ᓄᓇᕗᑦ ᒐᕙᒪᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑕᖃᕈᓐᓇᕐᒪᖔᖅ ᖃᐅᔨᓴᕐᓂᖅ

ᐱᕙᓪᓕᐊᒍᑎᒋᔭᐅᓂᖓ 1 ᖃᐅᔨᓴᖅᑕᐅᓂᖅ

ᕖᕝᕗᐊᕆ 26, 2016

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 2

ᐃᓗᓕᖏᑦ

ᐱᒋᐊᕐᓂᖓ
ᑐᑭᖓ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᑲᓇᑕᒥ

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ ᓈᒻᒪᒃᑲᔭᖅᑐᑦ
ᐊᐱᖅᓱᖅᑕᐅᓯᒪᔪᓂᑦ ᐅᖃᐅᑕᐅᒍᑎᑦ ᐱᒻᒪᕆᐅᓱᒋᔭᐅᔪᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᖃᓄᐃᑦᑑᓂᕆᔪᓐᓇᕋᔭᖅᑕᖏᑦ
ᓄᓇᕐᔪᐊᕐᒥ ᐊᔾᔨᒌᙱᓐᓂᖏᑦ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ
ᐊᑭᒋᒐᔭᖅᑕᖏᑕ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᑮᓇᐅᔭᑦ ᐃᓯᖅᐸᓪᓕᐊᔪᖁᑎᖏᑦ – ᑲᓇᑕᒥ, ᒥᐊᓕᒐᕐᓂ ᐊᒻᒪᓗ ᑯᐃᑉ ᓄᓇᖓᓐᓂ ᐱᐅᔫᓂᖓᓄᑦ ᑲᖐᓇᖅᑐᖃᕈᓐᓃᕈᑏᑦ ᐃᓕᓐᓂᐊᒃᑲᓐᓂᓂᖅᓴᐅᖁᓪᓗᒋᑦ ᑲᓇᑕᒥ ᖃᓄᖅᑑᕈᑎᒃᓴᑦ ᓇᓖᕌᕋᒃᓴᖏᑦ
ᓇᓖᕌᕋᒃᓴᐅᔪᑦ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ
ᑭᖑᓪᓕᕐᒥ ᖃᓄᐃᓕᐅᕈᑕᐅᔪᓐᓇᖅᑐᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 3

ᐱᒋᐊᕐᓂᖓ

KPMG ᓄᓇᕗᑦ ᒐᕙᒪᖏᓐᓄᑦ ᐱᓕᕆᐊᖃᖅᑎᑕᐅᓕᓚᐅᖅᓯᒪᔪᖅ ᐊᔪᕐᓇᕋᔭᙱᒻᒪᖔᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑖᕈᓂ ᓄᓇᕗᒥ ᖃᐅᔨᓴᖁᔭᐅᓪᓗᑎᑦ.

KPMG ᑲᒪᒍᒪᓚᐅᖅᑐᑦ ᐱᕙᓪᓕᐊᒍᑎᖃᖅᐸᓪᓕᐊᓗᓂ ᐱᒋᐊᕈᑎᖃᕐᓗᑎᑦ ᖃᐅᔨᓴᕆᐊᙵᕐᓗᑎᑦ ᖃᓄᐃᑦᑐᓂᑦ ᐱᓕᕆᐊᓂᑦ ᓇᓖᕌᕋᒃᓴᓂᑦ ᓂᕈᐊᕈᓐᓇᖅᑕᐅᔪᓂᑦ ᓴᖅᑮᒍᒪᓪᓗᑎᑦ. ᑖᒃᑯᐊ ᐅᓂᒃᑳᑦ ᓴᖅᑮᔪᑦ ᖃᐅᔨᔭᒥᓂᖏᓐᓂᒃ ᖃᐅᔨᓴᕆᐊᙵᑎᓪᓗᑕ. ᖃᓄᐃᓕᐅᕈᑕᐅᓯᒪᔪᑦ ᐱᖓᓱᐃᓕᖅᑲᖓᑎᑕᐅᕗᑦ ᑖᔅᓱᒪᑉ ᐱᕙᓪᓕᐊᒍᑎᒋᔭᐅᓂᖓᑕ ᐃᖅᑲᓇᐃᔮᕆᔭᒥᓃᑦ:

ᑐᑭᓯᒋᐊᕈᑏᑦ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ ᑎᒍᒥᐊᖅᑎᐅᖃᑕᐅᔪᑦ ᑐᓴᕆᐊᕐᕕᐅᓂᖏᑦ ᖃᐅᔨᓵᖑᔭᕇᖅᓯᒪᔪᓂᑦ ᖃᐅᔨᓴᕐᓂᖅ

 ᐱᖃᓯᐅᔾᔨᔪᑦ ᖃᐅᔨᓴᖅᑕᐅᓪᓗᑎᑦ ᐅᑯᐊ:

 ᐃᓄᖏᑦ ᖃᓄᐃᑦᑑᒻᒪᖔᑕ ᖃᐅᔨᓴᖅᑕᐅᓗᑎᑦ
ᓄᓇᕗᒥᐅᑕᐃᑦ

 ᐅᓪᓗᒥᐅᔪᖅ ᐊᒻᒪᓗ ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᓪᓗᑎᑦ
ᐃᓕᓐᓂᐊᕕᔾᔪᐊᕐᒥ ᐱᔭᕇᖅᐸᓪᓕᐊᔪᑦ
ᐊᒥᓲᓂᖏᑦ

 ᐅᓪᓗᒥᐅᔪᖅ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᖅᐸᑦᑐᑦ
ᐊᒻᒪᓗ ᓱᑯᑦᑎᐊᓂ

 ᐅᓪᓗᒥᐅᔪᖅ ᐱᕙᓪᓕᐊᓂᖏᑦ
ᓄᓇᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᒨᖅᑎᑕᐅᖃᑦᑕᕐᓂᖏᑦ

 ᐅᓪᓗᒥᐅᔪᖅ ᐱᕙᓪᓕᐊᓂᖏᑦ
ᓄᑦᑎᐸᓪᓕᐊᓲᖑᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᑲᓇᑕᒥ

 ᐅᓪᓗᒥᐅᔪᖅ ᓴᓇᔪᓕᕆᓂᕐᒧᑦ ᐱᔭᐅᔪᒪᓲᑦ
ᐊᔪᙱᖏᓐᓂᖏᑦ ᒪᓕᑦᑐᒋ3 ᖃᐅᔨᓴᖅᑕᐅᓪᓗᑎᑦ

 ᐱᖃᓯᐅᔾᔨᔪᑦ ᐊᐱᖅᓱᖅᑕᐅᓪᓗᑎᑦ
ᐊᑦᑐᖅᑕᐅᓂᖃᕋᔭᖅᑐᑦ ᐱᐅᔪᓂᑦ ᑐᓴᕐᕕᒋᔪᒪᓪᓗᒋᑦ
ᖃᐅᔨᓵᕐᒧᑦ. ᑎᒍᒥᐊᖅᑎᐅᖃᑕᐅᔪᑦ ᐅᑯᐊᖑᓚᐅᖅᑐᑦ
ᐊᐱᖅᓱᖅᑕᑦ:

 ᓄᓇᕗᑦ ᒐᕙᒪᖏᑦ ᐱᖃᓯᐅᑎᓪᓗᒋᑦ

ᑮᓇᐅᔭᓕᕆᓕᔨᒃᑯᑦ, ᓄᓇᓕᖕᓄᑦ ᒐᕙᒪᓄᓪᓗ
ᐱᔨᑦᑎᕋᖅᑎᖏᑦ, ᐃᓕᓐᓂᐊᕐᓂᓕᕆᔨᒃᑯᓪᓗ
 ᓄᓇᕗᑦ ᑐᙵᕕᒃ ᑎᒥᖓ

 ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ

 ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓ

 ᑲᓇᑕᒥ ᖁᑦᑎᒃᑐᑉ ᖃᐅᔨᓴᕐᕕᖓ

 ᐱᖃᓯᐅᔾᔨᔪᑦ ᖃᐅᔨᓴᖅᑐᑕ ᐅᑯᓂᖓ:

 ᐊᔾᔨᐸᓗᖏᑦ ᐃᓛᒃᑰᖓᔪᑦ ᐊᑐᖅᑕᐅᔭᕇᖅᑐᑦ
ᐊᐅᓚᑦᑎᓪᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓄᓇᕐᔪᐊᕐᒥ.

 ᐊᓯᖏᓐᓂᑦ ᐊᑐᓲᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓕᕆᓪᓗᑎᑦ
ᓲᕐᓗᒃ ᖃᐅᔨᓴᖅᑕᐅᓪᓗᑎᑦ ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖃᑦᑕᕐᓂᖏᑦ.

 ᕿᒥᕐᕈᔭᐅᓂᖏᑦ ᑮᓇᐅᔭᓕᐅᕈᑕᐅᔪᓐᓇᓂᕐᒧᑦ
ᐸᕐᓇᐅᑎᖏᑦ ᐊᒻᒪᓗ ᓇᓚᐅᒃᑖᖅᑕᐅᓯᒪᓂᖏᑦ
ᓄᓇᕗᒧᑦ

 ᑮᓇᐅᔭᖃᕐᕕᐅᔪᓐᓇᕋᔭᖅᑐᑦ & ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ
ᓂᕈᐊᖅᑕᐅᒍᓐᓇᖅᑐᑦ

 ᐱᓕᕆᐊᐊᖃᖅᑎᑦᑎᓗᓂ ᐃᓕᓐᓂᐊᕋᒃᓴᓂᑦ
ᓂᕈᐊᕋᒃᓴᐅᔪᑦ

ᐊᑐᑦᑎᐊᓛᕆᒐᓱᐊᖅᑐᒋᑦ ᖃᐅᔨᓵᒥᓂᖅᐳᑦ ᐱᖓᓱᐃᓕᖅᑲᖓᔪᓂᑦ ᐱᓕᕆᐊᒥᓂᑦᑎᓐᓂ, ᓇᐃᓈᖅᓯᒪᔪᑦ ᓇᓖᕌᕋᒃᓴᑦ ᖃᐅᔨᓴᖅᑕᐅᔾᔪᑎᖏᑦ ᐅᐸᓗᖓᐃᖅᑕᐅᓯᒪᕗᑦ ᑕᕝᕙᓂ ᐅᓂᒃᑳᒥ ᒪᓕᑦᑐᒋᑦ ᐊᒥᓱᑦ ᒪᓕᑦᑕᐅᔭᕆᐊᓖᑦ ᐊᑦᑐᐃᓂᖃᕈᓐᓇᖅᑐᑦ ᑲᔪᓯᓂᖃᑦᑎᐊᕈᓐᓇᕋᔭᕐᓂᖓᓂᒃ ᓄᑖᑉ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 4

ᐊᐱᖅᑯᑎᒋᔭᐅᓗᐊᖅᑐᑦ

ᓇᓗᓇᐃᖅᑕᐅᖁᓪᓗᒋᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑖᕈᓐᓇᕐᒪᖔᖅ ᓄᑖᕐᒥᒃ ᖃᐅᔨᓴᖅᑕᐅᓗᓂ ᐊᐱᖅᑯᑏᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑕᐅᒋᐊᖃᖅᓯᒪᕗᑦ:
 ᖃᓄᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᑐᑭᖃᖅᐸ ᑲᓇᑕᒥ?
 ᖃᑦᑎᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕈᓐᓇᕋᔭᖅᐸ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐊᒻᒪᓗ ᓇᑭᙶᕐᓗᑎᑦ?
 ᖃᓄᐃᑦᑐᑦ ᐊᓯᖏᑦ ᐱᔾᔪᑏᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑕᐅᔭᕆᐊᖃᕋᔭᖅᐸᑦ ᐊᑐᐊᒐᓕᐅᕐᓗᓂ ᐊᒻᒪᓗ ᑲᑐᔾᔨᖃᑎᒌᖑᔭᕇᖅᑐᑦ ᐃᓱᒪᒋᔭᐅᒋᐊᕆᐊᖃᕋᔭᖅᐸᑦ ᖃᓄᐃᑦᑐᑦ?  ᖃᓄᐃᑦᑐᑦ ᐱᓕᕆᐊᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᐃᓪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐊᑐᐃᓐᓇᐅᒪᒍᓐᓇᕋᔭᖅᐸᑦ?
 ᓇᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑕᖃᖅᐸ ᐊᐅᓚᑕᐅᔪᓂᑦ ᐅᖓᓯᑦᑐᒦᑦᑐᓂᑦ ᐊᒻᒪᓗ ᖃᑦᑏᓐᓇᑯᓗᓐᓂᑦ ᐃᓄᖕᓂᑦ ᐱᔨᑦᑎᕋᖅᑐᑎᑦ?
 ᖃᑦᑎᕌᕋᔭᖅᐸ ᓴᓇᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ?
 ᖃᑦᑎᕌᕋᔭᖅᐸ ᐊᐅᓚᑦᑎᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕆᒐᔭᖅᑕᑎᓐᓂ?
 ᑭᒃᑯᑦ ᐊᑭᓖᒐᔭᖅᐸᑦ ᐊᐅᓚᑕᐅᓂᖓᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ?
 ᖃᓄᖅ ᐊᐅᓚᑕᐅᓲᖑᕙ ᐱᐅᔪᓂᒃ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖃᕋᓗᐊᕐᒪᖔᑕ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖏᓐᓂᑦ?
 ᖃᓄᐃᑦᑐᓂᑦ ᓂᕈᐊᕋᒃᓴᖅᑕᖃᕋᔭᖅᐸ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᒋᓗᑎᒍᑦ ᑕᒪᒃᑯᐊ ᐱᑕᖃᖁᓪᓗᒋᑦ ᐃᓱᒪᒋᓯᒪᔭᕗᑦ?
 ᖃᓄᐃᑦᑑᕙᑦ ᐱᐅᔫᓂᖏᑦ ᐱᐅᙱᓐᓂᖏᓪᓗ ᐊᑐᓂ ᑖᒃᑯᐊ ᓂᕈᐊᕋᒃᓴᐅᒐᔭᖅᑐᑦ?

ᑖᒃᑯᐊ ᐊᐱᖅᑯᑏᑦ ᑕᒪᐃᓐᓂᓕᒫᑦᑎᐊᖅ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑕᐅᑦᑎᐊᕆᐊᓖᑦ ᑕᒪᐃᓐᓄᑦ ᖃᓄᖅᑑᕈᑎᓄᑦ, ᐊᑐᐊᒐᕐᓄᑦ, ᑎᑭᑕᐅᓇᓱᐊᖅᑐᓄᑦ ᐊᒻᒪᓗ ᐊᑐᕋᒃᓴᖏᓐᓄᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖏᑕ. ᑖᓐᓇ ᐅᓂᒃᑳᖅ ᓴᖅᑭᑕᐅᓯᒪᕗᖅ ᑐᓴᕆᐊᕐᕕᖃᓚᐅᖅᑐᑎᑦ ᐊᒥᓱᓂᑦ ᐱᓕᕆᕝᕕᐅᔪᓂᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖏᓐᓂᑦ ᑭᓯᐊᓂᓕ ᐅᖃᐅᑕᐅᒐᑎᑦ ᐱᓇᓱᐊᒐᕗᑦ ᐊᑐᐊᒐᐅᔪᓪᓗ ᑐᕌᖓᔪᑦ ᐃᓕᓐᓂᐊᑲᓐᓂᓂᕐᒧᑦ.

ᑐᑭᖓ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᑲᓇᑕᒥ

ᐱᒻᒪᕆᐅᕗᖅ ᑐᑭᓯᐅᒪᖃᑎᒌᒃᑯᑦᑕ ᑭᓲᒻᒪᖔᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ, ᑐᙵᕕᓕᐅᕈᓐᓇᖁᓪᓗᑕ ᓇᓗᓇᐃᖅᑕᐅᔪᓐᓇᕐᓂᖓᓂᒃ ᑕᒪᓐᓇ ᐊᔪᕐᓇᕋᔭᙱᒻᒪᑦ.

© 2016 KPMG LLP, ᑲᓇᑕᒥ ᑎᒥᖓ ᐱᓕᕆᖃᑎᓕᒃ ᐊᒻᒪᓗ ᐃᓚᒋᔭᐅᓪᓗᓂ KPMG ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᐃᓛᒃᑰᖓᔪᑦ ᑎᒥᐅᓪᓗᑎᑦ ᐱᓕᕆᖃᑎᖃᓲᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᑯᐊᐸᒃᑯᑦ (“KPMG ᓄᓇᕐᔪᐊᕐᒥ”),
ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 6

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᑲᓇᑕᒥ ᒪᓕᑦᑕᐅᓲᑦ
ᐊᒥᓲᒻᒪᑕ ᑐᑭᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ. ᐊᒃᕗᑦ ᐅᖃᐅᓰᑦ ᑐᑭᖏᓐᓂᑦ ᐅᖃᐅᓯᓕᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐃᒪᓐᓇᐃᑦᑑᓂᕋᖅᑕᐅᓪᓗᓂ:

“ᐃᓕᓐᓂᐊᕐᕕᒃ ᐋᖅᑭᓱᖅᑕᐅᓯᒪᔪᖅ ᐃᓕᓴᐃᕕᐅᖃᑦᑕᓂᐊᕐᒪᑦ, ᖃᐅᔨᓴᖅᑕᐅᔪᖃᖃᑦᑕᕐᓗᓂ, ᐅᕝᕙᓘᓐᓃᑦ ᑕᒪᒃᑭᐅᓗᒋᒃ, ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᐊᒥᓱᓂᑦ ᐊᕕᑦᑐᖅᓯᒪᓂᖃᐅᕐᓗᓂ ᐃᓕᓐᓂᐊᑲᓐᓂᓂᕐᒥᒃ, ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᕐᓗᑎᑦ ᐊᔾᔨᒌᙱᑦᑐᓂᑦ ᐃᓕᓐᓂᐊᖅᑕᒥᓂᑦ, ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᖃᐅᕈᓘᔭᖅᑐᑎᑦ ᐊᒻᒪᓗ ᐊᔾᔨᐸᓗᖏᓐᓂᑦ ᐱᓕᕆᕝᕕᓂᑦ.”

ᑐᑭᖓ ᐊᐅᓚᑕᐅᒍᑕᐅᓯᒪᕗᖅ ᑲᓇᑕᓕᒫᕐᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᑲᓇᑕᒥ ᑕᕝᕙᓂ ᑐᑭᖓᓂ ᐊᑐᖅᑕᐅᔭᕆᐊᖃᖅᑐᓂ ᐱᓕᕆᕝᕕᐅᓗᓂ ᐃᓚᒋᔭᐅᓕᕈᓐᓇᖁᓪᓗᒍ. ᐅᖃᐅᑕᐅᔭᕆᐊᖃᕐᒥᔪᖅ ᑕᒪᓐᓇ ᓂᕈᐊᕋᒃᓴᐅᒻᒪᑦ ᐃᓱᒪᖅᓲᑕᐅᓗᓂ ᐃᓚᒋᔭᐅᓕᕐᓗᓂ ᑭᓯᐊᓂᓕ ᑖᒃᑯᐊ ᐱᓕᕆᕝᕖᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕈᕈᒪᔪᑦ ᓲᕐᓗᒃ ᔫᑳᓐ ᓯᓚᑦᑐᓴᕐᕕᖓ ᐸᕐᓇᒃᑐᑦ ᑕᒪᒃᑯᓂᖓ ᒪᓕᒐᒃᓴᓂᑦ ᐱᓇᓱᐊᖅᑎᓪᓗᒋᑦ ᒪᓕᒋᐊᖃᓲᑦ:

1. ᓴᙱᓂᓕᒃ ᑕᑯᒃᓴᐅᓂᖏᑎᒍᑦ ᐱᓕᕆᐊᖃᕐᓗᓂ ᒪᓕᓪᓗᒋ6 ᐱᔪᓐᓇᐅᑎᓖᑦ ᐊᖏᖅᓯᓲᑦ ᑯᐃᑉ ᑭᒡᒐᖅᑐᐃᔨᖏᓐᓄᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐱᖁᔭᖅᑎᒍᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐊᖏᕈᑎᑎᒍᑦ ᐃᓚᒋᔭᐅᕝᕕᒋᔭᖓᓄᑦ ᐅᕝᕙᓘᓐᓃᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᕝᕕᖓᓄᑦ, ᐅᕝᕙᓘᓐᓃᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐃᓚᒋᔭᐅᕝᕕᖓ ᐃᓚᖓ:

2. ᐊᐅᓚᑦᑎᔨᖃᐅᖅᑐᖅ ᐊᒻᒪᓗ ᐊᐅᓚᑦᑎᔨᖃᐅᖅᑐᓂ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ ᓈᒻᒪᑦᑐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᐅᒍᓐᓇᖅᑐᑎᑦ, ᐱᖃᓯᐅᑎᓗᒋᑦ:
ᐱᔪᓐᓇᐅᑎᖃᕐᕕᖓ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ ᐃᓱᒪᓕᐅᕈᓐᓇᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖏᓐᓄᑦ ᐱᖃᓯᐅᑎᓗᒋᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᖃᐅᕐᓗᓂ ᐃᓯᕈᓐᓇᑎᑦᑎᔨᖏᑦ, ᐃᓗᓕᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᓕᕆᔨᒃᑯᑦ, ᐱᔭᕇᕐᓗᓂ ᐃᓕᓐᓂᐊᖅᓯᒪᔭᕆᐊᖃᕐᓂᖏᑦ/ᒪᓕᒋᐊᓕᖏ, ᐊᒻᒪᓗ ᑐᕌᖓᔪᑦ ᐊᑐᐊᒐᑦ ᐊᐅᓚᓃᓪᓗ ᐱᑕᖃᕐᓗᓂ ᐃᓚᒋᔭᐅᔪᖃᕐᓗᓂ ᓂᕈᐊᖅᑕᐅᓯᒪᔪᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᑎᓕᔭᐅᓯᒪᔪᑦ ᐃᓱᒪᓕᐅᖅᑏᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐊᓯᖏᑦ ᓂᕈᐊᖅᑕᐅᓯᒪᔪᑦ ᑎᒥᐅᔪᑦ ᑭᒡᒐᖅᑐᐃᓂᐊᖅᑐᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᓐᓂᑦ.

ᐃᓛᒃᑰᖓᔪᖅ ᑲᑎᒪᔨᖏᑦ, ᐅᕝᕙᓘᓐᓃᑦ ᓇᓕᒧᓐᓂᓖᑦ, ᐃᒪᐃᓕᐅᓲᑦ:
 ᐱᓕᕆᐊᖃᕈᒪᔪᑦ ᐃᓄᓐᓄᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᓵᑕᐅᓯᒪᔪᓐᓇᕐᓗᑎᑦ ᐊᒻᒪᓗ ᐊᐅᓚᓂᖃᕐᓗᑎᑦ ᒪᑐᐃᖓᔪᒃᑯᑦ ᐊᒻᒪᓗ ᓴᖅᑭᔮᖅᑐᒃᑯᑦ
 ᐊᐅᓚᑦᑎᒍᓐᓇᖅᑐᖅ ᐱᓕᕆᕝᕕᑉ ᑮᓇᐅᔭᖏᓐᓂᑦ, ᐊᐅᓚᑦᑎᓂᖏᓐᓂᑦ ᐊᒻᒪᓗ ᑎᒃᑯᐊᖅᓯᖃᑦᑕᕐᓗᑎᑦ
 ᐱᖃᓯᐅᔾᔨᔪᑦ ᓈᒻᒪᑦᑐᓂᑦ ᑭᒡᒐᖅᑐᐃᔨᓂᑦ ᐱᓕᕆᕝᕕᑉ ᓯᓚᑖᓃᑦᑐᓂᑦ ᑎᒍᒥᐊᖅᑎᐅᖃᑕᐅᔪᓂᑦ (ᐱᖃᓯᐅᑎᓄᒋᑦ ᑭᒡᒐᖅᑐᐃᔨᖃᕐᓗᓂ ᑭᒃᑯᑐᐃᓐᓇᕐᓂᑦ ᑭᒡᒐᖅᑐᐃᒐᔭᖅᑐᒥᒃ),
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᓐᓂᑦ, ᐃᓕᓐᓂᐊᖅᑎᓂᑦ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᖅᑎᐅᕙᓚᐅᖅᓯᒪᔪᑦ ᑲᑐᔾᔨᖃᑎᒌᖏᓐᓂ
 ᐊᒻᒪᓗ ᐊᑐᓲᑦ ᐱᓕᕆᕝᕕᑉ ᐊᑐᕋᒃᓴᖏᓐᓂᑦ ᓯᕗᒧᐊᑦᑎᑕᐅᖁᓪᓗᒋᑦ ᐱᓇᓱᐊᒐᖏᑦ ᑎᑭᓐᓇᓱᐊᖅᑕᖏᓪᓗ.

ᐊᖓᔪᖅᑳᒡᒍᑏᑦ ᐊᐅᓚᑦᑎᔨᖏᑦ ᐱᖃᓯᐅᔾᔨᓲᑦ ᐊᖓᔪᖅᑳᖓ ᐊᒻᒪᓗ ᐊᖓᔪᖅᑳᑉ ᑐᖏᓕᖏᑦ ᐊᒻᒪᓗ/ᐅᕝᕙᓘᓐᓃᑦ ᐊᓯᖏᑦ ᐊᖓᔪᖅᑳᒡᒍᑕᐅᔪᑦ ᓈᒻᒪᒋᐊᕐᔫᒥᓗᒋᑦ ᐊᖏᓂᖓᑕ ᐱᓕᕆᕝᕕᑉ ᐊᒻᒪᓗ ᐊᔾᔨᒌᙱᓐᓂᖏᑦ ᖃᓄᐃᓕᐅᕈᑎᒋᓲᖏᑕ.

3. ᐊᖏᖅᑕᐅᓯᒪᔪᒥᒃ, ᓱᖅᑯᐃᓇᑦᑎᐊᖅᓯᒪᔪᒃᑯᓪᓗ ᑎᑎᕋᖅᓯᒪᐅᑦᑎᐊᖅᑐᓂᑦ ᖃᐅᔨᒪᔭᐅᑦᑎᐊᖅᑐᓂᓪᓗ ᐊᒻᒪᓗ ᐊᖏᕈᑎᒋᔭᐅᓯᒪᔪᓂᑦ ᐱᓇᓱᐊᒐᖏᑕ ᐅᖃᖅᓯᒪᔪᖃᕐᓗᓂ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᑎᑭᑕᐅᓇᓱᐊᖅᑐᓂᑦ ᓈᒻᒪᓪᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒧᑦ ᐊᒻᒪᓗ ᑕᑯᒃᓴᐅᑎᑦᑎᓗᑎᑦ ᐱᓇᓱᐊᒐᖃᐃᓐᓇᓂᐊᕐᓂᖓᓂᒃ ᐃᒪᓐᓇᐃᓕᐅᕐᓗᑎᑦ:

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 7

ᐃᓕᓴᐃᓗᑎᑦ ᐊᒻᒪᓗ ᐊᓯᐊᑎᒍᑦ ᖃᐅᔨᒪᓂᐅᔪᒥᒃ ᑕᒪᒃᑯᓂᖓ ᐊᒡᒍᖅᑐᐃᓗᑎᑦ;

ᖃᐅᔨᓴᕐᓗᑎᑦ; ᐃᓕᓐᓂᐊᕐᓂᖓᓄᑦ ᑮᓇᐅᔭᖅᑎᒍᑦ ᐃᑲᔫᑎᖃᕐᓗᑎᑦ, ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᖃᐅᔨᒋᐊᕈᓐᓇᕐᓗᑎᑦ ᓯᕗᒧᐊᒍᑎᒋᔭᐅᓗᓂᓗ ᑕᒪᓐᓇ ᖃᐅᔨᒪᔭᐅᔪᖅ;
ᐱᔨᑦᑎᕐᓗᓂ ᓄᓇᓕᐅᔪᒧᑦ

4. ᐱᖃᕐᒥᔪᖅ ᐃᓕᓐᓂᐊᑎᑦᑎᒍᑎᒋᓂᐊᖅᑕᖏᑕ ᐱᓇᓱᐊᒐᖏᑦ ᐃᓗᓕᖓ ᐃᓕᓐᓂᐊᕐᕕᐅᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᒃ ᒪᓕᓪᓗᒋᑦ ᐊᔾᔨᖃᕐᓗᓂᓗ ᐊᒥᓱᓂᑦ ᐱᓕᕆᐊᖏᓐᓂᑦ ᑕᐃᑲᓂ ᓇᓕᒧᓐᓂᖓᓂᒃ.

5.ᑕᒪᐃᓐᓂ ᐱᓕᕆᐊᖏᓐᓂᒃ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᓲᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᕆᐊᙵᖅᑐᓄᑦ ᐊᒻᒪᓗ/ᐅᕝᕙᓘᓐᓃᑦ ᐊᔪᙱᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕐᕕᐅᔪᓐᓇᕐᓗᓂ ᐱᓇᓱᐊᒐᖏᓐᓂᒃ ᑎᑭᓐᓇᓱᐊᖅᑕᖏᓐᓂᓪᓗ ᐊᔾᔨᖃᖅᑐᓂᑦ, ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕐᕕᐅᔪᓐᓇᕐᓗᓂ ᐊᒥᓱᓂᓪᓘᓐᓃᑦ ᓇᒻᒥᓂᖅ ᐋᖅᑭᒃᓯᒪᔭᖏᑦ ᒪᓕᓪᓗᒋ7 ᐅᕝᕙᓘᓐᓃᑦ, ᑎᒥᒋᔭᐅᑉᐸᑦ ᐃᓚᒋᔭᐅᒍᓂᓘᓐᓃᑦ ᑖᒃᑯᓄᖓ, ᐅᕝᕙᓘᓐᓃᑦ ᓯᓚᑦᑐᓴᕐᕕᐅᓂᕋᕐᓂᖓᓄᑦ, ᓯᓚᑦᑐᓴᕐᕕᐅᕝᕕᒋᒃᑲᓂᖅᑕᖓᓄᑦ ᐃᓚᒋᔭᐅᔾᔪᑎᖓᓄᓪᓗ. ᓇᓗᓇᐃᒃᑯᑕᖏᑦ ᑕᐃᒪᓐᓇᐃᒻᒪᑦ ᐅᑯᐊᖑᓂᐊᖅᑐᑎᑦ:  ᐊᔪᙱᑐᒻᒪᕇᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᖁᑦᑎᓂᖅᐹᖓᓂ ᐃᓕᓐᓂᐊᕇᖅᓯᒪᔪᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐊᓯᖏᓐᓂᑦ ᓈᒻᒪᑦᑐᓂᑦ ᐃᖅᑲᓇᐃᔭᕐᕕᒋᔭᐅᓂᐊᖅᑐᑉ ᐃᓕᓐᓂᐊᖅᓯᒪᔭᒥᓂᖓᓂᒃ ᓇᓗᓇᐃᒃᑯᑕᓖᑦ, ᐊᒻᒪᓗ ᑐᕌᖓᔪᑦ ᐃᖅᑲᓇᐃᔮᖓᓄᑦ ᐱᓕᕆᐊᖃᖃᑦᑕᕐᓂᑰᓪᓗᑎᑦ ᑕᐃᒪᐃᒍᓐᓇᕋᐃᑉᐸᑕ
 ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᑦ ᐃᓕᓐᓂᐊᖅᑎᑕᐅᔪᑦ ᐊᖓᔪᖅᑳᒡᒍᑎᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᓐᓄᑦ
 ᐱᐅᔪᒥᒃ ᐃᓕᓐᓂᐊᑎᑦᑎᒻᒪᑕ ᐊᑐᐊᒐᖓ ᖃᐅᔨᓴᖅᑕᐅᖃᑦᑕᕋᔭᖅᑐᓂ ᖃᐅᔨᓴᖅᑕᐅᖏᓐᓇᕐᓗᓂᓘᓐᓃᑦ ᑕᒪᐃᓐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᒐᒃᓴᖏᓐᓄᑦ ᐊᒻᒪᓗ

 ᐃᑲᔪᖅᑐᐃᔾᔪᑕᐅᓲᓄᑦ ᐱᔨᑦᑎᕋᖅᑎᓄᑦ, ᐊᒻᒪᓗ ᐱᖃᓯᐅᔾᔨᔪᑦ ᐃᓚᐅᖃᑕᐅᓗᑎᑦ ᑕᐃᒃᑯᐊ ᐃᓚᐅᖃᑕᐅᓲᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖅ ᐱᓕᕆᐊᖅ ᑲᒪᒋᔭᐅᑎᓪᓗᒍ ᐱᔨᑦᑎᕋᕈᑎᓘᓐᓃᑦ,
 ᐊᒻᒪᓗᑦᑕᐅᖅ ᐊᓯᖏᑦ ᐱᓕᕆᕝᕕᑉ ᐃᓕᓐᓂᐊᕐᕕᒻᒥ ᐃᖅᑲᓇᐃᔭᖃᑎᒌᓲᖏᑦ ᐊᒻᒪᓗ ᓯᓚᑖᓃᑦᑐᓄᑦ ᖃᐅᔨᒪᔨᓄᑦ ᑎᒍᒥᐊᖅᑎᓄᓪᓗ ᖃᐅᔨᓴᖅᑕᐅᒍᓐᓇᕐᓗᑎᑦ
 ᐃᓗᓕᖃᕐᓗᓂ ᖃᐅᔨᓴᖅᑕᐅᖃᑦᑕᓂᐊᕐᓂᖓᓂᒃ ᐱᓕᕆᑦᑎᐊᓕᕋᓗᐊᕐᒪᖔᑕ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ ᐱᖃᓯᐅᑎᓗᒋᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᖃᐅᔨᓴᐃᒍᓐᓇᕐᓗᑎᑦ
 ᐅᖃᓕᒫᒐᖃᕐᕕᒻᒨᕈᓐᓇᕐᓗᑎᑦ ᐊᒻᒪᓗ ᐊᓯᖏᓐᓄᑦ ᐃᓕᓐᓂᐊᕐᓗᓂ ᐊᑐᕋᒃᓴᓄᑦ ᓈᒻᒪᑦᑐᓂᑦ ᐱᓕᕆᕝᕕᑉ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᐱᓇᓱᐊᒐᖏᓐᓄᑦ, ᑎᑭᓐᓇᓱᐊᖅᑕᖏᓐᓄᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖏᓐᓄᓪᓗ
 ᐅᐊᑦᑎᔭᐅᖃᑦᑕᕐᓗᑎᑦ ᐱᔭᕇᖅᐸᓪᓕᐊᔪᑦ ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ, ᐊᒻᒪᓗ ᐋᖅᑭᒃᓯᒪᔪᒥᒃ ᓴᖅᑭᔮᖅᑐᒥᓪᓗ ᐊᐅᓚᓂᖃᕐᓗᑎᑦ ᑕᒪᒃᑯᐊ ᑐᑭᓯᒋᐊᕈᑏᑦ ᐊᒡᒍᑐᖅᑕᐅᖁᓪᓗᒋᑦ ᐃᓗᐊᓂ
ᓯᓚᑖᓂᓗ ᐱᓕᕆᕝᕕᑉ
 ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐅᖃᐅᔾᔨᒋᐊᖅᑎᖃᕐᓗᓂ ᐊᒻᒪᓗ ᐊᓯᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᐱᔨᑦᑎᕋᖅᑐᖃᕐᓗᓂ ᓈᒻᒪᑦᑐᓂᑦ ᐃᓕᓐᓂᐊᒐᒃᓴᐅᔪᓄᑦ
 ᑮᓇᐅᔭᖃᑦᑎᐊᕐᓗᓂ ᐱᓇᓱᐊᒐᖓᑕ ᐅᖃᖅᓯᒪᓂᖓ ᑎᑭᓐᓇᓱᐊᖅᑕᖏᓪᓗ ᑎᑭᑕᐅᒍᓐᓇᖁᓪᓗᒋᑦ

6. ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐱᓕᕆᐊᖏᑦ ᐋᖅᑭᒃᑕᐅᓯᒪᓲᑦ ᐊᒻᒪᓗ ᓯᕕᑐᓂᖓ ᐊᖏᓂᖓᓗ ᐃᓕᓐᓂᐊᖅᑕᐅᓲᓂᑦ ᓲᕐᓗᒃ ᐊᐃᕙᐅᑎᔪᓐᓇᖅᓯᓗᑎᑦ ᖃᐅᔨᓴᑦᑎᐊᕐᓗᑎᑦ ᑭᓱᑐᐃᓐᓇᕐᓄᑦ ᑐᕌᖓᔪᓂᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᕐᓗᑎᑦ ᐊᒻᒪᓗ/ᐅᕝᕙᓘᓐᓃᑦ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ, ᐊᒻᒪᓗ ᓯᕗᓪᓕᖅ ᓇᓗᓇᐃᒃᑯᑕᖓ ᐃᖅᑲᓇᐃᔮᕐᒧᑦ ᑐᕌᖓᑦᑕᕆᐊᖃᖅᑐᓂ − ᓲᒃᓗᒃ ᓘᒃᑖᕈᕋᓱᐊᕐᓂᕐᒧᑦ, ᒪᓕᒐᓕᕆᔨᐅᓂᕐᒧᑦ, ᐃᓕᓴᐃᔨᐅᓂᕐᒧᑦ, ᓴᓇᔨᐅᒍᓐᓇᓂᕐᒧᑦ − ᑭᓱᑐᐃᓐᓇᕐᓄᑦ ᑐᕌᖓᔪᓂᑦ ᐊᑐᓕᖅᑎᑕᐅᒍᓐᓇᖅᑐᓂᑦ ᐃᓗᓕᖃᒻᒪᕆᓪᓗᑎᑦ ᐊᒻᒪᓗ/ᐅᕝᕙᓘᓐᓃᑦ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐃᓗᓕᖃᒻᒪᕆᓪᓗᑎᑦ.

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᑲᓇᑕᒥ ᒪᓕᑦᑕᐅᓲᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 8

7. ᑕᑯᒃᓴᐅᓯᒪᔪᒃᑯᑦ ᑮᓇᐅᔭᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᑉ ᐃᑲᔫᑎᒃᓴᖏᓐᓄᑦ ᐱᕕᐅᔪᓐᓇᕐᒪᑦ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᖃᐅᔨᒋᐊᕐᕕᐅᔪᓐᓇᕐᓗᓂ ᐊᒻᒪᓗ ᖃᐅᔨᓴᕐᕕᐅᔪᓐᓇᕐᓗᓂ, ᓂᕆᐅᓐᓂᖃᖅᑐᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ ᐱᓕᕆᖃᑕᐅᓂᐊᕐᒪᑕ ᓯᓚᑖᓄᑦ ᕿᒥᕐᕈᔭᐅᒍᓐᓇᕐᓗᑎᑦ ᖃᐅᔨᓴᕐᕕᐅᓗᑎᑦ ᐊᒻᒪᓗ ᓴᖅᑮᓗᑎᑦ ᐊᕕᑦᑐᓯᒪᐅᖅᑐᓂᑦ ᐊᑐᕋᒃᓴᓂᑦ, ᐊᒻᒪᓗ ᓈᒻᒪᑦᑐᒥᒃ ᐱᓕᕆᕝᕕᒥᓪᓗ ᐃᑲᔪᖅᑐᐃᔾᔪᑕᐅᔪᓐᓇᕐᓗᓂ. ᓇᓗᓇᐃᒃᑯᑕᖏᑦ ᑕᒪᔅᓱᒪᑉ ᐱᓕᕆᐊᖃᕐᓂᐊᕐᓂᕋᖅᓯᒪᓂᖓᑕ ᐱᖃᓯᐅᔾᔭᐅᓯᒪᓂᐊᖅᑐᑦ ᐊᑐᐊᒐᖏᓐᓂᑦ ᐱᓕᕆᐊᖏᓐᓂᓗ ᖃᐅᔨᒪᔭᐅᔪᑦ

ᓴᖅᑭᖅᑎᑕᐅᓗᓂᑦ, ᐋᖅᑭᓱᖅᑕᐅᓗᑎᓪᓗ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᑦ ᐊᒻᒪᓗ ᖃᐅᔨᓴᕈᑏᑦ ᐱᓕᕆᐊᑦ ᑲᒪᒋᔭᐅᓗᑎᑦ.

8. ᓴᐳᔾᔨᓇᓱᐊᖅᑎᓪᓗᒋᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓱᒪᖅᓱᕈᓐᓇᕐᓂᖏᑦ ᐃᑉᐱᒍᓱᑦᑎᐊᓲᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑲᓇᑕᒥ ᐅᓂᒃᑳᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓱᒪᖅᓱᕈᓐᓇᕐᓂᒥᒃ ᒪᓕᓪᓗᑎᑦ ᐊᖏᖅᑕᐅᓚᐅᖅᓯᒪᔪᑦ ᐊᒃᑐᕝᕙ 25, 2011-ᖑᑎᓪᓗᒍ ᐊᒻᒪᓗ ᐊᓯᔾᔨᖅᑕᐅᔪᓐᓇᖅᑐᓂ ᐃᓚᒋᔭᐅᔪᖁᑎᖏᓐᓄᑦ ᐃᓛᓐᓂᒃᑯᑦ.

9. ᐃᓛᒃᑰᖓᓗᓂ ᐱᓕᕆᕝᕕᐅᒍᓂ, ᓇᓕᐊᑐᐃᓐᓇᖅ ᐱᓕᕆᖃᑎᖃᕐᓂᖓ ᐃᓚᒋᔭᐅᔪᓄᑦ ᑎᒥᐅᔪᓄᓪᓘᓐᓃᑦ ᓇᓕᐊᓐᓄᓘᓐᓃᑦ ᐃᓚᒋᔭᐅᓯᒪᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒧᑦ, ᐃᓕᓐᓂᐊᕐᓇᒥ ᐊᕐᕌᒍᓕᒃ ᐱᓇᓱᐊᓲᖅ ᐃᓚᒋᔭᐅᓗᓂ, ᐊᒻᒪᓗ ᒪᕐᕉᖕᓂᒃ ᐅᑭᐅᓐᓂᒃ, ᐃᓕᓐᓂᐊᖅᑎᓂᑦ ᐃᒪᓐᓇᐅᓗᑎᑦ 500 ᐱᑕᖃᖅᓯᒪᓂᑰᓗᓂ. ᓇᓗᓇᙱᔾᔪᒥᖁᓪᓗᒍ, ᐱᓕᕆᕝᕖᑦ ᐃᓛᒃᑰᖓᙱᑦᑐᑦ ᐃᓕᓐᓂᐊᕐᕖᑦ ᐊᑎᓕᐅᖅᓯᒪᔪᖁᑎᖃᒃᓴᐃᓐᓇᕆᐊᑐᙱᑦᑐᑦ 500−ᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ.

10. ᐃᓚᒋᔭᐅᒍᓂ ᐱᓕᕆᕕᒻᒧᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒧᑦ, ᐱᓇᓱᐊᒐᖓ ᐃᓚᒋᔭᐅᔪᒪᓗᓂ ᐃᑲᔪᖅᑐᖅᐅᔭᕆᐊᓕᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒧᑦ ᐊᖓᔪᖅᑳᖓᓄᑦ.

11. ᐊᐅᓚᑦᑎᓂᖃᕐᓗᓂ ᖃᑭᒍᑎᒃᓴᓕᐅᙱᑦᑑᓗᓂ.

12. ᑲᑎᒪᔨᖏᓐᓄᑦ ᓈᒻᒪᒃᓴᓕᖅᑎᑦᑎᓲᖑᓗᓂ, ᐱᓚᐅᖅᑎᓪᓗᒍ ᐅᓂᒃᑳᕐᒥᒃ ᑕᑯᔭᖅᑐᕐᓗᑎᑦ ᑲᑎᒪᔨᕋᓛᓂᑦ ᑎᒃᑯᐊᖅᑕᐅᓯᒪᔪᑦ: ᑲᑎᒪᔨᓄᑦ, ᐃᓕᓐᓂᐊᑎᑦᑎᓪᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑕᐅᔭᕆᐊᓕᖕᓂᑦ ᒪᓕᑦᑕᐅᓲᓂᑦ ᒪᓕᓪᓗᓂ ᐊᒻᒪᓗ ᖃᓄᐃᓕᐅᖅᑕᐅᔭᕆᐊᓖᑦ ᒪᓕᑦᑎᐊᕐᓗᓂᒋᑦ ᐃᓚᒋᔭᐅᒍᓐᓇᖁᓪᓗᒍ ᑲᑐᔾᔨᖃᑎᒌᒧᑦ. ᐱᓕᕆᕝᕕᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᑕᒪᒃᑯᓂᖓ ᒪᓕᒋᐊᓕᖏᓐᓂᑦ ᒪᓕᙱᑦᑐᖅ ᐃᓚᒋᔭᐅᓂᖓᓄᑦ ᐱᓇᓱᐊᒃᑲᓐᓂᕆᐊᖃᕋᔭᙱᑦᑐᖅ ᐃᓚᒋᔭᐅᔪᒪᓗᓂ ᐱᖓᓱᓄᑦ (3) ᐅᑭᐅᓄᑦ.

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᑲᓇᑕᒥ ᒪᓕᑦᑕᐅᓲᑦ

© 2016 KPMG LLP, ᑲᓇᑕᒥ ᑎᒥᖓ ᐱᓕᕆᖃᑎᓕᒃ ᐊᒻᒪᓗ ᐃᓚᒋᔭᐅᓪᓗᓂ KPMG ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᐃᓛᒃᑰᖓᔪᑦ ᑎᒥᐅᓪᓗᑎᑦ ᐱᓕᕆᖃᑎᖃᓲᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᑯᐊᐸᒃᑯᑦ (“KPMG ᓄᓇᕐᔪᐊᕐᒥ”),
ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 9

ᐅᑉᐱᕈᓱᒃᑲᑦᑕ ᓈᒻᒪᒃᑲᒥ ᐊᑐᓕᕐᓗᑕ ᒪᓕᒐᒃᓴᓂᑦ ᐅᓂᒃᑳᓕᐅᕈᑎᒋᓂᐊᕐᓗᒋᑦ, ᐅᑉᐱᕈᓱᒃᑐᑕ ᐋᖅᑮᔪᖃᕈᓂ ᓄᑖᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓄᓇᕗᒥ ᒪᓕᙱᓪᓗᑎᑦ ᑕᒪᒃᑯᓂᖓ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᖕᓂᑦ ᐊᒃᓱᕈᕐᓇᖅᑐᒨᖅᑎᑦᑎᑐᐃᓐᓇᓂᐊᕐᒪᑦ ᐱᓪᓚᑦᑖᖑᓱᒋᔭᐅᙱᓪᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ, ᐊᓯᖏᓐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓄᑦ ᑲᓇᑕᒥ. ᐱᔪᓐᓇᖁᓪᓗᑕ ᐊᒻᒪᓗ ᓄᖅᑲᖅᑕᐃᓕᖁᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ, ᓄᑖᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᑲᖐᓱᒍᓐᓃᖅᑎᑦᑕᕆᐊᖃᕋᔭᕐᒪᒋᑦ ᐱᐅᔫᒐᔭᕐᓂᖓᓂᒃ ᐃᓕᓐᓂᐊᖅᑕᓂ ᒪᓕᑦᑐᑎᑦ ᓂᕆᐅᒋᔭᐅᔪᓂᑦ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᖕᓂᑦ ᐊᑐᖅᑕᐅᓲᓂᑦ.

ᐱᒻᒪᕆᐅᒐᔭᕆᕗᖅ ᐊᔪᙱᓐᓂᖏᑦ ᐃᓕᓴᕆᔭᐅᒍᑎᑦ ᓇᓕᒧᓐᓂᖃᕐᓂᕋᖅᑕᐅᓪᓗᑎᑦ ᑕᐃᒃᑯᓂᖓ ᐊᑐᐃᓐᓇᐅᒪᑎᑕᐅᓲᕐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᓂ ᑲᓇᑕᓗᒃᑖᒥ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐱᕙᓪᓕᐊᓂᓖᑦ ᐊᔪᕈᓐᓃᖅᑐᑦ ᓄᑖᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐊᑐᐃᓐᓇᐅᒪᓐᓂᖏᒃᑯᑎᑦ ᓇᓕᒧᓐᓂᖃᕐᓂᕋᖅᑕᐅᒍᓐᓇᕋᔭᕐᒪᑕ ᐊᓯᖏᓐᓄᑦ. ᐊᔪᙱᓐᓂᖏᑦ ᓇᓕᒧᓐᓂᖃᕐᓂᕋᖅᑕᐅᔪᓐᓇᕐᓂᖏᑦ ᐱᔭᐅᔭᕆᐊᖃᕆᕗᑦ ᐃᖅᑲᓇᐃᔭᕐᕕᐅᒐᔭᖅᑐᓂᑦ ᐱᔭᕇᖅᑐᒥᓂᐅᓚᐅᖅᑎᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ.

ᐅᖃᖃᑎᒋᓯᒪᔭᕗᑦ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᑦ ᐱᔭᖅᑯᖅᑐᓵᖁᙱᓂᖅᓴᐅᖁᓪᓗᒋᑦ ᐃᓚᖏᓐᓂ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᓐᓂᒃ ᐱᓗᐊᖅᑐᒥᒃ ᓈᓴᐅᑎᖃᕆᐊᖃᕐᓂᖓ 9 ᐃᒪᓐᓇ 500−ᓄᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᐊᒻᒪᓗ ᐅᖃᖅᓯᒪᓪᓗᑎᑦ ᐊᔾᔨᒌᔾᔫᒥᔪᓂᑦ ᒪᓕᒍᓐᓇᖁᓪᓗᒋᑦ ᐊᓯᖏᓐᓂᑦ ᐃᓚᒋᔭᐅᔪᓂᑦ ᑕᒪᓐᓇ ᐊᔪᕐᓇᕋᔭᕐᒪᑦ. ᑕᒪᓐᓇ ᐱᕐᔪᐊᖑᒐᔭᖅᑐᖅ ᑲᔪᓯᓂᖃᑦᑎᐊᕈᓐᓇᕐᓂᕈᓂ ᓄᑖᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ.

ᑐᑭᖏᑦ:

ᐃᓕᓐᓂᐊᖅᑎ ᐅᓪᓗᒥᒫᖅ ᐃᓕᓐᓂᐊᕐᓂᕋᖅᑕᐅᓲᖅ ᖃᐅᔨᓴᐅᑎᖓ ᐊᔾᔨᒌᔾᔫᒥᑎᑦᑎᓇᓱᐊᖅᑐᖅ ᐃᓕᓐᓂᐊᖅᑏᑉ ᐊᒥᓲᓂᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖏᓐᓂᑦ ᑕᐃᒃᑯᐊ ᐃᓕᓐᓂᐊᖅᑕᐅᓲᑦ ᐊᒥᓲᓂᖏᓐᓄᑦ.

ᖃᐅᔨᓴᖅᑐᒋᑦ ᐅᓪᓗᓕᒫᖅ/ᐅᓪᓗᑉ ᐃᓚᐃᓐᓇᖓᒍᑦ ᐃᓕᓐᓂᐊᕐᓂᕋᖅᑕᐅᔪᑦ ᑐᑭᓯᒋᐊᕈᑎᖃᕆᐊᓖᑦ ᐊᑯᓂᐅᓂᖏᑦ ᖃᑦᑎᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖃᕐᒪᖔᕐᒥᒃ ᑕᐃᒃᑯᓄᖓ ᐃᓕᓐᓂᐊᕋᒃᓴᖏᑦ ᓈᒻᒪᓐᓂᕋᖅᑕᐅᔪᓄᑦ.

ᐃᓗᓕᖏᑦ:

ᐊᒥᓲᓂᖏᑦ ᓈᓴᖅᑕᐅᓗᑎᑦ ᑐᑭᓯᒋᐊᕈᑎᖏᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕐᓂᕋᖅᑕᐅᔪᑦ, ᑐᑭᓯᒋᐊᕈᑏᑦ ᐊᑐᖅᑕᐅᓲᓪᓗ ᐃᓄᓐᓄᑦ ᐃᓚᐅᖃᑕᐅᔪᓄᑦ ᑐᑭᓯᒋᐊᕈᑎᖏᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᓪᓗᒋ9, ᐃᓕᓐᓂᐊᕋᒃᓴᖏᑕ ᐊᒥᓲᓂᖏᑦ ᖃᔨᐅᓴᖅᑐᑕᐅᓲᖑᕗᖅ ᐃᓚᖓᓂᒃ ᐊᑐᖅᑕᐅᔪᑉ ᐃᓕᓐᓂᐊᖅᑐᑎᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑎᐅᓪᓗᓂ ᐊᒻᒪᓗ ᐃᓚᖓᒍᑦ ᐃᓕᓐᓂᐊᕐᓇᑉ ᐊᕐᕌᒍᖓᓂ.

[ᐅᓪᓗᓕᒫᕐᓂᕋᖅᑕᐅᔪᖅ ᐃᓕᓐᓂᐊᖅᑎ ᐃᓕᓐᓂᐊᕋᒃᓴᖃᖅᑐᓂ=(ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑕᖏᑦ/ᐃᓕᓐᓂᐊᖅᑕᐅᓲᑦ ᐊᒥᓲᓂᖏᑦ)*(ᐊᑯᓂᐅᓂᖓ ᐃᓕᓐᓂᐊᖅᑐᓂ ᐊᑯᓂᐅᓂᖓᓄᑦ ᐃᓕᓐᓂᐊᕐᓇᑉ).]

ᐃᓕᓐᓂᐊᖅᑕᐅᓂᐊᖅᑐᑦ ᐊᒥᓲᓂᖏᑕ ᑐᑭᓯᒋᐊᕈᑎᖏᑦ ᐱᑕᖃᙱᑎᓪᓗᒍ, ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑎᐅᓂᕋᖅᑕᐅᓲᖅ ᓇᓕᒧᓐᓂᕋᕈᑕᐅᒍᓂ ᐊᑕᐅᓯᕐᒧᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᐸᑦᑐᑦ ᓇᓕᒧᓐᓂᖏᓐᓄᑦ.

ᓇᐃᓈᖅᓯᒪᓂᖏᑦ

ᐊᑭᑐᓗᐊᕋᔭᕐᓂᖏᑦ ᐱᓪᓗᒋᑦ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᖅᑎᖃᕆᐊᖃᕋᔭᕐᓂᖓ ᐊᒥᓲᓂᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᑲᓇᑕᒥ ᒪᓕᒐᖏᑦ ᒪᓕᓪᓗᒋᑦ, ᐱᒻᒪᕆᐅᕗᖅ ᓇᓗᓇᐃᖅᓯᓗᓂ ᐊᑐᖅᑕᐅᒍᒪᒐᔭᕐᒪᖔᖅ ᖃᑦᑎᓄᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᒐᔭᖅᑐᒧᑦ.

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ ᓈᒻᒪᒃᑲᔭᖅᑐᑦ

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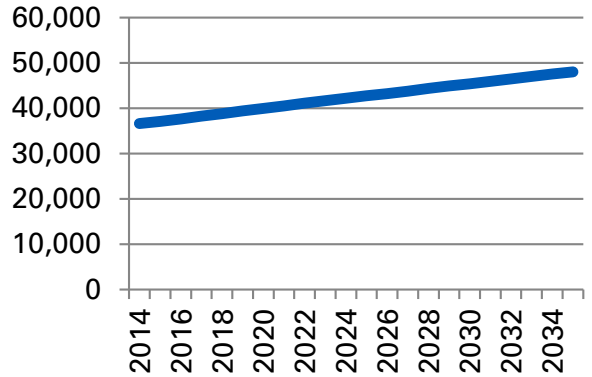
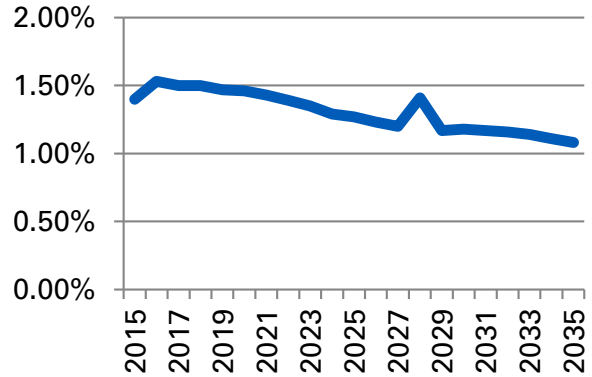
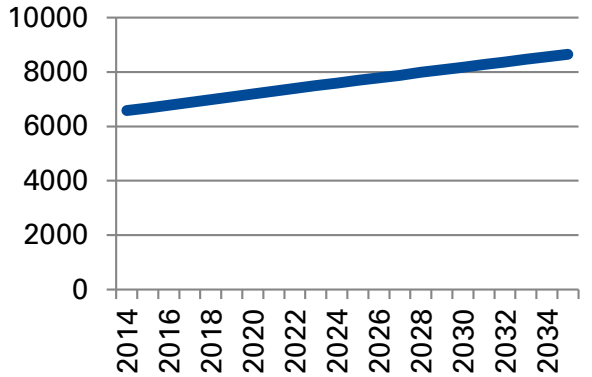
ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 11

ᓇᓗᓇᐃᖅᓯᖁᓪᓗᑕ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑖᕆᔭᐅᔪᒪᒐᔭᖅᑐᒥᒃ ᐊᒥᓲᒻᒪᑕ ᐱᔾᔪᑏᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑕᐅᔭᕆᐊᓖᑦ ᐱᔪᓐᓇᖅᑎᑕᐅᓪᓗᑕ ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᖃᑦᑎᐅᒐᔭᕐᒪᖔᑕ. ᐅᑯᐊᖑᓪᓗᑎᑦ:
 ᐊᓯᔾᔨᕐᓂᖏᑦ ᐃᓄᐃᑦ ᖃᓄᐃᑦᑑᓂᖏᑕ − ᐊᒥᓲᓂᖏᑦ ᐃᓄᐃᑦ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᓂᓛᖅᑐᒻᒪᕆᐅᓱᒋᔭᐅᕙᑦ ᐃᓕᓐᓂᐊᖅᑎᑖᒃᑲᓐᓂᕈᓐᓇᕋᔭᖅᑐᑕ.
 ᖃᑦᑎᑦ ᐊᒥᓲᓂᖏᑦ ᐃᓄᐃᑦ ᐅᓪᓗᒥᐅᔪᖅ ᖁᑦᑎᓂᖅᐹᒥᒃ ᐱᔭᕇᓲᖑᕙᑦ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐊᒻᒪᓗ ᖃᓄᖅ ᑕᒪᓐᓇ ᐊᒥᓱᕈᕆᐊᖅᑕᐅᒐᔭᖅᐸ ᐊᒥᓲᓂᖅᓴᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᒃᓴᖃᓛᖁᓪᓗᑕ.  ᐅᓪᓗᒥᐅᔪᖅ ᖃᑦᑎᐅᕙᑦ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕆᐊᓲᓂᑦ ᐱᔭᕇᖅᓯᓚᐅᖅᑎᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒻᒪᓗ ᑕᒪᒃᑯᐊ ᐊᓯᕈᕆᐊᕈᓐᓇᕋᔭᖅᐹᑦ ᐊᒥᓲᖅᓂᓴᐅᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒨᕈᓐᓇᓕᖁᓪᓗᒋᑦ.
 ᐃᓕᓐᓂᐊᖅᑎᑖᕆᔭᐅᔪᒪᒐᔭᖅᑐᑦ ᖃᑦᑎᐅᕙᑦ ᑲᓇᑕᒥ ᐊᒻᒪᓗ ᐊᓯᖏᓐᓂᑦ ᓄᓇᓕᕐᔪᐊᓂ ᐃᓕᓐᓂᐊᕈᒪᒐᔭᖅᑐᑦ ᑕᕝᕙᓂ ᓄᑖᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ?
 ᐃᓐᓇᐃᑦ ᐃᓕᓐᓂᐊᖅᑎᑖᕆᔭᐅᔪᒪᓲᖑᕙᑦ ᖃᓄᑎᒋ ᐃᓕᓐᓂᐊᕆᐊᒃᑲᓐᓂᓕᖁᓪᓗᒋᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐃᑲᔪᖅᑐᖅᑕᐅᒐᔭᖅᑐᑦ ᐃᖅᑲᓇᐃᔭᕐᕕᖏᓐᓄᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕋᓱᐊᖅᑎᓪᓗᒋᑦ. ᖃᐅᔨᒪᒋᐊᕈᑎ: ᐊᒃᓱᕈᕐᓇᕆᓯᒪᒐᑦᑎᒍ ᓇᓂᓯᓇᓱᐊᖅᑐᑕ ᑕᑎᒋᔭᒃᓴᑦᑎᐊᕙᓐᓂ ᑐᑭᓯᒋᐊᕈᑎᓂᑦ ᑕᒪᒃᑯᐊ ᐱᔾᔪᑏᑦ ᐱᓪᓗᒋᑦ ᐊᒻᒪᓗ ᑐᑭᓯᒋᐊᕈᑎᓂᑦ ᓱᓂ ᐅᑕᖅᑭᔪᒍᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᒃᑯᖏᓐᓂᑦ ᐅᓪᓗᒥᐅᔪᖅ ᖃᑦᑎᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕐᒪᖔᑕ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᖅᑐᓂᑦ. ᑕᐃᒪᐃᓐᓂᖓᓄᑦ ᐋᖅᑭᒃᓯᒪᕙᕗᑦ ᓇᓚᐅᑦᑖᕆᓯᒪᔭᕗᑦ ᒪᓕᑦᑐᒋᑦ ᐱᐅᓛᑦ ᐊᑐᐃᓐᓇᐅᒪᔪᑦ ᑐᑭᓯᒋᐊᕈᑏᑦ

ᐱᔾᔪᑎᒋᔭᐅᓗᐊᖅᑐᑦ ᐊᑦᑐᐃᓂᓖᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐱᔭᐅᔪᒪᓂᖏᓐᓄᑦ







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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 12

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Demographic Trends

The total population of Nunavut is
expected to continue to grow reaching 48,042 people in 2035 – up from 37,099 in 2015.

Population growth is estimated to
increase at an average rate of 1.30% over the next 20 years.

Over the last 8 years, the population increase in 15-24 year olds has averaged 1.17%. Assuming that this age group increases at the same rate as the overall population over the next 20 years, the total population of 15-24 year olds
would increase from 6,554 in 2014 to 8,648 in 2035.

0

10,000

20,000

30,000

40,000

50,000

60,000

2014

2016

2018

2020

2022

2024

2026

2028

2030

2032

2034

Nunavut Population Projection

0.00%

0.50%

1.00%

1.50%

2.00%

2015

2017

2019

2021

2023

2025

2027

2029

2031

2033

2035

Nunavut Population Growth (%)

0

2000

4000

6000

8000

10000

2014

2016

2018

2020

2022

2024

2026

2028

2030

2032

2034

Nunavut Population Age 15-24

The population of Nunavut is projected to continue to grow slowly, notably the 15-24 year old age group is growing at a lower rate than the overall population, indicating only marginal growth in this key demographic for University recruitment.

ᐊᒥᓲᓂᖏᑦ ᐃᓄᐃᑦ ᓄᓇᕗᒥ ᐱᕈᖅᐸᓪᓕᐊᓂᐊᕋᓱᒋᔭᐅᔪᖅ
ᓱᓕ ᑎᑭᓛᕐᓂᐊᕋᓱᒋᔭᐅᓪᓗᑎᑦ ᐊᒥᓲᓂᑦ 48,042 ᐃᓄᐃᑦ
2035−ᖑᓕᖅᐸᑦ – ᐊᒥᓱᕈᕆᐊᖅᓯᒪᔪᑦ 37,099
2015−ᒥᓂᑦ.

ᐊᒥᓲᓂᖏᑦ ᐃᓄᐃᑦ ᐱᕈᖅᐸᓪᓕᐊᓂᐊᕋᓱᒋᔭᐅᕗᑦ
ᐊᒥᓱᕈᖅᐸᓪᓕᐊᓗᑎᑦ ᐃᒪᓐᓇ ᓱᑲᓐᓂᖃᖅᑐᒥᒃ 1.30% ᐊᒻᒪᓗ ᐊᕙᑏᑦ ᐅᑭᐅᑦ ᐊᓂᒍᖅᑎᓪᓗᒋ.

8 ᐅᑭᐅᖑᓕᖅᑐᓂᑦ, ᐊᒥᕈᖅᐸᓪᓕᐊᔪᑦ 15−24−
ᓂᑦ ᐅᑭᐅᓖᑦ ᓱᑲᓐᓂᖏᑦ ᐃᒪᓐᓇᐅᓯᒪᕗᑦ 1.17%.
ᐃᓱᒪᒋᓪᓗᒋᑦ ᑕᒪᒃᑯᐊ ᐅᑭᐅᓖᑦ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᓂᐊᕐᒪᑕ ᒪᓕᓪᓗᒋ ᑦ ᓱᑲᓐᓂᕆᓯᒪᔭᖏᑦ ᑕᒪᐃᓐᓂ ᐃᓄᐃᑦ

ᐊᒥᓲᓂᖏᑕ ᐊᕙᑎᑦ ᐊᕐᕌᒎᓂᐊᖅᑐᓂᑦ, ᑕᒪᐃᓐᓂ
ᐊᒥᓲᓂᖏᑦ 15-24-ᓄᑦ ᐅᑭᐅᓖᑦ ᐊᒥᓱᕈᒃᑲᓐᓂᓛᖅᑐᑦ 6,554−ᓂᑦ 2014-ᖑᑎᓪᓗᒍ ᑎᑭᓪᓗᒋᑦ 8,648 2035− ᖑᓕᖅᐸᑦ.

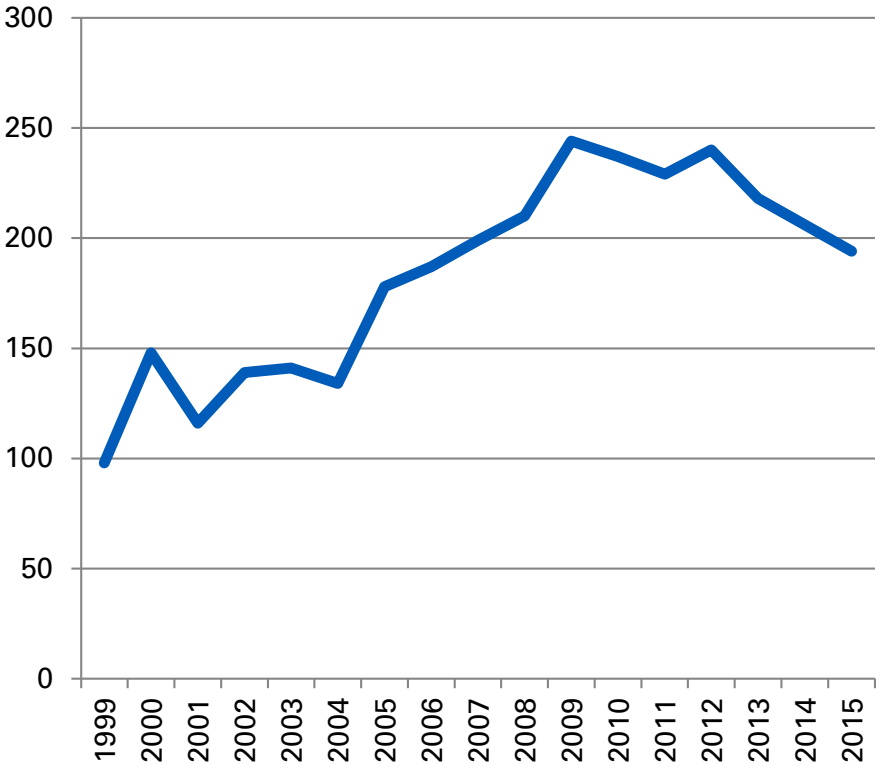
ᓄᓇᕗᑦ ᐃᓄᖏᑕ ᐊᒥᓲᓂᖏᑦ
ᓇᓚᐅᒃᑖᖅᑕᐅᓯᒪᔪᑦ

ᓄᓇᕗᑦ ᐃᓄᖏᑕ ᐊᒥᓲᓂᖏᑦ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᔪᑦ (%–ᑎᑎᒍᑦ)

ᓄᓇᕗᑦ ᐃᓄᖏᑕ ᐊᒥᓲᓂᖏᑦ ᐅᑭᐅᓖᑦ
15-24–ᓄᑦ

ᐃᓄᐃᑦ ᐊᒥᓲᓂᖏᑦᑕ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᖏᑦ

ᐊᒥᓲᓂᖏᑦ ᓄᓇᕗᒥ ᐱᕈᖅᐸᓪᓕᐊᓂᐊᕋᓱᒋᔭᐅᔪᖅ ᓱᒃᑲᐃᑦᑐᒥᒃ, ᐱᓗᐊᖅᑐᒥᒃ 15-24-ᓄᑦ ᐅᑭᐅᓖᑦ ᓱᒃᑲᐃᓛᓂᑦ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᒻᒪᑕ ᐃᓚᖏᑦ ᑕᐃᒪᓐᓇᐃᑎᓐᓇᒋ ᑦ, ᑕᒪᓐᓇ ᓇᓗᓇᐃᒃᑯᑕᐅᕗᖅ ᐱᕈᖅᐸᓪᓕᐊᒐᓛᑐᐃᓐᓇᓂᐊᕐᒪᑦ ᐃᓄᐃᑦ ᖃᓄᐃᑦᑑᓂᖏᑦ ᑕᒪᒃᑯᐊ ᓯᓚᑦᑐᓴᕐᕕᒻᒧᑦ ᐱᔭᐅᒐᓱᐊᖃᑦᑕᓂᐊᖅᑐᑦ.



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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 13

ᖁᑦᑎᓂᖅᐹᒥ ᐃᓕᓐᓂᐊᕐᓂᖅ

 194−ᖑᓚᐅᖅᑐᑦ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐱᔭᕇᖅᑐᒥᓃᑦ ᓄᓇᕗᒥ 2015- ᖑᑎᓪᓗᖑ, 96%−
ᖑᔪᑦ ᐃᓅᓪᓗᑎᑦ.

 2015-ᒥ ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᕇᖅᑐᑦ 30.4%-ᖑᓚᐅᕐᒪᑕ, ᖃᑦᑏᓐᓇᕈᕆᐊᖅᓯᒪᔪᑦ
31.5%–ᓂᑦ 2014-ᖑᑎᓪᓗᒍ; ᖃᑦᑏᓐᓇᕈᕆᐊᕋᓗᐊᖅᑎᓪᓗᒋᑦ, ᐱᕈᖅᐸᓪᓕᐊᔪᑦ ᑕᒪᒃᑮᓐᓂᒃ ᐱᔭᕇᖅᑐᑦ ᐊᒻᒪᓗ ᑕᒪᐃᓐᓂ ᐱᔭᕇᖅᐸᓪᓕᐊᓂᐊᕋᓱᒋᔭᐅᕗᑦ.

 ᓄᓇᕗᒻᒥ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐱᔭᕇᖅᐸᓪᓕᐊᓂᖏᑦ ᐊᒥᓱᕈᖅᓯᒪᔪᖅ ᐃᒪᓐᓇᐸᓗᒃ 2.6% ᐊᕐᕌᒍᑕᒫᑦ 2001-ᖑᓚᐅᖅᓯᒪᒻᒪᓂᑦ.

 ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᐃᓕᓐᓂᐊᕆᐊᓲᑦ ᐊᒥᓲᓂᑦ ᖃᑦᑏᓐᓇᕈᖅᐸᓪᓕᐊᓯᒪᕗᑦ 150 2011/02
ᐃᒪᓐᓇᐅᓕᖅᑐᑎᑦ 71.1% 2013-/14–ᒥ.
 ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᕆᐊᓲᑦ ᖁᑦᑎᓐᓂᓕᓐᓄᑦ 9-12 ᐃᒪᓐᓇᐅᐸᓗᒃᓯᒪᔪᑦ 61.1%
ᑕᐃᒪᙵᓂᑦ 2001-ᒥᓂᑦ, ᐊᒻᒪᓗ ᐃᒪᓐᓇᐸᓗᒃ 65.9% 2013- /14-ᖑᔪᒻᒪᓂᑦ.
 ᐅᓪᓗᒥᐅᔪᖅ ᖃᐅᔨᒪᙱᑦᑐᒍᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖏᑦ ᐋᖅᑮᓯᒪᒻᒪᖔᑕ ᖃᑦᑎᑦ ᐳᓴᓐᑎᓂᑦ
ᐃᓕᓐᓂᐊᕆᐊᓲᓂᑦ ᑎᑭᑦᑎᓇᓱᐊᕐᓂᐊᕐᓂᖏᓐᓂᑦ ᐱᐅᓯᕚᓪᓕᕈᑕᐅᓇᓱᒃᑐᓂᑦ
ᐃᓕᓐᓂᐊᕆᐊᓲᑦ ᐊᒥᓲᓂᖏᑦ ᐱᔭᕇᖅᑐᓪᓗ.

ᐃᓕᓐᓂᐊᕐᓂᖅ & ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᕆᐊᓲᑦ

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Secondary School

• There were 194 secondary school graduates across the
territory in 2015, 96% of whom were Inuit.

• The 2015 net graduation rate is 30.4%, a decrease from
31.5 % in 2014; Despite this small drop, a continued positive growth in both the number of graduates and in
the overall graduation rate is expected.

• Nunavut’s graduation rate has increased at roughly 2.6%
annually since 2001.

• Public school attendance rates have decreased steadily
from 74.5% in 2001/02 to 71.1% in 2013/14.

• The attendance rates for grades 9-12 have averaged
61.1% since 2001, and average 65.9% in 2013/14.

• We are not currently aware of any targets set by the
Government of Nunavut to improve this key measure.

Education& Enrollment

Nunavut graduation and attendance rates have not grown consistently over time. The overall performance of K-12 is a key determinant in participation in Higher Education.

0

50

100

150

200

250

300

1999

2000

2001

2002

2003

2004

2005

2006

2007

2008

2009

2010

2011

2012

2013

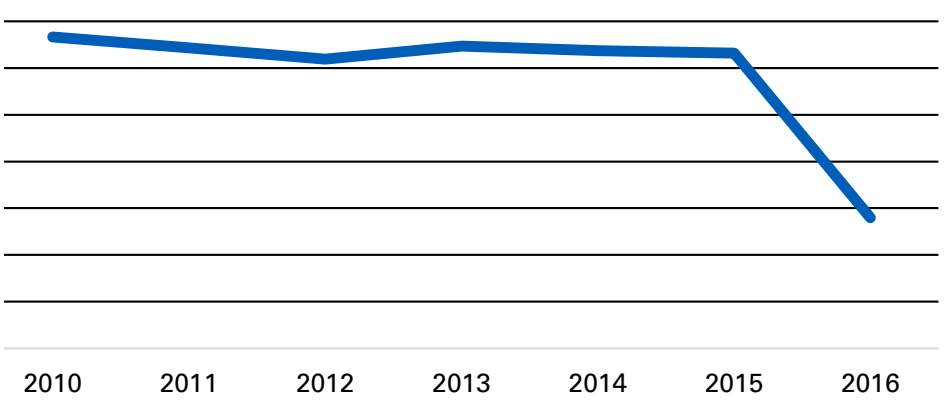
2014

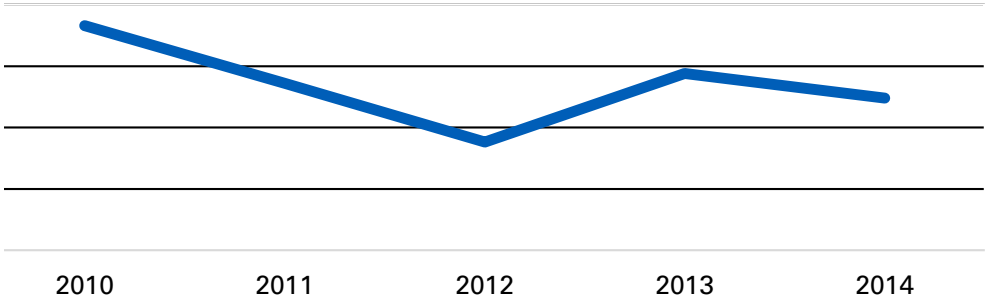
2015

Nunavut Secondary School Graduates, 1999 to
2014

ᓄᓇᕗᑦ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐃᓕᓐᓂᐊᕇᖅᓯᒪᔪᑦ
1999 ᑎᑭᑦᑐᒍ 2014

ᓄᓇᕗᒻᒥ ᐱᔭᕇᖅᑐᑦ ᐃᓕᓐᓂᐊᕐᕕᒻᒥ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᕆᐊᓲᖑᑎᓂᖓ ᐊᒥᓲᓂᖏᑦ ᐱᕈᖅᐸᓪᓕᐊᓗᐊᕌᓗᓚᐅᖅᓯᒪᙱᑦᑐᑦ ᐊᓂᒍᖅᐸᓪᓕᐊᑎᓪᓗᒍ ᑕᒪᐃᓐᓂ ᐃᓕᓐᓂᐊᕆᐊᓲᖑᓂᖏᑦ ᒥᑭᔫᑕᐅᓂᖅᐹᓂ ᑎᑭᑦᑐᒍ ᖁᑦᑎᓂᖅᐹᓄᑦ ᓇᓗᓇᐃᒃᑯᑕᐅᓗᐊᓲᖑᕗᖅ ᐱᓕᕆᑦᑎᐊᓲᖑᓂᖏᓐᓂᑦ.





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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 14

ᐃᓕᓐᓂᐊᕐᓂᖅ & ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᕆᐊᓲᑦ
ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᒃ

 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᑦ ᐱᖓᓲᔪᖅᑐᑦ ᐃᓕᓐᓂᐊᕐᓇᑉ ᐊᕐᕌᒍᖏᓐᓂ 1,282
ᐃᓕᓐᓂᐊᖅᑎᐅᕗᑦ

 ᐱᖃᓯᐅᔾᔨᔪᑦ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ ᐊᔾᔨᒌᙱᑦᑐᕈᓘᔭᕐᓂᑦ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓐᓇᐃᑦ
ᐃᓕᓐᓂᐊᖅᑎᑕᐅᓂᖏᓐᓄᑦ ᐊᒻᒪᓗ ᑎᑭᑦᑐᒍ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕋᓱᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ

 ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᕇᖅᑐᑦ 2014-ᒥ ᐃᓕᓐᓂᐊᕐᓇᐅᑎᓪᓗᒍ ᖃᑦᑏᓐᓇᕈᕆᐊᖅᓯᒪᔪᑦ 30%−ᓂᑦ ᐊᕐᕌᒎᓚᐅᖅᑐᒥᓕ 222−ᖑᓚᐅᖅᑐᑎᑦ.

 ᐱᔾᔪᑎᖏᑦ 2016−ᒥ ᖃᑦᑏᓐᓇᕈᕆᐊᖅᓯᒪᔪᑦ ᐊᕐᕌᒍᑉ ᐃᓚᐃᓐᓇᖓᓄᑦ ᑐᑭᓯᒋᐊᕈᑎᖃᑐᐃᓐᓇᕋᑦᑕ.

 ᑐᑭᓯᒋᐊᕈᑏᑦ ᖃᐃᑕᒥᓃᑦ ᐅᑉᐱᕈᓱᑉᐳᒍᓪᓕ ᐃᒪᓐᓇᐸᓗᒃ 68−ᖑᔪᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᕐᕌᒍᒧᑦ ᐊᑕᐅᓯᕐᒧᑦ ᐃᓕᓐᓂᐊᖅᓯᒪᕗᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᓂᕐᒧᑦ ᐱᓕᕆᐊᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᓇᓕᒧᓐᓂᓕᓐᓂᑦ.

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Nunavut Arctic College

• The average full-time enrollment equivalent for
the past six academic years is 1,282 students.

• This includes students covering the whole range
of their programming from adult basic education
to degree programs.

• The number of graduates in the 2014 academic
year decreased by 30% from the previous year to 222.

• The reason for the decline in 2016 is due to partial
year data.

• From the data provided we believe that an
average of 68 students per year have been
studying degree programs.

Education& Enrollment

1150

1200

1250

1300

1350

2010 2011 2012 2013 2014

Number of graduates from Nunavut Arctic College

0

200

400

600

800

1000

1200

1400

2010 2011 2012 2013 2014 2015 2016

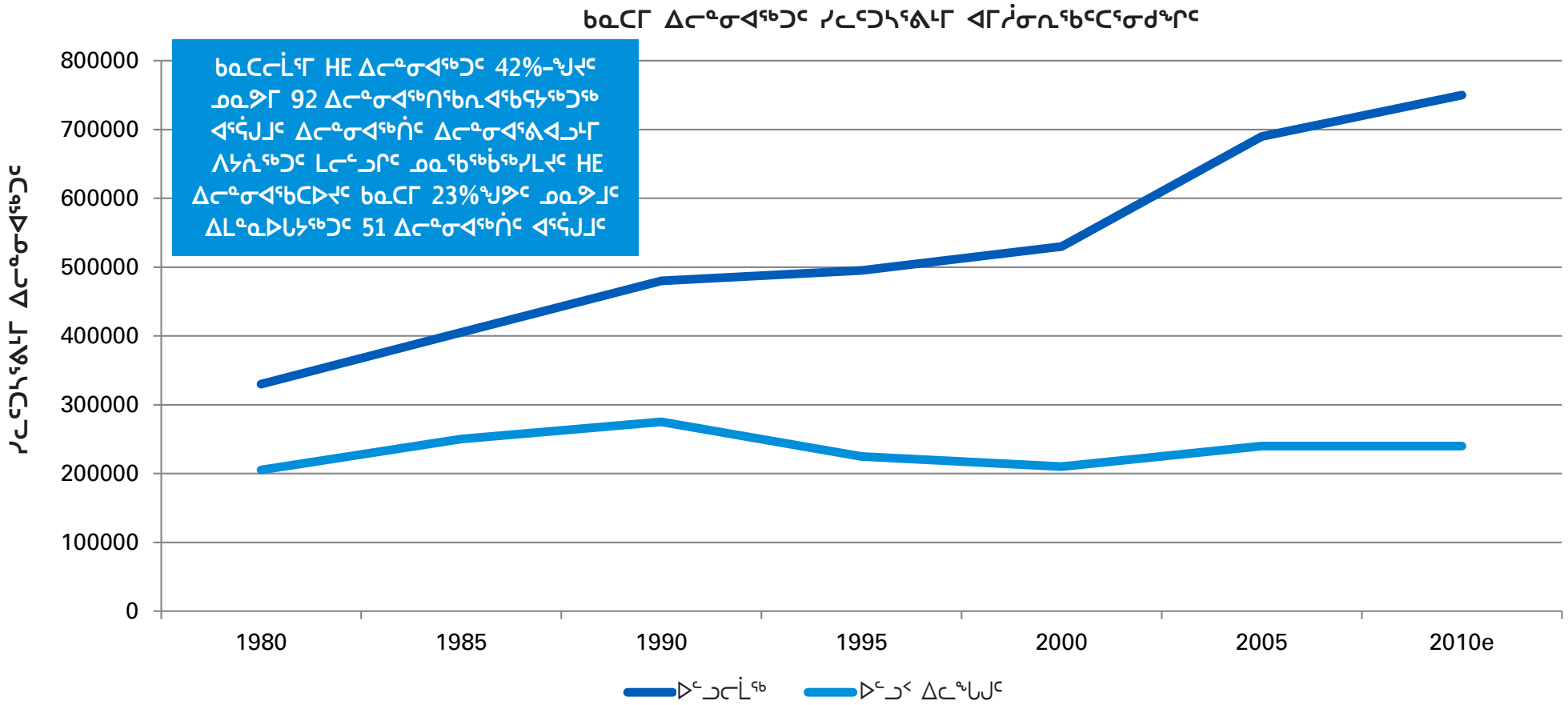
Enrollment at Nunavut Arctic College

Enrollment and graduation rates at Nunavut Arctic College have experienced a marginal decline in recent years. This can be seen as potential proxy for the university market and also an indicator of growing demands as they develop students to progress to university studies.

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᖅᑐᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓ

ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᕇᖅᓯᒪᔪᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ

ᐃᓕᓐᓂᐊᖅᑐᑦ ᐱᔭᕇᖅᑐᓪᓗ ᓱᑲᓐᓂᖏᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓄ ᖃᑦᑏᓐᓇᕈᕆᐊᖅᓯᒪᔪᑦ ᐊᕐᕌᒎᓕᖅᑐᓂᑦ. ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑕᖃᖔᕈᓂᖃᐃ ᐱᐅᓂᖅᓴᐅᓂᐊᕈᓐᓇᖅᑐᖅ ᐊᒻᒪᓗ ᓇᓗᓇᐃᒃᑯᑕᐅᒋᓪᓗᓂ ᐃᓕᓐᓂᐊᖅᑏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᓂᖅᓴᐅᓱᒋᔭᐅᖔᓕᖅᑐᑎᑦ.



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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 15

ᐱᔭᐅᔪᑦ ᑐᑭᓯᒋᐊᕈᑏᑦ: ᑲᓇᑕᒥ ᑭᒡᓕᓯᓂᐊᖅᑎᒻᒪᕆᒃᑯᑦ ᑐᑭᓯᒋᐊᕈᑎᖏᑦ ᐊᒻᒪᓗ AUCC ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᑲᓇᑕᒥ ᐃᓕᓐᓂᐊᕆᐊᖃᑦᑕᓲᑦ ᐊᓯᔾᔨᕐᓂᖏᑦ

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University Enrollment Trends in Canada

0

100000

200000

300000

400000

500000

600000

700000

800000

1980 1985 1990 1995 2000 2005 2010e

Undergraduate Students

Historical Canadian Undergraduate Enrollment

Full Time Part Time
Source: Statistics Canada data and AUCC estimates

Undergraduate enrollment in Canada has seen steady growth since 1980, but is anticipated to decrease in the short to medium term, with Ontario experiencing its first decline in 15 years in 2015, and the population of 18-24 year
olds in Canada declining until 2021. There is a view that there is potentially oversupply of university spaces across the country suggesting increasing competition to attract students across Canada.

Canada wide average HE participation is 42%
For Nunavut this would equal 92 students per year
given High School graduate rates.
First Nations HE participation in Canada is 23%
For Nunavut this would equal 51 students per year

ᑲᓇᑕᒥ ᐃᓕᓐᓂᐊᖅᑐᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐊᒥᓲᓂᕆᖃᑦᑕᕐᓂᑯᖏᑦ

ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᖅᑐᑦ
ᐅᓪᓗᓕᒫᖅ ᐅᓪᓗᑉ ᐃᓚᖓᒍᑦ

ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᖅᑐᑦ ᑲᓇᑕᒥ ᐱᕈᖅᐸᓪᓕᐊᓂᖃᖅᓯᒪᓕᖅᑐᑦ ᐊᕐᕌᒎᓕᖅᑐᓂᑦ 1980-ᖏᓐᓂᑦ, ᑭᓯᐊᓂᓕ ᖃᑦᑏᓐᓇᕈᕆᐊᓛᕐᓂᐊᕋᓱᒋᔭᐅᕗᑦ ᕿᓚᒥᐅᔪᒃᑯᑦ ᐊᑯᓂᐅᓗᐊᙱᑦᑐᒧᓪᓗ, ᐋᓐᑎᐅᕆᔪ ᖃᑦᑏᓐᓇᕈᕆᐊᖅᓯᒪᔪᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᓕᖅᑎᓪᓗᒍ 15–ᓂᑦ ᐊᕐᕌᒎᓕᖅᑐᓂᑦ 2015-ᖑᑎᓪᓗᒍ, ᐊᒻᒪᓗ ᐅᑭᐅᓖᑦ ᐃᓄᐃᑦ 15-24-
ᓂᑦ ᑲᓇᑕᒥ ᖃᑦᑏᓐᓇᓗᐊᕐᓂᐊᕋᓱᒋᔭᐅᓪᓗᓂ 2021- ᕈᕋᓱᐊᕐᓂᖓᓂ. ᐃᓱᒪᒋᔭᖃᖅᑐᖃᕐᒪᑦ ᐊᒥᓲᓗᐊᕐᒪᑕ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐊᒥᕈᖅᐸᓪᓕᐊᓪᓗᑎᑦ ᓂᕈᐊᕋᒃᓴᐅᔪᑦ ᐅᐸᒃᑕᐅᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᑲᓇᑕᒥ.

ᑲᓇᑕᓕᒫᕐᒥ HE ᐃᓕᓐᓂᐊᖅᑐᑦ 42%–ᖑᔪᑦ
ᓄᓇᕗᒥ 92 ᐃᓕᓐᓂᐊᖅᑎᖃᕆᐊᖃᕋᔭᖅᑐᖅ
ᐊᕐᕌᒍᒧᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ
ᐱᔭᕇᖅᑐᑦ ᒪᓕᓪᓗᒋᑦ ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ HE
ᐃᓕᓐᓂᐊᖃᑕᐅᔪᑦ ᑲᓇᑕᒥ 23%ᖑᕗᑦ ᓄᓇᕗᒧᑦ ᐃᒪᓐᓇᐅᒐᔭᖅᑐᑦ 51 ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᕐᕌᒍᒧᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 16

ᐱᒻᒪᕆᐅᒻᒪᑦ ᑐᑭᓯᓗᒋᑦ ᐊᖏᓂᖏᑦ ᐃᓕᓐᓂᐊᕈᒪᔪᑦ ᓄᑖᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑖᕋᓱᐊᕐᓗᓂ ᓇᓗᓇᐃᖅᑕᐅᖁᓪᓗᒍ ᐊᔪᕐᓇᕋᔭᙱᒻᒪᖔᖅ. ᐱᒻᒪᕆᐅᒋᕗᖅ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᒪᓕᒋᐊᖃᕐᒪᑕ 500-ᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕐᓗᑎᑦ ᐅᓪᓗᓕᒫᖅᑐᓂᑦ. ᐊᒥᓱᓂᑦ ᐃᓱᒪᒋᔭᖃᕐᓂᑰᕗᒍᑦ ᐊᔾᔨᒋᓇᓱᐊᕐᓗᒋᑦ ᖃᓄᖅᑑᕐᓗᑕ ᖃᓄᖅ ᑕᒪᓐᓇ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᖁᔭᐅᔪᖅ ᑕᒪᔅᓱᒥᖓ ᒪᓕᒍᓐᓇᓕᕋᔭᕐᓗᓂ.

ᐊᒥᓲᓂᖏᑦ ᐊᑐᖅᑕᐅᔪᑦ ᐅᑯᓂᖓ ᖃᓄᐃᑦᑐᖃᕐᓂᕈᓂ ᐃᒪᓐᓇ ᓴᖅᑭᔮᖅᑎᑕᐅᕗᑦ:

 ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᖅᑐᑦ ᐊᒥᓲᓂᖏᑦ: ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑏᑦ ᓇᓗᓇᐃᒃᑯᑕᓕᖕᓂᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ ᑕᓪᓕᒪᑦ ᐊᕐᕌᒎᓕᖅᑐᓂᑦ ᐃᒪᓐᓇᐅᕗᑦ 68 ᐃᓕᓐᓂᐊᖅᑏᑦ.
ᐊᕕᑦᑐᕐᓗᒋᑦ ᑕᒪᒃᑯᐊ ᐊᒥᓲᓂᖏᑦ ᑎᓴᒪᓄᑦ ᐊᕐᕌᒍᓄᑦ ᖃᐅᔨᓴᖅᑐᑦ ᐃᓕᓐᓂᐊᖅᑐᑎᑦ ᓇᓚᐅᒃᑖᕈᓐᓇᖅᓯᕗᒍᑦ ᐊᒥᓲᓂᖏᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᕐᕌᒍᑕᒫᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᕋᔭᖅᑐᑦ (17−ᖑᓪᓗᑎᑦ).

 ᑮᓇᐅᔭᖅᑎᒍᑦ ᐃᑲᔫᓯᐊᖅᑖᕐᓂᖅ (ᓄᓇᕗᒥ ᐃᓕᓐᓂᐊᖅᑏᑦ ᑮᓇᐅᔭᖅᑎᒍᑦ ᐃᑲᔫᓯᐊᖏᑦ): ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊ ᑐᓂᔭᐅᓯᒪᒐᑦᑕ ᑕᒪᐃᓐᓂ ᐊᒥᓲᓂᖏᓐᓂᑦ ᑮᓇᐅᔭᑦ ᑐᓂᔭᐅᓲᑦ ᐃᑲᔫᓯᐊᖏᑦ
ᓄᓇᕗᒥᐅᑕᕐᓄᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ. ᑕᒪᒃᑯᐊ ᓇᓗᓇᐃᖅᓯᓯᒪᙱᑦᑐᑦ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ ᐊᑐᓂ ᑭᓯᐊᓂᓕ ᓇᓗᓇᐃᖅᓯᒍᑎᒋᔪᓐᓇᖅᑕᕗᑦ ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᖅᑐᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᓇᓕᒧᓐᓂᖏᓐᓂᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕋᓱᐊᖅᑐᑦ ᐊᒻᒪᓗ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕋᓱᐊᖅᑐᑦ ᒪᕐᕉᖕᓂᒃ ᐊᕐᕌᒎᖕᓂᒃ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᑕ ᓯᓚᑖᓂ. ᑎᓴᒪᓄᑦ ᐊᕐᕌᒍᓄᑦ ᐃᓕᓐᓂᐊᕈᑎᑦ ᐃᑲᔫᓯᐊᖅᑖᕈᓐᓇᕋᔭᖅᑐᑦ.

 ᐃᓐᓇᐃᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ: ᐃᒪᓐᓇᐸᓘᓂᖏᓐᓄᑦ 17 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑐᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ, ᐊᒻᒪᓗ 23 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑐᑦ ᓄᓇᕗᑉ ᓯᓚᑖᓂ
ᐃᓕᓐᓂᐊᖅᑐᑦ, ᐅᑉᐱᕈᓱᑉᐳᒍᑦ 18 ᐃᓐᓇᐃᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐱᒋᐊᖅᑐᑦ 2017-ᒥ ᓈᒻᒪᒃᑲᔭᖅᑐᑦ ᐊᒥᓲᓐᓂᕈᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒦᒃᑯᑎᑦ. ᑐᑭᓯᒋᐊᕈᑎᓂᑦ ᐱᓚᐅᙱᓇᑦᑕ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ ᐊᒥᓲᓂᖏᓐᓂᑦ ᐃᓐᓇᐃᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒻᒪᓗ ᓇᓗᓇᐃᕋᒃᓴᐅᙱᑦᑐᖅ ᐅᖃᐅᓯᕆᒃᑲᓐᓂᕋᓱᐊᕐᓗᒍ ᐊᑐᐃᓐᓇᐅᒪᔪᖃᙱᓐᓂᖓᓄᑦ ᑐᑭᓯᒋᐊᕈᑎᓂᑦ.

ᖃᐅᔨᓴᕐᓂᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒨᕈᒪᒐᔭᕐᓂᐊᕋᓱᒋᔭᐅᔪᓂᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 17

ᖃᐅᔨᓴᕐᓂᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒨᕈᒪᒐᔭᕐᓂᐊᕋᓱᒋᔭᐅᔪᓂᑦ
ᐊᓯᖏᑦ ᐃᓱᒪᒋᔭᒃᓴᑦ:

 ᖃᐅᔨᓵᒥᓂᕐᓂᑦ ᐊᔾᔨᒌᙱᓐᓂᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᖃᐅᔨᓴᖅᑐᑕ ᓄᓇᕐᔪᐊᕐᒥ ᐃᓱᒪᒋᒍᑦᑎᒍ ᓈᒻᒪᒃᑲᔭᖅᐳᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᖁᔭᐅᔪᖅ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᑲᓇᑕᒥ ᐅᐸᒃᑕᐅᔪᒪᓇᔭᕐᒪᑦ ᐊᒻᒪᓗ ᓄᓇᕐᔪᐊᕐᒦᙶᖅᑐᓄᑦ. ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᖃᐃᒍᒪᒐᔭᖅᑐᑦ ᒪᓕᒃᑲᔭᖅᑐᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓂᑦ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᖅᑕᐅᓂᐊᖅᑐᓂᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑕᐅᒐᔭᖅᑐᓂᑦ ᐊᒻᒪᓗᑦᑕᐅᖅ ᐊᑭᖏᑦ ᐃᓕᓐᓂᐊᕆᐊᕐᓗᓂ ᐊᒻᒪᓗ ᓇᔪᕐᓗᓂ ᐃᒡᓗᒥ ᐊᓯᖏᓪᓗ. ᐃᓱᒪᓯᒪᒐᑦᑕ ᐊᒥᓲᓂᖏᑦ ᐊᕐᕌᒍᒥ 75 ᐃᓕᓐᓂᐊᖅᑏᑦ ᐅᓪᓗᓕᒫᖅ ᑕᒪᒃᑯᓂᖓ ᐃᓕᓐᓂᐊᖅᑐᑦ ᐅᑉᐱᕆᓪᓗᒍ ᓈᒻᒪᒃᑲᔭᕐᒪᑦ ᐊᒥᓲᓂᖅᓴᐅᒍᑎᑦ ᐊᒃᓱᕈᕈᑎᖃᓗᐊᓕᖅᑎᑦᑎᒐᔭᖅᑐᖅ ᐱᖁᑎᕐᔪᐊᓂᑦ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕ ᕐᔪᐊᖑᖁᔭᐅᔪᖅ ᐱᔨᑦᑎᓂᖅᓴᐅᒋᐊᖃᓕᕋᔭᖅᑐᖅ ᐃᓕᓐᓂᐊᖅᑎᑲᓐᓂᕐᓂᒃ ᓄᓇᕗᑉ ᓯᓚᑖᓂ ᐃᓗᐊᓃᙱᖔᖅᑐᓂᑦ.

 ᐃᓱᒪᓯᒪᒐᑦᑕᓗ 75 ᐃᓕᓐᓂᐊᖅᑏᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑐᑦ ᐊᕐᕌᒍ ᓯᕗᓪᓕᖓᓂ ᐃᓕᓐᓂᐊᖅᑎᐅᒍᓐᓇᕋᔭᖅᑐᑦ ᐊᐅᓚᓂᖓ ᒪᓕᑦᑕᐅᒍᓂ ᐋᖅᑭᓱᖅᓯᒪᖁᓂᕗᑦ ᒪᓕᓪᓗᒍᓗ. ᑭᓯᐊᓂᓕ ᑕᒪᓐᓇ ᐊᒃᓱᕈᕈᑕᒻᒪᕆᐅᒐᔭᕆᓪᓗᓂ ᓄᑖᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕ ᕐᔪᐊᖅᑖᕋᓱᐊᕐᓗᓂ.

 ᐃᖅᑲᓇᐃᔮᖃᕐᓂᑰᕗᒍᑦ ᐃᓱᒪᒋᓪᓗᒍ ᐱᒋᐊᕋᔭᕐᒪᑦ ᑕᒪᓐᓇ ᐅᓪᓗᖅ ᓯᕗᓪᓕᖓᓂ ᑭᓯᐊᓂᓕ ᐃᓅᓯᓪᓚᑦᑖᕐᒥ ᑕᒪᓐᓇ ᐱᕙᓪᓕᐊᓂᖃᖅᑐᒃᑯᑦ ᑲᒪᒋᔭᐅᒐᔭᖅᑐᓂ. ᐆᑦᑑᑎᒋᓗᒍ, 75−ᓂᑦ ᓄᓇᕐᔪᐊᕐᒦᙶᖅᑐᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᑖᔾᔮᙱᑦᑐᒍᑦ/ᓄᓇᕗᑉ ᓯᓚᑖᓂ ᐅᓪᓗᖅ ᓯᕗᓪᓕᕐᒥ. ᓇᓗᓇᐃᔭᑦᑎᐊᖅᓯᒪᓂᖅᓴᓂᑦ ᐋᖅᑭᓱᖅᓯᒪᓂᕆᒐᔭᖅᑕᖏᓐᓂᑦ ᐱᑕᖃᕆᐊᖃᕋᔭᖅᑐᖅ ᓇᓖᕌᕋᒃᓴᑦ ᐃᓱᒪᓕᐅᕈᑕᐅᓚᐅᖅᑎᓪᓗᒋ ᖃᓄᐃᑦᑐᓂᒃ ᐋᖅᑭᒃᓯᒪᔪᖃᖁᔨᒻᒪᖔᑕ.

 ᐊᕐᕌᒍᑕᒫᑦᑕᐅᖅ ᖃᑦᑏᓐᓇᕈᕆᐊᓲᖑᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ 90%+-ᖑᓚᐅᖅᑐᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᑦ ᓲᕐᓗᒃ ᑐᕌᓐᑐ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᐊᓯᖏᓪᓗ ᑕᑯᒃᓴᐅᑎᑦᑎᓪᓗᑎᑦ ᖃᑦᑏᓐᓇᐅᓂᖅᓴᐅᒻᒪᑕ 66%-ᖏᓐᓂᑦ. ᐃᓕᓴᕆᒍᓐᓇᖁᓪᓗᒍ ᑕᒪᓐᓇ ᓄᑖᖅ ᓯᓚᑦᑐᓴᕐᕕ ᔾᔪᐊᖅᑖᖅᑲᐅᖑᖁᔭᖅ 80%−ᓂᑦ ᐃᓕᓯᓯᒪᕗᒍᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕋᔭᕐᓂᖏᓐᓂᑦ ᐋᖅᑭᒃᓯᒪᔭᕗᑦ ᐊᐅᓚᓂᕆᒐᔭᖅᑕᖏᑦ ᒪᓕᑦᑐᒋᑦ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 18

ᐋᖅᑭᒃᓯᒪᔪᑦ ᐊᓪᓕᕐᒥ ᑕᑯᒃᓴᐅᑎᑦᑎᕗᑦ ᐊᒥᓲᓂᖏᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖃᑦᑕᕋᔭᖅᑐᑦ 2027–ᒥ ᐃᓱᒪᒋᓪᓗᒋᑦ ᐊᒥᕈᖅᐸᓪᓕᐊᓂᐊᕐᒪᑕ ᐊᒥᓲᓂᖏᑦ ᐃᓄᐃᑦ ᐱᕈᖅᐸᓪᓕᐊᒍᑎᑦ 1.3%–ᓂᑦ ᐊᒻᒪᓗ ᐊᓯᔾᔨᖅᓯᒪᙱᒃᑯᑎᑦ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐱᔭᕇᖅᑐᑦ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒨᖃᑦᑕᖅᑐᑦ ᓱᑲᓐᓂᖏᑦ ᖁᓖᑦ ᐊᕐᕌᒎᓂᐊᖅᑐᓂᑦ. ᐃᓱᒪᓯᒪᕗᒍᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᕈᓐᓃᖃᑦᑕᕐᓂᕈᑎᑦ 20%–ᓂᑦ ᐊᕐᕌᒍᒧᑦ.

2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑐᑦ AC–ᒥ 17 17 17 18 18 18 18 19 19 19 19

ᐃᓕᓐᓂᐊᖅᑏᑦ ᓄᓇᕗᑉ ᓯᓚᑖᓂ ᐃᓕᓐᓂᐊᖅᑐᑦ (ᒪᓕᑦᑐᒋᑦ
ᑮᓇᐅᔭᓂᑦ ᐃᑲᔫᓯᐊᖅᑖᓲᑦ ᐊᒥᓲᓂᖏᑕ ᑐᑭᓯᒋᐊᕈᑎᖏᑦ) 23 23 24 24 24 25 25 25 26 26 26

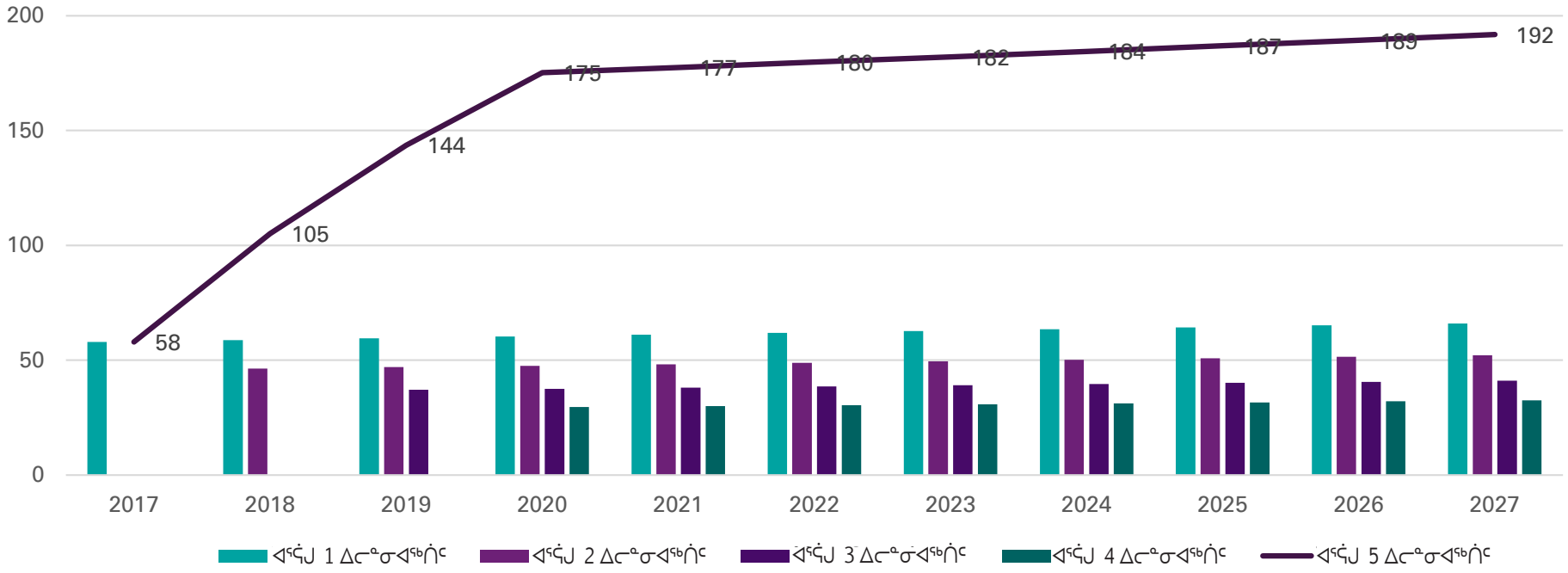
ᐃᓐᓇᐃᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ 18 18 18 19 19 19 19 20 20 20 20

ᑕᒪᐃᓐᓂ ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᕆᐊᖃᑦᑕᖅᑐᑦ ᐊᕐᕌᒍᑕᒫᑦ 58 59 60 60 61 62 63 63 64 65 66

2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027
ᐊᕐᕌᒍ 1 ᐃᓕᓐᓂᐊᖅᑏᑦ 58 59 60 60 61 62 63 63 64 65 66
ᐊᕐᕌᒍ 2 ᐃᓕᓐᓂᐊᖅᑏᑦ 46 47 48 48 49 49 50 51 51 52
ᐊᕐᕌᒍ 3 ᐃᓕᓐᓂᐊᖅᑏᑦ 37 38 38 39 39 40 40 41 41
ᐊᕐᕌᒍ 4 ᐃᓕᓐᓂᐊᖅᑏᑦ 30 30 30 31 31 32 32 33
ᑕᒪᐃᓐᓂ 58 105 144 175 177 180 182 184 187 189 192

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ − ᓄᓇᕗᒥ ᑭᓯᐊᓂ ᐃᓱᒪᒋᔭᐅᓪᓗᑎᑦ ᐅᑯᐊ:
ᐅᓪᓗᒥᐅᔪᖅ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐱᔭᕇᖅᑐᑦ: 30%
ᐅᓪᓗᒥᐅᔪᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒦᑦᑐᑦ: 20% ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐱᔭᕇᖅᑐᑦ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᓪᓗᑎᑦ ᐊᕐᕌᒍᑕᒫᑦ: 0%
ᓯᓚᑦᑐᓴᕐᕕᒻᒨᖃᑦᑕᖅᑐᑦ ᐊᒥᕈᖅᐸᓪᓕᐊᓪᓗᑎᑦ ᐊᕐᕌᒍᑕᒫᑦ: 0%

ᐊᓯᔾᔨᖅᓯᒪᔪᖃᙱᓪᓗᓂ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐱᔭᕇᖅᑐᑦ ᓯᓚᑦᑐᓴᕐᕕᓕᐊᖅᓯᒪᔪᓪᓗ ᐊᒥᓲᓂᖏᑦ ᖁᓖᑦ ᐊᕐᕌᒎᓂᐊᖅᑐᓂᑦ, ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᒪᓐᓇᑐᐃᓐᓇᐅᒐᔭᖅᑐᑦ 192 2027–ᖑᓕᖅᐸᑦ, ᐃᓱᒪᒋᓪᓗᒍ ᓄᓇᕐᔪᐊᕐᒦᙶᖅᑐᖃᕐᓂᐊᙱᒻᒪᑦ ᐅᕝᕙᓘᓐᓃᑦ ᓄᓇᕗᑉ ᓯᓚᑖᓃᙶᖅᑐᖃᕐᓂᐊᙱᒻᒪᑦ.



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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 19

 ᒪᓕᑦᑐᒋᑦ ᐅᓪᓗᒥᐅᔪᖅ ᐊᒥᓲᓂᖏᑦ ᐊᓯᔾᔨᐸᓪᓕᐊᔪᑦ, ᖁᑦᑎᓂᖅᐹᒥ ᐃᓕᓐᐊᓂᕇᖅᑐᑦ, ᓯᓚᑦᑐᓴᕐᕕᓕᐊᖅᓯᒪᓲᑦ, ᓯᓚᑦᑐᓴᕐᕕᒃ 58−ᓂᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕆᐊᖃᕋᔭᖅᑐᖅ ᓯᕗᓪᓕᖅᐹᑉ ᐊᐅᓚᓂᖓᓂ

 4 ᐊᕐᕌᒍᑦ ᐊᓂᒍᖅᓯᒪᓕᖅᑎᓪᓗᒋᑦ ᐊᐅᓚᓂᖃᖅᑎᓪᓗᒍ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ 175−ᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᓕᕋᔭᖅᑐᖅ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᓂᑦ, ᐊᒻᒪᓗ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᒐᔭᖅᑐᑦ 2- 3 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᓂᑦ ᑭᖑᓂᐊᒍᑦ ᐊᕐᕌᒎᓂᐊᖅᑐᓂᑦ.

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ ᐋᖅᑭᒃᑕᐅᓯᒪᓂᖓ: ᓄᓇᕗᒥᐅᑦ ᑭᓯᐊᓂ

ᒪᓕᑦᑐᒋᑦ ᖁᓛᓃᑦᑐᑦ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑕ ᐊᒥᓲᓂᖏᑦ, ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᐸᑦᑐᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ ᓂᕆᐅᒋᔭᐅᓂᐊᕋᓱᒋᔭᐅᙱᓚᖅ ᑎᑭᓪᓗᓂ 500-ᓄᑦ
2130–ᕈᖅᐸᑦ ᑭᓯᐊᓂ.

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Student Enrollment Model: Nunavut Students Only

Based on the above calculation, FTE Enrollments would not be anticipated to reach 500 until 2130

• Based on current population trends, high school achievement, university participation rates, the university would have 58 FTEs in their first year of operation
• After 4 years of operation, the university would reach 175 FTEs, and would grow by 2-3 FTEs per year thereafter.

58

105

144

175 177 180 182 184 187 189 192

0

50

100

150

200

250

2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

ᐊᕐᕌᒍ 1 ᐃᓕᓐᓂᐊᖅᑏᑦ Year 1 students ᐊᕐᕌᒍ 2 ᐃᓕᓐᓂᐊᖅᑏᑦ Year 2 students ᐊᕐᕌᒍ 3 ᐃᓕᓐᓂᐊᖅᑏᑦ Year 3 students ᐊᕐᕌᒍ 4 ᐃᓕᓐᓂᐊᖅᑏᑦ Year 4 students Total ᐊᕐᕌᒍ 5 ᐃᓕᓐᓂᐊᖅᑏᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 20

ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ ᐊᓪᓕᕐᒥ ᑕᑯᒃᓴᐅᑎᑦᑎᕗᑦ ᐊᒥᓲᓂᕆᔪᓐᓇᖅᑕᖏᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ 2027–ᖑᓕᕈᓂ ᐃᓱᒪᒋᓪᓗᒋ ᑦ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᓂᐊᕐᒪᑕ ᒪᓕᑦᑐᒋ ᓱᑲᓐᓂᖏᑦ ᐃᓄᐃᑦ ᐊᒥᓲᓂᖏᑕ ᐱᕈᖅᐸᓪᓕᐊᓂᖓ 1.3%–ᓂᑦ ᐊᒻᒪᓗ ᐊᓯᔾᔨᖅᓯᒪᔪᖃᙱᒃᑲᓂ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐱᔭᕇᖅᐸᑦᑐᑦ ᐊᒥᓲᓂᖏᑦ ᒪᓕᑦᑐᒋᑦ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᓕᐊᖅᐸᑦᑐᑦ ᓱᑲᓐᓂᖏᑦ ᖁᓖᑦ ᐊᕐᕌᒎᓂᐊᖅᑐᓄᑦ. ᐃᓱᒪᓯᒪᕗᒍᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᓄᖅᑲᕐᓂᐊᕋᓱᒋᓪᓗᒋᑦ 20%–ᖑᔪᑦ ᐊᕐᕌᒍᑕᒫᑦ.

2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

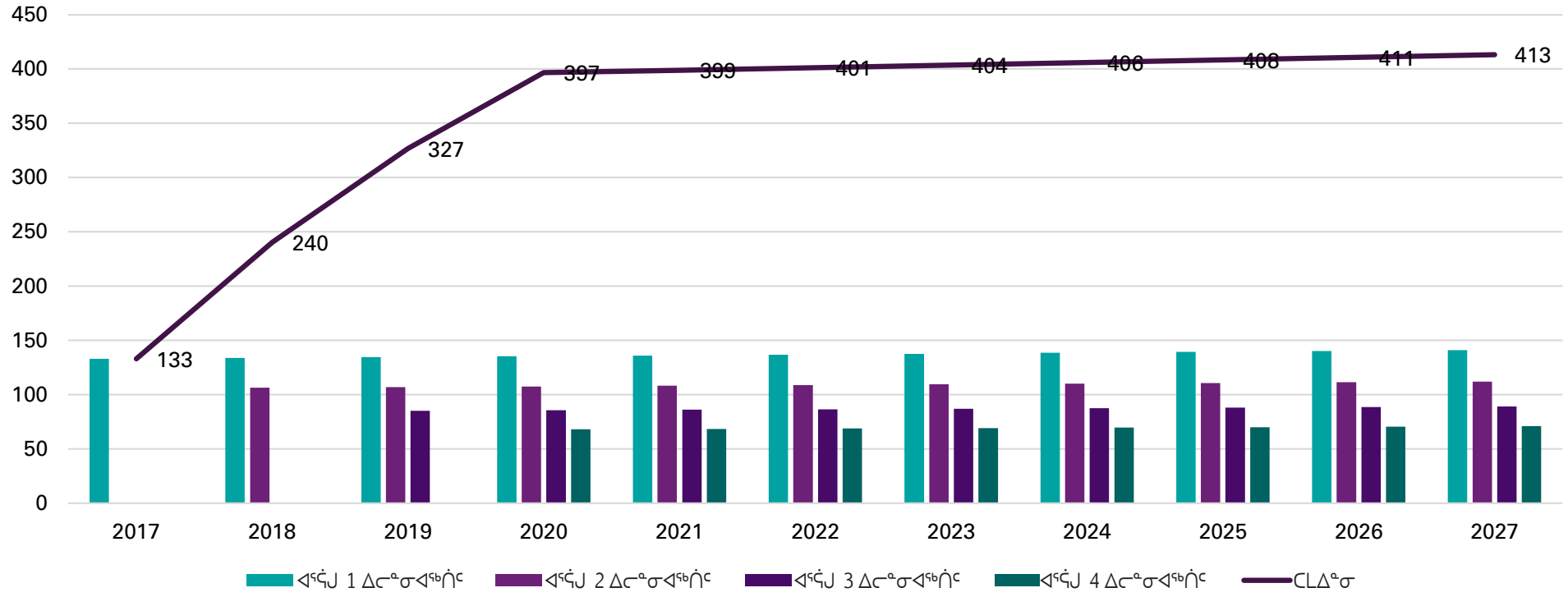
ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑐᑦ AC–ᒥ ᓄᓇᕗᑉ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ 17 17 17 18 18 18 18 19 19 19 19
ᐃᓕᓐᓂᐊᖅᑏᑦ ᓄᓇᕗᑉ ᓯᓚᑖᓂ ᐃᓕᓐᓂᐊᖅᑐᑦ (ᒪᓕᑦᑐᒋᑦ
ᑮᓇᐅᔭᓂᑦ ᐃᑲᔫᓯᐊᖅᑖᓲᑦ ᐊᒥᓲᓂᖏᑕ ᑐᑭᓯᒋᐊᕈᑎᖏᑦ) 23 23 24 24 24 25 25 25 26 26 26

ᐃᓐᓇᐃᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ 18 18 18 19 19 19 19 20 20 20 20
ᓄᓇᕐᔪᐊᕐᒦᙶᖅᑐᑦ/ᑲᓇᑕᒥᐅᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ 75 75 75 75 75 75 75 75 75 75 75
ᑕᒪᐃᓐᓂ ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᕆᐊᓲᑦ ᐊᕐᕌᒍᑕᒫᑦ 133 134 135 135 136 137 138 138 139 140 141

2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027
ᐊᕐᕌᒍ 1 ᐃᓕᓐᓂᐊᖅᑏᑦ 133 134 135 135 136 137 138 138 139 140 141
ᐊᕐᕌᒍ 2 ᐃᓕᓐᓂᐊᖅᑏᑦ 106 107 108 108 109 109 110 111 111 112
ᐊᕐᕌᒍ 3 ᐃᓕᓐᓂᐊᖅᑏᑦ 85 86 86 87 87 88 88 89 89
ᐊᕐᕌᒍ 4 ᐃᓕᓐᓂᐊᖅᑏᑦ 68 68 69 69 70 70 70 71
ᑕᒪᐃᓐᓂ 133 240 327 397 399 401 404 406 408 411 413

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ − ᐱᖃᓯᐅᑎᓪᓗᒋᑦ ᓄᓇᕗᑉ ᓯᓚᑖᓃᙶᖅᑐᑦ

ᐊᓯᔾᔨᖅᓯᒪᒐᑎᑦ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐱᔭᕇᓲᑦ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᓕᐊᖅᐸᑦᑐᑦ ᐊᒥᓲᓂᖏᑦ ᖁᓖᑦ ᐊᕐᕌᒎᓂᐊᖅᑐᓄᑦ, ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᒪᓐᓇᑐᐃᓐᓇᐅᒐᔭᖅᑐᑦ 413 2027–ᒧᑦ ᑎᑭᑉᐸᑦ 75–ᑲᓂᕐᓂᒃ ᐃᓕᓐᓂᐊᖅᑎᑖᒃᑲᓐᓂᕋᓗᐊᕈᑎᑦ ᐃᓕᓐᓂᐊᖅᑐᑦ ᐊᕐᕌᒍᑕᒫᑦ ᓄᓇᕗᑉ ᓯ ᓚᑖᓃᙶᖅᑐᑦ ᐅᓪᓗᖅ ᓯᕗᓪᓕᖅ
ᐱᒋᐊᕈᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ.



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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 21

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓃᖏᑦ

 ᒪᓕᑦᑐᒋᑦ ᐅᓪᓗᒥᐅᔪᖅ ᐃᓄᐃᑦ ᐊᒥᓲᓂᖏᑕ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᖏᑦ, ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐱᔭᕇᖅᐸᓪᓕᐊᔪᑦ, ᓯᓚᑦᑐᓴᕐᕕᓕᐊᓲᑦ ᐊᒥᓲᓂᖏᑦ, ᐊᒻᒪᓗ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᒃᑲᓐᓂᕋᓗᐊᕈᑎᑦ 75-ᓂᑦ ᓄᓇᕐᔪᐊᕐᒦᙶᖅᑐᓂᑦ /ᓄᓇᕗᑉ ᓯᓚᑖᓃᙶᖅᑐᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᑖᕈᑎᑦ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ 133-ᓂᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᕋᔭᖅᑐᖅ ᓯᕗᓪᓕᖅᐹᑉ ᐊᕐᕌᒍᖓᑕ ᐊᐅᓚᓂᖓ ᐱᒋᐊᕐᓗᒍ

 4 ᐊᕐᕌᒍᑦ ᐊᓂᒍᖅᓯᒪᓕᖅᑎᓪᓗᒋᑦ ᐊᐅᓚᓂᖃᖅᑎᓪᓗᒍ, ᓯᓚᑦᑐᓴᕐᕕᔪᐊᖅ ᐃᒪᓐᓇᓂᒃ 397−ᓂᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕋᔭᖅᑐᖅ, ᐊᒻᒪᓗ ᐊᒥᓱᖁᖅᐸᓪᓕᐊᓗᑎᑦ ᒪᕐᕉᖕᓂᒃ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᖕᓂᒃ ᐃᓕᓐᓂᐊᖅᑏᖕᓂᒃ ᐊᕐᕌᒍᑦ ᑭᖑᓂᐊᒍᑦ ᐊᓂᒍᖅᐸᓪᓕᐊᑎᓪᓗᒍ.

ᒪᓕᑦᑐᒋᑦ ᖁᓛᓃᑦᑐᑦ ᖃᐅᔨᓴᖅᑕᐅᔾᔪᑎᖏᑦ, ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ ᓂᕆᐅᒋᔭᐅᒐᔭᙱᑦᑐᑦ 500–ᕈᕐᓗᑎᑦ ᑭᓯᐊᓂ 2070–ᖑᓕᖅᐸᑦ

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Student Enrollment Model: Including Out-of-Territory Students

133

240

327

397 399 401 404 406 408 411 413

0

50

100

150

200

250

300

350

400

450

2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027

Year 1 students Year 2 students Year 3 students Year 4 students Total

Based on the above calculation, FTE Enrollments would not be anticipated to reach 500 until 2070

• Based on current population trends, high school achievement, university participation rates, and the influx of 75 international/out-of-territory students, the university would have 133 FTEs in their first year of operation
• After 4 years of operation, the university would reach 397 FTEs, and would grow by 2 FTEs per year thereafter.

ᐊᕐᕌᒍ 1 ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᕐᕌᒍ 2 ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᕐᕌᒍ 3 ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᕐᕌᒍ 4 ᐃᓕᓐᓂᐊᖅᑏᑦ ᑕᒪᐃᓐᓂ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 22

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓃᖏᑦ

ᒪᓕᑦᑐᒋᑦ ᐅᓪᓗᒥᐅᔪᖅ ᐃᓄᐃᑦ ᐊᒥᓲᓂᖏᑕ ᐱᕈᖅᐸᓪᓕᐊᓂᖏᑦ, ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐃᓕᓐᓂᐊᕇᖅᐸᓪᓕᓂᐊᔪᑦ, ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᓕᐊᖃᑦᑕᓲᑦ ᐆᑦᑐᕋᖅᑕᐅᓪᓗᑎᑦ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ ᓱᒃᑲᐃᑦᑐᑯᓗᖕᒥᒃ ᐱᕈᖅᐸᓪᓕᐊᒐᔭᖅᑐᑦ ᐊᕐᕌᒎᓂᐊᖅᑐᓂᑦ. ᑭᓯᐊᓂᓕ, ᐊᒥᓱᕈᕈᓐᓇᖅᑐᒋᔭᐅᕗᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ ᐱᐅᓯᕚᓪᓕᖅᑎᑕᐅᒍᑎᑦ ᑕᒪᒃᑮᒃ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐱᔭᕇᓲᑦ ᐳᓴᓐᑎᖏᑦ, ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓕᐊᓲᑦ ᐳᓴᓐᑎᖏᑦ ᐊᒥᓱᕈᕆᐊᕐᓂᕈᑎᑦ.

ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐃᓕᓐᓂᐊᕇᖅᑐᑦ ᐊᒥᓲᓂᖏᑦ ᐊᓯᖏᓐᓂᑦ ᑲᓇᑕᑉ ᐅᑭᐅᖅᑕᖅᑐᖓᑕ ᐊᕕᑦᑐᖅᓯᒪᓂᖏᓐᓂᑦ:

ᔫᑳᓐ: ᐱᖓᓲᔪᖅᑐᓄᑦ ᐊᕐᕌᒍᓄᑦ ᐱᔭᕇᖅᐸᓪᓕᐊᓂᖏᑕ ᐳᓴᓐᑎᖏᑦ (ᐳᓴᓐᑎᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᕇᓲᑦ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐱᖓᓲᔪᖅᑐᑦ ᐊᕐᕌᒍᑦ ᐊᓂᒍᖅᑎᓪᓗᒋ ᐱᒋᐊᖅᑐᑎᑦ ᖁᑦᑎᓐᓂᓕᒃ 8) 65.5%ᖑᓚᐅᖅᓯᒪᕗᖅ 2013-14-ᖑᑎᓪᓗᒍ, ᖃᑦᑏᓐᓇᕈᕆᐊᖅᓯᒪᔪᑦ 27.7%−ᓂᑦ 2012-13-ᖑᑎᓪᓗᒍ ᐊᒻᒪᓗ 70.7% 2011-12-ᖑᑎᓪᓗᒍ; ᑭᓯᐊᓂᓕ ᑕᒪᐃᓐᓂ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᖏᑦ ᐊᕐᕌᒎᓚᐅᖅᑐᓂᑦ ᑕᑯᒃᓴᐅᑎᑦᑎᔪᕐᔫᔮᖅᑐᑦ ᐃᓕᓐᓂᐊᕇᖅᑐᑦ ᐊᒥᓲᓂᖅᓴᐅᖃᑦᑕᓕᕐᒪᑕ.

ᓄᓇᑦᓯᐊᖅ: ᖁᑦᑎᓂᖅᐹᒥ ᐃᓕᓐᓂᐊᕇᖅᑐᑦ ᖃᑦᑏᓐᓇᕈᕆᐊᖅᓯᒪᔪᑦ 1.5%−ᓂᑦ ᑕᓪᓕᒪᑦ ᐊᕐᕌᒎᓚᐅᖅᑐᓂᑦ. ᐃᓕᓐᓂᐊᕇᖅᑐᑦ ᐳᓴᓐᑎᑎᒍᑦ 2013-14−ᒥ 64.6%−ᖑᓚᐅᖅᑐᑦ, ᐊᒥᓱᕈᕆᐊᖅᓯᒪᔪᑦ 63.3% 2012-13-ᒥ, ᐊᒻᒪᓗ 55% 2011-12-ᒥ.

ᔫᑳᓐ ᓄᓇᑦᓯᐊᖅ ᓄᓇᕗᑦ
ᐊᕐᕌᒍ #
ᐃᓕᓐᓂᐊᕇᖅᑐᑦ

ᐃᓕᓐᓂᐊᕇᖅᑐᑦ
ᐳᓴᓐᑎᑎᒍᑦ

ᐊᕐᕌᒍ #
ᐃᓕᓐᓂᐊᕇᖅᑐᑦ

ᐃᓕᓐᓂᐊᕇᖅᑐᑦ
ᐳᓴᓐᑎᑎᒍᑦ

ᐊᕐᕌᒍ #
ᐃᓕᓐᓂᐊᕇᖅᑐᑦ

ᐃᓕᓐᓂᐊᕇᖅᑐᑦ
ᐳᓴᓐᑎᑎᒍᑦ

2012 336 70.7% 2012 409 55% 2012 240 40%

2013 257 72.2% 2013 437 63.3% 2013 216 34.3%

2014 308 65.5% 2014 463 64.6% 2014 206 28%

ᑲᓇᑕ
ᖁᑦᑎᓂᖅᐹᒥ ᐃᓕᓐᓂᐊᕇᓲᑦ ᐳᓴᓐᑎᑎᒍᑦ 85%

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒥ ᐃᓕᓐᓂᐊᕆᐊᖃᑕᐅᓲᑦ ᐳᓴᓐᑎᑎᒍᑦ 42%
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖃᑕᐅᔪᑦ ᐳᓴᓐᑎᖏᑦ ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ 23%

ᓇᓚᐅᑦᑖᖅᓯᒪᕙᕗᑦ ᐃᓕᓐᓂᐊᕐᕕᐊᓗᒻᒥ ᐃᓕᓐᓂᐊᕇᖅᓯᒪᔪᑦ ᒪᓕᑦᑐᒋ 30%–ᖏᑦ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᓕᐊᓲᑦ ᐳᓴᓐᑎᖏᑦ

ᐊᐱᖅᓱᓚᐅᕋᑦᑕ ᐃᓄᖕᓂᒃ ᓇᓗᓇᐃᖅᓯᒍᒪᓪᓗᑎᑦ ᐱᔾᔪᑕᐅᓪᓗᐊᖅᑐᓂᑦ ᐊᔭᐅᕆᔪᓐᓇᕋᔭᖅᑐᑦ ᓂᕈᐊᕋᒃᓴᓕᐅᕐᓗᑕ ᖃᓄᐃᑦᑐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑕᖃᖁᔨᒐᔭᕐᒪᖔᕐᒥᒃ. ᑖᒃᑯᐊ ᐊᐱᖅᑯᑏᑦ ᐋᖅᑭᓱᖅᑕᐅᓚᐅᖅᑐᑦ ᓇᓕᐊᓐᓂ ᐊᑐᖁᔨᒻᒪᖔᑦᑕ ᐅᖃᖅᑕᐃᓕᓪᓗᑕ ᑭᓯᐊᓂᓕ ᖃᐅᔨᔪᒪᓗᐊᓚᐅᖅᑐᒍᑦ ᐅᑯᓂᖓ:
• ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒨᕈᒪᒐᔭᕐᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
• ᐃᓕᓐᓂᐊᕈᑎᒃᓴᐅᒍᓐᓇᕋᔭᖅᑐᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑕᐅᓗᑎᑦ.
• ᐱᖁᑎᕐᔪᐊᖏᑦ ᐊᒻᒪᓗ ᑮᓇᐅᔭᑦ ᐱᔾᔪᑎᖏᑦ ᑲᔪᓯᓂᖃᖅᑎᑦᑎᒍᓐᓇᕋᔭᖅᑐᑦ.

ᐊᐱᖅᓱᖅᑕᐅᓯᒪᔪᓂᑦ ᐅᖃᐅᑕᐅᒍᑎᑦ ᐱᒻᒪᕆᐅᓱᒋᔭᐅᔪᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 24

ᖁᔭᒋᔭᒻᒪᕆᐅᓗᑉᐳᑦ ᑕᐃᒃᑯᐊ ᐅᖃᐅᓯᒃᓴᖃᖅᐸᓚᐅᖅᑐᑦ ᐊᒻᒪᓗ ᐅᖃᐅᑕᒥᓃᑦ ᑕᑯᒃᓴᐅᑎᑦᑎᒋᑦ ᐱᕐᔪᐊᖑᔪᑦ ᐊᓪᓕᕐᒥ:

 ᐱᐅᓯᕚᓪᓕᖁᔭᒻᒪᕆᐅᓯᒪᕗᑦ ᒐᕙᒪᒃᑯᑦ ᐱᔨᑦᑎᕋᕐᓂᖏᑦ ᓄᓇᕗᒥ ᐃᒡᓗᒃᓴᖃᑦᑎᐊᓂᖅᓴᐅᖁᔨᓪᓗᑎᑦ ᐊᑭᑐᓗᐊᙱᑦᑐᓂᑦ, ᐱᐅᓯᕚᓪᓕᖅᑎᑕᐅᓗᓂ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᖅ
ᒥᑭᔫᑕᐅᓂᖅᐹᓂᑦ-ᖁᑦᑎᓂᖅᐹᓄᑦ, ᖃᑦᑏᓐᓇᕈᕆᐊᖅᑎᑕᐅᖁᔭᐅᓪᓗᑎᑦ ᐃᒻᒥᓃᖃᑦᑕᖅᑐᑦ ᐊᒥᓲᖏᓂᖏᑦ ᐊᒻᒪᓗ ᐋᙵᔮᕐᓇᖅᑐᓂᑦ ᐊᔪᓕᖅᓯᒪᔪᑦ ᐃᑲᔪᖅᑕᐅᖁᔭᐅᓪᓗᑎᑦ ᑮᓇᐅᔭᓂᑦ ᐊᖅᓵᕋᐅᑎᔪᕐᔫᔮᖅᑐᒋᔭᐅᓪᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑖᕋᓱᐊᖅᑐᖃᖅᑎᓪᓗᒍ.
 ᐱᖁᑎᕐᔪᐊᖅᑕᖃᕆᐊᖃᓪᓚᕆᒃᑲᔭᕐᒪᑦ ᐊᔭᐅᕈᑎᒋᔭᐅᒐᔭᖅᑐᓂᓗ ᑕᒪᓐᓇ − (ᐆᑦᑑᑎᒋᓗᒍ ᖃᖓᑕᓲᒃᑯᕕᒃ, ᐊᓯᖏᓪᓗ) ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐊᒥᓱᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕐᓂᐊᕈᓂ
ᖃᖓᑕᓲᒃᑰᖃᑦᑕᖅᑐᑦ ᐃᓕᓐᓂᐊᕆᐊᕐᓗᑎᑦ ᐊᒻᒪᓗ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᐊᖃᕆᐊᖃᖅᑐᑦ ᑮᓇᐅᔭᖅᑖᕐᓗᑎᑦ ᑕᒪᒃᑯᓂᖓ ᐃᓄᐃᑦ ᑭᙴᒪᒋᔭᖏᓐᓂᑦ ᓄᓇᕗᒥ ᓴᖅᑮᑎᑦᑎᓇᓱᐊᖃᑦᑕᕆᐊᓖᑦᔭ
 ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑕᖃᕆᐊᓕᒃ ᓴᐳᔾᔭᐅᖁᓪᓗᒋ ᑦ ᐸᐸᑕᐅᖁᓪᓗᒋᓪᓗ ᐊᑐᖃᑦᑕᕐᓂᑯᒥᓂᖏᑦ ᐊᒻᒪᓗ ᐃᓕᖅᑯᓯᖏᑦ ᓄᓇᕗᑉ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᒃ “ᑲᓇᑕ”ᐅᖃᑕᐅᓂᖓᓄᑦ ᓄᓇᕗᑦ
ᑕᑯᒃᓴᐅᑎᑦᑎᒐᔭᕐᒪᑦ ᐃᑲᔪᕈᓐᓇᖅᑐᓂᓗ ᐱᓕᕆᐊᕆᔭᐅᔪᒪᔪᑦ ᖁᕝᕙᐹᓪᓕᓂᖅᓴᐅᓗᑎᑦ.
 ᓇᓕᐊᑐᐃᓐᓇᖅ ᓯᓚᑦᑐᓴᕐᕕᐅᖁᔭᐅᒐᔭᖅᑐᖅ ᐱᓕᕆᐊᖃᕐᓂᑰᓯᒪᔭᕆᐊᖃᕋᔭᖅᑐᑦ ᑭᙴᒪᒋᔭᖏᓐᓄᑦ ᐃᓕᖅᑯᓯᓕᕆᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᔭᕆᐊᖃᕐᓂᖏᓐᓂᑦ ᐊᒻᒪᓗᑦᑕᐅᖅ ᓴᓇᔪᓕᕆᓂᕐᒥᒃ
ᐃᓕᓐᓂᐊᑎᑦᑎᔪᖃᖃᑦᑕᕐᓗᓂ.
 ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐅᓪᓗᒥᐅᔪᖅ ᓄᓇᕗᑉ ᓯᓚᑖᓂᑦ ᐃᓕᓐᓂᐊᕆᐊᓲᑦ ᐊᓯᖏᓐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓄᑦ ᑲᓇᑕᒥ ᐊᒃᓱᕈᕐᓇᑐᒃᑰᓲᑦ ᐃᓅᓯᕐᒥᒃ ᐊᔾᔨᒋᙱᑕᖓᓂᒃ ᐃᓅᓇᓱᐊᖅᑐᑎᑦ ᐊᒻᒪᓗ ᐅᑎᖃᑦᑕᓲᖑᓪᓗᑎᑦ ᐱᔭᕇᓚᐅᙱᑎᐊᖅᑐᑎᑦ ᐃᓕᓐᓂᐊᖅᑕᒥᓂᑦ.
 $5 ᒥᓕᐊᓐᙳᒻᒪᑕ ($1 ᐊᕐᕌᒍᒧᑦ) ᐊᑐᐃᓐᓇᐅᒪᔪᑦ ᐊᒡᓂᑯᒃᑯᓐᓂᑦ ᐃᑲᔪᖅᑐᐃᔪᒪᓪᓗᑎᑦ ᓴᓇᔭᐅᓂᖓᓂᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ. ᑲᑎᒪᔨᖏᑦ ᐊᖏᖅᓯᕋᑖᓚᐅᖅᑐᑦ ᑕᒪᔅᓱᒥᖓ ᓇᒻᒥᓂᖅᓱᕐᓂᐊᑐᐊᕈᓂ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ.
 ᐅᑉᐱᕈᓱᒃᑐᖃᐅᕐᒥᒻᒪᑦ ᑮᓇᐅᔭᖅᑖᕈᓐᓇᕐᒪᑕ ᓯᓚᑦᑐᓴᕐᕕᒃ ᓴᓇᔭᐅᓐᓂᕈᓂ ᐊᐃᑦᑐᐃᔪᓄᑦ ᐊᒻᒪᓗ ᐊᓯᖏᓐᓂᑦ ᑮᓇᐅᔭᖃᖅᑎᑦᑎᔪᓂᑦ.
 ᐊᒃᓱᕈᕐᓇᕋᔭᕐᒪᑦ ᓴᓇᓗᓂ ᐱᐅᔪᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ ᒪᑭᒪᒍᓐᓇᙱᑦᑎᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ ᐱᓕᕆᐊᖃᕈᑎᖃᕋᓱᐊᖅᑐᑎᑦ ᓄᓇᕗᑉ ᑭᙴᒪᒋᔭᖏᓐᓂᑦ ᑲᒪᒐᓱᐊᖅᓯᓐᓈᑦ.
 ᓇᓕᒧᒌᓕᖅᑎᑦᑎᔪᖃᕈᓐᓇᓂᖅᓴᐅᒋᕗᖅ ᒐᕙᒪᒃᑯᑦ ᐱᓕᕆᕝᕕᖏᓐᓂᑦ, ᓯᓚᑦᑐᓴᕐᕕᒻᒥ, CHAR−ᒃᑯᓐᓂᑦ ᐊᒻᒪᓗ ᐊᓯᖏᓐᓂᑦ ᑲᑐᔾᔨᖃᑎᒌᓂᑦ ᐊᒥᓱᕈᕐᓂᖅᓴᐅᒐᔭᕐᒪᑕ ᐊᑐᕈᑎᑦ
ᐃᑲᔫᑎᒌᖅᑕᖏᓐᓂᑦ ᑕᒪᒃᑮᖕᓂᒃ ᓄᓇᕗᒥ ᑲᓇᑕᒥᓗ ᒐᕙᒪᒃᑯᖏᓐᓂ.

ᐊᐱᖅᓱᖅᑕᒥᓂᑦᑎᓐᓂ ᐅᖃᐅᑕᒥᓃᑦ ᐱᒻᒪᕆᐅᔪᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 25

ᓄᓇᕗᑦ ᒐᕙᒪᖏᑦ ᐅᓪᓗᒥᐅᔪᖅ 12%−ᓂᖏᑦ ᑕᒪᐃᓐᓂ ᐊᑭᑐᔫᑎᓄᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᒃᓴᖏᓐᓂᑦ ᐊᑐᖃᑦᑕᕇᓲᑦ ᓄᑖᕐᓂᒃ ᐃᒡᓗᓕᐅᖅᑐᑎᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᐊᑐᖅᑐᐊᖅᑕᐅᒍᓐᓇᖅᑐᓄᑦ ᐊᒻᒪᓗ ᑐᕌᖓᔪᓄᑦ ᑕᒪᒃᑯᓄᖓ ᐃᑲᔫᑎᒃᓴᖏᓐᓄᑦ, ᐊᒻᒪᓗ ᓈᒻᒪᑦᑐᓂᒃ ᑮᓇᐅᔭᖃᙱᑦᑐᑦ ᑲᒪᒍᓐᓇᕐᓗᑎᑦ ᓄᓇᕗᑉ 3,000−ᖑᔪᓂᑦ ᐃᒡᓗᑭᒃᓴᕈᑕᐅᔪᓂᑦ ᑲᓇᑕᒥ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐃᑲᔪᖅᑕᐅᙱᒃᑯᑎᑦ. ᓄᓇᕗᑉ ᐃᓄᖏᑕ ᐊᒥᓲᓂᖏᑦ ᐱᕈᖅᐸᓪᓕᐊᔪᑦ ᒪᓕᑦᑐᒋᑦ ᓴᓇᔪᖃᕆᐊᖃᕐᒪᑦ ᐃᒪᓐᓇᐸᓗᒃ 90−ᐅᔪᓂᑦ ᓄᑖᕐᓂᒃ ᐃᒡᓗᓂᑦ ᐊᕐᕌᒍᑕᒫᑦ.

ᐃᒡᓗᑭᔅᓴᓗᐊᖅᑐᑦ ᐃᒡᓗᑖᕆᔭᐅᔭᕆᐊᓖᑦ ᓄᓇᕗᒥ*: 39.3% ᐃᒡᓗᑭᔅᓴᓗᐊᖅᑐᑦ ᐃᒡᓗᑖᕆᔭᐅᔭᕆᐊᓖᑦ ᑲᓇᑕᒥ*: 12.5% ᐃᓄᒋᐊᓗᐊᖅᑐᑦ ᐃᒡᓗᒥ ᓄᓇᕗᒥ*: 30%

ᐃᓄᒋᐊᓗᐊᖅᑐᑦ ᐃᒡᓗᒥ ᑲᓇᑕᒥ*: 6%

ᐃᓄᒋᐊᓗᐊᖅᑐᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᐃᒡᓗᖁᑎᒋᔭᐅᔪᑦ ᐊᑐᖅᑐᐊᖅᑕᐅᒍᓐᓇᖅᑐᑎᑦ ᓄᓇᕗᒥ: 38% ᐊᒥᓲᓂᖏᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᐊᑐᖅᑐᐊᖅᑕᐅᔪᓐᓇᖅᑐᑦ ᐃᒡᓗᐃᑦ ᓄᓇᕗᒥ: 5,153 ᐃᒡᓗᐃᑦ

ᐊᒥᓲᓂᖏᑦ ᓄᓇᕗᒥᐅᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᐊᑐᖅᑐᐊᖅᑕᐅᔪᓐᓇᖅᑐᓂ ᐃᒡᓗᖃᖅᑎᑕᐅᔪᑦ: 19,138 (52% ᑕᒪᐃᓐᓂ ᐃᓄᖏᑦ) ᑮᓇᐅᔾᔭᒃᓵᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᐊᑐᖅᑐᐊᖅᑕᐅᔪᓐᓇᖅᑐᑦ ᐃᒡᓗᐃᑦ: 80%−ᖑᔪᑦ ᑕᒫᓂ ᑮᓇᐅᔾᔭᒃᓴᓲᑦ ᑐᖔᓂᓘᓐᓃᑦ $22,880/ᐊᕐᕌᒍᑕᒫᑦ ᑮᓇᐅᔾᔭᒃᓵᖏᑦ

ᐊᒥᓲᓂᖏᑦ ᐃᒡᓗᒥᐅᖃᑎᒌᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᐊᑐᖅᑐᐊᖅᑕᐅᔪᓐᓇᖅᑐᑦ ᐃᒡᓗᓂ ᐅᑕᖅᑭᔪᑦ: 2,313 ᐃᒡᓗᒥᐅᖃᑎᒌ

* ᐱᔭᐅᔪᑦ 2011-ᖑᑎᓪᓗᒍ ᑭᒡᓕᓯᓂᐊᖅᑕᐅᓯᒪᔪᑦ/ᑲᓇᑕᒥ ᐃᒡᓗᒥᐅᖃᑎᒌᑦ ᐊᐱᖅᓱᖅᑕᐅᔪᑦ ᖃᐅᔨᓴᖅᑕᐅᓪᓗᑎᑦ

ᐃᒡᓗᓕᕆᓂᖅ

ᐃᒡᓗᑦ ᐊᑐᐃᓐᓇᐅᒪᓂᖏᑦ ᑭᒡᒐᖅᑐᐃᔪᑦ ᓄᖅᑲᖓᔾᔪᑕᐅᒻᒪᑦ, ᓇᓗᓇᐃᖅᑕᐅᓯᒪᓪᓗᑎᑦ ᑕᒪᒃᑯᐊ ᐊᑭᖏᑦ ᐃᒡᓗᑦ $500,000 ᐊᑕᐅᓯᕐᒧᑦ ᐊᖏᕐᕋᔪᑦ ᐊᑕᐅᓯᕐᒧᒃ ᐃᖅᑲᓇᐃᔭᖅᑎᓄᑦ ᒪᓕᑦᑐᒋ ᐋᖅᑭᓱᖅᓯᒪᓂᕗᑦ ᑭᒡᒐᖅᑐᐃᔪᓐᓇᖅᑐᑦ $20 ᒥᓕᐊᓐ ᐃᖅᑲᓇᐅᔭᖅᑏᑦ ᐃᒡᓗᒃᓴᖏᓐᓄᑦ ᐊᑐᖅᑕᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 26

ᓄᓇᕗᒥ ᖃᐅᔨᓴᖅᑎᒃᑯᑦ

ᐊᒥᓲᓂᖏᑦ ᖃᐅᔨᓴᕈᓐᓇᐅᑎᑖᕈᒪᔪᑦ ᑎᑎᕋᖅᑕᐅᓯᒪᔪᑦ ᒪᓕᑦᑐᒋ ᓄᓇᕗᑉ ᖃᐅᔨᓴᖅᑏᑦ ᐱᖁᔭᖓᓂᒃ ᐊᓯᔾᔨᖅᓯᒪᙱᑦᑐᑦ ᖁᓖᑦ ᐊᕐᕌᒎᓕᖅᑐᓂᑦ ᐊᒻᒪᓗ 130−ᐅᔪᑦ ᖃᐅᔨᓴᕈᓐᓇᐅᑎᑖᕋᓱᐊᓲᑦ ᐊᕐᕌᒍᑕᒫᑦ.

ᐊᒥᓲᓂᖏᑦ ᖃᐅᔨᓴᕈᓐᓇᐅᑎᑖᕋᓱᐊᖅᑐᑦ ᑎᒥᒃᑯᑦ ᓄᓇᒥᓗ ᖃᐅᔨᓴᕈᒪᔾᔪᑎᑖᕈᒪᓲᑦ ᑭᓯᐊᓂᓕ ᐊᒥᓲᓂᖏᑦ ᑐᒃᓯᕋᖅᑐᑦ ᐃᓅᓯᓕᕆᓂᕐᒧᑦ ᐋᓐᓂᐊᖃᕐᓇᙱᑦᑐᓕᕆᓂᕐᒧᑦ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᑐᐃᓐᓇᕆᓪᓗᑎᑦ.

ᑲᓇᑕᒥ ᖁᑦᑎᒃᑐᖓᓂ ᖃᐅᔨᓴᕐᕕᒃ (CHAR)

ᖃᐅᔨᓴᕐᕕᓕᐅᕐᓗᓂ ᓄᓇᕐᔪᐊᕐᒥᐅᓄᑦ ᐊᑐᖅᑕᐅᒍᓐᓇᕋᔭᖅᑐᒥᒃ −

ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕐᓗᑎᑦ ᑲᓇᑕᒥ ᓯᓚᑖᓂᓗ (ᓯᕕᑐᓂᖓ ᐱᖃᓯᐅᔾᔨᙱᑦᑐᖅ ᐃᓅᓯᓕᕆᓂᕐᒧᑦ ᖃᐅᔨᓴᕐᓂᕐᒥᒃ)

ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕋᓱᐊᖅᑐᑦ ᖄᖓᒍᒃᑲᓐᓂᖅ 40−ᓂᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᓂᑦ − ᑭᓯᐊᓂᓕ 80−ᓂᑦ ᐃᓄᖃᕈᓐᓇᖅᑐᓂ, 50-ᓂᑦ ᖃᐅᔨᓴᖅᑎᒻᒪᕆᓂᒃ ᑕᒫᓃᑲᐃᓐᓇᕈᓐᓇᖅᑐᓂᑦ ᐱᕕᖃᖅᑐᓂ.

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᖁᑦᑎᓂᖅᐹᖓᓂ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ ᖃᐅᔨᓴᖅᑎᖃᕈᓐᓇᖅᓯᒪᔪᑦ ᑮᓇᐅᔭᖅᑐᕈᑎᒃᓴᖃᖅᑎᑎᓪᓗᑎᑦ ᐊᒻᒪᓗ ᑲᒪᑎᑦᑎᓂᖅᓴᐅᓪᓗᑎᑦ ᐃᓄᒃ ᐊᓯᐊᓂᒃ ᐱᔪᓐᓇᕋᔭᙱᑎᓪᓗᒍ ᐱᓕᕆᔪᓐᓇᕋᔭᖅᑐᖏᓐᓂᑦ

ᐱᕕᖃᖅᑎᑦᑎᒍᒪᓯᒪᔪᑦ ᐊᒻᒪᓗ/ᐅᕝᕙᓘᓐᓃᑦ ᓇᔪᕐᕕᐅᓗᓂ ᐱᓕᕆᕝᕕᐅᔪᖅ “ᓯᓚᑦᑐᓴᕐᕕᕈᕈᓐᓇᕋᔭᕐᒪᑦ” ᖃᐅᔨᓴᕐᕕᐅᒍᓐᓇᕐᓗᓂ ᓄᓇᕗᒥ − ᐃᑲᔪᕋᔭᖅᑐᖅ ᑕᒪᓐᓇ “ᓯᓚᑦᑐᓴᕐᕕᐅᒍᓐᓇᕐᓗᓂ ᐊᔪᙱᑦᑐᓂᑦ”

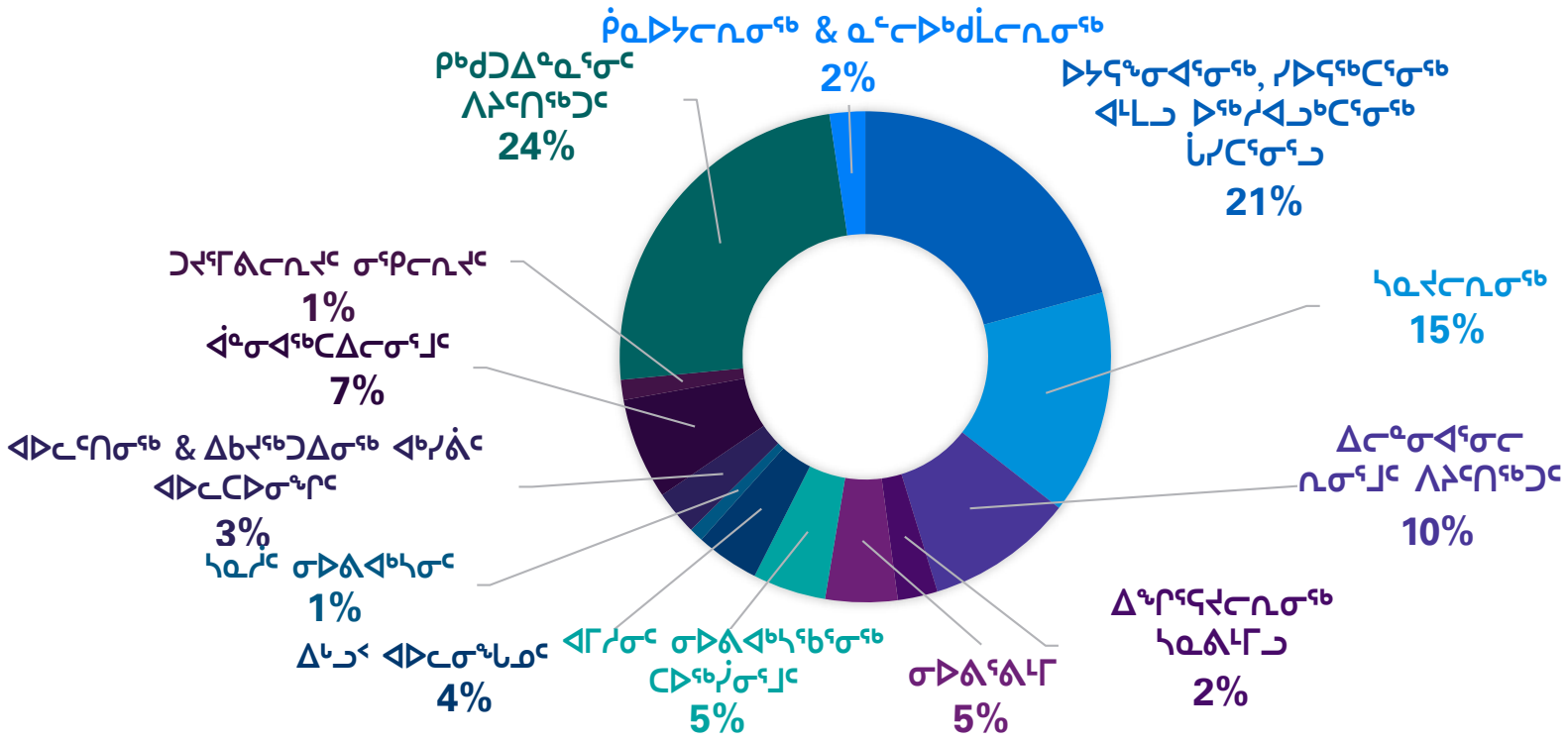
ᖃᐅᔨᓴᕐᓂᖅ

ᒪᑭᒪᔪᓐᓇᖅᑐᑦ ᖃᐅᔨᓴᖅᑎᒃᑲᓐᓂᖅᑖᕐᓗᑎᑦ ᖃᐅᔨᓴᕐᕕᑦᑕᖃᑦᑎᐊᕈᓂ ᓄᓇᕗᒥ.

ᒫᓐᓇᐅᔪᕐᓕ ᖃᐅᔨᓴᖅᑕᐅᓂᖓᓂᒃ ᐅᖃᐅᓯᕆᔭᒃᓴᑑᒻᒪᑕ ᐱᓕᕆᐊᖑᒍᓐᓇᕋᔭᖅᑐᑦ ᑐᕌᖓᓂᖃᓛᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᖁᔭᐅᔪᒧᑦ. ᑖᒃᑯᐊ ᒪᓕᑦᑐᑦ ᓯᕗᓂᒃᓴᒥ ᐃᖅᑲᓇᐃᔮᖅᑖᕆᔭᐅᔭᕆᐊᖃᕋᔭᖅᑐᓄᑦ ᓄᓇᕗᒥ ᑭᓯᐊᓂᓕ ᐊᔾᔨᖃᕐᒥᔪᑦ ᐃᓚᖏᓐᓄᑦ ᐱᖃᓯᐅᔾᔭᐅᓯᒪᓂᐊᕐᒪᑕ ᐊᑐᖅᑕᐅᖃᑦᑕᕐᓂᑯᒥᓂᕐᓂᑦ ᐃᓕᖅᑯᓯᖓᓂᓗ ᓄᓇᕗᒥ. ᐱᕕᒃᓴᐅᓯᒪᙱᑦᑐᖅ ᓈᓴᐅᑎᓕᖅᓱᕐᓗᒋᑦ ᑖᒃᑯᐊ ᐃᓕᖅᑯᓯᓕᕆᓂᕐᒨᖓᒍᓐᓇᖅᑐᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᔪᓐᓇᕐᓂᖏᑦ ᐊᒻᒪᓗ ᖃᓄᑎᒋ ᑕᒪᒃᑯᐊ ᐃᓕᓐᓂᐊᖅᑕᐅᔪᒪᒐᔭᕐᒪᖔᑕ ᓇᓗᓇᑲᓚᐅᖅᑐᖅ.

ᐃᓕᓐᓂᐊᕋᒃᓴᑦ

ᖃᓄᐃᑦᑑᓂᕆᔪᓐᓇ-ᕋᔭᖅᑕᖏᑦ



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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 28

ᐃᖅᑲᓇᐃᔭᕐᓂᖅ

ᒪᑭᒪᔪᓐᓇᖅᑐᑦ ᖃᐅᔨᓴᖅᑎᒃᑲᓐᓂᖅᑖᕐᓗᑎᑦ ᖃᐅᔨᓴᕐᕕᑦᑕᖃᑦᑎᐊᕈᓂ ᓄᓇᕗᒥ.

ᒪᑭᒪᔪᓐᓇᖅᑐᑦ ᖃᐅᔨᓴᖅᑎᒃᑲᓐᓂᖅᑖᕐᓗᑎᑦ ᖃᐅᔨᓴᕐᕕᑦᑕᖃᑦᑎᐊᕈᓂ ᓄᓇᕗᒥ.

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Employment

Mining, Quarrying
and Oil & Gas
Extraction
21%

Construction
15%

Educational
Services
10%

Transportation &
Warehousing
2% Retail Trade
5%

Wholesale Trade
5%

Utilities
4%

Manufacturing
1%

Administrative & Support
and Waste Management
3%

Health Care
7%

Accomodation and
Food Services
1%

Public
Administration
24%

Finance & Insurance
2%

Nunavut Employment by Sector

Combined public administration, mining, quarrying and oil and gas extraction, and construction account for 60% of employment.

Total Labour Force: 15,400 Employed: 12,900 Unemployment Rate: 17.2%

ᑭᒃᑯᑐᐃᓐᓇᕐᓂᑦ
ᐱᔨᑦᑎᖅᑐᑦ

ᑮᓇᐅᔭᓕᕆᓂᖅ & ᓇᓪᓕᐅᒃᑯᒫᓕᕆᓂᖅ

ᓂᐅᕕᕐᕕᒻᒥ

ᐊᒥᓱᓂᑦ ᓂᐅᕕᐊᒃᓴᖃᕐᓂᖅ

ᑕᐅᖅᓰᓂᕐᒧᑦ ᐃᒡᓗᑉ ᐊᐅᓚᓂᖓᓄᑦ

ᓴᓇᓲᑦ ᓂᐅᕕᐊᒃᓴᓂᑦ

ᐊᐅᓚᑦᑎᓂᖅ & ᐃᑲᔪᖅᑐᐃᓂᖅ ᐊᒃᓯᕖᑦ
ᐊᐅᓚᑕᐅᓂᖏᑦ

ᐋᓐᓂᐊᖅᑕᐃᓕᓂᕐᒧᑦ

ᑐᔪᕐᒥᕕᓕᕆᔪᑦ ᓂᕿᓕᕆᔪᑦ

ᐅᔭᕋᖕᓂᐊᕐᓂᖅ, ᓯᐅᕋᖅᑕᕐᓂᖅ
ᐊᒻᒪᓗ ᐅᖅᓱᐊᓗᒃᑕᕐᓂᖅ
ᒑᓯᑕᕐᓂᕐᓗ

ᐃᓕᓐᓂᐊᕐᓂᓕ
ᕆᓂᕐᒧᑦ ᐱᔨᑦᑎᖅᑐᑦ

ᐃᖏᕐᕋᔪᓕᕆᓂᖅ
ᓴᓇᕕᒻᒥᓗ

ᓴᓇᔪᓕᕆᓂᖅ

ᓄᓇᕗᒥᐅᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ ᖃᓄᐃᑦᑑᓂᖏᑦ ᒪᓕᑦᑐᒋᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 29

ᑎᑎᕋᐅᔭᖅᑕᓯᒪᔪᑦ ᐋᖅᑭᓱᖅᑕᐅᓯᒪᓪᓗᑎᑦ ᐊᓪᓕᕐᒥ 15-ᓄᑦ ᐊᕐᕌᒍᓄᑦ ᐃᖅᑲᓇᐃᔮᒃᓴᐅᓛᕐᓂᐊᕋᓱᒋᔭᐅᔪᑦ ᐃᖅᑲᓇᐃᔭᕐᕕᐅᓗᑎᑦ. ᓇᓚᐅᒃᑖᖅᑕᐅᓯᒪᔪᑦ ᐃᓱᒪᓯᒪᕗᑦ ᐅᓪᓗᒥᐅᔪᖅ ᐃᖅᑲᓇᐃᔭᖅᑐᑦ ᑕᓪᓕᒪᓄᑦ ᐃᖅᑲᓇᐃᔭᕐᕕᐅᓛᖑᔪᓄᑦ, ᐊᒻᒪᓗ ᒪᓕᑦᑐᒋ ᐃᖅᑲᓇᐃᔭᖅᑐᑦ ᓴᓇᔪᓕᕆᓂᕐᒥᒃ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᑐᐃᓐᓇᕐᓂᖏᑦ 1.3% ᒪᓕᑦᑐᒋᑦ .

ᐃᖅᑲᓇᐃᔮᖃᕐᕕᐅᓛᕐᓂᐊᕋᓱᒋᔭᐅᔪᑦ

2015

(ᐅᓪᓗᒥ) 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030

ᑭᒃᑯᑐᐃ ᓐᓇᕐᓂ

ᐱᔨᑦᑎᖅᑐᑦ 3,096 3,136 3,177 3,218 3,260 3,303 3,345 3,389 3,433 3,478 3,523 3,569 3,615 3,662 3,710 3,758

ᓴᓇᔪᓕᕆᓂᖅ 1,935 1,960 1,986 2,011 2,038 2,064 2,091 2,118 2,146 2,174 2,202 2,230 2,259 2,289 2,319 2,349

ᓂᐅᕕᕐᕕᒃ
& ᐊᒥᓱᓂᑦ
ᓂᐅᕕᐊᒃᓴᖃᓲᑦ

1,290 1,307 1,324 1,341 1,358 1,376 1,394 1,412 1,430 1,449 1,468 1,487 1,506 1,526 1,546 1,566

ᐃᓕᓐᓂᐊᕐᓂᓕ

ᕆᓂᕐᒧᑦ ᐱᔨᑦᑎᕐᓂᖅ 1,290 1,307 1,324 1,341 1,358 1,376 1,394 1,412 1,430 1,449 1,468 1,487 1,506 1,526 1,546 1,566

ᐋᓐᓂᐊᖃᕐᓇᙱᑦᑐᓕ

ᕆᓂᖅ 903 915 927 939 951 963 976 988 1,001 1,014 1,028 1,041 1,054 1,068 1,082 1,096

ᐃᖅᑲᓇᐃᔭᖃᑦᑕᖅᑐᑦ ᖃᓄᐃᓛᕐᓂᐊᕋᓱᒋᔭᐅᓂᖏᑦ

ᐱᕈᖅᐸᓪᓕᐊᓂᖏᑦ ᐃᖅᑲᓇᐃᔭᕐᕕᒋᔭᐅᓗᐊᖅᑐᑦ ᑭᒡᒐᖅᑐᐃᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᖅᓯᒪᔭᕆᐊᖃᕐᓗᓂ ᐃᖅᑲᓇᐃᔮᖅᑖᕈᓐᓇᕋᔭᕐᓂᖏᑦ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 30

ᑲᑎᑎᖅᑐᒋᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓂᑦ ᐱᔨᑦᑎᖅᑐᑦ, ᐅᔭᕋᖕᓂᐊᕐᓂᓕᕆᓂᖅ, ᓯᐅᕋᖅᑕᕐᓂᖅ ᐊᒻᒪᓗ ᐅᖅᓱᐊᓗᒃᓴᓂᑦ ᒑᓯᒃᓴᓂᓪᓗ ᐅᔭᕋᖕᓂᐊᕐᓂᖅ, ᐊᒻᒪᓗ ᓴᓇᔪᓕᕆᓂᖏᑦ60%−ᖑᕗᑦ.

ᐱᕈᖅᐸᓪᓕᐊᓂᖏᑦ ᐃᖅᑲᓇᐃᔭᕐᕕᒋᔭᐅᓗᐊᖅᑐᑦ ᑭᒡᒐᖅᑐᐃᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᖅᓯᒪᔭᕆᐊᖃᕐᓗᓂ ᐃᖅᑲᓇᐃᔮᖅᑖᕈᓐᓇᕋᔭᕐᓂᖏᑦ.

ᐊᓪᓕᕐᒥ ᓇᓗᓇᐃᔭᖅᓯᒪᔪᑦ ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᓗᐊᕈᓐᓇᕋᔭᖅᑐᓂᑦ, ᒪᓕᑦᑐᒋᑦ ᐃᖅᑲᓇᐃᔮᕆᔭᐅᔪᑦ ᓴᓇᔪᓕᕆᓂᕐᒧᓪᓗ ᑭᙴᒪᒋᔭᐅᔪᑦ.

ᐃᓕᓐᓂᐊᕋᒃᓴᐅᒍᓐᓇᕋᔭᖅᑐᑦ

ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᖅ

ᑮᓇᐅᔭᓕᕆᓂᖅ ᐊᒻᒪᓗ
ᓇᒻᒥᓂᖁᑎᒋᔭᐅᔪᒥᒃ
ᐊᐅᓚᑦᑎᓂᖅ

ᐃᒡᓗᕐᔪᐊᕐᓂᑦ ᐊᐅᓚᑦᑎᓂᖅ

ᐃᓄᓐᓂᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓂᑦ

ᐱᔨᑦᑎᓂᕐᒧᑦ ᓇᓗᓇᐃᒃᑯᑕᖅ ᒪᓕᒐᓕᕆᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐋᓐᓂᐊᖅᑕᐃᓕᒪᓂᕐᒧᑦ ᐳᓚᕋᖅᑐᓕ ᕆᓂᕐᒧᑦ

ᐊᐅᓚᑦᑎᓂᖅ

ᐃᓄᓕᕆᔨᐅᓂᕐᒧᑦ ᐃᓄᐃᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᓂᖏᑦ ᐱᓕᕆᐊᕐᓂᑦ ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᕙᑎᓕᕆᓂᖅ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 31

ᓇᓕᐊᑐᐃᓐᓇᑦ ᐊᔾᔨᒌᙱᑦᑐᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᒍᓐᓇᖅᑐᑦ ᓇᓗᓇᐃᔭᖅᑕᐅᓯᒪᔪᑦ ᓂᕈᐊᕋᒃᓴᓂ ᐃᓚᖏᓐᓂᑦ ᑕᑯᓴᐅᑎᑦᑎᕗᑦ ᓂᕈᐊᖅᓯᓗᓂ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᒐᔭᖅᑐᓂᑦ ᐱᓕᕆᐊᕆᔭᑦ ᐃᑲᔪᖅᑐᖅᑕᐅᒐᔭᖅᑐᑦ ᓴᓇᓗᓂ ᓄᑖᕐᒥᒃ ᐊᖏᓪᓕᒋᐊᖅᑎᑦᑎᓗᓂᓘᓐᓃᑦ ᐃᒡᓗᕐᔪᐊᖑᔭᕇᖅᑐᓂᑦ ᐊᖏᕈᑕᐅᓯᒪᔭᕇᖅᑐᓂᓪᓗ. ᐱᖃᓯᐅᔾᔨᔭᕆᐊᓕᒃ ᐱᓕᕆᖃᑎᒌᒍᓐᓇᕐᓂᖏᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᒐᔭᕐᓗᑎᑦ ᖃᓪᓗᓈᓃᑦᑐᑦ, ᑭᓯᐊᓂᓕ ᐊᒻᒪᓗᑦᑕᐅᖅ, ᑕᒪᒃᑮᒃ ᔫᑳᓐ ᐊᒻᒪᓗ ᐊᕈᐊᕋ ᓯᓚᑦᑐᓴᕐᕕᖏᒃ. ᓄᓇᕗᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᐊᖏᔪᐊᓗᒻᒥᒃ (ᐊᒻᒪᓗᖃᐃ ᐋᖅᑭᒋᐊᖅᓯᒪᒻᒪᕆᑦᑐᒥᒃ) ᐱᓕᕆᐊᖃᕋᔭᕐᒪᑦ ᓇᓕᐊᓐᓂᑐᐃᓐᓇᖅ ᑕᒪᒃᑯᓂᖓ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᒐᔭᖅᑐᓂᑦ ᓂᕈᐊᖅᑕᐅᔪᓐᓇᖅᑐᓂᑦ, ᑕᐃᓐᓇ ᓂᕈᐊᖅᑕᐅᓂᖓ ᐊᔾᔨᖃᕆᐊᓕᒃ ᓯᕗᓂᒃᓴᒥ ᖃᐅᔨᒋᐊᕐᕕᖃᕋᔭᕐᓂᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᐅᔪᓂᑦ ᐊᐅᓚᑦᑎᔨᖏᓐᓂᓪᓗ ᓯᓚᑦᑐᓴᕐᕕᑉ. ᑕᐃᒪᐃᒃᑲᓗᐊᖅᑎᓪᓗᒋᑦ, ᐊᒥᓱᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᒍᓐᓇᕋᔭᖅᑐᑦ, ᒪᓕᑦᑐᒋᑦ ᖃᐅᔨᓴᕐᓂᕗᑦ ᐃᖅᑲᓇᐃᔮᕆᔭᐅᔪᑦ ᓴᓇᔪᓕᕆᓂᕐᒧᓪᓗ ᐃᖅᑲᓇᐃᔭᖅᑐᑦ ᑭᙴᒪᒋᔭᐅᓪᓗᑎᑦ, ᓇᓗᓇᐃᔭᖅᑕᐅᒍᓐᓇᖅᑐᑦ, ᐆᑦᑑᑎᐅᓗᑎᑦ ᑐᑭᖃᕋᔭᕐᓗᑎᓪᓘᓐᓃᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᑉᐸᑕ.

ᐅᑯᐊᖑᓪᓗᑎᑦ:

ᐃᓄᓐᓂᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓂᑦ
ᐱᔨᑦᑎᓂᕐᒧᑦ
ᓇᓗᓇᐃᒃᑯᑕᖅ

ᒐᕙᒪᒃᑯᑦ ᐃᖅᑲᓇᐃᕐᕕᒻᒪᕆᐅᓪᓗᓂ ᑕᒫᓂ, ᓴᖅᑭᖅᑎᑕᐅᒍᓂ ᑕᒪᓐᓇ ᓇᓗᓇᐃᒃᑯᑕᖅ ᐃᓕᓐᓂᐊᕋᒃᓴᖅ ᑐᑭᖃᖅᑐᒻᒪᕆᐅᒐᔭᖅᑐᖅ. ᐱᕙᓪᓕᐊᒍᑎᒋᔭᒃᓴᐅᒐᔭᖅᑐᖅ ᐊᑐᐃᓐᓇᐅᒪᔭᕇᖅᑐᒥᒃ ᓄᓇᓖᑦ ᒐᕙᒪᖏᑦ ᐊᐅᓚᑕᐅᓂᖏᓐᓄᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖓᓂ ᐱᔭᕇᑦᑎᐊᓂᖅᓴᐅᓕᖁᓪᓗᒋᑦ ᑖᔅᓱᒥᖓ ᐃᓕᓐᓂᐊᕋᒃᓴᒥᒃ. ᓄᓇᓕᓐᓃᓐᓂᖏᓐᓄᑦ ᒐᕙᒪᒃᑯᑦ ᐊᓪᓚᕝᕕᖏᑦ ᑐᑭᖃᕐᒪᑦ ᐱᕕᖃᕕᐅᑎᒃᑲᔭᕐᒪᑕ ᐋᖅᑮᔪᖃᓗᓂ ᐆᑦᑐᕋᖅᑕᐅᒍᓐᓇᖅᑐᒥᒃ ᐅᕝᕙᓘᓐᓃᑦ ᑯᐊᐸᐅᓗᓂ ᐃᓕᓐᓂᐊᕐᕕᐅᓗᑎᑦ ᒐᕙᒪᒃᑯᑦ ᑕᒪᒃᑮᒃ ᑲᓇᑕᒥ ᒐᕙᒪᒃᑯᑦ ᐊᒻᒪᓗ ᓄᓇᕗᑦ ᒐᕙᒪᖏᑦ ᐱᖃᑎᒋᔭᐅᓗᑎᑦ. ᐊᒻᒪᓗᒃᑲᓐᓂᖅ, ᓯᓚᑦᑐᓴᕐᕕᒃ ᐊᖏᕈᑎᖃᕐᒪᑕ ᐊᓛᓯᑲ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓂ ᐊᐅᓚᑦᑎᓲᖑᓪᓗᑎᑦ ᓄᓇᓖᑦ ᒐᕙᒪᖏᑕ ᐊᐅᓚᑕᐅᓂᖏᓐᓄᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖅ ᖃᕋᓴᐅᔭᒃᑯᑦ ᓄᓇᓕᓐᓃᑦᑐᑎᓪᓗ ᐃᓚᖏᓐᓂᑦ. ᑕᒪᐃᓐᓂᖓᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᕋᒃᓴᖅ ᐃᓕᓐᓂᐊᖅᑎᖃᕈᓐᓇᕕᐅᑎᒃᑲᔭᖅᑐᖅ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᕋᒃᓴᖅ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ ᑕᒪᒃᑯᓂᖓ ᐃᖅᑲᓇᐃᔭᖅᑎᓂᑦ ᐱᔪᓐᓇᖃᑦᑕᕋᔭᖅᑐᓂ ᐃᓕᓐᓂᐊᖅᑎᒋᓗᓂᒋᑦ.

ᒪᓕᒐᓕᕆᓂᕐᒧᑦ
ᐃᓕᓐᓂᐊᕐᓂᖅ

ᐃᓕᓐᓂᐊᕋᒃᓴᖅ ᑕᒪᓐᓇ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᐱᔭᐅᔪᒪᒐᔭᖅᑐᖅ ᖃᓪᓗᓈᓃᙶᖅᑐᓄᑦ, ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᑕᒪᓐᓇ ᐃᓕᓐᓂᐊᖅᑕᐅᒻᒪᕆᓲᖅ. ᓴᙱᔪᒥᒃ ᑕᑯᒃᓴᐅᑎᑦᑎᔪᖅ ᐱᖁᔭᓕᕆᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᓚᐅᖅᑐᖅ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᓪᓗᑎᑦ ᕕᒃᑐᐊᕆᔭ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒃᑯᖏᑦ, ᐅᕝᕙᓘᓐᓃᑦ ᐋᖅᑭᓱᖅᑕᐅᒐᓱᐊᖅᑐᖅ ᐋᑐᕚᑉ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᒍ .

ᓐᓂᐊᖃᕐᓇᙱᑦᑐᓕᕆᓂᕐᒧᑦ

ᐋᓐᓂᐊᓯᐅᖅᑎᐅᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖅ ᐋᖅᑭᓱᖅᓯᒪᒌᖅᑐᖅ ᑕᐅᓪᕼᐊᐅᓯ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᒍᑦ. ᐊᕈᐊᕋ ᓯᓚᑦᑐᓴᕐᕕᖓ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕕᐅᔪᓐᓇᕐᒥᔪᖅ ᐋᓐᓂᐊᓯᐅᖅᑎᐅᓂᕐᒧᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᖅᑐᑎᑦ ᓴᔅᑳᑦᓱᕙ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓂ. ᐃᓱᒪᒃᓴᖅᓯᐅᕈᓐᓇᖅᑐᑦ ᐱᓕᕆᔨᒻᒪᕆᐅᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᕐᓗᓂ ᐊᓯᖏᓐᓄᑦ ᐋᓐᓂᐊᖅᑕᐃᓕᓂᕐᓲᖓᔪᓂᑦ, ᓲᕐᓗᒃ ᐋᓐᓂᐊᖅᑕᐃᓕᒪᔪᓕᕆᓂᕐᒧᑦ ᐊᔭᐅᕆᔩᑦ, ᐋᓐᓂᐅᓯᐅᖅᑏᑦ, ᐱᓕᕆᔩᑦ, ᑎᒥᒃᑯᑦ ᐃᖃᐃᓕᓴᖅᑎᑎᓪᓗᑎᑦ ᒪᒥᓴᐃᔩᑦ?

ᐃᓕᓐᓂᐊᕋᒃᓴᐅᒍᓐᓇᕋᔭᖅᑐᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 32

ᐳᓚᕋᖅᑐᓕᕆᓂᕐᒧᑦ
ᐊᐅᓚᑦᑎᓂᖅ

ᒪᕐᕉᖕᓄᒃ ᐊᕐᕌᒎᖕᓄᒃ ᐃᓕᓐᓂᐊᖅᑕᐅᓲᑦ ᐱᓕᕆᐊᖅ ᓴᓇᔭᐅᒋᐊᕈᓐᓇᖅᑐᖅ ᐊᖏᓪᓕᒋᐊᖅᑕᐅᓗᓂᓘᓐᓃᑦ ᓂᐅᕕᐊᒃᓴᓕᕆᓂᕐᒧᑦ ᓇᒻᒥᓂᖃᕐᓂᒧᓪᓘᓐᓃᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕋᓱᐊᕈᑕᐅᒍᓐᓇᖅᓯᓗᓂ, ᓯᓚᑦᑐᓴᕐᕕᒧᓪᓘᓐᓃᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐱᓕᕆᖃᑎᖃᕐᓗᑎᑦ ᐊᓯᐊᓂᑦ.

ᐃᓄᓕᕆᔨᐅᓂᕐᒧᑦ

ᐅᓪᓗᒥᐅᔪᖅ ᓯᓚᑦᑐᓴᕐᕕᒃ ᒪᕐᕉᖕᓄᒃ ᐊᕐᕌᒎᖕᓄᒃ ᐃᓕᓐᓂᐊᕋᒃᓴᖅᑕᓕᒃ: ᐃᓄᓕᕆᔨᐅᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖅ. ᐱᔪᒥᓇᕋᔭᖅᑐᒃᓴᐅᔪᖅ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᓗᑎᑦ ᔫᑳᓐᒥ ᓯᓚᑦᑐᓴᕐᕕᒃᑯᖏᑦ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓄᓕᕆᔨᐅᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖃᕐᒪᑕ, ᑕᒪᐃᓐᓂᓕᒫᖅ ᐃᓕᓐᓂᐊᕋᒃᓴᖃᐅᖅᑐᑎᑦ ᐊᒻᒪᓗ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᓲᑦ ᕆᔭᐃᓇ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓃᙶᖅᑐᒥᒃ.

ᐃᓄᐃᑦ
ᐃᓕᓐᓂᐊᖅᑕᐃᓂᖏᑦ

ᐃᓕᓐᓂᐊᖅᑏᑦ ᓄᓇᕗᑉ ᓯᓚᑖᓅᕆᐊᖃᓲᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᖁᓪᓗᒋ ᑦ ᑕᒪᔅᓱᒥᖓ. ᓈᒻᒪᑦᑐᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖅᑕᖃᖅᐹ ᓈᓴᐅᑎᑖᕈᓐᓇᕋᔭᖅᑐᓂᑦ
ᑕᒪᒃᑯᓂᖓ ᐃᓕᓐᓂᐊᕐᓗᓂ ᐃᓕᓐᓂᐊᕇᕈᓂ? ᖃᓄᐃᑦᑑᕙᑦ ᐱᑕᖃᙱᑦᑐᒡᒍᑕᐅᔪᑦ? ᑖᓐᓇ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᑎᒋᔭᒃᓴᐅᒍᓐᓇᖅᑐᖅ ᓯᓚᑦᑐᓴᕐᕕᐅᔪᖅ
ᐱᔪᓐᓇᐅᑎᑖᕐᓗᓂ ᑐᓂᓯᒍᓐᓇᕐᓗᓂ. ᐃᓕᓐᓂᐊᑎᑦᑎᒍᒪᔪᖃᒻᒪᕆᒃᑭᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᕐᓗᑎᓪᓗ ᓄᓇᓕᓐᓂ ᐃᓕᖅᑯᓯᓕᕆᓂᕐᒧᑦ ᓴᓇᐅᒐᕐᓂᑦ,
ᓴᓇᙳᐊᒐᕐᓂᑦ, ᐊᒻᒪᓗ ᐱᓕᕆᔾᔪᓯᕐᓂᑦ. ᑕᒪᒃᑯᐊ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᓈᒻᒪᑦᑐᓂᑦ ᐃᓕᓐᓂᐊᕈᓐᓇᓂᕐᒧᑦ ᒪᓕᒋᐊᖃᕋᔭᖅᑐᑦ ᐊᒻᒪᓗ ᐱᔭᕇᖅᓯᓗᑎᑦ
(ᐆᑦᑑᑎᒋᓗᒋᑦ ᐱᓇᓱᐊᒐᖃᕋᓱᐊᖃᑦᑕᕐᓂᖏᑦ ᓲᕐᓗᒃ ᑐᐅᔾᔨ ᐃᓕᓐᓂᐊᕋᒃᓴᖏᑦ ᓄᐊᕙᐃ ᓵᒥ ᓯᓚᑦᑐᓴᕐᕕ ᕐᔪᐊᖓᓂᒃ ᓯᓚᑦᑐᓴᕐᕕᐅᓯᓐᓈᖅᑐᒥᒃ).

ᐱᓕᕆᐊᕐᒥᒃ ᐊᐅᓚᑦᑎᓂᖅ ᐱᓕᒻᒪᒃᓴᖅᑐᖃᕈᒪᔪᒻᒪᕆᐅᕗᖅ ᐅᐊᑦᑎᔨᐅᓂᕐᒧᑦ ᐊᐅᓚᑦᑎᓂᕐᒧᓪᓗ ᐱᓕᕆᐊᓂᑦ ᐊᔾᔨᒌᙱᑐᒡᒍᑕᐅᓪᓗᑎᑦ ᓲᕐᓗᒃ ᓴᓇᔪᓕᕆᓂᕐᒥᒃ ᒐᕙᒪᒃᑯᓐᓂᓗ

ᐊᒻᒪᓗ ᐃᓄᓕᕆᓂᕐᒥᒃ ᐋᓐᓂᐊᖃᕐᓇᙱᑦᑐᓕᕆᓂᕐᒥᓗ.

ᐃᓕᓐᓂᐊᕋᒃᓴᐅᒍᓐᓇᕋᔭᖅᑐᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 33

ᐃᓕᓐᓂᐊᕋᒃᓴᐅᒍᓐᓇᕋᔭᖅᑐᑦ

ᐊᕙᑎᓕᕆᓂᕐᒧᑦ*

ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᖅᑐᑦ ᒪᕐᕉᖕᓂᒃ ᐊᕐᕌᒎᖕᓂᒃ ᐃᓕᓐᓂᐊᓚᐅᕐᓗᓂ ᐃᓕᓐᓂᐊᕋᒃᓴᖅ ᐊᕙᑎᓕᕆᓂᕐᒧᑦ ᓄᓇᑐᐃᓐᓇᕐᒥ ᐃᓕᓐᓂᐊᖅᑕᐅᓲᖑᒋᕗᖅ
ᐊᔪᕐᓇᖏᑦᑎᓪᓗᒍ. ᓴᙱᔪᒥᒃ ᑲᓱᖅᓯᒪᔪᑦ ᖃᐅᔨᓴᕐᕕᐅᔭᕇᖅᑐᓂᑦ ᐅᖓᕙᕆᐊᕐᓗᒍᓗ ᑕᒪᓐᓇ ᐃᓕᓐᓂᐊᕋᒃᓴᖅ ᐸᕐᓇᑕᐅᓯᒪᓂᖓᓄᑦ

ᖃᐅᔨᓴᕐᕕᒃᓴᖅᑕᖃᕐᒪᑦ. ᓇᓗᓇᐃᒃᑯᑕᕐᑖᕐᓇᖅᑐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒃᒥ ᖃᐅᔨᓴᖅᑕᐅᔭᕆᐊᓕᒃ. ᑕᐃᒪᐃᓚᐅᙱᑎᓪᓗᒋᑦ, ᐱᓕᕆᐊᖅ ᐅᔭᕋᖕᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᓄᓇᒦᙶᖅᑐᓂᑦ ᐅᔭᕋᖕᓂᐊᓂᕐᒧᓪᓗ ᓇᓕᒧᓐᓂᖃᑦᑎᐊᕋᔭᖅᑐᖅ ᓄᓇᕗᑉ ᑮᓇᐅᔭᓕᐅᕋᓱᐊᓲᖑᓂᖏᑦ ᒪᓕᑦᑐᒋᑦ , ᑭᓯᐊᓂᓕ ᐃᓕᓐᓂᐊᕆᐊᓕᖏᑦ ᐊᒻᒪᓗ ᖃᕋᓴᐅᔭᓕᕆᔾᔪᑎᑦ ᑭᓱᑐᐃᓐᓇᓪᓗ ᐊᑐᖅᑕᐅᔭᕆᐊᓖᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᔪᖃᖁᓪᓗᒍ ᑕᒪᔅᓱᒥᖓ ᐊᑭᑐᔪᒻᒪᕆᐅᒐᔭᖅᑐᑦ, ᐊᒻᒪᓗ ᐱᔭᐅᔪᒪᓗᐊᕌᓗᙱᑦᑐᑦ ᓱᓕ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᓯᒪᔪᓂᑦ; ᐱᓕᕆᐊᖅ ᑖᓐᓇ ᐱᐅᓛᖑᒐᔭᖅᑐᖅ ᐅᐊᑦᑎᐊᕈᒃᑲᓐᓂᐅᓕᖅᐸᑦ ᑭᖑᓪᓕᕐᒥ ᐱᕙᓪᓕᐊᒍᑎᖃᕋᓱᐊᓕᖅᑎᓪᓗᒋᑦ.

ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᖅ*

ᑕᒪᓐᓇ ᐱᕐᔪᐊᖑᕗᖅ ᓄᓇᕗᒧᑦ, ᐃᓕᓐᓂᐊᑎᑦᑎᓗᓂ ᐃᓕᓴᐃᔨᓂᑦ ᓇᓕᐊᓐᓂᓘᓐᓃᑦ ᐃᓕᓴᐃᔨᖑᒐᓗᐊᕈᑎᑦ, ᑭᓯᐊᓂᓕ ᐃᓕᓴᕕᓐᓂ ᐊᖓᔪᖅᑳᕐᓄᑦ, ᐃᓕᓐᓂᐊᓕᓵᖅᑐᓕᕆᔨᐅᔪᓄᑦ, ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᕐᕕᒻᒥ ᐃᑲᔪᖅᑎᓄᑦ. ᐃᓕᓐᓂᐊᓕᓵᖅᑐᓕᕆᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᒐᒃᓴᖅᑕᓕᒃ,
ᐊᒻᒪᓗ ᓄᓇᕗᒻᒥ ᐃᓕᓴᐃᔨᒃᓴᐅᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᒐᒃᓴᖅᑕᓕᒃ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᓪᓗᑎᑦ ᕆᔭᐃᓇ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ. ᖃᐅᔨᓴᖅᓯᒪᔪᖃᖅᐸ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕈᓐᓇᕐᒪᖔᑕ ᑕᒪᓐᓇ ᓴᖅᑭᖁᓪᓗᒍ?

ᑮᓇᐅᔭᓕᕆᓂᖅ
ᓇᒻᒥᓂᖃᕐᓂᒧᓪᓗ

ᓈᓴᐅᓯᕆᔪᓐᓇᖅᑐᓂᑦ ᐊᒻᒪᓗ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᔪᑦ ᐊᐅᓚᑦᑎᔨᖏᓐᓂᑦ ᐱᔪᒪᔪᖃᐃᓐᓇᓂᐊᕐᒪᑦ. ᓱᓕᔪᖅ ᑕᒪᓐᓇ ᑲᒻᐸᓂᐅᔪᓄᑦ ᑲᑐᔾᔨᖃᑎᒌᓄᓪᓗ,
ᐊᒻᒪᓗ ᐱᕙᓪᓕᐊᒍᑎᒋᔭᐅᓂᖓᓄᑦ ᐋᖅᑭᒃᑕᐅᓂᖓᓄᓪᓗ ᓄᑖᖅ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᔪᑦ ᑮᓇᐅᔭᓕᕋᓱᐊᖅᑏᓪᓗ. ᖃᓄᖅᑑᕈᑎᒋᓯᒪᓗᒍ
ᐱᕕᒃᓴᐅᔪᖅ ᐋᖅᑭᒃᓱᐃᔪᖃᕐᓗᓂ 2+2 ᐱᓕᕆᐊᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ ᐱᓕᕆᖃᑎᖃᕐᓗᑎᑦ, ᐅᕝᕙᓘᓐᓃᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᕐᓗᑎᑦ
ᓄᓇᓕᐅᔪᒥ, ᐅᐊᑦᑎᐊᕈᒃᑲᓐᓂᖅ ᐊᕐᕌᒍᖏᓐᓂ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕈᓐᓇᕐᓗᑎᑦ. ᓲᕐᓗᒃ ᓈᓴᐅᓯᕆᓂᕐᒧᑦ, ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ, ᐅᕝᕙᓘᓐᓃᑦ
ᑮᓇᐅᔭᓕᐅᖅᑎᐅᓇᓱᐊᕐᓂᕐᒧᑦ ᓇᒻᒥᓂᖁᑎᑎᒍᑦ.

ᐃᒡᓗᕐᔪᐊᓂᑦ ᐊᐅᓚᑦᑎᓂᖅ ᐃᓕᓐᓂᐊᖅᓯᒪᔪᓂᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑕᖃᕆᐊᖃᖅᑐᕐᔫᔮᖅᑐᖅ ᐃᒡᓗᕐᔪᐊᓂ ᐊᐅᓚᑦᑎᔨᐅᔪᓂᑦ. ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕐᓗᑎᑦ ᐃᓚᒋᓗᓂᐅᒃ ᓇᒻᒥᓂᖃᕐᓂᕐᒧᑦ

ᐊᐅᓚᑦᑎᓂᕐᒥᒃ ᐃᒡᓗᕐᔪᐊᓂᑦ ᐊᐅᓚᑦᑎᔨᐅᓗᓂ ᐊᐅᓚᑦᑎᓂᕐᒥᓪᓗ ᐃᓕᓐᓂᐊᖅᑐᖃᕈᓐᓇᕐᓗᓂ.

* ᓇᓗᓇᐃᖅᓯᓯᒪᔪᖅ ᐅᓪᓗᒥᐅᔪᖅ / ᐸᕐᓇᑕᐅᓯᒪᔪᓪᓗ ᐱᓕᕆᐊᖃᕐᕕᖏᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖏᓐᓄᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᑎᑕᑦ ᐊᓪᓕᕐᒥ ᐱᖓᓲᔪᖅᑑᕗᑦ ᐊᑕᐅᓯᕐᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᖃᐅᔨᓴᖅᑕᐅᓚᐅᖅᑐᑦ ᓇᓗᓇᐃᖅᑕᐅᓪᓗᑎᑦ ᒪᓕᑦᑐᒋᑦ ᐊᔾᔨᖃᐸᓗᒍᓐᓇᕐᓂᖏᑦ ᓄᓇᕗᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑕᖃᕈᓐᓇᕐᒪᖔᖅ ᐅᑯᐊᖑᓪᓗᑎᑦ: ᐅᖓᓯᓐᓂᖏᑦ, ᐊᕕᑦᑐᖅᓯᒪᔪᓂ

ᓄᓇᕐᔪᐊᕐᒥ ᕿᒥᕐᕈᓂᖃᓚᐅᖅᑐᒍᑦ ᒪᓕᑦᑐᒋᑦ ᐊᑐᖃᑦᑕᕐᓂᑯᕗᑦ ᐊᐅᓚᑕᐅᓂᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᖃᑦᑏᓐᓇᓂᑦ ᐃᓄᓐᓂᑦ ᐱᔨᑦᑎᓲᑦ ᐊᒻᒪᓗ ᐅᖓᓯᑦᑐᓃᑦᑐᓂᑦ ᓇᓗᓇᐃᖅᓯᖁᓪᓗᑕ ᓇᓕᐊᓐᓂᑐᐃᓐᓇᖅ ᐃᓕᑉᐹᓪᓕᕈᑎᒥᓂᕗᑦ ᐊᑑᑕᐅᒐᔭᕐᒪᑕ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᖁᔭᐅᒐᔭᖅᑐᒧᑦ.

ᓄᓇᕐᔪᐊᕐᒥ

ᐊᔾᔨᒌᙱᓐᓂᖏᑦ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 35

ᑮᓇᐅᔭᓕᐅᕈᑎᖃᕋᓱᐊᕐᓂᖏᑦ ᐊᒻᒪᓗ ᐃᓕᖅᑯᓯᕐᒨᖓᖁᔨᓂᖏᑦ, ᐋᖅᑭᒃᓱᐃᓂᖏᑦ ᓴᙱᔪᓂᑦ, ᑐᕌᖓᓂᖃᑦᑎᐊᖅᑐᓂᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓂᑦ, ᐊᒻᒪᓗ ᖃᐅᔨᓴᖃᑎᖃᕈᓐᓇᕋᔭᕐᓂᖏᑦ ᐊᒻᒪᓗ ᓄᓇᕐᔪᐊᕐᒥ ᐱᓕᕆᖃᑕᐅᓗᑎᑦ.

ᓄᓇᕐᔪᐊᕐᒥ ᐊᓯᖏᑦ ᖃᓄᐃᑦᑑᒻᒪᖔᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ: ᐱᔾᔪᑎᖏᑦ ᖃᐅᔨᓴᖅᑕᒥᓂᐅᓂᖏᑕ

ᐃᓕᓯᒪᑐᓴᕐᕕᒃ/ᑲᓛᖡᑦ ᓄᓈᓐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ
 ᐊᔾᔨᐸᓗᖓ ᐱᓕᕆᐊᕆᔭᐅᔪᒪᔪᑦ ᓄᓇᕗᒥ, ᖃᓄᖅᑑᕈᑎᖃᐅᖅᑐᑦ ᐱᓇᓱᐊᒐᖏᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᖓᓄᑦ, ᐃᓕᖅᑯᓯᕐᒨᖓᔪᓂᓪᓗ ᐱᓕᕆᐊᖃᐅᕈᓘᔭᖅᑐᓂ.
 ᐃᓚᒋᔭᐅᓪᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒧᑦ ᐅᑭᐅᖅᑕᖅᑐᒥᐅᑕᕐᓄᑦ ᓄᓇᕐᔪᐊᕐᒥ ᖃᐅᔨᓴᖅᑐᓕᕆᔾᔪᑎᖃᕋᓱᐊᓲᖑᔪᑦ*

ᐅᑭᐅᖅᑕᖅᑐᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᓄᐊᕙᓂ, ᑐᕌᒻᓱ
 ᐊᖏᔪᖅ, ᐋᖅᑭᒃᓯᒪᑦᑎᐊᖅᑐᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ ᐃᓕᓐᓂᐊᕐᕕᐅᓲᖅ.
 ᓄᓇᕐᔪᐊᕐᒥᐅᓂᑦ ᐱᓕᕆᖃᑎᖃᖅᑐᒻᒪᕆᒃ ᖃᐅᔨᓴᖅᑐᓕᕆᓂᕐᒧᑦ
ᓛᑉᓛᓐ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ

 ᐊᒥᓱᑦ ᐱᓕᕆᖃᑎᒋᔭᐅᓪᓗᑎᑦ ᐋᖅᑭᓱᖅᓯᒪᓂᖃᖅᑐᖅ ᓄᓇᓕᓐᓂ/ᐊᕕᑦᑐᖅᓯᒪᔪᓄᑦ ᑐᕌᖓᓂᖃᖅᑐᓂ ᐊᒻᒪᓗ ᐱᓕᕆᖃᑎᒋᓂᐊᖅᑕᖏᑦ ᓱᓕ ᐊᒥᓲᓪᓗᑎᑦ
ᐅᓛᓵᒥ ᖃᐅᔨᓴᕐᕕᒃ ᑐᒻᔅᒃ ᐊᕕᑦᑐᖅᓯᒪᓂᖓᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ, ᓴᐃᕕᐅᕆᔭ, ᐅᓛᓴ
 ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᕐᕕᒃ ᐱᔨᑦᑎᖅᑐᑦ ᐅᖓᓯᑦᑐᒥᐅᑕᒻᒪᕆᖕᓂᒃ, ᒫᓐᓇ ᐅᖓᓯᒃᑐᒦᒃᑲᓗᐊᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᕈᓐᓇᑎᑦᑎᔪᑦ. ᒐᕙᒪᒃᑯᖏᑦ ᐃᓚᐅᖃᑕᐅᔪᑦ.
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᓄᓇᕐᔪᐊᑉ ᓂᒋᐊᓂ

 ᐊᔾᔨᐅᙱᑦᑐᒥᒃ ᐊᒃᓱᕈᕈᑎᓖᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓇᓱᐊᖅᑐᑎᑦ ᐊᒥᓱᓂᑦ, ᐅᖓᓯᑦᑐᓃᑦᑐᓂᑦ ᓲᕐᓗᒃ ᐊᒃᓱᕈᓐᓇᑐᒃᑰᖅᑐᓖ% ᐊᒥᓱᓂᑦ ᑭᓯᐊᓂᓕ ᑐᕌᖓᓂᖃᑦᑎᐊᖅᑐᓂᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓂᑦ
ᐃᓕᓐᓂᐊᖅᑕᐅᒍᒪᔪᓂᓪᓗ ᐊᔾᔨᒌᙱᑦᑐᓂᑦ.
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᓂᒋᐊᓂ ᑯᐃᓐᔅᓛᓐᑦ

 ᖃᓄᖅᑑᖅᓯᒪᔪᖅ ᐅᖓᓯᑦᑐᒦᑦᑐᓂᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᕕᒃ, ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕐᓂᕐᒧᑦ ᐱᓕᕆᐊᖃᑦᑎᐊᑐᒻᒪᕆᐅᓪᓗᓂ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᓄᓇᖅᐸᓯᕐᒥ ᐊᒻᒪᓗ ᕿᑭᖅᑕᓂ (ᔅᑳᑦᓚᓐ)
 ᓄᑖᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐋᖅᑭᒃᑕᐅᓯᒪᔪᖅ ᐃᑲᔪᕐᓂᖃᕋᓱᐊᖅᑐᓂ ᐊᕕᑦᑐᖅᓯᒪᓂᖓ ᐱᕙᓪᓕᐊᑎᑕᐅᓇᓱᐊᖅᑐᓂ.

ᓄᓇᕐᔪᐊᕐᒥ ᐊᓯᖏᑦ ᖃᓄᐃᑦᑑᒻᒪᖔᑕ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ

*ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᐅᑭᐅᖅᑕᖅᑐᒥ ᐃᓕᓴᕆᔭᐅᓯᒪᙱᑦᑐᖅ ᑎᒥᐅᓪᓗᓂ ᓲᕐᓗᒃ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖓ ᑲᓇᑕᒥ. ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ, ᓯᓚᑦᑐᓴᕐᕖᑦ, ᖃᐅᔨᓴᕐᕖᑦ ᐊᒻᒪᓗ ᐊᓯᖏᑦ ᑲᑐᔾᔨᖃᑎᒌᑦ ᐱᓕᕆᐊᖃᕈᒪᔪᑦ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒥᒃ ᐅᑭᐅᖅᑕᖅᑐᒥᓗ ᐱᔾᔪᑎᓂᒃ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 36

ᐃᓗᓕᖏᑦ ᓇᐃᓈᖅᓯᒪᓂᖏᑦ

ᓇᒦᓐᓂᖏᑦ ᐊᒻᒪᓗ ᐃᓄᐃᑦ
ᐱᔨᑦᑎᖅᑕᐅᔪᑦ

 ᓅᖕᒦᑦᑐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ, ᓄᓇᓕᐸᐅᔭᖓ ᑲᓛᖡᑦ ᓄᓈᑦ.
 ᓄᑖᐸᓗᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ, ᐋᖅᑭᒃᑕᐅᓚᐅᖅᓯᒪᔪᖅ 1984-1987
 ᓯᓚᑦᑐᓴᕐᕕᑑᓪᓗᓂ ᑲᓛᖡᑦ ᓄᓈᓐᓂ, ᓄᓇᖓ ᐊᖏᔪᐊᓘᓂᖓᓄᑦ ᐊᒥᓱᓄᑦ ᐅᖓᓯᑦᑐᒥᐅᑕᕐᓄᑦ ᐱᔨᑦᑎᕋᓲᖅ. ᐊᒥᓲᓂᖏᑦ ᐃᓄᐃᑦ 57,000.
 ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ 115-ᖑᓪᓗᑎᑦ (60 ᐃᓕᓴᐃᔩᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ), 650 ᐃᓕᓐᓂᐊᖅᑏᑦ

ᐱᓇᓱᐊᒐᖏᑦ ᐊᒻᒪᓗ
ᑕᐅᑐᙳᐊᖅᑕᖏᑦ

 ᖃᓄᖅᑑᕈᑎᖓ ᐸᕐᓇᐅᑎ ᐅᖃᖅᓯᒪᔪᖅ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖅ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᔪᖅ “ᖃᐅᔨᓴᕐᓂᕐᒥᒃ ᐃᓕᓐᓂᐊᑎᑦᑎᓂᕐᒥᓪᓗ ᐅᑭᐅᖅᑕᖅᑐᒥ ᐃᓕᖅᑯᓯᕐᓅᖓᔪᓂᑦ, ᐅᖃᐅᓯᕐᓄᑦ, ᐊᒻᒪᓗ
ᐋᓐᓂᐊᖅᑕᐃᓕᓂᕐᒧᑦ ᐃᓅᓯᖏᑕᓗ ᖃᓄᐃᓐᓂᖏᓐᓂᑦ.”
 ᑕᒪᓐᓇ ᑐᕌᖓᔪᖅ ᓱᑯᑦᑎᐊᓃᓐᓂᖓᓄᑦ, ᖃᓄᖅᑑᕈᑎ ᐸᕐᓇᐅᑎᖓ ᐅᖃᖅᓯᒪᔪᖅ ᐃᑲᔪᕈᓐᓇᕐᓗᓂ ᐊᕕᑦᑐᖅᓯᒪᙵ ᐱᕙᓪᓕᐊᒐᓱᐊᕐᓂᖏᓐᓄᑦ: “ᐃᓕᓯᒪᑐᓴᕐᕕᒃ ᐱᓇᓱᐊᒐᖓᓂ
ᐱᔮᓪᓕᕈᑎᖃᕈᓐᓇᖅᑐᖅ ᐊᑕᐅᑦᑎᒨᖅᑎᑦᑎᓗᓂ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖓ ᓴᙱᔫᓗᓂ, ᐊᑕᐅᓯᑑᓗᓂ ᐃᓕᓐᓂᐊᕐᕕᒃ”.
 ᖃᓄᖅᑑᕈᑎᖓᑕ ᐸᕐᓇᐅᑎᖓ ᐅᖃᐅᓯᓕᒃ ᐃᓚᖓᒍᑦ ᓇᓗᓇᐃᔭᑦᑎᐊᖅᓯᒪᔪᒃᑯᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᐃᑲᔪᕐᓂᖃᕋᔭᕐᓂᖓ ᐱᐅᓯᕚᓪᓕᑎᑦᑎᓗᓂ ᐱᕙᓪᓕᐊᑎᑦᑎᓗᓂᓗ ᑲᓛᖡᑦ ᐃᓅᓯᖏᓐᓂ.

ᐊᐅᓚᓂᖓᑕ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ
ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕐᓂᖏᑦ

 ᐊᑕᐅᓯᖅ ᓯᓚᑦᑐᓴᕐᕕᖓ ᓄᓇᓕᐸᐅᔭᕐᒥ
 ᐃᓚᒋᔭᐅᔪᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐅᑭᐅᖅᑕᖅᑐᒥ

ᐃᓕᓐᓂᐊᑎᑦᑎᒍᓯᖏᑦ  ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᓲᑦ ᐃᓕᓐᓂᐊᒐᒃᓴᑦ ᖃᓪᓗᓈᑎᑐᑦ, ᖃᑦᑏᓐᓇᑦ ᑲᓛᖠᑐᑦ ᐊᒻᒪᓗ ᐃᓕᓴᐃᔩᑦ ᐅᖃᓪᓚᓲᖑᓪᓗᑎᑦ ᑐᓗᖅᑐᑦ
 ᐃᓄᒃᑎᒍᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐅᐸᒍᑎᓯᒪᓪᓗᑎᑦ

ᐃᓕᓐᓂᐊᕈᑎᒃᓴᑦ (ᑐᕌᖓᔪᑦ ᓄᓇᓕᓐᓂ
ᑮᓇᐅᔭᓕᐅᕈᑎᒋᔭᐅᓇᓱᐊᓲᕐᓂᑦ ᐊᒪᓗ
ᐃᓕᖅᑯᓯᕐᒧᑦ/ᐅᐊᑦᑎᐊᕈᕐᓂᓴᓄᑦ
ᐃᓄᒋᔭᐅᕙᓚᐅᖅᓯᒪᔪᓂᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᖅᑕᓕᒃ)

 ᐃᓕᓐᓂᐊᑎᑦᑎᔪᑦ ᐋᓐᓂᐊᓯᐅᖅᑎᐅᓂᕐᒧᑦ ᐋᓐᓂᐊᖃᕐᓇᙱᑦᑐᓕᕆᓂᕐᒧᑦ; ᐃᓄᓕᕆᓂᕐᒧᑦ; ᑮᓇᐅᔭᓕᐅᕋᓱᐊᕐᓂᕐᒧᑦ & ᐱᕙᓪᓕᐊᔪᓂᑦ ᑎᑎᕋᖅᑎᐅᓂᕐᒧᑦ; ᐃᓕᖅᑯᓯᓕᕆᓂᕐᒧᑦ,
ᐅᖃᐅᓯᓕᕆᓂᕐᒧᑦ & ᐅᐊᑦᑎᐊᕈ ᐊᑐᖅᑕᐅᖃᑦᑕᖅᑐᒥᓂᕐᓄᑦ

 ᐊᕕᑦᑐᖅᓯᒪᔪᓅᖓᔪᓂᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᔪᑦ/ᑐᕌᖓᓂᖃᑦᑎᐊᖅᑐᓂᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓖᑦ ᑲᓛᖡᑦ ᐃᓕᖅᑯᓯᖓᓂᑦ ᐊᑐᖃᑦᑕᕐᓂᑯᒥᓂᖏᓐᓂᑦ; ᑲᓛᖡᑦ ᓂᕈᐊᖅᑐᓕᕆᔾᔪᓯᖏᑦ; ᑲᓛᖡᑦ
ᑎᑎᕋᕐᓂᖏᑦ ᐅᖃᓕᒫᒐᕐᓂᑦ ᐱᕙᓪᓕᐊᔪᓕᕆᓂᕐᒥᒃ; ᐋᓐᓂᐊᖃᕐᓇᙱᑦᑐᓕᕆᓂᕐᒧᑦ ᖃᐅᔨᓴᕐᓂᖅ ᐅᑭᐅᖅᑕᖅᑐᒥ; ᓯᓚᓕᕆᓂᖅ ᐃᓅᓯᓕᕆᓂᖅ
 ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕐᕕᒃᓴᖅ ᖁᑦᑎᓂᖅᓴᒥᓪᓗ. ᖃᐅᔨᓴᖃᑎᓖᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒃᑯᓐᓂᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ.

ᖃᐅᔨᓴᕐᓂᖅ  ᖃᑦᑏᓐᓇᐅᓪᓗᑎᑦ ᖃᐅᔨᓵᖑᔪᑦ, ᑭᓯᐊᓂᓕ ᐅᖃᖅᓯᒪᑦᑎᐊᖅᑐᑦ ᑕᒪᓐᓇ ᖃᓄᖅᑑᕈᑎᒃᑯᑦ ᓯᕗᓪᓕᐅᔾᔭᐅᓇᓱᐊᕐᓂᐊᕐᒪᑦ
 ᖃᐅᔨᓴᓗᐊᓲᑦ ᐱᓕᕆᖃᑎᖃᕐᓂᒃᑯᑦ, ᐱᓗᐊᖅᑐᒥᒃ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᐅᕈᑎᖃᕋᓱᐊᕐᓂᕐᒧᑦ ᑭᙴᒪᒋᔭᖏᓐᓂᑦ/ᑎᑭᓐᓇᓱᐊᖅᑕᖏᓐᓂᑦ.

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ  650 ᐃᓕᓐᓂᐊᖅᑏᑦ
 ᓄᓇᕐᔪᐊᓃᙶᖅᑐᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᑖᕋᓱᐊᓲᑦ ᐊᒻᒪᓗ ᐊᕕᑦᑐᖅᓯᒪᔪᒥ ᐊᕐᕌᒍᒥ ᐃᓕᓐᓂᐊᕐᕕᐅᒍᓐᓇᖅᑐᑦ ᓂᐅᕐᕈᔪᓄᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ, ᐊᒻᒪᓗ ᐃᓚᐅᖃᑕᐅᓲᑦ ᐃᕌᔅᒪᔅ (ᑕᕆᐅᑉ ᐊᑭᐊᓂ
ᐃᓕᓐᓂᐊᖅᑏᑦ ᐅᐸᖃᑦᑕᐅᑎᒍᓐᓇᖅᑐᑦ ᐃᓕᓂᐊᕆᐊᕐᓗᑎᑦ)

ᐃᓕᓐᓂᐊᑎᑦᑎᔩᑦ ᐊᒻᒪ
ᐃᖅᑲᓇᐃᔭᑦᑎᑖᕐᓂᖅ

 ᑐᑭᓯᒋᐊᕈᑎᑕᖃᓪᓚᕆᙱᑦᑐᖅ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕐᓂᕐᒧᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕋᓱᐊᕐᓂᒧᓪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᖃᓄᐃᓕᐅᓲᖑᒻᒪᖔᑕ.

ᐱᒻᒪᕆᐅᓂᖏᑦ  ᐊᔾᔨᓕᒃ ᐱᔪᒪᔭᖏᓐᓂᒃ ᓄᓇᕗᒥᐅᑕᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᓄᓇᓕᐸᐅᔭᖓᓃᑦᑐᓂ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᓲᖅ ᐊᒻᒪᓗ ᐱᕈᖅᐸᓪᓕᐊᓇᓱᐊᖅᑐᖅ, ᐱᓇᓱᐊᒐᖃᓪᓚᑦᑖᖅᑐᓂ ᐱᔨᑦᑎᕐᓗᓂ

ᑭᙴᒪᒋᔭᖏᓐᓂᑦ ᓄᓇᓕᒻᒥᐅᑕᐅᔪᑦ

ᐃᓕᓯᒪᑐᓴᕐᕕᒃ/ᑲᓛᖡᑦ ᓄᓈᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ

© 2016 KPMG LLP, ᑲᓇᑕᒥ ᑎᒥᖓ ᐱᓕᕆᖃᑎᓕᒃ ᐊᒻᒪᓗ ᐃᓚᒋᔭᐅᓪᓗᓂ KPMG ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᐃᓛᒃᑰᖓᔪᑦ ᑎᒥᐅᓪᓗᑎᑦ ᐱᓕᕆᖃᑎᖃᓲᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᑯᐊᐸᒃᑯᑦ (“KPMG ᓄᓇᕐᔪᐊᕐᒥ”),
ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 37

ᓯᓚᑦᑐᓴᕐᕕᒃᔪᐊᖅ ᕼᐊᐃᓚᓐ ᐊᒻᒪ ᐊᐃᓚᓐᔅ (UHI) ᓯᑳᑦᓚᓐ (ᑲᔪᓯᔪᖅ)
ᐃᓗᓕᖏᑦ ᓇᐃᓈᖅᓯᒪᓂᖏᑦ

ᓇᒦᓐᓂᖏᑦ ᐊᒻᒪᓗ ᐃᓄᐃᑦ
ᐱᔨᑦᑎᖅᑕᐅᔪᑦ

 ᓄᓇᖅᐸᒃ ᕿᑭᖅᑕᐃᓪᓗ. ᖃᑎᓐᓂᐊᑦᑎᖓᖅᑐᑦ.

 448,000 ᑲᑎᑦᑐᒋᑦ ᐃᓄᒋᐊᓐᓂᖏᑦ 15,000 ᑭᑉᐹᕆᑦᑐᑦ ᒪᐃᔪᔅ. 50% 44 ᑐᖔᓃᑦᑐᑦ.
 ᓄᓇᓕᒻᒥ ᐱᔨᑦᑎᖅᑕᐅᔪᑦ ᐊᑕᐅᐊᓯᐅᖏᑦᑐᒧᑦ ᓯᓚᑦᑐᓴᕐᕕᓄᑦ (13) ᐊᒻᒪ ᐃᓕᓐᓂᐊᑎᑦᑎᕖᑦ, ᑭᓯᐊᓂ ᐊᖏᔪᒥᑦ ᐊᑐᖅᑕᐅᔪᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐱᒡᔨᑦᑎᕈᑎᓄᑦ ᐊᑐᖅᑕᐅᔪᓄᑦ. ᕿᑎᐊᓂ UHI
ᐊᐅᓚᑕᐅᓂᖏᑦᐊᒻᒪᐊᐅᓚᑦᑎᓂᕐᒧᑦᑐᓐᖓᓂᖃᕐᕕᖓ ᐅᓕᖃᖏᑦᑐᑦ.

ᐱᓇᓱᐊᒐᖏᑦ ᐊᒻᒪᓗ
ᑕᐅᑐᙳᐊᖅᑕᖏᑦ

 ᐃᓚᒋᓕᐅᑎᓯᒪᔪᖅ ᓯᓚᑦᑐᓴᕐᕕᒃᔪᐊᖅ ᐃᓕᓐᓂᐊᕋᔅᓴᖃᖅᑎᑎᒃᑲᓂᖅᑐᖅ ᖁᕝᕙᓯᓐᓂᖅᓴᐅᓗᑎᓪᓗ. "ᐊᓯᔾᔩᓃᖓ ᐊᑦᑐᐃᓂᖃᕐᓗᓂᕿᓂᕐᕕᐅᓗᓂ ᐅᔭᕋᓐᓂᐊᕋᔅᓴᐅᔪᓐᓇᖅᑐᓂᑦ ᐅᕙᒍᑦ
ᐊᕕᑦᑐᖅᓯᒪᓂᖓᒍᑦ, ᑮᓇᐅᔭᓕᕆᓂᖓ, ᐃᓄᖏᑦ ᓄᓇᓕᖏᓪᓗ ". ᑎᑎᕋᖅᓯᒪᔪᑦ ᐊᑐᐃᓐᓇᐅᔪᑦ Gaelicᖃᓪᓗᓈᑎᑐᓪᓗ.

ᐊᐅᓚᓂᖓᑕ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ
ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕐᓂᖏᑦ

 13 ᓯᓚᑦᑐᓴᕐᕕᓂᑦ ᖃᐅᔨᓴᕐᕖᑦ. 70 ᓄᓇᓕᓐᓂᑦ ᐃᓕᓐᓂᐊᕐᕖᑦ. ᓯᓚᑦᑐᓴᕐᕖᑦᐱᓯᒪᑦᑎᕙᑦᑐᑦ ᓇᒻᒥᓂᖅ ᐊᑎᖏᓐᓂᑦ ᐃᓚᒋᔭᐅᓪᓗᓂ UHI−ᖑᓪᓗᓂ. ᖃᕋᓴᐅᔭᒃᑯᑦ ᐱᔨᑦᑎᖅᑕᐅᓂᖏᑦ
ᐱᒻᒪᕆᐅᔪᖅ ᑖᔅᓱᒧᖓ ᐊᑐᕋᔅᓴᒧᑦ. ᓴᖅᑭᑎᑦᑎᓂᖅ ᓄᓇᓕᒻᒥᐅᖑᖃᑕᐅᓗᓂ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ ᐊᖏᔪᒻᒪᕆᒻᒥᑦ ᐅᖓᓯᒌᑑᑎᑦ ᓄᓇᓖᑦ ᐱᓕᕆᐊᖑᔭᕆᐊᓕᒃ UHI ᐱᓕᕆᐊᕆᔭᖓ.
 ᑲᑎᓐᖓᓂᖃᖅᑐᑦ: 13 ᓄᓇᓕᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕖᑦ - ᖃᐅᔨᒪᔭᐅᑦᑎᐊᖏᑦᑐᖅ ᓯᓚᕐᔪᐊᒥᑦ. ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐱᓕᕆᖃᑎᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᒃᔪᐊᖅ ᐋᐳᑏᓐ ᓴᖅᑭᑎᑦᑎᔪᖅ ᑭᒡᒐᑐᖅᑕᐅᓪᓗᓂ.

ᐃᓕᓐᓂᐊᑎᑦᑎᒍᓯᖏᑦ  ᐃᓄᑦᑎᒍᑦ ᖃᕋᓴᐅᔭᒃᑯᓪᓗ (ᐃᓕᓐᓂᐊᕋᔅᓴᓕᒫᑦ ᐊᑐᖃᑦᑕᖅᑐᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐅᕕᒻᒥ ᐃᓪᔪᖏᓐᓂᓕᓐᓄᓪᓗ ᐱᓇᓱᐊᕈᓐᓇᖅᑎᑕᐅᔪᑦᕈᓯᖅ').

ᐃᓕᓐᓂᐊᕈᑎᒃᓴᑦ (ᑐᕌᖓᔪᑦ ᓄᓇᓕᓐᓂ
ᑮᓇᐅᔭᓕᐅᕈᑎᒋᔭᐅᓇᓱᐊᓲᕐᓂᑦ ᐊᒪᓗ
ᐃᓕᖅᑯᓯᕐᒧᑦ/ᐅᐊᑦᑎᐊᕈᕐᓂᓴᓄᑦ
ᐃᓄᒋᔭᐅᕙᓚᐅᖅᓯᒪᔪᓂᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᖅᑕᓕᒃ)

 ᓯᕗᓂᐊᒍᑎ-ᐱᔭᕇᖅᓯᓂᕐᒧᑦ ᓇᓗᓇᐃᒃᑯᑕᐃᑦ, UG, PGT ᐊᔪᖏᓐᓂᖃᖅᑐᑦ ᐱᓇᓱᐊᕈᓐᓇᖅᑎᑕᐅᓂᖏᑦ. ᓴᓂᐊᓂ ᐊᒥᓲᓂᖏᓐᓄᑦ ᖃᐅᔨᓴᕐᓂᐅᔪᖅ, ᐃᓕᓐᓂᐊᕋᔅᓴᓕᒫᓄᑦ
ᐊᑐᐃᓐᓇᐅᑎᑕᐅᔪᑦ ᐅᓪᓗᑉ ᐃᓚᖓᒍ ᑐᓐᖓᓂᖃᖅᑐᑎᑦ. ᐊᑕᖏᕐᓇᑎ ᐃᓕᓐᓂᐊᖏᓐᓇᕋᔅᓴᑕᐅᖏᑦᑐᑦ.ᓯᐅᔾᔨᔪᖅ

 ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐊᔾᔨᐅᖏᑦᑐᒥᑦ ᐃᓕᓐᓂᐊᕐᓂᖅ ᐱᖃᓯᐅᔾᔨᔪᖅ ᓄᓇᒥᐅᑕᐃᑦ, ᐃᒪᖓ, ᐊᕙᑎᓕᕆᓂᕐᒧᑦ ᐃᖅᑲᓇᐃᔭᐅᑏᓪᓗ. ᐃᓕᓐᓂᐊᕋᔅᓴᐃᑦ ᐱᖃᓯᐅᔾᔭᐅᔪᑦ ᐳᓚᕋᖅᑐᓕᕆᓂᖅ ᐊᒻᒪ
ᑐᓂᐊᓱᑦᑎᑦᑎᓂᖅ, ᖃᖓᑕᓲᓂᑦ ᓴᓇᔨ ᐊᒻᒪ ᖃᖓᑕᓲᑦ ᖃᖓᑕᔪᑦ ᐊᐅᓚᑕᐅᓂᖏᑦ, ᓇᐹᖅᑐᓕᕆᓂᖅ, ᐃᑦᑕᕐᓂᓴᓕᕆᓂᖅ, ᐃᒪᕐᒥ ᖃᐅᔨᓴᕐᓃᑦ, ᐊᔭᑦᑕᕐᓂᖅ, ᓄᖑᓴᐃᖏᓐᓂᖅ.
 ᖃᐅᔨᓴᕐᓂᖅ ᐱᖃᓯᐅᔾᔨᔪᖅ ᒐᐃᓕᒃ ᐅᖃᐅᓯᖏᑦ ᐱᖅᑯᓯᖏᓪᓗ, ᓄᐊᑎᒃ ᐃᓕᓐᓂᐊᕐᓂᖅ. ᐃᓕᓐᓂᐊᕋᔅᓴᐃᑦᒥᔅᓵᓄᓪᓗ ᒐᐃᓕᓯᒃᒥ ᐊᑐᐃᓐᓇᐅᔪᑦ, ᓴᓂᐊᓃᑦᑐᑎᑦ ᓯᑳᑦᑏᑦ ᐊᑐᖃᑦᑕᖅᓯᒪᔭᖏᑦ
ᐱᖅᑯᓯᖏᓪᓗ.

ᖃᐅᔨᓴᕐᓂᖅ  ᓴᖅᑭᑎᑦᑎᓗᓂ ᐊᒻᒪ ᐱᕙᓪᓕᐊᑎᑦᑎᓂᖅ ᖃᐅᔨᒡᓴᓂᕐᒥᑦ ᑕᑯᔅᓴᐅᓂᖓᓂᑦ 69* "ᓯᓚᕐᔪᐊᒥᑦ ᓯᕗᒃᑲᑕᖅᑐᑦ" ᐅᕝᕙᓘᓐᓃᑦ "ᓯᓚᕐᔪᐊᒥᑦ ᐱᐅᔪᒻᒪᕆᒃ". ᑎᓴᒪᑦ ᑲᑎᒪᔨᓄᑦ ᐃᓱᒪᒋᔭᐅᔪᑦ

ᐱᔾᔪᑎᖏᑦ ᑐᓂᔭᐅᔪᑦ: ᐃᒪᕐᒥᑦᐊᕙᑎᓕᕆᓂᕐᒧᓪᓗᖃᐅᔨᓴᕐᓂᖅ; ᐱᖅᑯᓰᑦ, ᐱᖅᑯᓯᑐᖃᖏᑦ, ᐅᖃᐅᓯᖏᑦ ᐊᒻᒪ ᐊᑐᖃᑦᑕᖅᓯᒪᔭᖏᑦ ᐅᐊᑦᑎᐊᕈᐊᓗᒃ: ᐋᓐᓂᐊᖅᑐᓕᕆᓂᖅ, ᓄᓇᓕᕆᓂᖅ,
ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐃᓅᖃᑎᒌᓐᓂᒧᓪᓗ. PGR ᐃᓕᓐᓂᐊᕋᔅᓴᐅᑎᑕᐅᔪᑦ ᐱᓕᕆᖃᑎᒌᓐᓂᖓᒍᑦ ᓯᓚᑦᑐᓴᕐᕕᒃᕗᐊᖅ ᐋᐳᕐᑏᓐ. (ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓚᒋᔭᐅᔪᑦ ᐋᐳᕐᑏᓐ
ᓯᓚᑦᑐᓴᕐᕕᒃᔪᐊᖅ

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ  7,899 HE ᐃᓕᓐᓂᐊᖅᑏᑦ (40% ᓕᓐᓂᐊᑲᐃᓐᓇᖃᑦᑕᖅᑐᑦ) 32,077 FE ᐃᓕᓐᓂᐊᖅᑏᑦ (87% ᐃᓕᓐᓂᐊᑲᐃᓐᓇᖃᖅᑕᖅᑐᑦ)
 94% UG. 74.8% ᖃᓂᒋᔭᖓᓃᖔᖅᑐᑦ
 3% non-UK (1% EU, 2% Int'l)

ᐃᓕᓐᓂᐊᑎᑦᑎᔩᑦ ᐊᒻᒪ
ᐃᖅᑲᓇᐃᔭᑦᑎᑖᕐᓂᖅ

 Hᐊᐃᓚᓐᔅ ᐊᒻᒪ ᐊᐃᓚᓐᔅ ᐱᓕᕆᕕᒃ ᐱᑕᖃᖅᑎᑦᑎᔪᖅ ᓂᐅᕕᐊᖑᓪᓗᐊᑕᖅᑐᓂᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᒧᑦ ᐊᒻᒪ ᐱᔪᒥᓇᕐᓂᖓᓄᑦ ᖓᓕᖃᖏᑦᑐᓂᑦ ᐱᓗᐊᖅᑐᒥᑦ. ᓴᖏᔪᒥᑦ ᑲᑎᓐᖓᓂᓕᒃ
“ᐊᔪᖏᓐᓂᖏᑦ ᓯᑳᑦᓚᓐ” ᐊᒻᒪ ᐊᓯᖏᑦ ᐱᕙᓪᓕᐊᑎᑦᑎᓂᕐᒧᑦ ᑲᑐᔾᔨᖃᑎᒌᑦ ᑐᕌᒐᖃᖅᑐᑦ ᓴᖅᑭᔮᖅᑎᑦᑎᓂᕐᒥᑦ ᓯᑳᑦᓚᐅᑉ ᓄᓇᖅᐸᓯᖓ ᕿᑭᖅᑕᖏᓪᓗ ᐅᐸᒐᐅᓗᓂ ᓄᓇᒋᓗᒍ ᐊᒻᒪ
ᐃᖅᑲᓇᐃᔭᕐᕕᒋᓗᒍ, ᓯᒃᑳᑦᑎᒃᑯᑦ ᒐᕙᒪᖏᑦ ᐃᑲᔪᖅᑐᐃᓯᒪᕗᑦ ᑮᓇᐅᔭᓂᑦ ᐊᑐᖅᑐᑎᑦ ᐃᑭᐊᖅᑭᔾᔪᑎᓕᕆᓂᕐᒧᑦ ᓇᒻᒥᓂᖃᕐᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᓪᓗ ᐱᕙᓪᓕᐊᖁᔭᐅᓪᓗᓂ ᑕᒪᓐᓇ

ᐱᒻᒪᕆᐅᓂᖏᑦ  UHI ᐱᕕᔅᓴᖃᖅᑎᑦᑎᓯᒪᔪᖅ ᖁᕝᕙᕆᐊᖅᑕᐅᓗᓂ ᐃᓕᓐᓂᐊᑎᑦᑎᓂᐅᔪᖅ ᐱᖃᓯᐅᔾᔭᐅᓗᓂ HE ᐱᓕᕆᖃᑎᖏᓪᓗ ᓯᓚᑦᑐᓴᕐᕖᑦ ᐅᓪᓗᒥᒧᑦ ᑎᑭᑦᑐᒍ ᐱᓕᕆᐊᖃᓗᐊᖅᓯᓴᔪᑦ

ᐅᖓᕐᕙᕆᐊᖅᑕᐅᓗᓂ ᐃᓕᓐᓂᐅᕐᓂᓕᕆᓂᖅ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 38

ᐅᑭᐅᑕᖅᑐᒥ ᓯᓚᑦᑐᓴᕐᕕᒃᔪᐊᖅ ᓄᐊᕙᐃ, ᑐᕌᒻᓱ, ᓄᐊᕙᐃ
ᐃᓗᓕᖏᑦ ᓇᐃᓈᖅᓯᒪᓂᖏᑦ

ᓇᒦᓐᓂᖏᑦ ᐊᒻᒪᓗ ᐃᓄᐃᑦ
ᐱᔨᑦᑎᖅᑕᐅᔪᑦ

 72,000 ᑐᕌᒻᓴᓐ ᓄᓇᓕᖓ, Alta 14,500, Hᐊᓄᐱᐊ[ᑦ 7,500.
 ᐅᐊᓐᓇᖓᓂ ᓄᓇᖅᐸᖓᓂ. 3 ᐃᓕᓐᓂᐊᕐᕖᖅ. ᐅᖓᓯᑦᑐᖅ.
 11,811 ᐃᓕᓐᓂᐊᖅᑏᑦ. 2,700 ᐃᖅᑲᓇᐃᔭᖅᑏᑦ. 7 ᐃᓕᓐᓂᐊᑎᑦᑎᔩᑦ.

ᐱᓇᓱᐊᒐᖏᑦ ᐊᒻᒪᓗ
ᑕᐅᑐᙳᐊᖅᑕᖏᑦ

 ᐅᐊᓐᓇᒦᓐᓂᖅᐹᖅ ᓯᓚᑦᑐᓴᕐᕕᒃᔪᐊᖅ ᓯᓚᕐᔪᐊ. USP−ᔪᖅ "ᕿᒥᕐᕈᓗᒋᑦ ᓯᓚᕐᔪᐊᒥ ᐱᓕᕆᐊᖑᒋᐊᓖᑦ ᖃᓂᑦᑐᒧᑦ ᑕᑯᓐᓇᕐᓗᒍ” − ᓯᓚᐅᑉ ᐊᓯᔾᔨᕐᓂᖓ, ᐊᑐᑲᒻᒪᓪᓂᖅ ᐅᑭᐅᑕᖅᑐᒥᑦ
ᓄᓇᒥᐅᑕᓂᑦ ᐊᕙᑎᓕᕆᓂᕐᒧᓪᓗ ᐊᑦᑕᓇᕈᑎᐅᔪᓐᓇᖅᑐᑦ. "ᓯᓚᕐᔪᐊᒥ ᑐᑦᑕᕕᓪᓗᐊᑕᖅ".

ᐊᐅᓚᓂᖓᑕ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ
ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕐᓂᖏᑦ

 ᐃᓕᓐᓂᐊᕐᕕᓕᒫᑦ ᐃᖅᑲᓇᐃᔭᖃᑦᑕᖅᑐᑦ ᐊᑖᓂ ᐊᖏᔪᒥᑦ ᐃᓕᓐᓂᐊᕐᕕᓄᑦ ᓇᓗᓇᐃᒃᑯᑕᖏᑦ/ᖃᓄᐃᑦᑑᓂᖓ; ᐊᔪᕐᓇᓗᐊᖏᑦᑐᖅ ᐃᓪᓘᔪᖅ ᐊᑕᐅᓯᐅᓪᓗᓂ ᐃᓕᓐᓂᐊᕐᕖᑦ
ᐊᒥᓱᒐᓚᐅᓪᓗᑎ ᓇᒦᓐᓂᖏᑦ.
 ᐅᐸᒍᓐᓇᖅᑐᑎᑦ 140 ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ, ᐊᒻᒪᓗᑦᑕᐅᖅ 200 ᓯᓚᑦᑐᓴᕐᕖᑦ ᐊᖏᖃᑎᒌᒃᓯᒪᔪᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᓪᓗ ᓅᖃᑦᑕᕈᓐᓇᖁᓪᓗᒋᑦ

ᐃᓕᓐᓂᐊᑎᑦᑎᒍᓯᖏᑦ  3 ᓯᓚᑦᑐᓴᕐᕕᖏᑦ. ᑕᒪᐃᓐᓂ ᐱᓕᕆᐊᑦ ᐃᓄᒃᑎᒍᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᓲᑦ, ᐊᑕᐅᓯᖅ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕐᕕᒃᓴᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐅᑭᐅᖅᑕᖅᑐᓕᕆᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖅ ᖃᕋᓴᐅᔭᒃᑯᑦ
ᐃᓕᓐᓂᐊᖅᑕᐅᔪᓐᓇᓲᖅ

ᐃᓕᓐᓂᐊᕈᑎᒃᓴᑦ (ᑐᕌᖓᔪᑦ ᓄᓇᓕᓐᓂ
ᑮᓇᐅᔭᓕᐅᕈᑎᒋᔭᐅᓇᓱᐊᓲᕐᓂᑦ ᐊᒪᓗ
ᐃᓕᖅᑯᓯᕐᒧᑦ/ᐅᐊᑦᑎᐊᕈᕐᓂᓴᓄᑦ
ᐃᓄᒋᔭᐅᕙᓚᐅᖅᓯᒪᔪᓂᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᖅᑕᓕᒃ)

 ᐃᓕᓐᓂᐊᑎᑦᑎᓯᒪᔪᑦ ᐱᓕᕆᐊᕐᓂᑦ ᐊᔾᔨᖃᖅᑐᑦ ᖃᐅᔨᓵᖑᓗᐊᖅᑐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒧᑦ ᐊᒻᒪᓗ ᖃᐅᔨᓴᕐᕕᐅᖃᑎᖏᑦ, ᑭᓯᐊᓂᓕ ᑕᒪᐃᓐᓂ ᖃᓄᐃᑦᑑᒻᒪᖔᑕ ᐊᔾᔨᒌᙱᑦᑐᕈᓘᔭᕐᓂᑦ
ᐱᓕᕆᐊᖃᖅᑐᑎᑦ ᐃᓕᓐᓂᐊᖅᑎᕈᓘᔭᕐᓄᑦ ᖃᐅᔨᓴᖅᑎᒻᒪᕆᖕᓄᓪᓗ ᐅᐸᒃᑕᐅᖁᔭᐅᓗᐊᒧᑦ.

 ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᐃᓄᖏᓐᓂᑦ ᐃᓕᖅᑯᓯᖏᓐᓂᓪᓗ ᐱᑕᖃᓗᐊᙱᑦᑐᖅ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖏᓐᓂᑦ (ᓵᒥ).

ᖃᐅᔨᓴᕐᓂᖅ  ᖃᐅᔨᓴᖅᑐᒻᒪᕆᐅᓲᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖏᖅᑎᒍᑦ (137 ᖃᐅᔨᓴᖅᑎᐅᔪᑦ). ᑐᑦᑕᕐᕖᑦ ᑕᒫᓂ ᓄᓇᓕᕐᔪᐊᖓᓂ ᐱᒻᒪᕆᐅᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ, ᐃᕋᓯᐅᑎᓪᓗᒋᑦ ARCTOS ᐱᓕᕆᖃᑎᒌᑦᑐᑦ
(ᐃᒪᕐᒥᐅᑕᓕᕆᓂᕐᒧᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ), ᐃᖅᑲᓇᐃᔭᖃᑎᖃᖅᑐᑎᑦ ᓄᐊᕖᔭᓐ ᐅᑭᐅᖅᑕᖅᑐᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓂ, ᐅᑭᐅᖅᑕᑐᒻᒪᕆᖕᒥ ᖃᐅᔨᓴᕐᕕᒃ ᓯᓚᑉ ᐊᕙᑎᓗ ᖃᐅᓴᔨᖅᑕᐅᓂᖏᓐᓄᑦ,
ᓄᐊᕖᔭᓐ ᐱᓕᕆᕝᕕᖏᑦ ᐊᔪᙱᓂᕐᒧᑦ ᐃᓱᒪᒋᔭᐅᔪᑦ, ᐅᖃᐅᓯᓕᕆᓂᕐᒧᑦ ᐊᒻᒪᓗ ᐃᓚᐅᕈᑎᒃᓴᓕᕆᓂᕐᒧᑦ. ᖃᐅᔨᓴᓗᐊᖅᑐᑦ ᐅᑭᐅᖅᑕᖅᑐᑉ ᐊᕙᑎᖓᓂ.

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ  110 ᐊᑎᓕᐅᖅᓯᒪᔪᑦ ᖁᑦᑎᓂᖅᐹᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒥ ᐃᓕᓐᓂᐊᖅᑐᑦ. ᐊᓯᖏᑦ ᑐᑭᓯᒋᐊᕈᑎᑕᖃᙱᑦᑐᑦ: ᑐᓂᔭᒥᓃᑦ ᓇᓗᓇᐃᒃᑯᑏᑦ 2014 ᐃᒪᓐᓇᐸᓗᒃ 1,100 ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ,800
ᖁᑦᑎᓂᖅᓴᒥ.
 3,119 - ᐃᓄᓕᕆᓂᕐᒧᑦ, ᐃᓅᓯᓕᕆᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᓪᓗ ᐱᓕᕆᕝᕕᖓ
 3,010 - ᐋᓐᓂᐊᖃᕐᓇᙱᑦᑐᓕᕆᓂᕐᒧᑦ ᖃᐅᔨᓴᕐᓂᖅ ᐱᓕᕆᕝᕕᖓ
 1,690 - ᐆᒪᔪᐃᑦ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᓐᓄᑦ, ᐃᖃᓗᓕᕆᓂᕐᒧᑦ ᐊᒻᒪᓗ ᑮᓇᐅᔭᓕᐅᕋᓱᐊᕐᓂᕐᒧᑦ ᐱᓕᕆᕝᕕᖓ
 1,317 - ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐊᒻᒪᓗ ᖃᕋᓴᐅᔭᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᕝᕕᖓ
 757 - ᒪᓕᒐᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᕝᕕᖓ
 187 - ᓴᓇᙳᐊᖅᑐᓕᕆᓂᕐᒧᑦ ᑕᐅᑐᕋᕐᓈᖅᑕᐅᓂᕐᒧᑦ

 1,731 - ᐱᓕᕆᕝᕕᖃᓗᐊᙱᑦᑐᑦ ᐃᓕᓐᓂᐊᕐᕕᒃ ᐅᖃᖅᓯᒪᙱᑦᑐᕐᓗ ᖃᓄᐃᑦᑑᓂᖓᓂᒃ
 10%ᓄᐊᕖᔭᓐ,20%ᓄᐊᕖᔭᐅᙱᑦᑐᑦᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ. ᓄᓇᕐᔪᐊᕐᒥᐃᓕᓐᓂᐊᖅᑎᑖᕆᔭᐅᔪᒪᔪᑦᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᕐᓗᑎᑦᖁᑦᑎᓂᖅᓴᒥᓗᐱᓕᕆᐊᖓᒍᑦᖃᓪᓗᓈᑎᑐᑦ
ᐃᓕᓐᓂᐊᖅᑎᑕᐅᓲᑦ.

ᐃᓕᓐᓂᐊᑎᑦᑎᔩᑦ ᐊᒻᒪ

ᐃᖅᑲᓇᐃᔭᑦᑎᑖᕐᓂᖅ  ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᑐᑭᓯᒋᐊᕈᑎᑖᖅᓯᒪᙱᑦᑐᒍᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᓂ ᐃᖅᓇᐃᔭᖅᑎᑖᕋᓱᐊᕈᓯᖏᓐᓂᑦ. ᒪᑐᐃᖓᔪᑦ ᐃᖅᑲᓇᐅᔮᒃᓴᑦ ᑕᑯᒃᓴᐅᑎᑕᐅᓲᑦ ᓄᐊᕖᔭᓐ ᒐᕙᒪᖏᓐᓄᑦ.
ᐱᒻᒪᕆᐅᓂᖏᑦ  ᐱᓕᕆᖃᑎᓖᑦ ᐊᒻᒪᓗ ᖃᐅᔨᓴᖃᑎᓖᑦ ᐱᕐᔪᐊᖑᕗᑦ, ᐃᑲᔪᖅᑐᐃᔪᑦ ᓱᖅᑯᐃᓇᑦᑎᐊᖅᑐᒥᒃ ᖃᓄᖅᑑᕈᑎᖃᕋᓱᐊᖅᑐᑦ ᐅᑭᐅᖅᑕᖅᑐᓅᖓᔪᓂᑦ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 39

ᐃᓗᓕᖏᑦ ᓇᓗᓇᐃᔭᖅᓯᒪᓂᖏᑦ

ᓇᒦᓐᓂᖏᑦ ᐃᓄᒋᐊᓐᓂᖏᓪᓗ
ᐱᔨᑦᑎᖅᑕᐅᔪᑦ

 5.4 ᒥᓕᐊᓐ (ᕕᓐᓛᓐ) 181,000 (ᓛᑉᓛᓐ).
 ᐅᑭᐅᖅᑕᖅᑐᒦᓛᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᕕᓐᓛᓐ ᐊᒻᒪᓗ ᑕᕆᐅᑉ ᐊᑭᐊᓂ ᑲᑐᔾᔨᖃᑎᒌᑦ, ᕈᕙᓇᐃᒥᒦᑦᑐ ᐅᑭᐅᖅᑕᖅᑐᑉ ᑭᓪᓕᙳᐊᖓᑕ ᐃᓗᐊᓃᑦᑐᖅ. ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐊᑕᐅᓯᖅ ᐊᒻᒪᓗ
ᐊᓯᖏᑦ ᐱᓕᕆᕝᕖᑦ ᖃᐅᔨᓴᕐᕕᐅᓪᓗᑎᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᒌᕝᕕᐅᔪᑦ. ᐅᖓᓯᑦᑐᑦ. ᑲᓱᖅᓯᒪᑦᑎᐊᖅᑐᑦ ᐊᓯᖏᓐᓂᑦ ᑐᑦᑕᕐᕕᓂ ᓛᑉᓛᓐᒥ.
 652 ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ (ᐃᓕᓴᐃᔩᑦ ᐊᒻᒪᓗ ᐊᓪᓚᕝᕕᓕᕆᔩᑦ); 63 ᐃᓕᓴᐃᔩᑦ. 4,978 ᐃᓕᓐᓂᐊᖅᑏᑦ ᓯᓚᑦᑐᓴᕐᕕᓕᐊᓲᑦ, ᐊᒻᒪᓗᒃᑲᓐᓂᖅ 4,886 ᐊᑎᓕᐅᖅᓯᒪᔪᑦ ᐃᓕᓐᓂᐊᑲᓐᓂᓂᕐᒧᑦ,
U3A ᐊᒻᒪᓗ ᒪᑐᐃᖓᔪᖅ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᖅᑕᐅᔪᓐᓇᖅᑐᑦ.

ᐱᓇᓱᐊᒐᖏᑦ ᐊᒻᒪᓗ
ᑕᐅᑐᙳᐊᖅᑕᖏᑦ

 “ᐅᑭᐅᖅᑕᖅᑐᒧᑦ, ᓄᓇᕐᔪᐊᒧᑦ”. ᓄᓇᕐᔪᐊᕐᒥ ᐃᓕᓴᕆᔭᐅᓯᒪᓗᓂ ᐅᑭᐅᖅᑕᖅᑐᒥ ᖃᐅᔨᓴᕐᕕᐅᓗᓂ ᓴᓇᙳᐊᖅᑐᓕᕆᓂᕐᒧᑦ ᓯᓚᑦᑐᓴ ᕐᕕᕐᔪᐊᖑᓗᓂ. ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᑉ ᑕᒪᐃᓐᓂᓕᒫᖅ
ᐅᑭᐅᖅᑕᖅᑐᒨᖓᔪᓂᑦ ᐱᓕᕆᐊᓕᒃ.
 ᖃᓄᖅᑑᕈᑎᓕᒃ ᖃᓄᐃᑦᑑᓂᖏᑦ ᑎᓴᒪᓂᑦ: ᒪᑭᒪᔪᓐᓇᖅᑐᒥᒃ ᐱᕙᓪᓕᐊᑎᑦᑎᓂᖅ, ᒪᓕᒐᓕᕆᖅ ᐊᒻᒪᓗ ᐃᖅᑲᖅᑐᐃᕕᓕᕆᓂᖅ; ᐅᑭᐅᖅᑕᖅᑐᒥ ᖃᓄᐃᑦᑕᐃᓕᓂᖅ, ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᖅ
ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᕐᓂᖅ; ᑲᒪᒋᔭᖃᑦᑎᐊᓂᒃᑯᑦ ᐳᓚᕋᖅᑐᓕᕆᓂᖅ; ᐃᓕᖅᑯᓯᕐᒨᖓᔪᑦ ᐱᔨᑦᑎᕋᕈᑏᑦ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ.
 ᑖᒃᑯᐊ ᐊᑐᓂ ᐱᓕᕆᐊᕆᔭᐅᓗᐊᕆᕗᑦ ‘ᖃᐅᔨᓴᕐᓗᓂ ᐊᓯᔾᔨᕐᓂᖓᓂ ᐅᑭᐅᖅᑕᖅᑐᒥ’.

ᐊᐅᓚᓂᖓᑕ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ
ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕐᓂᖏᑦ

 ᑕᒪᒃᑮᓐᓂᒃ ᐊᑐᖅᑐᖅ ᐱᖅᑯᓯᑐᖃᖅᑎᒍᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᓪᓗᓂ ᐊᒻᒪᓗᑦᑕᐃᖅ ‘ᓛᑉᓛᓐ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᐱᓕᕆᖃᑎᒌᒍᑕᐅᓪᓗᓂ’. ᑲᑎᑎᑦᑐᔪᖅ ᐱᖓᓱᓂᑦ ᕕᓂᔅ ᓛᑉᓛᓐ HEIᖑᔪᓂᑦ
ᐃᖅᑲᓇᐃᔭᖃᑎᒌᑦᑐᑎᑦ ᖃᐅᔨᓴᕐᓂᕐᒥᒃ, ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒥᒃ ᐊᒻᒪᓗ ᐃᓕᖅᑯᓯᓕᕆᓂᕐᒥᒃ ‘ᐱᔨᑦᑎᖅᑐᑦ ᓛᑉᓛᓐᒥᒃ, ᕖᓐᓛᓐᒥᒃ ᐊᒻᒪᓗ ᓄᓇᕐᔪᐊᕐᒥᐅᑕᓂᑦ’.
 ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᐊᑐᓕᖅᑎᑦᑎᓲᑦ ᑲᑐᔾᔨᓪᓗᑎᑦ ᐅᖃᓕᒫᒐᖃᕐᕕᒻᒥ, ᐊᒥᓱᓂᑦ ᐱᓕᕆᐊᓖᑦ ᐳᓚᕋᖅᑐᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᕝᕕᒃ, ᐃᑲᔪᖅᑐᐃᔪᓕᕆᔩᑦ ᐱᔨᑦᑎᕋᖅᑏᑦ (ᖃᕋᓴᐅᔭᓕᕆᓂᕐᒧᑦ,
ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐱᕙᓪᓕᐊᓂᕐᒧᓪᓗ, ᒪᑐᐃᖓᔪᒥᒃ ᐃᓕᓐᓂᐊᕐᓂᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ), ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖅ ᐅᑭᐅᖅᑕᖅᑐᑉ ᐃᓕᖅᑯᓯᖓᓄᑦ ᐊᒻᒪᓗ ᐃᓅᓯᖓᓄᑦᓂᕈᐊᖅᑕᐅᔪᓕᕆᓂᖅ −
ᑲᑐᔾᔨᔪᑦ ᐱᓕᕆᕝᕕᒃ ᑲᒪᓗᐊᙳᐊᖅᑐᖅ ᐃᓅᓯᕐᓂᑦ ᐃᑲᔪᖅᑕᐅᔭᕆᐊᓕᖕᓂᓗ ᐊᕕᑦᑐᖅᓯᒪᔪᓂᑦ.
 ᐃᖅᑲᓇᐃᔭᖃᑎᖃᓗᐊᓲᑦ ᐊᓯᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒥ ᐅᑭᐅᖅᑕᖅᑐᑉ ᑭᓪᓕᙳᐊᖓᓃᑦᑐᓂᑦ ᐱᐅᔪᓂᑦ ᖃᐅᔨᓴᖃᑦᑕᕈᒪᒧᑦ. ᐅᑭᐅᖅᑕᖅᑐᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᑕ ᑎᒥᖓ ᑕᒫᓃᑦᑐᓂ.

ᐃᓕᓐᓂᐊᑎᑦᑎᒍᓯᖏᑦ  ᐃᓄᒃᑎᒍᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᖁᓪᓗᒍ ᐊᒻᒪᓗ ᑕᐅᖅᓰᓗᑎᑦ ᐱᓕᕆᐊᑎᒍᑦ. ᐅᓐᓄᒃᑯᑦ, ᐱᓇᓱᐊᕈᓯᑉ ᐃᓱᖏᓐᓂ ᖃᕋᓴᐅᔭᒃᑯᓪᓗ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᔪᑦ ᒪᑐᐃᖓᔪᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ,
ᓈᓴᐅᑎᑖᕈᓐᓇᖅᑐᑦ ᓇᓗᓇᒃᑯᑕᖅᑖᕈᓐᓇᓛᖁᓪᓗᒋᑦ. ᐊᒥᓱᑦ OU ᐃᓕᓐᓂᐊᕋᒃᓴᖏᑦ ᕕᓂᔅᑎᑐᑦ ᐃᓕᓐᓂᐊᖅᑎᑕᐅᓲᑦ.

ᐃᓕᓐᓂᐊᕈᑎᒃᓴᑦ (ᑐᕌᖓᔪᑦ ᓄᓇᓕᓐᓂ
ᑮᓇᐅᔭᓕᐅᕈᑎᒋᔭᐅᓇᓱᐊᓲᕐᓂᑦ ᐊᒪᓗ
ᐃᓕᖅᑯᓯᕐᒧᑦ/ᐅᐊᑦᑎᐊᕈᕐᓂᓴᓄᑦ
ᐃᓄᒋᔭᐅᕙᓚᐅᖅᓯᒪᔪᓂᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᖅᑕᓕᒃ)

 ᓯᓚᑦᑐᓴᕐᕕ ᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᑦ (460 ᓯᓚᑦᑐᓴᕐᕕ ᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᑦ) PGT (442 ᖁᑦᑎᓂᖅᓴᒥᒃ ᓇᓗᓇᐃᒃᑯᑕᑦ), PGR (27 ᑖᒃᑕᕈᕐᓗᓂ ᓇᓗᓇᐃᑯᑕᑦ). ᐃᓐᓇᐃᑦ ᐃᓕᓐᓂᐊᕐᓂᖏᑦ
 ᐊᕕᑦᑐᖅᓯᒪᔪᓂᑦ ᐊᔭᐅᕆᔭᒻᒪᕇᑦ ᐃᓕᓐᓂᐊᕈᑎᖏᑦ, ᐱᓗᐊᖅᑐᒥᒃ ᖃᐅᔨᓴᖅᑕᐅᔾᔪᑎᖏᑦ.
 ᐃᖅᑲᓇᐃᔭᖃᑎᒌᖕᓂᒃᑯᑦ ᖃᐅᔨᓴᖅᑐᑦ ᐅᐊᑦᑎᐊᕈᕐᓂᓴᓕᕆᓂᕐᒥᒃ, ᐱᖅᑯᓯᓂᑦ, ᐱᔪᓐᓇᐅᑎᓂᑦ, ᓂᕈᐊᖅᑕᐅᔪᓕᕆᓂᕐᒥᒃ, ᐃᓕᓐᓂᐊᕋᒃᓴᓕᐅᕈᑎᓂᑦ ᐊᒻᒪᓗ ᐅᑉᐱᕐᓂᖏᓐᓂᑦ
ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ ᐊᕙᑎᖓᓂᓪᓗ ᐊᓯᔾᔨᕐᓂᖓ ᓄᓇᖓᓗ ᐃᒪᖓᓗ. ᖃᐅᔨᓴᖅᑐᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᒌᑦᑐᑎᑦ ᑐᕌᒻᓱ ᐊᒻᒪᓗ ᐅᓗ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖏᓐᓂᒃ, ᐊᒻᒪᓗᑦᑕᐅᖅ
ᓵᒥ ᐃᓕᓐᓂᐊᕐᓂᕐᒧᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ, ᓵᒥ ᐱᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᔪᑦ. ᓵᒥ ᐅᖃᐅᓯᖏᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᒍᓐᓇᕐᒥᔪᑦ. ᐱᓕᕆᐊᓖᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐅᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᓪᓗᑎᑦ
ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᓇᓗᓇᐃᒃᑯᑕᖅ ᐊᒻᒪᓗ PG ᐱᓕᕆᐊᖏᓐᓂᑦ ᓵᒥᒥᐅᑕᕐᓄᑦ, ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᓪᓗᑎ ᑦᓵᒥ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ. ᐃᓕᓐᓂᐊᖅᑕᐅᓲᑦ ᒪᑐᐃᖓᔪᒥᒃ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ, ᖃᕋᓴᐅᔭᒃᑯᑦ ᐊᒻᒪᓗ ᐃᓄᒃᑎᒍᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓲᑦ ᐃᓇᕆᒥ

ᖃᐅᔨᓴᕐᓂᖅ  ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᐱᔾᔪᑎᒋᔭᐅᓗᐊᖅᑕᖓ. ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᖃᐅᔨᓵᓪᓗ ᐱᖃᓯᐅᔾᔨᓪᓗᑎᑦ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᖅ, ᐳᓚᕋᖅᑐᓕᕆᓂᖅ, ᐊᒻᒪᓗ ᓇᒻᒥᓂᖃᕐᓂᕐᒧᑦ, ᒪᓕᒐᓕᕆᓂᖅ,
ᓴᓇᙳᐊᖅᑐᓕᕆᓂᖅ ᑎᑎᖅᑐᒐᐅᔭᕐᓂᖅ ᐊᓐᓄᕌᒃᓴᓂᑦ, ᐃᓄᓕᕆᓂᖅ, ᐊᒻᒪᓗ ᐅᑭᐅᖅᑕᖅᑐᒥ ᐱᔾ ᔪᑏᑦ. ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖅ ‘ᓄᓇᕐᔪᐊᕐᒥ ᐃᓕᓴᕆᔭᐅᓂᖃᕐᓂᕋᖅᑐᖅ ᐅᑭᐅᖅᑕᖅᑐᒥ
ᐱᔾᔪᑕᐅᔪᓂᑦ ᐱᓕᕆᖃᑕᐅᓂᖓᓄᑦ’. ᑕᕆᐅᑉ ᐊᑭᐊᓂ ᑲᑐᔾᔨᖃᑎᒌᑦ ᓂᕈᐊᖅᑕᐅᓯᒪᔪᑦ ᐊᖏᖅᓯᓯᒪᔪᑦ ᐃᑲᔪᖅᑐᐃᓂᖃᕐᓂᐸᖅᑐᑎᑦ ᐋᖅᑭᒃᑕᐅᓂᖓᓂᑦ ᑕᕆᐅᑉ ᐊᑭᐊᓂ ᐅᑭᐅᖅᑐᖅᑐᒥ ᑐᑭᓯᒋᐊᕐᕕᒻᒥ ᐅᑭᐅᖅᑕᖅᑐᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓂ.
 ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᐅᑭᐅᖅᑕᖅᑐᖅ ᐊᒥᓱᓂᑦ ᐱᓕᕆᐊᖃᕈᓐᓇᑎᑦᑎᔪᖅ ᖃᐅᔨᓴᖅᑎᓄᑦ ᓄᓇᕐᔪᐊᕐᒥ ᐊᓯᔾᔨᕐᓂᐅᔪᓂᑦ, ᒪᑭᒪᔪᓐᓇᖅᑐᓂᑦ ᐱᕙᓪᓕᐊᒍᑎᓂᑦ, ᐊᒻᒪᓗ ᐱᔪᓐᓇᐅᑎᖏᓐᓂᑦ
ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᐃᓄᖏᓐᓂ.

ᓯᓚᑦᑐᓴᕐᕕᒃᔪᐊᖅ ᓛᑉᓛᓐ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 40

ᓯᓚᑦᑐᓴᕐᕕᒃᔪᐊᖅ ᓛᑉᓈᓐ (ᑲᔪᓯᔪᖅ)

ᐃᓗᓕᖏᑦ ᓇᓗᓇᐃᔭᖅᓯᒪᓂᖏᑦ

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ  4,240 ᓯᓚᑦᑐᓴᕐᕕ ᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᑦ; 338 PG; 268 ᑕᒪᐅᙵᓛᖅᑐᑦ ᐃᓕᓐᓂᐊᕆᐊᕐᓗᑎᑦ; 153 ᐊᓯᐊᓄᑦ ᐃᓕᓐᓂᐊᕆᐊᑲᐃᓐᓇᖅᑐᑦ. 4,886 ᐃᓐᓇᐃᑦ ᐃᓕᓐᓂᐊᕐᓂᖏᑦ
 132 ᓄᓇᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ (ᓯᓚᑦᑐᓴᕐᕕ ᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᑦ ᐊᒻᒪᓗ PG).
 ‘ᓄᓇᕐᔪᐊᕐᒥ ᐱᓕᕆᐊᑦ’ ᑐᑭᖃᖅᑎᑕᐅᕗᑦ ᓂᕈᐊᕋᒃᓴᐅᔪᑦ, ᖃᓪᓗᓈᑎᑐᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᓲᑦ, ᐊᑐᐃᓐᓇᐅᒪᓪᓗᑎᑦ ᑕᐅᖅᓰᒍᓐᓇᕈᑕᐅᓪᓗᑎᑦ/ᐃᓕᓐᓂᐊᖅᑐᖃᕐᓗᓂ ᓄᓇᓕᐸᐅᔭᑉ ᓯᓚᑖᓂ
ᐊᒻᒪᓗ ᑕᒪᐃᓐᓂ ᐅᓪᓗᒥ ᐃᓕᓐᓂᐊᖅᑎᐅᔪᑦ, ᖄᖓᒍᒃᑲᓐᓂᖅ ᓂᕈᐊᖅᓯᒪᔭᖏᑦ ᐃᓕᓐᓂᐊᕈᒪᔭᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᒃᑲᓐᓂᕈᓐᓇᓲᑦ.
 6 ᖁᑦᑎᓂᖅᓴᒥ ᐱᓕᕆᐊᑦ ᑕᐃᑲᓃᓗᐊᖅᑐᑦ ‘ᓄᓇᕐᔪᐊᕐᒥ ᐱᓕᕆᐊᖏᑦ’.

ᐃᓕᓐᓂᐊᑎᑦᑎᔩᑦ ᐊᒻᒪ
ᐃᖅᑲᓇᐃᔭᑦᑎᑖᕐᓂᖅ

 ᐱᓕᕆᐊᕆᔭᐅᓗᐊᖅᑐᑦ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᕐᒧᑦ ᒪᒃᑯᑦᑐᓂᑦ ᐊᐅᓚᕈᓘᔭᕈᓐᓇᖅᑐᓂᓪᓗ ᐃᓕᓐᓂᐊᖅᑎᑦᑎᖃᓗᐊᖅᑐᑦ ᐃᑲᔪᖅᑐᐃᔪᖅ ᐃᓄᓐᓂᑦ ᐊᑐᓂ ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔮᕐᒥᓂᑦ
ᐱᕙᓪᓕᐊᒍᑎᖃᕈᓐᓇᑎᑦᑎᓲᓂᑦ ᓄᓇᕐᔪᐊᓃᙶᖅᑐᓂᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᓐᓄᑦ. ᓇᒦᓐᓂᖓ ᓴᖅᑭᔮᖅᑎᑕᐅᕗᖅ ᐃᑲᔪᖅᑐᐃᒍᓐᓇᖅᑐᓂ ‘ᑭᓱᕈᓘᔭᕐᓂᑦ ᐊᓕᐊᓇᐃᑦᑐᒥᓪᓗ ᐃᓅᓯᖃᖅᑎᑦᑎᒍᓐᓇᕐᓂᕋᐃᓪᓗᓂ’, ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖅ ᐋᓐᓂᐊᕕᓕᐊᕈᓐᓇᑐᖅᓯᐅᑎᓂᑦ ᐃᑲᔫᓯᐊᖅᑖᑎᑦᑎᓲᖅ ᐊᒻᒪᓗ ᐱᙳᐊᕐᕕᓅᕈᓐᓇᐅᑎᓂᑦ ᑐᓂᓯᓲᖅ.
 ᑐᑭᓯᒋᐊᕈᑎᖏᑦ ᑐᓂᔭᐅᔪᑦ ᑎᑭᑉᐸᓪᓕᐊᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᓗ ᓛᑉᓛᓐᒥ ᐃᓅᓯᖅᑖᕋᓱᐊᕐᓗᓂ, ᐃᑲᔪᖅᑐᖅᑕᐅᔪᖅ ᓄᓇᓕᕐᔪᐊᖓᓄᑦ ᒐᕙᒪᒃᑯᓄᓪᓗ ᑐᑭᓯᒋᐊᕈᑎᓖᑦ ᕕᓐᓛᓐ ᒥᒃᓵᓄᑦ
ᐃᖅᑲᓇᐃᔭᕐᕕᒋᔪᒥᓇᕐᓂᕋᖅᑕᐅᓪᓗᓂ ᓄᓇᖓ.

ᐱᒻᒪᕆᐅᓂᖏᑦ

 ᕕᓂᔅ ᒐᕙᒪᖏᑦ ᐃᓱᒪᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐱᔨᑦᑎᕋᖅᑳᕋᓱᐊᕆᐊᓖᑦ ᓄᓇᓕᕐᔪᐊᖓᑕ ᑭᙴᒪᔭᖏᓐᓂᑦ. ᑖᓐᓇ ᓴᙱᔪᒃᑯᑦ ᐆᑦᑑᑎᒻᒪᕆᐅᕗᖅ ᑲᒪᓗᓂ ᑭᙴᒪᒋᔭᖏᓐᓂᑦ
ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᐃᓄᖏᓐᓂᑦ ᐊᒻᒪᓗᑦᑕᐅᖅ ᖃᐅᔨᓴᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᕙᓪᓗᑎᓪᓗ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᐱᒻᒪᕆᒋᔭᖏᓐᓂᑦ.
 ᓇᓗᓇᐃᖅᓯᓯᒪᒋᕗᑦ ᓇᓕᒧᒌᑦᑐᒥᒃ ᐱᓕᕆᐊᖃᕆᐊᓖᑦ ᐋᖅᑭᒃᓱᐃᑎᓪᓗᒋᑦ, ᐃᓕᓐᓂᐊᕐᓂᖏᑦ ᐋᖅᑭᓱᖅᓯᒪᓗᐊᕌᓗᓐᓂᖏᑦ ᒪᓕᑦᑕᐅᖏᓐᓇᖏᓪᓗᑎᑦ ᐊᒻᒪᓗ
ᐃᖅᑲᓇᐃᔭᖃᑎᖃᖃᑦᑕᕐᓗᓂ ᐊᓯᖏᓐᓂᓗ ᐱᓕᕆᕝᕕᐅᔪᓂᑦ ᐃᓕᒌᓕᕐᓗᑎᑦ.
 ᓱᖅᑯᐃᓇᑦᑎᐊᖅᓯᒪᔪᖅ ᐱᔾᔪᑎᖓ ᐊᒻᒪᓗ ᓯᕗᓪᓕᐅᑎᓐᓇᓱᐊᖅᑕᖏᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 41

ᐃᓗᓕᖏᑦ ᓇᐃᓈᖅᓯᒪᓂᖏᑦ

ᓇᒦᓐᓂᖏᑦ ᐊᒻᒪᓗ ᐃᓄᐃᑦ
ᐱᔨᑦᑎᖅᑕᐅᔪᑦ

 ᓴᐃᕕᐅᕆᔭ 40 ᒥᓕᐊᓐᓂᒃ ᐃᓄᖃᖅᑐᖅ (27% ᓄᓇᓕᕐᔪᐊᑉ ᐃᓄᖏᑦ), ᐅᖓᑖᓃᑦᑐᑦ 77% ᐅᓛᓵᒃᑯᑦ ᓄᓇᖓᓂ.
 ᓄᓇᖅᐸᓯᖓᓂ ᑐᑦᑕᕐᕕᒃ. ᐅᖓᓯᑦᑐᖅ − ᐅᖓᓯᓐᓂᖏᑦ ᐊᔾᔨᖏᑦ ᑲᔭᒃ ᐊᒻᒪᓗ ᒪᓐᒎᓕᐊᓐ ᑭᓪᓕᖏᓐᓂ.
 ᐊᖏᔪᖅ, ᐊᑕᐅᓯᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓕᒃ ᑐᒻᔅᒃ ᓄᓇᓕᐸᐅᔭᖓᓂᑦ 9,887 ᐃᓕᓐᓂᐊᖅᑎᐅᓪᓗᑎᑦ . 1,294 ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ (128 ᓄᓇᕐᔪᐊᕐᒦᙶᖅᑐᑦ)

ᐱᓇᓱᐊᒐᖏᑦ ᐊᒻᒪᓗ
ᑕᐅᑐᙳᐊᖅᑕᖏᑦ

 ᐊᑐᖅᑕᐅᒋᐊᕐᔫᒥᑎᑕᐅᖁᓪᓗᒋ ᑦ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ, ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᖅ ᐊᒻᒪᓗ ᐃᓕᖅᑯᓯᓕᕆᓂᖅ ᐊᖏᔪᐊᓗᒻᒥ ᓴᐃᓃᓯᑦ ᓄᓇᖓᓂ. “ᐃᓕᓐᓂᐊᖅᑎᑕᐅᖁᓪᓗᒋᑦ ᐃᓱᒪᑐᔪᑦ
ᐊᒻᒪᓗ ᐃᓕᖅᑯᓯᖃᑦᑎᐊᓕᕐᓗᑎᑦ ᐃᓄᐃᑦ”. ᐱᓗᐊᖅᑐᒥᒃ ᐱᔨᑦᑎᖅᑕᐅᓗᐊᕐᓗᑎᑦ ᐅᓛᓵᒃᑯᑦ ᒐᕙᒪᖓ − ᐃᓄᖏᑦ ᐃᓕᓐᓂᐊᖅᑎᑕᐅᓗᑎᑦ, ᐊᒻᒪᓗ ᓄᓇᕐᔪᐊᖓ ᖃᐅᔨᓴᕐᓂᕐᒥᒃ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓕᐅᕐᓂᕐᒥᒃ ᓄᓇᕐᔪᐊᕐᒥ ᑲᒪᓗᐊᕋᓱᐊᖅᑐᑦ.

ᐊᐅᓚᓂᖓᑕ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ
ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕐᓂᖏᑦ

 ᓯᓚᑦᑐᓴᕐᕕ ᓲᓂᑦ ᐊᔾᔨᓕᒃ ᐱᓕᕆᕝᕕᖓ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐊᐅᓚᑕᖅ (ᓯᕗᓪᓕᖅᐹᒥ ᓴᐃᕕᐅᕆᔭᓐ ᒐᕙᒪᖓᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕈᓚᐅᖅᓯᒪᔪᖅ 1878−ᖑᑎᓪᓗᒍ).
 ᐊᒥᓱᑦ ᐱᐅᔪᒻᒪᕆᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒨᕈᓐᓇᓲᑦ (ᑕᕆᐅᑉ ᐊᑭᐊᓂ, ᑯᐃᑉ ᓄᓇᖏᓐᓂ, ᒥᐊᓕᒐᕐᓂ, ᑯᕇᐊ ᓂᒋᐊᓂ) ᖃᐅᔨᓴᕐᓗᑎᑦ, ᐃᖅᑲᓇᐃᔭᖃᑎᒌᑦᑐᑎᑦ ᐱᓕᕆᐊᑎᒍᑦ, ᐃᓕᓐᓂᐊᖅᑎᖏᑦ
ᐊᓯᐊᓅᕈᓐᓇᓲᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓄᑦ, ᐊᒻᒪᓗ ᓅᒍᓐᓇᓲᑦ.

ᐃᓕᓐᓂᐊᑎᑦᑎᒍᓯᖏᑦ  ᐃᓕᓐᓂᐊᑎᑦᑎᓗᐊᓲᑦ ᑐᒻᔅᒃ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ (ᐅᕝᕙᓘᓐᓃᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᓗᑎᑦ ᐊᓯᖏᑦ ᓯᓚᑦᑐᓴᕐᕖᑦ ᓄᓇᕐᔪᐊᕐᒥ ᑕᐃᒪᐃᒋᐊᖃᕋᐃᒻᒪᑕ). ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖅ ᐅᖓᓯᑦᑐᒦᓪᓗᓂ
ᐃᓕᓐᓂᐊᕐᓂᖅ ᐊᖏᓪᓕᒋᐊᖅᓯᒪᔪᖅ ᓴᓇᔭᐅᓚᐅᖅᓯᒪᒻᒪᓂᑦ 1998−ᒥ ᐱᖃᓯᐅᔾᔨᓪᓗᑎᑦ MOOCs, DL ᐱᓕᕆᐊᖏᓐᓂᑦ, ᐊᒻᒪᓗ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᖅᑐᑎᑦ, ᐱᓕᕆᐊᑦ ᐱᔨᑦᑎᖅᑐᑦ
ᐊᒥᓱᓂᑦ ᐊᔾᔨᒌᙱᑦᑐᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ, ᐃᓕᓐᓂᐊᕆᐊᓲᑦ ᐱᓕᕆᔨᒻᒪᕇᓪᓗ. ᐃᓚᒋᔭᖅ ᓴᐃᕕᐅᕆᔭᓐ ᒪᑐᐃᖓᔪᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓄᑦ.

ᐃᓕᓐᓂᐊᕈᑎᒃᓴᑦ (ᑐᕌᖓᔪᑦ ᓄᓇᓕᓐᓂ
ᑮᓇᐅᔭᓕᐅᕈᑎᒋᔭᐅᓇᓱᐊᓲᕐᓂᑦ ᐊᒪᓗ
ᐃᓕᖅᑯᓯᕐᒧᑦ/ᐅᐊᑦᑎᐊᕈᕐᓂᓴᓄᑦ
ᐃᓄᒋᔭᐅᕙᓚᐅᖅᓯᒪᔪᓂᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᖅᑕᓕᒃ)

 ᓴᐃᕕᐅᕆᐊᓐ ᐊᒻᒪᓗ ᐅᐊᖕᓇᖓᓂ ᓴᐃᓃᓰᑦ ᐆᒪᔪᓕᕆᓂᖅ; ᐱᓕᕆᐊᖃᓗᐊᖅᑐᑦ ᓄᓇᓕᕆᓂᕐᒥᒃ (ᐱᖃᓯᐅᑎᓪᓗᒋ ᐱᓕᒻᒪᓴᕐᕕᒃ, ᐋᖅᑭᓱᖅᑕᐅᓯᒪᔪᑦ ᖃᐅᔨᓴᕐᕖᑦ, ᐊᒻᒪᓗ ᖃᐅᔨᓴᕐᕖᑦ
ᐱᓕᕆᕝᕕᖏᑦ); ᐃᓚᐅᕈᑎᒃᓴᓕᕆᓂᖅ; ᐱᓂᕐᓗᐊᕿᔪᓄᑦ ᐋᖅᑭᒃᓱᐃᓂᖅ ᖃᓄᐃᓕᐅᕈᑕᐅᓂᐊᖅᑐᓂᑦ ᓇᓚᐅᒃᑖᓂᕐᓗ, ᐆᒪᔪᐃᑦ ᓇᔪᒐᖏᓐᓂ ᐃᓕᓐᓂᐊᕐᓂᖅ, ᓄᓇᓕᕆᓂᕐᒧᑦᑐᑭᓯᒋᐊᕈᑎᑦ ᖃᕋᓴᐅᔭᓕᕆᔾᔪᑏᑦ; ᒪᓕᒐᓕᕆᓂᖅ (ᒪᓕᒐᓕᕆᔨᓂᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᖅᑐᑎᑦ ᑲᓇᓐᓇᖓᓂ ᐅᓛᓵᑉ, ᖃᐅᔨᓴᖅᑐᑎᑦ ᐃᖅᑲᓇᐃᔮᒃᓴᑦ, ᐱᖁᔭᖅᑎᒍᑦ ᐱᔾᔪᑏᑦ ᖃᔨᐅᓴᕐᓂᕐᒧᑦ ᐱᕙᓪᓕᐊᓂᕐᒧᓪᓗ ᐊᕕᑦᑐᖅᓯᒪᔪᒧᑦ); ᐊᖓᔪᖅᑳᑉ ᐱᓕᕆᐊᖓ ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐱᓕᒻᒪᓴᕐᕕᒃ ᑮᓇᐅᔭᓕᐅᕋᓱᐊᕐᓂᕐᒧᑦ ᐅᓛᓵᑉ ᑮᓇᐅᔭᓕᐅᕋᓱᐊᕐᓂᖓᓂᒃ ᑎᒥᖓ.
 ᓄᑖᖅ ᖃᐅᔨᓴᕐᕕᒃ ᓴᐃᕕᐅᕆᔭᒥ ᐋᖅᑭᒃᑕᐅᓚᐅᖅᓯᒪᔪᖅ 2015−ᖑᑎᓪᓗᒍ: ᒪᓕᑦᑐᑦ ᐊᒥᓱᓂᑦ ᐊᕐᕌᒍᓂᑦ ᖃᐅᔨᓴᓚᐅᖅᑎᓪᓗᒋᑦ ᓄᐊᑦᑎᓯᒪᓪᓗᑎᓪᓗ: ᐱᕈᖅᑐᑦ, ᐅᔭᕋᓐᓂᐊᕋᒃᓴᑦ,
ᐃᑦᑕᕐᓂᓴᓕᕆᓂᖅ ᐊᒻᒪᓗ ᓴᐅᓂᑐᖃᑦ ᓇᓂᔭᐅᕙᑦᑐᑦ, ᐊᒻᒪᓗ ᐅᖃᐅᓰᑦ ᑐᑭᖏᑦ ᓄᓇᓕᒻᒥᐅᑦ ᐅᖃᐅᓯᖏᑦ ᒪᓕᑦᑐᒋᑦ.
 ᖃᐅᔨᒪᔨᐅᓂᕐᒧᑦ ᐅᑯᐊᖑᔪᑦ: ᑕᑯᔭᒐᖃᕐᕕᓕᕆᓂᖅ ᐊᒻᒪᓗ ᓴᐳᔾᔭᐅᓂᖏᑦ ᐃᓕᖅᑯᓯᕐᒨᖓᔪᑦ ᓄᓇᐃᓪᓗ ᓇᔪᖅᑕᐅᖃᑦᑕᓚᐅᖅᓯᒪᔪᑦ; ᐅᓛᓵᒃᑯᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᓂ ᐃᓕᓐᓂᐊᕐᓂᖅ; ᐅᓵᓛᒃᑯᑦ
ᐅᖃᐅᓯᖏᑕ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ, ᐅᖃᐅᓯᓕᕆᓂᖅ, ᐅᐊᑦᑎᐊᕈᕐᓂᓴᓕᕆᓂᖅ, ᑎᑎᕋᖅᑕᐅᓯᒪᔪᑐᖃᕐᓂᑦ ᖃᐅᔨᓴᕐᓂᖅ.

ᖃᐅᔨᓴᕐᓂᖅ  ᐱᕐᔪᐊᖑᓂᖓ ᓯᓚᑦᑐᓴᕐᕕᑉ ᖃᓄᐃᑦᑑᓂᖓᑕ. ‘ᐅᓈᓵᒃᑯᑦ ᖃᐅᔨᓴᕐᕕᖓ’ ᑕᐃᔭᐅᓪᓗᓂ
 1,032 ᑕᒪᐃᓐᓂ 1.294−ᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᖅᑲᓇᐃᔭᖅᑐᑦ ᖁᑦᑎᓂᖅᐹᕐᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᓯᒪᔪᑦ.
 ᖃᐅᔨᓴᓗᐊᓲᑦ ᐃᓕᓐᓂᐊᕐᕕᒃᑯᑎᒍᑦ, ᖃᐅᔨᓴᕐᕕᑎᒍᑦ ᖃᓄᖅᑑᕐᕕᒃᑯᓪᓗ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᖃᐅᔨᓵᒥᓃᑦ ᖃᐅᔨᔭᐅᓂᑯᒥᓂᖏᓐᓂᑦ ᓴᖅᑮᒐᓱᐊᕐᓂᖅᓴᐅᓪᓗᑎᑦ ᐊᒻᒪᓗ ᖃᓄᐃᑦᑑᓂᖏᓐᓂᑦ
ᓴᖅᑮᓇᓱᐊᖅᑐᑎᑦ. ᐅᓛᓵᒥ ᐊᒻᒪᓗ ᓄᓇᕐᔪᐊᕐᒥ ᐱᓕᕆᖃᑎᖃᒻᒪᕆᓲᑦ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖑᔭᕇᖅᑐᓂᑦ ᖃᐅᔨᓴᕐᕕᓂᓪᓗ. TSU ᐃᖅᑲᓇᐃᔭᖅᑎᖏᓐᓂᑦ ᐃᓕᓴᖅᓯᓂᖃᓲᑦ, ᐅᕝᕙᓘᓐᓃ% ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᓲᑦ ᐅᓛᓵᒃᑯᓐᓂ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖓᓂᑦ, ᐅᓛᓵᒃᑯᑦ ᐋᓐᓂᐊᖅᑐᓕᕆᓂᕐᒧᑦ ᖃᐅᔨᓴᕐᕕᕐᔪᐊᖓᓂᑦ, ᒐᕙᒪᒃᑯᓐᓄᑦ ᓵᓚᒃᓴᖅᑎᑕᑦ ᐃᓕᓴᕆᔭᐅᓂᖏᓐᓄᑦ. ᓄᓇᕐᔪᐊᕐᒥ ᐃᑲᔪᕐᓂᖃᕐᓂᖏᓐᓄᑦ ᐃᓕᓴᕆᔭᐅᓯᒪᓲᑦ

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ  1,430 ᓄᓇᕐᔪᐊᕐᒥ (CIS ᐊᒻᒪᓗ CIS-ᙳᙱᑦᑐᑦ) ᐃᓕᓐᓂᐊᖅᑏᑦ − 63% ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᓲᑦ, 37% ᖁᑦᑎᓂᖅᓴᒥ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᑐᑎᑦ
 UG, PGT, PGR, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ, ᐊᒻᒪᓗᒃᑲᓐᓂᖅ ᐃᓕᓐᓂᐊᕐᕕᓂ, ᓯᕗᓂᐊᒍᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕋᓱᐊᓛᖅᑐᑦ ᐱᓕᕆᔨᒻᒪᕇᓪᓗ ᖃᕋᓴᐅᔭᒃᑯᑦ. 63% UG, 37% UG

ᐃᓕᓐᓂᐊᑎᑦᑎᔩᑦ ᐊᒻᒪ
ᐃᖅᑲᓇᐃᔭᑦᑎᑖᕐᓂᖅ

 ᐃᓕᓐᓂᐊᖅᑏᑦ ᐅᖃᐅᓯᖏᑦ ᐅᖃᐅᓯᖃᓗᐊᖅᑐᑦ ᑐᒻᔅᒃ “ᐅᓛᓵᓪᓚᑦᑖᖑᓂᕋᖅᑕᐅᓪᓗᓂ”, ᐊᒻᒪᓗ ᓯᓚᑦᓴᑐᕐᕕᒃ ᓲᕐᓗᒃ ᕚᔅᑕᓐ ᐅᕝᕙᓘᓐᓃᑦ ᑲᐃᒻᕗᕆᔾᑎᑐᑦ ᐊᔾᔨᓕᒃ. ᓄᓇᓕᐸᐅᔭᖓᑕ
ᐱᕈᖅᐸᓪᓕᐊᓂᑯᒥᓂᖓ ᐅᐸᑦᑕᐅᔪᒪᓛᖑᔾᔪᑎᒋᕚ, ᑭᓯᐊᓂᓕ ᑐᑭᓯᒋᐊᕈᑎᑕᖃᒃᑲᓂᙱᑦᑐᖅ ᐱᓇᓱᐊᓲᓄᑦ ᐱᓕᕆᔨᒻᒪᕆᓄᑦ ᐃᖅᑲᓇᐃᔮᒃᓴᓄᑦ.

ᐱᒻᒪᕆᐅᓂᖏᑦ

 ᐱᓕᕆᐊᖃᓗᐊᖅᑐᑦ ᐱᐅᔪᓂᑦ ᐱᓕᕆᖃᑎᖃᓲᖑᓂᖏᓐᓂᑦ ᐋᖅᑭᐅᒪᑎᑦᑎᓪᓗᑎᑦ ᐃᓚᒋᐊᖅᓯᓪᓗᑎᓪᓘᓐᓃᑦ ᖃᓄᐃᓕᐅᓲᖑᓂᖏᓐᓂᑦ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ
ᖃᓄᐃᑦᑑᓂᖓᓂᒃ. ᒐᕙᒪᒃᑯᓐᓄᑦ ᐊᔭᐅᖅᑕᐅᓗᐊᓲᖅ ᐱᓕᕆᐊᖏᑦ.
 ᐃᓕᓴᖅᓯᓯᒪᔪᑦ ᐊᒻᒪᓗ ᐊᔾᔨᒌᙱᑦᑐᓂᑦ ᖃᕋᓴᐅᔭᓕᕆᓂᕐᒨᖓᔪᓂᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓂᖅᓴᐅᓯᒪᒪᓕᖅᑐᑎᑦ.

ᐅᓛᓵᒃᑯᓐᓂ ᖃᐅᔨᓴᖅᑏᑦ ᑖᒻᔅᒃ ᓯᑕᐃᑦ ᓯᓚᑦᑐᓴᕐᕕᒃᔪᐊᖅ, ᓴᐃᐱᐅᕆᔭ, ᐅᓛᓵᒃᑯᑦ

© 2016 KPMG LLP, ᑲᓇᑕᒥ ᑎᒥᖓ ᐱᓕᕆᖃᑎᓕᒃ ᐊᒻᒪᓗ ᐃᓚᒋᔭᐅᓪᓗᓂ KPMG ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᐃᓛᒃᑰᖓᔪᑦ ᑎᒥᐅᓪᓗᑎᑦ ᐱᓕᕆᖃᑎᖃᓲᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᑯᐊᐸᒃᑯᑦ (“KPMG ᓄᓇᕐᔪᐊᕐᒥ”),
ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 42

ᓯᓚᑦᑐᓴᕐᕕᒃᔪᐊᖅ ᓂᒋᖓᓂ ᐸᓯᐱᒃᒥᑦ

ᐃᓗᓕᖏᑦ ᓇᐃᓈᖅᓯᒪᓂᖏᑦ

ᓇᒦᓐᓂᖏᑦ ᐊᒻᒪᓗ ᐃᓄᐃᑦ
ᐱᔨᑦᑎᖅᑕᐅᔪᑦ

 1.3 ᒥᓕᐊᓐ, ᓯᐊᒻᒪᖅᓯᒪᔪᖅ 33 ᒥᓕᐊᓐ ᑭᑉᐹᕆᑦᑐᑦ ᑭᓚᒦᑕᐃᑦ ᑕᕆᐅᖅ ᐃᒪᖅ. ᓇᑉᐸᖓᑕ ᐅᖓᑖᓃᑦᑐᑦ ᐸᓯᐱᒃ ᐊᒥᓲᓂᖏᑦ ᑐᖔᓃᑦᑐᑦ 24.
 14 ᕿᑭᖅᑕᑦ ᐃᓕᓐᓂᐊᕐᕖᑦ, ᓇᒻᒥᓂᖃᖃᑕᐅᔪᑦ ᐃᓚᒋᔭᐅᔪᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᒐᕙᒪᖃᖅᑐᑦ.
 ᐊᖏᔪᐊᓗᒻᒥᒃ ᓄᓇᓕᒻᒥᒃ ᑲᒪᔪᑦ. ᐅᖓᓯᑦᑐᒦᑦᑐᓂᑦ ᐅᖓᓯᑦᑐᒻᒪᕆᓐᓂᒃ. ᐊᖏᓛᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖏᑦ ᑲᓱᖅᓯᒪᑦᑎᐊᖅᑐᑦ, ᐊᓯᖏᑦ ᐅᒥᐊᒃᑯᑦ ᑎᑭᕝᕕᒃᓴᐅᓲᑦ.
 ᑕᒪᐃᓐᓂ ᐃᓄᖏᑦ 21,500 (ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ 11,500). ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ 1,800.

ᐱᓇᓱᐊᒐᖏᑦ ᐊᒻᒪᓗ
ᑕᐅᑐᙳᐊᖅᑕᖏᑦ

 "ᐊᔪᙱᑐᒻᒪᕆᐅᓕᕐᓗᑎᑦ ᐊᒻᒪᓗ ᖃᓄᖅᑑᕐᓗᑎᑦ ᒪᑭᒪᔪᒥᒃ ᑮᓇᐅᔭᓕᐅᕈᑎᖃᕋᓱᐊᕈᓐᓇᓂᐊᕐᒪᑕ ᐸᓯᕕᒃ ᕿᑭᖅᑕᖏᓐᓂ”.
 ᐸᓯᕕᒻᒥᐅᑦ ᐃᓄᖏᓐᓂᑦ ᐊᔾᔨᒌᙱᑦᑐᓂᑦ ᐊᔪᙱᑐᒻᒪᕆᖕᓂᒃ ᑐᕌᖓᓂᖃᐅᑦᑎᐊᖅᑐᓂᓪᓗ ᐱᖓᓱᐃᓕᖅᑲᖓᔪᓂᑦ ᐊᔪᕈᓐᓃᖅᑎᑕᐅᖃᑦᑕᕐᓗᑎᑦ;
 ᐃᑲᔫᓯᐊᖅᑖᕐᓗᑎᑦ ᖃᐅᔨᓴᓗᐊᙳᐊᓲᑦ ᐊᒻᒪᓗ ᐱᓇᓱᐊᖅᐸᑦᑐᑦ;
 ᓄᓇᓖᑦ ᓄᓇᓕᕐᔪᐊᖑᔪᓪᓗ ᐸᓯᕕᒃᒥ ᐋᖅᑭᒍᑎᖃᖅᑎᓐᓇᓱᐊᕐᓗᒋᑦ ᑐᕌᖓᑦᑎᐊᖅᑐᓂᑦ, ᐊᑭᑐᓗᐊᙱᑦᑐᒃᑯᑦ ᐊᒻᒪᓗ ᒪᑭᒪᔪᓐᓇᑐᒃᑯᑦ, ᓲᕐᓗᒃ ᑮᓇᐅᔭᓕᐅᕋᓱᐊᕐᓂᕐᒧᑦ, ᐊᒃᓱᕈᕈᒋᓗᐊᖅᑕᖏᓐᓄᑦ;
 ᐊᔪᙱᑐᒻᒪᕆᐅᓗᑎᑦ ᐱᖓᓱᐃᓕᖅᑲᖓᔪᒥᒃ ᐃᓕᓐᓂᐊᑎᑦᑎᒍᓯᖏᓐᓂ ᐸᓯᕕᒃᒥᐅᓄᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖏᑦ ᐱᐅᔪᒻᒪᕆᐅᓗᑎᑦ, ᐊᐅᐅᓚᒪᓂᖏᑦ, ᐊᑐᓕᖅᑎᑦᑎᓂᖏᑦ ᖃᕋᓴᐅᔭᓕᕆᓂᕐᒥᒃ
ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕐᓂᖏᑦ ᐸᓯᕕᒃᓕᒫᕐᒥ ᐱᖓᓱᐃᓕᖅᑲᖓᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᖏᑦ.
 ᑲᒪᒋᔭᐅᓗᓂ ᑕᒪᓐᓇ ᒪᒃᑯᒃᑐᑦ ᐃᖅᑲᓇᐃᔭᙱᑦᑐᖁᑎᖏᑦ ᐊᒻᒪᓗ ᑕᒪᐅᙵᖅᑎᑕᐅᖁᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᖅᓯᒪᔪᑦ ᐱᓕᕆᔨᒻᒪᕇᑦ ᐱᕐᔪᐊᖑᕗᑦ USP ᑲᒪᒋᓇᓱᐊᖅᑕᖏᑦ.

ᐊᐅᓚᓂᖓᑕ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ
ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕐᓂᖏᑦ

 ᖃᓄᐃᓕᖓᐅᕈᓘᔭᖅᑐᑦ ᓇᒻᒥᓂᖃᖃᑎᒌᑦᑐᑦ 12 ᑎᒍᒥᐊᖅᑎᐅᓪᓗᑎᑦ, ᓯᓚᑦᑐᓴᕐᕕᓪᓗᐊᑕᖃᖅᑐᑎᑦ. ᖃᓄᐃᓕᖓᐅᕈᓘᔭᒃᑲᓐᓂᕈᑎᓖᑦ ᐊᔾᔨᒌᙱᑦᑐᓂᑦ ᓇᓕᒧᓐᓂᖃᕐᓂᖏᑦ
 ᓄᓇᕐᔪᐊᕐᒥ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂᑦ, ᐊᒻᒪᓗᑦᑕᐅᖅ ᑐᑦᑕᕐᕕᖏᑦ ᓄᓇᓕᓐᓂᓗ ᐊᐅᓚᑦᑎᔩᑦ ᐊᓪᓚᕝᕕᓕᕆᕙᑦᑐᓪᓗ. • ᓇᓗᓇᐃᒃᑯᑕᖓ ᓴᙱᓂᖓ ᐊᑐᖅᑕᐅᓛᖑᓲᖅ
ᑲᑐᔾᔨᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᓖᑦ ᐊᑕᐅᓯᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒃᒥ.

ᐃᓕᓐᓂᐊᑎᑦᑎᒍᓯᖏᑦ  ᐃᓕᓐᓂᐊᓂᕐᒧᑦ ᐃᓕᓴᐃᔨᓂᕐᒧᓪᓗ ᐊᑐᐊᒐᖓ: ᑮᓇᕐᒥᒃ−ᑮᓇᕐᒧᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᔪᑦ, ᖃᕋᓴᐅᔭᒃᑯᑦ, ᑎᑎᕋᖅᓯᒪᔪᒃᑯᓪᓗ, ᐊᒻᒪᓗ ᐊᔾᔨᒌᙱᑦᑐᓂᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᒍᑕᐅᓲᑦ ᑕᒪᒃᑯᐊ. • ᑕᒪᐃᓐᓂ
ᐊᑎᓕᐅᖅᓯᒪᔪᑦ ᐃᓂᖏᑦ ᑎᓯᑦᑎᓯᒪᔪᓂᑦ ᐊᑐᖅᑐᑎᑦ ᒪᕐᕋᒥᒃ ᓴᓇᓯᒪᔪᑦ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖏᑦ. ᐊᒥᓲᓂᖏᑦ ᐱᓕᕆᐊᑦ ᐃᓄᒃᑎᒍᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ,
 ᐅᖓᓯᑦᑐᒦᓪᓗᓂᓘᓐᓃᑦ, ᖃᕋᓴᐅᔭᒃᑯᑦ, ᐊᒻᒪᓗ ᐊᔾᔨᒌᙱᑐᒡᒍᑕᐅᔪᑦ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᒥ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᓗᐊᖅᑐᑦ ᐊᔾᔨᒌᙱᑦᑐᓂ ᓄᓇᓕᕐᔪᐊᓂᑦ.

ᐃᓕᓐᓂᐊᕈᑎᒃᓴᑦ (ᑐᕌᖓᔪᑦ ᓄᓇᓕᓐᓂ
ᑮᓇᐅᔭᓕᐅᕈᑎᒋᔭᐅᓇᓱᐊᓲᕐᓂᑦ ᐊᒪᓗ
ᐃᓕᖅᑯᓯᕐᒧᑦ/ᐅᐊᑦᑎᐊᕈᕐᓂᓴᓄᑦ
ᐃᓄᒋᔭᐅᕙᓚᐅᖅᓯᒪᔪᓂᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᖅᑕᓕᒃ)

 ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖏᑕ ᐃᓗᓕᖏᑦ ᑭᖑᓪᓕᐅᔪᑦ ᐱᔾᔪᑎᒋᔭᐅᓪᓗᑎᑦ ᓄᓇᓕᒧᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᓪᓗ ᐊᔾᔨᒌᙱᑦᑐᓂᑦ ᐱᓕᕆᐊᖃᕆᐊᖃᕐᒪᑕ ᐱᖓᓱᓕᖅᑲᖓᔪᒥᒃ ᐃᓕᓐᓂᐊᑎᑦᑎᒋᐊᙵᕐᓗᑎᑦ
ᖁᒻᒧᑦ. PGT ᐊᒻᒪᓗ ᖃᐅᔨᓴᕈᑕᐅᔪᑦ ᐃᓚᖏᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᓯᕗᓪᓕᐅᑎᓐᓇᓱᐊᖅᑕᖏᓐᓂᑦ ᒪᓕᑦᑐᑦ (ᐸᓯᕕᒃ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ, ᐳᓚᕋᖅᑐᓕᕆᓂᖅ, ᐱᕈᖅᓴᐃᓂᖅ, ᐃᒪᕐᒥᐅᑕᓕᕆᓂᖅ,
ᓯᓚᑉ ᐊᓯᔾᔨᐸᓪᓕᐊᓂᖓ).

 ᖃᓄᖅᑑᕈᑏᑦ ᐸᕐᓇᐅᑎᖏᑦ ᓇᖢᓇᐃᖅᓯᓯᒪᕗᑦ ᐱᓕᕆᐊᖃᕋᓗᐊᓗᐊᙳᐊᕐᒪᑕ ᓯᕗᓕᖅᑎᐅᓗᑎᑦ ‘....ᐸᓯᕕᒃ ᐃᓅᓯᖏᓐᓂᑦ ᐃᓕᖅᑯᓯᖏᓐᓂᑦ, ᐃᒪᕐᒥ ᐊᒻᒪᓗ ᐃᒪᕐᒥᐅᑕᓂᑦ’

ᖃᐅᔨᓴᕐᓂᖅ  ᐅᓯᐊᓇ ᐱᕙᓪᓕᐊᑎᑦᑎᔨᖏᑦ ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᑕᐃᑲᓃᑦᑐᑦᖅ USP ᕕᔨᒥ (‘ᐸᓯᕕᒃ ᕿᑭᖅᑕᖓᓂ ᖃᐅᔨᓴᖅᑏᑦ ᐱᕙᓪᓕᐊᑎᑦᑎᒍᓐᓇᖅᑐᑎᑦ ᓄᓇᓕᕐᔪᐊᖏᓐᓂᑦ ᐱᔨᑦᑎᕐᓗᑎᑦ ᐊᒻᒪᓗ
ᐊᕕᑦᑐᖅᓯᒪᔪᓂᑦ ᐊᒻᒪᓗ ᑐᑭᓯᒋᐊᖅᑎᑦᑎᓲᑦ ᐊᑐᐊᒐᓕᐅᖅᐸᑦᑐᓂᑦ.’

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ  7,600ᓇᓗᓇᐃᒃᑯᑕᖅᑳᓚᐅᙱᑎᓪᓗᒋᑦ,18,825ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᓇᓗᓇᐅᒃᑯᑕᑦ,2,400PG(ᑕᒪᒃᑮᒃPGTᐊᒻᒪᓗPGR)
 ᐸᓯᕕᒃᒥ ᖃᕋᓴᐅᔭᓕᕆᓂᕐᒧᑦ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᑲᓐᓂᓂᕐᒧᑦ (TAFE), ᐊᑕᐅᓯᕐᒧᑦ ᒪᕐᕉᓄᓪᓗ ᐊᕐᕌᒍᓄᑦ ᐃᓕᓐᓂᐊᕇᖅᑐᑦ ᓇᓗᓇᐃᒃᑯᑕᑦ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᑦ,PGT,PGR

ᐃᓕᓐᓂᐊᑎᑦᑎᔩᑦ ᐊᒻᒪ
ᐃᖅᑲᓇᐃᔭᑦᑎᑖᕐᓂᖅ

 ᐊᑕᖐᔪᖅ ᑐᑭᓯᒋᐊᕈᑎᓂᑦ ᑐᓂᔭᐅᔪᑦ, ᐃᓚᒋᓪᓗᓂᒋᑦ ᓇᓗᓇᐃᖅᓯᒪᔪᑦ ᖃᓄᐃᓕᒋᐊᕈᑏᑦ: USP ᓇᔪᖅᓴᖃᖅᑎᑦᑎᔪᑦ ᑎᓴᒪᓄᑦ ᑕᖅᑭᓄᑦ ᑎᑭᓯᒪᔪᓂᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᖅᑲᐅᖑᔪᑦ
ᓇᓂᓯᒍᓐᓇᓂᐊᕐᒪᑕ ᐊᖏᕋᔅᓴᖓᓂᑦ, ᑐᑭᓯᒋᐊᕈᑏᑦ ᐊᒻᒪ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐊᑐᖅᑐᐊᕈᑎᓅᖓᔪᑦ ᐱᑕᖃᖅᑎᑕᐅᔪᑦ; ᐃᖅᑲᓇᐃᔭᖅᒻᑎᐅᖃᑕᐅᔪᑦ ᐱᔪᓐᓇᖅᑎᑕᐅᔪᑦ ᐊᑭᖃᖏᑦᑐᒥᑦ ᓯᓚᑦᑐᓴᕐᕕᒃᔪᐊᒧᑦ ᐋᓐᓂᐊᖅᑐᓕᕆᓂᕐᒧᑦ; ᐃᑲᔫᓯᐊᑦ ᐃᓕᓐᓂᐊᕐᕕᓄᑦ ᐊᑭᓕᕆᐊᓖᑦ; ᑐᑭᓯᒋᐊᕈᑎᑦᑎᐊᕙᐃᑦ ᑐᓂᔭᐅᔪᑦ ᐃᓕᓐᓂᐊᕕᒻᒨᕆᐅᖅᑐᓄᑦ. ᐊᐱᖅᑯᑎᐅᒐᔪᑦᑐᑦ ᓇᓗᓇᐃᖅᓯᔪᖅ USP ᑮᓇᐅᔭᓂᑦ ᐅᑎᖅᑎᑦᑎᑯᐅᓂᖅ ᓅᑦᑎᕈᑎᓄᑦ ᐊᑭᖏᓐᓄᑦ, ᕖᓴᐃᑦ ᐊᐅᑦᑕᔫᑦᑲᑎᓐᓂᖅ ᑎᑭᑦᑎᓪᓗᒋᑦ ᖃᖓᑕᓲᒃᑯᕕᒻᒥ ᐊᒻᒪ ᐊᖏᕐᕋᐅᑦᐃᓱᐊᓂ ᑳᓐᑐᕌᑉ.

ᐱᒻᒪᕆᐅᓂᖏᑦ  ᐆᑦᑐᕋᐅᑎᐅᔪᑦ ᐊᑐᖅᑐᑎᑦ ᒪᖏᓂᖓᓂᑦ ᐊᑕᐅᓯᕐᒥᑦ ᐃᓕᓐᓂᐊᕕᒻᒥᑦ ᑲᑎᑦᑎᒍᓐᓇᓂᐊᕐᒪᑕ ᐊᑕᐅᓯᐅᖁᖏᑦᑐᒥᑦ ᐱᓕᕆᐊᖑᔪᓐᓇᖅᑐᓂᑦ.

 ᐱᓕᕆᐊᖃᕐᓂᖅ ᐊᕕᑦᑐᖅᓯᒪᔪᓂᑦ ᐱᔭᕆᐊᖃᖅᑕᖏᓐᓂᑦ ᐱᔨᑦᑎᕐᓗᑎ ᓯᕗᓂᐊᒍᑦ -HE ᐱᓇᓱᐊᕈᓐᓇᖅᑎᑕᐅᓂᖏᑦ ᐊᒻᒪᓗᑦᑕᐅᖅ ᓇᓗᓇ ᐃᒃᑯᑎᑖᖑᒐᔪᑦᑐᑦ ᐱᓕᕆᐊᑦ.

© 2016 KPMG LLP, ᑲᓇᑕᒥ ᑎᒥᖓ ᐱᓕᕆᖃᑎᓕᒃ ᐊᒻᒪᓗ ᐃᓚᒋᔭᐅᓪᓗᓂ KPMG ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᐃᓛᒃᑰᖓᔪᑦ ᑎᒥᐅᓪᓗᑎᑦ ᐱᓕᕆᖃᑎᖃᓲᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᑯᐊᐸᒃᑯᑦ (“KPMG ᓄᓇᕐᔪᐊᕐᒥ”),
ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 43

ᐃᓗᓕᖏᑦ ᓇᐃᓈᖅᓯᒪᓂᖏᑦ

ᓇᒦᓐᓂᖏᑦ ᐊᒻᒪᓗ ᐃᓄᐃᑦ
ᐱᔨᑦᑎᖅᑕᐅᔪᑦ

 3.4 ᒥᓕᐊᓐ ᑕᐃᒪᓐᓂ ᐃᓄᐃᑦ ᐊᒥᓲᓂᖏᑦ ᓂᒋᐊᓂ ᑯᐃᓐᔅᓛᓐᒥᐅᑕᐅᕗᑦ, 70%−ᖏᑦ ᐊᒥᓲᓂᖏᑦ ᑲᓇᓐᓇᖓᓂᕐᒥᐅᑦ ᓂᒋᐊᓂ.
 4 ᓄᓇᖅᐸᓯᕐᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᓪᓗᑎᑦ (ᑐᕘᒻᕙ, ᕗᕋᐃᓱ ᓯᔾᔭᖓ, ᔅᐳᕆᖕᕕᐅᓪᑦ, ᐃᑉᔅᕕᑦᔅ) ᐊᒻᒪᓗ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᖅᑐᖃᕈᓐᓇᖅᑐᖅ ᑕᐃᒪᓐᓇᓴᐃᓐᓇᕐᓗ ᐊᒥᓲᓂᖏᑦ
ᐊᑐᐃᓐᓇᐅᒪᓪᓗᑎᑦ. ᓯᓚᑦᑐᓴᕐᕕᓴᒃᑲᓐᓃᑦ ᐊᑐᐃᓐᓇᐅᒪᔪᑦ ᐱᓕᕆᖃᑎᒋᔭᐅᓪᓗᑎᑦ ᑯᐃᓐᔅᓛᓐᑦ ᓯᓚᑦᑐᓴᕐᕕᖏᑦ ᕙᐃᓂᓕᕆᓗᓂ ᐳᓚᕋᖅᑐᓕᕆᔨᖏᑎᒍᑦ.

 ᐅᖓᓯᑦᑐᑦ, ᑲᓱᖅᓯᒪᑦᑎᐊᖅᑐᑦ (ᕗᕆᔅᕙᐃᓐᒃᑯᑐᐊᖅ) ᓯᓚᑦᑐᓴᕐᕕᑉ ᓱᑯᑦᑎᐊᓃᓐᓂᖏᑦ. ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᕈᓐᓇᕐᓂᖅ ᐅᖓᓯᑦᑐᒥᐅᑕᐃᑦ ᐃᓕᓐᓂᐊᖅᑎᑕᐅᒍᓐᓇᓲᑦ.
 ᑐᕘᒻᕙ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ 4,700-ᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ; ᕗᕋᐃᓱ ᓯᔾᔭᖓᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ 890-ᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᖅᑐᓂ; ᔅᐳᕆᖕᕕᐅᓪᑦ 2,000;
 1,654 ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ (704 ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓴᐃᔩᑦ).

ᐱᓇᓱᐊᒐᖏᑦ ᐊᒻᒪᓗ
ᑕᐅᑐᙳᐊᖅᑕᖏᑦ

 ᐱᐅᔪᒻᒪᕆᒻᒥᒃ ᐃᓕᓐᓂᐊᑎᑦᑎᓲᑦ, ᖃᐅᔨᓴᕐᓂᕐᒥᒃ ᐱᓕᕆᐊᖃᓗᐊᙳᐊᖅᑐᑎᑦ ᐱᔾᔪᑎᓂᑦ ᐱᒻᒪᕆᒋᔭᐅᔪᓂᑦ ᑕᒫᓂ ᐊᒻᒪᓗ ᐱᔨᑦᑎᕋᖅᑐᑦ ᓄᓇᓕᐅᔪᒧᑦ. ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᖅ
ᐱᓕᕆᖃᑎᒌᖕᓂᒃᑯᑦ ᓴᓇᔭᐅᓯᒪᔪᖅ. ᖃᐅᔨᒪᔭᐅᑦᑎᐊᖅᑐᖅ ᐃᓄᖕᓂᒃ ᐱᓕᕆᖃᑎᖃᕈᓐᓇᓂᑦᑎᓐᓂᑦ, ᓯᕗᓕᖅᑎᖃᕐᓂᕗᓪᓗ ᐃᓕᓐᓂᐊᑲᓐᓂᕋᓱᐊᖅᑐᓂᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓪᓗᑕ ᐊᔾᔨᒌᙱᑦᑐᓄᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ, ᐊᔾᔨᐅᙱᑦᑐᒃᑯᑦ ᐃᑲᔪᕐᓂᖃᕐᓂᕗᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᓄᑦ ᑐᕌᖓᓂᖃᐅᑦᑎᐊᖅᑐᓂᑦ ᖃᐅᔨᓴᓲᖑᓪᓗᑕ. 4 ᖃᓄᖅᑑᓂᕐᒧᑦ ᑐᙵᕕᖏᑦ ᐱᓇᓱᐊᒐᑦᑎᓐᓄᑦ ᒪᓕᑦᑐᑎᑦ: ᐃᓄᐃᑦ ᐊᑐᓂᑦ ᐃᓕᓐᓂᐊᕈᒪᓂᖏᑦ ᒪᓕᑦᑐᒋᑦ; ᐱᓕᕆᐊᖃᓗᐊᙳᐊᖅᑐᑕ ᖃᐅᔨᓴᕐᓂᕐᒥᒃ; ᓄᓇᓕᐅᔪᑦ ᐱᐅᓯᑎᓐᓇᓱᐊᖅᑐᒋᑦ; ᐃᓄᓐᓂᒃ ᐱᓕᕆᖃᑎᖃᖅᑐᑕ ᑮᓇᐅᔭᓕᐅᕈᓐᓇᑎᑦᑎᓇᓱᐊᓲᖑᔪᒍᑦ.

ᐊᐅᓚᓂᖓᑕ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ
ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕐᓂᖏᑦ

 ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐊᐅᓚᓂᖃᖅᑐᖅ ᐱᖓᓱᓂᑦ. ᑮᓇᐅᔭᖅᑎᒍᑦ ᐱᓕᕆᐊᖃᓗᐊᖅᑐᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓪᓗᑎᑦ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᑕᑎᖃᓗᐊᙳᐊᖅᑐᓂ ᐊᒥᓱᓂᑦ
ᐃᓕᓐᓂᐊᖅᑎᖃᕐᓗᓂ, ᐊᒻᒪᓗ ᓯᕗᓕᖅᑎᐅᓪᓗᓂ ᐃᓕᓐᓂᐊᒐᒃᓴᖃᖅᑎᑦᑎᓪᓗᓂ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐱᓕᕆᔨᐅᓪᓗᓂᓗ ᑕᒪᒃᑯᓂᖓ.
 ᐊᔾᔨᒌᙱᑦᑐᑎᒍᑦ ᐃᓕᓐᓂᐊᖅᑎᑖᓲᖑᓂᕗᑦ ᓇᓗᓇᐃᖅᓯᓯᒪᕗᖅ ᐃᓄᒃᑎᒍᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓂᕐᒥᒃ ᐋᖅᑭᐅᒪᑎᑦᑎᓗᓂᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᓂᑦ ᐱᒻᒪᕆᐅᕗᖅ ᖃᓄᐃᑦᑑᓂᑦᑎᓐᓂ ᐊᒻᒪᓗ
ᐅᑉᐱᕆᔭᐅᔪᓐᓇᓂᑦᑎᓐᓂ ᓯᓚᑦᑐᓴᕐᕕ ᓕᕆᔨᐅᓪᓗᑕ ᓴᓇᔪᓕᕆᕙᑦᑐᓄᑦ, ᒐᕙᒪᒃᑯᓐᓄᑦ, ᑮᓇᐅᔭᖃᖅᑎᑦᑎᔪᓄᑦ ᐊᒻᒪᓗ 25% ᐃᓕᓂᐊᖅᑎᖁᑎᑦᑎᓐᓄᑦ. ᑭᓯᐊᓂᓕ, ᐱᓕᕆᕝᕕᒻᒧᑦ ᑮᓇᐅᔭᑦ ᐊᑐᖅᑕᐅᔪᑦ ᐱᖁᑎᕐᔪᐊᓄᑦ ᖃᕋᓴᐅᔭᓄᓪᓗ ᑲᔪᓯᓂᖃᐃᓐᓇᖁᓪᓗᒍ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓂᕆᓲᕗᑦ ᐱᒻᒪᕆᐊᓘᕗᖅ ᑲᔪᓯᓂᖃᐃᓐᓇᓂᑦᑎᓐᓄᑦ, ᐊᒻᒪᓗ ᐱᔨᑦᑎᕋᕈᓐᓇᖁᓪᓗᑕ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ ᐱᕙᑦᑕᑎᓐᓂᑦ.

 ᐱᓕᕆᖃᑎᖃᕈᓐᓇᓲᖅ ᓴᓇᔪᓕᕆᕙᑦᑐᓂᑦ: ᖃᐅᔨᒋᐊᕐᕕᖃᖃᑦᑕᖅᑐᑕ ᐊᒻᒪᓗ ᑳᓐᑐᕌᒃᑦᖑᔪᓂᑦ ᐱᕙᑦᑐᑕ $792,00−ᓂᑦ ᐊᕐᕌᒍᒧᑦ ᐱᔪᓐᓇᓲᖑᔪᒍᑦ. ᐊᒥᓱᑦ ᐱᓗᐊᖅᑐᑦ
ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕆᔭᐅᒍᓐᓇᕋᔭᕐᓂᖏᓐᓄᑦ ᑕᕝᕙᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐱᔭᕇᖅᑐᑦ, ᑭᓯᐊᓂᓕ ᓱᖅᑯᐃᓇᙱᑦᑐᖅ ᖃᓄᑎᒋ ᓴᓇᔪᓕᕆᔨᒃᑯᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᓲᖑᒻᒪᖔᑕ
ᖃᐅᔨᓴᕈᑕᐅᓗᐊᓲᓂᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓕᐅᖅᑎᓪᓗᑕ.
 ᖃᓄᖅᑑᕈᑎᖃᕐᓂᕐᒧᑦ ᐸᕐᓇᐅᑎᕗᑦ ᐅᖃᖅᓯᒪᔪᑦ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐱᕙᓪᓕᐊᒍᑎᖃᖃᑦᑕᕐᓂᐊᕋᑦᑕ ᑐᙵᕕᖃᕐᓗᑕ ᓄᓇᓕᑦᑎᓐᓂ ᓴᓇᔪᓕᕆᔨᖁᑎᑦᑎᓂᓪᓗ ᑮᓇᐅᔭᓂᑦ
ᐃᑲᔪᕈᓐᓇᖃᑦᑕᖁᓪᓗᒋ ᑦ ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕈᓐᓇᖃᑦᑕᓂᐊᖅᑐᑕ.

 22 ᐱᓕᕆᖃᑎᒋᔭᐅᔪᑦ ᐋᔅᑐᕋᐃᓕᐊᒥ ᓄᓇᕐᔪᐊᕐᒥᓗ ᑎᑎᖅᑕᐅᓯᒪᕗᑦ; ᖃᐅᔨᒪᔭᐅᓗᐊᕌᓗᙱᑦᑐᑦ ᐱᓕᕆᕝᕖᑦ ᐅᕝᕙᓘᓐᓃᑦ ᓇᒻᒥᓂᖁᑎᓖᑦ ᐱᒋᐊᖅᑎᑦᑎᓲᑦ ᐱᓕᕆᕝᕕᕗᑦ
ᖃᐅᔨᒪᔭᐅᓂᖅᓴᐅᒐᓱᐊᓕᕐᓗᓂ ᐃᓕᓐᓂᐊᖅᑎᑖᕆᓇᓱᐊᖅᐸᑦᑕᑎᓐᓄᑦ, ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᖅᑏᑦ ᓅᖃᑦᑕᕈᓐᓇᕐᓂᖏᑦ ᐊᓯᖏᓐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᑎᓐᓄᑦ.

ᐃᓕᓐᓂᐊᑎᑦᑎᒍᓯᖏᑦ  ᐊᒥᓱᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓂᖃᕐᓂᕗᑦ. ᑮᓇᐅᔭᖅᑎᒍᑦ ᐊᑐᖅᑐᒻᒪᕇᑦ ᖃᓄᖅᑑᕈᑎᖃᖅᑐᑎᑦ ᐱᓕᕆᐊᖃᕋᓱᐊᕐᓂᑎᓐᓂᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓗᑕ.

ᐃᓕᓐᓂᐊᕈᑎᒃᓴᑦ (ᑐᕌᖓᔪᑦ ᓄᓇᓕᓐᓂ
ᑮᓇᐅᔭᓕᐅᕈᑎᒋᔭᐅᓇᓱᐊᓲᕐᓂᑦ ᐊᒪᓗ
ᐃᓕᖅᑯᓯᕐᒧᑦ/ᐅᐊᑦᑎᐊᕈᕐᓂᓴᓄᑦ
ᐃᓄᒋᔭᐅᕙᓚᐅᖅᓯᒪᔪᓂᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᖅᑕᓕᒃ)

 ᐊᔾᔨᒌᙱᑦᑐᓂᑦ ᖃᐅᔨᓴᕐᓂᖃᕐᓂᕗᑦ ᐱᓪᓗᒋᑦ ᐱᔪᓐᓇᓲᖑᕗᒍᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᖁᑎᑦᑎᓃᑦᑐᑦ ᑭᙴᒪᒋᔭᖏᓐᓂᑦ ᖃᐅᔨᓴᕐᓗᑕ, ᒪᓕᑦᑐᒋᑦ ᑐᑭᓯᐅᒪᓂᕗᑦ ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᐃᓄᐃᑦ
ᓄᓇᓕᖏᓪᓗ ᐊᑐᓲᕆᓪᓗᑎᒍᑦ ᑕᒪᒃᑯᐊ ᖃᐅᔨᓴᕐᕕᒋᓂᐊᖅᑕᑎᓐᓄᑦ.
 ᐊᑐᓕᖅᑎᑕᐅᓂᖓ ᐊᑐᐊᒐᓕᐅᕐᓂᖅ ᐱᐅᓯᕚᓪᓕᕐᓗᓂ ᐃᓕᓐᓂᐊᑲᓐᓂᕐᓂᖅ ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕆᔭᐅᔪᒪᒐᔭᖅᑐᑦ ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᑕᒫᓂ ᐱᓕᕆᕝᕕᑎᓐᓂ ᓯᕗᓪᓕᐅᑎᓐᓇᓱᐊᖅᐹ.
ᑕᒪᓐᓇ ᐊᑦᑐᐃᓂᖃᖅᑐᑦ ᐊᑐᕈᓐᓇᕐᓂᖏᑦ ᐊᒻᒪᓗ ᑐᓴᖅᑎᒋᐊᕋᓱᐊᕐᓂᕆᓲᕗᑦ, ᐃᓚᐅᓂᖏᑦ ᐊᒻᒪᓗ ᓄᖅᑲᖅᑕᐃᓕᑎᑦᑎᓪᓗᑎᑦ, ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓂᑦ ᐋᖅᑭᒃᓱᐃᓪᓗᑕ ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔮᖅᑖᖅᑎᓐᓇᓱᐊᖅᑐᒋᑦ ᖃᓄᖅᑑᕈᓕᐅᑎᓯᒪᓪᓗᑕ.
 ᑲᒪᒋᐊᙵᓲᖑᓂᖏᑦ ᖃᐅᔨᒪᔭᐅᔭᕆᐊᓖᑦ: ᑎᑎᖅᑐᖅᑐᒋᑦ ᓱᑯᑦᑎᐊᓃᒻᒪᖔᑕ ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᐅᖃᐅᓯᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓄᑦ ᐊᙳᑎᓯᒪᓂᐊᕐᒪᑕ; ᑮᓇᐅᔭᖃᖅᑎᑕᐅᓂᖏᑦ
ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᐅᕝᕙᓘᓐᓃᑦ ᑐᐊᕆᔅ ᐃᑭᕋᓴᖓᓂ ᕿᑭᖅᑕᒥᐅᑕᐅᔪᑦ; ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᓂᖏᑦ; ᐊᖅᑯᑏᑦ ᐃᓗᓕᖃᖅᑎᑦᑐᒋᑦ ᑕᒪᒃᑯᓂᖓ ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᐱᔾᔪᑎᖏᓐᓂᑦ, ᖃᐅᔨᒪᔭᐅᔭᕆᐊᓖᑦ ᖃᐅᔨᒪᓪᓗᑕ ᐃᓕᓐᓂᐊᖅᑏᓪᓗ ᐱᔨᑦᑎᖅᑐᑎᒍ ᐃᑲᔪᕐᓂᐊᕋᑦᑎᒍ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᓄᓇᖃᖅᑳᖅᓯᒪᔪᐃᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᓂᖏᓐᓄᑦ, ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᖃᐅᔨᓴᕐᓂᒧᓪᓗ.

 ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ, ᐊᕕᑦᑐᖅᓯᒪᔪᓂᑦ ᓄᓇᓖᑦ ᐱᓕᕆᕝᕕᑦᑕ ᖃᐅᔨᓴᕐᕕᒋᓇᓱᐊᖃᑦᑕᓲᕆᔭᖏᑦ.

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᓂᒋᐊᓂ ᑯᐃᓐᔅᓛᓐ, ᐋᔅᑐᕋᐃᓕᐊ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 44

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᓂᒋᐊᓂ ᑯᐃᓐᔅᓛᓐ, ᐋᔅᑐᕋᐃᓕᐊ (ᑲᔪᓯᔪᖅ)
ᐃᓗᓕᖏᑦ ᓇᐃᓈᖅᓯᒪᓂᖏᑦ

ᖃᐅᔨᓴᕐᓂᖅ  ᐱᓕᕆᕝᕕᑦᑕ ᖃᓄᐃᑦᑑᓂᖓ ᐊᒻᒪᓗ ᓯᕗᓂᒃᓴᒥ ᖃᓄᐃᓛᕐᓂᐊᕐᓂᖓ ᐱᔾᔪᑎᖃᓗᐊᙳᐊᖅᑐᖅ, ᐱᓗᐊᖅᑐᒥᒃ ᓴᙱᓂᕆᔭᖏᓐᓂᑦ ᐱᕈᖅᓴᐃᓂᕐᒥᒃ ᓂᕿᒃᓴᓂᑦ ᐊᒻᒪᓗ ᐊᕙᑎᓕᕆᓂᕐᒥᒃ.
ᓴᙱᔪᑦ ᓴᖅᑭᐸᓪᓕᐊᔪᑦ ᓇᓗᓇᐃᖅᑕᐅᓯᒪᕗᑦ ᖃᕋᓴᐅᔭᓕᕆᓂᕐᒥᒃ ᓯᕗᓂᒃᓴᒥ, ᓈᓴᐅᓯᕆᓂᕐᒥᒃ ᖃᐅᔨᓴᕐᓂᕐᒥᒃ, ᑎᒥᓕᕆᓂᕐᒧᑦ ᐋᓐᓂᐊᖅᑕᐃᓕᒪᓂᕐᒧᑦ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ ᐊᒻᒪᓗ
ᐊᕕᑦᑐᖅᓯᒪᐅᖅᑐᑦ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ.
 10 ᖃᐅᔨᓴᕐᕖᑦ ᑎᑎᖅᑕᐅᓯᒪᕗᑦ

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ  ᑕᒪᐃᓐᓂ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ: 28,095 - ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ 14,400.
 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ: 69; ᐊᓯᐊᓄᑦ ᐱᓕᕆᕝᕕᒻᒧᑦ ᐊᐅᓪᓛᓲᑦ: 116; ᐱᔪᓐᓇᑎᑦᑎᔪᑦ: 1082; ᐃᓚᖓᓂᑦ ᐃᓕᓐᓂᐊᕇᖅᓯᒪᔪᑦ ᐊᓯᐊᓂᒃ ᐃᓕᓐᓂᐊᕋᓱᐊᖅᑕᒥᓂᒃ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᓯᒪᔪᑦ:
890; ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᓯᒪᔪᑦ: 8,932; ᐊᓯᖏᑦ PG: 955; ᖁᑦᑎᓂᖅᓴᒥᒃ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᓯᒪᔪᑦ: 2001; ᖁᑦᑎᓂᖅᓴᒥᒃ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᓯᒪᔪᑦ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ: 342
 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑕᖏᑦ ᒪᓕᑦᑐᒋ : ᐱᕈᖅᓴᐃᓂᖅ ᓂᕿᒃᓴᓂᒃ, ᐊᕙᑎᓕᕆᓂᖅ ᐊᒻᒪᓗ ᑐᕌᖓᔪᑦ ᑕᒪᒃᑯᓄᖓ ᖃᐅᔨᓴᕐᓃᑦ: 68.3; ᐱᕈᖅᓴᐃᓂᕐᒧᑦ ᐊᒻᒪᓗ ᓴᓇᓂᕐᒧᑦ:
17.4; ᑎᑎᖅᑐᒐᐅᔭᓲᑦ: 1252.8; ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᖅ: 2881; ᑎᑎᖅᑐᒐᐅᔭᖅᑏᑦ ᐊᒻᒪᓗ ᖃᕋᓴᐅᔭᓕᕆᓲᑦ ᑕᒪᒃᑯᓄᖓ: 1912; ᐋᓐᓂᐊᖅᑕᐃᓕᓂᕐᒧᑦ: 1173.8; ᖃᕋᓴᐅᔭᓕᕆᓂᕐᒧᑦ:1004.1; ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᒻᒪᓗ ᓂᐅᕕᐊᒃᓴᖃᖃᖃᑦᑕᓂᕐᒧᑦ; 2365.5; ᓄᓇᑐᐃᓐᓇᕐᒥᒃᐊᒻᒪᓗ ᐃᖃᐃᓕᓴᕐᓂᕐᒧᑦ ᖃᐅᔨᓴᕐᓂᖅ: 1087.5; ᐃᓄᐃᑦ ᐃᓕᖅᑯᓯᖏᓪᓗ: 2571.4.
 ᓯᓚᑦᑐᓴᕐᕕᒻᒥᐅᙱᒃᑲᓗᐊᖅᑐᖅ ᐃᓕᓐᓂᐊᖅᑐᑦ: 2,706
 ᓯᓚᑦᑐᓴᕐᕕᓪᓚᑦᑖᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᑦ: 2,138
 1.6% ᐋᔅᑐᕋᐃᓕᐊᓐ ᓄᓇᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ (ᐋᔅᑐᕋᐃᓕᐊᒃᑯᓐᓄᑦ ᑲᒪᒋᔭᐅᔪᑦ)
 39% ᓄᓇᕐᔪᐊᕐᒦᙶᖅᑐᑦ ᐊᓯᐊᓂ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ.
 ᕿᑭᖅᑕᑉ ᓯᓚᑖᓂ ᐃᓕᓐᓂᐊᑎᑦᑎᓲᑦ ᐱᓕᕆᖃᑎᖃᖅᑐᑎᑦ ᐊᓯᖏᓐᓂᑦ ᓄᓇᕐᔪᐊᕐᒥ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᓲᑦ, ᐊᒻᒪᓗᑦᑕᐅᖅ ᓯᑦᓂ ᐃᓕᓐᓂᐊᕐᕕᖓᒍᑦ.

ᐃᓕᓐᓂᐊᑎᑦᑎᔩᑦ ᐊᒻᒪ
ᐃᖅᑲᓇᐃᔭᑦᑎᑖᕐᓂᖅ

 ᑐᓴᐅᒪᑎᑦᑎᓇᓱᐊᓲᑦ ᐃᓄᐃᑦ, ᐱᒻᒪᕆᒋᔭᐅᔪᑦ ᓄᓇᓖᓪᓗ ᐃᓅᓯᕐᒥᒃ ᓇᔪᒐᕆᑐᐃᓐᓇᙱᑦᑕᖓᓂ.
 'ᓱᒃᑲᓕᔪᒥᒃ ᑐᑭᓯᒋᐊᕈᓐᓇᓲᑦ’ ᐊᑐᓂ ᓯᓚᑦᑐᓴᕐᕖᑦ ᒥᒃᓵᓅᖓᔪᑦ ᓇᔪᖅᑕᐅᒍᓐᓇᖅᑐᑦ ᐱᔨᑦᑎᖅᑐᑦ ᐃᖅᑲᓇᐃᔮᒃᓴᓅᖓᒐᔭᕐᒪᑕ ᐱᖃᓯᐅᑎᓗᒋ ᐊᐅᓪᓚᕈᓐᓇᕐᓂᖏᑦ ᐊᑯᓂᐅᓂᖏᑦ
ᓄᓇᓕᐸᐅᔭᕐᓄᑦ (ᕗᕆᔅᕙᐃᓐ, ᑑᕘᒻᕙ), ᐊᒻᒪᓗ ᑕᑯᒃᓴᐅᓪᓗᑎᑦ ᓄᓇᖏᑦ ᐊᒻᒪᓗ ᑕᑯᔭᐅᔪᒥᓇᖅᑐᑦ, ᐊᒻᒪᓗ ᐃᓅᓯᖏᑦ ᑕᒪᒃᑯᐊ ᐅᐸᒃᑕᐅᔪᒥᓇᕈᑎᒋᔭᐅᓲᑦ ᓯᓚᑦᑐᓴᕐᕕᕗᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ.
 ᐃᑲᔫᓯᐊᖅᑖᓂᕐᒧᑦ ᑲᑎᖅᓱᖅᓯᒪᐅᖅᑐᑦ ᐋᖅᑭᒃᑕᐅᓯᒪᕗᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕈᓐᓇᖁᓪᓗᑕ:
 ᑮᓇᐅᔭᖅᑎᐅ:ᑦ ᐊᑭᓕᖅᓱᖅᑕᐅᓗᑎᑦ; ᑮᓇᐅᔾᔭᒃᓵᖏᑦ; ᑮᓇᐅᔭᒃᑯᕕᒻᒥ ᐊᑭᑭᓪᓕᒋᐊᖅᓯᒪᔪᒃᑯᑦ ᐱᔪᓐᓇᕐᓗᑎᑦ
 ᐃᖅᑲᓇᐃᔮᒃᓴᑦ: ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᖅᑲᓇᐃᔭᕐᕕᒃᓴᐅᔪᑦ ᐃᖅᑲᓇᐃᔮᖅᑖᕆᔭᐅᔪᓐᓇᕐᓗᑎᑦ; ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐃᓕᓐᓂᐊᖅᑎᑕᐅᖃᑦᑕᕐᓗᑎᑦ; ᐊᔾᔨᒌᑎᑦᑐᑦ ᐃᓕᓴᕆᔭᐅᓂᕐᒧᑦ ᐱᓕᕆᐊᑦ
 ᐃᓅᓯᖅ: ᐃᖅᑲᓇᐃᔭᕐᓗᓂ/ᐃᓅᓯᖏᑦ ᓇᓕᒧᓐᓂᖃᕆᐊᓖᑦ ᐱᓕᕆᐊᖃᐅᖅᑐᑕ; ᐊᑭᑭᓪᓕᒋᐊᖅᓯᒪᔪᒥᒃ ᐊᐅᓪᓚᕈᑎᖃᖅᑎᓲᕆᓪᓗᑎᒍᑦ; ᐋᓐᓂᐊᖅᑐᓕᕆᓂᕐᒧᑦ ᐱᔨᑦᑎᕋᕈᑎᕗᑦ ᐊᔾᔨᒌᙱᑦᑐᑦ
ᓇᓪᓕᐅᒃᑯᒫᑦ ᐊᑐᐃᓐᓇᐅᒪᔪᑦ.
 http://usq.edu.au/jobs/benefits/detail

ᐱᒻᒪᕆᐅᓂᖏᑦ

 ᐱᐅᔪᒻᒪᕇᑦ ᐅᑦᑑᑎᑦᑎᐊᕙᐃᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕋᓱᐊᖅᑎᓪᓗᑕ ᐃᖅᑲᓇᐃᔮᖅᑖᕈᒪᒐᔭᕐᒪᑕ. ᐊᒥᓱᓂᑦ ᑲᒪᓪᓗᑕ ᐱᓕᕆᐊᖃᕆᙵᖅᓯᒪᕗᒍᑦ ᑲᒪᒋᓪᓗᒋᑦ ᑭᙴᒪᒋᔭᖏᑦ
ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᐃᓄᐃᑦ.
 ᐊᒥᓱᓂᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓲᖑᓪᓗᑕ, ᐊᖏᔪᐊᓗᓐᓂᑦ ᖃᓄᐃᑦᑐᕈᓘᔭᕐᓂᑦ ᐅᖓᓯᑦᑐᒦᒃᑲᓗᐊᖅᑐᑎᑦ ᐃᓕᓐᓂᐊᖅᑎᑖᕈᓐᓇᓲᖑᓪᓗᑕ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 45

ᖃᐅᔨᓗᐊᖅᓯᒪᔭᕗᑦ

ᑕᒪᐃᓐᓂ ᓯᓚᑦᑐᓴᕐᕖᑦ ᐃᓱᒪᒋᔭᐅᔪᑦ ᐱᔨᑦᑎᕋᖅᑐᑦ ᐃᓄᖕᓂᒃ ᐊᒥᓲᓂᖅᓴᐅᓪᓗᑎᑦ ᓄᓇᕗᒥ ᒥᑭᓛᖅ, ᑲᓛᖡᑦ ᓄᓈᑦ ᐱᔨᑦᑎᕋᖅᑐᓂ ᐃᓄᖕᓂᒃ ᐊᒥᓲᓂᖏᑦ ᒪᕐᕈᐃᓱᖅᓯᒪᒃᑲᓂᒻᒪᕆᑦᑐᓂᑦ ᓄᓇᕗᑉ ᐃᓄᖏᓐᓂᑦ.

ᑕᒪᐃᓐᓂ ᐊᔾᔨᒌᙱᓐᓂᖏᓐᓂᑦ ᖃᐅᔨᓴᖅᑕᐅᔪᒥᓃᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐃᖅᑲᓇᐅᔭᖃᑎᖃᕐᓂᕐᒧᑦ ᐊᖏᕈᑎᖃᐅᖅᑐᑦ ᐃᑲᔪᖅᑐᐃᓂᐊᖅᑐᑎᑦ ᖃᐅᔨᓴᕐᓂᕐᒥᒃ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᖅᑎᖁᑎᖏᑦ ᑕᐅᖅᓰᒍᓐᓇᓲᖑᓪᓗᑎᑦ

ᓄᓇᕗᒥ ᑐᙵᕕᓖᑦ ᓯᓚᑦᑐᓴᕐᕖᑦ ᐃᓚᒋᔭᐅᔪᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓄᑦ

ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐱᖁᑎᕐᔪᐊᓂᑦ ᓇᔪᕆᐊᖃᕋᔭᕐᓂᖏᑦ ᓇᓗᓇᐃᖅᑕᐅᓯᒪᕗᑦ ᐱᒻᒪᕆᐅᓂᕋᖅᑕᐅᓪᓗᑎᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕐᓗᓂ ᓄᖅᑲᖅᑕᐃᓕᑎᑦᑎᓗᓂᓗ ᐊᔪᙱᑦᑐᓂᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᓂᑦ ᐅᖓᓯᑦᑐᒦᒃᑲᔭᖅᑐᓂᑦ

ᑕᒪᐃᓐᓂ ᐊᔾᔨᒌᙱᓐᓂᖏᓐᓂᑦ ᖃᐅᔨᓴᖅᑕᐅᔪᒥᓃᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᓴᙱᔪᓂᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᓲᑦ ᐱᔾᔪᑎᓂᑦ ᑐᕌᖓᓂᖃᑦᑎᐊᖅᑐᑦ ᑮᓇᐅᔭᓕᐅᕋᓱᐊᕐᓂᕐᒧᑦ ᑭᙴᒪᒋᔭᖏᓐᓂᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᓐᓂ, ᐊᒻᒪᓗ ᐃᓕᖅᑯᓯᕐᒨᖓᔪᑦ ᐃᑲᔪᖅᑐᖅᑕᐅᖁᓪᓗᒋᑦ ᐱᒻᒪᕆᒋᔭᖏᑦ ᐃᓕᖅᑯᓯᖏᓪᓗ ᐊᕕᑦᑐᖅᓯᒪᔪᖓᓂ, ᐊᒻᒪᓗᑦᑕᐅᖅ ᐃᓕᓐᓂᐊᕋᒃᓴᖃᐅᖅᑐᑦ ᑐᕌᖓᔪᑦ ᐊᒥᓲᓂᖅᓴᓄᑦ ᓄᓇᕐᔪᐊᕐᒥ ᖃᐅᔨᓵᖑᔪᓄᑦ

ᐅᖓᓯᑦᑐᒃᑯᑦ ᖃᕋᓴᐅᔭᓕᕆᔾᔪᑏᑦ ᐊᑐᖅᑕᐅᓲᑦ ᐊᔾᔨᒌᙱᓐᓂᖏᑦᑐᑦ ᖃᐅᔨᓴᖅᑕᐅᔪᒥᓃᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓄᑦ

ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᖅᑏᑦ ᑕᐅᖅᓰᒍᓐᓇᕐᓂᖃᕈᓐᓇᓲᑦ ᐃᓚᐅᖃᑕᐅᔪᖃᖅᑎᓪᓗᒍ ᑐᙵᕕᓕᐅᖅᓯᒪᔪᓂᑦ ᓲᕐᓗᒃ ᐃᕌᔅᒪᔅ ᐊᒻᒪᓗ ᐋᖅᑭᓱᖅᑕᐅᓯᒪᓪᓗᑎᑦ ᐱᓕᕆᐊᑦ ᓲᕐᓗᒃ ᓂᐅᕐᕈᐊᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᑕᐅᖅᓰᒍᓐᓇᕐᓂᖏᑦ

ᑐᕌᖓᓂᖃᕐᓂᖓ/ᐊᑦᑐᐃᓂᖃᕐᓂᖓ

ᐊᒃᓱᕈᕐᓇᕋᔭᖅᑐᖅ ᐊᐅᓚᓂᖃᕐᓗᓂ ᐱᐅᔪᒥᒃ ᒪᑭᒪᔪᓐᓇᖅᑐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᖃᑦᑏᓐᓇᐅᓗᐊᖅᑐᑎᑦ ᐃᓕᓐᓂᐊᖅᑎᐅᒐᔭᖅᑐᑦ ᐱᓪᓗᒋᑦ.

ᐃᖅᑲᓇᐃᔭᖃᑎᒌᒋᐊᖃᕋᔭᕐᒪᑕ ᐃᓱᒪᒋᔭᐅᔭᒋᐊᕆᐊᓕᒃ ᑕᒪᓐᓇ ᐱᓕᕆᔪᒻᒪᕆᒻᒥᒃ ᐊᒻᒪᓗ ᑐᕌᖓᓂᖃᐅᑦᑎᐊᖅᑐᓂᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖃᕐᓗᓂ ᐊᒻᒪᓗ ᖃᐅᔨᓴᕈᑕᐅᔪᓂᑦ

ᓇᓕᐊᑐᐃᓐᓇᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐋᖅᑭᓱᖅᑕᐅᔪᖅ ᐃᓱᒪᒃᓴᖅᓯᐅᕆᐊᓕᒃ ᐃᓚᒋᔭᐅᔪᖁᑎᖏᓐᓂᑦ ᑕᒪᒃᑯᓂᖓ ᐋᖅᑭᓱᖅᓯᒪᔪᖏᓐᓂᑦ ᖃᓄᐃᑦᑑᓂᖓ ᐋᖅᑭᓱᖅᑕᐅᕙᓪᓕᐊᓂᐊᕐᒪᑦ/ᓇᓗᓇᐃᒃᑯᑕᖓ ᐊᒻᒪᓗ ᖃᐅᔨᒪᔭᐅᓂᖓ ᖃᓄᖅᑑᕈᑎᖃᕐᓂᒃᑯᑦ ᐃᓕᑖᕐᓗᑎᑦ.

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᑲᓇᓐᓇᖓᓂ ᑯᐃᓐᔅᓛᓐᑦ ᓴᙱᔪᒥᒃ ᐋᖅᑭᒃᓯᒪᔪᖁᑎᓕᒃ ᐃᓱᒪᒋᔭᖃᖅᑐᑎᑦ ᓯᕗᓕᖅᑎᐅᓂᖏᓐᓄᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕐᓂᕐᒥᒃ ᐅᖓᓯᑦᑐᒦᓐᓂᐊᖅᑐᓄᑦ

ᓇᓕᒧᒌᑎᑕᐅᓗᑎᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓪᓗ ᐊᑐᐃᓐᓇᐅᒪᔪᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᑭᙴᒪᒋᔭᖏᑦ ᐃᓱᒪᒋᔭᐅᒋᐊᕐᓗᑎᑦ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᓛᑉᐹᓐ ᑕᑯᔭᐅᓯᒪᕗᖅ ᐆᑦᑑᑎᑦᑎᐊᕙᒻᒪᕆᐅᓪᓗᓂ

ᓇᓕᒧᒌᓕᖅᑎᑕᐅᒻᒥᓗᓂ ᐅᖓᓯᑦᑐᒦᑦᑐᑦ ᐃᓕᓐᓂᐊᖅᑎᑕᐅᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥᓗ ᐱᒻᒪᕆᐅᒋᕗᖅ ᒪᒻᔅᒃ ᐊᕕᑦᑐᓯᖅᒪᓂᖓ ᐆᑦᑑᑎᑦᑎᐊᕙᐅᕗᖅ

ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᖃᕆᐊᓖᑦ ᐱᕙᓪᓕᐊᒍᑎᖃᕐᓗᑎᑦ ᐃᓚᐅᖃᑕᐅᓗᑎᓪᓘᓐᓃᑦ ᓄᓇᕐᔪᐊᕐᒥ

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓚᐅᖃᑕᐅᓗᑎᑦ ᖃᓄᐃᓕᐅᕈᑎᓖᑦ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᑲᓛᖡᑦ ᓄᓈᓐᓂ ᐆᑦᑑᑎᑦᑎᐊᕙᒻᒪᕆᐅᕗᖅ

ᓄᓇᕐᔪᐊᕐᒥ ᐊᔾᔨᒌᙱᓐᓂᖏᑦ ᖃᓄᐃᓐᓂᖏᑕ ᖃᐅᔨᓴᕐᓂᕗᑦ: ᓇᐃᓈᖅᓯᒪᓂᖏᑦ ᐊᑐᓕᖁᔭᕗᓪᓗ

ᐋᖅᑭᒃᓱᐃᓯᒪᕗᒍᑦ ᐃᓚᖏᓐᓂᑦ ᑮᓇᐅᔭᖅᑎᒍᑦ ᐋᖅᑭᒃᓯᒪᓂᕆᔪᓐᓇᕋᔭᖅᑕᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᖁᔭᐅᒐᔭᖅᑐᒧᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᒐᔭᖅᑐᒥᑦ ᐊᒥᓲᓂᖏᓐᓂᑦ ᒪᓕᒋᐊᖃᖅᑐᑦ ᒪᓕᑦᑕᐅᓕᕈᓐᓇᕋᔭᕐᒪᑕ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᒪᓕᒐᖏᑦ ᒪᓕᓪᓗᒋᑦ 500 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑎᖃᕆᐊᖃᕋᔭᕐᒪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᒍᓐᓇᕐᓗᓂ. ᐋᖅᑭᒃᓱᐃᓯᒪᙱᑦᑐᒍᑦ ᓇᓕᐊᓐᓂᑐᐃᓐᓇᖅ ᐱᕙᓪᓕᐊᒍᑎᒋᔭᐅᒐᔭᕐᓂᖓᓂᒃ ᑕᒪᔅᓱᒪᑉ ᑭᓯᐊᓂᓕ ᐊᒥᓲᓂᖏᑦ ᖃᑦᑎᐅᒐᔭᕐᒪᖔᑦ ᐊᑭᖏᑦ ᖃᐅᔨᓴᖅᓯᒪᓪᓗᒋᑦ ᓇᓗᓇᐃᖅᓯᖁᓪᓗᑕ ᑕᒪᐃᓐᓂ ᑮᓇᐅᔭᖅᑐᕈᑎᒃᓴᐅᒍᓐᓇᕋᔭᖅᑐᑦ ᓱᖅᑯᐃᖁᓪᓗᒋᑦ.

ᐊᑭᒋᒐᔭᖅᑕᖏᑕ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 47

ᐃᒡᓗᖁᑎᖃᕆᐊᖃᕋᔭᕐᒪᑕ ᐅᑯᓂᖓ ᑐᖔᓂᐅᙱᑦᑐᖅ:
 ᐃᓕᓐᓂᐊᕐᕕᒃᓴᑦ: ᐃᒡᓗᕈᓰᑦ ᖃᐅᔨᓴᕐᕖᓪᓗ
 ᐃᒡᓗᒃᓴᑦ
 ᐱᙳᐊᕐᕕᒃᓴᑦ
 ᐊᓪᓚᕝᕖᑦ
 ᐅᖃᓕᒫᒐᖃᕐᕖᑦ
 ᐃᓕᖅᑯᓯᓕᕆᕝᕖᑦ
 ᐱᔨᑦᑎᕋᕐᓂᕐᒧᑦ: ᓂᕿᑖᕐᕖᑦ, ᐅᖃᓕᒫᒐᖃᕐᕕᒃ, ᐊᓯᖏᓪᓗ
 ᓴᓇᕖᑦ ᐋᖅᑭᐅᒪᑎᑦᑎᔩᑦ ᐃᒡᓗᖓ

ᓇᓚᐅᒃᑖᖅᑕᐅᓯᒪᔪᑦ ᐊᑭᖏᑦ $8,000 ᑎᑭᑦᑐᒋᑦ 10,000/ ᑭᑉᐹᕆᒃᑐᑦ ᒦᑕ
 ᒪᓕᑦᑐᒋᑦ ᐅᓪᓗᒥᓕᓴᐅᔪᑦ ᐃᓕᓐᓂᐊᕐᕕᓂ ᐃᒡᓗᕐᔪᐊᖏᑦ ᐱᖁᑏᑦ ᐱᓕᕆᐊᕆᔭᐅᔪᑦ ᓄᓇᕗᒥ

ᐃᒡᓗᖃᕆᐊᖃᕋᔭᕐᓂᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 48

ᓇᓚᐅᒃᑖᖅᑕᐅᖁᓪᓗᒍ ᐃᓂᒃᓴᕆᒋᐊᖃᕋᔭᖅᑕᖓ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ, ᑲᑎᒪᔨᖏᑦ ᐋᓐᑎᐅᕆᔪ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕆᔭᐅᔪᑦ ᐃᓂᖃᕆᐊᖃᕐᓂᖏᑕ ᒪᓕᒐᖏᑦ ᐊᑐᖅᑕᐅᓯᒪᕗᑦ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᖃᑦᑕᖅᑐᑎᑦ2

. ᐱᕕᖃᕆᐊᖃᕐᓂᖏᑕ ᐃᑲᔫᑎᖏᑦ ᒪᓕᑦᑕᐅᔭᕆᐊᓖᑦ ᐱᖓᓱᐃᓕᖅᑲᖓᕗᑦ:
 ᓇᓗᓇᐃᒃᑯᑎᖏᓐᓅᖅᑲᐃᓗᑎᑦ ᐅᖃᖅᓯᒪᔪᑦ ᐊᔾᔨᒌᙱᑦᑐᑦ ᓯᓚᑦᑐᓴᕐᕖᑦ ᖃᓄᐃᑦᑑᓂᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕈᖅᑎᑕᐅᓲᖑᒻᒪᖔᑕ;
 ᑐᓴᕆᐊᕐᕕᖃᖅᑐᑕ ᖃᐅᔨᓴᐅᑎᑦᑎᓐᓂ ᑐᑦᑕᕐᕕᒋᔭᐅᒐᔭᖅᑐᑦ ᐱᔭᐅᔪᒪᔪᑦ ᖃᓄᐃᑦᑑᒻᒪᖔᑕ ᖃᐅᔨᔭᐅᔾᔪᑎᖏᓐᓂᑦ ᓲᕐᓗᒃ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ, ᐃᓕᓴᐃᔩᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᓪᓗ, ᐊᒻᒪᓗ ᐱᓕᕆᐊᑦ
ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᒋᔭᐅᔭᕆᐊᓖᑦ; ᐊᒻᒪᓗ,
 ᐃᓂᒃᓴᖃᕐᓗᑎᑦ ᐊᑐᕋᒃᓴᐅᓛᖅᑐᓂᑦ ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ ᐃᓂᒃᓴᖏᑦ ᒪᓕᑦᑐᒋᑦ ᐊᖏᓂᖏᑦ ᐊᒻᒪᓗ ᑎᑭᑕᐅᓇᓱᐊᖅᑐᑦ ᐊᑐᖅᑕᐅᓗᑎᑦ ᐃᒡᓗᐃᑦ. ᓇᐃᓈᖅᓯᒪᓂᖏᑦ ᖁᓛᓃᑦᑐᑦ ᑐᓂᔭᐅᓯᒪᕗᑦ
ᑭᖑᓪᓕᕐᒥ ᒪᑉᐱᒐᕐᒥ.

ᑲᑎᒪᔨᖏᑦ ᐋᓐᑎᐅᕆᔪ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᐃᓂᒃᓴᕆᒋᐊᓕᖏᑕ ᒪᓕᒐᖏᑦ ᓂᕈᐊᖅᑕᐅᓯᒪᕗᑦ ᐅᑯᐊ ᐱᔾᔪᑎᒋᓗᐊᖅᑐᒋᑦ:
 ᐊᔾᔨᖃᖁᓪᓗᒋᑦ ᐊᔾᔨᒌᙱᑦᑐᕈᓘᔭᕐᓂᑦ ᐱᓕᕆᕝᕕᓂ ᐋᓐᑎᐅᕆᔪᒦᑦᑐᓂᑦ;
 ᐊᔾᔨᖃᖃᑦᑕᖅᑐᑦ ᐊᔾᔨᒌᙱᑦᑐᓂᑦ ᐊᒻᒪᓗ ᐃᓚᒋᐊᕈᑎᖏᓐᓂᑦ ᐱᓕᕆᐊᑦ ᐃᓕᓐᓂᐊᖅᑎᑕᐅᒍᒪᒐᔭᖅᑐᑦ;
 ᑲᓇᑕᒥ ᑐᙵᕕᖃᕐᓗᑎᑦ ᑕᐅᑦᑐᖏᑦ ᒪᓕᓪᓗᒋᑦ;
 ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᐊᑐᐃᓐᓇᐅᒪᔪᑦ ᓇᓗᓇᐃᒃᑯᑕᐅᓪᓗᑎᑦ; ᐊᒻᒪᓗ,
 ᐃᓱᒪᒋᔭᐅᑦᑎᐊᖅᓯᒪᔪᑦ ᑐᑭᓯᔭᐅᓯᒪᑦᑎᐊᓂᕐᖓᓄᑦ ᑲᓇᑕᒥ ᐊᑐᐊᒐᓕᐅᖅᑎᑯᓐᓄᑦ.

ᑐᑭᓯᒋᐊᕈᑎᖃᙱᓗᐊᕐᓂᑎᓐᓄᑦ ᐊᑐᐃᓐᓇᐅᒪᔪᓂᑦ ᒫᓐᓇᐅᔪᖅ, ᖃᐅᔨᓴᓗᐊᙳᐊᖅᓯᒪᔪᒍᑦ ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ ᐊᑭᒋᒐᔭᖅᑕᖏᓐᓂᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᒍᒪᓪᓗᑕ ᐊᓯᔾᔨᖅᓴᕋᐃᒍᓐᓇᖅᑐᓂᑦ ᐃᓱᒪᒋᔭᐅᔪᑦ ᒪᓕᑦᑐᒋ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓴᐃᔩᓪᓗ ᖃᑦᑎᓂᑦ ᐱᔭᕆᐊᖃᕋᔭᕐᒪᖔᑕ ᑭᓱᑐᐃᓐᓇᓂᑦ, ᐊᒻᒪᓗ ᐊᑭᒃᓴᖏᑦ ᓴᓇᔭᐅᓗᑎᑦ. ᒫᓐᓇᐅᔪᖅ, ᑖᒃᑯᐊ ᐊᑭᖏᑦ ᓇᓚᐅᒃᑖᖅᑕᐅᓯᒪᑐᐃᓐᓇᕐᒪᑕ, ᐊᒻᒪᓗ ᓂᕆᐅᒋᔭᖃᖅᑐᑕ ᐋᖅᑭᓱᖅᑕᐅᑦᑎᐊᓛᕐᒥᒻᒪᑕ ᐃᓱᒪᓕᐅᖅᑐᖃᖅᑎᓪᓗᒍ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᔪᓂᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᒃᑲᔭᖅᑕᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑖᖅᑲᐅᖑᔪᑉ ᐃᓕᓐᓂᐊᕐᕕᖃᕈᒐᔭᖅᑕᖏᓪᓗ ᒪᓕᑦᑐᒋᑦ ᐋᖅᑭᑦᑎᐊᖅᑕᐅᒐᔭᖅᑐᑦ ᐃᒡᓗᒋᔭᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ ᐱᓕᕆᐊᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑕᐅᓗᑎᑦ ᐱᔨᑦᑎᕋᕈᑏᓪᓗ.

2 ᑎᑎᖅᑐᖅᓯᒪᓂᖏᑦ ᐃᒡᓗᕐᔪᐊᑦ ᐋᓐᑎᐅᕆᔪᑉ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖏᓐᓂ 2013-14, ᓴᖅᑭᑕᐅᔪᖅ ᒪᐃ 2015, http://cou.on.ca/wp-content/uploads/2015/05/COU-Inventory-of-Physical-Facilities-of- Ontario- Universities-2013-14.pdf

ᐃᒡᓗᖃᕆᐊᖃᕋᔭᕐᓂᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 49

ᑲᑎᒪᔨᖏᑦ ᐋᓐᑎᐅᕆᔪ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᐃᓂᒃᓴᕆᒋᐊᓕᖏᑕ ᒪᓕᒐᖏᑦ ᐋᖅᑭᒃᓱᐃᔾᔪᑎᖏᑦ ᖃᓄᑎᒋ ᐃᓂᒃᓴᖃᕆᐊᖃᕐᒪᖔᑕ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐊᑐᖅᑕᐅᔭᕆᐊᓖᑦ
ᐃᓂᖃᕆᐊᖃᕐᓂᖓ ᐃᓂᒃᓴᖏᑕ ᖃᓄᐃᑦᑑᓂᖏᑦ ᑐᖅᑕᐅᓂᕆᖃᑦᑕᕋᔭᖅᑕᖏᑦ
ᐃᓕᓐᓂᐊᕐᕖᑦ 1.11*NASM1 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᖃᐅᔨᓴᕐᕕᒃ − ᐃᓕᓐᓂᐊᖅᑐᖃᕐᓗᓂ ᐊᑐᖅᑕᐅᖃᑦᑕᓲᖅ 0.55 NASM ᐱᓇᓱᐊᕈᓯᑕᒫᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᖃᐅᔨᓴᕐᕕᖓ ᐃᑲᕐᕋᖏᑦ
ᖃᐅᔨᓴᕐᕕᒃ − ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᖁᑦᑎᓂᖅᓴᒥ ᐃᓕᓐᓂᐊᖅᑐᑦ & ᐃᓕᓴᐃᔨᓄᑦ ᐊᑐᖅᑕᐅᖃᑦᑕᓲᖅ 21.2 NASM ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᑎᑦᑎᓲᑦ + 0.5 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᑎᑦᑎᓲᑦ
ᖃᐅᔨᓴᕐᓂᕐᒧᑦ +0.5 FTE ᖁᑦᑎᓂᖅᐹᒥ ᐃᓕᓐᓂᐊᖅᑐᑦ
ᐊᓪᓚᕝᕕᒃ − ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒥ 12*NASM+25% ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᑎᑦᑎᓲᑦ, ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ
ᐱᔭᕇᕋᓱᐊᖅᑐᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᐊᓪᓚᕝᕕᓪᓗᐊᖓ ᑐᑦᑕᕐᕖᑦ 12*NASM+50% ᐃᓕᓴᐃᔨᐅᙱᑦᑐᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ
ᐅᖃᓕᒫᒐᖃᕐᕖᑦ 0.005 NASM+25% ᐃᓕᔾᔨᕕᒋᔭᐅᓲᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓴᐅᓯᕆᕝᕕᒃ 0.6 NASM ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᐱᙳᐊᕐᕖᑦ / ᐱᙳᐊᖅᑎᓄᑦ ᐃᓂᒃᓴᖏᑦ 0.9 NASM ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᐃᒡᓗᓂᑦ ᐋᖅᑭᐅᒪᑎᑦᑎᔩᑦ ᓴᓇᕕᒃ 0.015 x ᑕᒪᐃᓐᓂ NASM ᑎᑎᖅᓯᒪᔪᑦ ᑕᒪᐃᓐᓂ NASM ᑎᑎᖅᓯᒪᔪᑦ
ᐃᓕᓐᓂᐊᖅᑎᓄᑦ & ᐱᔨᑦᑎᕋᓗᐊᓲᓄᑦ 1.5*NASM ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᓂᕿᓕᕆᓂᕐᒧᑦ 0.5 ᑎᑭᑦᑐᒍ 0.7 NASM ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᐅᖃᓕᒫᒐᕐᓂᑦ ᓂᐅᕕᕐᕕᒃ & ᐊᓯᖏᓐᓂᑦ ᓂᐅᕕᐊᒃᓴᖃᕐᕕᒃ 0.1 ᑎᑭᑦᑐᒍ 0.2 NASM ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᑐᑦᑕᕐᕕᖓ ᐱᔨᑦᑎᕋᖅᑎᒃᑯᑦ 0.15 ᑎᑭᑦᑐᒍ 0.4 NASM ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᐋᓐᓂᐊᖅᑐᓕᕆᕝᕕᒃ 0.03 ᑎᑭᑦᑐᒍ 0.05 NASM ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᐃᓄᓐᓄᑦ ᑲᑎᕕᒃ ᖃᓄᐃᓕᐅᕈᓘᔭᕐᕕᒃ 0.5 ᑎᑭᑦᑐᒍ 0.7 NASM ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᑲᑎᕕᒃ & ᑕᑯᒃᓴᐅᑎᑦᑎᕕᒃ 0.15 ᑎᑭᑦᑐᒍ 0.4 NASM ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ

1 ᐃᓕᔭᐅᔪᓐᓇᖅᑐᑦ ᑭᑉᐹᕆᒃᑐᑦ ᒦᑕᑎᒍ - NASM

ᐃᒡᓗᖃᕆᐊᖃᕋᔭᕐᓂᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 50

ᐃᒡᓗᖃᕆᐊᖃᕋᔭᕐᓂᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ

ᖃᑦᑏᓐᓇᐅᓐᓂᕈᑎᑦ

ᐃᓕᓐᓂᐊᖅᑏᑦ 400
ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐃᓕᓴᐃᔩᓪᓗ 150
ᖃᑦᑎᐅᓂᖓ NASM ᐊᑭᖓ/m2 ᓇᓚᐅᒃᑖᖅᑕᐅᓯᒪᔪᖅ
ᐊᑭᖏᑦ

ᐃᒡᓗᕈᓯᖅ ᐃᓕᓐᓂᐊᕐᕕᒃ 1.11 444 $8,000 $3,552,000

ᖃᐅᔨᓴᕐᕕᒃ 0.55 220 8,000 1,760,000

ᐊᓪᓚᕝᕕᖏᑦ 15 900 8,000 7,200,000

ᐅᖃᓕᒫᒐᖃᕐᕕᒃ 0.00625 2.5 8,000 20,000

ᐃᓕᓴᐅᓯᕆᕝᕕᒃ 0.6 240 8,000 1,920,000

ᐱᙳᐊᕐᕕᒃ/ᐱᙳᐊᖅᑎᓄᑦ 0.9 360 8,000 2,880,000

ᓴᓇᕕᒃ 0.015
*NASM 3,295 8,000 26,361,580

ᐊᓪᓚᕝᕕᓕᕆᔩᑦ 12 1,080 8,000 8,640,000

ᐃᓕᓐᓂᐊᖅᑏᑦ ᑐᑦᑕᕐᕕᖏᓪᓗ
ᐱᔨᑦᑎᕋᖅᑏᑦ

1.5*
NASM 4,870 8,000 38,958,000

ᑕᒪᐃᓐᓂ 11,411 $91,291,580

ᐊᒥᓲᓐᓂᕈᑎᑦ

ᐃᓕᓐᓂᐊᖅᑏᑦ 600
ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᐃᓕᓴᐃᔩᓪᓗ 225
ᖃᑦᑎᐅᓂᖓ NASM ᐊᑭᖓ/m2 ᓇᓚᐅᒃᑖᖅᑕᐅᓯᒪᔪᖅ
ᐊᑭᖏᑦ

ᐃᒡᓗᕈᓯᖅ ᐃᓕᓐᓂᐊᕐᕕᒃ 1.11 666 $8,000 $660,000

ᖃᐅᔨᓴᕐᕕᒃ 0.55 330 8,000 3,300,000

ᐊᓪᓚᕝᕕᖏᑦ 15 1,350 8,000 13,500,000

ᐅᖃᓕᒫᒐᖃᕐᕕᒃ 0.00625 4 8,000 37,500

ᐃᓕᓴᐅᓯᕆᕝᕕᒃ 0.6 360 8,000 3,600,000

ᐱᙳᐊᕐᕕᒃ/ᐱᙳᐊᖅᑎᓄᑦ 0.9 540 8,000 5,400,000

ᓴᓇᕕᒃ 0.015
*NASM 4,943 8,000 49,427,963

ᐊᓪᓚᕝᕕᓕᕆᔩᑦ 12 1,620 8,000 16,200,000

ᐃᓕᓐᓂᐊᖅᑏᑦ ᑐᑦᑕᕐᕕᖏᓪᓗ
ᐱᔨᑦᑎᕋᖅᑏᑦ

1.5*
NASM 7,305 8,000 73,046,250

ᑕᒪᐃᓐᓂ 17,117 $171,171,713

ᒪᓕᑦᑐᑦ ᓇᓗᓇᐃᒃᑯᑕᐃᑦ ᑐᑭᓯᒋᐊᕈᑏᑦ ᐅᖃᖅᓯᒪᔪᑦ, ᓂᕆᐅᒋᔭᐅᕗᑦ ᐊᑭᑐᔪᑦ ᐊᑭᖓ ᐃᒪᓐᓇᐅᓂᐊᕋᓱᒋᔭᐅᓪᓗᓂ $91 ᑎᑭᓪᓗᒍ $171 ᒥᓕᐊᓐ. ᐱᖃᓯᐅᔾᔨᙱᑦᑐᑦ ᐊᑭᖏᑦ ᐃᓕᓴᐃᔩᑦ ᐃᒡᓗᒃᓴᖏᑦ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᖅᑏᑦ ᓇᔪᒐᒃᓴᖏᑦ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 51

ᐊᑭᑐᔫᑏᑦ ᐊᑭᒃᓴᖏᑦ ᖃᐅᔨᒃᑲᓐᓂᕈᒪᓪᓗᒋᑦ, ᐅᑯᐊ ᑐᑭᓯᒋᐊᕈᑏᑦ ᐱᔭᐅᒃᑲᓐᓂᕆᐊᖃᕋᔭᖅᑐᑦ:  ᓂᕆᐅᒋᔭᐅᔪᑦ ᐱᓕᕆᐊᒃᓴᑦ ᐱᔨᑦᑎᕋᕈᑏᓪᓗ ᐊᑐᐃᓐᓇᐅᒪᑎᑕᐅᒐᔭᖅᑐᑦ
 ᓇᔪᒐᖓᑕ ᖃᓄᐃᑦᑑᓂᖓ
 ᐊᒥᓲᓂᖏᑦ ᐃᒡᓗᒋᔭᐅᖁᔭᐅᔪᑦ
 ᓂᕆᐅᒋᔭᐅᓂᖏᑦ ᖃᖓᒃᑯᑦ ᑲᒪᒋᔭᐅᒐᔭᕐᒪᖔᑕ
 ᑮᓇᐅᔭᖃᖅᑎᑕᐅᔭᕆᐊᖃᕋᔭᕐᓂᖏᑦ
 ᐃᓕᓐᓂᐊᖅᑎᖃᕈᓐᓇᕐᓂᖏᑦ
 ᓯᕕᑐᓂᖓᓂᒃ ᐊᑐᕆᐊᖃᕐᓂᖏᑦ ᐊᒻᒪᓗ/ᐅᕝᕙᓘᓐᓃᑦ ᐊᖏᓂᖏᓐᓂᑦ ᐊᑐᕈᒪᒐᔭᕐᓂᖏᑦ
 ᓯᓚᑖᓂ ᐃᑲᔪᖅᑐᖅᑕᐅᓂᖏᑦ/ᑐᑭᒧᐊᕈᑎᒋᒋᐊᓕᖏᑦ

ᐃᒡᓗᖃᕆᐊᖃᕋᔭᕐᓂᖏᑦ − ᖃᓄᐃᓕᐅᖅᑕᐅᔭᕆᐊᖃᓕᖅᑐᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 52

ᓇᓚᐅᑦᑖᖅᑕᐅᓂᖏᑦ ᒪᓕᑦᑐᑦ ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑕ ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᑲᓇᑕᑉ ᑮᓇᐅᔭᖏᑦ ᒪᓕᑦᑐᒋᑦ ᒥᑭᔫᑕᐅᓂᖅᓴᐃᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐆᑦᑑᑎᒋᓪᓗᒋᑦ ᐊᑭᓕᕆᐊᖃᓲᖏᑦ (ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᐊᓛᓯᑲ ᑲᓇᓐᓇᖓᓂ; ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᑲᓇᑕᒥ; ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᔅᕙᓪᕙᑦ; ᕗᕌᓐᑕᓐ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ; ᑲᐃᑉ ᕗᕆᐊᑕᓐ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ; ᓚᐃᒃᕼᐃᐊᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ; ᕗᐊᔭᓪ ᕉᑦᔅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ; ᓯᓚᑦᑐᓴᕐᕕ ᕐᔪᐊᖅ ᓯᓚᑦᑐᓴᕐᕕᐅᓯᓐᓈᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ; ᕚᓐᑰᕗᕐ ᐊᐃᓚᓐ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ).

ᖃᑦᑎᓂᑦ ᐊᑭᓕᕆᐊᓕᖕᓂᑦ ᐊᑭᓕᖅᓱᐃᓲᖑᒻᒪᖔᑕ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᓂᕈᐊᖅᑕᐅᓯᒪᔪᑦ ᖃᐅᔨᓴᖅᑕᐅᓗᑎᑦ ᓇᓚᐅᑦᑖᖁᓪᓗᑕ ᐊᑭᓕᕆᐊᖃᓲᖏᓐᓂᑦ ᓂᕈᐊᖅᑕᐅᓂᑰᒻᒪᑕ ᒪᓕᑦᑐᒋᑦ ᐊᓪᓕᕐᒥ ᒪᓕᑦᑕᐅᔭᕆᐊᖃᓲᖑᓗᐊᖅᑐᓂᑦ:
 ᐊᔾᔨᒌᙱᓐᓂᖏᑦ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᒥᓲᓂᖏᑦ ᑕᐃᒃᑯᐊ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑕᐅᓯᒪᔪᑦ
 ᐊᔾᔨᒌᔾᔫᒥᓂᖏᑦ ᐊᔾᔨᒌᙱᓐᓂᖏᑕ ᐊᒻᒪᓗ ᐃᓚᒋᐊᖅᑕᐅᔪᒪᔪᑦ ᐱᓕᕆᐊᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑕᐅᔪᑦ
 ᐊᑯᓂᐅᓂᕆᓕᖅᑕᖓ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓗᓂ, ᖃᓄᐃᑦᑑᓂᖏᑦ, ᐊᒻᒪᓗ ᐱᓕᕆᐊᖃᓲᖑᓂᖏᑦ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ

ᐊᑭᒋᔭᐅᓛᕐᓂᐊᕋᓱᒋᔭᐅᔪᑦ − ᐊᓯᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᖃᐅᔨᓴᖅᑕᐅᓯᒪᓪᓗᑎᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 53

 ᒪᓕᑦᑐᒋᑦ ᖃᐅᔨᓴᖅᓯᒪᔭᕗᑦ ᓇᓚᐅᑦᑖᖅᓯᒪᓪᓗᒋᑦ 201 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖃᑦᑕᓂᐊᖅᑐᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᓂᕆᐅᒋᔭᐅᓂᐊᕋᓱᒋᔭᐅᒻᒪᑕ ᓄᓇᕗᑉ ᓯᓚᑦᑐᓴᕐᕕᖓᓃᓪᓗᑎᑦ 2025 ᐊᕐᕌᒍ
ᑎᑭᑉᐸᑦ, ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᑭᖏᑦ ᐃᓱᒪᒋᔭᖃᖅᓯᒪᑎᑉᐸᕗᑦ ᑕᒪᐃᓐᓂ ᐊᑎᓕᐅᖅᓯᒪᒐᔭᕐᒪᑕ 500 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖃᑦᑕᕋᔭᖅᑐᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ (ᐃᒪᓐᓇᐸᓗᒃ 200 ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᕐᕌᒍᒧᑦ ᑎᓴᒪᓄᑦ ᐊᕐᕌᒍᓄᑦ ᐃᓕᓐᓂᐊᕋᔭᖅᑐᑦ, ᓄᖑᑉᐸᓪᓕᐊᓂᖏᑦ ᐲᖅᑐᒋᑦ ᐃᒪᓐᓇ 20%);

 ᒪᓕᑦᑐᒋᑦ ᑐᑭᓯᒋᐊᕈᑎᖏᑦ ᓯᓚᑦᑐᓴᕐᕕ ᕐᔪᐊᑦ ᐊᓯᖏᓐᓃᑦᑐᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑎᓕᐅᖅᓯᒪᓂᖏᑦ ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖅᑏᑦ ᓈᓴᖅᑕᐅᓯᒪᓂᖏᑦ, ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᓂᖏᑦ ᒪᓕᑦᑐᑦ 41
ᐃᖅᑲᓇᐃᔭᖅᑎᖏᓐᓂᑦ ᐃᑲᔪᖅᑐᐃᔪᑦ 500 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑎᐅᕙᑦᑐᓂᑦ.

 ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ ᐊᑭᖏᓐᓄᑦ ᒪᓕᑦᑐᒋᑦ ᐊᑭᒋᔭᐅᓲᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᓯᖏᓐᓃᑦᑐᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ. ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ ᒪᓕᑦᑐᑦ ᐊᑭᒋᔭᐅᓲᓂᖏᑦ, ᐊᒻᒪᓗ 25% ᐊᒻᒪᓗ 50%
ᖁᓛᓂ ᐊᑭᓕᐅᑕᐅᓲᖑᔪᓂᑦ.

ᐊᓯᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑐᑭᓯᒋᐊᕈᑎᖏᑦ

25%ᐊᒻᒪᓗ50%ᐳᓴᓐᑎᖏᑦᐊᒥᓲᓂᖅᓴᐃᑦᓂᕈᐊᖅᑕᐅᓂᖅᐳᑦᐊᑭᒋᔭᐅᓛᕐᓂᐊᕋᓱᒋᔭᐅᓪᓗᑎᑦᐊᓯᔾᔨᒃᑲᐅᓂᖏᓐᓄᑦᐊᑭᖏᑕᓇᓚᐅᑦᑖᖅᓯᒪᓂᖏᑦ. ᑕᑯᒃᓴᐅᑎᑦᑎᓇᓱᐊᖅᑐᑦ ᐊᓯᔾᔨᕐᓂᕈᑎᑦᐊᑭᖏᑦ. ᐊᒥᓲᓂᖏᑦᓂᕈᐊᖅᑕᐅᓯᒪᔪᑦᑐᙵᕕᓖᑦᑐᑭᓯᐅᒪᓂᑦᑎᓐᓄᑦᓇᓗᓇᐃᒃᑯᑕᖏᑦᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦᐊᓯᖏᑦᓈᒻᒪᒃᑲᔭᕐᒪᑕᐊᒻᒪᓗᐊᑐᕈᑦᑕᑕᒪᒃᑯᓂᖓ ᐊᒥᓲᓂᖅᓴᓂᑦ ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᓂᑦ ᑐᑭᓯᒋᐊᕈᑎᖏᓐᓂᑦ ᐱᔭᒥᓂᑦᑎᓐᓂᑦ ᐊᑑᑎᖃᕈᓐᓃᑎᑦᑎᓗᐊᕋᔭᕐᒪᑕ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 54

ᐊᓯᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑐᑭᓯᒋᐊᕈᑎᖏᑦ

ᓇᓗᓇᐃᔭᖅᓯᒪᓂᖏᑦ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ

ᐊᓛᓯᑲ ᑲᓇᓐᓇᖓᓂ

ᓄᓇᖃᖅᑳᖅᓯᒪᔪᑦ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ

ᑲᓇᑕᒥ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊ ᖓ

ᔅᕙᓪᕙᑦ

ᕗᕌᓐᑕ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊ ᖓ

ᑲᐃᑉ ᕗᕆᐊᑕᓐ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ

ᓚᐃᒃᕼᐃᐊᑦ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊ ᖓ

ᕗᐊᕋᓪ ᕉᑦᔅ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊ

ᖅ ᓯᓚᑦᑐᓴᕐᕕᐅᓯ

ᓐᓈᖅᑐᖅ

ᐅᑭᐅᖅᑕᖅᑐᒥ

ᕚᓐᑰᕗᕐ ᐊᐃᓚᓐ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊ ᖓ

ᓇᒦᓐᓂᖓ ᐊᓛᓯᑲ, ᒥᐊᓕᒐ ᓴᔅᑳᑦᓱᕙᓐ, ᓴᔅᑲᑑᑦ ᓄᐊᕙᐃ ᒫᓂᑑᕙ, ᑲᓇᑕ ᓅᕙ ᔅᑰᓴ, ᑲᓇᑕ ᐋᓐᑎᐅᕆᔪ, ᑲᓇᑕ ᕗᕆᑎᔅ ᑲᓚᒻᐱᐊ,
ᑲᓇᑕ

ᒫᓂᑑᕙ, ᑲᓇᑕ ᕗᕆᑎᔅ ᑲᓚᒻᐱᐊ,
ᑲᓇᑕ

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ
(ᐊᕐᕌᒍᒧᑦ)

2,689
(2014)

760
(2014)

599
(2014)

4,203
(2015)

3,500
(2015)

8,526
(2015)

2,782
(2015)

2,400
(2015)

17,694
(2015)

ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕐᕕᒃ/
ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ

304 41 106 257 350 882 400 314 700

ᑮᓇᐅᔭᑦ ($‘000 ᑮᓇᐅᔭᖏᑦ)

ᑮᓇᐅᔭᖁᑎᖏᑦ ᒥᐊᓕᒐᑦ* ᑲᓇᑕ ᑯᕉᓄ* ᑲᓇᑕ ᑲᓇᑕ ᑲᓇᑕ ᑲᓇᑕ ᑲᓇᑕ ᑲᓇᑕ

ᑕᒪᐃᓐᓂ ᐊᑭᓕᕆᐊᓖᑦ 78,238 18,914 21,477 59,666 63,940 168,424 55,308 43,162 133,237

ᑕᒪᐃᓐᓂ ᑮᓇᐅᔾᔭᒃᓵᑦ 79,029 18,112 21,822 59,707 63,805 170,967 58,840 43,987 134,802

ᑮᓇᐅᔭᖅᑎᒍᑦ ᐊᑭᖏᑦ ᐊᔾᔨᒌᙱᓐᓂᖏᑎᒍᑦ($)

ᐊᑭᓕᒃᓴᑦ 26.18 24.89 35.86 14.20 18.27 19.75 19.88 17.98 7.53

ᐃᓕᓐᓂᐊᖅᑎᒧᑦ ᐊᑕᐅᓯᕐᒧᑦ ᐊᑭᓕᒃᓴᑦ
ᐅᓪᓗᓕᒫᖅᑐᓄᑦ

257.36 461.32 202.62 232.16 182.69 190.96 138.27 137.46 190.34

ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᑮᓇᐅᔭᑦ ᐃᓯᖅᑐᑦ
ᐃᓕᓐᓂᐊᖅᑐᒧᑦ

26.44 23.83 36.43 14.21 18.23 20.02 21.15 18.33 7.62

ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᑮᓇᐅᔭᑦ ᐃᓯᖅᐸᓪᓕᐊᔪᑦ
ᐅᓪᓗᓕᒫᖅᑐᒧᑦ

205.87 441.77 205.87 232.32 182.30 193.84 147.10 140.09 192.57

* ᐊᓯᔾᔨᖅᑕᐅᓯᒪᔪᑦ ᑲᓇᑕᑉ ᑮᓇᐅᔭᖏᓐᓄᑦ

© 2016 KPMG LLP, ᑲᓇᑕᒥ ᑎᒥᖓ ᐱᓕᕆᖃᑎᓕᒃ ᐊᒻᒪᓗ ᐃᓚᒋᔭᐅᓪᓗᓂ KPMG ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᐃᓛᒃᑰᖓᔪᑦ ᑎᒥᐅᓪᓗᑎᑦ ᐱᓕᕆᖃᑎᖃᓲᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᑯᐊᐸᒃᑯᑦ (“KPMG ᓄᓇᕐᔪᐊᕐᒥ”),
ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 55

ᑭᒋᔭᐅᓛᕐᓂᐊᕋᓱᒋᔭᐅᔪᑦ − ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ ᐊᑭᒋᖏᑦ − ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓄᑦ

ᓇᓗᓇᐃᔭᖅᓯᒪᓂᖏᑦ ᐊᑭᒋᒐᔭᖅᑕᖏᑦ – ᓄᓇᕗᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓄᑦ (ᐊᑭᒋᔭᐅᓲᑦ
ᐊᑕᐅᓯᕐᒧᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ
ᒪᓕᑦᑐᒋᑦ)

ᐊᑭᒋᒐᔭᖅᑕᖏᑦ – ᓄᓇᕗᑦ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓄᑦ (ᐊᑭᒋᔭᐅᓲᑦ
ᐊᑕᐅᓯᕐᒧᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ

ᒪᓕᑦᑐᒋᑦ, 25% ᐊᒥᓲᓂᖅᓴᑦ)

ᐊᑭᒋᒐᔭᖅᑕᖏᑦ - ᓄᓇᕗᑦ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓄᑦ (ᐊᑭᒋᔭᐅᓲᑦ
ᐊᑕᐅᓯᕐᒧᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ

ᒪᓕᑦᑐᒋᑦ, 50% ᐊᒥᓲᓂᖅᓴᑦ)

ᓇᒦᓐᓂᖓ ᓄᓇᕗᑦ, ᑲᓇᑕ ᓄᓇᕗᑦ, ᑲᓇᑕ ᓄᓇᕗᑦ, ᑲᓇᑕ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑎᓕᐅᖅᓯᒪᔪᑦ (ᐊᕐᕌᒍᒧᑦ) 500 (2025) 500 (2025) 500 (2025) ᐅᓪᓗᓕᒫᖅ ᐃᓕᓴᐃᔩᑦ / ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ / ᐃᖅᑲᓇᐃᔭᖅᑏᓪᓗ 41 41 41 ᑮᓇᐅᔭᑦ ($‘000ᑮᓇᐅᔭᓂᖏᑦ)
ᑮᓇᐅᔭᖁᑎᖏᑦ CAD CAD CAD CAD
ᑕᒪᐃᓐᓂ ᐊᑭᓕᕆᐊᓖᑦ 13,072 14,852 16,633
ᑕᒪᐃᓐᓂ ᑮᓇᐅᔾᔭᒃᓵᑦ 13,072 14,852 16,633
ᑮᓇᐅᔭᖅᑎᒍᑦ ᐊᑭᖏᑦ ᐊᔾᔨᒌᙱᓐᓂᖏᑎᒍᑦ($)
ᐊᑭᓕᒃᓴᑦ ᐃᓕᓐᓂᐊᖅᑎᒧᑦ ᐊᑕᐅᓯᕐᒧᑦ 26.14 29.70 33.27
ᐊᑭᓕᒃᓴᑦ ᐅᓪᓗᓕᒫᖅᑐᓄᑦ 318.82 362.25 405.67
ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᑮᓇᐅᔭᑦ ᐃᓯᖅᑐᑦ ᐃᓕᓐᓂᐊᖅᑐᒧᑦ ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᑮᓇᐅᔭᑦ ᐃᓯᖅᐸᓪᓕᐊᔪᑦ ᐅᓪᓗᓕᒫᖅᑐᒧᑦ 26.14 29.70 33.27
ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᑮᓇᐅᔭᑦ ᐃᓯᖅᐸᓪᓕᐊᔪᑦ ᐅᓪᓗᓕᒫᖅᑐᒧᑦ 318.84 362.24 405.69

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 56

ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ ᐊᑭᑐᔫᑎᓄᑦ ᐊᑭᖏᑦ

ᒪᓕᑦᑐᒋᑦ ᐊᓯᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐊᑐᓲᑦ ᐃᓂᒃᓴᖃᖅᑎᑎᓪᓗᑎᑦ ᓈᓴᐅᑎᖏᓐᓂᑦ ᓇᓗᓇᐃᒃᑯᑕᓂ ᐱᕕᒃᓴᐅᔪᓄᑦ ᐱᓕᕆᓗᑎᑦ, ᐊᒻᒪᓗ ᐊᑭᑐᔫᑎᓄᑦ ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖏᓐᓂᑦ ᓂᕆᐅᒋᔭᐅᕗᑦ ᐊᑭᑐᔫᑎᓄᑦ ᐊᑭᒋᔭᐅᓛᕐᒪᑕ $91 ᒥᓕᐊᓐᓂᑦ ᑎᑭᓪᓗᒋᑦ $171 ᒥᓕᐊᓐᓄᑦ ᐱᑕᖃᕆᐊᖃᕋᔭᖅᑐᑦ ᑮᓇᐅᔭᑦ. ᐱᖃᓯᐅᔾᔨᖏᑦᑐᑦ ᐊᑭᒋᒐᔭᕐᒥᔭᖏᑦ ᐃᒡᓗᖃᖅᑎᓪᓗᒋᑦ ᐃᓕᓴᐃᔩᑦ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᒡᓗᒃᓴᖏᑦ.

ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᑭᖏᑦ

ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᑭᒃᓴᖏᑦ ᐃᓱᒪᒋᓪᓗᒋᑦ 500 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑎᐅᒐᔭᖅᑐᑦ ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᕗᑦ
ᐃᒪᓐᓇᐅᓂᐊᕋᓱᒋᔭᐅᓪᓗᑎᑦ $13.1 ᒥᓕᐊᓐ ᑎᑭᑦᑐᒋᑦ $16.61 ᒥᓕᐊ ᐊᕐᕌᒍᑕᒫᑦ.

 ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᐸᕐᓇᐅᑎᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓚᐅᑦᑖᖅᑕᐅᔭᕆᐊᓖᑦ ᐊᒥᓲᒋᐊᕐᔫᒥᓗᑎᑦ ᐊᑭᖏᑦ ᐊᑭᒋᒐᔭᖅᑕᖏᑦ
ᐊᐅᓚᑦᑎᓗᓂ ᐅᑭᐅᖅᑕᖅᑐᒥ ᐊᑭᑐᓂᖅᓴᐅᓂᖓᓄᑦ. ᐊᒻᒪᓗᒃᑲᓐᓂᖅ, ᐊᑭᓕᖅᓱᕆᐊᖃᕋᔭᖅᑐᑦ ᐃᓕᓴᐃᔩᑦ ᑮᓇᐅᔾᔭᒃᓵᖏᑦ
ᐅᑭᐅᖅᑕᖅᑐᒨᖁᓪᓗᒋᑦ ᖃᐅᔨᒪᔨᐅᔪᑦ ᐊᒥᓲᔫᒥᔭᕆᐊᓖᑦ ᑮᓇᐅᔾᔭᒃᓵᖏᑦ.

 ᐊᕐᕌᒍᑕᒫᑦ ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᑭᖏᑦ ᐊᑭᓕᐅᑕᐅᔭᕆᐊᓖᑦ ᑮᓇᐅᔭᑦ ᐃᓯᖅᐸᓪᓕᐊᔪᓄᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓯᕈᑎᖏᓐᓂᑦ, ᐊᒻᒪᓗ ᐊᐃᑦᑑᓯᐊᓂᑦ.

ᓇᓚᐅᑦᑖᖅᑕᐅᓯᒪᔪᑦ ᐊᑭᑐᔫᑎᓄᑦ ᐊᒻᒪᓗ ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᑭᖏᑦ − ᓇᐃᓈᖅᓯᒪᔪᑦ

ᐱᒻᒪᕆᐅᒻᒪᑦ ᖃᐅᔨᒪᒋᐊᕐᓗᓂ ᐊᑭᖃᒃᑲᓐᓂᕋᔭᕐᒪᑕ ᓄᓇᕗᑦ ᒐᕙᒪᖏᓐᓄᑦ ᐋᖅᑮᓗᑎᑦ ᐊᐅᓚᑦᑎᓗᑎᓪᓗ ᒐᕙᒪᓕᕆᔾᔪᓯᖏᓐᓂᑦ ᓈᒻᒪᑦᑐᓂᑦ, ᑮᓇᐅᔭᖅᑖᕆᔭᐅᖃᑦᑕᕋᔭᖅᑐᓂᑦ, ᐅᓂᒃᑳᓕᐅᕐᓗᑎᑦ ᐅᐊᑦᑎᓗᑎᓪᓗ ᐊᐅᓚᓂᖏᓐᓂᑦ ᓇᓕᐊᓐᓄᑐᐃᓐᓇᖅ ᓯᓚᑦᑐᓴᕐᕕ ᐅᒐᔭᖅᑐᒧᑦ.

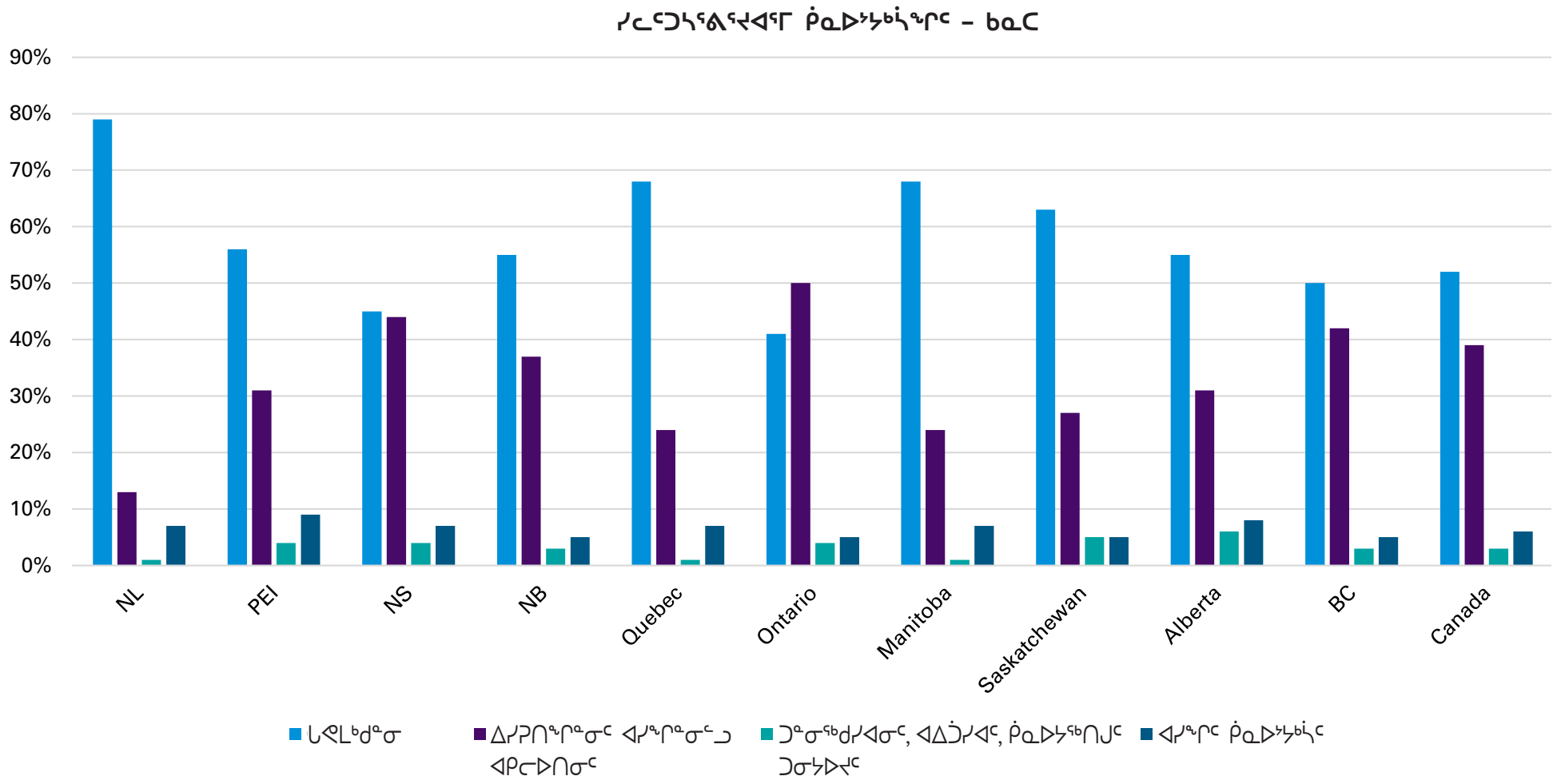
ᐊᑭᑐᔫᑎᓄᑦ ᐊᑭᖏᑦ $91
ᑎᑭᑦᑐᒋᑦ
$171 ᒥᓕᐊᓐ

ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᑭᖏᑦ
$13.1 ᑎᑭᑦᑐᒋᑦ
$16.6 ᒥᓕᐊᓐ ᐊᕐᕌᒍᑕᒫᑦ

ᐱᒻᒪᕆᐅᒻᒪᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᖃᕐᓗᑕ ᑭᒃᑯᑦ ᐊᑭᓕᖅᓱᐃᒐᔭᕐᒪᖔᑕ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᖁᔭᐅᔪᒥᒃ. ᐅᑯᐊ ᐃᓚᖏᑦ ᓇᓗᓇᐃᔭᐃᔪᑦ ᖃᓄᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐅᓪᓗᒥᐅᔪᖅ ᑮᓇᐅᔭᖃᖅᑎᑕᐅᓲᖑᒻᒪᖔᑕ ᑲᓇᑕᒥ ᐊᒻᒪᓗ ᐊᒥᓲᓂᖏᑦ ᐊᑭᓕᖅᓱᖅᑕᐅᓲᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ. ᐱᖃᓯᐅᔾᔨᓯᒪᒋᕗᒍᑦ ᑐᑭᓯᒋᐊᕈᑎᖏᓐᓂᑦ ᒥᐊᓕᒐᕐᓂ ᐊᒻᒪᓗ ᑯᐃᑉ ᓄᓇᖏᓐᓂ ᖃᓄᖅ ᑮᓇᐅᔭᖅᑖᓲᖑᒻᒪᖔᑕ ᑕᑯᒃᓴᐅᑎᖁᓪᓗᒍ ᖃᓄᖅ ᐊᓯᖏᑦ ᓄᓇᓕᕐᔪᐊᖑᔪᑦ ᐊᐅᓚᓂᖃᓲᖑᒻᒪᖔᑕ. ᑖᒃᑯᐊᓕ ᑕᑯᒃᓴᐅᑎᑦᑎᔪᑦ ᐊᒥᓱᕈᕆᐊᖅᐸᓪᓕᐊᑐᐃᓐᓇᓕᕐᓂᖏᑦ ᐃᓯᕈᑎᖏᑦ ᐊᑭᓕᐅᑕᐅᔪᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ. ᐊᑭᖏᑦ ᐋᖅᑭᓱᖅᑕᐅᓂᖏᑦ ᑮᓇᐅᔭᖃᖅᑎᑦᑎᓂᕐᒧᓪᓗ ᐊᑐᐊᒐᖏᑦ ᓄᓇᕗᒥ ᓇᓗᓇᐃᖅᑕᐅᔭᕆᐊᓕᒃ ᐊᒻᒪᓗ ᐃᓱᒪᒋᔭᖃᕐᔫᒥᓗᓂ ᐊᑭᑐᓗᐊᕆᐊᖃᙱᒻᒪᑦ ᒐᕙᒪᐅᔪᒧᑦ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᐊᒻᒪᓗᑦᑕᐅᖅ ᐅᐸᑦᑕᐅᔪᒪᒋᐊᖃᕋᔭᖅᑐᓂ ᐊᒥᓱᕈᕆᐊᖁᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᖅᑎᐅᒐᔭᖅᑐᑦ. ᑮᓇᐅᔭᖃᖅᑎᑕᐅᓂᖏᓐᓄᑦ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ ᑲᓛᖡᑦ ᓄᓈᓐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᐱᖃᓯᐅᔾᔭᐅᓯᒪᙱᓚᖅ ᑐᑭᓯᒋᐊᕈᑎᖏᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑕᐅᙱᓗᐊᒧᑦ.

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᑮᓇᐅᔭᑦ ᐃᓯᖅᐸᓪᓕᐊᔪᖁᑎᖏᑦ –

ᑲᓇᑕᒥ, ᒥᐊᓕᒐᕐᓂ ᐊᒻᒪᓗ ᑯᐃᑉ ᓄᓇᖓᓐᓂ



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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 58

ᑲᓇᑕ

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑲᓇᑕᒥ ᑮᓇᐅᔾᔭᓴᔪᑦ 52%–ᖏᑦ ᒐᕙᒪᒃᑯᓐᓂᑦ ᐊᒻᒪᓗ ᒐᕙᒪᒃᑯᑦ ᑎᒥᖁᑎᖏᓐᓂᑦ, 39% ᐃᓯᕈᑎᓂᑦ ᐊᒻᒪᓗ ᐊᓯᖏᓐᓂᑦ ᐊᑭᓕᐅᑎᓂᑦ, 3% ᑐᓐᓂᖅᑯᓯᐊᓂᑦ, ᐊᐃᑑᓯᐊᓂᑦ, ᑮᓇᐅᔭᖅᑎᒍᑦ ᑐᓂᔭᐅᔪᓪᓗ, ᐊᒻᒪᓗ 6% ᓂᐅᕕᐊᒃᓴᖃᖅᑐᑎᑦ ᐱᔨᑦᑎᖅᑐᑎᑦ ᐊᓯᖏᓐᓂᓪᓗ ᑮᓇᐅᔾᔭᓴᓪᓗᑎᑦ.

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Canada

0%

10%

20%

30%

40%

50%

60%

70%

80%

90%

University Revenues - Canada

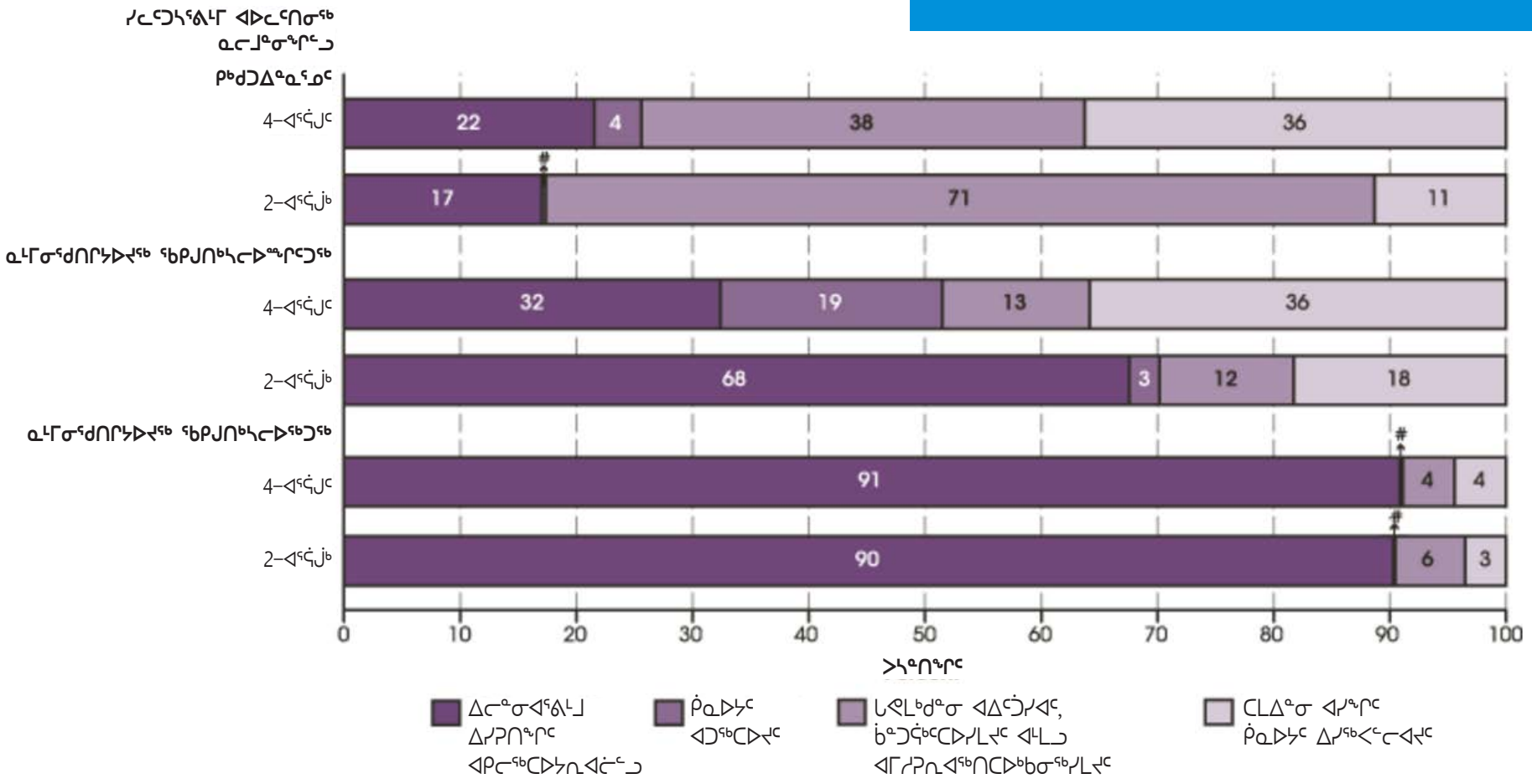
Government Tuition and Other Fees Donations, Grants, Investments Other Income

Universities in Canada are typically funded 52% by government and government agencies, 39% by tuition and other fees, 3% by donations, grants and investment income, and 6% sale of products and services and other income.

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᑮᓇᐅᔾᔭᒃᓵᖏᑦ – ᑲᓇᑕ

ᒐᕙᒪᒃᑯᓐᓂ ᐃᓯᕈᑎᖏᓐᓂᑦ ᐊᓯᖏᓐᓂᓪᓗ ᐊᓯᖏᑦ ᑮᓇᐅᔾᔭᒃᓵᑦ ᐊᑭᓕᐅᑎᓂᑦ

ᑐᓐᓂᖅᑯᓯᐊᓂᑦ, ᐊᐃᑑᓯᐊᑦ, ᑮᓇᐅᔭᖅᑎᒍᑦ
ᑐᓂᔭᐅᔪᑦ



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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 59

ᒥᐊᓕᒐᑦ

1988–ᖑᑎᓪᓗᒍ, ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᓯᓚᑦᑐᓴᕐᕖᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᓗ ᐱᓚᐅᖅᓯᒪᔪᑦ 3.2–ᑲᓂᕐᓂᑦ ᑮᓇᐅᔾᔭᒃᓵᓂᑦ ᐊᕕᑦᑐᖅᓯᒪᓂᖏᑕ ᓄᓇᓕᓐᓂᓗ ᒐᕙᒪᖏᓐᓂᑦ ᑕᐃᑲᙵᓪᓗ ᐃᓕᓐᓂᐊᖅᑎᖏᓐᓂᑦ. ᒫᓐᓇ 1.1–ᓂᑦ ᐱᓲᑦ ᐊᕕᑦᑐᖅᓯᒪᓂᖏᓐᓂᑦ ᓄᓇᓕᖏᓐᓂᓪᓗ ᒐᕙᒪᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖏᓐᓂᓪᓗ. ᐅᓪᓗᒥᐅᔪᖅ, ᐃᓯᕈᑎᖏᑦ ᒫᓐᓇ ᐱᔭᐅᓲᑦ
ᐊᒥᓲᓂᖅᓴᐃᑦ ᒐᕙᒪᒃᑯᓐᓂ ᖃᑦᑏᓐᓇᐅᓂᖅᓴᓂᑦ ᐱᓲᖑᓪᓗᑎᑦ 23 ᐊᕕᑦᑐᖅᓯᒪᔪᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᖏᑦ.

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United States

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), Spring 2014

In 1988, public colleges and universities received 3.2 times as much in revenue from state and local governments as they did from students. They now receive about 1.1 times as much from states and localities as from students. Today, tuition revenue now outweighs government funding for higher education in 23 states.

The US funding structure was chosen due
to the proximity of various northern
universities and colleges in Alaska, such
as the University of Alaska

ᐃᓕᓐᓂᐊᕐᕕᒻᒧ
ᐃᓯᕈᑎᖏᑦ
ᐊᑭᓕᖅᑕᐅᔭᕆᐊᓖᓪᓗ

ᑮᓇᐅᔭᑦ
ᐊᑐᖅᑕᐅᔪᑦ

ᑕᒪᐃᓐᓂ ᐊᓯᖏᑦ
ᑮᓇᐅᔭᑦ ᐃᓯᖅᐸᓪᓕᐊᔪᑦ

ᒐᕙᒪᒃᑯᓐᓂ ᐊᐃᑦᑑᓯᐊᑦ,
ᑳᓐᑐᕌᒃᑦᑕᐅᓯᒪᔪᑦ ᐊᒻᒪᓗ
ᐊᒥᓱᕈᕆᐊᖅᑎᑕᐅᒃᑲᓂᖅᓯᒪᔪᑦ

ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐊᐅᓚᑦᑎᓂᖅ
ᓇᓕᒧᓐᓂᖏᓪᓗ

ᐳᓴᓐᑎᖏᑦ

ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ

4−ᐊᕐᕌᒍᑦ

2−ᐊᕐᕌᒎᒃ

2−ᐊᕐᕌᒎᒃ

ᓇᒻᒥᓂᖁᑎᒋᔭᐅᔪᖅ ᖃᑭᒍᑎᒃᓴᓕᐅᙱᑦᑐᖅ

4−ᐊᕐᕌᒍᑦ

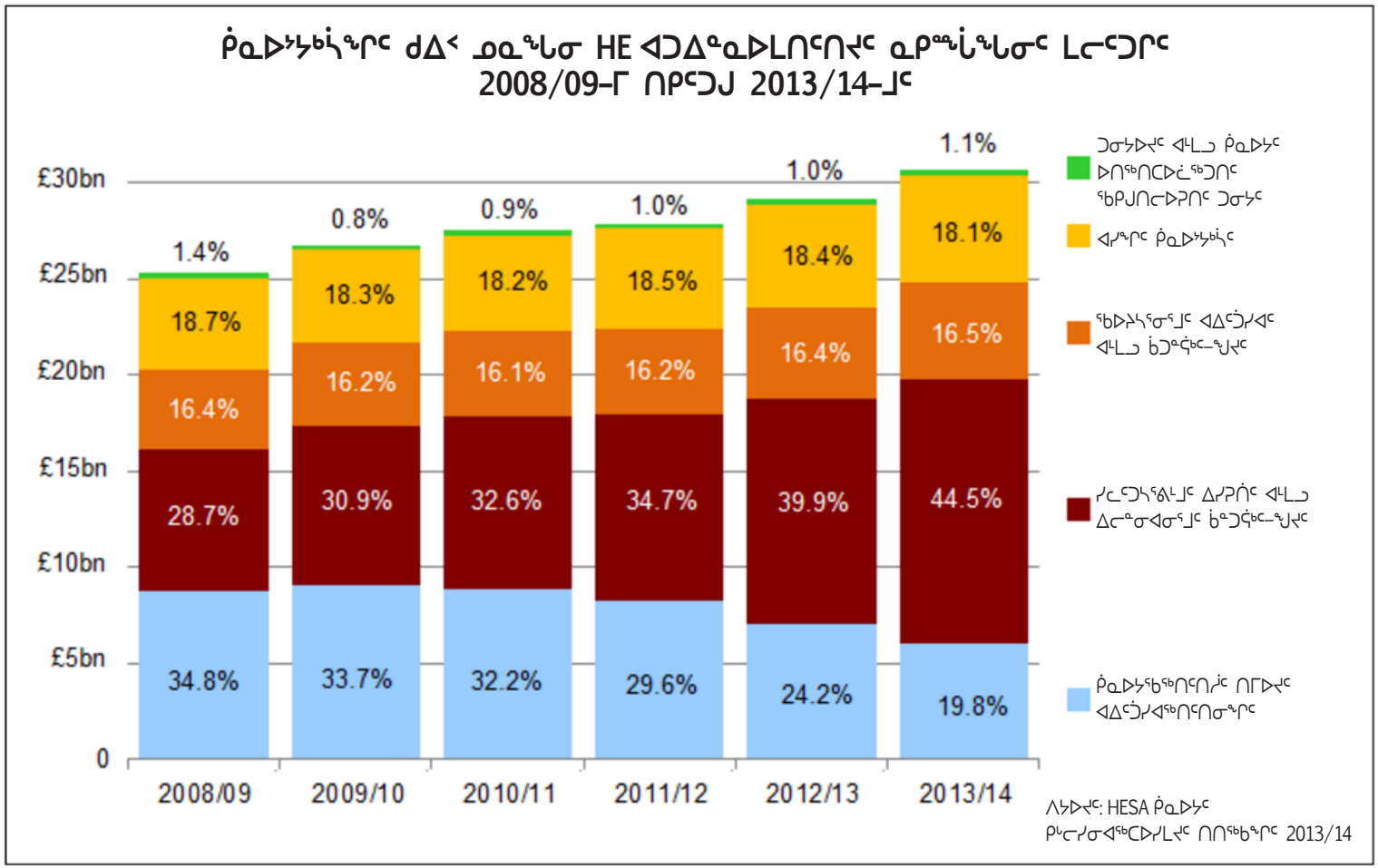
2−ᐊᕐᕌᒎᒃ

ᓇᒻᒥᓂᖁᑎᒋᔭᐅᔪᖅ ᖃᑭᒍᑎᒃᓴᓕᐅᖅᑐᖅ

4−ᐊᕐᕌᒍᑦ

ᒥᐊᓕᒐᕐᓂᑦ ᑮᓇᐅᔾᔭᒃᓴᒍᑎᖏᑕ ᐋᖅᑭᓱᖅᓯᒪᓂᖏᑦ ᓂᕈᐊᖅᑕᐅᓚᐅᖅᑐᑦ
ᐊᔾᔨᒌᙱᑦᑐᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᖏᓪᓗ
ᐊᓛᓯᑲᒥ ᖃᓂᒋᔭᐅᓛᖑᓂᖓᓄᑦ, ᓲᕐᓗᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᐊᓛᓯᑲ

ᐱᔭᐅᔪᑦ: ᒥᐊᓕᒐᕐᓂ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᔨᒃᑯᑦ, ᒥᐊᓕᒐᕐᓂ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᑭᒡᓕᓯᓂᐊᖅᑎᖏᑦ, ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᑐᑭᓯᒋᐊᕈᑎᖏᑦ (IPEDS), ᐊᐱᕐᖔᖅ 2014.



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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 60

ᑯᐃᑉ ᓄᓇᖏᓐᓂ

ᐃᓯᕈᑎᖏᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᐊᑭᖏᑦ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᓛᖑᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᑮᓇᐅᔭᖅᑖᕐᕕᒋᓲᖏᑦ ᑯᐃᑉ ᓄᓇᖏᓐᓂ – ᐊᒥᓱᕈᕆᐊᖅᓯᒪᔪᑦ 29%–ᓂᑦ 2008/09–ᖑᔪᒻᒪᓂᑦ ᐃᒪᓐᓇᐅᓕᖅᑐᑎᑦ 45% 2013/14–ᖑᔪᒻᒪᓂᑦ, ᒐᕙᒪᒃᑯᓐᓂᓕ ᑮᓇᐅᔭᑦ ᖃᑦᑏᓐᓇᕈᕆᐊᖅᓯᒪᔪᑦ 35%–ᓂᑦ 2008/09-ᖑᑎᓪᓗᒍ ᑐᖔᓃᓕᖅᑐᑦ 20% 2013/14-ᒥ.

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United Kingdom

Tuition fees amount to an increasing portion of university revenues in the UK – up from less than 29% in 2008/09 to almost 45% in 2013/14, whereas government funding has reduced from 35% in 2008/09 to under 20% in 2013/14.

The UK funding structure was chosen due
this system undergoing the greatest
amount of change over the last 5 years.

ᑯᐃᑉ ᓄᓇᖏᓐᓂ ᑮᓇᐅᔾᔭᒃᓴᓂᖏᑕ ᐋᖅᑭᒃᓯᒪᓂᖏᑦ ᓂᕈᐊᖅᑕᐅᓚᐅᖅᑐᑦ
ᑕᒪᓐᓇ ᐊᓯᔾᔨᓂᖅᐹᖑᓂᖓᓄᑦ ᑕᓪᓕᒪᑦ ᐊᕐᕌᒎᓕᕐᓂᖏᓐᓄᑦ.

ᑐᓂᔭᐅᔪᑦ ᐊᒻᒪᓗ ᑮᓇᐅᔭᑦ
ᐅᑎᖅᑎᑕᐅᓛᖅᑐᑎᑦ
ᖃᑭᒍᑎᓕᐅᕈᑎᑦ ᑐᓂᔭᑦ

ᐊᓯᖏᑦ ᑮᓇᐅᔾᔭᒃᓵᑦ

ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐊᐃᑦᑑᓯᐊᑦ
ᐊᒻᒪᓗ ᑳᑐᓐᕌᒃᑦ−ᖑᔪᑦ

ᓯᓚᑦᑐᓴᕐᕕᒻᒧᑦ ᐃᓯᕈᑏᑦ ᐊᒻᒪᓗ
ᐃᓕᓐᓂᐊᓂᕐᒧᑦ ᑳᓐᑐᕌᒃᑦ−ᖑᔪᑦ

ᑮᓇᐅᔭᖃᖅᑎᑦᑎᓲᑦ ᑎᒥᐅᔪᑦ
ᐊᐃᑦᑑᓯᐊᖅᑎᑦᑎᓂᖏᑦ

ᐱᔭᐅᔪᑦ: HESA ᑮᓇᐅᔭᑦ
ᑭᒡᓕᓯᓂᐊᖅᑕᐅᓯᒪᔪᑦ ᑎᑎᖅᑲᖏᑦ 2013/14

ᑮᓇᐅᔾᔭᒃᓵᖏᑦ ᑯᐃᑉ ᓄᓇᖓᓂ HE ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᔪᑦ ᓇᑭᙶᖓᓂᑦ ᒪᓕᑦᑐᒋᑦ 2008/09–ᒥ ᑎᑭᑦᑐᒍ 2013/14–ᒧᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 61

ᐊᐅᓚᑦᑎᓂᕐᒧᑦ ᐊᑭᖏᑦ: $13.1 – $16.6 ᒥᓕᐊᓐ
ᑲᓇᑕᒥ ᐊᑭᓖᔾᔪᑎᒋᓲᖏᑦ: 52% ᐊᑭᓕᐅᑕᐅᓪᓗᑎᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ, 39% ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᐊᑭᓕᐅᑕᐅᓪᓗᑎᑦ:

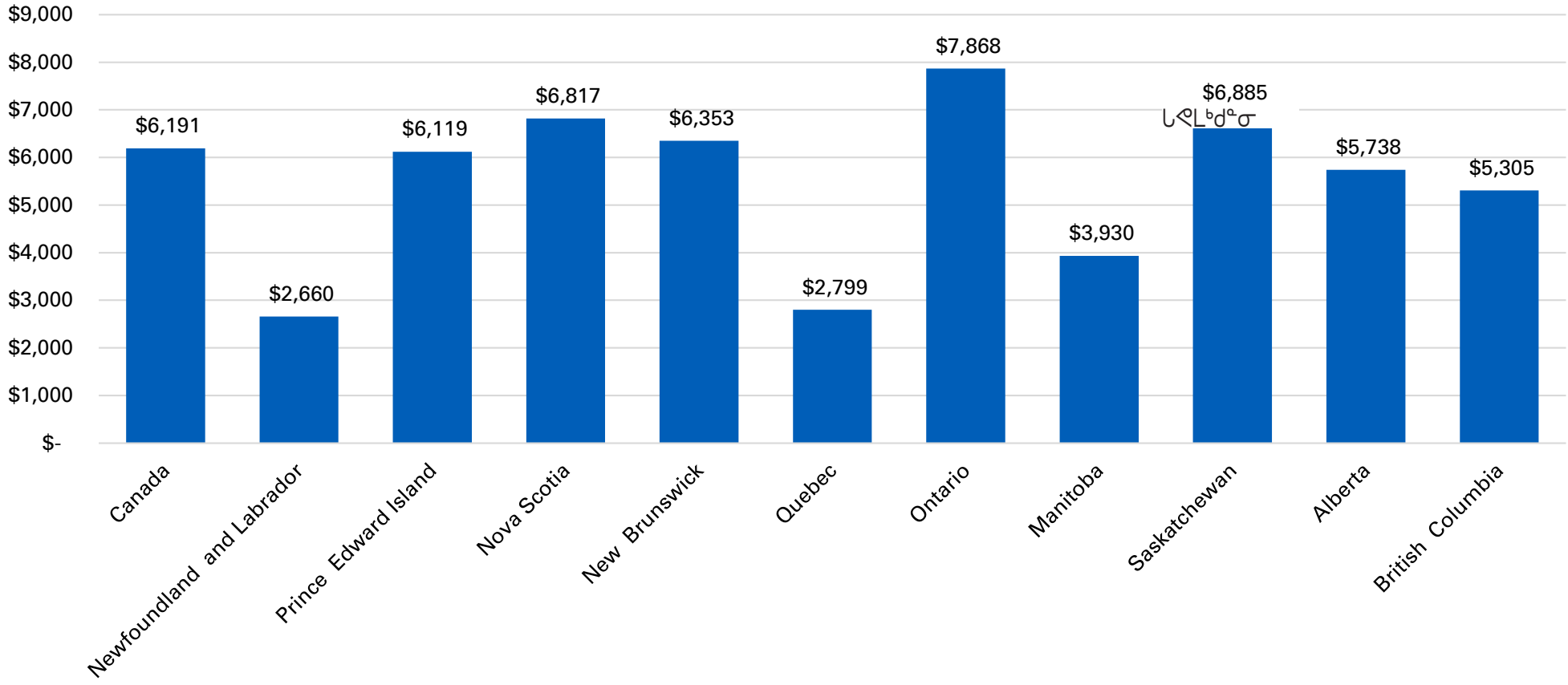
ᐊᑭᑭᓐᓂᖅᓴᐅᒍᓂ: $13.1 ᒥᓕᐊᓐ
ᒐᕙᒪᒃᑯᑦ (52%) $6,812,000
ᐃᓯᕈᑎᖏᑦ ᐊᑭᓕᐅᑏᑦ (39%) $5,109,000
ᐃᓗᓐᓂᐊᑎᖅᑎᓄᑦ ᐊᑭᓕᐅᑏᑦ
ᐊᑕᐅᓯᕐᒧᑦ (ᒪᓕᑦᑐᒋᑦ 500
ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑐᑦ)

$10,218/ᐊᕐᕌᒍ

ᐊᑭᑐᓂᖅᓴᐃᓐᓂᕈᓂ: $16.6 ᒥᓕᐊᓐ
ᒐᕙᒪᒃᑯᑦ (52%) $8,632,000 ᐃᓯᕈᑎᖏᑦ ᐊᑭᓕᐅᑏᑦ (39%) $6,474,000 ᐃᓗᓐᓂᐊᑎᖅᑎᓄᑦ ᐊᑭᓕᐅᑏᑦ
ᐊᑕᐅᓯᕐᒧᑦ (ᒪᓕᑦᑐᒋᑦ 500
ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑐᑦ)

$12,948/ᐊᕐᕌᒍ

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑭᓖᔾᔪᑎᒋᔪᓐᓇᕋᔭᖅᑕᖏᑦ ᓄᓇᕗᒧᑦ



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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 62

ᐊᑭᓕᐅᑕᐅᓲᑦ ᑲᓇᑕᒥ

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑭᓕᐅᑎᒋᓲᖏᑦ ᑲᓇᑕᒥ ᐊᔾᔨᒌᙱᓐᓂᖃᐅᖅᑐᑦ $2,660 ᓂᐅᕙᐅᓐᓛᓐᒥ, $7,868ᐋᓐᑎᐅᕆᔪᒥ, $6,191–ᖑᐸᓗᒃᑐᑎᑦ ᑲᓇᑕᒥ. ᐊᑐᐊᒐᓕᕆᓂᕐᒧᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᓪᓗ ᐃᓱᒪᓕᐅᕈᑕᐅᓗᐊᕋᔭᖅᑐᖅ ᒐᕙᒪᒃᑯᑦ ᖃᑦᑎᓂᑦ ᐃᓯᕈᑎᓂᑦ ᐊᑭᓖᑎᑦᑎᖃᑦᑕᕋᔭᕐᒪᖔᑕ ᒐᕙᒪᒃᑯᑦ ᐊᑭᓕᐅᑎᖏᓪᓗ. ᑕᒪᓐᓇ ᒪᓕᒃᑲᔭᒻᒪᕆᑦᑐᖅ ᐃᓕᓐᓂᐊᖅᑎᑖᕋᓱᐊᕐᓗᓂ ᓄᓇᕗᒥ, ᑲᓇᑕᒥ ᓄᓇᕐᔪᐊᕐᒥᓗ.

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Average Fees in Canada

$6,191

$2,660

$6,119

$6,817
$6,353

$2,799

$7,868

$3,930

$6,885

$5,738
$5,305

$-

$1,000

$2,000

$3,000

$4,000

$5,000

$6,000

$7,000

$8,000

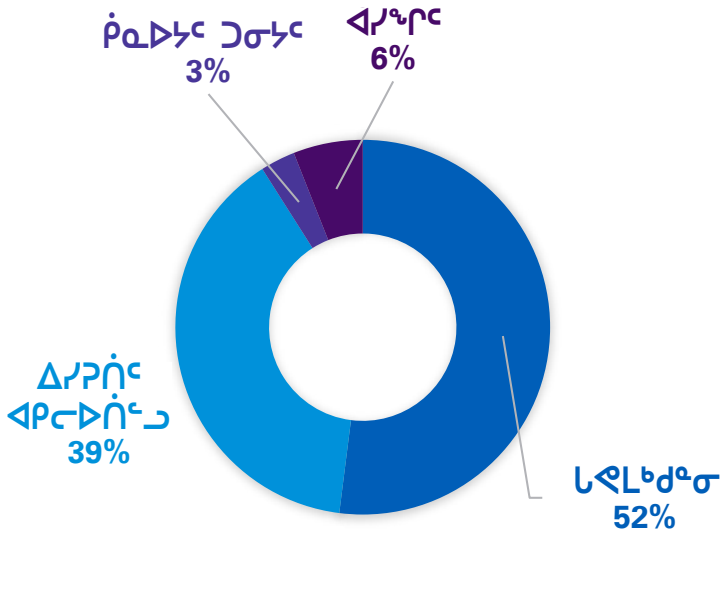
$9,000

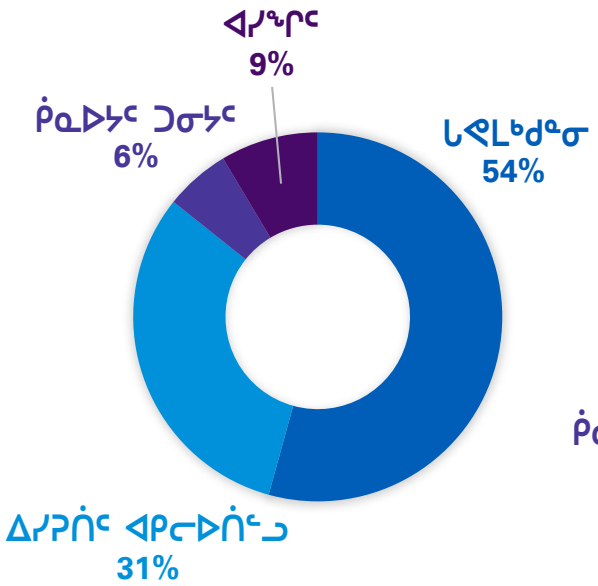
Average Student Fees Across Canada

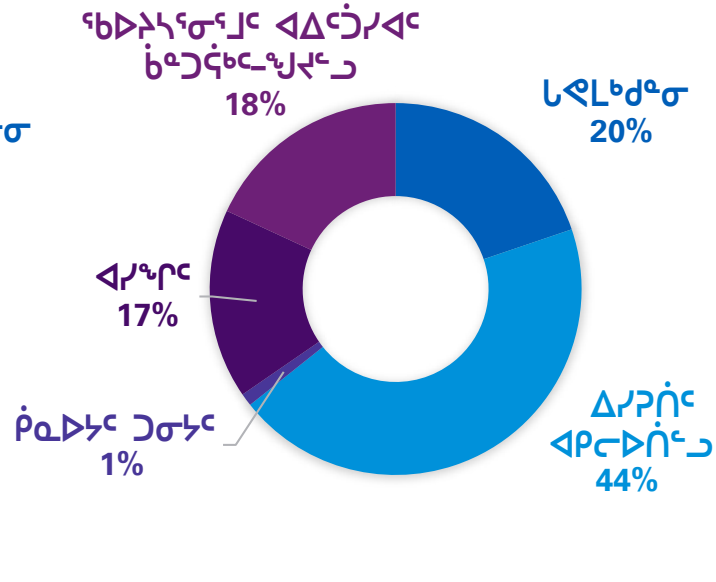
Average student fees in Canada range from $2,660 in NL, to $7,868 in Ontario, with an average of $6,191 across Canada. It will be a key policy and financial decision to make for the government around the level of tuition fees versus government funding. This could heavily influence student recruitment both in Nunavut, across Canada and internationally.

ᒐᕙᒪᒃᑯᓐᓂ

ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᑭᓕᐅᑎᒋᓲᖏᑦ ᑲᓇᑕᒥ







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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 63

ᐊᔾᔨᒌᙱᓐᓂᖏᑦ ᐊᓯᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᑮᓇᐅᔭᖅᑖᕐᕕᒋᓲᖏᑕ ᐊᖏᓂᖏᑦ

ᓇᓗᓇᐃᔭᖅᓯᒪᓂᖏᑦ ᑲᓇᑕ ᒥᐊᓕᒐᑦ ᑯᐃᑉ ᓄᓇᖏᑦ

ᒐᕙᒪᒃᑯᑦ 52% 38% 19.8%

ᐃᓯᕈᑏᑦ ᐊᑭᓕᐅᑏᓪᓗ 39% 22% 44.5%

ᑮᓇᐅᔭᑦ ᑐᓂᔭᐅᔪᑦ 3% 4% 1.1%

ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐊᐃᑦᑑᓯᐊᑦ ᑳᓐᑐᕌᒃᑦ−ᖑᔪᓪᓗ 16.5%

ᐊᓯᖏᑦ 6% 36% 18.1%

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Comparison of University Revenue Proportions
Details Canada US UK

Government 52% 38% 19.8%

Tuition and Fees 39% 22% 44.5%

Investments 3% 4% 1.1%

Research Grants and Contracts 16.5%

Other 6% 36% 18.1%

Government
52%

39%

Investments
3%

Other
6%

Canada

Government
20%

Fees
44%

Investments
1%

Other
17%

Grants and
Contracts
18%

UK

Government
54%

31%

Investments
6%

Other
9%

US

ᑮᓇᐅᔭᑦ ᑐᓂᔭᑦ

ᑮᓇᐅᔭᑦ ᑐᓂᔭᑦ

ᖃᐅᔨᓴᕐᓂᕐᒧᑦ ᐊᐃᑦᑑᓯᐊᑦ
ᑳᓐᑐᕌᒃᑦ–ᖑᔪᓪᓗ

ᑮᓇᐅᔭᑦ ᑐᓂᔭᑦ
ᒐᕙᒪᒃᑯᓐᓂ

ᒐᕙᒪᒃᑯᓐᓂ

ᒐᕙᒪᒃᑯᓐᓂ

ᐃᓯᕈᑏᑦ
ᐊᑭᓕᐅᑏᓪᓗ

ᐃᓯᕈᑏᑦ ᐊᑭᓕᐅᑏᓪᓗ

ᐃᓯᕈᑏᑦ
ᐊᑭᓕᐅᑏᓪᓗ

ᐊᓯᖏᑦ ᐊᓯᖏᑦ

ᐊᓯᖏᑦ

ᑲᓇᑕ ᒥᐊᓕᒐᕐᓂ ᑯᐃᑉ ᓄᓇᖏᓐᓂ

ᐱᐅᔫᓂᖓᓄᑦ ᑲᖐᓇᖅᑐᖃᕈᓐᓃᕈᑏᑦ ᐃᓕᓐᓂᐊᒃᑲᓐᓂᓂᖅᓴ-ᐅᖁᓪᓗᒋᑦ ᑲᓇᑕᒥ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 65

ᑲᓇᑕᑉ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᑦ ᐱᐅᔫᒐᓗᐊᕐᒪᖔᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᔪᑦ ᖃᐅᔨᒪᑎᑦᑎᒍᑎᖏᑦ

ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖏᑦ ᐱᐅᔫᓂᖏᓐᓂᑦ ᑲᖐᓇᖅᑐᖃᕈᓐᓃᕈᑎᖏᑦ ᖃᓕᕇᑦᑐᒡᒍᑕᐅᕗᑦ, ᑕᒪᐃᓐᓂ ᐃᓱᒪᒃᓴᖅᓯᐅᖅᓯᒪᓪᓗᑎᑦ, ᐊᒻᒪᓗ ᐊᒃᓱᕈᖅᑐᑎᑦ ᑲᒪᒋᔭᒻᒪᕆᐅᓲᑦ.

ᐃᓕᓐᓂᐊᒃᑲᓂᕐᓂᖅ ᑲᓇᑕᒥ ᑲᒪᒋᔭᐅᓂᖓᓄᑦ ᖁᓖᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᖁᑎᖏᓐᓄᑦ ᐊᒻᒪᓗ ᐱᖓᓱᓄᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᓄᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ, ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖏᑦ ᐊᔪᕈᓐᓃᖅᑎᑕᐅᓲᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᑎᑦᑎᒍᓐᓇᖅᓯᑎᑕᐅᓪᓗᑎᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᑉ ᐱᖁᔭᖓᒍᑦ (ᐃᓚᖏᑦ ᖃᑦᑏᓐᓇᐅᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᓱᓕ ᐱᔪᓐᓇᐅᑎᖃᒻᒪᕆᑦᑐᑦ ᓱᓕ).

ᒪᓕᑦᑐᒍ ᑕᒪᓐᓇ ᐱᔪᓐᓇᖅᑎᑕᐅᓂᖓ ᐊᔪᙱᑦᑎᑕᐅᓂᖓ, ᐊᑐᓂ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᓇᒻᒥᓂᖅᓱᖅᑐᖅ ᐃᓕᓐᓂᐊᑎᑦᑎᓂᖏᓐᓂᑦ ᓇᓗᓇᐃᖅᓯᓲᖑᓪᓗᑎᓪᓗ ᖃᓄᐃᑦᑐᓂᑦ ᐱᐅᔫᒐᓗᐊᕐᒪᖔᖅ ᑲᖐᓇᙱᒍᑎᒃᓴᖏᓐᓂᑦ ᒪᓕᑦᑕᐅᓲᓂᑦ ᐊᐅᓚᓂᖏᓐᓂᓪᓗ. ᑕᒪᒃᑯᐊ ᐱᓕᕆᕝᕕᒻᒧᑦ ᐊᑐᐊᒐᖏᑦ ᐊᐅᓚᓂᖏᓪᓗ ᒪᓕᒐᒃᓴᖏᓐᓂᑦ ᒪᓕᑦᑐᑎᑦ ᐊᐅᓚᓂᓖᑦ ᐊᒻᒪᓗ ᓴᖅᑭᔮᖅᑐᒃᑯᑦ ᑲᒪᒋᔭᐅᓲᑦ, ᐊᒻᒪᓗᒃᑲᓐᓂᖅ ᓯᓚᑖᓃᑦᑐᒧᑦ ᕿᒥᕐᕈᔭᐅᕙᑦᑐᑎᑦ ᑲᓇᑕᑉ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᑕ ᐱᐅᔪᓂᑦ ᒪᓕᒃᑲᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᓴᖅᑎᖏᓐᓂᑦ. ᐃᓚᖏᓐᓄᑦ ᐱᓕᕆᔨᒻᒪᕆᓂᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᒍᑕᐅᔪᓄᑦ, ᐱᓕᕆᕝᕕᑉ ᐊᑐᐊᒐᖏᑦ ᐊᐅᓚᓂᖏᓪᓗ ᐃᓚᒋᔭᐅᔭᕆᐊᖃᓲᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᖁᓪᓗᒋᑦ ᐃᖅᑲᓇᐃᔭᕐᕕᒋᓛᖅᑕᖏᑕ ᑲᑐᔾᔨᖃᑎᒌᖏᓐᓂᑦ ᐱᓕᕆᔨᒻᒪᕆᖏᓐᓂᑦ ᒪᓕᒐᒃᓴᓂᑦ ᒪᓕᒋᐊᖃᓲᑦ.

ᐊᒻᒪᓗᒃᑲᓐᓂᖅ, ᐃᑲᔪᖅᑐᖅᑕᐅᓲᑦ ᑲᓇᑕᒥ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᕐᓂᑦᒧ ᑐᙵᕕᖓᓂᒃ ᐊᒻᒪᓗ ᑲᒪᒍᒪᓂᖃᕆᐊᓖᑦ ᑐᙵᕕᐅᒋᔭᐅᔪᓂᑦ ᐱᐅᔪᓂᑦ ᐱᓕᕆᐊᖃᕋᓗᐊᕐᒪᖔᑦ ᒪᓕᒃᑲᓗᐊᕐᒪᖔᑕ ᑲᓇᑕᓕᒫᕐᒥ ᐊᕕᑦᑐᖅᓯᒪᓂᑦ ᐊᒻᒪᓗ ᐅᑭᐅᖅᑕᖅᑐᑉ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᓐᓂᑦ. ᑕᒪᓐᓇ ᑐᑭᓕᒃ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑲᑐᔾᔨᓪᓗᑎᑦ ᑐᑭᓯᐅᒪᔭᖃᒌᑦᑐᑦ ᐱᐅᔫᓂᖏᓐᓂᑦ ᐊᑐᓂ ᐃᓕᓐᓂᐊᑎᑦᑎᓂᕐᒧᑦ ᐅᑉᐱᕆᔭᐅᔪᓐᓇᕐᓂᖏᓐᓂᑦ ᓇᓗᓇᐃᒃᑯᓯᖅᓱᐃᔾᔪᓯᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓪᓗᑎᑦ ᐊᒻᒪᓗ ᐱᐅᔪᒻᒪᕆᕗᑦ ᒪᓕᑉᐸᑦᑕᕗᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᑎᓪᓗᑕ ᐃᓕᓴᕆᔭᐅᓪᓗᑎᑦ ᓄᓇᕐᔪᐊᕐᒥ.

ᐱᓕᕆᔨᒻᒪᕇᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕐᓂᖏᑦ

ᖄᖓᒍᒃᑲᓐᓂᖅ ᐱᓕᕆᕝᕕᑉ ᐱᐅᔪᓂᑦ ᑲᖐᓇᙱᑦᑐᓂᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᒐᓗᐊᕐᒪᖔᖅ ᐊᐅᓚᓂᖏᑦ ᐱᓕᕆᕝᕕᒻᒧᑦ, ᐃᓚᖏᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᒍᑏᑦ ᐱᓕᕆᐊᖏᑦ ᐱᓕᕆᔨᒻᒪᕆᐅᓛᖅᑐᓄᑦ ᐃᓚᒋᔭᐅᔭᕆᐊᖃᓕᓲᖑᔪᑦ ᐱᓕᕆᔨᒻᒪᕇᑦ ᑎᒥᖏᓐᓂᑦ ᑲᓇᑕᑉ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᓐᓄᑦ, ᑲᓇᑕᒥᓘᓐᓃᑦ ᓄᓇᕐᔪᐊᕐᒥᓘᓐᓃᑦ ᒪᓕᒋᐊᓕᖏᓐᓂᑦ ᒪᓕᒋᐊᖃᖅᐸᑦᑐᑕ (ᐆᑦᑑᑎᒋᓗᒋᑦ, ᐋᓐᓂᐊᓯᐅᖅᑎᐅᓂᕐᒧᑦ, ᓴᓇᔭᐅᕙᑦᑐᓂᑦ ᑎᑎᖅᑐᒐᐅᔭᖅᑎᐅᓂᕐᒧᑦ ᐊᒻᒪᓗ ᓴᓇᔨᐅᓂᕐᒧᑦ).

ᐱᓕᕆᔨᒻᒪᕇᑦ ᑎᒥᖁᑎᖏᑦ ᕿᒥᕐᕈᓲᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᓂᑦ ᖃᐅᔨᒪᓇᑦᑎᐊᖁᓪᓗᒍ ᐃᓗᓕᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ, ᐃᓕᓐᓂᐊᕈᑏᑦ ᐊᒻᒪᓗ ᖃᐅᔨᓴᖅᑕᐅᔾᔪᑏᑦ ᓴᖅᑭᖅᑐᒥᓃᑦ ᐱᐅᔪᒻᒪᕆᐅᖏᓐᓇᕋᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᒪᔭᐅᕆᐊᓖᑦ ᓂᕆᐅᓐᓂᕆᔭᑦ ᒪᓕᑦᑕᐅᖁᓪᓗᒋᑦ ᐊᒻᒪᓗ ᐃᑲᔪᖅᑐᖅᑕᐅᖁᓪᓗᒋᑦ ᐱᓕᕆᔨᒻᒪᕆᐅᓛᖅᑐᑦ ᑲᒪᒋᔪᒪᔭᖏᑦ ᒪᓕᓪᓗᒋᑦ.

© 2016 KPMG LLP, ᑲᓇᑕᒥ ᑎᒥᖓ ᐱᓕᕆᖃᑎᓕᒃ ᐊᒻᒪᓗ ᐃᓚᒋᔭᐅᓪᓗᓂ KPMG ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᐃᓛᒃᑰᖓᔪᑦ ᑎᒥᐅᓪᓗᑎᑦ ᐱᓕᕆᖃᑎᖃᓲᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᑯᐊᐸᒃᑯᑦ (“KPMG ᓄᓇᕐᔪᐊᕐᒥ”),
ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 66

ᐊᑐᓂ ᑲᓇᑕᒥ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᓇᒻᒥᓂᖁᑎᖃᐅᖅᑐᑦ ᐋᖅᑭᒃᓯᒪᔪᓂᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᒃᑲᓂᕐᓂᐊᖅᑐᑦ ᐱᐅᔫᒐᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᒪᓇᓱᐊᓲᖑᓪᓗᑎᑦ. ᑕᒪᒃᑯᐊ ᐋᖅᑭᒃᓯᒪᓂᖏᑦ ᐊᐅᓚᑕᐅᒍᓐᓇᖅᑐᑦ ᑲᑐᔾᔨᖃᑎᒌᒧᑦ ᑭᒡᒐᖅᑐᐃᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂᑦ, ᑎᒥᐅᔪᓂᑦ, ᑲᓇᑕᑉ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᑕ ᒐᕙᒪᖏᓐᓂᑦ, ᐅᕝᕙᓘᓐᓃᑦ ᐊᔾᔨᒌᙱᑐᒡᒍᑕᓄᑦ ᐱᓕᕆᔨᐅᔪᓄᑦ. ᑲᒪᒋᐊᙵᕐᓂᖏᑦ ᐊᔾᔨᒌᙱᑐᒡᒍᑕᐅᒐᓗᐊᖅᑎᓪᓗᒋᑦ, ᑲᓇᑕᒥ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᐱᐅᔪᓂᑦ ᖃᐅᔨᓴᖅᑏᑦ ᕿᒥᕐᕈᓲᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᓂᑦ ᖃᐅᔨᒪᓇᑦᑎᐊᖁᓪᓗᒍ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᑎᑦᑎᒍᑎᖏᓐᓂᑦ, ᐅᐊᑦᑎᕙᑦᑐᑎᑦ ᐊᒥᐊᓱᖅᑎᖅ ᐊᐅᓚᓂᖏᓪᓗ ᐱᓕᕆᕝᕕᑉ ᕿᒥᕐᕈᔭᐅᓲᖑᓂᖏᓐᓂᑦ, ᐊᒻᒪᓗ/ᐅᕝᕙᓘᓐᓃᑦ ᐋᖅᑮᓲᖑᓪᓗᑎᑦ ᑐᑭᒧᐊᕈᑎᓂᑦ ᑕᒻᒪᖅᓯᒪᔪᖅᓯᐅᖅᑕᐅᓂᐊᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᕙᑦᑐᑦ.

ᐊᓪᕘᑕ ᐊᓪᕘᑕ ᐊᓪᕘᑕ

ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᖅ ᐊᓪᕘᑕᒥ ᑲᒪᒋᔭᐅᕗᖅ ᒐᕙᒪᖓᓄᑦ
ᖃᓄᖅᑑᕈᑎᓕᐅᕐᓂᑦᒧ ᓯᕗᒧᐊᒃᑲᓂᕐᓂᒧᓪᓗ
ᐃᓕᓐᓂᐊᕐᓂᓕᕆᔨᒃᑯᖏᓐᓄᑦ. ᐱᐅᔫᓂᖏᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ
ᖃᐅᔨᓴᖅᑕᐅᕙᒻᒪᑕ ᐋᖅᑭᐅᒪᑎᑕᐅᓲᑦ ᐱᐅᓯᑎᑕᐅᒋᐊᓲᑦ
ᐊᓪᕘᑕᑉ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖏᓐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒃᑯᑦ
ᐱᓕᕆᐊᖓᒍᑦ ᕿᒥᕐᕈᔨᖏᑦ ᐊᒻᒪᓗ ᓄᑖᕐᓂᑦ
ᐃᓕᓐᓂᐊᒐᒃᓴᓕᐅᕈᒪᔪᑦ ᕿᒥᕐᕈᔭᐅᓲᖑᓪᓗᑎᑦ ᐊᐅᓚᓂᓖᑦ. ᑕᒪᐃᓐᓂ ᓄᑖᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᑎᑦᑎᓲᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ, ᐅᑉᐱᕐᓂᓕᕆᓂᕐᒧᑦ ᐱᖃᓯᐅᑎᓐᓇᒋᑦ, ᕿᒥᕐᕈᔭᐅᓲᑦ
ᐊᖏᖅᑕᐅᓲᓪᓗ ᒥᓂᔅᑕᒧᑦ ᑮᓇᐅᔭᓕᐅᕋᓱᐊᖅᑏᑦ ᖁᑦᑎᓂᖅᓴᒥᓗ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᔨᒃᑯᑦ. ᐊᓪᕘᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᖓ ᐱᐅᔫᒐᓗᐊᕐᒪᖔᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᑲᑎᒪᔨᖏᑦ ᓯᓚᑖᓂᕐᒥᐅᑕᐅᔪᑦ ᕿᒥᕐᕈᓲᑦ
ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ. ᐱᓇᓱᐊᒐᖃᖅᑎᑕᐅᔪᑦ
ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᐃᓕᓐᓂᐊᕋᒃᓴᖅ ᕿᒥᕐᕈᔭᐅᕙᑦᑐᑎᑦ
ᓄᑖᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᑎᑦᑎᒍᑏᑦ ᐱᓕᕆᐊᓕᐅᖅᑐᑦ
ᐊᒻᒪᓗ ᐅᐊᑦᑎᓲᕆᓪᓗᓂᒋᑦ ᐊᖏᖅᑕᐅᓚᐅᖅᑎᓪᓗᒋᑦ
ᒪᓕᒋᐊᓕᒻᒪᕆᖏᓐᓂᑦ ᒪᓖᓐᓇᖁᓪᓗᒋᑦ. ᑲᑎᒪᔨᐅᔪᑦ ᓯᓚᑖᓃᑦᑐᑦ ᖃᐅᔨᓴᖅᑏᑦ ᑎᒥᐅᓪᓗᑎᑦ, ᐋᖅᑭᒃᑕᐅᓯᒪᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᐅᔪᓂ ᐃᓕᓐᓂᐊᖅᑕᐅᕙᑦᑐᑦ ᐱᖁᔭᖓᒍᑦ. ᐃᓚᒋᔭᐅᔪᖁᑎᖏᑦ
ᑎᒃᑯᐊᖅᑕᐅᔪᑦ ᒥᓂᔅᑕᒧᑦ ᑮᓇᐅᔭᓕᐅᕋᓱᐊᕐᓂᕐᒧᑦ ᐊᒻᒪᓗ
ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᔨᒃᑯᓐᓄᑦ. ᐱᓇᓱᐊᖅᑐᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᓄᑖᕐᓂᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᒍᑎᓂᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᒍᒪᔪᑦ ᕿᒥᕐᕈᔭᐅᓲᑦ ᑲᑎᒪᔨᓄᑦ ᒪᓕᒋᐊᖃᖅᑐᑎᑦ ᒪᓕᒐᒃᓴᓂᑦ. ᑲᑎᒪᔨᐅᔪᑦ ᐊᑐᓕᖁᔨᓲᑦ ᒥᓂᔅᑕᒧᑦ.

ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᖅ ᕗᕆᑎᔅ ᑲᓚᒻᐱᐊᒥ ᑲᒪᒋᔭᐅᕗᖅ
ᐊᕕᑦᑐᖅᓯᒪᓂᖓᓄᑦ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᔨᒃᑯᓐᓄᑦ. ᐱᐅᔫᓂᖓ ᐋᖅᑭᐅᒪᑎᑕᐅᓲᖅ ᐱᐅᓯᑎᑕᐅᒋᐊᓲᕐᓗ
ᕗᕆᑎᔅ ᑲᓚᒻᐱᐊᑉ ᓯᓚᑦᑐᓴᕐᕕᖏᑎᒍᑦ ᐱᓕᕆᕝᕕᐊᑕ
ᐃᓕᓴᐃᔪᓕᕆᔨᒃᑯᖏᑕ ᐱᓕᕆᐊᖓᒍᑦ ᕿᒥᕐᕈᕙᑦᑐᑎᑦ. ᑕᒪᓐᓇ ᐊᐅᓚᓂᖓ ᐱᔭᕆᐊᖃᖅᑎᑦᑎᔪᖅ ᕿᒥᕐᕈᖃᑦᑕᕐᓗᑎᑦ ᓄᑖᕐᓂᑦ ᐊᒻᒪᓗ ᐋᖅᑭᒋᐊᖅᑕᐅᒻᒪᕆᓐᓂᐊᖅᑐᓂᑦ ᐱᓕᕆᐊᓂᑦ ᐊᑐᓂ ᓯᓚᑦᑐᓴᕐᕕᐅᔪᓂᑦ. ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒨᕐᕕᐅᔪᑦ ᐊᕐᕌᒍᑕᒫᑦ ᐅᓂᒃᑳᓕᐅᓲᑦ ᐱᐅᔫᓂᖏᑕ ᑲᖐᓇᙱᔾᔪᑎᖏᓐᓂᒃ ᖃᓄᐃᓕᐅᕈᑎᒋᓲᖏᓐᓂᑦ ᓄᑖᕐᓂᑦ ᐱᓕᕆᐊᖑᔪᓂᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᐅᔪᖁᑎᖏᓐᓂᓪᓗ ᒥᓂᔅᑕᒧᑦ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᔨᒃᑯᓐᓄᑦ. ᓯᓚᑖᓃᑦᑐᓄᑦ ᕿᒥᕐᕈᔭᐅᓲᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᓴᖅᑕᐅᔾᔪᑎᖏᑦ ᐊᐅᓚᓂᖓ ᑲᒪᒋᔭᐅᓲᖅ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᑎᑦᑎᔩᑦ
ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᓴᖅᑎᖏᑦ ᑲᑎᒪᔨᓄᑦ, ᐃᓛᒃᑰᖓᔪᖅ ᑎᒥᐅᓪᓗᓂ ᑎᒃᑯᐊᖅᑕᐅᓲᑦ ᑲᑎᒪᔨᖏᑦ ᒥᓂᔅᑕᒧᑦ ᐊᒻᒪᓗ ᐋᖅᑭᒃᑕᐅᓯᒪᓪᓗᓂ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᒍᓐᓇᖅᑐᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐱᖁᔭᖓᒍᑦ. ᐱᓕᕆᕝᕕᐅᔪᒥ
ᕿᒥᕐᕈᔭᐅᓚᐅᖅᑎᓪᓗᒍ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓕᕆᔩᑦ
ᑲᑎᒪᔨᓄᑦ, ᑲᑎᒪᔨᐅᔪᑦ ᕿᒥᕐᕈᔭᐅᒃᑲᓐᓂᓲᑦ
ᖃᐅᔨᒪᓇᑦᑎᐊᖁᓪᓗᒍ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᓲᑦ
ᐱᓕᕆᐊᖏᑦ ᐊᒻᒪᓗ ᐊᓯᔾᔨᖅᑕᐅᓯᒪᒻᒪᕆᑦᑐᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᓲᑦ ᒪᓕᒃᑲᓗᐊᕐᒪᖔᑕ ᐊᓯᔾᔨᖅᑕᓗᐊᙱᑦᑐᓂᑦ ᐱᐅᔪᒻᒪᕆᐊᓗᖕᓂᓗ ᒪᓕᒋᐊᓕᒻᒥᓂᒃ.

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓕᕆᓂᖅ ᒫᓂᑑᕙᒥ ᑲᒪᒋᔭᐅᕗᖅ
ᐊᕕᑦᑐᖅᓯᒪᓂᖓᓄᑦ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᔨᒃᑯᓐᓄᑦ. ᐱᐅᔫᓂᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᕋᒃᓴᖏᑦ ᒫᓂᑑᕙᒥ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᐊᐅᓚᓂᖓᒍᑦ ᑲᑎᒪᔨᐅᔪᑦ ᐲᖅᑕᐅᓚᐅᖅᓯᒪᒻᒪᑕ ᔮᓐᓄᐊᕆ ᐃᓇᖏᖅᑕᐅᓚᐅᖅᓯᒪᓪᓗᑎᑦ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᐅᖃᐅᔾᔨᒋᐊᖅᑏᑦ ᑲᑎᒪᔨᕋᓛᖏᓐᓄᑦ. ᒥᓂᔅᑕ ᑲᒪᓲᖅ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᑎᑦᑎᓂᕐᒧᑦ
ᐊᐅᓚᓂᖓ ᐱᖁᔭᖅ ᐱᔪᓐᓇᐅᑎᑖᖅᑎᑕᐅᓯᒪᒋᕗᖅ
ᐊᖏᖅᓯᓗᑎᑦ ᑕᒪᐃᓐᓂ ᖃᐅᔨᒪᓇᑦᑎᐊᖅᑎᑕᐅᓲᑦ ᐃᓗᐊᒍᑦ ᐱᓕᕆᐊᖓᒍᑦ ᐊᒻᒪᓗ ᓂᕈᐊᖅᑕᐅᓯᒪᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐊᓯᔾᔨᕐᓂᐅᔪᓂᑦ ᐱᔨᑦᑎᕋᕈᑎᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒧᑦ
ᐃᒡᓗᖏᓐᓂᓘᓐᓃᑦ ᓯᓚᑦᑐᓴᕐᕕᒧᓪᓘᓐᓃᑦ.

ᐊᖏᖅᓯᓗᑎᑦ ᓄᑖᕐᓂᑦ ᐱᓕᕆᐊᕐᓂᑦ, ᒥᓂᔅᑕᐅᔪᖅ
ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᖃᕆᐊᓕᒃ ᓈᓴᐅᑎᑖᕆᔭᐅᓯᒪᔪᑦ
ᐱᔭᕇᖅᓯᔪᒥᓂᐅᓂᖏᓐᓄᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᐊᐅᓪᓛᖅᑕᐅᔪᓐᓇᕐᒪᖔᑕ ᐋᖅᑭᒍᑎᖏᓐᓂᑦ,
ᐱᐅᒐᓗᐊᕐᒪᖔᑕᓗ ᐃᓕᓐᓂᐊᕈᑎᖏᑦ ᐊᐅᓚᓂᖏᑦ ᐊᓯᖏᑦ
ᑕᒪᒃᑯᓄᖓ ᑐᕌᖓᔪᓂᑦ. ᐊᓯᔾᔩᓇᓱᐊᖅᑐᖃᙱᒃᑯᑎᑦ
ᐊᖏᖅᑕᐅᔭᕆᐊᖃᙱᑦᑐᓄᑦ. ᐱᓕᕆᔾᔪᓯᖏᓪᓗ
ᐊᒻᒪᓗ ᒪᓕᒐᕋᓛᓕᐅᕈᓐᓇᕐᒥᔪᑦ ᒥᓂᔅᑕᒧᑦ
ᐊᖏᖅᑕᐅᔭᕆᐊᖃᙱᑦᑐᓄᑦ.

ᑲᓇᑕᑉ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᑦ ᐱᐅᔫᒐᓗᐊᕐᒪᖔᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᔪᑦ ᖃᐅᔨᒪᑎᑦᑎᒍᑎᖏᑦ

© 2016 KPMG LLP, ᑲᓇᑕᒥ ᑎᒥᖓ ᐱᓕᕆᖃᑎᓕᒃ ᐊᒻᒪᓗ ᐃᓚᒋᔭᐅᓪᓗᓂ KPMG ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᐃᓛᒃᑰᖓᔪᑦ ᑎᒥᐅᓪᓗᑎᑦ ᐱᓕᕆᖃᑎᖃᓲᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᑯᐊᐸᒃᑯᑦ (“KPMG ᓄᓇᕐᔪᐊᕐᒥ”),
ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 67

ᑲᓇᑕᑉ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᑦ ᐱᐅᔫᒐᓗᐊᕐᒪᖔᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᔪᑦ ᖃᐅᔨᒪᑎᑦᑎᒍᑎᖏᑦ

ᓂᐅ ᕗᕋᓐᔅᕕᒃ ᓂᐅᕙᐅᓐᓛᓐ ᐊᒻᒪᓗ ᓛᕙᑐᐊᕆ ᓅᕙ ᔅᑰᓴ

ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᖅ ᓂᐅ ᕗᕋᓐᔅᕕᒃᒥ ᑲᒪᒋᔭᐅᕗᖅ ᐊᕕᑦᑐᖅᓯᒪᓂᖓᓄᑦ
ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒥᒃ, ᐱᓕᒻᒪᓴᕐᓂᕐᒧᑦ
ᐃᖅᑲᓇᐃᔭᖅᑐᓕᕆᓂᕐᒧᑦ ᒥᓂᔅᑕᐅᕝᕕᒋᔭᖃᖅᑐᒧᑦ. 2001-ᖑᑎᓪᓗᒍ ᓂᐅ
ᕗᕋᓐᔅᕕᒃ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᑎᑦᑎᔨᖏᑦ ᐱᖁᔭᖓ ᐋᖅᑭᒃᑕᐅᓚᐅᖅᓯᒪᔪᖅ
ᑐᙵᕕᐅᓪᓗᓂ ᖃᐅᔨᓴᖃᑦᑕᓂᐊᖅᑐᖅ ᐱᐅᔫᓂᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᒐᔭᖅᑐᑦ.
ᒪᓕᑦᑐᒍ ᐱᖁᔭᖅ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑐᓂᓯᔭᕆᐊᓖᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᖁᔭᒥᓂᑦ ᐋᖅᑮᓚᐅᙱᓂᕐᒥᓂᒃ ᐊᒻᒪᓗ ᑕᓪᓕᒪᑦ ᐊᕐᕌᒍᑦ ᐊᓂᒍᕋᐃᑉᐸᑕ ᐋᖅᑭᒃᑕᐅᓚᐅᖅᑎᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ. ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐋᖅᑭᓱᖅᑕᒥᓃᑦ ᐱᖁᔭᕐᒧᑦ ᓂᐅᕗᕋᓐᔅᕕᒃ ᐱᖁᔭᓕᐅᖅᑎᖏᑎᒍᑦ ᐊᑐᓕᖅᑎᑕᐅᓚᐅᙱᑎᓪᓗᒍ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᔩᑦ ᐱᖁᔭᖅ ᒪᓕᒋᐊᖃᙱᑦᑐᑦ ᑕᒪᔅᓱᒥᖓ ᐱᖁᔭᕐᒥᒃ. ᐱᐅᔫᓂᖓ ᐋᖅᑭᐅᒪᑎᑕᐅᓲᖅ ᐊᒻᒪᓗ ᐱᐅᓯᕚᓪᓕᖅᑎᑕᐅᕙᑦᑐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐊᑐᐊᒐᖏᑎᒍᑦ ᐊᐅᓚᓂᖏᑎᒍᓪᓗ ᐱᓕᕆᐊᑦ ᕿᒥᕐᕈᔭᐅᕙᑦᑐᑎᑦ ᐊᒻᒪᓗ ᓇᒻᒥᓂᖅ ᖃᐅᔨᓴᖅᑐᑎᑦ.
ᓯᓚᑖᓃᙶᖅᑐᑦ ᕿᒥᕐᕈᓲᑦ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᒪᒋᐊᖅᑏᑦ ᑕᒪᐃᓐᓄᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐅᐸᒃᑕᐅᔪᓐᓇᖅᑐᓄᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᓂ

ᑲᓇᓐᓇᖓᓂ ᑲᓇᑕᐅᑉ (ᓂᐅ ᕗᕋᓐᔅᕕᒃ, ᓅᕙ ᔅᑰᓴ ᐊᒻᒪᓗ ᐳᕆᓐᔅ ᐃᐊᑦᕗᑦ ᐊᐃᓚ) ᑲᒪᒋᔭᐅᓲᖅ ᑲᓇᑕᑉ ᑲᓇᓐᓇᖓᓂ ᑕᕆᐅᕐᒥᐅᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᔨᖏᑦ. ᑖᒃᑯᐊ ᐱᓕᕆᔨᐅᔪᑦ ᑎᒥᐅᔪᑦ ᐃᓛᒃᑰᖓᔪᑦ ᒐᕙᒪᒃᑯᓐᓂᑦ ᑲᑐᔾᔨᖃᑎᒌᖑᓪᓗᑎᑦ ᓵᑕᐅᓯᒪᔪᓐᓇᓲᑦ ᒥᓂᔅᑕᐅᔪᓄᑦ ᑲᒪᓲᑦ ᓯᓚᑦᑐᓴ ᕐᕕᓕᕆᓂᕐᒥᒃ ᑲᓇᑕᑉ ᑲᓇᓐᓇᖓᓂ ᑕᕆᐅᕐᒥᐅᑕᐃᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᓐᓄᑦ, ᐃᑲᔪᓲᖑᓪᓗᑎᑦ ᐱᓕᕆᕝᕕᓂᑦ ᐊᒻᒪᓗ ᒐᕙᒪᒃᑯᓐᓂᑦ ᐱᐅᓯᕚᓪᓕᑎᑦᑎᓪᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᕐᒥᒃ ᐃᓕᓐᓂᐊᕐᕕᖏᓐᓂᑦ. ᑖᒃᑯᐊ ᑎᒥᐅᔪᑦ ᐊᑐᓲᑦ ᑲᓇᑕᑉ ᑲᓇᓐᓇᖓᓂᒥᐅᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᑎᑦᑎᔩᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᒪᓕᒋᐊᓕᖏᑦ ᑐᙵᕕᖓᓂᒃ ᖃᐅᔨᒪᓇᑦᑎᐊᖁᓪᓗᒍ ᐊᔾᔨᒌᑦᑐᒡᒍᑕᓂᑦ ᐋᖅᑮᓯᒪᒐᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᓴᕈᑎᓂᑦ ᐊᒻᒪᓗ ᓴᖅᑭᖅᑐᖃᐃᓐᓇᖁᓪᓗᒍ ᐊᔾᔨᒌᔾᔫᒥᔪᓂᑦ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᐊᓂᑦ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᓂ ᐊᒻᒪᓗ ᖁᑦᑎᓂᖅᓴᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑎᐅᔪᓂᑦ ᑲᓇᑕᑉ ᑲᓇᓐᓇᖓᑕ ᑕᕆᐅᕐᒥᐅᑕᖏᓐᓂᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᓂᑦ.

ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᖅ ᓂᐅᕙᐅᓐᓛᓐ ᐊᒻᒪᓗ
ᓛᕙᑐᐊᕆᒥ ᑲᒪᒋᔭᐅᕗᖅ ᐊᕕᑦᑐᖅᓯᒪᓂᖓᓄᑦ
ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᔨᒃᑯᓐᓄᑦ
ᐊᔪᕈᓐᓃᖅᓴᔪᓕᕆᔨᐅᔪᓪᓗ.
1990−ᐅᑎᓪᓗᒍ ᒥᒧᐊᕆᔪᓪ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᑕ
ᐱᖁᔭᖓ ᐋᖅᑮᓚᐅᖅᓯᒪᔪᖅ ᓂᐅᕙᐅᓐᓛᓐ ᐊᒻᒪᓗ
ᓛᕙᑐᐊᕆᑉ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑐᐊᖓᓂᒃ, ᒥᒧᐊᕆᔪᓪ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᓂᐅᕙᐅᓐᓛᓐᒥ. ᐱᐅᔫᓂᖏᑦ
ᐋᖅᑭᐅᒪᑎᑕᐅᓲᑦ ᐊᒻᒪᓗ ᐱᐅᓯᕚᓪᓕᖅᑎᑕᐅᓲᑦ
ᒥᒧᐊᕆᔪᓪ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓂ
ᐱᓕᕆᐊᑦ ᕿᒥᕐᕈᔭᐅᓲᖑᓪᓗᑎᑦ ᓄᑖᕐᓄᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᐅᓂᐊᖅᑐᓄᑦ, ᐱᓕᕆᐊᖑᖁᔭᐅᔪᑦ
ᐊᖏᖅᑕᐅᓲᖑᓪᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓕᕆᔩᑦ
ᕿᒥᕐᕈᔨᖏᓐᓄᑦ ᓂᕈᐊᖅᑕᐅᓯᒪᔪᓄᑦ. ᐱᐅᔫᓂᖏᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᔭᕇᖅᑐᑦ
ᖃᐅᔨᓴᖅᑕᐅᓲᖑᕗᑦ ᐃᓗᐊᒍᑦ ᖃᐅᔨᓴᖅᑐᑎᑦ
ᓇᒻᒥᓂᖅ ᐊᒻᒪᓗ ᕿᒥᕐᕈᓪᓗᑎᑦ.
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᐱᐅᔫᓂᖓᓂᒃ
ᑲᖐᓇᕈᓐᓃᑎᑦᑎᔨᖏᑦ ᕿᒥᕐᕈᔭᐅᓲᑦ
ᓯᓚᑖᓂᕐᒥᐅᓄᑦ ᒥᒧᐊᕆᔪᓪ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ
ᑲᑎᒪᔨᖏᑦ ᐅᓂᒃᑳᓕᐅᖅᑐᑎᑦ ᐊᕐᕌᒍᑕᒫᑦ ᒥᓂᔅᑕᒧᑦ
ᖁᑦᑎᓂᖅᓴᒧᑦ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᔨᒃᑯᓐᓄᑦ
ᐊᒻᒪᓗ ᐊᔪᕈᓐᓃᖅᓴᔪᓕᕆᔨᒃᑯᓐᓄᑦ. ᐅᓂᒃᑳᖅ
ᓴᖅᑭᖅᑎᑕᐅᓲᖅ ᒐᕙᒪᒃᑯᑦ ᓂᐅᕙᐅᓐᓛᓐ ᐊᒻᒪᓗ
ᓛᕙᑐᐊᕆᑉ ᒪᓕᒐᓕᐅᖅᑏᑦ ᑲᑎᒪᓂᖏᓐᓂᑦ.

ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᖅ ᓅᕙ ᔅᑰᓴᒥ ᑲᒪᒋᔭᐅᕗᖅ
ᐊᕕᑦᑐᖅᓯᒪᓂᖓᓄᑦ ᓴᓇᔪᓕᕆᔨᒃᑯᑦ ᖁᑦᑎᓂᖅᓴᒥᒃ
ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᓪᓗ ᒥᓂᔅᑕᐅᕝᕕᖓᓄᑦ.
ᐱᐅᔫᓂᖏᑦ ᐋᖅᑭᐅᒪᑎᑕᐅᓲᑦ ᐊᒻᒪᓗ ᐱᐅᓯᑎᑕᐅᒋᐊᓲᑦ
ᓅᕙ ᔅᑰᓴᑉ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖏᑦ ᐃᓗᐊᒍᑦ
ᐊᑐᐊᒐᓕᐅᖅᓯᒪᓪᓗᑎᑦ ᐊᐅᓚᓂᖃᖅᑐᑎᓪᓗ ᐱᓕᕆᐊᑦ
ᕿᒥᕐᕈᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᕐᓗ ᖃᐅᔨᓴᖅᑐᑎᑦ. 1989−
ᖑᑎᓪᓗᒍ ᓅᕙ ᔅᑰᓴᑉ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᑎᑦᑎᔨᖏᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐱᖁᔭᖓ ᐱᔪᓐᓇᑎᑦᑎᔪᖅ
ᒥᓂᔅᑕᐅᔪᓂᑦ ᐱᔪᓐᓇᕐᓗᓂ ᒪᓕᒐᕋᓛᓕᐅᕐᓗᓂ
ᖃᐅᔨᒪᓇᑦᑎᐊᖁᓪᓗᒍ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ
ᐃᓕᓐᓂᐊᒐᒃᓴᖏᑦ, ᐃᓕᓴᐃᔨᖏᑦ ᐊᔪᙱᓪᓗᑎᑦ,
ᐃᒡᓗᖁᑎᖏᑦ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᕋᒃᓴᖏᑦ
ᒪᓕᑦᑕᐅᔭᕆᐊᓖᑦ ᐋᖅᑭᒃᑕᐅᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ.
ᓯᓚᑖᓃᙶᖅᑐᑦ ᕿᒥᕐᕈᓲᑦ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ
ᖃᐅᔨᒪᒋᐊᖅᑏᑦ ᑕᒪᐃᓐᓄᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐅᐸᒃᑕᐅᔪᓐᓇᖅᑐᓄᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᓂ
ᑲᓇᓐᓇᖓᓂ ᑲᓇᑕᐅᑉ (ᓂᐅ ᕗᕋᓐᔅᕕᒃ, ᓅᕙ
ᔅᑰᓴ ᐊᒻᒪᓗ ᐳᕆᓐᔅ ᐃᐊᑦᕗᑦ ᐊᐃᓚ) ᑲᒪᒋᔭᐅᓲᖅ
ᑲᓇᑕᑉ ᑲᓇᓐᓇᖓᓂ ᑕᕆᐅᕐᒥᐅᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ
ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᔨᖏᑦ.
ᑖᒃᑯᐊ ᐱᓕᕆᔨᐅᔪᑦ ᑎᒥᐅᔪᑦ ᐃᓛᒃᑰᖓᔪᑦ
ᒐᕙᒪᒃᑯᓐᓂᑦ ᑲᑐᔾᔨᖃᑎᒌᖑᓪᓗᑎᑦ ᓵᑕᐅᓯᒪᔪᓐᓇᓲᑦ
ᒥᓂᔅᑕᐅᔪᓄᑦ ᑲᒪᓲᑦ ᓯᓚᑦᑐᓴ ᕐᕕᓕᕆᓂᕐᒥᒃ ᑲᓇᑕᑉ
ᑲᓇᓐᓇᖓᓂ ᑕᕆᐅᕐᒥᐅᑕᐃᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᓐᓄᑦ,
ᐃᑲᔪᓲᖑᓪᓗᑎᑦ ᐱᓕᕆᕝᕕᓂᑦ ᐊᒻᒪᓗ ᒐᕙᒪᒃᑯᓐᓂᑦ
ᐱᐅᓯᕚᓪᓕᑎᑦᑎᓪᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᕐᒥᒃ
ᐃᓕᓐᓂᐊᕐᕕᖏᓐᓂᑦ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 68

ᑲᓇᑕᑉ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᑦ ᐱᐅᔫᒐᓗᐊᕐᒪᖔᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᔪᑦ ᖃᐅᔨᒪᑎᑦᑎᒍᑎᖏᑦ

ᐋᓐᑎᐅᕆᔪ ᐳᕆᓐᔅ ᐃᐊᑦᕗᑦ ᐊᐃᓚᓐ ᑯᐸᑭ

ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᖅ ᐋᓐᑎᐅᕆᔪᒥ ᑲᒪᒋᔭᐅᕗᖅ ᐊᕕᑦᑐᖅᓯᒪᓂᖓᓄᑦ ᒥᓂᔅᑕᐅᕝᕕᖃᖅᑐᒧᑦ ᐱᓕᒻᒪᓴᕐᓂᕐᒧᑦ,
ᓯᓚᑦᑐᓴᕐᕕᓄᑦ, ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᓄᑦ. ᐊᒃᓱᕈᒻᒪᕆᒃᑐᑎᑦ ᐱᐅᔫᓂᖓᓂᒃ ᐋᓐᓂᑎᐅᕆᔪᒥ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ
ᐱᔨᑦᑎᕋᖅᑏᑦ ᑮᓇᐅᔭᖁᑎᖏᓐᓄᑦ ᐃᑲᔪᖅᑕᐅᕙᑦᑐᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓗᓴᐃᒃᑯᑕᖅᑖᕐᕕᒃᓴᑦ ᐊᒻᒪᓗ
ᖁᑦᑎᓂᖅᐹᖏᓐᓂ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕐᕕᒃᓴᑦ ᖃᐅᔨᒪᓇᑦᑎᐊᖅᑎᑕᐅᕗᖅ ᑕᒪᒃᑭᑎᒍᒃ ᐊᑐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ
ᐱᐅᔫᓂᖓ ᑲᖐᓇᖁᓇᒍ ᖃᐅᔨᓴᖅᑎᑯᓐᓂᑦ ᐊᒻᒪᓗ ᓯᓚᑖᓃᑦᑐᒧᑦ ᕿᒥᕐᕈᔭᐅᕙᑦᑐᑎᑦ, ᐋᖅᑭᒃᑕᐅᓯᒪᓂᖓ ᐋᓐᑎᐅᕆᔪᒥ ᐱᐅᔫᒐᓗᐊᕐᒪᖔᖅ ᑲᖐᓇᕈᓐᓃᑎᑦᑎᓂᕐᒧᑦ ᑐᙵᕕᖓ ᒪᓕᑦᑐᒍ.
ᐃᓛᒃᑰᖓᔪᖅ ᑎᒥ, ᐋᓐᑎᐅᕆᔪᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑲᑎᒪᔨᖏᑦ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᒪᑦᑎᐊᑎᑦᑎᔩᑦ (ᐱᐅᔫᒐᓗᐊᕐᒪᖔᑕ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᑲᑎᒪᔩᑦ ᖃᐅᔨᓴᖅᑎᖏᑦ), ᑲᒪᓲᑦ ᐊᖏᖅᓯᓗᑎᑦ ᑕᒪᐃᓐᓂᓕᒫᖅ ᓄᑖᕐᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᒐᔭᖅᑐᓂᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᑕᐅᔪᓐᓇᖅᑐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᖁᑦᑎᓂᖅᓴᒥᓗ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ ᑮᓇᐅᔭᖁᑎᖏᓐᓄᑦ ᐃᑲᔪᖅᑕᐅᓲᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ. ᑕᒪᐃᓐᓂᓕᒫᖅ ᓄᑖᑦ ᐱᓕᕆᐊᕆᔭᐅᔪᒪᔪᑦ ᓯᓚᑖᓃᑦᑐᓄᑦ ᕿᒥᕐᕈᔭᐅᓲᖑᒋᕗᑦ ᐃᓂᖅᑎᕆᔩᑦ ᖃᐅᔨᒪᔨᒻᒪᕆᐅᔪᑦ ᐱᓕᕆᐊᖅ ᐊᖏᖅᑕᐅᓚᐅᙱᓐᓂᖓᓂ. ᐱᐅᔫᒐᓗᐊᕐᒪᖔᑕ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᑲᑎᒪᔩᑦ ᖃᐅᔨᓴᖅᑎᖏᑦ ᑕᒻᒪᖅᓯᒪᔪᕐᓂᐊᓲᑦ ᐊᑐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖏᑦ ᐊᐅᓚᓂᖃᖅᑐᑎᑦ ᑎᓴᒪᐅᔪᖅᑐᑦ ᐊᕐᕌᒍᑦ ᐊᓂᒍᕋᐃᒻᒪᑕ ᖃᐅᔨᒪᓇᑦᑎᐊᖁᓪᓗᒍ ᐊᑐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᑦ ᐊᐅᓚᓂᖃᕋᓗᐊᕐᒪᖔᑕ ᒪᓕᑦᑐᑎᑦ ᐋᓐᑎᐅᕆᔪᒥ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑲᖐᓇᕈᓐᓃᑎᑦᑎᓂᖏᓐᓄᑦ ᑐᙵᕕᖓᓂᑦ ᕿᒥᕐᕈᑎᓪᓗᒋᑦ ᐋᖅᑭᒋᐊᖅᑎᓪᓗᒋᓪᓘᓐᓃᑦ ᐱᓕᕆᐊᕆᒌᖅᑕᖏᓐᓂᑦ. ᑕᒪᐃᓐᓂ ᐱᓕᕆᐊᓕᒫᑦ ᕿᒥᕐᕈᔭᐅᓲᑦ ᑕᐃᒃᑯᐊ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᑕᐅᓲᑦ ᓂᕆᐅᒋᔭᐅᓂᖏᑦ ᐊᒻᒪᓗ ᑕᒪᐃᓐᓂ ᓇᓗᓇᐃᖅᓯᔭᕆᐊᓖᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᒌᕋᔭᖅᑐᑦ ᖃᓄᐃᑦᑑᒻᒪᖔᑕ ᐊᒻᒪᓗ ᖃᓄᖅ ᐱᕚᓪᓕᕐᓂᖏᑦ ᖃᐅᔨᓴᖅᑕᐅᒐᔭᕐᒪᖔᑕ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕋᓱᐊᖅᑐᓄᑦ ᖁᑦᑎᓂᖅᓴᓄᓪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖏᓐᓂᑦ ᑲᑎᒪᔨᖏᑦ ᐅᖃᐅᓯᖃᓲᑦ ᐃᓱᒪᓕᐅᕐᓂᖏᓐᓂᑦ ᒥᓂᔅᑕᐅᕝᕕᖃᖅᑐᒧᑦ ᐱᓕᕆᒻᒪᒃᓴᐃᓂᕐᒧᑦ, ᓯᓚᑦᑐᓴᕐᕕᓄᑦ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓄᑦ.
ᑭᒃᑯᑐᐃᓐᓇᕐᓂᑦ ᐅᕝᕙᓘᓐᓃᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᔪᓂᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᑎᑦᑎᔩᑦ ᑲᑐᔾᔨᖃᑎᒌᖏᑦ, ᖃᑭᒍᑎᒃᓴᓕᐅᕋᓗᐊᕈᑎᓪᓘᓐᓃᑦ ᖃᑭᒍᑎᒃᓴᓕᐅᙱᒃᑲᓗᐊᕈᑎᓪᓘᓐᓃᑦ, ᐊᕕᑦᑐᖅᓯᒪᔪᑉ ᓯᓚᑖᓃᒃᑯᑎᑦ ᐊᒻᒪᓗ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᒍᑎᑦ ᑕᒪᐃᓐᓂ ᐃᓚᖏᓐᓂᓘᓐᓃᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᒐᓱᐊᓲᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᓖᑦ ᐋᓐᑎᐅᕆᔪᒥ, ᐱᓇᓱᐊᕆᐊᖃᖅᑐᑦ ᒥᓂᔅᑕᒧᑦ ᐊᖏᖅᑕᐅᔪᒪᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓕᕆᔨᒃᑯᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᓴᖅᑎᖏᑕ ᑲᑎᒪᔨᖏᓐᓄᑦ, ᐃᓛᒃᑰᖓᔪᖅ ᑲᑐᔾᔨᖃᑎᒌ ᐊᑐᓕᖁᔨᓲᖅ ᒥᓂᔅᑕᒧᑦ ᐱᓕᒻᒪᒃᓴᐃᓂᕐᒧᑦ, ᓯᓚᑦᑐᓴᕐᕕᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓄᓪᓗ, ᒪᓕᑦᑐᒋ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑕᐅᔪᒪᔪᑦ ᐊᔪᙱᑐᒻᒪᕆᐅᔪᓪᓗ ᐱᖁᔭᖓ, 2000. ᒥᓂᔅᑕᒧᑦ ᐊᖏᖅᑕᐅᔭᕆᐊᓖᑦ ᑕᒪᐃᓐᓂᑦ ᓇᒻᒥᓂᖁᑎᓖᑦ ᑲᑐᔾᔨᖃᑎᒌᑦ ᐊᒻᒪᓗ ᑭᒃᑯᑐᐃᓐᓇᕐᓂᑦ ᐱᔨᑦᑎᖅᑐᑦ ᑲᑐᔾᔨᖃᑎᒌᑦ ᓴᙱᓂᖃᙱᑦᑐᑦ ᑐᓂᓯᓗᑎᑦ ᓇᓗᓇᐃᒃᑯᑕᓂᑦ ᐋᓐᑎᐅᕆᔪ ᐱᖁᔭᖓᒍᑦ ᐊᒻᒪᓗ ᐊᑐᕈᓐᓇᖁᓪᓗᒋᑦ “ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊ”ᖑᓂᕋᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᕐᕕᖏᓐᓂ.

ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᕐᒧᑦ ᐳᕆᓐᔅ ᐃᐅᑦᕗᑦ
ᐊᐃᓚᓐᒥ ᑲᒪᒋᔭᐅᓲᖅ ᐊᕕᑦᑐᖅᓯᒪᔪᓂ
ᒐᕙᒪᖏᓐᓄᑦ ᐱᓕᕆᕝᕕᖓᓄᑦ
ᐃᖅᑲᓇᐃᔭᖅᑐᓕᕆᕙᑦᑐᑦ ᐊᒻᒪᓗ
ᐃᓕᓐᓂᐊᑲᓐᓂᖅᑐᑦ. 1969 ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᑉ
ᐱᖁᔭᖓ ᐋᖅᑮᓯᒪᒻᒪᑦ ᐳᕆᓐᔅ ᐃᐊᑦᕗᑦ ᐊᐃᓚᓐ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓂ. ᓈᒻᒪᒃᑲᓗᐊᕐᒪᖔᑕ
ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᐋᖅᑭᐅᒪᑎᑕᐅᓲᖅ
ᐱᐅᓯᕚᓪᓕᖅᑎᑕᐅᓪᓗᑎᓪᓗ ᐃᓕᓐᓂᐊᕋᒃᓴᖏᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓂ ᐳᕆᓐᔅ ᐃᐊᑦᕗᑦ ᐊᐃᓚᓐᒥ
ᓯᓚᑦᑐᓴᕐᕕᑎᒍᑦ ᕿᒥᕐᕈᓲᖑᓪᓗᑎᑦ ᐊᒻᒪᓗ
ᓇᒻᒥᓂᖅ ᖃᐅᔨᓴᖅᑐᑎᑦ ᐊᑐᐊᒐᖏᓐᓂᑦ
ᐊᐅᓚᓂᖏᓐᓂᓪᓗ.
ᓯᓚᑖᓃᙶᖅᑐᑦ ᕿᒥᕐᕈᓲᑦ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ
ᖃᐅᔨᒪᒋᐊᖅᑏᑦ ᑕᒪᐃᓐᓄᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓄᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐅᐸᒃᑕᐅᔪᓐᓇᖅᑐᓄᑦ
ᐊᕕᑦᑐᖅᓯᒪᔪᓂ ᑲᓇᓐᓇᖓᓂ ᑲᓇᑕᐅᑉ (ᓂᐅ
ᕗᕋᓐᔅᕕᒃ, ᓅᕙ ᔅᑰᓴ ᐊᒻᒪᓗ ᐳᕆᓐᔅ ᐃᐊᑦᕗᑦ
ᐊᐃᓚ) ᑲᒪᒋᔭᐅᓲᖅ ᑲᓇᑕᑉ ᑲᓇᓐᓇᖓᓂ
ᑕᕆᐅᕐᒥᐅᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᖁᑦᑎᓂᖅᓴᒥᒃ
ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ ᐱᓕᕆᔨᖏᑦ.
ᑖᒃᑯᐊ ᐱᓕᕆᔨᐅᔪᑦ ᑎᒥᐅᔪᑦ ᐃᓛᒃᑰᖓᔪᑦ
ᒐᕙᒪᒃᑯᓐᓂᑦ ᑲᑐᔾᔨᖃᑎᒌᖑᓪᓗᑎᑦ
ᓵᑕᐅᓯᒪᔪᓐᓇᓲᑦ ᒥᓂᔅᑕᐅᔪᓄᑦ ᑲᒪᓲᑦ
ᓯᓚᑦᑐᓴ ᕐᕕᓕᕆᓂᕐᒥᒃ ᑲᓇᑕᑉ ᑲᓇᓐᓇᖓᓂ
ᑕᕆᐅᕐᒥᐅᑕᐃᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᓐᓄᑦ,
ᐃᑲᔪᓲᖑᓪᓗᑎᑦ ᐱᓕᕆᕝᕕᓂᑦ ᐊᒻᒪᓗ
ᒐᕙᒪᒃᑯᓐᓂᑦ ᐱᐅᓯᕚᓪᓕᑎᑦᑎᓪᓗᑎᑦ
ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᕐᒥᒃ ᐃᓕᓐᓂᐊᕐᕕᖏᓐᓂᑦ.

ᓯᓚᑦᑐᓴᕐᕕᓕᕆᓂᖅ ᑯᐸᑭᒥ
ᑲᒪᒋᔭᐅᓲᖅ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ
ᒐᕙᒪᖏᓐᓄᑦ
ᒥᓂᔅᑕᐅᕝᕕᓕᒃ
ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒧᑦ,
ᖁᑦᑎᓂᖅᓴᒥᒃ
ᐃᓕᓐᓂᐊᕐᓂᕐᒧᑦ
ᐊᒻᒪᓗ ᖃᐅᔨᓴᕐᓂᕐᒧᑦ.
ᐱᐅᔫᓂᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ
ᐃᓕᓐᓂᐊᕋᒃᓴᖏᑦ ᑯᐸᑭᒥ
ᖃᐅᔨᒪᑦᑎᐊᕈᑕᐅᓲᑦ
ᐊᑐᓂ ᓯᓚᑦᑐᓴᕐᕕᑉ
ᓇᒻᒥᓂᖅ ᐱᓕᕆᐊᖓᑎᒍᑦ
ᕿᒥᕐᕈᔨᐅᔪᑦ.
ᓯᓚᑖᓃᙶᖅᑐᑦ
ᖃᐅᔨᓴᖅᑐᑦ
ᐱᐅᒐᓗᐊᕐᒪᖔᑕ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ
ᐃᓕᓐᓂᐊᕋᒃᓴᖏᑦ
ᐊᐅᓚᑕᐅᓲᖑᕗᖅ
ᐱᓕᕆᖃᑎᒌᑦᑐᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ;
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ
ᐱᓕᕆᐊᑦ
ᖃᐅᔨᓴᖅᑕᐅᓂᖏᓐᓄᑦ
ᐊᑐᐊᒐᑦ ᕿᒥᕐᕈᔭᐅᓲᑦ
ᐱᓕᕆᐊᓂᑦ ᕿᒥᕐᕈᔨᒃᑯᑦ
ᖃᐅᔨᓴᖅᑏᑦ
ᑲᑎᒪᔨᖏᓐᓄᑦ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 69

ᐃᓗᓕᖏᑦ

text

ᑲᓇᑕᑉ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᑦ ᐱᐅᔫᒐᓗᐊᕐᒪᖔᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᔪᑦ ᖃᐅᔨᒪᑎᑦᑎᒍᑎᖏᑦ

ᓴᔅᑳᑦᓱᕙᓐ

ᓯᓚᑦᑐᓴ ᕐᕕᓕᕆᓂᖅ ᓴᔅᑳᑦᓱᕙᓐᒥ ᑲᒪᒋᔭᐅᓲᖅ ᐊᕕᑦᑐᖅᓯᒪᔪᒧᑦ ᒐᕙᒪᐅᔪᓄᑦ ᒥᓂᔅᑕᐅᕝᕕᓕᒃ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕐᓂᕐᒥᒃ.
ᐊᑐᓂ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᑲᓇᑕᒥ ᐱᖁᔭᖏᑦ ᐋᖅᑮᓯᒪᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓂ ᕆᔭᐃᓇᒥ 1979−ᖑᑎᓪᓗᒍ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᓴᔅᑳᑦᓱᕙᓐ 1995-ᖑᑎᓪᓗᒍ ᐱᖁᔭᙳᓚᐅᖅᓯᒪᔪᖅ ᐊᒻᒪᓗ ᓇᓗᓇᐃᔭᐃᔪᑦ ᐱᔪᓐᓇᐅᑎᖏᓐᓂᑦ ᐊᑐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐊᐅᓚᒍᓐᓇᖁᓪᓗᒋᑦ ᓇᒻᒥᓂᖅ ᐊᒻᒪᓗ ᓇᓗᓇᐃᒃᑯᓯᖅᓱᐃᒍᓐᓇᖁᓪᓗᒋᑦ.

ᒪᓕᑦᑐᒍ ᓄᑖᖅ ᐱᖁᔭᖅ, ᒥᓂᔅᑕᐅᕝᕕᓕᒃ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᕐᒥᒃ ᐋᖅᑮᓯᒪᕗᖅ ᓴᔅᑳᑦᓱᕙᓐ ᖁᑦᑎᓂᖅᓴᒥ ᐃᓕᓐᓂᐊᖅᑕᐅᔾᔪᑎᖏᑦ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᓴᖅᑏᑦ ᑲᑎᒪᔨᖏᑦ. ᑲᑎᒪᔨᐅᔪᑦ ᐱᔪᓐᓇᐅᑎᓖᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᑎᑦᑎᔪᓐᓇᖅᑐᑦ ᐱᖁᔭᖓᓂᑦ ᐅᐊᑦᑎᓗᑎᑦ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᕿᒥᕐᕈᕙᑦᑐᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᓂ ᓇᓗᓇᐃᒃᑯᓯᖅᓱᐃᓲᑦ ᓴᔅᑳᑦᓱᕙᓐᒥ. ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᑲᑎᒪᔨᖏᑦ ᕿᒥᕐᕈᓂᓖᑦ ᐊᐅᓚᔾᔪᑎᓂᑦ ᖃᐅᔨᒪᑦᑎᐊᖅᑎᑦᑎᔪᑦ ᓄᑖᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᓴᔅᑳᑦᓱᕙᓐᒥ ᒪᓕᒃᑲᓗᐊᕐᒪᖔᑦ ᐱᐅᔪᒻᒪᕆᓂᒃ ᐃᓕᓐᓂᐊᑎᑦᑎᒍᑎᓂᑦ ᐃᓕᓴᕆᔭᐅᑎᑦᑎᒐᓱᐊᖅᑐᑦ ᓴᔅᑳᑦᓱᕙᓐᒥ ᐱᔭᕇᖅᐸᑦᑐᑦ ᑲᓇᑕᒥᐅᑦ ᓄᓇᕐᔪᐊᒥᐅᓪᓗ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐱᔭᕇᕈᓐᓇᖁᓪᓗᒋᑦ.

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑲᓇᑕᒥ ᐃᓚᒋᔭᐅᓂᖏᑦ
ᐊᑐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᑦ ᑲᓇᑕᒥ ᐋᖅᑭᒃᓱᐃᓯᒪᕗᑦ ᐋᖅᑭᐅᒪᑎᑦᑎᓪᓗᑎᓪᓗ ᓯᓚᑦᑐᓴᕐᕕᖏᓐᓂ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᑦ ᖃᐅᔨᓴᓚᐅᖅᐸᑦᑐᑎᑦ ᐊᑐᐊᒐᖏᓐᓂ ᐊᐅᓚᓂᖏᓐᓂᓗ ᐱᐅᔫᑎᑦᑏᓐᓇᕋᓱᐊᓲᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒥ. ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐃᓕᓐᓂᐊᒐᒃᓴᖏᑦ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᑲᒪᒋᔭᐅᓂᖓ ᑲᑐᔾᔭᐅᓂᖓᓄᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᓂᑦ ᒐᕙᒪᐅᔪᓄᑦ, ᑖᒃᑯᐊ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᐊᑐᐊᒐᖏᑦ ᐋᖅᑭᓱᖅᑕᐅᓲᑦ ᓯᓚᑖᓃᑦᑐᓄᑦ ᕿᒥᕐᕈᔭᐅᕙᑦᑐᑎᑦ ᑲᓇᑕᑉ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᑕ ᒐᕙᒪᖏᓐᓄᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᖏᓐᓂᓘᓐᓃᑦ ᒐᕙᒪᓄᑦ.

ᐊᑐᓂ ᓯᓚᑦᑐᓴᕐᕕ ᕐᔪᐊᖑᔪᖅ ᐃᓚᒋᔭᐅᒋᕗᑦ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓄᑦ ᐋᖅᑭᐅᒪᑎᑦᑎᓲᖑᒋᓪᓗᑎᑦ ᓇᒻᒥᓂᖅ ᑐᙵᕕᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᒪᒋᐊᖅᑎᑦᑎᔩ ᑲᓇᑕᒥᐅᑦ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᑎᑦᑎᒐᓱᐊᖅᑎᓪᓗᒋᑦ. ᐃᓚᒋᔭᐅᒍᓐᓇᖅᑐᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑲᓇᑕᒥ ᐊᑐᓂ ᓯᓚᑦᑐᓴᕐᕕᐅᔪᑦ ᐋᖅᑭᒃᓯᒪᐅᖅᑐᓂᑦ ᑕᒪᐃᓐᓂᓗ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᖃᖅᓯᒪᔪᓂᑦ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖏᑦ ᐊᑐᐊᒐᖃᕐᓗᑎᑦ. ᐃᓚᒋᔭᐅᔪᓪᓗ ᓇᓗᓇᐃᖅᓯᔭᕆᐊᓖᑦ ᑲᒪᓂᐊᕐᓂᕋᕐᓂᖏᑎᒍᑦ ᑲᑐᔾᔨᖃᑎᒌᑉ ᑐᙵᕕᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐱᐅᒐᖢᐊᕐᒪᖔᑕ ᑲᓇᑕᒥ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᑎᑦᑎᓇᓱᐊᖅᑎᓪᓗᒋᑦ.

ᐋᖅᑭᒃᓯᒪᔪᖃᙱᑎᓪᓗᒍ ᑲᓇᑕᒥ ᐃᓕᓴᕆᔭᐅᓯᒪᔪᓂᑦ ᑐᙵᕕᐅᔪᒥᒃ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑲᓇᑕᒥ ᐃᓚᒋᔭᐅᔪᑦ ᐋᖅᑭᓱᖅᓯᒪᒍᑕᐅᕗᖅ ᐃᓕᓴᕆᔭᐅᓯᒪᓪᓗᓂ, ᐊᒻᒪᓗ ᑕᐃᒪᐃᓐᓂᖓᓄᑦ ᐱᓪᓚᑦᑖᖑᓂᖓᓄᑦ ᐊᖏᖅᑕᐅᔾᔪᑎᒋᔭᐅᓲᖑᕗᖅ. ᐃᓚᒋᔭᐅᔪᖃᙱᑎᓪᓗᒋ ᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᑲᓇᑕᒥ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᖅ ᐃᓕᓴᕆᔭᐅᒐᔭᙱᑦᑐᖅ ᐱᓪᓚᑦᑖᖑᓂᖓᓄᑦ, ᐃᓱᒪᒋᔭᐅᑦᑎᐊᕐᓗᓂ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ, ᐊᓯᖏᓐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᓄᓪᓗ. ᐅᑉᐱᕆᔭᐅᑦᑎᐊᕈᓐᓇᕋᔭᙱᑦᑐᖅ ᓄᓇᕗᒥ “ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᓂᕋᕐᓗᓂ”ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᖅ ᐊᑎᑐᐃᓐᓇᖃᕈᓂ, ᐊᒻᒪᓗ ᐃᓕᓴᕆᔭᐅᓯᒪᙱᒃᑯᓂ ᓯᓚᑖᓂ ᓄᓇᕗᒥ.

KPMG

ዓለምአቀፋዊ ውድድርነት

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 71

ᐱᕕᒃᓴᖃᕈᓘᔭᕐᒪᑦ ᐱᕙᓪᓕᐊᒃᑲᓂᒻᒪᕆᓪᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᒍᓐᓇᖅᑐᑦ ᓄᓇᕗᒥ, ᐊᔾᔨᒌᙱᑐᒡᒍᑕᐅᓪᓗᑎᑦ ᐊᓯᔾᔨᖅᑕᐅᙱᓪᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖃᙱᓐᓂᐅᔪᖅ ᐊᒻᒪᓗ ᐋᖅᑮᔪᖃᕐᓗᓂ ᓄᑖᕐᒥᒃ, ᓇᒻᒥᓂᖅᓱᖅᑐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ. ᑖᓐᓇ ᑐᒃᓯᕋᐅᑎᐅᔪᖅ ᐊᔾᔨᖃᕐᒪᑦ ᓱᖅᑯᐃᓇᑦᑎᐊᖅᑐᑯᓗᖕᓂᒃ ᐅᖃᖅᓯᒪᔪᓂᑦ ᑐᑭᓯᓇᖅᑐᓂᓪᓗ ᐱᔪᒪᓂᖃᐅᖅᑐᑎᑦ ᓄᓇᕗᑦ ᓯᕗᒧᐊᓪᓗᑎᑦ ᐅᖓᑖᓄᑦ ᓂᕈᐊᕋᒃᓴᐅᔪᑦ ᐊᑐᐃᓐᓇᐅᒪᔪᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ ᐱᒃᑲᓐᓂᖔᕆᐊᓪᓚᒍᒪᓪᓗᑎᑦ, ᑐᙵᕕᖃᐅᑦᑎᐊᖅᑑᒐᓗᐊᑦ ᐱᓕᕆᑦᑎᐊᕋᓱᐊᖅᑐᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᐅᔭᕇᖅᑐᖅ
ᑭᓯᐊᓂᓕ ᑭᓪᓕᖃᖅᑎᑦᑎᔪᖅ ᓯᕕᑐᓂᖓᓂᒃ ᐊᒻᒪᓗ ᐊᑦᑐᐃᓂᖃᓗᐊᕌᓗᒃᐸᖏᑦᑐᓂ. ᑭᓯᐊᓂᓕ ᓄᑖᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᑦ ᐱᕐᔪᐊᖑᔪᑦ ᑲᒪᒋᔭᐅᓂᐊᕈᑎᑦ, ᐱᐅᔪᒥᒃ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕈᑎᖃᑦᑎᐊᕆᐊᓖᑦ ᓄᓇᕗᒥ, ᑐᑭᒧᐊᕈᑎᒋᔭᐅᑦᑎᐊᖁᓪᓗᒋᑦ ᓄᑖᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐋᖅᑭᓱᖅᓯᒪᓂᕆᒐᔭᖅᑕᖏᑦ ᐋᖅᑭᒃᓯᒪᓂᖏᓪᓗ ᒪᑭᒪᑎᒐᒃᓴᐅᑉᐸᑕ ᐊᒻᒪᓗ ᐃᑲᔪᕐᓂᖃᕈᓐᓇᖅᑐᑎᑦ ᓯᓚᑐᓕᖅᑎᑦᑎᓗᑎᑦ, ᐃᓅᓯᖃᑦᑎᐊᓂᖅᓴᐅᓕᖅᑎᑦᑎᓗᑎᑦ, ᑮᓇᐅᔭᓕᐅᖅᑎᑦᑎᒍᓐᓇᓂᖅᓴᐅᓕᕐᓗᑎᑦ ᐊᒻᒪᓗ ᖃᓄᐃᙱᓂᖅᓴᐅᑎᑦᑎᓕᕐᓗᑎᑦ ᓄᓇᕗᒥ ᐃᓄᖏᓐᓂᓪᓗ.

ᑖᓐᓇ ᑎᑎᖅᑲᓕᐊᕆᔭᐅᓯᒪᔪᖅ ᓇᓗᓇᐃᔭᐃᓯᒪᕗᖅ ᐃᓚᖏᓐᓂᑦ ᐋᖅᑭᓱᖅᓯᒪᓂᕆᒍᓐᓇᕋᔭᖅᑕᖏᓐᓂᑦ ᑕᒪᒃᑯᓂᖓ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᒐᔭᖅᑐᓂᑦ, ᐊᒻᒪᓗ ᖃᓄᐃᓕᐅᖅᑕᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ ᑲᒪᒋᔭᐅᓗᑎᑦ ᐊᑐᓂ ᐱᕙᓪᓕᐊᓂᖃᕐᓂᖏᓐᓂᑦ. ᑕᒪᐃᓐᓂᓕᒫᖅ ᓂᕈᐊᖅᑕᐅᔪᓐᓇᖅᑐᓂᑦ, ᐃᓕᓴᖅᓯᓯᒪᕗᒍᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐆᑦᑐᕋᖅᑕᐅᒻᒪᕆᒋᐊᓖᑦ ᐃᓕᑉᐹᓪᓕᕈᑎᒋᔭᐅᓗᑎᓪᓗ, ᑲᓱᖅᑎᑕᐅᓗᑎᓪᓗ ᑕᒪᒃᑯᐊ ᐱᖅᑯᓯᑐᖃᖅᑎᒍᑦ ᐊᒻᒪᓗ ᖃᓪᓗᓇᕐᔨᕐᖓᑦ ᐃᓕᓴᐅᓯᖏᑎᒍᑦ ᐱᑕᖃᕐᓗᓂ, ᐊᒻᒪᓗᑦᑕᐅᖅ ᐊᔾᔨᖃᕐᓗᑎᑦ ᐃᓚᐅᖃᑕᐅᕝᕕᐅᒍᓐᓇᓂᐊᕐᒪᑕ, ᐃᓅᖃᑎᒥᓂᑦ ᐃᑲᔪᖃᑎᒌᓲᑦ ᐃᓅᓯᖃᕐᕕᐅᔪᓐᓇᕐᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᑖᒃᑯᐊ ᓄᑖᑦ ᓂᕈᐊᕋᒃᓴᐅᔪᑦ ᐊᑐᖅᑕᐅᒍᓐᓇᕋᔭᖅᑐᑦ ᑎᒍᒥᐊᖅᑎᐅᓗᐊᕐᓗᑎᑦ.

ᓂᕆᐅᓐᓂᖃᖅᐳᒍᑦ ᑕᒪᐃᓐᓂ ᑕᒪᒃᑯᐊ ᓂᕈᐊᕋᒃᓴᐅᔪᑦ ᐱᖃᓯᐅᔾᔨᓂᐊᕐᒪᑕ ᐃᓕᓐᓂᐊᕈᑕᐅᓂᐊᖅᑐᓂᑦ, ᐃᓕᓐᓂᐊᕋᒃᓴᓂᑦ, ᐊᒻᒪᓗ ᐱᓕᕆᐊᕐᓂᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐊᑐᐃᓐᓇᐅᒪᒍᓐᓇᕋᔭᖅᑐᑦ− ᐃᓚᖏᑦ ᑕᒪᐃᓐᓂᓕᒫᖅ, ᐊᓯᖏᑦ ᒪᕐᕈᐃᓕᖅᑲᖓᓗᑎᑦ ᐃᓕᓐᓂᐊᒐᒃᓴᐅᓗᑎᑦ ᑲᑎᓪᓗᒋᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐊᒻᒪᓗ ᑮᓇᕐᒥᒃ−ᑮᓇᕐᒧᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓗᑎᑦ. ᑕᒪᓐᓇ ᐃᓱᒪᒋᓪᓗᒍ ᑭᓯᐊᓂ ᐱᔾᔪᑏᑦ ᓄᓇᕗᒥ ᓈᒻᒪᑦᑐᒥᒃ ᐃᑭᐊᖅᑭᔾᔪᑎᖃᕈᓐᓇᕐᒪᑕ ᖃᕋᓴᐅᔭᒃᑯᓪᓗ ᐱᖁᑎᕐᔪᐊᖁᑎᖃᐅᕐᓗᑎᑦ ᐃᑭᐊᖅᑭᔾᔪᑎᖏᓪᓗ ᑲᒪᒋᔭᐅᓯᒪᓂᐊᖅᑐᑎᑦ, ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᖅᑎᐅᓂᐊᖅᑐᑦ ᖃᕋᓴᐅᔭᕐᓂᑦ ᐊᑐᕈᓐᓇᑦᑎᐊᕋᔭᖅᑐᑎᑦ ᐊᓯᖏᓐᓂᓪᓗ ᐃᑲᔫᑎᓂᑦ ᐊᑐᕋᒃᓴᓂᑦ. ᓂᕆᐅᒋᔭᐅᕗᑦ ᐃᓚᖏᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᓄᓇᓕᓐᓂ ᐋᖅᑭᓱᖅᑕᐅᒍᓐᓇᕋᔭᖅᑐᑦ, ᐊᒻᒪᓗ ᐊᓯᖏᑦ ᐊᑐᖅᑕᐅᒍᓐᓇᖅᑐᓂᑦ ᐊᓯᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᐅᔪᓂᑦ, ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᕐᓗᑎᑦ ᑎᑎᖅᑲᑎᒍᑦ ᐊᖏᖅᑕᐅᓯᒪᓗᑎᑦ, ᐅᕝᕙᓘᓐᓃᑦ ᐋᔩᕋᖃᑎᖃᕐᓂᒃᑯᑦ ᐊᖏᕈᑎᓕᐅᕐᓗᑎᑦ ᑲᓇᑕᒥ ᐊᕕᑦᑐᖅᓯᒪᔪᓂ ᐱᓕᕆᖃᑎᒋᔭᐅᔪᒥᒃ. ᐆᑦᑑᑎᒋᓗᒍ, ᓄᑖᖅ ᐋᓐᑎᐅᕆᔪᒥ ᖃᕋᓴᐅᔭᒃᑯᑦ ᑐᑦᑕᕐᕕᖓ ᕼᐊᓐᓇᓚᐅᓗᐊᖅᑐᓂᑦ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᓖᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᐋᓐᑎᐅᕆᔪᒥ ᓈᓴᐅᑎᑖᕈᓐᓇᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᕇᖅᑕᒥᓂᑦ ᐊᖏᕐᕋᒥ ᐃᓕᓐᓂᐊᕐᓗᑎᑦ. ᐋᖅᑭᓱᖅᓯᒪᓂᖓ ᑕᐃᒪᓐᓇ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᕈᓐᓇᑎᑦᑎᒍᑎ ᐅᕝᕙᓘᓐᓃᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᔪᓂᑦ ᐊᐅᓚᓂᖃᑦᑎᐊᕋᔭᖅᑐᖅ ᑲᔪᓯᓗᓂ, ᐱᓗᐊᖅᑐᒥᒃ ᐱᒋᐊᖅᐸᓪᓕᐊᑎᓪᓗᒍ, ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓕᐅᖅᐸᓪᓕᐊᓂᖏᑕ ᐊᑭᖏᑦ ᐊᑭᖃᕋᔭᙱᒻᒪᕆᒻᒪᑕ ᐋᖅᑭᒃᓯᒪᔭᕇᖅᑐᓂᑦ ᐃᓕᓐᓂᐊᖅᑳᕐᓂᕈᑎᑦ ᐊᓯᖏᓐᓂᑦ ᐊᕕᑦᑐᖅᓯᒪᔪᓂᑦ ᖃᕋᓴᐅᔭᖅᑎᒍᑦ.

ᐊᔾᔨᒌᙱᑐᒡᒍᑕᕈᓘᔭᐃᑦ ᓂᕈᐊᕋᒃᓴᐅᔪᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 72

ᐱᔭᕆᐊᑐᓛᖅ ᑎᑭᑕᐅᔪᒪᓛᖑᓪᓗᓂ, ᐊᒻᒪᓗ ᐱᔭᐅᔪᒪᓛᓪᓚᕆᐅᓪᓗᓂ, ᓄᑖᖅ ᐋᖅᑭᒃᑕᐅᓗᓂ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ (ᐋᖅᑮᔪᒪᑐᐃᓐᓇᖅᑐᒍᑦ ᖃᓄᖅ ᑕᐃᔭᐅᒐᔭᕐᓂᖓᓂᒃ ᐅᖃᐅᓯᖃᕐᓂᕗᑦ ᐃᑲᔫᑕᐅᓂᐊᕐᒪᑦ ᑐᑭᓯᒍᑕᐅᓗᓂ) ᐱᓕᕆᕝᕕᒃ ᑐᙵᕕᓕᐅᕆᐊᖃᕋᔭᖅᑐᖅ ᓂᕆᐅᒋᔭᐅᔪᓂᑦ ᐊᒥᓱᓂᑦ ᑎᑭᑦᑐᒍᓐᓇᖁᓪᓗᒍ ᒪᑭᒪᔪᓐᓇᕐᓗᓂᓗ ᐊᒻᒪᓗ ᖃᓄᐃᑦᑑᓂᒃᓴᖏᓐᓂᑦ ᓴᖅᑮᔭᕆᐊᖃᕋᔭᖅᑐᓂ. ᑕᒪᓐᓇ ᓇᐃᓈᖅᑐᒃᑯᑦ ᐅᖃᐅᑕᐅᑦᑎᐊᓛᖑᕗᑦ ᒪᓕᑦᑕᐅᔭᕆᐊᓖᑦ ᐃᓚᒋᔭᐅᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓂ ᑲᓇᑕᒥ ᒪᓕᒍᓐᓇᖁᓪᓗᒋᑦ, ᐅᑯᐊᖑᓪᓗᑎᑦ ᒪᓕᑦᑕᐅᔭᕆᐊᓖᑦ:

 ᑐᖔᓃᙱᑎᐊᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕐᓗᑎᑦ 500 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖃᑦᑕᕋᔭᖅᑐᓂᑦ (ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᓲᑦ) ᐃᓕᓐᓂᐊᖅᑎᓂᑦ: 2,500 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑐᑦ ᓈᓴᐅᑎᑖᕈᓐᓇᖅᑐᑦ
ᐃᓕᓐᓂᐊᕋᒃᓴᒥ ᐊᑎᓕᐅᖅᓯᒪᓗᑎᑦ

 ᖃᓄᐃᑦᑑᓂᖏᑦ ᐃᓕᓴᐃᔨᖏᑦ ᐱᐅᔫᓗᑎᑦ, ᐱᓗᐊᖅᑐᒥᒃ ᖁᑦᑎᓂᖅᐹᒥ ᐃᓕᓐᓂᐊᖅᑐᑦ ᐊᓯᖏᓐᓂᓪᓗ ᓇᓗᓇᐃᒃᑯᑕᒻᒪᕆᑖᕋᓱᐊᖅᑐᑦ
 ᒪᓕᑦᑕᐅᔭᕆᐊᓖᑦ ᐱᓕᕆᐊᓕᐅᕐᓗᓂ ᐃᓗᓕᒃᓴᖏᑦ ᓈᒻᒪᓪᓗᑎᑦ

 ᐊᐅᓚᑦᑎᒍᓯᖃᕐᓗᑎᑦ ᒐᕙᒪᓕᕆᓂᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒧᑦ ᑎᒃᑯᐊᖅᑕᐅᓯᒪᔪᑦ ᑲᑎᒪᔨᖏᑦ ᑕᒪᐃᓐᓂ ᐃᓕᓐᓂᐊᕋᒃᓴᓂᑦ ᑲᒪᓲᖑᓗᑎᑦ

 ᐱᓕᕆᐊᖃᒻᒪᕆᓪᓗᑎᑦ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᓴᐅᓯᖏᓐᓂᑦ, ᑲᒪᒋᔭᐅᓗᓂ ᐃᓛᒃᑰᖓᔪᒧᑦ ᐱᔪᓐᓇᐅᑎᓕᓐᓄᑦ
 ᑕᑯᒃᓴᐅᑎᑦᑎᓗᓂ ᐊᑐᖃᑦᑕᕐᓂᑯᒥᓂᖏᑦ ᓇᓗᓇᐃᒃᑯᑕᖃᕐᓗᑎᑦ ᓴᐳᔾᔨᒍᓐᓇᕐᓂᖏᑕ ᐃᓕᓐᓂᐊᖅᑕᐅᔪᒪᔪᑦ ᐃᓱᒪᖅᓲᑕᐅᓗᑎᑦ

ᐋᖅᑭᒃᑕᐅᓂᖓ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑖᕆᔭᐅᔪᓐᓇᕐᒥᔪᖅ ᓂᕈᐊᖅᑕᐅᓗᓂ ᐅᖓᑕᐅᔨᒐᔭᙱᑦᑐᖅ ᐃᓇᖐᓗᓂᓘᓐᓃᑦ ᓯᓚᑦᑐᓴᕐᕕᐅᔪᓂᑦ, ᑕᒪᓐᓇ ᓂᕈᐊᕋᒃᓴᐅᔪᖅ ᓄᓇᕗᑦ ᐋᖅᑭᐅᒪᓕᖅᑎᑦᑎᒐᔭᕐᒪᑦ ᒪᕐᕈᐃᓕᖅᑲᖓᔪᒥᒃ ᐃᓕᓐᓂᐊᕋᒃᓴᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ.

ᐱᕕᒃᓴᐅᒐᔭᖅᑐᖅ ᐋᖅᑮᔪᖃᕐᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ ᒪᓕᙱᒃᑲᓗᐊᕐᓗᑎ ᑦᒪᓕᑦᑕᐅᔭᕆᐊᓕᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᑲᓇᑕᒥ ᓄᓇᕗᑦ ᓂᕈᐊᖅᓯᓐᓂᕈᓂ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᒍᓐᓇᕐᓗᑎᑦ ᓴᙱᓂᖃᖅᑎᑦᑎᓗᓂ ᓄᑖᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒃᒥ. ᓇᓗᓇᐃᒃᑯᑕᖏᑦ ᐃᓕᓴᕆᔭᐅᒍᓐᓇᖅᓯᖁᓪᓗᒋᑦ ᑲᓇᑕᒥ ᐱᒻᒪᕆᐅᒐᔭᖅᑐᖅ ᑕᐃᒫᒃᓴᐃᓐᓇᖅ ᐱᐅᒐᓗᐊᕐᒪᖔᑕ ᖃᐅᔨᓴᐅᓯᖏᑦ ᐋᖅᑭᒃᑕᐅᓯᒪᒻᒪᕆᒃᑯᑎᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐊᔪᕐᓂᕋᖅᑕᐅᒐᔭᖅᑐᖅ ᐃᓕᓴᕆᔭᐅᙱᓪᓗᑎᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᓄᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐊᓯᖏᓐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᓄᑦ.

ᑲᓇᑕᒥ ᐃᓕᓴᕆᔭᐅᑎᑦᑎᔨᖃᙱᓐᓂᖓᓄᑦ ᖃᐅᔨᒪᒐᒃᓴᐅᙱᓚᖅ ᖃᓄᖅ ᑕᒪᓐᓇ ᐊᐅᓚᓂᖃᕋᔭᕐᒪᖔᖅ ᐊᑐᖅᑕᐅᓐᓂᕈᓂ ᑭᓯᐊᓂᓕ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᔪᙱᓐᓂᖓᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒦᓪᓗᑎᑦ ᓯᕗᓪᓕᖅᐹᒥ ᐊᕐᕌᒍᖓᓂ ᖃᐅᔨᓴᖅᑕᐅᒍᓐᓇᕋᔭᖅᑐᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐃᓕᓐᓂᐊᕐᓇᑉ ᐃᓚᖓᓄᑦ ᐊᓯᐊᓅᕋᓱᐊᖅᑎᓪᓗᒋᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒧᑦ ᐆᑦᑑᑎᒋᓗᒍ ᖁᑦᑎᓂᖅᓴᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ ᐃᓕᓐᓂᐊᕆᐊᕋᓱᐊᓕᕐᓂᕈᓂ.

ᐱᒻᒪᕆᐅᒻᒪᑦ ᐅᖃᐅᓯᕆᓗᒍ ᒪᕐᕉᒃ ᑲᑐᔾᔨᖃᑎᒌᖑᔫᒃ ᐸᕐᓇᒃᑐᑎᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕈᕋᓱᒃᑑᒃ ᑲᓇᑕᒥ (ᔫᑳᓐ ᐊᒻᒪᓗ ᓯᐅᓪᑕᓐ ᓯᓚᑦᑐᓴᕐᕕᖓ) ᑕᒪᒃᑮᒃ ᐸᕐᓇᒻᒪᑎᒃ ᒪᓕᒐᓱᐊᖅᑐᑎᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᑲᓇᑕᒥ ᒪᓕᒋᐊᓕᖏᓐᓂᒃ ᖃᐅᔨᒪᓇᑦᑎᐊᖁᓪᓗᒍ ᐃᓕᓐᓂᐊᕐᓂᖏᑦ ᐱᓪᓚᑦᑖᖑᓂᐊᕐᒪᑕ ᑲᓇᑕᓕᒫᕐᒥ ᓄᓇᕐᔪᐊᒥᓗ.

ᓇᒻᒥᓂᖅᓱᖅᑐᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 73

ᐱᔭᕆᐊᑐᙱᓂᖅᓴᐅᒐᔭᖅᑐᒃᓴᐅᔪᖅ ᓂᕈᐊᖅᑕᐅᒍᓐᓇᖅᑐᖅ ᓱᖅᑯᐃᓇᑦᑎᐊᖅᑎᑦᑎᒐᔭᖅᑐᖅ ᐋᖅᑭᒃᑕᐅᓂᖓᓂᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᓄᓇᕗᒥ ᐊᑐᕐᓗᑎᑦ ᑲᔪᓯᓂᖃᑦᑎᐊᖅᓯᒪᔪᑦ ᐋᖅᑭᒃᓯᒪᐅᖅᑐᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓂ ᒍᓪᑉ−ᕼᐊᒻᕗᕐ ᑐᕌᓐᑐᒥ, ᐊᒻᒪᓗ ᑲᑐᔾᔨᖃᑎᒌᖕᓂᒃᑯᑦ ᐱᓕᕆᖃᑎᖃᕐᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᒥᒃ. ᓄᑖᖅ ᐱᖁᔭᖅᑎᒍᑦ ᑎᒥᐅᔪᖅ (ᐅᖃᐅᓯᕆᓗᒍ, ᐊᑐᖅᑕᐅᓗᓂ “ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ X−ᓄᓇᕗᑦ”) ᓴᖅᑭᖅᑎᑕᐅᒐᔭᖅᑐᖅ ᐃᑲᔪᕐᓗᑎᒃ ᒪᕐᕉᒃ ᐃᓚᒋᐊᕈᑎᓖᒃ ᐊᒻᒪᓗ ᐱᓕᕆᖃᑎᒋᔭᐅᒐᔭᖅᑑᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒃ: ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᒥᒃ ᐱᓕᕆᖃᑎᒋᔭᐅᒐᔭᖅᑐᒥᒃ. ᓯᓚᑦᑐᓴᕐᕕᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᓗ ᐃᓕᓐᓂᐊᑎᑦᑎᒐᔭᖅᑑᒃ ᑲᑎᑕᐅᓗᑎᒃ ᓯᓚᑦᑐᓴᕐᕕᖏᒃ ᐊᒻᒪᓗᑦᑕᐅᖅ ᐊᖏᕐᕋᖓᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓂ, ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖏᑦ ᐊᑐᓕᖅᑎᑕᐅᑦᑎᐊᕐᓗᑎᑦ, ᓇᓕᒧᒌᑦᑐᒃᑯᑦ ᐃᓱᒪᒋᔭᐅᔪᑦ ᐊᒻᒪᓗ ᐊᑐᓕᖅᑎᑕᐅᓲᑦ ᐃᓱᒪᒋᔭᐅᔪᑦ ᒪᓕᑦᑐᒋᑦ. ᐃᓕᓐᓂᐊᖅᑏᑦ ᐱᔭᕇᖅᓯᒐᔭᖅᑐᑦ ᒪᕐᕉᖕᓂᒃ ᐃᓕᓴᕆᔭᐅᓂᖃᕐᓗᑎᑦ: ᐅᑭᐅᖅᑕᖅᑐᒥ ᓯᓚᑦᑐᓴᕐᕕᒃ ᓇᓗᓇᐃᒃᑯᑕᖅ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ X ᓇᓗᓇᐃᒃᑯᑕᒻᒪᕆᑖᕐᓗᓂ. ᐱᓇᓱᐊᒐᖃᐅᕋᔭᖅᑐᑦ ᐊᖅᑯᓯᐅᕋᓱᐊᕐᓗᑎᑦ ᐊᒻᒪᓗ ᓇᓗᓇᐃᒃᑯᑕᒥᒃ ᐃᓕᓐᓂᐊᕋᒃᓴᒥᒃ ᐃᓕᓐᓂᐊᕇᕐᓗᑎᑦ ᐱᖓᓱᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᒌᒍᑎᖓᒍᑦ ᓴᖅᑭᑕᐅᔪᑦ, ᐊᒻᒪᓗ ᐱᕕᖃᕋᔭᖅᑐᑦ ᐊᑐᕈᓐᓇᕐᓗᑎᑦ ᐊᑐᕋᒃᓴᐅᔭᕇᖅᑐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒥ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐱᐅᓯᕚᓪᓕᖅᑎᑕᐅᓗᑎᑦ ᓄᑖᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᒐᔭᖅᑐᒥᒃ (ᐊᒻᒪᓗ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ), ᐱᖃᓯᐅᑎᓗᒍ ᖃᕋᓴᐅᔭᒃᑯᑦ ᐃᓕᓐᓂᐊᖅᑐᖃᕈᓐᓇᕐᓗᓂ.

ᐃᓱᒪᒋᑐᐃᓐᓇᖅᑐᒋᑦ ᐱᓕᕆᖃᑎᒋᔭᐅᒍᓐᓇᕇᖅᑐᑦ ᑖᓐᓇ ᓂᕈᐊᖅᑕᐅᒍᓂ ᓴᖅᑮᒍᓐᓇᕋᔭᕐᒥᔪᖅ, ᐆᑦᑑᑎᒋᓗᒍ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᕆᔭᐃᓇ-ᓄᓇᕗᑦ; ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᐳᕆᓐᔅ ᐅᐊᑦᕗᑦ ᐊᐃᓚᓐ-ᓄᓇᕗᑦ; ᐅᕝᕙᓘᓐᓃᑦ ᑕᓪᕼᐊᐅᓯ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ−ᓄᓇᕗᑦ.

ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ ᓴᖅᑮᓗᑎᑦ ᓄᓇᕗᒥ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᓄᓇᕗᑦ ᐋᖅᑭᒃᑕᐅᒍᓐᓇᕐᒥᔪᖅ ᐊᓯᐊᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᒧᑦ ᓄᓇᕗᒨᖅᑐᖃᕐᓗᓂ. ᑕᒪᓐᓇ ᐊᔾᔨᒋᙱᑕᖓ ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᓂᕈᐊᕋᒃᓴᐅᔪᒥᒃ ᑕᒪᐃᓐᓂ ᑲᒪᒋᔭᐅᒐᔭᕐᒪᑦ ᐱᐅᔫᓂᖏᓐᓂᑦ ᐊᑐᕋᒃᓴᐅᓂᖏᓪᓗ ᐊᑐᐃᓐᓇᐅᒪᑎᑕᐅᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᓪᓗᐊᑕᐅᔪᒥᒃ ᐊᒻᒪᓗ ᓇᓗᓇᐃᒃᑯᑕᖅ ᑕᐃᑲᙶᕋᔭᖅᑐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ. ᑕᒪᓐᓇ ᑲᒪᒋᔭᐅᔪᓐᓇᖅᑐᖅ ᐱᓕᕆᖃᑎᖃᙱᑎᐊᒻᒪᕆᓪᓗᑎᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ.

ᐅᑭᐅᖅᑕᖅᑐᒥ ᑎᒥᐅᔪᑦ
ᓄᓇᕗᑦ ᐅᑭᐅᖅᑕᖅᑐᒥᐅᑕᑑᙱᓚᖅ ᐊᕕᑦᑐᖅᓯᒪᔪᖅ ᓄᓇᓕᓐᓂ ᐃᓕᓐᓂᐊᑲᓐᓂᑎᑦᑎᒍᒪᓂᖃᖅᑐᖅ ᐃᓄᖁᑎᖏᓐᓄᑦ ᐃᓄᖏᑦ ᖃᓄᐃᑦᑑᓂᖏᑦ ᐃᓱᒪᒋᓪᓗᒋᑦ ᐊᒻᒪᓗ ᓄᓇᖓ ᖃᓄᐃᑦᑑᓂᖓ ᐃᓱᒪᒋᓪᓗᒋᑦ ᐊᒃᓱᕈᕐᓇᑎᓪᓗᒋᑦ ᑕᒪᒃᑯᐊ. ᐃᓚᐅᖃᑕᐅᑦᑎᐊᕈᑎᑦ ᓄᓇᑦᓯᐊᕐᒥ ᐊᒻᒪᓗ/ᐅᕝᕙᓘᓐᓃᑦ ᔫᑳᓐᒃᑯᑦ, ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓ ᐋᖅᑮᒍᓐᓇᕋᔭᕐᒥᔪᖅ “ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᑲᓇᑕᑉ ᐅᑭᐅᖅᑕᖅᑐᖓᓂ” (“ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖓ ᐅᑭᐅᖅᑕᖅᑐᒥ” ᐊᑎᖓ ᐊᑐᖅᑕᐅᖃᑦᑕᕇᕐᒪᑦ). ᐱᓕᕆᖃᑎᖃᒃᑲᓐᓂᕆᐊᖃᕋᔭᖅᑐᑦ ᑭᓯᐊᓂ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᒃᑯᖏᓐᓂᑦ, ᔫᑳᓐ ᓯᓚᑦᑐᓴᕐᕕᖏᓐᓂᑦ, ᐊᒻᒪᓗ ᐊᕈᐊᕋ ᓯᓚᑦᑐᓴᕐᕕᖏᓐᓂ ᐋᖅᑭᒃᓱᐃᓗᑎᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓂᑦ ᐱᓕᕆᐊᓂᓪᓗ ᐊᖅᑯᓯᐅᕐᓗᑎᓪᓗ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕐᓂᓗ ᐱᔭᕇᕋᒃᓴᐅᔪᓂᑦ. ᓯᓚᑦᑐᓴᕐᕕᐅᔭᕇᖅᑐᑦ ᑲᔪᓯᒍᓐᓇᕋᔭᖅᑐᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᓗᑎᑦ ᒪᕐᕉᖕᓄᒃ ᐊᕐᕌᒎᖕᓄᒃ ᓇᓗᓇᐃᒃᑯᑕᕐᓂᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᓯᒪᔪᓂᑦ, ᐊᑕᐅᓯᕐᒧᑦ ᐊᕐᕌᒍᒧᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᓂᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᑎᓂᑦ, ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᑲᓐᓂᑎᑦᑎᒍᑎᓂᑦ, ᑭᓯᐊᓂᓕ ᓄᑖᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐱᕕᖃᖅᑎᑦᑎᒐᔭᕐᒥᔪᖅ ᐊᔾᔨᐅᙱᓪᓗᓂ ᐱᓇᓱᐊᒐᖓᓂ ᐊᒻᒪᓗ ᓴᖅᑭᐸᓪᓕᐊᓗᒋᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕆᔭᐅᓲᓂᑦ. ᑕᒪᓐᓇ ᓂᕈᐊᕋᒃᓴᖅ ᐊᑐᕋᒃᓴᓂᑦ ᓯᐊᕐᒪᖅᑎᕆᒐᔭᖅᑐᖅ ᐊᒥᖅᑳᕐᓗᑎᑦ ᐃᑲᔪᖅᑐᐃᖃᑎᒌᓪᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᐅᒐᔭᕐᒪᑦ, ᐊᒻᒪᓗ ᐊᒥᓲᓂᖅᓴᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᑲᐅᑎᒋᒍᓐᓇᖅᑐᓂ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᓴᓇᔭᐅᓕᕐᓗᑎᑦ ᐊᙳᑎᓂᐊᕐᒪᑕ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᒍᑎᖏᑕ ᐊᔾᔨᖏᓐᓂᑦ, ᑭᓯᐊᓂᓕ ᐅᖃᐅᓯᖃᓕᕋᔭᕐᒥᔪᑦ ᐊᒥᓱᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᖃᒃᑲᓐᓂᕆᐊᖃᕋᔭᕐᒪᖔᑕ ᐊᑐᓂ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᑎᒍᒥᐊᖅᑎᐅᔪᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᖁᔭᖏᑦ ᒪᓕᓪᓗᒋᑦ.

ᑲᑐᔾᔭᐅᓗᓂ ᐱᓕᕆᖃᑎᖃᕐᓗᑎᑦ

© 2016 KPMG LLP, ᑲᓇᑕᒥ ᑎᒥᖓ ᐱᓕᕆᖃᑎᓕᒃ ᐊᒻᒪᓗ ᐃᓚᒋᔭᐅᓪᓗᓂ KPMG ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᐃᓛᒃᑰᖓᔪᑦ ᑎᒥᐅᓪᓗᑎᑦ ᐱᓕᕆᖃᑎᖃᓲᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᑯᐊᐸᒃᑯᑦ (“KPMG ᓄᓇᕐᔪᐊᕐᒥ”),
ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 74

ᓄᓇᕗᑦ ᑲᔪᓯᒍᓐᓇᕐᒥᔪᖅ ᓇᒻᒥᓂᖏᖅ ᐊᒥᓱᕈᕆᐊᕐᓗᓂᒋᑦ PSE ᓂᕈᐊᕋᒃᓴᖏᓐᓂᑦ ᐋᖅᑮᙱᓪᓗᑎᑦ ‘ᓯᓚᑦᑐᓴᕐᕕᒻᒥ’ ᐱᐅᓯᕚᓪᓕᑎᑦᑎᓂᖏᑎᒍᑦ ᐱᓕᕆᐊᖏᓐᓂᑦ, ᒪᑭᒪᔪᓐᓇᕐᓂᖏᓐᓂᑦ, ᐊᑐᕋᒃᓴᖏᓐᓂᑦ, ᐊᒻᒪᓗ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᖅᑎᑦᑎᒍᓐᓇᕐᓂᖏᓐᓂᑦ ᐅᑭᐅᖅᑕᖅᑐᑉ ᓯᓚᑦᑐᓴᕐᕕᖓᑎᑐᑦ. ᓯᕗᓪᓕᕐᒥᖅ ᖃᓄᐃᓕᐅᕈᑎᖃᕆᐊᖃᕋᔭᖅᑐᑦ ᐱᐅᔫᓂᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐱᐅᓯᕚᓪᓕᑎᑦᑎᒍᑎᖏᑦ ᐱᓕᕆᐊᑦ, ᐱᖃᓯᐅᑎᓗᒋ ᐱᐅᔫᓂᖏᓐᓂᑦ ᖃᐅᔨᒪᑦᑎᐊᑎᑦᑎᒍᑏᑦ ᐊᐅᓚᓂᖏᑦ, ᕿᒥᕐᕈᔭᐅᖃᑦᑕᕐᓗᑎᑦ ᐱᓕᕆᐊᖑᔭᕇᖅᑐᑦ, ᓯᓚᑖᓃᑦᑐᓄᑦ ᖃᐅᔨᓴᖅᑎᖃᕐᓗᑎᑦ ᑕᒪᒃᑮᓐᓂᒃ ᖃᐅᔨᓴᕐᓗᑎᑦ ᑕᒻᒪᖅᓯᒪᔪᕐᓂᐊᕐᓗᑎᑦ ᐳᓛᕆᐊᖃᑦᑕᕐᓗᑎᓪᓗ ᓇᓗᓇᕈᓐᓃᕋᔭᕐᒪᑦ ᐱᐅᔫᓂᖏᓐᓂᑦ ᐱᓕᕆᐊᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑕᐅᔪᑦ, ᓯᓚᑦᑐᓴᕐᕕᖏᑦ, ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᕐᓂᖏᑦ, ᐊᒻᒪᓗᐊ ᑐᕋᒃᓴᐃᑦ ᐃᑲᔪᖅᑐᐃᔾᔪᑎᖏᑦ ᐱᓕᕆᐊᕐᒥᒃ.

ᐱᒻᒪᕆᐅᒐᔭᕐᒥᔪᖅ ᐋᖅᑮᓗᑎᑦ ᐊᒻᒪᓗ/ᐅᕝᕙᓘᓐᓃᑦ ᑲᓱᖅᑎᑦᑎᒋᐊᒻᒪᕆᓪᓗᑎᑦ ᐱᓕᕆᐊᕐᓂᑦ ᐊᖅᑯᓯᐅᕐᓗᑎᓪᓗ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕈᓐᓇᓕᖁᓪᓗᒋᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ. ᐱᐅᓯᕚᓪᓕᖅᑎᑕᐅᓗᓂ ᑕᒪᐃᓐᓂ ᐅᐸᓗᖓᐃᔭᖅᓯᒪᓂᖏᑦ ᑕᒪᒃᑯᓂᖓ ᐱᓕᕆᐊᓂᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᒍᓐᓇᕐᓗᑎᑦ ᐱᐅᓯᕚᓪᓕᑎᑦᑎᑐᐃᓐᓇᕋᙱᑦᑐᖅ ᐃᓕᓐᓂᐊᖅᑎᑉ ᑲᔪᓯᓂᖃᑦᑎᐊᕐᓂᖓᓂᒃ ᓯᓚᑦᑐᓴᕐᕕᒻᒨᖅᑎᓪᓗᒋᑦ, ᑭᓯᐊᓂᓕ ᐊᒥᓲᓂᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᐅᒍᓐᓇᖅᑐᑦ (ᐊᒻᒪᓗ ᐊᓂᒍᖅᐸᓪᓕᐊᑎᓪᓗᒍ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᓕᕐᓗᓂ) ᐃᓕᓐᓂᐊᕆᐊᖅᐸᑦᑐᓄᑦ. ᐅᖓᓯᑦᑐᒦᓪᓗᓂ ᐃᓕᓐᓂᐊᕈᓐᓇᖅᑎᑕᐅᓕᕐᓗᑎᑦ ᖃᕋᓴᐅᔭᒃᑯᓪᓗ ᐱᓕᕆᐊᓕᐅᕐᓗᑎᑦ ᐱᖁᑎᕐᔪᐊᖏᓪᓗ ᐋᖅᑭᓱᖅᑕᐅᓗᑎᑦ ᓯᕗᓪᓕᐅᔾᔭᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ ᑕᒪᒃᑯᐊ, ᐊᒻᒪᓗ ᐃᑲᔪᕋᔭᖅᑐᑎᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐊᑐᐃᓐᓇᐅᒪᓂᖅᓴᐅᓕᕈᓐᓇᕐᓗᑎᑦ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐃᓕᓐᓂᐊᖅᑎᑕᐅᒍᓐᓇᖅᓯᓗᑎᑦ.

ᓯᓚᑦᑐᓴᕐᕕᐅᔪᖅ ᐱᓕᕆᐊᖃᕐᓂᖅᓴᐅᒍᓐᓇᕐᒥᔪᖅ ᐋᖅᑭᓱᐃᓗᓂ ᐊᒥᓲᓂᖅᓴᓂᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕐᓇᖅᑐᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᓂᑦ ᐱᓕᕆᐊᖏᑎᒍᑦ (ᓯᓚᑦᑐᓴᕐᕕᒃ ᒪᕐᕉᖕᓂᒃ ᑭᖑᓪᓕᖅᐹᓂᓘᓐᓃᒃ ᒪᕐᕉᖕᓂᒃ ᐱᓕᕆᐊᖃᕐᕕᖃᕐᓗᓂ). ᑕᒪᓐᓇ ᐊᖏᓪᓕᒋᐊᖅᑎᑦᑎᒐᔭᖅᑐᖅ ᐋᖅᑭᒃᑕᐅᓯᒪᔭᕇᖅᑐᓂᑦ ᑕᓪᕼᐊᐅᓯ, ᕆᔭᐃᓇ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᐳᕆᓐᔅ ᐅᐊᑦᕗᑦ ᐊᐃᓚᓐ ᐊᒻᒪᓗ ᐊᓯᖏᑦ. ᓄᑖᑦ ᐋᖅᑭᓱᖅᑕᐅᒍᓐᓇᕐᒥᔪᑦ ᑕᒪᒃᑯᓂᖓ ᐱᓕᕆᖃᑎᒋᔭᐅᕙᑦᑐᓂᑦ (ᓯᕕᑐᓂᖅᓴᐅᓂᐊᕐᒪᑕ ᐱᓕᕆᐊᖏᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑕᐅᔪᑦ), ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᐱᓕᕆᖃᑎᖃᒃᑲᓐᓂᒻᒪᕆᓕᕐᓗᑎᑦ, ᐅᕝᕙᓘᓐᓃᑦ ᔫᑳᓐ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ ᐅᕝᕙᓘᓐᓃᑦ ᐊᕈᐊᕋ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ ᑕᒪᒃᑯᓂᖓ ᐱᔪᓐᓇᖅᑎᑕᐅᓯᒪᔪᑦ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᒍᓐᓇᖅᑐᑎᑦ. ᐊᒻᒪᓗᑦᑕᐅᖅ ᓄᓇᕗᒥ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖅᑖᖅᑎᑕᐅᓗᑎᑦ, ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖃᖅᑎᑦᑎᔪᖅ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᒍᓐᓇᕋᔭᖅᑐᓂ.

ᓴᖅᑭᓗᐊᕋᔭᖅᑐᕐᓕ, ᓈᒻᒪᒃᑲᔭᕐᒪᑦ ᒪᓕᒐᓕᐅᖅᑏᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ ᓯᓚᑦᑐᓴᕐᕕᒃ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᒍᓐᓇᕐᓗᓂ ᐱᓕᕆᐊᓂᑦ ᓂᕈᐊᖅᓯᒪᔭᒥᓂᑦ. ᑕᒪᓐᓇ ᑕᒪᒃᑮᒃ ᔫᑳᓐ ᓯᓚᑦᑐᓴᕐᕕᖓ ᐊᒻᒪᓗ ᐊᕈᐊᕋ ᓯᓚᑦᑐᓴᕐᕕᐊ ᐱᔪᓐᓇᖅᓯᒪᔭᖏᑦ ᐃᓚᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᓂᑦ. ᑕᒪᓐᓇ ᓂᕈᐊᕋᒃᓴᐅᔪᖅ ᑭᖃᕋᔭᖅᑐᖅ ᓇᓗᓇᐃᒃᑯᑕᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ ᓯᓚᑦᑐᓴᕐᕕᖓᓄᑦ

ᑐᓂᔭᐅᔪᓐᓇᕋᔭᕐᒪᑕ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖃᖅᑎᑦᑎᔨᐅᙱᑦᑐᒧᑦ ᖃᓪᓗᓈᓃᑦᑐᒧᑦ, ᐅᓪᓗᒥᐅᔪᖅ ᑕᐃᒪᐃᓲᖑᒻᒪᑕ ᐃᓚᖏᓐᓄᑦ ᐱᓕᕆᐊᓄᑦ, ᓲᕐᓗᒃ ᐃᓕᓴᐃᔨᒃᓴᐅᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᕐᓂᖅ, ᐋᓐᓂᐊᓯᐅᖅᑎᐅᓂᕐᒧᑦ, ᓯᕗᓕᖅᑎᐅᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᓂᕐᒧᓪᓗ. ᓇᓗᓇᐃᒃᑯᑕᖅᑖᓇᖅᑐᑦ ᐱᓕᕆᐊᖏᑦ ᓴᖅᑭᑕᐅᒍᑎᑦ ᐃᓚᖏᓐᓂᑦ ᒪᕐᕉᖕᓄᒃ ᐊᕐᕌᒎᖕᓄᒃ ᐃᓕᓐᓂᐊᖅᑐᖃᓚᐅᖅᑎᓪᓗᒍ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᑎᑦᑎᓲᖑᔭᕇᖅᑐᑦ (ᐊᒻᒪᓗ ᑲᓱᖅᑎᑦᑎᓲᖑᔭᕇᖅᑐᑎᑦ ᐊᒻᒪᓗ ᐊᓯᖏᑦ ᐱᔭᐅᔪᒪᒻᒪᕆᑦᑐᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᑦ ᐋᖅᑭᒃᑕᐅᓯᒪᓪᓗᑎᑦ) ᐃᓕᓐᓂᐊᖅᑎᐅᔭᕇᖅᑐᑦ ᐊᐅᓪᓛᖅᑎᑕᐅᒍᓐᓇᕋᔭᖅᑐᑦ ᓄᑖᕐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᓇᓕᒧᓐᓂᓕᒻᒥᒃ ᓇᓗᓇᐃᒃᑯᑕᖅᑖᓇᖅᑐᓄᑦ ᐱᓕᕆᐊᓄᑦ.

ᐊᑯᓂᐅᔪᒃᑯᓪᓕ ᐱᔪᓐᓇᕋᔭᖅᑐᒃᓴᐅᔪᖅ ᑕᒪᓐᓇ ᐋᖅᑭᐸᓪᓕᐊᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒻᒪᕆᐅᓕᕐᓗᓂ.

ᓄᓇᕗᑦ ᐅᑭᐅᖅᑕᖅᑐᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᓯᓚᑦᑐᓴᕐᕕᐅᓯᓐᓈᑦ

KPMG

ᐊᓂᔪᖅᑎᑦᓯᐊᕐᓂᖅ ᖃᐅᔨᓴᖃᑦᑕᐅᓂᖅ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 76

ᐅᑯᐊ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑕᐅᓯᒪᔪᑦ ᐊᑐᖅᑕᐅᓯᒪᓪᓗᑎᑦ ᓇᖢᓇᐃᖅᓯᓪᓗᑕ ᓈᒻᒪᓛᖏᓐᓂᑦ ᖃᓄᖅᑑᕈᑕᐅᔪᓐᓇᖅᑐᓂᑦ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᒃᑲᓐᓂᓕᕈᓐᓇᖁᓪᓗᒋᑦ ᓄᓇᕗᒥ. ᓂᕈᐊᕋᒃᓴᐅᔪᖅ ᐃᒪᓐᓇᐅᓕᐅᖅᑎᑦᑎᒐᔭᖅᐹ:
 ᐃᓕᓐᓂᐊᕆᐊᕈᓐᓇᑎᑦᑎᓂᖅᓴᐅᓕᕐᓗᓂ ᐊᒥᓲᓂᖅᓴᓂᑦ ᐃᓄᓐᓂᒃ
 ᐊᒥᓲᓂᖅᓴᓂᑦ ᐃᓕᓐᓂᐊᕆᐊᖅᑎᑦᑎᓂᖅᓴᐅᓗᓂ, ᐱᓗᐊᖅᑐᒥᒃ ᓄᓇᕗᑉ ᐃᓕᓐᓂᐊᖅᑎᖏᓐᓂᑦ, ᑭᓯᐊᓂᓕ ᐃᓱᒪᒋᔭᐅᒋᐊᕐᒥᓗᑎᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕈᓐᓇᓛᕐᓂᖏᑦ ᑲᓇᑕᒥᐅᑕᐅᔪᑦ,
ᐊᓯᖏᓐᓂᓪᓗ ᓄᓇᕐᔪᐊᕐᒥ
 ᐱᐅᓯᓂᖅᓴᐅᓗᑎᑦ ᖁᑦᑎᓂᖅᓴᒥᒃ ᐃᓕᓐᓂᐊᕈᓐᓇᖅᑎᑕᐅᓂᖏᑦ ᓄᓇᕗᒥ
 ᐃᓕᓴᕆᔭᐅᓗᑎᑦ ᐅᐊᑦᑎᐊᕈ ᐊᑐᖅᑕᐅᖃᑦᑕᕐᓂᑯᒥᓃᑦ ᐊᒻᒪᓗ ᐃᓕᖅᑯᓯᓕᕆᓂᕐᒧᑦ ᐃᓕᓐᓂᐊᖅᑕᐅᖏᓐᓇᕆᐊᓖᑦ ᓄᓇᕗᒥ ᐊᒻᒪᓗ ᐊᑦᑐᐃᓂᖃᕐᓂᖏᑦ ᓱᓕᔪᕐᓂᐊᖅᑏᑦ ᐊᒻᒪᓗ ᓴᐃᓕᖃᑎᒌᖕᓂᐅᔪᑦ ᑲᑎᒪᔨᖏᑦ
 ᓇᓕᒧᒌᓕᖅᑎᑦᑎᐊᕐᓗᒋᑦ ᐊᐅᓚᓂᖃᑦᑎᐊᖅᑐᒃᑯᑦ ᐊᓯᖏᑦ ᑲᑐᔾᔨᖃᑎᒌᑦ ᐱᓕᕆᖃᑎᒋᔭᐅᓕᕐᓗᑎᑦ − ᐆᑦᑑᑎᒋᓗᒋᒃ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᒃᑯᖏᑦ ᐊᒻᒪᓗ ᑲᓇᑕᑉ ᖁᑦᑎᒃᑐᑉ ᖃᐅᔨᓴᕐᕕᕐᔪᐊᖓ
 ᐊᑭᑐᓗᐊᙱᓪᓗᓂ ᓄᓇᕗᑦ ᒐᕙᒪᖏᓐᓄᑦ ᐊᒻᒪᓗ ᒪᑭᒪᔪᓐᓇᕐᓗᓂ ᐊᓂᒍᖅᐸᓪᓕᐊᑎᓪᓗᒍ
 ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓ ᑲᓇᑕᒥ ᒪᓕᒋᐊᓕᖏᑦ ᒪᓕᑦᑕᐅᓕᕐᓗᑎᑦ (ᐊᓂᒍᖅᐸᓪᓕᐊᑎᓪᓗᒍ)
 ᐃᓕᓐᓂᐊᑎᑦᑎᒍᓐᓇᕐᓗᑎᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕆᔭᐅᔭᕆᐊᓖᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕆᔭᐅᓛᕐᒪᑕ
 ᐊᔾᔨᖃᕐᓗᑎᑦ ᑲᔪᓯᓂᖃᑦᑎᐊᖅᓯᒪᔪᓂᑦ ᐊᓯᖏᓐᓂᑦ ᐅᖓᓯᑦᑐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖑᔪᓂᑦ
 ᐊᑐᓕᖅᑎᒐᒃᓴᐅᑦᑎᐊᕐᓗᓂ ᐱᔭᕆᐊᑭᑦᑐᒃᑯᑦ

ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑕᐅᓯᒪᓂᖏᑦ ᐃᓕᓐᓂᐊᒃᑲᓐᓂᓂᖅᓴᐅᑎᑦᑎᓇᓱᐊᕐᓗᓂ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 77

ᐱᔾᔪᑎᖏᑦ ᓂᕈᐊᖅᑕᐅᔪᓐᓇᖅᑐᖅ 1: ᓇᒻᒥᓂᖅᓱᕐᓗᓂ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ

ᓂᕈᐊᖅᑕᐅᔪᓐᓇᖅᑐᖅ
2: ᑲᑐᔾᔭᐅᓗᓂ
ᐱᓕᕆᐊᕆᔭᐅᓗᓂ

ᓂᕈᐊᖅᑕᐅᔪᓐ ᓇᖅᑐᖅ 3:
ᓄᓇᓕᓐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊ
ᖅᑕᖃᖅᓯᓐᓈᕐ

ᓂᕈᐊᖅᑕᐅᔪᓐᓇᖅᑐᖅ 4:
ᐅᑭᐅᖅᑕᖅᑐᒥ ᑎᒥᐅᔪᑦ

ᓂᕈᐊᖅᑕᐅᔪᓐᓇᖅᑐᖅ 5:
ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᒃ

ᓯᕗᓪᓕᐅᔾᔭᐅᓗᓂ ᒪᓕᑦᑕᐅᓂᖓ
ᐊᒥᓱᕈᕆᐊᕐᓗᑎᑦ ᓄᓇᕗᒥᑉ ᐃᓚᐅᖃᑕᐅᔪᑦ 2 2 1 2 2
ᐱᐅᓯᕚᓪᓕᕐᓗᓂ ᐃᓕᓐᓂᐊᕐᓂᓕᕆᓂᖅ 1 2 2 1 1
ᐃᓕᓴᕆᔭᐅᓗᓂ & ᐊᑐᓕᖅᑎᑕᐅᓗᑎᑦ ᐅᐊᑦᑎᐊᕈ ᐊᒻᒪᓗ ᐃᓕᖅᑯᓯᕐᒧᑦ
ᓯᕗᓪᓕᐅᔾᔭᐅᖁᔭᐅᔪᑦ

2 1 1 1 2

ᒪᓕᓪᓗᒋ ᑦ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᑦ ᑲᓇᑕᒥ ᒪᓕᑦᑕᐅᓲᑦ 0 2 2 1 0
ᓄᓇᕗᑦ ᒐᕙᒪᖏᓐᓂᒃ ᑮᓇᐅᔭᖅᑖᕆᔭᐅᔪᒪᔪᑦ 1 2 1 2 2
ᑲᑎᑦᑐᒋᑦ 6 9 7 7 7

ᓯᕗᓪᓕᐅᔾᔭᐅᖁᔭᐅᔪᑦ ᒪᓕᓪᓗᑎᑦ ᖃᓄᐃᑦᑑᓂᖏᑦ 3 1 2 2 2
ᐊᓯᖏᑦ ᒪᓕᑦᑕᐅᓯᒪᔪᑦ ᐱᔾᔪᑎᖏᑦ ᐱᔾᔪᑏᑦ
ᐃᓕᓐᓂᐊᖅᑎᑕᐅᓯᒪᖁᓪᓗᒋ ᑦ ᐃᓄᐃᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᐅᒐᔭᕐᒪᑕ 1 2 2 2 1
ᐊᔾᔨᖃᕐᓗᑎᑦ ᑲᔪᓯᑦᑎᐊᖅᓯᒪᓂᑯᑦ 1 2 2 2 1
ᐊᑐᕈᓐᓇᓂᖅᓴᐅᓕᖁᓪᓗᔭᖏᑦ 2 2 1 2 2
ᑲᓇᑕᒥ ᐱᓕᕆᖃᑕᐅᓂᖅᓴᐅᓕᕐᓗᑎᑦ 2 2 2 1 1
ᓄᓇᕐᔪᐊᕐᒥ ᐱᓕᕆᖃᑕᐅᓂᖅᓴᐅᓕᕐᓗᑎᑦ 2 2 2 0 1
ᓇᓕᒧᒌᓕᖅᑎᑦᑎᐊᕐᓗᒋᑦ ᐊᓯᖏᓐᓄᑦ 0 2 0 2 2
ᐊᑐᓕᖅᑎᑕᐅᓂᖓ 0 0 0 1 2
ᑲᑎᑦᑐᒋᑦ 8 12 9 10 10

ᓯᕗᓪᓕᐅᔾᔭᐅᖁᔭᐅᔪᑦ ᒪᓕᓪᓗᑎᑦ ᐊᓯᖏᓐᓂᑦ ᖃᓄᐃᑦᑑᓂᖏᑦ ᐱᔾᔪᑏᑦ 5 2 4 1 3
ᑕᒪᐃᓐᓂ ᓈᓴᐅᑎᑖᕐᓂᖓ 14 21 16 17 17
ᑕᒪᐃᓐᓂ ᖃᓄᐃᑦᑑᓂᖓ 4 1 3 2 2

ᓂᕈᐊᕋᒃᓴᐅᔪᑦ ᐃᓱᒪᖅᓴᓯᐅᕈᑕᐅᓯᒪᔪᑦ ᐱᔾᔪᑎᓂᑦ ᒪᓕᑦᑐᑎᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 78

ᐱᐅᔪᓂᑦ ᐱᔾᔪᑎᖃᐅᖅᐳᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᖃᕐᓗᓂ ᐱᕙᓪᓕᐊᑎᑕᐅᓂᖓᓂᒃ ᓇᒻᒥᓂᖅᓱᖅᑐᒥᒃ ᐃᓛᒃᑰᖅᑐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖃᕐᓗᓂ. ᐅᑯᐊᖑᓪᓗᑎᑦ ᐱᔾᔪᑏᑦ:
 ᐊᔭᐅᕆᒍᓐᓇᑦᑎᐊᓂᖅᓴᐅᓗᓂ ᐱᓕᕆᕝᕕᐅᔪᒥᒃ ᑖᒃᑯᐊ ᒐᕙᒪᒃᑯᑦ ᐱᓇᓱᐊᒐᖏᑎᒍᑦ ᐊᒻᒪᓗ ᑎᒃᑯᐊᖅᓯᔪᓐᓇᕐᓗᑎᑦ ᐃᓚᒋᔭᐅᒐᔭᖅᑐᓂᑦ ᑲᑎᒪᔨᖏᓐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ.
 ᓱᖅᑯᐃᓇᑦᑎᐊᖅᑐᒥᒃ ᐱᕕᖃᕐᓗᑎᑦ ᐊᑐᓕᖅᑎᑦᑎᒍᓐᓇᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖏᓐᓂᑦ ᐊᔾᔨᖃᕐᓗᑎᑦ ᐊᑐᖃᑦᑕᕐᓂᑯᑐᖃᖏᓐᓂᑦ ᐃᓕᖅᑯᓯᖏᓐᓂᓪᓗ ᓯᕗᓪᓕᐅᔾᔭᐅᖁᔭᐅᔪᓂᑦ.
 ᓇᓕᒧᒌᓕᖅᑎᑕᐅᒍᓐᓇᕋᔭᖅᑐᑦ ᐃᖅᑲᓇᐃᔮᖅᑖᕆᔭᐅᔪᒪᔪᑦ ᓄᓇᕗᒥ.
 ᐃᓕᓐᓂᐊᕐᕕᐅᔪᒪᒐᔭᖅᑐᒃᓴᐅᔪᖅ ᑲᓇᑕᒥ ᐊᒻᒪᓗ ᓄᓇᕐᔪᐊᕐᒥ ᑲᓇᑕᒥᐅᓂᑦ ᓄᓇᕐᔪᐊᒥᓗ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᐅᐸᑦᑕᐅᒍᒪᖃᑦᑕᕐᓗᓂ ᐊᒥᓲᒋᕗᑦ ᐊᒃᓱᕈᕈᑕᐅᒐᔭᖅᑐᑦ ᐊᓂᒎᑕᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ ᐊᐅᓚᓂᖃᑦᑎᐊᖁᓪᓗᒍ. ᐅᑯᐊᖑᓪᓗᑎᑦ:
 ᒪᓕᒍᓐᓇᕐᓗᑎᑦ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᒪᓕᓲᖏᓐᓂᑦ ᐊᐅᓚᓗᑎᑦ ᓲᕐᓗᒃ 500-ᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕐᓗᑎᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖃᑦᑕᕋᔭᖅᑐᑦ ᐊᒻᒪᓗ ᐊᔪᙱᑦᑐᓂᑦ
ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕈᓐᓇᕐᓗᓂ.
 ᐃᓕᓐᓂᐊᕋᒃᓴᓂᑦ ᐊᒥᓱᓂᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᒍᓐᓇᕋᔭᖅᑐᑦ ᐃᖅᑲᓇᐃᔮᖅᑖᕆᔭᐅᔭᕆᐊᓖᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᖁᓪᓗᒋᑦ ᓲᕐᓗᒃ ᖃᑦᑏᓐᓇᐅᒐᓗᐊᖅᑎᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᖅᑎᖏᑦ. ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ
ᐊᔾᔨᖏᑦ ᖃᐅᔨᓴᖅᑕᐅᓯᒪᔪᑦ ᐱᓕᕆᖃᑎᒌᓐᓂᒃᑰᖓᔪᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᒌᑦᑐᑎᓪᓗ ᐊᔪᕐᓇᖃᑦᑕᖅᓯᒪᙱᑦᑐᓂ.
 ᒪᑭᒪᐃᓐᓇᕐᓗᓂ ᒪᓕᑦᑐᒋᑦ ᖃᑦᑏᓐᓇᐅᔪᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕐᓂᐊᕐᒪᑦ ᐊᒻᒪᓗ ᖃᕋᓴᐅᔭᕐᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᐅᖏᓐᓇᖅᑐᓂᓪᓗ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᑉ ᐃᒡᓗᕈᓯᖏᓐᓂᑦ
ᐱᕙᓪᓕᐊᒍᑎᖃᐃᓐᓇᐃᓗᕐᓂ.

 ᒐᕙᒪᒃᑯᓐᓂᑦ ᑮᓇᐅᔭᖅᑖᒻᒪᕆᒋᐊᖃᕋᔭᖅᑐᖅ ᐊᒥᓲᑎᓪᓗᒋᑦ ᓯᕗᓪᓕᐅᑎᓐᓇᓱᐊᖅᑕᖏᑦ ᓲᕐᓗᒃ ᐃᒡᓗᓕᕆᓂᖅ, ᒥᑭᔫᑕᐅᓂᖅᐹᓂᑦ ᖁᑦᑎᓂᖅᐹᓄᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᓂᖅ ᐊᒻᒪᓗ ᐊᓯᖏᑦ
ᐃᓅᓯᕐᒧᑦ ᐱᖁᑎᕐᔪᐊᑦ ᐃᑲᔪᖅᑐᖅᑕᐅᔭᕆᐊᓖᓪᓗ.
 ᐊᔾᔨᒌᑦᑐᓂᑦ ᐃᑲᔫᑎᓂᑦ ᐊᑐᐃᓐᓇᐅᒪᔪᓂᑦ ᓴᖅᑮᒐᔭᕐᒥᔪᖅ ᑲᓇᑕᑉ ᖁᑦᑎᒃᑐᖓᓂ ᖃᐅᔨᓴᕐᕕᕐᔪᐊᖅ ᐊᒻᒪᓗ ᐊᓯᖏᑦ ᓯᓚᑦᑐᓴᕐᔪᕐᔪᐊᓂᑦ. ᐊᑦᑕᓇᖅᑐᒨᖅᑎᑦᑎᒐᔭᕋᓗᐊᖅᑎᓪᓗᒍᓗ ᓄᓇᕗᑦ
ᓯᓚᑦᑐᓴᕐᕕᖓᓂ ᐊᑭᕋᕆᔭᐅᓕᕐᓗᓂ ᓄᓇᓕᓐᓂ ᐃᖅᑲᓇᐃᔭᕐᕕᐅᒐᔭᖅᑐᓂᑦ ᐅᕝᕙᓘᓐᓃᑦ ᐲᖅᓯᑎᑦᑎᒍᓐᓇᖅᑐᖅ ᐃᓕᓐᓂᐊᕆᐊᒃᑲᓐᓂᕈᑎᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᓐᓂ.

ᓂᕈᐊᖅᑕᐅᒍᓐᓇᕐᓂᖏᑦ ᖃᐅᔨᓴᖅᑕᐅᔪᑦ − ᓇᒻᒥᓂᖅᓱᕐᓗᓂ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 79

ᐊᒥᓲᒻᒪᑕ ᐱᐅᔪᒡᒍᑏᑦ ᐱᔾᔪᑎᖏᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᕐᓗᓂ ᐋᖅᑭᓱᖅᑕᐅᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᑲᑐᔾᔨᔪᖃᕐᓗᓂ ᓇᒻᒥᓂᖅᓱᕐᓗᓂ ᓴᓂᐊᓂ:

ᐅᑯᐊᖑᓪᓗᑎᑦ ᐱᔾᔪᑎᖏᑦ:
 ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᒪᓕᒋᐊᓕᖏᓐᓂᑦ ᒪᓕᒍᓐᓇᖅᑐᓂ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕐᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᓂᑦ ᐃᓕᓴᕆᔭᐅᓯᒪᔭᕇᖅᑐᑎᑦ ᐊᒻᒪᓗ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑏᑦ
ᐊᒥᓲᓂᖏᑦ ᓈᒻᒪᒌᖅᑐᑎᑦ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᑦ ᓈᒻᒪᒌᖅᑐᑎᑦ.
 ᓇᓕᒧᓐᓂᖃᕈᓐᓇᑐᒻᒪᕆᒃ ᐃᖅᑲᓇᐃᔮᖅᑖᕆᔭᐅᔭᕆᐊᓖᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑕᐅᒍᓐᓇᖅᑐᑎᑦ ᓄᓇᕗᒥ ᐊᒥᓲᓂᖅᓴᓂᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖃᕈᓐᓇᖅᑐᑎᑦ ᐊᒻᒪᓗ ᐃᓕᓐᓂᐊᕋᒃᓴᖏᑦ
ᐊᒥᓲᓪᓗᑎᑦ ᐊᖏᔪᖅᑎᑐᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑎᑐᑦ.
 ᑲᓇᑕᒥ ᐱᔭᐅᔪᒪᓂᖅᓴᐅᒐᔭᖅᑐᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᖏᑦ ᐊᒻᒪᓗ ᓄᓇᕐᔪᐊᕐᒥ ᑲᓇᑕᒥᐅᑦ ᓄᓇᕐᔪᐊᕐᒥᐅᓪᓗ ᐃᓕᓐᓂᐊᖅᑏᑦ ᑲᓱᖅᑎᓪᓗᒋᑦ ᐋᖅᑭᒃᓯᒪᔭᕇᖅᑐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ ᐊᒻᒪᓗ
ᑕᒪᒃᑯᓂᖓ ᐃᓕᓐᓂᐊᖅᑎᑖᕋᓱᐊᕈᓐᓇᕇᖅᑐᑎᑦ ᐃᓕᓐᓂᐊᖅᑎᑖᕋᓱᐊᕈᑎᖏᓪᓗ ᐊᑐᖅᑕᐅᒍᓐᓇᖅᑐᑎᑦ.
 ᐱᕕᖃᕐᓂᖅᓴᐅᔪᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᓇᓪᓕᑭᑕᕐᓗᑎᑦ ᐊᓯᖏᓐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒨᕐᓗᑎᑦ ᑕᕝᕙᓂ ᐃᓕᓐᓂᐊᕋᔭᖅᑐᑦ ᑕᐃᒃᑯᐊᓗ ᐊᓯᖏᓐᓃᑦᑐᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᑕᒪᐅᙵᖔᕈᓐᓇᖅᑐᑎᑦ ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖅᑎᓂᑦ ᑲᑐᔾᔨᔪᓐᓇᕋᔭᖅᑐᑎᑦ.
 ᓂᖁᐊᑦᑎᐊᕐᓗᑎᑦ ᐱᓕᕆᖃᑎᒋᒐᔭᖅᑕᖓᓂᒃ ᑲᑐᔾᔨᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓕᕆᓗᑎᑦ ᓇᓕᒧᒌᓕᖅᑎᑕᐅᒍᓐᓇᕐᒥᔪᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓ ᐊᒻᒪᓗ ᐊᑐᕋᒃᓴᐅᓗᑎᑦ ᖃᐅᔨᓴᕐᕕᖏᑦ ᑲᓇᑕᑉ
ᖁᑦᑎᒃᑐᖓᑕ ᖃᐅᔨᓴᕐᕕᕐᔪᐊᖓᓂ.
 ᐊᑭᖏᑦ ᑲᑐᔾᔭᐅᔪᓐᓇᕋᔭᖅᑐᑦ ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᔪᖅ ᑮᓇᐅᔭᓂᑦ ᐊᑐᕈᓐᓇᕋᔭᖅᑐᑦ ᐱᔭᐅᔭᕆᐊᓕᖕᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑖᖅᑲᐅᒧᑦ.
ᐱᐅᙱᓐᓂᕆᒍᓐᓇᕋᔭᖅᑕᖏᑦ ᑲᑐᔾᔨᖃᑎᒌᖑᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓕᕆᓗᓂ ᐅᑯᐊᖑᕗᑦ:
 ᐊᔭᐅᕆᒍᓐᓇᖏᓐᓂᖅᓴᐅᒐᔭᖅᑐᑦ ᐱᓕᕆᐊᖃᕐᓗᓂ ᐊᒃᓱᕈᕐᓇᓂᖅᓴᐅᓗᓂ ᐱᓇᓱᐊᒐᖏᑦ ᒪᓕᓪᓗᒋᑦ ᐊᒻᒪᓗ ᑎᒃᑯᐊᖅᓯᓗᑎᑦ ᑲᑎᒪᔨᓂᖏᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ.
 ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᒐᔭᖅᑐᖅ ᐱᓕᕆᔪᒪᙱᓐᓂᖃᖅᑐᒃᓴᐅᒐᔭᖅᑐᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᓗᓂ ᐅᐊᑦᑎᐊᕈᕐᓂᓴᑦ ᐃᓕᖅᑯᓯᕐᒨᖓᔪᓪᓗ ᓯᕗᓪᓕᐅᔾᔭᐅᖁᔭᐅᔪᑦ ᑭᓯᐊᓂᓕ ᑕᒪᓐᓇ ᖃᐅᔨᓴᖅᑕᐅᒍᓐᓇᕋᔭᖅᑐᖅ ᓂᕈᐊᖅᓯᓂᖏᑎᒍᑦ ᖃᓄᐃᑦᑐᓂᑦ ᐃᓕᓐᓂᐊᒐᒃᓴᖃᕈᒪᒐᔭᕐᒪᖔᑕ.
 ᐱᓕᕆᐊᕆᔭᐅᔪᒪᓂᖓ ᐋᖅᑮᓗᓂ ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᑲᑐᔾᔨᓗᑎᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᔪᑦ ᓄᓇᕗᒥ ᖃᐅᔨᓴᖅᑕᐅᓚᐅᖅᓯᒪᙱᑦᑐᑦ ᑭᓯᐊᓂᓕ ᐅᓪᓗᒥᐅᔪᖅ ᑮᓇᐅᔭᖅᑎᒍᑦ ᐊᒃᓱᕈᕈᑎᖃᖅᑎᓪᓗᒋᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᑲᓇᑕᒥ ᐊᒃᓱᕈᕐᓇᕋᔭᖅᑐᒃᓴᐅᒐᔭᕐᒥᔪᖅ ᐱᖃᓯᐅᔾᔨᓇᓱᐊᕐᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᒥᒃ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᕈᒪᒐᔭᖅᑐᒥᒃ.

ᓂᕈᐊᖅᑕᐅᒍᓐᓇᕐᓂᖏᑦ ᖃᐅᔨᓴᖅᑕᐅᔪᑦ− ᑲᑐᔾᔭᐅᓗᓂ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 80

ᖃᐃᖁᔨᒍᓐᓇᕐᒥᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᒥᒃ ᐋᖅᑮᓗᓂ ᓄᓇᓕᐅᔪᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖃᖅᓯᓐᓈᕐᓗᑎᑦ ᐊᔾᔨᐸᓗᒋᓪᓗᓂᐅᒃ ᐊᓯᐊᓂᒃ ᑲᑐᔾᔨᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖃᕐᓗᓂ. ᐊᑲᐅᓈᕐᓂᖏᑦ ᐅᑯᐊᖑᓪᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᒍᓂ ᐃᓕᓐᓂᐊᕋᒃᓴᖏᓐᓂᑦ ᓄᓇᓕᐅᔪᓂᑦ:
 ᐱᓕᕆᐊᖃᕐᓂᖅᓴᐅᒍᓐᓇᕋᔭᖅᑐᑦ ᓂᕈᐊᖅᑕᐅᓯᒪᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐊᒻᒪᓗ ᑮᓇᐅᔭᖅᑎᒍᑦ ᐊᑐᕈᒪᓂᖅᓴᐅᒐᔭᖅᑐᒃᓴᐅᔪᑦ. ᑭᓯᐊᓂᓕ ᐊᑲᐅᙱᓐᓂᖏᑦ ᐱᐅᙱᓐᓂᖏᑦ ᑕᒪᓐᓇ ᐊᑐᖅᑕᐅᒍᓂ ᐅᑯᐊᖑᒍᓐᓇᕆᓪᓗᑎᑦ:
 ᐃᓱᒪᓕᐅᕈᓐᓇᕐᓂᖃᙱᓂᖅᓴᐅᒐᔭᖅᑐᑦ ᐱᓇᓱᐊᒐᖏᓐᓄᑦ ᑐᕌᖓᔪᓂᑦ ᐊᒻᒪᓗ ᑎᒃᑯᐊᖅᓯᒍᓐᓇᖏᓪᓗᑎᑦ ᑲᑎᒪᔨᓂᑦᒐᔭᒪᒃᑯᓐᓄᑦ.
 ᐊᒃᓱᕈᕐᓂᖅᓴᐅᒐᔭᖅᑐᑦ ᐃᓄᒻᒥᒃ ᑲᒪᒋᔭᖃᕐᓗᓂ ᑕᒪᐃᓐᓂ ᖃᑦᑏᓐᓇᑯᓘᒐᔭᕐᓂᖏᓐᓄᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ.
 ᓇᓕᒧᒌᙱᓂᖅᓴᐅᒐᔭᖅᑐᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖏᑦ ᐊᒻᒪᓗ ᑲᓇᑕᑉ ᖁᒃᑎᑦᑐᒥ ᖃᐅᔨᓴᕐᕕᕐᔪᐊᒃᑯᖏᑦ ᐊᔾᔨᒌᑦᑐᒡᒍᑕᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᓂᑦ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᒐᔭᖅᑐᑦ ᓴᙲᓪᓕᑎᑦᑎᒍᓐᓇᖅᑐᓂᓗ.
 ᓄᓇᕗᒻᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᒧᑦ ᐃᓕᓐᓂᐊᕐᕕᓕᐅᖅᑐᖃᓚᐅᖅᓯᒪᙱᒻᒪᑦ ᑭᓯᐊᓂᓕ ᐅᓪᓗᒥᐅᔪᖅ ᑮᓇᐅᔭᖅᑎᒍᑦ ᐊᒃᓱᕈᕐᓂᖏᑎᒍᑦ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐱᒡᒐᓇᖅᑎᑦᑎᒐᔭᖅᑐᖅ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᓕᐅᒃᑲᓐᓂᕋᓱᐊᖅᑎᑦᑎᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᒧᑦ.

ᓂᕈᐊᖅᑕᐅᒍᓐᓇᕐᓂᖏᑦ ᖃᐅᔨᓴᖅᑕᐅᔪᑦ − ᓄᓇᕗᒻᒥ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖑᔭᕇᖅᑐᒧᑦ ᐃᓕᓐᓂᐊᕐᕕᖃᕐᓗᑎᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 81

ᑕᒪᓐᓇ ᐋᖅᑭᒃᓯᒪᓂᖓ ᐃᓕᓴᖅᓯᓯᒪᕗᖅ ᐱᖓᓱᑦ ᑲᓇᑕᑉ ᐅᑭᐅᖅᑕᖅᑐᖓᓂ ᐊᕕᑦᑐᖅᓯᒪᔪᑦ ᐃᓕᓐᓂᐊᒃᑲᓂᖅᑎᑦᑎᖃᑦᑕᓕᕐᒪᖓ ᐅᖓᓯᑦᑐᒥᐅᑕᕐᓂᑦ ᐊᒻᒪᓗ ᐊᔾᔨᒌᐸᓗᒃᑐᓂᑦ ᑭᙴᒪᑦᑎᔪᒡᒍᑕᐅᓪᓗᑎᑦ ᐃᖅᑲᓇᐃᔮᖅᑖᖅᑐᖃᖃᑦᑕᕆᐊᖃᖅᑐᓂ.

ᐱᐅᔫᓂᖏᓐᓂᑦ ᐅᑯᓂᖓ ᓴᖅᑭᑎᑦᑎᒍᓐᓇᖅᑐᖅ:
 ᐱᓇᓱᐊᒐᖏᓐᓂᒃ ᐃᓱᒪᓕᐅᕈᓐᓇᑎᑦᑎᒐᔭᖅᑐᖅ ᐊᒻᒪᓗ ᑎᒃᑯᐊᖅᓯᑎᑦᑎᒍᓐᓇᖅᑐᑎᑦ ᑲᑎᒪᔨᖏᓂᑦ ᓄᓇᕗᒻᒥᐅᓂᑦ.
 ᑲᑐᔾᔨᓗᑎᑦ ᐊᑭᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓕᐅᕐᓂᕐᒧᑦ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᓐᓂᑦ.
 ᐊᒥᓲᓂᖅᓴᓂᑦ ᐊᔾᔨᒌᙱᑦᑐᒡᒍᑕᓂᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖃᖅᑎᑦᑎᒍᓐᓇᖅᑐᓂ ᐱᕙᓪᓕᐊᒍᑎᖃᖅᑎᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᖅᑏᓪᓗ ᐊᔾᔨᒌᙱᑐᒡᒍᑕᐅᓂᖅᓴᐅᒐᔭᕐᒪᑕ ᐃᓕᓐᓂᐊᖅᑎᑖᕆᔭᐅᒍᓐᓇᕋᓱᐊᕋᔭᖅᑐᑎᓪᓗ ᑕᒪᒃᑯᐊ ᐃᓕᓐᓂᐊᕈᑎᓕᕆᔾᔪᑎᖏᑦ ᐊᒥᓲᓂᖏᓪᓗ ᐊᒥᓲᓂᖅᓴᐅᒐᔭᖅᑐᑦ.
 500 ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᑖᕈᓐᓇᓂᖅᓴᐅᒐᔭᖅᑐᑦ ᒪᓕᑦᑕᐅᓲᓂᑦ ᑕᒪᓐᓇ ᑲᑐᔾᔭᐅᔪᓐᓇᕋᔭᕐᒪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᒧᑦ.
 ᓇᓕᒧᓐᓂᓕᒃ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ ᐊᒻᒪᓗ ᐊᑦᑕᓇᖅᑐᒨᖅᑎᑦᑎᙱᓂᖅᓴᐅᒍᓐᓇᖅᑐᓂ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ.

ᐱᐅᙱᓐᓂᕆᒍᓐᓇᕋᔭᖅᑕᖏᑦ ᓄᓇᕗᒻᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᒧᑦ ᐃᓕᓐᓂᐊᕐᕕᖃᖅᑎᑦᑎᓗᑎᑦ ᐅᑯᐊᖑᔪᑦ:
 ᑕᒪᐃᓐᓂ ᐱᓕᕆᖃᑎᒌᑦᑐᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᒌᒍᒪᓂᖃᕋᔭᖅᑐᑦ.
 ᐱᓇᓱᐊᒐᖏᓐᓂᑦ ᐃᓱᒪᓕᐅᕈᑎᖃᕈᓐᓇᙱᓪᓗᑎᑦ ᐊᒻᒪᓗ ᑎᒃᑯᐊᖅᓯᒍᓐᓇᙱᓪᓗᑎᑦ ᑲᑎᒪᔨᖏᓐᓂᑦ ᐊᖏᔫᓂᖓᓄᑦ ᑎᒥᐅᔪᖅ.
 ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᐃᓱᒪᒋᔭᐅᒍᓐᓇᖅᑐᑦ, ᐃᖅᑲᓇᐃᔭᖅᑎᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖅᑎᖏᓐᓄᑦ ᐱᐅᔫᓂᖓᓂᒃ ᐃᓕᓐᓂᐊᕋᒃᓴᑉ ᐊᒻᒪᓗ ᐱᓕᕆᔪᒪᓂᖏᑦ ᐃᓕᓐᓂᐊᕐᓗᑎᑦ
ᐱᓕᕆᕝᕕᒻᒥ ᐊᖏᔪᓂᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖃᒃᑲᓂᒻᒪᕆᑦᑐᓂᑦ ᐅᐸᑦᑕᐅᒍᓚᓲᕐᒥᓗ − ᓲᕐᓗᒃ ᐃᓐᓇᐃᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᕐᓂᖏᑦ ᑎᑭᓪᓗᒋᑦ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᒥ ᖁᑦᑎᓂᖅᓴᓂ ᐃᓕᓐᓂᐊᕋᒃᓴᖅᑕᖃᕐᓗᓂ.

ᓂᕈᐊᖅᑕᐅᒍᓐᓇᕐᓂᖏᑦ ᖃᐅᔨᓴᖅᑕᐅᔪᑦ − ᐅᑭᐅᖅᑕᖅᑐᒥ ᑎᒥᐅᔪᖅ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 82

ᑕᒪᓐᓇ ᓂᕈᐊᕋᒃᓴᐅᔪᖅ ᐊᑐᖅᑕᐅᓗᓂ ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖃᕐᓗᓂ ᐱᕙᓪᓕᐊᓂᖃᕐᓗᒍ ᑲᒪᒋᔭᐅᒐᔭᖅᑐᖅ ᐊᒻᒪᓗ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᓯᓐᓈᕐᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᐅᓗᓂᓗ ᐱᒍᓐᓇᖅᓯᒐᔭᖅᑐᖅ ᐊᒻᒪᓗ ᐊᓂᒍᖅᐸᓪᓕᐊᑎᓪᓗᒍ ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᓈᒻᒪᒃᓯᒐᔭᖅᑐᖅ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕈᕈᓐᓇᒻᒪᕆᑦᑐᓂ ᑲᒪᒋᔭᐅᑦᑎᐊᑎᓪᓗᒍ.

ᓈᒻᒪᓐᓂᖏᑦ ᐱᐅᔫᓂᖏᑦ ᐅᑯᐊᖑᓪᓗᑎᑦ:
 ᓄᓇᓕᒻᒥᐅᓄᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓗᓂ ᐊᒻᒪᓗ ᑎᒃᑯᐊᖅᓯᒍᓐᓇᕐᓗᑎᑦ ᑲᑎᒪᔨᒋᔭᐅᒐᔭᖅᑐᓂᑦ.
 ᐱᕙᓪᓕᐊᒍᑎᖃᕐᓗᑎᑦ ᐃᖅᑲᓇᐃᔮᕆᔭᐅᔭᕇᖅᑐᓄᑦ ᓯᓚᑦᑐᓴᕐᕕᒃᑯᓐᓄᑦ ᐊᒻᒪᓗ ᐊᑐᕈᓐᓇᖅᑕᖏᓐᓂᑦ ᐊᑐᒃᑲᓂᒻᒪᕆᓪᓗᑎᑦ ᐱᕈᖅᐸᓪᓕᐊᑎᓐᓇᓱᐊᕐᓗᒍ ᓯᓚᑦᑐᓴᕐᕕᐅᔪᖅ.
 ᓱᖅᑯᐃᓇᑦᑎᐊᖅᑐᒥᒃ ᓇᓕᒧᓐᓂᖃᖅᑎᑦᑎᔪᖅ ᐸᕐᓇᐅᑎᖏᓐᓂᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓄᑦ ᑲᓇᑕᑉ ᖁᑦᑎᒃᑐᑉ ᖃᐅᔨᓴᕐᕕᕐᔪᐊᖓ ᐊᓯᖏᓪᓗ ᐊᒻᒪᓗ ᖃᓄᐃᓕᐅᕈᑎᖃᒃᑲᓐᓂᒻᒪᕆᒍᓐᓇᖅᑐᖅ ᐊᖅᑯᑎᒋᒃᑲᓐᓂᕈᓐᓇᖅᑕᒥᓂᑦ ᐊᑐᖅᑕᐅᒍᒪᖁᓪᓗᒍ ᑕᒪᓐᓇ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᒐᔭᖅᑐᖅ.

ᐱᐅᙱᓐᓂᕆᒍᓐᓇᕋᔭᖅᑕᖏᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᓯᓐᓈᖅᑎᑕᐅᕙᓪᓕᐊᓗᓂ ᐅᑯᐊᖑᔪᑦ:−
 ᑕᐃᒫᒃᓴᐃᓐᓇᖅ ᓇᒻᒥᓂᖅᓱᖅᑐᖅᑎᑐᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᓗᓂ ᐃᒻᒥᓂᒃ ᐱᓇᓱᐊᒐᖃᖅᑎᓪᓗᒍ ᓯᓚᑦᑐᓴᕐᕕᒃ ᐊᒃᓱᕈᕈᑎᓕᒻᒪᕆᐅᒐᔭᖅᑐᖅ ᑲᓇᑕᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᒪᓕᒋᐊᓕᖏᓐᓂᒃ ᒪᓕᒐᓱᐊᕐᓗᓂ.
 ᓱᒃᑲᐃᓂᖅᓴᒥᒃ ᐱᕙᓪᓕᐊᒍᑎᖃᕐᓗᓂ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᖏᑦ ᐊᒥᓲᓂᖅᓴᐅᒐᔭᕐᒪᑕ ᐊᔾᔨᒌᙱᑐᒡᒍᑕᐅᓂᖅᓴᐅᓗᑎᑦ ᑲᑐᔾᔨᖃᑎᒌᖑᔪᖅ ᓇᒻᒥᓂᖅ ᐱᓕᕆᐊᕆᒋᐊᖃᕋᔭᕐᒪᒋᑦ.
 ᖃᑦᑏᓐᓇᐅᓂᖅᓴᓄᑦ ᐅᐸᑦᑕᐅᒍᒪᓂᖅᓴᐅᒐᔭᖅᑐᒃᓴᐅᔪᖅ ᐊᒻᒪᓗ ᑲᓇᑕᒥ ᓄᓇᕐᔪᐊᕐᒥᓗ ᐃᓕᓐᓂᐊᖅᑎᑖᕋᓱᐊᕐᓗᓂ ᐱᒡᒐᓇᕐᓂᖅᓴᐅᓕᕐᓗᓂ.
 ᐅᓪᓗᒥᐅᔪᖅ ᑕᐅᑐᑦᑕᐅᓂᖓ ᐱᐅᔫᓂᖓᓂᒃ ᓯᓚᑦᑐᓴᕐᕕᒃ ᐅᑉᐱᕆᔭᐅᙲᓐᓇᕈᓐᓇᖅᑐᖅ ᐊᒃᓱᕈᕐᓂᖓᓄᑦ ᐃᓕᓐᓂᐊᖅᑎᑖᕋᓱᐊᕐᓗᓂ ᐃᓕᓴᐃᔨᓂᓪᓗ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕋᓱᐊᕐᓗᓂ.  ᐊᒃᓱᕈᕐᓂᖃᕋᔭᖅᑐᖅ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᑲᓐᓂᖅᑖᕋᓱᐊᖅᑎᓪᓗᒍ ᓲᕐᓗᒃ ᐃᓐᓇᐃᑦ ᐃᓕᓐᓂᐊᕐᓂᖏᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᐅᔪᑦ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᖅᑐᑦ ᐊᐅᓚᒐᓱᐊᕐᓗᒋᑦ ᐱᒡᒐᓇᕐᓂᖅᓴᐅᒐᔭᖅᑐᖅ ᐊᒻᒪᓗ ᐱᐅᙱᑦᑑᓱᒋᔭᐅᒍᓐᓇᖅᑐᓂ ᐃᓕᓐᓂᐊᖅᑎᒋᒐᔭᖅᑕᖏᓐᓄᑦ.

ᓂᕈᐊᖅᑕᐅᒍᓐᓇᕐᓂᖏᑦ ᖃᐅᔨᓴᖅᑕᐅᔪᑦ − ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 83

ᐋᕐᓈᖅᑐᖅᑐᑦ ᖃᑦᑏᓐᓇᐅᒐᓗᐊᑦ ᐅᖃᖅᓯᒪᔪᑦ ᐊᒻᒪᓗ ᐅᓪᓗᒥᐅᔪᖅ ᐊᑐᖅᑕᐅᒍᒪᓂᖓ ᑕᐃᒪᐃᑐᐃᓐᓇᕐᓗᓂ ᒐᕙᒪᒃᑯᑦ ᖃᓄᐃᓕᐅᙱᒍᓐᓇᖅᑐᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᓕᓐᓂᐊᑐᐃᓐᓇᕐᓗᑎᑦ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ ᐊᒻᒪᓗ ᐊᓯᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᑲᓇᑕᒥ.

ᑕᒪᓐᓇᓗ ᓂᕈᐊᖅᑕᐅᓐᓂᕈᓂ ᖃᓄᐃᓕᐅᖅᑐᖃᙱᓪᓗᓂ ᐱᐅᔫᓂᖏᓐᓂᑦ ᐅᑯᓂᖓ ᓴᖅᑭᔮᖅᑎᑦᑎᒐᔭᖅᑐᖅ:−
 ᐊᑭᑐᓗᐊᙱᓐᓂᖓᓄᑦ ᐊᑭᓕᖅᓱᖅᑕᐅᒍᓐᓇᖅᑐᖅ
 ᐊᑦᑕᓇᖅᑐᒨᖅᑎᑎᙱᑦᑐᖅ ᐅᕝᕙᓘᓐᓃᑦ ᐊᔾᔨᒌᑦᑐᒡᒍᑕᓂᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓕᐅᕋᔭᙱᑦᑐᑦ ᐊᓯᖏᓐᓂᑦ ᑲᑐᔾᔨᖃᑎᒌᓂᑦ.

ᑭᓯᐊᓂ, ᐱᐅᙱᓐᓂᓕᖏᑦ ᐅᖃᖅᓯᒪᔪᑦ ᐊᓪᓕᕐᒥ ᐅᑉᐱᕈᓱᑦᑎᑦᑎᔪᑦ ᐅᕙᑦᑎᓐᓂᑦ ᑕᒪᓐᓇ ᓈᒻᒪᙱᒻᒪᑦ ᓂᕈᐊᖅᑕᐅᒍᓂ ᒫᓐᓇᐅᔪᖅ:−
 ᐊᒥᓱᕈᕆᐊᕆᐊᓖᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒧᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒧᓪᓗ ᐃᓕᓐᓂᐊᕆᐊᓖᑦ
 ᐃᓕᓐᓂᐊᕈᓐᓇᑲᓐᓂᕆᐊᓖᑦ ᓄᓇᕗᒥ
 ᐱᐅᓯᒃᑲᓐᓂᕆᐊᓖᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᓗ ᐃᓕᓐᓂᐊᖅᑕᐅᕙᑦᑐᑦ
 ᐅᐊᑦᑎᐊᕈ ᐊᑐᖅᑕᐅᖃᑦᑕᕐᓂᑯᒥᓃᑦ ᐃᓕᖅᑯᓯᕆᔭᐅᔪᕐᓗ ᓯᕗᓪᓕᐅᔾᔭᐅᖁᔭᐅᔪᑦ ᐃᓕᓐᓂᐊᕈᑎᒋᔭᒃᓴᐅᔭᕆᐊᓖᑦ ᐊᑐᖅᑕᐅᓗᑎᓪᓗ

ᓂᕈᐊᖅᑕᐅᒍᓐᓇᕐᓂᖏᑦ ᖃᐅᔨᓴᖅᑕᐅᔪᑦ − ᖃᓄᐃᓕᐅᖅᑐᖃᙱᓪᓗᓂ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 84

ᓇᒻᒥᓂᖅᓱᖅᑐᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᑲᑐᔾᔭᐅᓗᓂ ᐱᓕᕆᐊᕆᔭᖅ ᓄᓇᕗᒻᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᖅ

ᐃᓕᓐᓂᐊᕐᕕᖃᕐᓗᓂ ᐅᑭᐅᖅᑕᖅᑐᒥ ᑎᒥᐅᔪᖅ ᓄᓇᕗᒥ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᓯᓐᓈᕐᓗᓂ

ᓯᓚᑦᑐᓴᕐᕕᐅᓗᓂᓗ

ᖃᐅᔨᓴᖅᑕᐅᓯᒪᓗᐊᕐ
ᓂᖏᑦ
ᐅᖃᐅᓯᐅᑦᑎᐊᖅᓯᒪᔪᒥᒃ
ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᖃᕈᓐ
ᓇᕐᒪᖔᖅ ᖃᐅᔨᓴᕈᑎᒥ

 ᐅᖃᐅᓯᖃᑦᑎᐊᖅᓯᒪᓂᖅᓴᒥᒃ
ᖃᐅᔨᓴᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ
ᐅᐸᑦᑕᐅᒍᒪᒐᔭᕐᓂᖓᓂᒃ ᐊᒻᒪᓗ
ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓂᑦ ᖃᓄᐃᑦᑐᓂᑦ
ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᒐᔭᕐᓂᖓᓂᒃ.
 ᐊᖏᕈᑎᒋᔭᐅᓗᑎᑦ ᖃᓄᐃᑦᑐᓂᑦ
ᐃᓕᓐᓂᐊᖅᑎᖃᕈᒪᒐᔭᕐᒪᖔᑕ
(ᓄᓇᓕᒻᒥᐅᑦ ᐅᕝᕙᓘᓐᓃᑦ
ᓄᓇᕐᔪᐊᕐᒥᐅᑦ)
 ᐅᖃᐅᓯᖃᑦᑎᐊᖅᓯᒪᓂᖅᓴᒥᒃ
ᖃᐅᔨᓴᕐᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ
ᐃᓕᓐᓂᐊᕐᕕᐅᒐᔭᖅᑐᑦ
ᓇᔪᒐᕆᔭᐅᔭᕆᐊᖃᕋᔭᖅᑐᓪᓗ
 ᐅᖃᐅᓯᖃᑦᑎᐊᖅᓯᒪᓂᖅᓴᒥᒃ
ᑮᓇᐅᔭᖅᑎᒍᑦ
ᐊᑐᖅᑕᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ
ᐋᖅᑭᒃᓯᒪᓂᖏᑦ ᐱᑕᖃᕐᓗᑎᑦ
 ᑮᓇᐅᔭᖃᖅᑎᑦᑎᒍᓐᓇᕋᔭᖅᑐᑦ/
ᑮᓇᐅᔭᖃᕐᓂᖓ ᓂᕈᐊᖅᑕᐅᓗᑎᑦ
ᓇᑭᙶᕋᔭᕐᒪᖔᑕᐅᖃᖅᓯ
ᒪᑦᑎᐊᕐᓂᖅᓴᐅᓗᑎᑦ

 ᐅᖃᐅᓯᖃᑦᑎᐊᖅᓯᒪᓂᖅᓴᒥᒃ
ᖃᐅᔨᓴᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ
ᐅᐸᑦᑕᐅᒍᒪᒐᔭᕐᓂᖓᓂᒃ ᐊᒻᒪᓗ
ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓂᑦ ᖃᓄᐃᑦᑐᓂᑦ
ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᒐᔭᕐᓂᖓᓂᒃ.
 ᐱᓕᕆᖃᑎᖃᕈᒪᒐᔭᖅᑐᓂᑦ
ᖃᐅᔨᓴᕐᓗᑎᑦ ᖃᑦᑏᓐᓇᑯᓗᓐᓂᒃ
ᐱᓕᕆᖃᑎᖃᕐᓗᑎᑦ.
 ᑮᓇᐅᔭᖅᑎᒍᑦ ᐋᖅᑭᒃᓯᒪᓂᖏᑦ
ᐃᓱᒪᓕᐅᕈᑕᐅᒍᓐᓇᖅᑐᑦ ᑭᓯᐊᓂ
ᐱᓕᕆᖃᑎᒋᔭᐅᔪᑉ ᐃᓱᒪᒋᔭᖏᑦ
ᑐᓴᕆᐊᕐᕕᐅᓗᑎᑦ.
 ᐊᐅᓚᑦᑎᔩᑦ ᑲᑎᒪᔨᖏᑦ
ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᒋᔭᐅᓗᑎᑦ
ᐋᖅᑭᒃᑕᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ.
 ᐋᖅᑭᓱᖅᑕᐅᓗᓂ
ᐊᑯᓂᐅᔪᖅ ᐱᕙᓪᓕᐊᓂᖓᑕ
ᐊᑯᓂᐅᓂᖅᓴᐅᒐᔭᖅᑐᖅ
ᖃᓄᐃᓕᐅᕈᑎᖃᕐᓂᐊᓂᕐᒧᓪᓗ
ᐸᕐᓇᐅᑎᖓ
ᐊᑯᓂᐅᓂᖅᓴᐅᒐᔭᖅᑐᓂ
ᐋᖅᑭᓱᖅᑕᐅᓂᖓ

 ᐅᖃᐅᓯᖃᑦᑎᐊᖅᓯᒪᓂᖅᓴᒥᒃ
ᖃᐅᔨᓴᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ
ᐅᐸᑦᑕᐅᒍᒪᒐᔭᕐᓂᖓᓂᒃ ᐊᒻᒪᓗ
ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓂᑦ ᖃᓄᐃᑦᑐᓂᑦ
ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᒐᔭᕐᓂᖓᓂᒃ.
 ᓄᓇᕗᒻᒥ ᓯᓚᑦᑐᓴᕐᕕ ᕐᔪᐊᖑᔭᕇᖅᑐᑦ
ᐃᓕᓐᓂᐊᕐᕕᖃᕈᒪᒐᔭᖅᑐᑦ
ᖃᐅᔨᓴᖅᑕᐅᓗᑎᑦ ᖃᑦᑏᓐᓇᑯᓘᓪᓗᑎᑦ
ᐱᓕᕆᖃᑎᖃᕈᒪᒐᔭᖅᑐᑦ.
 ᑮᓇᐅᔭᖅᑎᒍᑦ ᐋᖅᑭᒃᓯᒪᓂᖏᑦ
ᐃᓱᒪᓕᐅᕈᑕᐅᒍᓐᓇᖅᑐᑦ ᑭᓯᐊᓂ
ᐱᓕᕆᖃᑎᒋᔭᐅᔪᑉ ᐃᓱᒪᒋᔭᖏᑦ
ᑐᓴᕆᐊᕐᕕᐅᓗᑎᑦ.
 ᐊᐅᓚᑦᑎᔩᑦ ᑲᑎᒪᔨᖏᑦ
ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᒋᔭᐅᓗᑎᑦ
ᐋᖅᑭᒃᑕᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ.
 ᐋᖅᑭᓱᖅᑕᐅᓗᓂ
ᐊᑯᓂᐅᔪᖅ ᐱᕙᓪᓕᐊᓂᖓᑕ
ᐊᑯᓂᐅᓂᖅᓴᐅᒐᔭᖅᑐᖅ
ᖃᓄᐃᓕᐅᕈᑎᖃᕐᓂᐊᓂᕐᒧᓪᓗ
ᐸᕐᓇᐅᑎᖓ ᐊᑯᓂᐅᓂᖅᓴᐅᒐᔭᖅᑐᓂ
ᐋᖅᑭᓱᖅᑕᐅᓂᖓ

 ᐅᖃᐅᓯᖃᑦᑎᐊᖅᓯᒪᓂᖅᓴᒥᒃ
ᖃᐅᔨᓴᕐᓗᑎᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ
ᐅᐸᑦᑕᐅᒍᒪᒐᔭᕐᓂᖓᓂᒃ ᐊᒻᒪᓗ
ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓂᑦ ᖃᓄᐃᑦᑐᓂᑦ
ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᒐᔭᕐᓂᖓᓂᒃ.
 ᑲᑎᒪᖃᑦᑕᕐᓗᑎᑦ /
ᐊᐱᖅᓱᖅᑕᐅᓗᑎᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᒃᑲᓐᓂᐅᔪᓂᑦ
ᓇᓗᓇᐃᖅᑕᐅᖁᓪᓗᒍ
ᑕᒪᓐᓇ ᑲᒪᒋᔭᐅᔪᒪᒐᔭᕐᒪᖔᖅ
ᐊᒻᒪᓗ ᖃᓄᑎᒋ
ᐱᓕᕆᐊᕆᔭᐅᔪᒪᒐᔭᕐᒪᖔᖅ.
 ᐊᐅᓚᑦᑎᔩᑦ ᑲᑎᒪᔨᖏᑦ
ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᒋᔭᐅᓗᑎᑦ
ᐋᖅᑭᒃᑕᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ.
 ᐋᖅᑭᓱᖅᑕᐅᓗᓂ
ᐊᑯᓂᐅᔪᖅ ᐱᕙᓪᓕᐊᓂᖓᑕ
ᐊᑯᓂᐅᓂᖅᓴᐅᒐᔭᖅᑐᖅ
ᖃᓄᐃᓕᐅᕈᑎᖃᕐᓂᐊᓂᕐᒧᓪᓗ
ᐸᕐᓇᐅᑎᖓ
ᐊᑯᓂᐅᓂᖅᓴᐅᒐᔭᖅᑐᓂ
ᐋᖅᑭᓱᖅᑕᐅᓂᖓ

 ᐅᖃᐅᓯᖃᑦᑎᐊᖅᓯᒪᓂᖅᓴᓂᑦ
ᖃᐅᔨᓴᖅᑕᐅᓗᓂ ᐅᓪᓗᒥᐅᔪᖅ
ᓯᓚᑦᑐᓴᕐᕕᐅᔭᕇᖅᑐᑉ
ᐱᓕᕆᐊᖃᑦᑎᐊᕐᓂᖓᓂᒃ
ᐊᒻᒪᓗ ᐃᖅᑲᓇᐃᔭᖃᑎᒋᓲᖏᑦ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᓂᑦ.
 ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓕᕆᓂᕐᒧᑦ
ᐸᕐᓇᐅᑎᓕᐅᖅᑐᖃᕐᓗᓂ
ᓇᓗᓇᐃᒃᑯᑕᖅᑖᕆᔭᐅᔪᑦ
ᐊᒥᓲᓂᖅᓴᐅᖁᓪᓗᒋᑦ.
 ᓴᓇᔭᐅᓗᑎᑦ
ᐱᕙᓪᓕᐊᓂᕆᒐᔭᖅᑕᖓᓄᑦ
ᐸᕐᓇᐅᑎ ᓇᓗᓇᐃᔭᐃᓯᒪᓗᑎᑦ
ᖃᓄᖅ ᐱᔾᔪᑏᑦ ᓲᕐᓗᒃ ᑲᑎᒪᔨᖏᑦ
ᐊᐅᓚᑦᑎᔩᑦ ᐊᒻᒪᓗ ᐱᐅᔫᓂᖏᑦ
ᑲᒪᒋᔭᐅᒍᓐᓇᕋᔭᕐᒪᖔᑕ
ᐊᓂᒍᖅᐸᓪᓕᐊᑎᓪᓗᒍ
ᓇᓕᒧᓐᓂᖃᕐᓗᑎᓪᓗ ᑲᓇᑕᒥ
ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕆᐊᓖᑦ
ᒪᓕᒋᐊᓕᖏᑦ ᒪᓕᓪᓗᒋᑦ.

ᑲᒪᒋᔭᐅᕙᓪᓕᐊᒍᓐᓇᕐᓂ
ᖏᑦ
ᐊᑐᓕᖅᑎᑕᐅᓂᖏᑕ

 ᑎᒃᑯᐊᖅᓯᔪᖃᕐᓗᓂ ᐱᓕᕆᔩᑦ
ᐃᖅᑲᓇᐃᔭᖃᑎᒌᑦᑐᑦ.
 ᐋᖅᑭᓱᖅᑕᐅᓗᑎᑦ
ᓇᓗᓇᐃᔭᑦᑎᐊᖅᓯᒪᔪᑦ
ᐸᕐᓇᐅᑎᖏᑦ.

 ᑲᒪᒋᔭᐅᒍᓐᓇᖅᑎᑕᐅᒐᔭᕐᒥᔪᖅ
ᑐᒃᓯᕋᐅᑎᓕᐅᖅᑐᖃᖁᔨᓗᓂ
ᑖᒃᑯᐊ ᐱᓕᕆᖃᑎᒋᔭᐅᒐᔭᖅᑐᑦ
ᖃᐃᖁᔭᐅᓗᑎᑦ.
 ᐅᕝᕙᓘᓐᓃᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ
ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᔪᒪᔪᓂᑦ
ᐊᐱᕆᓗᑎᑦ.
 ᐋᖅᑭᒃᓱᐃᔪᖃᕐᓗᓂ
ᐊᑐᓕᖅᑎᑕᐅᓂᖓᑕ

ᐸᕐᓇᐅᑎᖏᑦ, ᐱᓕᕆᖃᑎᒌᖕᓂᕐᒧᑦ
ᐊᖏᕈᑎᓕᐅᖅᑐᖃᕐᓗᓂ
ᐊᑭᖏᓪᓗ ᖃᐅᔨᓴᖅᑕᐅᓗᑎᑦ.

 ᑲᒪᒋᔭᐅᒍᓐᓇᖅᑎᑕᐅᒐᔭᕐᒥᔪᖅ
ᑐᒃᓯᕋᐅᑎᓕᐅᖅᑐᖃᖁᔨᓗᓂ
ᑖᒃᑯᐊ ᐱᓕᕆᖃᑎᒋᔭᐅᒐᔭᖅᑐᑦ
ᖃᐃᖁᔭᐅᓗᑎᑦ.
 ᐅᕝᕙᓘᓐᓃᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ
ᐃᖅᑲᓇᐃᔭᖃᑎᒋᔭᐅᔪᒪᔪᓂᑦ
ᐊᐱᕆᓗᑎᑦ.
 ᐋᖅᑭᒃᓱᐃᔪᖃᕐᓗᓂ
ᐊᑐᓕᖅᑎᑕᐅᓂᖓᑕ

ᐸᕐᓇᐅᑎᖏᑦ, ᐱᓕᕆᖃᑎᒌᖕᓂᕐᒧᑦ
ᐊᖏᕈᑎᓕᐅᖅᑐᖃᕐᓗᓂ ᐊᑭᖏᓪᓗ
ᖃᐅᔨᓴᖅᑕᐅᓗᑎᑦ.

 ᐋᖅᑭᒃᓱᐃᔪᖃᕐᓗᓂ
ᓇᓗᓇᐃᔭᑦᑎᐊᖅᓯᒪᔪᓂᑦ
ᐸᕐᓇᐅᑎᓂᑦ ᐊᖏᖃᑎᒌᓪᓗᑎᑦ
ᑕᒪᐃᓐᓂ ᐱᓕᕆᖃᑎᒌᑦᑐᑦ
ᐅᖃᖅᓯᒪᑦᑎᐊᕐᓗᑎᑦ
ᑲᒪᒋᔭᕆᐊᖃᕋᔭᖅᑕᖏᑦ,
ᑮᓇᐅᔭᖅᑐᕈᑎᒃᓴᖏᑦ ᐊᒻᒪᓗ
ᖃᖓᒃᑯᑦ ᑲᒪᒋᔭᐅᓂᖓᑕ •
ᐱᓕᕆᐊᕆᔭᐅᔭᕆᐊᖃᕋᔭᕐᒪᖔᖅ
ᐅᖃᖅᓯᒪᓗᑎᑦ.

 ᕿᒥᕐᕈᔭᐅᑦᑎᐊᕐᓗᑎᑦ
ᓯᓚᑦᑐᓴᕐᕕᐅᔪᖅ ᐊᒻᒪᓗ
ᐸᕐᓇᐅᑎᓕᐅᖅᑐᖃᕐᓗᓂ.
 ᓇᓗᓇᐃᖅᓯᓗᑎᑦ
ᐊᑐᖅᑕᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ
ᑭᓲᒐᔭᕐᒪᖔᑕ.

ᐊᑐᓕᖅᑎᑦᑎᔪᖃᕐᓗᓂ ᓂᕈᐊᖅᑕᐅᔪᒥᒃ ᐊᑐᖅᑕᐅᔪᒪᔪᒥᒃ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 85

ᓄᑖᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑕᖃᕈᓐᓇᕐᒪᖔᖅ ᓇᓗᓇᐃᖅᓯᖁᓪᓗᑕ ᐊᐱᖅᑯᑏᑦ ᐃᓱᒃᒪᖅᓯᐅᕈᑎᒋᓯᒪᕙᕗᑦ. ᓇᐃᓈᖅᓯᒪᔪᒃᑯᑦ ᑎᑎᕋᖅᓯᒪᕙᕗᑦ ᐅᑉᐱᕆᔭᕗᑦ ᐱᔾᔪᑎᒋᔭᐅᓗᐊᕋᔭᖅᑐᑦ ᐊᑐᓂ ᐊᐱᖅᑯᑏᑦ:

 ᖃᓄᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᑐᑭᖃᖅᑎᑕᐅᒻᒪᑦ ᑲᓇᑕᒥ?

 ᓯᓚᑦᑐᓴᕐᕕ ᔪᐊᑦ ᑲᓇᑕᒥ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᖏᓐᓂᑦ ᐋᖅᑮᓯᒪᕗᑦ ᐃᓚᒋᔭᐅᒍᓐᓇᖅᓯᖁᓪᓗᒋᑦ ᑲᑐᔾᔨᖃᑎᒌᖏᓐᓄᑦ ᑲᓇᑕᒥ ᐊᒻᒪᓗ ᐅᖃᖅᓯᒪᓪᓗᑎᑦ ᐊᓯᐊᒎᕐᕕᖃᙱᒻᒪᑕ ᑕᒪᒃᑯᐊ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᒍᒪᓐᓂᕈᓂ ᒪᓕᒋᐊᖃᕋᔭᖅᑕᖏᓐᓂᑦ. ᐊᒃᓱᕈᕐᓇᕋᔭᖅᑐᖅ ᓇᓕᐊᑐᐃᓐᓇᕐᒧᑦ ᓄᑖᕐᒧᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᒧᑦ ᑕᒪᒃᑯᓂᖓ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᖕᓂᒃ ᒪᓕᒐᓱᐊᕐᓗᓂ. ᐱᔪᓐᓇᖅᑑᒐᓗᐊᖅ ᑕᑯᓗᓂ ᖃᓄᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᓄᓇᕗᒥ ᒪᓕᒍᓐᓇᕋᔭᕐᓗᓂ ᐊᒥᓱᓂᑦ ᑕᒪᒃᑯᓂᖓ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᖕᓂᑦ ᓲᕐᓗᒃ ᑲᑎᒪᔨᖃᕐᓗᓂ ᐊᐅᓚᑦᑎᔨᓂᑦ, 500−ᓂᑦ
ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕐᓗᓂ ᐊᒃᓱᕈᕐᓇᓛᖑᖓᔭᖅᑐᖅ ᐃᓄᖏᑕ ᖃᓄᐃᑦᑑᓂᖏᑦ ᐱᓪᓗᒋᑦ ᓄᓇᕗᒥ. ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐃᓚᒋᔭᐅᒃᓴᐃᓐᓇᕆᐊᖃᙱᑦᑐᖅ ᑭᓯᐊᓂᓕ ᐊᒃᓱᕈᕐᓇᑐᒃᑰᕋᔭᖅᑐᖅ ᑲᔪᓯᓂᖃᑦᑎᐊᕋᓱᐊᕐᓗᓂ ᓄᑖᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᑕᑯᒃᓴᐅᑎᑦᑎᒍᓐᓇᖏᑉᐸᑦ ᐃᓚᒋᔭᐅᙱᓐᓂᖓᓂᑦ ᑕᒪᒃᑯᓂᖓ ᒪᓕᒋᐊᓕᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᓄᑦ ᐅᐸᑦᑕᐅᔪᒪᖃᑦᑕᕋᔭᕐᓂᕈᓂ. ᑐᑭᓯᐅᒪᒐᑦᑕ ᔫᑳᓐ ᓯᓚᑦᑐᓴᕐᕕᖓ ᐊᒻᒪᓗ ᐊᑕᐅᓯᖅ ᐊᓯᐊᓯᓚᑦᑐᓴᕐᕕᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕈᕋᓱᐊᕐᓂᐊᕐᒪᑎᒃ ᑕᒪᒃᑯᓂᖓ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᖕᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕈᕐᓗᓂ ᒪᓕᒐᓱᐊᕐᓂᐊᖅᑐᑎᑦ ᐃᓚᒋᔭᐅᒍᒪᓪᓗᑎᑦ ᑲᑐᔾᔨᖃᑎᒌᒧᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᓂ ᑲᓇᑕᒥ.

 ᖃᑦᑎᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐱᔪᓐᓇᕋᔭᖅᐹ ᐊᒻᒪᓗ ᓇᑭᙶᖅᑐᓂᑦ?

 ᐱᕈᖅᐸᓪᓕᐊᓗᐊᕌᓗᓐᓂᐊᕋᓱᒋᔭᐅᙱᒻᒪᑕ ᓄᓇᕗᑉ ᐃᓄᖏᑕ ᐊᒥᓲᓂᖏᑦ ᐊᒻᒪᓗ ᑕᒪᐃᓐᓂᖓᓄᑦ ᐱᕈᖅᐸᓪᓕᐊᒐᔭᖅᑐᒋᔭᐅᙱᑦᑐᑦ ᐊᒥᓲᓂᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᑕᐃᒪᓐᓇᑎᒋᐊᓗᒃ. ᑕᐃᒪᐃᓐᓂᖓᓄᑦ, ᐃᓕᓐᓂᐊᖅᑎᑖᕆᔭᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ ᖁᑦᑎᓂᖅᐹᒥ ᐃᓕᓐᓂᐊᕇᖅᑐᑦ ᐊᒥᓱᕈᖅᐸᓪᓕᐊᑎᓪᓗᒋ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒨᖅᑎᓪᓗᒋᑦ. ᓴᖅᑮᓯᒪᕗᒍᑦ ᐊᑐᖅᑕᐅᒐᔭᖅᑐᒥᒃ ᐋᖅᑭᒃᓯᒪᔪᒥᒃ ᑕᑯᒃᓴᐅᑎᑦᑎᔪᑦ ᖃᓄᖅ ᑕᒪᒃᑯᐊ ᐊᒥᓲᓂᖏᑦ ᐊᒥᓱᖁᕆᐊᕆᐊᖃᕋᔭᕐᒪᖔᑕ 500-ᓂᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕆᐊᖃᕐᓂᕗᑦ ᒪᓕᒍᓐᓇᖁᓪᓗᒍ. ᑕᒪᒃᑯᐊ ᐊᒥᓲᓂᖏᑦ ᐱᕚᓪᓕᕈᑎᒋᔭᐅᔪᑦ ᒪᓕᒪᑐᐃᓐᓇᖅᑐᑦ ᓈᓴᖅᓯᒪᓂᑦᑎᓐᓂᑦ ᐋᖅᑭᓱᖅᓯᒪᔭᑦᑎᓐᓂᑦ ᐅᓪᓗᒥᐅᔪᖅ ᑎᑭᑦᑎᓇᓱᐊᖅᓯᒪᔪᖃᙱᒻᒪᑦ ᑕᒪᒃᑯᓂᖓ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐊᒻᒪᓗ ᑕᐃᒪᐃᑎᓪᓗᒋᑦ ᐊᒃᓱᕈᕐᓇᑐᒻᒪᕆᐅᖓᔭᖅᑐᑦ ᑎᑭᓐᓇᓱᐅᕐᓗᒋᑦ.

 ᐱᐅᓯᕚᓪᓕᖅᓯᒪᑎᓐᓇᓱᒃᑲᓗᐊᖅᑐᒋᑦ ᖁᑦᑎᓂᖅᐹᒥ ᐱᔭᕇᓲᑦ ᐃᓕᓐᓂᐊᖅᑕᒥᓂᑦ ᐊᒻᒪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒨᓂᖅᓴᐅᓗᑎᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᑐᙵᕕᖃᕋᔭᖅᑐᖅ ᐃᓕᓐᓂᐊᖅᑎᑖᕐᓗᓂ ᑲᓇᑕᒥ ᓄᓇᕐᔪᐊᕐᒥᓗ ᑕᒪᒃᑯᓂᖓ ᐊᒥᓲᓂᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᕆᐊᖃᕐᓂᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖃᖁᓪᓗᒍ.

 ᖃᓄᐃᑦᑐᑦ ᐊᓯᖏᑦ ᐱᔾᔪᑏᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑕᐅᔭᕆᐊᖃᕋᔭᖅᐸᑦ ᐊᑐᐊᒐᓕᐅᕐᓗᓂ ᐊᒻᒪᓗ ᑲᑐᔾᔨᖃᑎᒌᖑᔪᑦ ᖃᓄᐃᑦᑐᑦ ᐱᖃᑕᐅᖁᔭᐅᒐᔭᖅᐸᑦ ᑲᑐᔾᔨᖃᑎᒌᖑᒌᖅᑐᑦ?

 ᓄᓇᕗᑦ ᖃᓄᐃᑦᑑᓂᖓᓇᓗᓇᐃᖅᓯᓯᒪᕗᑦ ᐊᒥᓱᓂᑦ ᐱᔾᔪᑎᓂᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑕᐅᔭᕆᐊᓖᑦ ᐊᑐᐃᓐᓇᐅᒪᓂᖏᓐᓂᑦ ᐃᒡᓗᒃᓴᑦ, ᐱᐅᓯᕚᓪᓕᖅᑎᑕᐅᔭᕆᐊᖃᕐᓂᖏᑦ ᒥᑭᔫᑕᐅᓂᖅᐹᓂ− ᖁᑦᑎᓂᖅᐹᒧᑦ ᐃᓕᓐᓂᐊᕐᓂᖅ, ᐋᖅᑭᒃᑕᐅᓂᖓ ᑲᓇᑕᑉ ᖁᑦᑎᒃᑐᖓᓂ ᖃᐅᔨᓴᕐᕕᕐᔪᐊᖅ ᐊᒻᒪᓗ ᐊᒃᓱᕈᕈᑕᐅᔭᕇᖅᑐᑦ ᐅᓪᓗᒥᐅᔪᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒨᓲᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐊᖅᑯᓵᓲᖏᑦ ᐊᓯᐊᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥ ᐃᓕᓐᓂᐊᑎᓪᓗᒋ ᓄᓇᕗᑉ ᓯᓚᑖᓂ. ᐅᖃᐅᑕᐅᓯᒪᓗᐊᕆᕗᖅ ᐱᒻᒪᕆᐅᓂᖓᓂᒃ ᐊᑐᖅᑕᐅᖃᑦᑕᕐᓂᑯᒥᓃᑦ ᐃᓕᖅᑯᓯᐅᔪᕐᓗ ᐱᖃᓯᐅᔾᔭᐅᔭᕆᐊᓕᒃ ᓄᓇᕗᒥ.

 ᓱᖅᑯᐃᓇᑦᑎᐊᕐᒪᑦ ᐱᕕᖃᕈᓐᓇᕐᒪᑕ ᐃᖅᑲᓇᐃᔭᖃᑎᒌᓪᓗᑎᑦ ᑲᑐᔾᔨᖃᑎᒌᖑᔪᑦ ᓲᕐᓗᒃ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓ ᐊᒻᒪᓗ ᑲᓇᑕᑉ ᖁᑦᑎᒃᑐᖓᓂ ᖃᐅᔨᓴᕐᕕᕐᔪᐊᖅ ᐊᒻᒪᓗ ᓴᖅᑭᖅᑎᑕᐅᒐᔭᕐᓂᖓ ᐃᓛᒃᑰᖓᔪᖅ ᓇᒻᒥᓂᖅᓱᕈᓐᓇᖅᑐᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐊᒥᓱᓕᐅᕆᑐᐃᓐᓇᕋᔭᖅᑐᖅ ᐊᔾᔨᖏᓐᓂᑦ ᐃᓕᓐᓂᐊᕋᒃᓴᓂᑦ ᐊᒻᒪᓗ ᐊᑦᑕᓇᖅᑐᒨᖅᑎᑦᑎᓗᓂ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓᓂ.

ᓇᐃᓈᖅᓯᒪᓂᖏᑦ − ᑭᐅᔾᔪᑏᑦ ᐊᐱᖅᑯᑕᐅᓗᐊᖅᑐᓄᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 86

ᓇᐃᓈᖅᓯᒪᓂᖏᑦ − ᑭᐅᔾᔪᑏᑦ ᐊᐱᖅᑯᑕᐅᓗᐊᖅᑐᓄᑦ

 ᖃᓄᐃᑦᑐᓂᑦ ᐱᓕᕆᐊᓂᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓂᓪᓗ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔪᖅ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᔭᕆᐊᖃᕋᔭᖅᐹ?
 ᖃᐅᔨᓴᖅᑕᐅᓂᖏᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᒋᔭᐅᔭᕆᐊᖃᕋᔭᖅᑐᑦ ᓇᓗᓇᐃᖅᓯᒍᓐᓇᖅᓯᒪᕗᒍᑦ ᐊᒥᓱᓂᑦ ᐱᓕᕆᐊᓂᑦ ᐊᖅᑭᓱᖅᑕᐅᒍᓐᓇᕋᔭᖅᑐᑦ ᐃᖅᑲᓇᐃᔭᖅᑎᑖᕆᔭᐅᔭᕆᐊᓖᑦ ᒪᓕᓪᓗᒋᑦ ᐱᓗᐊᖅᑐᒥᒃ ᐃᖅᑲᓇᐃᔭᕈᓐᓇᖅᓯᒐᔭᕐᒪᑕ ᐃᓄᓐᓂᑦ ᑭᒃᑯᑐᐃᓐᓇᕐᓂᑦ ᐱᔨᑦᑎᕋᖅᑎᐅᒍᓐᓇᕋᔭᖅᑐᓂᑦ. ᑭᓯᐊᓂᓕ, ᑕᒪᓐᓇ ᐊᑭᑐᔪᒻᒪᕆᐅᒐᔭᖅᑐᖅ ᐊᒃᓱᕈᕐᓇᕐᓗᓂᓗ ᐃᓕᓐᓂᐊᑎᑦᑎᓗᓂ
ᑕᒪᐃᓐᓂ ᐱᓕᕆᐊᓂᑦ ᖃᑦᑏᓐᓇᑯᓘᑎᓪᓗᒋᑦ ᐃᓕᓐᓂᐊᖅᑎᐅᒐᔭᖅᑐᑦ.
 ᖃᐅᔨᓴᒐᓛᒃᓯᒪᒋᕗᒍᑦ ᐋᖅᑭᒃᓱᐃᔪᖃᕐᓗᓂ ᐱᓕᕆᐊᒥ ᒪᓕᑦᑐᑦ ᐊᑐᖅᑕᐅᖃᑦᑕᕐᓂᑯᒥᓂᖏᓐᓂᑦ ᐃᓕᖅᑯᓯᖏᓐᓂᓪᓗ ᓄᓇᕗᒥ ᐊᒻᒪᓗ ᓱᖅᑯᐃᓇᖅᑎᒥᒃ ᐃᓕᓐᓂᐊᕈᒪᓂᖃᐅᖅᑐᑦ
ᓄᑖᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ. ᑭᓯᐊᓂᓕ, ᒫᓐᓇᐅᔪᖅ ᓇᓗᓇᐃᕋᒃᓴᐅᙱᑦᑐᑦ ᖃᓄᐃᑦᑐᓚᑦᑖᓂᑦ ᐃᓐᓂᐊᕋᔭᕐᒪᖔᑕ, ᖃᑦᑎᐅᒐᔭᕐᒪᖔᑕᓗ ᐊᒻᒪᓗ ᖃᓄᖅ ᑕᒪᒃᑯᐊ ᐃᓕᓴᕆᔭᐅᓗᑎᑦ ᓈᓴᐅᑎᑖᕐᕕᒃᓴᐅᒐᔭᕐᒪᖔᑕ ᐃᓕᓐᓂᐊᕇᕈᑎᑦ.

 ᓇᒥᑦᑕᐅᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐊᐅᓚᓂᖃᕆᕙᑦ ᐅᖓᓯᑦᑐᓂ ᐊᒻᒪᓗ ᐱᔨᑦᑎᖅᑐᓂ ᖃᑦᑏᓐᓇᒡᒍᑕᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᓂᑦ?
 ᖃᐅᔨᓴᖅᓯᒪᕗᒍᑦ ᐊᑐᖅᑕᐅᖃᑦᑕᕐᓂᑯᑦ ᑎᑎᕋᖅᑕᐅᓯᒪᓂᖏᓐᓂᑦ ᑕᑯᒃᓴᐅᑎᑦᑎᔪᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑦ ᐊᐅᓚᓂᖃᑦᑎᐊᕈᓐᓇᒥᒻᒪᑕ ᐅᖓᓯᑦᑐᓂᑦ ᐊᒻᒪᓗ ᐱᔨᑦᑎᕋᓲᓂᑦ ᖃᑦᑏᓐᓇᕐᓂᑦ ᐃᓄᓐᓂᑦ. ᑭᓯᐊᓂᓕ ᖃᐅᔨᓵᖑᓯᒪᔪᑦ ᓱᖅᑯᐃᓇᖅᑐᒃᑯᑦ ᑕᑯᒃᓴᐅᑎᑦᑎᕗᑦ ᐊᑐᓂ ᐋᖅᑭᖅᓱᓯᒪᓂᖏᑦ ᐊᐅᓚᓂᖃᑦᑎᐊᓲᑦ ᐃᖅᑲᓇᐃᔭᖃᑎᖃᖅᑐᑎᑦ ᑭᓯᐊᓂ ᐊᓯᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕕᕐᔪᐊᖑᔭᕇᖅᑐᓂᑦ ᐊᒻᒪᓗ ᑲᓛᖡᑦ ᓄᓈᓐᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖓᓗ ᐱᖃᓯᐅᑎᓪᓗᒍ 600−ᑐᐃᓐᓇᕐᓂᑦ ᐃᓕᓐᓂᐊᖅᑎᖁᑎᓕᒃ ᒪᕐᕈᐊᖅᑎᑲᓐᓂᒻᒪᕆᒃ ᐃᓄᓕᒃ ᓄᓇᕗᑉ ᐃᓄᖏᓐᓂᑦ ᐱᔨᑦᑎᖅᑕᒥᓂᑦ.

 ᖃᑦᑎᓂᑦ ᐊᑭᖃᕋᔭᖅᐸ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᓗᓂ ᒪᓕᒍᓐᓇᖁᓪᓗᑕ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᑐᑭᖓᓂᒃ ᒪᓕᑦᑕᐅᔭᕆᐊᖃᓲᕐᒥᒃ ᓄᑖᕐᒥᒃ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑖᕈᓐᓇᖁᓪᓗᑕ?

 ᐋᖅᑭᒃᓱᕆᐊᙵᕐᓂᑯᕗᑦ ᑐᙵᕕᖃᖅᑎᑕᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᖃᓄᖅ ᐃᓄᖃᕈᓐᓇᕋᔭᕐᒪᖔᖅ 500−ᓂᑦ ᐅᓪᓗᓕᒫᖅ ᐃᓕᓐᓂᐊᕆᐊᓲᓂᑦ ᐊᒻᒪᓗ ᐊᑭᖃᕋᔭᙳᐊᖅᑐᓂ $91
ᒥᓕᐊᓐᓂᒃ $171 ᒥᓕᐊᓐᓄᑦ ᑕᒪᒃᑯᐊ ᓇᓗᓇᐃᖅᑕᐅᓯᒪᕗᑦ. ᐱᕕᒃᓴᐅᙱᓪᓚᕆᒻᒪᑦ ᓈᒻᒪᑦᑎᒃᑲᓐᓂᓪᓚᑦᑖᕋᓱᐊᕐᓗᒋᑦ ᓇᓗᓇᐃᔭᑦᑎᐊᖅᓯᒪᔪᓂᒃ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᓂᑦ ᖃᓄᐃᑦᑐᓂᑦ ᐃᓕᓐᓂᐊᑎᑦᑎᒐᔭᕐᒪᖔᑕ ᑭᓯᐊᓂ ᖃᐅᔨᓚᐅᕐᓗᑕ ᑭᓯᐊᓂᓕ ᐃᓱᒪᒋᓗᒋᑦ ᑕᒪᒃᑯᐊ ᓈᒻᒪᒃᑲᔭᖅᑐᑦ ᑕᒪᐃᓐᓂ ᑮᓇᐅᔭᖅᑐᕈᑎᒃᓴᖏᑦ ᑕᐃᒪᓐᓇ ᐊᑭᕋᔭᙳᐊᕐᓂᐊᕋᓱᔭᕗᑦ.
 ᑕᒪᒃᑯᐊ ᐊᒥᓲᓂᖏᑦ ᑭᒡᒐᖅᑐᐃᔪᑦ ᑕᒪᐃᓐᓂ ᐊᑭᖏᓐᓂᒃ ᐊᒻᒪᓗ ᖃᑦᑎᕌᓪᓚᑦᑖᕋᔭᕐᒪᖔᑕ ᐊᒻᒪᓗ ᐱᕈᖅᐸᓪᓕᐊᓂᕆᒐᔭᖅᑕᖓ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐱᕙᓪᓕᐊᒍᑎᖃᕐᓂᒃᑯᑦ ᐋᖅᑭᓱᖅᑕᐅᒐᓱᐊᕐᓂᕈᓂ.
 ᑕᒪᒃᑯᐊ ᐱᖃᓯᐅᔾᔨᙱᑦᑐᑦ ᐊᑭᖏᑦ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᓪᓗ ᓇᔪᒐᒃᓴᖏᓐᓂᒃ ᐃᓱᒪᒋᔭᐅᒋᐊᕐᔫᒥᒋᐊᖃᕋᔭᕆᓪᓗᑎᑦ.

 ᖃᑦᑎᕌᕋᔭᖅᐸ ᐊᐅᓚᑦᑎᓗᓂ ᒪᓕᓪᓗᒋᑦ ᑐᑭᖏᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᑉ ᑐᑭᓯᐅᒪᓂᑎᒍᑦ?
 ᐋᖅᑭᓱᖅᓯᒪᔭᕗᑦ ᐊᕐᕌᒍᑕᒫᑦ ᐊᑭᒋᒐᔭᖅᑕᖏᑦ ᓄᑖᕐᒧᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒧᑦ ᒪᓕᑦᑐᒋᑦ ᐊᔾᔨᒌᙱᓐᓂᖏᑦ ᐊᔾᔨᖏᓪᓗ ᖃᐅᔨᓵᖑᓂᕗᑦ ᐊᓯᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖑᔭᕇᖅᑐᓂᑦ ᐊᓯᖏᓐᓂᑦ ᐊᒻᒪᓗ ᑕᑯᒃᓴᐅᑎᑦᑐᒋᑦ ᐊᑭᖏᑦ ᓄᓇᕗᒥ. ᐃᒪᓐᓇᐸᓗᒃ $13.1 ᒥᓕᐊᓐᕌᕋᔭᖅᑐᑦ ᐊᒻᒪᓗ $16.3 ᒥᓕᐊᓐᓂᑦ ᐊᕐᕌᒍᒧᑦ. ᐱᖃᓯᐅᔾᔨᖏᑦᑐᖅ ᐃᓕᓐᓂᐊᖅᑏᑦ ᐃᖅᑲᓇᐃᔭᖅᑏᓪᓗ ᐃᒡᓗᒃᓴᕆᒋᐊᖃᕋᔭᖅᑕᖏᑦ.

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 87

 ᑭᒃᑯᑦ ᐊᑭᓖᒐᔭᖅᐸᑦ ᐊᑭᖏᓐᓂᑦ ᐊᐅᓚᑦᑎᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕐᒥᒃ?

 ᑭᒃᑯᑦ ᐃᓕᓐᓂᐊᕈᑎᒃᓴᑲᓐᓂᐅᒐᔭᖅᑐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᒻᒥ ᑲᓇᑕᒥ ᐊᑭᓖᒐᔭᕐᒪᖔᑕ, ᒥᐊᓕᒐᕐᓂ ᐊᒻᒪᓗ ᑯᐃᑉ ᓄᓈᓐᓂ ᒐᕙᒪᒃᑯᑦ ᐊᑭᓕᖅᓱᐃᙱᓂᖅᓴᐅᕙᓪᓕᐊᓕᖅᑐᑦ ᑕᒪᐃᓐᓂ ᐊᑭᖏᓐᓂᑦ. ᑭᓯᐊᓂᓕ, 50%−ᖑᔪᑦ ᑕᒪᐃᓐᓂ ᑲᓇᑕᒥᐅᑕᐅᔪᑦ ᐃᓱᒪᒋᔭᐅᒋᐊᕐᔫᒥᓐᓂᕈᑎᐅᒐᔭᕐᒪᑦ. ᑕᒫᓂᓕ ᐊᑭᓕᖅᑕᐅᔭᕆᐊᓖᑦ $16,600 ᐊᕐᕌᒍᒧᑦ. ᑕᒪᓐᓇ ᐃᓱᒪᒋᔭᐅᒋᐊᕐᔫᒥᔭᕆᐊᓕᒃ ᐊᑭᓖᒍᓐᓇᕐᓂᖏᑦ ᓄᓇᕗᒥᐅᑦ ᐊᒻᒪᓗ ᐊᑦᑐᐃᓂᖃᕋᔭᕐᓂᖓ ᐃᓚᐅᖃᑕᐅᔪᓄᑦ.

 ᐱᕕᒃᓴᐅᒐᔭᖅᑐᖅ ᐃᓚᐅᖃᑕᐅᓂᖅᓴᐅᔪᖃᕐᓗᓂ ᐊᑐᐃᓐᓇᐅᒪᑎᑦᑎᓗᑎᑦ ᐊᑭᑭᑦᑐᒥᒃ/ᐊᑭᖃᙱᑦᑐᒥᒃ ᐃᓕᓐᓂᐊᑎᑦᑎᔪᖃᕐᓗᓂ ᑭᓯᐊᓂᓕ ᐳᓴᓐᑎᖏᑦ ᐊᑭᖏᑦ ᒐᕙᒪᒃᑯᓐᓄᑦ ᐊᑭᓕᐅᑕᐅᔭᕆᐊᖃᕋᔭᖅᑐᑎᑦ. ᐅᓪᓗᒥᐅᔪᖅ ᐋᖅᑭᒃᓯᒪᓂᖓᑕ ᐊᑭᖓ ᐊᑭᓕᖅᑕᐅᔭᕆᐊᖃᕋᔭᖅᑐᖅ ᐊᕝᕕᐊᕈᑎᖃᕋᔭᖅᑐᖅ ᐃᓕᓐᓂᐊᖅᑎᑖᕋᓱᐊᕐᓗᓂ.

 ᖃᓄᐃᑦᑐᓂᑦ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᖃᕈᓐᓇᖅᐱᑕ ᓂᕈᐊᕋᒃᓴᑎᓐᓂᑦ?

 ᖃᐅᔨᓴᖅᓯᒪᕗᒍᑦ ᐊᒥᓱᓂᑦ ᓂᕈᐊᕋᒃᓴᐅᒐᔭᖅᑐᓂᑦ ᓲᕐᓗᒃ ᐃᓛᒃᑰᖓᔪᖅ ᓄᑖᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅ ᐱᕙᓪᓕᐊᒍᑎᖃᖅᐸᓪᓕᐊᔪᕐᓗ ᓄᓇᕗᑦ ᓯᓚᑦᑐᓴᕐᕕᖓ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᕈᖅᐸᓪᓕᐊᓗᓂ ᓯᓚᑦᑐᓴᕐᕕᐅᓯᓐᓈᑦ.

 ᖃᓄᐃᑦᑑᕙᑦ ᐱᐅᔪᑦ ᐱᐅᙱᑦᑐᓪᓗ ᐊᑐᓂ ᓂᕈᐊᖅᑕᐅᒍᓐᓇᖅᑐᓂᑦ ᐋᖅᑭᒃᓯᒪᓂᖏᓐᓂᑦ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖃᕐᓗᓂ?

 ᖃᐅᔨᓴᖅᓯᒪᕗᒍᑦ ᐊᑐᓂ ᓂᕈᐊᕋᒃᓴᐅᔪᓂᑦ ᒪᓕᑦᑕᐅᔭᕆᐊᓕᖏᑦ ᐊᔾᔨᒌᙱᑐᒡᒍᑕᐃᑦ ᐃᓱᒪᒋᒋᐊᖅᑐᒋᑦ ᐊᒻᒪᓗ ᓴᙱᓂᖏᑦ ᓴᙲᓐᓂᖏᓪᓗ ᐅᖃᐅᓯᕆᓯᒪᓪᓗᒋᑦ ᐊᑐᓂ ᐋᖅᑭᓱᖅᓯᒪᓂᕆᒍᓐᓇᕋᔭᖅᑕᖏᓐᓂᑦ. ᐱᔾᔪᑎᖏᑦ ᐊᑐᓂ ᐋᖅᑭᓱᖅᓯᒪᓂᕆᒍᓐᓇᕋᔭᖅᑕᖏᑕ ᐊᔾᔨᒌᙱᒍᓐᓇᖅᑐᑦ ᐊᔾᔨᐅᙱᑦᑐᑦ ᓯᕗᓪᓕᐅᔾᔭᐅᖁᔭᐅᔪᑦ ᒪᓕᒐᒃᓴᓅᖅᑎᑕᐅᑉᐸᑕ ᓇᓗᓇᐃᖅᓯᒪᔭᐅᓪᓗᑎᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖏᓐᓄᑦ. ᐱᒻᒪᕆᐅᕗᖅ ᒪᓕᑦᑕᐅᔭᕆᐊᓖᑦ ᐊᒻᒪᓗ ᐱᕐᔪᐊᖑᓂᑦ ᐃᓱᒪᒋᔭᐅᒋᐊᕐᔫᒥᒍᑎᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖏᓐᓄᑦ ᓇᓗᓇᐃᖅᓯᓇᓱᐊᖅᑎᓪᓗᒋ ᑦ ᓂᕈᐊᕋᒃᓴᕆᒐᔭᖅᑕᖏᓐᓂᑦ ᓯᕗᒧᐊᓪᓗᑎᑦ.

ᑖᒃᑯᐊ ᐊᐱᖅᑯᑏᑦ ᑕᒪᐃᓐᓂᓕᒫᑦᑎᐊᖅ ᐃᓱᒪᒃᓴᖅᓯᐅᕈᑎᒋᔭᐅᔭᕆᐊᓖᑦ ᑕᒪᐃᓐᓄᑦ ᖃᓄᖅᑑᕈᑎᓄᑦ, ᐊᑐᐊᒐᕐᓄᑦ, ᑎᑭᑕᐅᓇᓱᐊᖅᑐᓄᑦ ᐊᒻᒪᓗ ᐊᑐᕋᒃᓴᑦ ᖃᓄᐃᑦᑑᓂᖏᓐᓂᑦ ᐊᑐᐃᓐᓇᐅᒪᔪᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖏᓐᓄᑦ. ᑖᓐᓇ ᐅᓂᒃᑳᓕᐊᕆᔭᐅᓯᒪᔪᖅ ᓴᖅᑭᖅᑎᑕᐅᓯᒪᕗᖅ ᑐᓴᕆᐊᕐᕕᖃᓚᐅᖅᑐᑕ ᐱᓕᕆᕝᕕᖏᓐᓂᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖏᑕ ᑭᓯᐊᓂᓕ ᓱᖅᑯᐃᓇᑦᑎᐊᖅᑐᓂᑦ ᑎᑎᖅᑲᖅᑕᖃᙱᑎᓪᓗᒍ ᐱᔾᔪᑎᒋᔭᐅᓗᐊᖅᑐᓂᑦ ᓲᕐᓗᒃ ᐊᑐᐊᒐᕐᓂᑦ.

ᓇᐃᓈᖅᓯᒪᓂᖏᑦ − ᑭᐅᔾᔪᑏᑦ ᐊᐱᖅᑯᑕᐅᓗᐊᖅᑐᓄᑦ

ᑭᖑᓪᓕᕐᒥ ᖃᓄᐃᓕᐅᕈᑕᐅᔪᓐ-ᓇᖅᑐᑦ

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ᓱᐃᔅᒃᑯᓐᓂᑦ ᑎᒥᐅᓪᓗᓂ. ᑕᒪᐃᓐᓂ ᐱᔪᓐᓇᐅᑎᖏᑦ ᐊᑐᖅᑕᐅᓂᐊᖅᑐᑦ. KPMG ᐊᑎᖓ ᓇᓗᓇᐃᒃᑯᑕᖓᓗ ᑎᑎᕋᖅᑕᐅᓯᒪᕗᖅ ᓇᓗᓇᐃᒃᑯᑕᕆᔭᐅᓪᓗᑎᑦ ᓇᒻᒥᓂᖁᑎᒋᔭᐅᓪᓗᓕᑎᑦ KPMG ᓄᓇᕐᔪᐊᕐᒥ ᐱᖁᑎᒋᔭᑦ. 89

 ᐃᑲᔪᖅᑐᐃᔪᑦ ᓄᓇᕗᑦ ᒐᕙᒪᖏᑦ ᕿᒥᕐᕈᕙᓪᓕᐊᔪᑦ ᖃᐅᔨᓴᖅᑕᐅᔾᔪᑎᓂᑦ ᐅᓪᓗᒥᐅᔪᖅ ᐊᒻᒪᓗ ᐃᓱᒪᓕᐅᕋᔭᖅᑐᑦ ᓂᕈᐊᖅᑕᐅᖁᔭᐅᒐᓗᐊᖅᑐᖅ(ᑦ) ᐊᒻᒪᓗ ᖃᓄᐃᓕᐅᕈᑎᒋᔭᐅᓂᐊᖅᑐᓂᑦ ᓈᒻᒪᑦᑐᓂᑦ.
 ᓇᓕᐊᑐᐃᓐᓇᐃᑦ ᓂᕈᐊᕋᒃᓴᑦ ᓇᓗᓴᐃᖅᑕᐅᓯᒪᔪᑦ ᐊᓯᒋᔭᐅᓪᓗᑎᑦ ᖃᓄᐃᓕᐅᙱᖔᑐᐃᓐᓇᕐᓗᑎᑦ ᓇᓗᓇᐃᔭᖅᓯᒪᑦᑎᐊᖅᑐᓂᑦ ᖃᐅᔨᓴᒃᑲᓐᓂᖅᑐᖃᕆᐊᓕᒃ ᖃᐅᔨᓴᖅᑕᐅᒃᑲᓐᓂᖁᓪᓗᒍ ᐊᔪᕐᓇᕋᔭᙱᒻᒪᖔᖅ ᓯᓚᑦᑐᓴᕐᕕᕐᔪᐊᖅᑖᕐᓗᑎᑦ, ᑐᑭᓯᒋᐊᕈᑎᖃᑦᑎᐊᓂᖅᓴᐅᓗᑎᑦ ᐊᒻᒪᓗ ᓈᒻᒪᑦᑎᐊᓂᖅᓴᓂᑦ ᐱᑦᑎᐊᖅᓯᒪᔪᑦ ᑮᓇᐅᔭᓕᕆᓂᕐᒧᑦ ᑐᑭᓯᒋᐊᕈᑎᖃᕐᓗᑎᑦ.
 ᒪᓕᑦᑐᒋᑦ ᓂᕈᐊᖅᑕᐅᖁᔭᐅᒐᓗᐊᖅᑐᖅ(ᑦ) ᐊᖏᕈᓐᓇᕋᔭᖅᑐᑦ ᐋᖅᑭᒋᐊᖅᓯᓗᑕ ᑲᒪᒋᔭᐅᓂᐊᕐᓂᔅᓴᖓᓂᑦ ᑭᖑᓪᓕᕐᒥᒃ.
 ᐊᑐᓕᖅᑎᑕᐅᓂᖓ ᑭᖑᓪᓕᖅ ᖃᓄᐃᓕᐅᕈᑎᒋᔭᐅᓂᐊᖅᑐᖅ ᐋᖅᑭᒋᐊᖅᑕᐅᓗᓂ ᐊᑯᓂᐅᓂᖏᑕ ᖃᖓᒃᑯᑦ ᑲᒪᒋᔭᐅᒐᔭᕐᒪᖔᑕ − ᐅᓪᓗᒥᐅᔪᖅ ᑎᑭᑦᑎᓇᓱᐊᖅᑐᑦ ᒫᑦᓯ 31-ᒧᑦ ᑭᓯᐊᓂᓕ ᐱᕙᓪᓕᐊᓂᖓ ᒪᓕᒃᑲᔭᖅᑐᖅ ᖃᖓᒃᑯᑦ ᐃᓱᒪᓕᐅᕋᔭᕐᒪᖔᑕ ᐊᒻᒪᓗ ᓇᓕᐊᑦ ᓂᕈᐊᖅᑕᐅᓂᐊᖅᑐᖅ(ᑦ) ᖃᐅᔨᓴᖅᑕᐅᔭᕆᐊᖃᕐᒪᖔᖅ(ᑕ).

ᖃᓄᐃᓕᐅᕈᑕᐅᓂᐊᖅᑐᑦ

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ᑐᑭᓯᒋᐊᕈᑏᑦ ᑕᕝᕙᓃᑦᑐᑦ ᑕᒪᐃᓐᓄᑦ ᑐᕌᖓᔪᑦ ᑲᒪᒐᓱᐊᙱᑦᑐᑦ ᖃᓄᐃᓐᓂᑯᖏᓐᓂᑦ ᐊᑐᓂ ᐃᓄᐃᑦ ᑎᒥᐅᔪᓪᓗ. ᐱᓕᕆᐊᖃᕋᓱᐊᖏᓐᓇᕋᓗᐊᖅᑐᑕ ᐱᑦᑎᐊᖅᓯᒪᔪᓂᑦ ᑭᖑᕙᙱᑐᒃᑯᓪᓗ ᑐᑭᓯᒋᐊᕈᑎᓂᑦ, ᑐᑭᓯᒋᐊᕈᑎᓕᒫᑦ ᐱᑦᑎᐊᖅᓯᒪᔪᐃᓐᓇᓕᒫᑯᓘᒍᓐᓇᔾᔮᙱᑦᑐᑦ ᐅᓪᓗᖅ ᐱᔭᐅᔪᑦ ᒪᓕᑦᑐᒋᑦ ᐅᕝᕙᓘᓐᓃᑦ ᓯᕗᓂᒃᓴᒥ ᐱᑦᑎᐊᖅᓯᒪᔪᑯᓘᔾᔮᙱᑦᑐᑦ. ᑭᓇᑐᐃᓐᓇᖅ ᐱᓕᕆᐊᖃᕆᐊᙵᕆᐊᖃᙱᑦᑐᖅ ᐱᓕᕆᔨᒻᒪᕆᒻᒥᒃ ᑐᓴᕆᐊᕐᕕᖃᓚᐅᙱᑎᓪᓗᒍ ᖃᐅᔨᓴᖅᑕᐅᑦᑎᐊᓚᐅᕐᓗᑎᑦ ᑭᓯᐊᓂᓕ ᖃᓄᐃᓕᐅᕋᓱᐊᕐᓂᖏᑦ.