. With funding provided under the NUHRDS, an 18 month plan will be implemented to give the College an Inuit president in 1999. It is hoped that the individual to be trained will be in place by the Fall of 1997. Over the 18 months leading to Nunavut this individual will learn all aspects of the College's operations and will assume the Presidency in 1999.

In the past year NAC has made further strides towards one of its key objectives. The level of programming delivered by distance education increased. The complete Office Administration Program was delivered by distance ed. This goal was also furthered by the establishment of a College-wide computer network. This system tied all the community learning centres together, sharing conference and e-mail capabilities. It is anticipated that this system will soon also enable all CLC's to share learning resources.

NAC continued to develop partnership and transfer agreements with other educational institutions. These agreements permit Nunavut residents to obtain credit at other institutions for the work they have done at Nunavut Arctic College. Two new transfer agreements were signed in 1996/97 with the University College of Cape Breton and the University of Manitoba.

NUNAVUT ARCTIC COLLEGE TRANSFER AGREEMENTS

NAC has agreements with the following institutions which permit transfer of specific NAC credits to their institution.

- Athabasca University
- McGill University
- · University of Alberta
- Certified General Accountants Association of the NWT
- Institute of Canadian Bankers
- St. Francis Xavier University
- University of Saskatchewan
- University of Lethbridge
- Trent University
- Aurora College
- University College of Cape Breton
- Open Learning Agency
- · University of Manitoba

Trades training became a focus for NAC over the past year. The demand for skilled tradespeople in Nunavut lead Nunavut Arctic College to conduct a review of its introductory and pre-employment trades programs.

This review was carried out to ensure these programs are in line with student and employer needs. NAC consulted with labour, industry and the government in all areas of Nunavut to get an accurate picture of what is required. All of this was done to ensure existing programs are current with market needs and also to work towards a Nunavut Apprenticeship Program.

Over the past year NAC also worked at getting its name in front of the residents of Nunavut. New signage was designed and installed at all College Hands on experience in welding. buildings. This signage and an analysis of the signage and an

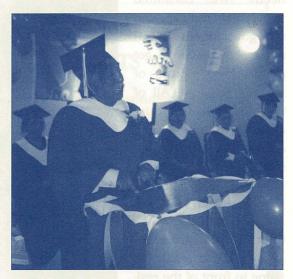


featured the College logo and colours designed last year. Promotional materials on NAC and NUHRDS were also produced. All items were well received and helped to raise the College's profile. Participation in the Nunavut Tradeshow and mining symposiums in Iqaluit and Rankin Inlet, as well as other community events brought NAC to the people of Nunavut.

KEEWATIN CAMPUS

The Keewatin Campus of Nunavut Arctic College operates programming at various levels in all seven Keewatin Communities. Training in preparation for Nunavut has influenced much of the growth in the region. There is a sense of excitement and anticipation as we introduce new programs for Nunavut and the transfer of base programs to the region.

The campus in Rankin Inlet has expanded its operation in Kivalliq Hall, the old high school residence. Previous renovation for classroom space, in combination with the residence, has allowed many new offerings. A daycare and exercise facility have been established in the building for students. The first year of the Management Studies program relocation successfully was delivered and half of the first class are continuing on to the Diploma year.



Baker Lake Graduate Jewel & Metalworks Certificate and Diploma Valedictorian, Thomas Iksirak.

Sivuliuqtit, the senior management training program for the future government of Nunavut, has three intakes with over 60 participants. Instructors from both the NWT and southern Canada continue to deliver the formal learning sessions. The distance delivery portion now focuses on communication and supervisory skills and is being delivered by CD ROM and on the Internet.

GNWT staff training activities have expanded and were focused on delivering more and different programs in all three regions of Nunavut. More that 20 program were delivered in 8 months with over 200 participants.

The students from the Jewelry and Metalwork program in Baker Lake and Arviat had a very successful year. A show planned for the summer of 1997 at The Spirit Wrestler Gallery will introduce Keewatin jewelers to an eager public. The eldest Printmaking Diploma graduate from the program was a 70 year old elder from Baker Lake.

Partnerships continue to grow in the region. Exciting plans are underway for next year and should see the Human Resources Certificate being delivered with the University of Manitoba and The Southern Keewatin Inuit Prospectors Association gearing up to help deliver the Introductory Mining Program.

KITIKMEOT CAMPUS

The 1996/97 period saw significant development at the Kitikmeot Campus. New programs and work for the relocation of others helped to make this a strong third campus for Nunavut Arctic College.

One of the major initiatives was the development of the Certificate, Science and Technology program. Developed in conjunction with the University College of Cape Breton, in Nova Scotia, graduates will receive 5 university credits and have a solid preparation for the science, engineering and technology fields.

As with the rest of the College, the Kitikmeot Campus worked closely with third parties to develop new programs. The Introduction to Millwright program, which began in January 1997, was developed in association with the NWT Community Mobilization Committee. Working with the mining industry, the Introduction to Mining program was developed and saw students working at various mines for four months to gain further skills.

Programs were offered in all six Kitikmeot communities. A new Community Learning Centre was opened in Taloyoak. Enrollment at the Kitikmeot Campus was an all-time high 254 FTE's. To ensure the latest technology is available to students, Internet access was provided in the computer lab.

Plans proceeded for the move of the Social Services program to the Kitikmeot Campus. This move will take place in September 1997. Finding sufficient student housing continues to be a challenge for the Kitikmeot.



Millwright class receiving instruction at Kitikmeot Campus.

NUNATTA CAMPUS

The 1996-97 academic year was an extremely busy one for Nunatta Campus. In addition to 33 full-time certificate, diploma and vocational programs it delivered in the fourteen communities of the Baffin Region, the Campus offered full-time Teacher Education or Fine Arts and Crafts Programs in five Keewatin and Kitikmeot communities. Nunatta was also responsible for the development of six new programs funded through the Nunavut Unified Human Resources Development Strategy (NUHRDS). Eighty-four students graduated from our Certificate, Degree and Diploma programs, while more than 400 full-time and 1000 part-time students were registered in Nunatta's programs offerings.

For the second year in a row, Nunatta Campus attracted more than \$4.0 million in third-party funding. This permitted the Campus to offer a wider diversity of programming, particularly in the communities. Demand in the communities was highest for adult literacy, college preparation, management training and trades training.

With the coming of Nunavut, the demands on the College's resources will continue to grow. To date, Nunatta Campus has succeeded in meeting these demands with a variety of custom-designed courses and programs. Nunatta continues to look forward to meeting the challenges the future development of Nunavut will bring.



The last diploma class in Management Studies, Nunatta Campus.

THE NUNAVUT RESEARCH INSTITUTE

The mission of the Nunavut Research Institute is to provide leadership in developing, facilitating and promoting traditional knowledge, science, research and technology as a resource for the well-being of the people in Nunavut.

The Nunavut Research Institute's role within Nunavut Arctic College is guided by the Nunavut Research Council which includes members from the College Board of Governors. The Institute builds, documents and applies knowledge. A strategic plan, which focuses on eleven distinct areas, guides NRI's operations. These include: Research Coordination, Research Support, Technological Development, Traditional Knowledge, Research, Licensing, Community Liaison, Advisory, Education, Information Management and Resource Management.

All scientific research conducted in the Northwest Territories that is not subject to the NWT Wildlife Act or the NWT Archeological Site regulations must be licensed under the NWT Scientists Act. NRI administers the Act within Nunavut. The licensing procedure involves a "one window" application system that NRI developed in conjunction with communities, land claim organizations, federal and territorial government agencies and researchers. On average 170 applications for research licenses are processed each year.

The Institute completed its comprehensive research needs assessment for Nunavut within the past year. This led to the Nunavut Research Agenda which will be used to guide future program and project priorities within the Institute. It will also serve as a guide to researchers and government to ensure that future studies are relevant and beneficial to Nunavut communities.

The Igloolik and Iqaluit Research Centres provide technical and logistical support to over forty projects per year. 1996/97 projects ranged from the social sciences to the biological and earth sciences.

This past year saw the continuation of the South Baffin Place Names project. Carried out in conjunction with the Nunavut Planning Commission, this project has the goal of producing maps indicating the traditional Inuit names for places in South Baffin. This project edged closer to completion and publication of maps in both syllabics and Roman orthography is anticipated in early 1998.

A five year project between NRI. Aurora Research Institute and the Canada Centre for Mineral and Energy Technology focused on research and development of alternative energy sources for the Northwest Territories. The Institute involved in the testing of solar (photovoltaic) and wind technologies to determine their viability as alternative energy sources for remote communities in Nunavut. Some very promising results were achieved in this the second year of the project.



Canadian Wildlife Service Seabird Survey – banding of a thick billed muir.

An introductory course on the use of the Global Positioning System (GPS) was developed by the Institute. This multimedia presentation will promote the integration of GPS technology with traditional Inuit practices.

The NRI, through the Innovators in the Schools program, was actively involved in providing assistance to a number of initiatives to promote science in the schools. Over forty northern Innovators are now registered in the NRI database to provide science, math and technology presentations to schools. These innovators include representatives from government, independent business, trades, educators and elders. There are also many Innovators from the south who share their knowledge of the many science disciplines.

The NRI is committed to promoting science and technology in the class-room and has been successfully involved in science fair and National Science and Technology Week (NSTW) initiatives over the past year. Over 3000 students participated in the NSTW Nunavut Challenge. Further, NRI has provided significant support to the Regional Boards of Education in developing science curriculae.

The Institute continued to support the Arctic Weather Projects in collaboration with Environment Canada. It also continued its involvement in the popular "Simply Science" weekly feature on CBC North radio, science fairs, career days, Science Olympics, field schools and science camps.

In the coming year, NRI staff will take part in a variety of new initiatives. These are planned to include a review of the licensing process with the Nunavut Impact Review Board and other concerned parties at the regional and community level, participation in alternative energy projects, and working on the integration of traditional knowledge into the Nunavut science curricula.

Information on the Nunavut Research Institute can be found on the NRI website. The address for the NRI site is

http://kinguk.nunanet.com/research/

TOWARDS NUNAVUT ...

As 1999 approaches, Nunavut Arctic College views its role as becoming more important. The challenges of the next few years are many. With a strong commitment to the people of Nunavut and a high level of professional expertise, NAC will continue to work as Nunavut's College.

On of the greatest challenges facing the College will be to provide all the training needed for Nunavut. Many new jobs will be created and the College will be charged with providing its students with the necessary educational opportunities to take on these positions. This is an immediate and ongoing priority of the College. Working together with our partners, the College is committed to delivering programs that produce graduates with the skills employers need.

A major portion of the College's third party activity during the past year evolved around the Nunavut Unified Human Resources Development Strategy. This strategy was developed by a working committee comprised of representatives from Nunavut Tunngavik Inc (NTI), the Nunavut Implementation Training Committee (NITC), Government of the NWT, and the Government of Canada. The Strategy was released in September 1996 and laid the foundation for program development and delivery leading to the creation of Nunavut for the next three years. Nunavut Arctic College was identified by the Strategy as a major service provider.

NUHRDS PROGRAM DEVELOPMENT

Program	CAMPUS
Financial Management Diploma	Keewatin Campus
Human Resource Management Certificate	Keewatin Campus
Science & Technology Certificate	Kitikmeot Campus
Legal Studies Diploma	Nunatta Campus
Corrections & Community Justice Certificate	Nunatta Campus
Computer Specialist Certificate	Nunatta Campus
Health Careers Access	Nunatta Campus

Discussions during the months of August to October with Education, Culture & Employment lead to the formal contract for the development of eight new programs and the delivery of eight other programs across Nunavut. The College was able to respond quickly to this need and met every deadline with regards to the development and delivery of programs and services.

PROGRAM DEVELOPMENT PROJECTS

During the period from September to December, the college created a new group of programs that targeted individuals who had not completed high school and therefore lack the academic requirements to enter Certificate and Diploma programs. Nunavut Arctic College's response to the shortened time lines for development and delivery of the basic skills programs was excellent. Development commenced September 1996, completed by December 1996 and delivery initiated in January 1997 in 11 communities across Nunavut, a period of four months from initial design to actual delivery.

NUHRDS PROGRAM ENROLMENT

BY ANCESTRY CA		nrolment Part-time
Basic Skills	121	6
Management Studies	12	1
Community Administration	0	11
Office Administration (Distance Delivery)	10	0
Inuktitut Language Workshops	0	10

The Record of Achievement Programs cover four areas; General Administration, Humanities, Science & Technology and Trades and allow students to receive credit toward Certificate programs while elevating their English and Math levels.

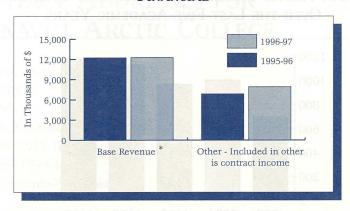
The College was also contracted to develop series of Certificate and Diploma programs targeting the projected Nunavut Government shortfall by occupation as highlighted in the Nunavut Unified Human Resources Development Strategy. Development started in November 1996, completed by June 1997 with delivery commencing September 1997.

NAC would also like to deliver a broader base of programs. As educational needs are identified, Nunavut Arctic College will respond. One aspect of this response may be more community based programs. The increased use of modern technology in the delivery of distance education programs will increase the range of subjects that will be available to students in their home communities.

Nunavut Arctic College serves a massive geographic area and effectively serving this area is one of its greatest challenges. To this end the College is committed to more decentralization. For NAC to develop as a strong institution, it needs to be committed to all areas of Nunavut.

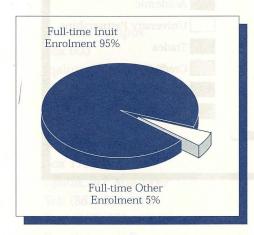
Our long-term commitment to Nunavut is the continued delivery of quality educational opportunities for all residents of Nunavut. Nunavut Arctic College wants to be an institution for the lifelong learning of all Nunavut residents. It recognizes its unique role in educating the future workforce of the new territory and is committed to providing Nunavut with the skilled employees it will need to thrive.

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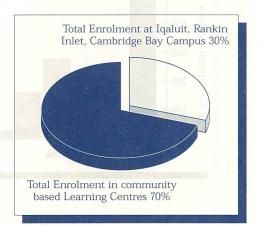


*Base revenues for 96-97 appear unchanged due to transfer initiatives from other Government departments.

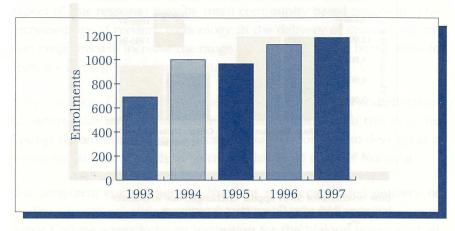
1997 FULL TIME ENROLMENTS BY ANCESTRY



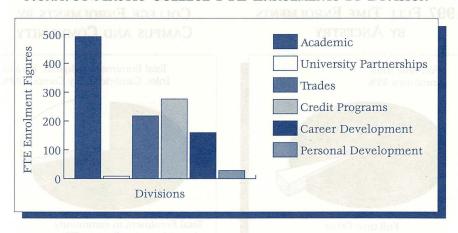
1997 NUNAVUT ARCTIC COLLEGE ENROLMENTS BY CAMPUS AND COMMUNITY



NUNAVUT ARCTIC COLLEGE FTE ENROLMENT COMPARISON OVER THE LAST FIVE ACADEMIC YEARS



NUNAVUT ARCTIC COLLEGE FTE ENROLMENTS BY DIVISION



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Financial Statements June 30, 1997

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Nunavut Arctic College ("the College") are the responsibility of the College's management and have been approved by the Board of Governors. The financial statements have been prepared in accordance with generally accepted accounting principles. Management's best estimates and judgements have been used in the preparation of these statements, where appropriate. Management is also responsible for all other information in the annual report and for ensuring that this information is consistent with the financial statements.

In discharging its responsibility for financial reporting, management maintains and relies on financial and management control systems and practices which are designed to provide reasonable assurance that transactions are authorized, assets are safeguarded and controlled, and proper records are maintained. These controls and practices are intended to ensure the orderly conduct of business, the accuracy of accounting records, the timely preparation of reliable financial information and adherence to the College's policies and statutory requirements.

The Board of Governors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control. It exercises this responsibility through the Finance Committee of the Board, which is composed of a majority of Members who are not employees of the College. The Finance Committee meets with management and the external auditors, who have full and free access to the Finance Committee.

The Auditor General of Canada is responsible for auditing the College's financial statements and for issuing his report thereon. He has audited the English and French versions of the financial statements and has reported thereon. The College's management and the Board of Governors are responsible for the translation into Inuktitut.

Greg Welch President Doug Covey, CA
Bursar/Chief Financial Officer

Iqaluit, Canada September 23, 1997



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Minister of Education, Culture and Employment of the Government of the Northwest Territories

I have audited the balance sheet of the Nunavut Arctic College as at June 30, 1997 and the statements of operations and surplus (deficit) and changes in financial position for the year then ended. These financial statements are the responsibility of the College's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles. As required by the Financial Administration Act, I report that, in my opinion, these principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the College and the financial statements are in agreement therewith and the transactions of the College that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the Public Colleges Act and regulations and the by-laws of the College.

Raymond Dubois, FCA Deputy Auditor General

for the Auditor General of Canada

Ottawa, Canada September 23, 1997

BALANCE SHEET as at June 30 (thousands of dollars)

VÉRIFICATEUR GÉNÉRAL DIL CANADA	F CANADA	1997		<u>1996</u>
ASSETS				
Current Cash Accounts receivable (Note 3) Prepaid expenses	2 2 10 st. on	515 1,825 178	\$ zimiM	2,400 1,467
		2,518		3,867
Capital assets (Note 4)	nce sheet of the	607	andina te	566
	\$	3,125	\$	4,433
LIABILITIES			NSI-	
Current				
Accounts payable and accrued liabilities Deferred revenue (Note 5)	\$	1,824 426	\$	1,539 589
Due to the Government of the Northwest Territories	made by man	286	no ilei	587
		2,536		2,715
Provision for employee termination benefits		720		558
Professional development liability	eper that, in t	130	112	271
		3,386		3,544
EQUITY EQUITY				
Surplus (Deficit) (Note 9)	nents have, in	(261)	finar or ati	889
	\$	3,125	\$	4,433
Commitments (Note 8) Contingencies (Note 10)	- 46	3	9	A S
The accompanying notes are an integral part of the financial sta	itements.			

Joe Chokannoak

Chairperson of the Board

Approved by the Board:

Lyn Woodhouse

Acting Chairperson of the Finance Committee

STATEMENT OF OPERATIONS AND SURPLUS (DEFICIT) for the year ended June 30 (thousands of dollars)

	<u>1997</u>	1996
REVENUES		
Contract income Tuition fees Room and board Investment income Other	sdr m (ses 204 marine) 103 minus sevolume 101	5,456 475 618 174 140
	20,179	19,085
EXPENSES (C)		has courses and the disposition of
Salaries and employee benefits Fees and professionnal services Travel and accomodation Materials and supplies Utilities Telecommunications, postage and freight Rent Building and equipment repairs Furniture and equipment Printing and publishing Amortization Bad debts	11,456 2,834 1,645 1,417 1,377 1,377 452 420 366 132 89	10,727 2,319 1,493 976 1,070 385 272 361 156 200 97 266
to construction as a second of cash share as predeferment some of cash flow as predeferments as	21,329	18,322
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(1,150)	763 ad 763
SURPLUS AT BEGINNING OF YEAR	889	126
SURPLUS (DEFICIT) AT END OF YEAR	\$ <u>(261</u>)	\$889

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

STATEMENT OF CHANGES IN FINANCIAL POSITION for the year ended June 30 (thousands of dollars)

1997 1998	<u>1997</u>	1996
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	\$ (1,150)	\$ 763
Items not requiring an outlay of cash Amortization	132	idiuT 97
Increase (decrease) in the professional development liability	amoon (141)	Room
Increase (decrease) in the provision	(171)	arliO 4.43.36
for employee termination benefits	<u>162</u> (997)	(110) 788
Net change in non-cash working capital items	(715)	124 Table 124
	eillened sevolan (1,712)	912
INVESTING ACTIVITIES	rials and supplies	
Acquisition of capital assets	gian bas ageteog enodaci (173)	(397)
		Build Build
INCREASE (DECREASE) IN CASH FOR THE YEA	R (1,885)	515 Fried
CASH AT BEGINNING OF YEAR	2,400	1,885
CASH AT END OF YEAR	\$515	\$ 2,400

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

NOTES TO THE FINANCIAL STATEMENTS June 30, 1997

1. AUTHORITY AND ACTIVITIES

The Nunavut Arctic College ("the College") operates under the authority of the Public Colleges
Act. The College is a Schedule B Public Agency as listed in the Financial Administration Act.

Debugge are separated betales of needly supposed as a stream to position.

The College receives contributions for its operations and capital requirements for the administration and delivery of its adult and post-secondary education programs from the Government of the Northwest Territories.

The College is an institution designed to provide a wide variety of educational services to adult learners. The programs are directed specifically to the northern environment and the needs of individual northerners, the workforce and northern communities. To accomplish this, courses and services are delivered at campuses and communities in the Nunavut Settlement Area. Through the work of the Nunavut Research Institute, the College is also responsible for the facilitation and preparation of research activity in the region.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with generally accepted accounting principles. A summary of significant accounting policies follows:

In addition, leasehold improvements are amortized over the remaining te anothidition.

Contributions from the Government of the Northwest Territories are based on the annual contribution amount set out in the Government's Main Estimates and represent the majority of the base funding for the College to cover its expenditures. Contributions are received monthly based and a predetermined schedule of cash flow requirements and are recorded on an accrual basis.

Contract income

The College enters into contracts with private companies, government departments and agencies to develop and deliver courses across Nunavut. Revenue is recognized over time by matching to the expenses incurred for development and delivery services provided.

Investment income

The College earns investment income through an agreement with the Government of the Northwest Territories (GNWT) whereby the GNWT invests the College's available cash balances. These amounts are recorded as income in the year they are earned. The terms of this agreement are such that the College is not exposed to any credit risk or potential for loss of capital.

Deferred revenue

Deferred revenue represents contract payments and donations received in advance. Deferred contract payments are recognized as revenue when the related services are provided. Deferred donation payments are recognized as revenue when the monies are expended in accordance with the specific purpose.

Capital assets

Capital assets transferred to the College from the former Arctic College and the Nunavut Research Institute, effective January 1, 1995, were recorded at the fair market value at that date, determined as the original cost less accumulated amortization or estimated market value. Subsequent acquisitions are recorded at cost. Capital assets are amortized over their estimated remaining lives on a straight-line basis at the following annual rates:

Computers and printers	25%
Furniture and equipment	10%
Building improvements	ial %tements have been prepared in accordance
Mobile equipment	A %01mary of significant accounting policies fol-

In addition, leasehold improvements are amortized over the remaining term of the leases.

Employee termination benefits main a mammayord and mutuo to a muoma nodudratnoo

On termination of employment, employees are entitled to benefits provided for under their terms of employment. The cost of these benefits is expensed in the year in which they are earned by the employees.

Professional development liability among the appendix of the second seco

The professional development liability is for the long-term professional development of College instructors and teachers. Under the Union of Northern Workers Collective Agreement, an amount equal to three percent of the base salary of all indeterminate instructors on strength as at April 1st of each year, is recorded under salaries and employee benefits as expenses, and as a liability. In addition, an amount determined in accordance with the Northwest Territories Teachers' Association Collective Agreement is also recorded as expenses and liability.

Pension plan

Employees of the College participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the College contribute equally to the cost of the plan. The College's contributions are charged to expenditures on a current year basis, and represent the total pension obligations of the College. The College is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. ACCOUNTS RECEIVABLE

The accounts receivable of \$1,824,529 (1996 - \$1,466,535) are net of allowances for doubtful accounts of \$592,515 (1996 - \$510,000). These receivables include \$494,706 (1996- \$412,000) due from departments of the Government of the Northwest Territories.

4. CAPITAL ASSETS

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Computers and printers	\$	431	\$	208	\$	223	\$	228
Furniture and equipment		242		88		154		158
Building improvements		136		17		119		59
Mobile equipment		109		24		85		80
Leasehold improvements	ormal coun	56	benuor	30	overnin	26	the due	41
	motas va	974	\$_50	367	\$	607	nso on	566

5. DEFERRED REVENUE

	1997 thousands	996 ars)
Contract payments Donations	\$ 267 159	\$ 449 140
	\$ 426	\$ 589

6. RELATED PARTY TRANSACTIONS

The College is related in terms of common ownership to all Government of the Northwest Territories created departments, agencies and crown corporations. The College enters into transactions with these entities in the normal course of business. These transactions are as follows:

represent the total person obligations of the College, The College is not requestry

The College received a contribution of \$ 12,262,132 (1996 - \$12,222,083) from the Department of Education, Culture and Employment and contract income of \$4,443,612 (1996 - \$3,874,493) for courses delivered on behalf of the Government of the Northwest Territories.

Expenses

Under the transfer policy of the Government of the Northwest Territories, certain support services are provided to the College by various government departments.

The Department of Public Works and Services charged the College \$1,888,491 (1996 - \$1,822,662) for the utility and operating costs of the facilities. The Financial Management Board Secretariat charged \$295,880 (1996 - \$640,079) for the employee benefits and recruitment costs related to the employees of the College.

The College also receives, without any charge, various services from related departments, boards and agencies. Services provided include personnel, payroll, financial, procurement, legal and translation services.

7. FAIR VALUE OF FINANCIAL INSTRUMENTS

The transactions related to cash, accounts receivable, accounts payable and accrued liabilities and the due to the Government are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable with any customer, except with the Government of the Northwest Territories, and, consequently, the credit risk is low.

8. COMMITMENTS

The College has entered into leases and service agreements for student accommodation, classroom space, office equipment and other services and is committed to basic payments over the next years as follows:

(thousands of dollars)

1998	\$	548
1999		259
		23
	et anno anno et ange <mark>l, as al</mark> Ag	920
	to the period of the D	030

9. CORRECTION OF AN ERROR IN PREVIOUS FINANCIAL STATEMENTS

Due to the settlement of a labor contract, in 1996, an amount receivable from employees was recorded but the related reduction of the contribution from the Government of the Northwest Territories was not accounted for. The comparative financial statements for the year ending June 30, 1996 have been restated such that the contribution has been decreased by \$163,292 and due to the Government of the Northwest Territories has been increased by a similar amount.

10. CONTINGENCIES

In the ordinary course of business, a claim has been brought against the College. In the opinion of management, the loss, if any, which may result from the settlement of the matters is not likely to be material and accordingly no provision has been made in the accounts of the College. In the event that such expense were to occur, it would be recognized as a period cost.

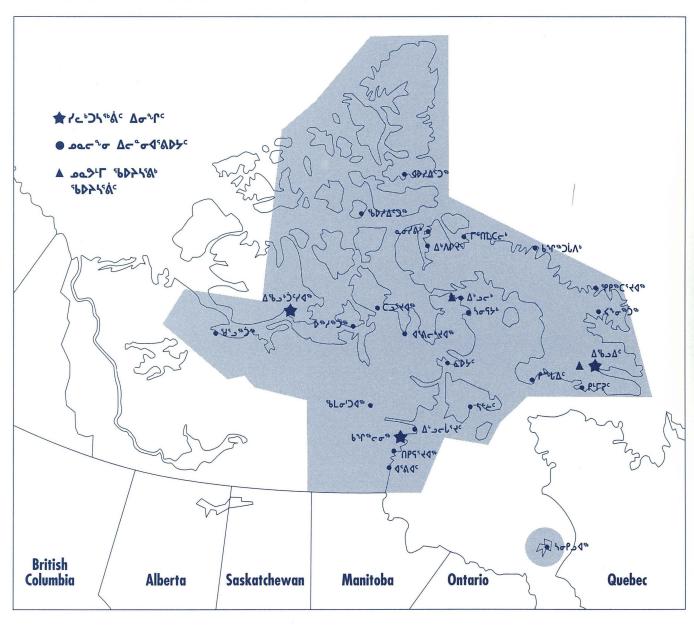
11. COMPARATIVE FIGURES

Some of the 1996 comparative figures have been reclassified to conform with the presentation adopted in 1997.



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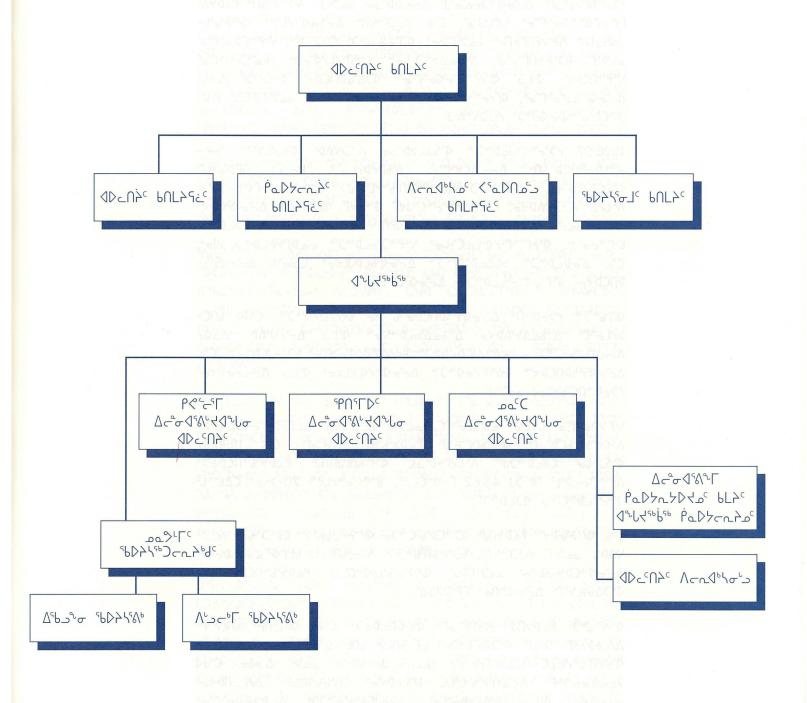
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1995 ΦΟ-Γ΄ΕΝΤΟΙ, ΒΟΥΡΘΗ ΚΈΝΟ ΚΑΝΟ ΛΟΈΦΡΟ-ΕΝΤΟΓ ΘΕΡΓΥΦΙΟΝΕΘΕΘΊΟΙ ΦΟ-ΣΤΟΝΕΘΙΌΝΕΝ ΤΕΡΡΈΟΝ-Γ΄ΕΝΤΟΓ ΤΕΙΡΕΘΙΟΙΑ ΑΝΤΕΘΙΟΙΑ ΤΕΙΡΕΘΙΟΙΑ ΑΝΤΕΘΙΟΙΑ ΤΕΙΡΕΘΙΟΙΑ ΑΝΤΕΘΙΟΙΑ ΤΕΙΡΕΘΙΟΙΑ ΤΕΙΡΕΘΙΟΙΑ

- 1. ραβ⁴ΓΟCΔ^c Δε²σ45^c4δρ²α^c6ηCD₂Ω^b ραΓ²ν²ρ^c6σ^c4σ^c4D₂Ω^b.
- - 3.5%P%NCDYSP 485%Lto 15265 Doboc-John Arsas 1526 LT.
 - 4. Na / 16/10/6/10/6 13/6 14-13 34DL66CDN-64D3N6
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 60 CT NTDto.
- 5.602562-6516 60256CDZC JEPDLG66CD306

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1996-1997 Cdbb&5J...

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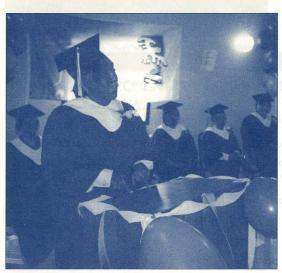


1DSBPCYCDS-STO ACGOSONCDXC SDSBPCYCCSGBC.

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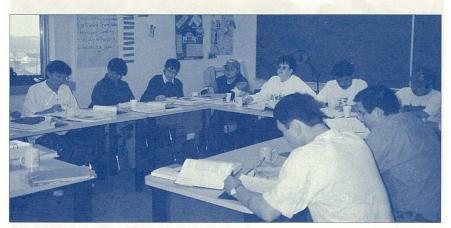
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1996/97 $\Delta \Delta \Delta$



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ρα^cC Δς\δ^{\0}L:



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1999 ᠲᡄᢝᡄᡏᡄᡥᡅ᠋᠋ᠨ, ᠴᡆᡷᡃᠮ ᠌᠌ᠺᠻᡗᡥᢗ᠋ᠲ᠌᠌ᠵ ᠨᡄᡃᠫᡥᡃᠺᡃᡬᢥ ᠲ᠋᠌ᠪᠷᡳᡥᢐ᠊ᡓ᠐ᠲᠫᡥ ᠰᡄᡕᡆᡕᢣᢥᠾ ᠰᡫᡅᡱᡎᠨᢗ᠊ᠸᡏᡆᢪᡙᠣᡟ. ᡏᡳᠯᠻᢗ᠐ᡄ᠐ᡃᠲ᠑᠂᠐ᠻ᠐ᠳᢗ ᡏᢗ᠐ᡩᢗ᠆᠆ ᡏᠣᡏᠲ᠋ᠴᡬ᠗ᢠᡃᠫᡶᡳ. ᢞᡥᠨᠣᠲᡟᡶᡅᡗ᠋ᠮᡃ ᠰᡆᠯᡏᡩᠲᡥᡅ᠋᠌ᡊ᠂ᠴᡆᡷᡃᠮ᠐ᡬ᠘ᢧᡟᡅᡥᡗᡱ ᡏᡫᠴ ᠰ᠐ᡓᡟᡶᡅᠮᡟ ᠘ᡄᠣᡏᡥᠬᢗ᠐ᡆᠯᢪᡥᡗᢪᠣᡟ, ᠴᡆᢗ᠘ᡓᠣᡏᡭᡟᡮᠯᢤᠾᠰᡳᡄᠩᡏᠮᠦᡟ ᡖᡶᠯᡮᡳᠬᠲ᠘ᡱᠳᠿᠫᡥ ᠴᡆᡷᠮ ᠨᢗᠫᡥᡃᠺᡲᠺᢉᠫᠪ᠊ᢖᠦ.

Δ <i>-</i> °σ45′5Δ°	∆ ८ ५%% <i>₀</i>
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%D>45°T° 4'L AcaJNC'°bbJ46°5 a2aAbdC°6	ᡩᡗᡥᠮĎ ^ᡕ ᠘᠆ᢣᡃ᠍᠍ᡭᢥ᠍ᡫᠳ
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⁵ babbtcap ¹ LaDσ ¹ Γ ⁶ asaΔ ⁶ dC ⁵⁶	ρα ⁽ C Δε\ ⁽ δλ ⁶ υσ
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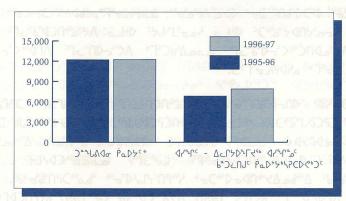
ΟὑΠΠϢΓ ("ΡΡΝΚ" Κ'ΠΘΚΤ" ΠΑΙΝΑΣΙ, ΚΕΣΝΙΚΑΝ ΚΙΘΕΝΝΟΝ ΔΕΘΑΝΚΑΣΙΤΗ ΑΕΘΑΝΚΑΣΙΤΗ ΑΕ

οσ_ο-L ρυςΓής Ο₀ρσΩρ₀υς/ρς Α₀ /₀ρς Α₀-ς ΑυτρουΓής ΣΕ₀-σηΡΟΡΙΓΕΊς ΣΕ₀-σηΡΟΡΙΓΕΊς

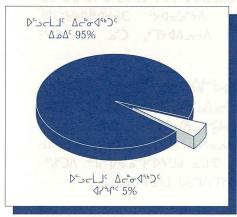
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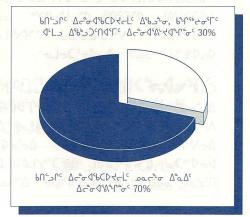
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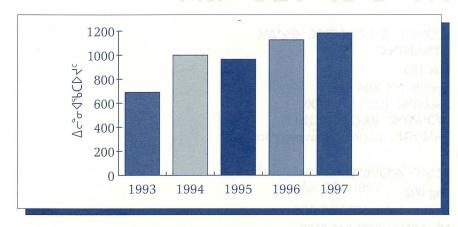
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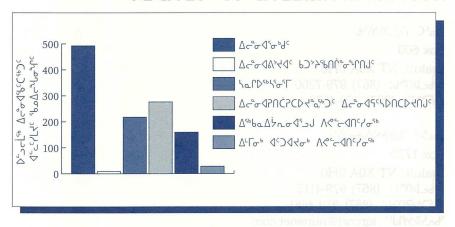


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Box 160

Iqaluit, NT X0A 0H0 ኦեշኦበ∿ե: (867) 979-4100 /ៃ 5⁴7በ∿ե: (867) 979-4119

ชื่อโปรกไร: nacinfo@nunanet.com

P8-5-1 /25748%

Bag 002

Rankin Inlet, NT X0C 0G0 ቦቬሬDበኄ: (867) 645-5500 /ዜግነብ (867) 645-2387

PNITO /L'DIYINY

Box 54

Cambridge Bay, NT X0E 0C0 ኦቴሬኦበኄቴ: (867) 983-7237 /ቴንቴ፡: (867) 983-2404

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Box 600

Iqaluit, NT X0A 0H0 ኦቴሬኦበኄኒ: (867) 979-7200 /ቴንህና: (867) 979-4579

200 1807-180-180F

Box 1720

Iqaluit, NT X0A 0H0 ኦቴሬ ኦበጐኒ: (867) 979-4115 /ቴ/ጋኑታቦጐኒ: (867) 979-4681

ัษนาบากประ iqrcnri@nunanet.com

1650 LP

Ρ΄αδτεπσδ΄ α⊃αΔ^ωCδσ^ωρ΄ √σ 30, 1997

مع کدر کردی ۱۹۶۹ کام

ΦΕΊΡΕ ΡΕΙΡΡΑΝΕ ΙΕΡΡΑΙ ΡΕΙΡΡΑΙ

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Pαργςαρ (

Δ%_>Δ^c, b_aC γηλ_α 23, 1997

שפשיר ובישהאימי

1996		VAULPD4c	<u>1997</u>	<u>1996</u>
Ű፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞	_፡ ጋ。		\$ 515 1,825 178	\$ 2,400 1,467
17 C 20 C 27 A	103		2,518	3,867
dbJfUc VAULA	D4c (970C 4)		607	566
			\$ 3,125	\$ 4,433
Űa ⟨D%⊃°		dpc by		
ሪ ዮ - Δ - Δ - Δ - Δ - Δ - Δ - Δ - Δ - Δ -	「トタルル゚¤‹ ⟨ルー。ィ。 。Დ⟨Ე℧。ᡏ。ᢧ。 (Წイᢧ アト୮¬ ¤⟨‹Հ。뜨ィᢋ。	Ċ 5)	\$ 1,824 426 286	\$ 1,539 589 587
			2,536	2,715
	᠘ᢛᠮᡆ᠋᠘ᢣᡥᠾ᠂ᡓᡥᠾᢛ ᡀᠻᠼ᠘᠘ᢢᠾ		720 130	558 271
			3,386	3,544
ላ ୮ላካሪ (ኒዮሌ	パレイc) (ディレÇ 8)	<u> </u>	(261)	899
126			\$ 3,125	\$ 4,433
A A- 4N- JU	- PJC (: LNC 8)			

 $\dot{C}^b d + \dot{C}^b - \dot{C}^b + \dot{C}^b$

PULLOC VILABOCA 4 MHDAPO DAM - β'cadD' Δανημητι βαργανιστος ΔηςΟΟςης

ውድ የተመሰው ነው። የ

ቅ <u>ል</u> ይታ የተመሰቀ ለ		<u>1997</u>	<u>1996</u>
ላኒሌ _ታ ድ _c β _σ Ͻϟ ^σ ς ϧσργ ^σ σ _φ Σ ^σ , ⁶ σργ ^σ σ _φ Σ ^σ , ⁶ σργ ^σ σ _φ Σ ^σ , ⁶ σργ ^σ σ _φ Δ ^σ σργ ^σ σργ ^σ σ _φ Δ ^σ σργ	\$ 1.70	12,262 6,620 502 488 103 204	\$12,222 5,456 475 618 174 140
		20,179	19,085
			3
JPC-2P J2P Color			
ላβ- ₆ / (δβ- ₆ CD&,-«Δ ₆ CD»	₽Nc P	11,456 2,834 1,645 1,417 1,377 594 547 452 420 366 132 89	10,727 2,319 1,493 976 1,070 385 272 361 156 200 97 266
		21,329	18,322
$Q_{\rho} = Q_{\rho} + Q_{\rho$		(1,150)	763
15-10% J-CP % Q104.PJP		889	126
		\$ (261)	\$ 889

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مع ما الدي الدي المال

פאסוור כסארוור באווס	1997	1996
ላ⊳∟ ^ኑ ⊀በ∿ ^ເ	1997	1990
ᡏᡒᡶᡄᡥᠨ᠘ᢋᢪᠼᢆᠾ᠌᠌ ᠘ᡒᡶᠲᡥᠨ᠋᠌᠘ᢋ ᠘ᢑ᠙ᡩ᠘ᠮ᠙᠘ᠻ᠘᠘	\$ (1,150)	\$ 763
ρν _ε , ις Διος (ρνιση εντασοριση σεν	132	97
᠘᠆ᠳ᠙᠘᠙᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘᠘	(141)	38
᠌ ᠐᠉ᠻᢦ᠐ᡝᢎ᠐ᠣᡕ᠂᠉ᢛᠻ᠌᠌᠌ᠳ᠘ᢑᢦᡕ᠂᠐᠙ᢋᡪᠬᡆᡕ ᠐᠉ᢛᡪ᠘ᡕ᠘᠋᠘ᢗ᠐ᢋᢆᠺ᠂᠐᠉᠑ᢛᢗ᠐ᢅᢅᠲᠳᡒ	<u>162</u> (997)	<u>(110)</u> 788
ላሪኔት ነውር ነር	<u>(715)</u>	124
10 10 10 10 10 10 10 10 10 10 10 10 10 1	(1,712)	912
PaDγ		
V.AU.∠√Q.p.Ç.S.Ų.	(173)	(397)
DP&\Landscd4c (DP5.ev~d5CD4c) bop2.ccc DbD7c	(1,885)	515
PaD>6-1909 ماك-1905 كا	2,400	1,885
Ρ΄αΟ΄ ΄΄ Ο΄ Ο΄ Δ΄ Α΄	\$ 515	\$ 2,400
۲۵۵ غ/۲۵۵ غ/۲۵۵ کاه (غ/۵۵) ۵د۲۶۵ د ۱۹۵۹ و عام۵	᠀ᡃᢐᢗDᠦ᠊ᢐᡗ°ᠴ ^ᡕ .	

مه کدر کردی ۱۹۶۹ کوم

1. אל ביד ארת את אללט

ውል ንተርና ተረናጋ የኒናልኮ (ተረናጋ የኒናልኮ) ላው ር በርው ተየ ለተስፈና ተረናጋ የኒናልና L ር የ የተመተ ነው። የተመተ ተረናጋ የኒናልኮ ልው ልው ርው የተመተ ነው። የተመተ ነው

 $^{\prime}$ ረርጋ%\ናል፥ የ፟፟ዾንት%Ċ%በርውሮኑጋ% ውሬናበላና ሁረL፥ሪካዮትና ላውሬንተበኑላሌዮትውና ላዛር ላይጋላውና ለተሬንበቦታላ%ርሌዮታና ላውሬንተበኮታላ%ርሌዮታና ላቸው $^{\prime}$ ለት ነርስሎታ% ለታለስተላት ልናታላምርሌዮታና ላቸው $^{\prime}$ ለት ነርስሎታ% ለታለስተላት ልናታላም ነርስ ነርስሎታ ለተለስተላት ልናታላም ነርስ ነርስሎታ ለተለስተላት ልናታላም ነርስሎታ ለተለስተላት ልናታላም ነርስሎታ ለተለስተላት ልናታላም ነርስሎታ ለተለስተላት ልናታላም ነርስሎታ ለተለስተላት ለተለስተላላት ለተለስተላት ለተለስተላት ለተለስተላት ለተለስተላት ለተለስተላት ለተለስተላት ለተለስተላት ለተለስተላላት ለተለስተላት ለተለስተላት ለተለስተላት ለተለስተላት ለተለስተላላት ለተለስተላት ለተለስተላት ለተለ

60 Dr. D. 44946

השליהכשל לבשל לבשלי להאשלים

ለድርጋኈኒናልኑ ቬንጋናጐርጐበርውሮኑጋጐ ርካፈሮኒና ፈካፐታጐ ሁረራቦኑውላታኑ, ሀሮ៤ካዮታና ለተፈልቦትውላታት ለየትርብንተበኮኒ ፈካርቦልና ላተል ለተፈልቦትው ለየትርብንተበኮኒ ፈካርውሮነውና ልደጋስ የፈውንተስነር ለተርወረበህና ላተል ለእናበናገርው የበነር ተርወረ የሚያለት የተመሰር ለአር የሚያለት የሚያለ

የፊዕንሩዕያለያበነያሩ የፊዕን የርፈንዕላና

ᠹ᠋᠋ᡓ᠐᠈ᢣ᠈ᡃᠺᡳ᠋ᢕᢖ᠊ᡥᡗᢪᢖᢀ᠂᠐ᠻ᠌Ď᠋᠈ᡫᠣᡩ᠂ᠹᡆ᠌ᠪᢣ᠍᠅ᡤᢗᠵᢕᠳᡥᡥ᠖᠘ᢞ᠙᠘ᡎᢗᡚ᠘ᡫᠳᡅ ᢤᡥ᠋ᡥ᠐᠘ᡶ᠙᠈ᠫ᠅᠂ᡤ᠙ᠯ᠔᠂᠘ᡓᢉᠫᢛᢅᡳᠻ᠕᠔᠅ᠹ᠌ᡓ᠐ᢣ᠋ᡀᡥᡄᠽ᠋ᡗᢣᡥ᠙᠂᠔ᡣ᠐᠈ᢣ᠘ᢛᢗ᠐ᠵ᠘᠈ᢣ᠒ᠻᢐᢆᢩᡓᠬᡅ

יכלי בל לבלי לם יבלים ים ללם ים לל

JURY SYCUD

ሳየጋ ተና ለህበና $_{\dot{a}}$ CD ተና ለሩናጋ። ኒናልግሩ DPD የርቱጋ Γና ለፈርጋ። ኒናልቦሬ Dነቱጋ Γና ላይ $_{\dot{a}}$ ልሚ $_{\dot{a}}$ የአንተር $_{\dot{a}}$ የአንተር

ቴሊር ኦ ታና	25%
Δ'¬LDCQc VAU,¬ 88	10%
ንሰናውገዋምኦ ንፈግሦበ장 ር '	5%
Ϙር⊳ <i>4。</i> σ"ጋ。 \/ ለብሀ。	10%

Δϲ[®]

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DOLL CAPAC DE LA COLO DE LA COLO

 $^{\circ}$ ለናልው ላታና $^{\circ}$ ለታው የተያለከው የተመሰው የተመሰው

3. Papy Card Carc

ቮ⊾ቦታኈር፞፞፞፞፞፞፞፞፞፞፞፞፞፞፞፟፟፟ኯ፟ጜ፟ \$1,824,529 (1996 - \$1,466,535) ላΓላቴቭሩና ላጋየርቦጚኄጜኇ፞፞፞፞፞፞፞፞ኇኯ፞ጜ ላየ፦፟ትረርቦቴናርጐዮኄታልና \$592,515 (1996 - \$510,000). ር∟ቴժላ ቮ⊾ቦታኈርጐታላጭጋና ልሬቴጭጋና \$494,706 (1996 - 412,000) ላየ፦ትረርቦታላጭጋና ልፌናበላና ሁኖ∟ቴժጥናር ለራሒኖልጭዮኄና.

4. Aboke VAUL

		1997		1996
	<u> </u>	<u> </u>	UU24PCD4c	UUU. OK.
ቴ CD γ C Δ' ΛΊθΩ - Δ'	\$ 431 242 136	\$ 208 88 17	\$ 223 154 119	\$ 228 158 59
ሳጋራጋላታር ለማት የታይነትር መርዕረት የሚያ ነው። ላጋ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ የ	109 56	24 30	85 26	80 41
	\$ 974	\$ 367	\$ 607	\$ 566

Ρ΄αΡγΔ^c 4Ͻ^cσ4ϽΔ^cα^c

	1997 (PaDケ	<u>1996</u> CDY*ND*ュパ)
ֈ 。Ͻϟሀባ。 ֈσρሩ ሲኅሩ አራ ዓረሀባ، አራራ አራራ	\$ 26° 15°	many the state of the state of the
	\$ 426	<u>\$ 589</u>

6. <u>۸-ת שחר אסל בי כס "לי לכסלי לבס אי</u>

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 $CD^*i'^*\forall CD\forall^c$ $\dot{P}aD^*JU'$, $\dot{P}aD^*C$ DD^*U' , $dPcccde^c$ d^cccde^c d^ccccde^c $dPccccde^c$ $dPcccde^c$ $dPccccde^c$ $dPcccde^c$ $dPcccde^c$ dPcc

8 Acrdrpodilabo

 $^{\circ}$ ለጋ[©] ጋላሁቴ[©] ጋ[©] ላ[©] ለትር ለትርበናበውና ላግ የገናበቴ[©] ታበ[©] ለትርበናር የ[©] ጋቀ[©] ላ[©] ለትርበቴ[©] አትርበናር የ[©] አትርበር የ[©] አትርበናር የ[©] አትርበር የ[©] አት

(Pady CD1 nd and

	CVIIIV	
1998	Ś	548
	Y	
1999		259
		200
2000		23
2000		23

\$ 830

9. <u>C'L"/L4" 4"PP4"CD+% 40"CD+D"DTC</u>

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11. የፈወታና ላንትሶሚቦት ታይፈና

Δϲ^ᢐᠠᠬ 1996-Γ^ᡕ ᠨ᠋ᡈ᠐ᢣᡕ ᡏ᠈ᢣᡤᡃᢩᢐᠾ᠂ᠳ᠘ᢣ᠐ᢣᡕ᠂ᠳ᠌ᠴᡆ᠘ᡥᢗ᠐᠘᠘ᡰ᠖ᠳᡄ᠘᠉᠑᠂᠘ᠸᢐᠳ᠖᠋᠐ ᠘᠅᠙ᢗ᠐᠘ᡶᠲᡕ ᡏ᠐᠙ᢕᠳᡏ᠉᠋ᠫᠣᡕ 1997-᠘ᡕ