

**CARCROSS/TAGISH
FIRST NATION**

**SELF-GOVERNMENT
FINANCIAL TRANSFER
AGREEMENT**

EFFECTIVE DATE April 1st 2014

**CARCROSS/TAGISH FIRST NATION
SELF-GOVERNMENT FINANCIAL TRANSFER AGREEMENT**

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**CARCROSS/TAGISH FIRST NATION
SELF-GOVERNMENT
FINANCIAL TRANSFER AGREEMENT**

This Self-Government Financial Transfer Agreement dated the 1st day of April, 2014 is

BETWEEN: Her Majesty the Queen in Right of Canada, represented herein by the Minister of Indian Affairs and Northern Development (herein referred to as "Canada");

AND: Carcross/Tagish First Nation, represented herein by the Khà Shâde Héni (herein referred to as the "First Nation").

WHEREAS:

- A. The Carcross/Tagish First Nation Self-Government Agreement provides for a self-government financial transfer agreement between Canada and the First Nation;
- B. The *Yukon First Nations Self-Government Act* (Canada) gives effect to the Carcross/Tagish First Nation Self-Government Agreement;

NOW THEREFORE the Parties, in consideration of the provisions hereof, agree as follows:

1.0 Agreement

- 1.1 This is the self-government financial transfer agreement contemplated by article 16.0 of the Self-Government Agreement for the term set out herein.
- 1.2 This Agreement takes the place of the Carcross/Tagish First Nation Self-Government Financial Transfer Agreement dated October 22, 2005, as of the Effective Date.
- 1.3 The term of this Agreement shall be six Fiscal Years beginning on April 1, 2014 and ending on March 31, 2020.

2.0 Interpretation

Contents

- 2.1 This Agreement consists of the provisions hereof and the Annexes attached hereto, being:

- Annex A - Gross Expenditure Base, including the Schedules thereto and Table 1;
- Annex B - Eligible Revenue Offset, including the Schedule thereto;
- Annex C - Information Exchange; and
- Annex D - Property Tax Assistance

Definitions

- 2.2 In this Agreement, including the recitals hereto, the following definitions shall apply:

“Agreement” means this Self-Government Financial Transfer Agreement including its articles, annexes, schedules and tables.

“Amendment Agreement” means an agreement in writing between the Parties which:

- (a) provides for an addition to the Gross Expenditure Base during the term of this Agreement; or
- (b) otherwise amends any provision of this Agreement.

“Annual Fiscal Plan” means the plan provided by Canada to the First Nation under section 3.12 of this Agreement, as finalized under sections 3.13 to 3.17 for a Fiscal Year.

“Annual Formula Grant” for any Fiscal Year means the amount payable by Canada to the First Nation in respect of that Fiscal Year under this Agreement.

“Citizen” means a citizen of the First Nation pursuant to the First Nation’s constitution.

“Designated Representative” means for each Party the person named to represent Canada or the First Nation, as the case may be, on the Senior Financial Arrangements Committee.

“Effective Date” means April 1, 2014.

“Eligible Revenue” means that portion of the First Nation’s revenue from its Revenue Sources which is eligible for offset against the Gross Expenditure Base for the purpose of determining the Annual Formula Grant for a Fiscal Year, as determined and calculated in accordance with Annex B.

“Eligible Revenue Offset” means that portion of the First Nation’s Eligible Revenue that is to be offset against the Gross Expenditure Base for the purpose of determining the Annual Formula Grant for a Fiscal Year, as determined and calculated in accordance with Annex B.

“Final Agreement” means the Carcross/Tagish First Nation Final Agreement, dated October 22, 2005, being an agreement among Canada, the First Nation and Yukon, as amended from time to time.

“Final Agreement Implementation Plan” or “FAIP” means the Carcross/Tagish First Nation Final Agreement Implementation Plan, dated October 22, 2005, being an agreement among Canada, the First Nation and Yukon, regarding the implementation of the Final Agreement, as amended from time to time.

“Fiscal Year” means a twelve month period beginning on and including April 1 of a calendar year, and ending on and including March 31 of the immediately following calendar year.

“Generally Accepted Accounting Principles” means the accounting principles generally accepted in Canada, as amended from time to time, as applicable pursuant to the public sector accounting standards established by the Public Sector Accounting Standards Board of the Canadian Institute of Chartered Accountants or its successor.

“Governance Supplement” means an amount paid to the First Nation to develop its governance capacity (e.g. by undertaking analysis, engaging other First Nations and Yukon in discussions regarding opportunities for coordinated program delivery).

“Gross Expenditure Base” means the sum calculated for a Fiscal Year in accordance with Annex A of this Agreement.

“Minister” means the Minister of Indian Affairs and Northern Development of Canada.

“Parties” means Canada and the First Nation and “Party” means either of them as the context may require.

“Revenue Source” means a source of First Nation revenue described in section 4 of Annex B.

“Self-Government Agreement” means the Carcross/Tagish First Nation Self-Government Agreement, dated October 22, 2005, being an agreement among Canada, the First Nation and Yukon, as amended from time to time.

“Self-Government Agreement Implementation Plan” or “SGAIP” means the Implementation Plan for the Carcross/Tagish First Nation Self-Government Agreement, dated October 22, 2005, being an agreement among Canada, the First Nation and Yukon, regarding implementation of the Self-Government Agreement, as amended from time to time.

“Settlement Land” has the same meaning as in the Final Agreement.

“Yukon” means the Government of Yukon.

Any capitalized term that is not defined in this Agreement, including its Annexes and the Schedules thereto, has the same meaning as in the Final Agreement or the Self-Government Agreement, as the case may be.

Other Interpretation

- 2.3 Words importing the singular number include the plural and vice versa; words importing gender include masculine, feminine and neutral genders.
- 2.4 References to an article, section, subsection, or schedule shall be interpreted as references to an article, section, subsection or schedule to this Agreement unless the context otherwise requires.
- 2.5 Any reference in this Agreement to legislation, an Act or a provision of an Act includes that legislation, Act or provision, any regulations made thereunder and any successor thereto, as the case may be, as amended from time to time.

- 2.6 The division of this Agreement into articles, sections and subsections and the insertion of headings are for convenience only and shall not alter the construction or interpretation of this Agreement.
- 2.7 Where there is any inconsistency or conflict between the provisions of this Agreement and the provisions of the Self-Government Agreement, the provisions of the Self-Government Agreement shall prevail to the extent of the inconsistency or conflict.
- 2.8 Where there is any inconsistency or conflict between the provisions of this Agreement and the provisions of the Self-Government Agreement Implementation Plan, the provisions of this Agreement shall prevail to the extent of the inconsistency or conflict.
- 2.9 All dollar amounts for which provision is made in or under this Agreement shall be rounded up to the nearest dollar.

3.0 Annual Formula Grant

Amount

- 3.1 The Annual Formula Grant for a Fiscal Year shall be equal to the greater of:
- 3.1.1 the Gross Expenditure Base for that Fiscal Year, including any additions thereto made during and for that Fiscal Year, less the Eligible Revenue Offset for that Fiscal Year; and
- 3.1.2 zero dollars.

Payment

- 3.2 Any payment by Canada under this Agreement is subject to the requirements of the *Financial Administration Act* (Canada) which call for an appropriation for that purpose for the fiscal year in which the payment is to be made.
- 3.3 The payment of the Annual Formula Grant for each Fiscal Year of this Agreement shall be unconditional except as provided in this Agreement.
- 3.4 Except as provided in section 3.9, Canada shall pay the Annual Formula Grant for each Fiscal Year by way of bi-monthly installments as follows:

Payment Month	Percentage Distribution
April	50
June	10
August	10
October	10
December	10
February	10

- 3.5 The installments of the Annual Formula Grant shall be due to the First Nation and shall be paid by Canada on or before the 10th working day of April and the 1st working day of June, August, October, December and February, respectively.
- 3.6 The First Nation may request a modification of the distribution of bi-monthly installments set out in section 3.4 for a Fiscal Year, in order to meet the operational requirements for service delivery by the First Nation. Any such request shall be made in writing and forwarded to Canada's Designated Representative and shall be acknowledged in writing by that person. Canada shall respond to any such request within 90 days after its date of receipt.
- 3.7 In addition to the Annual Formula Grant, Canada shall pay such amounts as are required to be paid pursuant to section 20.7.1 of the Final Agreement for property

tax assistance in the manner and upon the terms and conditions set out in Annex D of this Agreement.

- 3.8 Except in respect of the first Fiscal Year of this Agreement and as provided in section 10.4 of this Agreement, if Canada fails to pay an installment when due, such installment shall bear interest at the same rate as that prescribed by section 4301(b) of the *Income Tax Regulations* (Canada), until such installment and any interest accrued thereon are fully paid.

Transition

- 3.9 For the 2014-15 Fiscal Year, Canada shall pay to the First Nation the Annual Formula Grant calculated in accordance with this Agreement, and shall effect that payment by way of:

3.9.1 the payments made by Canada pursuant to the predecessor to this Agreement for the 2014-15 Fiscal Year, prior to the execution of this Agreement; and

3.9.2 as soon as practicable after the execution of this Agreement, payment of that amount which is equal to the difference between the Annual Formula Grant payable for the 2014-15 Fiscal Year under this Agreement and the aggregate of the payments described in subsection 3.9.1.

Amendments

- 3.10 If an Amendment Agreement provides that an addition to the Gross Expenditure Base is to apply at the start of an upcoming Fiscal Year, the Annual Formula Grant on account of that addition shall be paid in that Fiscal Year in the installments described in sections 3.4 and 3.5.
- 3.11 If an Amendment Agreement provides that an addition to the Gross Expenditure Base is to apply retroactively to the commencement of the Fiscal Year in which the Amendment Agreement comes into effect:

3.11.1 the installment of the Annual Formula Grant that next follows the effective date of the Amendment Agreement shall include the amount on account of the addition that the First Nation would have received under sections 3.4 and 3.5, to and including the date of that installment, had the addition been incorporated into the Annual Formula Grant as of the commencement of the Fiscal Year in the first instance; less,

3.11.2 any amount provided by Canada to the First Nation in that Fiscal Year prior to the effective date of that Amendment Agreement, by means other than the Annual Formula Grant, for any matter which is the subject of that Amendment Agreement;

unless otherwise provided in the Amendment Agreement.

Annual Fiscal Plan

3.12 Canada shall prepare and provide to the First Nation, at least 90 days prior to the commencement of a Fiscal Year, an Annual Fiscal Plan advising the First Nation of the Annual Formula Grant for that Fiscal Year.

3.12.1 The Annual Fiscal Plan shall set out the data and calculations used to compute the Annual Formula Grant and shall identify the installment schedule and amounts for the upcoming Fiscal Year in accordance with this Agreement.

3.12.2 The form of the Annual Fiscal Plan shall be as agreed by the Designated Representatives from time to time.

3.13 The First Nation shall, no later than 60 days prior to the commencement of a Fiscal Year, advise Canada in writing of any errors in the data or calculations used by Canada in determining the Annual Formula Grant in the Annual Fiscal Plan.

- 3.14 If the First Nation advises Canada of an error, the Designated Representatives shall meet, as soon as practicable thereafter and no later than 30 days prior to the new Fiscal Year, to discuss the issue and to determine what corrections, if any, should be made to the Annual Formula Grant. Failing agreement:
- 3.14.1 if the issue is not resolved prior to the start of the new Fiscal Year, Canada shall pay installments to the First Nation in accordance with the original Annual Fiscal Plan prepared by Canada and any adjustment to the Annual Formula Grant resulting from the later resolution of the issue shall be implemented as agreed by the Designated Representatives.
- 3.15 An issue not resolved under section 3.14 or subsection 3.14.1 shall be referred to dispute resolution pursuant to article 9.0 of this Agreement.
- 3.16 Despite sections 3.12 and 3.13, if either Party, at any time during the term of this Agreement, discovers an error in the dollar values, adjustors, other parameters, formulae, or computation methods used in computing the Annual Formula Grant for any Fiscal Year of this Agreement, the Parties, through their Designated Representatives, shall make every reasonable effort to reach agreement respecting correction of the error. Failing agreement, the matter shall be referred to dispute resolution pursuant to article 9.0 of this Agreement.
- 3.17 For the first and second Fiscal Years of this Agreement, the Annual Fiscal Plan shall be prepared with reference to an Own Source Revenue report as described in the Carcross/Tagish First Nation Self-Government Financial Transfer Agreement dated October 22, 2005, and, despite any other provision of this Agreement, a Financial Capacity Report shall not be required to be provided to Canada in respect of First Nation revenue for the 2012-13 and 2013-14 Fiscal Years.
- 3.18 In addition to the Annual Formula Grant paid under this SGFTA, Canada will provide the First Nation with an additional Governance Supplement payment of four million dollars. These funds will be provided as separate payments, will be

made as unconditional grants and will not be considered part of the Annual Formula Grant. Payments will be made as:

2014/15	\$1.2 million as soon as practicable after signing by the Parties;
2015/16	\$1.8 million as soon as practicable after April 1, 2015; and
2016/17	\$1.0 million as soon as practicable after April 1, 2016.

4.0 Acknowledgements

- 4.1 Canada shall not provide or deliver any specific program or service described as an assumed responsibility in a Schedule to Annex A, to the persons respectively described therein, in each Fiscal Year of this Agreement for which the Annual Formula Grant is provided to the First Nation.
- 4.2 The First Nation is not obligated to manage, administer or deliver any specific program or service to which an assumption of responsibility relates, except as provided in section 7.2 of Schedule 2 to Annex A.
- 4.3 The Annual Formula Grant for each Fiscal Year of this Agreement includes the ongoing funding which Canada is obliged by the Final Agreement Implementation Plan and the Self-Government Implementation Plan to provide to the First Nation for that Fiscal Year.
- 4.4 In consideration of the funding provided in this Agreement and notwithstanding section 6.7 of the Self-Government Agreement and article 4.0 and section 5.1 of the Self-Government Agreement Implementation Plan, the Parties agree not to undertake the review referred to in article 4.0 of the SGAIP, including any review of the implementation funding referred to in article 3.0 of the SGAIP.
- 4.5 In the event that Canada, during the term of this Agreement, introduces changes to its fiscal policies used in determining the funding amounts for self governing

First Nations, the First Nation may request entering discussions with Canada with the aim of entering into a new SGFTA.

5.0 First Nation Financial Information

5.1 The First Nation shall prepare, maintain and publish its accounts for each Fiscal Year in accordance with Generally Accepted Accounting Principles.

5.1.1 Where the First Nation delegates to another government or entity an authority to deliver programs and services on its behalf and in that connection provides funding to that other government or entity, the First Nation shall provide for program and financial accountability for those funds.

5.2 The First Nation shall, no later than 180 days following the end of each Fiscal Year, provide Canada with a copy of the First Nation's accounts prepared under section 5.1 of this Agreement for that Fiscal Year.

5.3 The First Nation shall make publicly available its financial information which it considers to be non-confidential and non-proprietary, including through internet access.

6.0 Senior Financial Arrangements Committee

6.1 A Senior Financial Arrangements Committee ("SFAC") shall be established as the forum by which the Parties will facilitate the implementation of this Agreement on a timely basis and in accordance with its terms so that:

6.1.1 the Annual Formula Grant for each Fiscal Year is calculated and paid as provided in this Agreement;

6.1.2 any addition to the Gross Expenditure Base to which the Parties have agreed is incorporated into the Annual Formula Grant as provided in this Agreement;

- 6.1.3 the delivery of the Annual Fiscal Plan and information exchange occurs as contemplated in article 3.0 and Annex C; and
- 6.1.4 matters expressly assigned to the Designated Representatives by this Agreement or by further agreement of the Parties are addressed.
- 6.2 Articles 7.0, 8.0 and 10.0 and the referral described in article 9.0 shall not form part of the SFAC's mandate unless the Parties otherwise specifically agree.
- 6.3 In addition, the SFAC cooperatively shall discuss and seek to resolve any question or issue raised by either Party:
 - 6.3.1 relating to whether an obligation described in this Agreement is being met; or
 - 6.3.2 concerning the interpretation or application of a provision of this Agreement;before and until that matter becomes the subject of a referral made under section 9.1 or a notice given under section 10.1 of this Agreement.
- 6.4 In carrying out its responsibilities, the SFAC shall consider the relevant facts, identify the basis or options for resolution of the issues, subject to any necessary further approval by either Party, and facilitate the implementation of any resolution on a timely basis according to its terms.
- 6.5 For the better operation of this Agreement, the Designated Representatives may agree to an application of a provision of this Agreement other than the application specified, provided that any such agreement shall be in writing.
- 6.6 The SFAC shall consist of a Designated Representative of each of Canada, to be named by the Senior Assistant Deputy Minister for Treaties and Aboriginal

Government, and a Designated Representative of the First Nation, to be named by the First Nation.

6.6.1 Each Party shall advise the other Party of its Designated Representative in writing within the first 20 business days after the last Party signs this Agreement and within 10 business days of the commencement date of any change in its Designated Representative.

6.7 The SFAC shall meet at such times and locations and by such means as may be agreed by the Designated Representatives. A Designated Representative may be accompanied by any such advisors and officials of the Party represented as that Designated Representative may deem conducive to the proceedings.

6.8 With the agreement of the Designated Representatives:

6.8.1 Yukon may be invited to attend any SFAC meeting; and

6.8.2 the SFAC may meet jointly with any similar committee established under a self-government financial transfer agreement between Canada and any other Yukon First Nation.

7.0 Exploratory Discussions

7.1 The Parties agree to enter into exploratory discussions which may involve, as the Parties may agree, other self-governing Yukon First Nations as well as Yukon, regarding the financing and efficient and effective delivery of programs and services, including an overview of current arrangements across Yukon and Final Agreement implementation in the Yukon.

7.2 The exploratory discussions are intended to inform:

7.2.1 any negotiations which the Parties may agree to enter into for the purpose of amending this Agreement; and

7.2.2 arrangements for First Nation delivery of programs and services and Final Agreement implementation in the Yukon.

7.3 The Parties will jointly determine their priorities, timing and necessary steps for completion of other exploratory discussions under this article 7.0.

7.5 Separate from the Exploratory Discussions set out above, the Parties agree to convene as soon as practicable after the Effective Date discussions toward establishing a forum for the better co-ordination of the Parties' fiscal relations and relevant agreements, provisions and policies.

8.0 Review and Renewal

8.1 In the fifth Fiscal Year of this Agreement, the Parties shall undertake and complete a review of the implementation of this Agreement and the efficacy of its provisions in relation to article 16.0 of the Self-Government Agreement so as to inform the Parties' respective mandates for the renewal of this Agreement.

8.1.1 Without limiting article 7.0 of this Agreement, the Parties, prior to the time set out in section 8.1, shall initiate a review and discussion of the adjustors appropriate to apply from Fiscal Year to Fiscal Year.

8.1.2 Nothing in section 8.1 shall prevent the Parties from agreeing to initiate review and discussion of any other relevant matter at an earlier time.

8.2 The Parties shall begin to negotiate a successor agreement to this Agreement prior to the beginning of the sixth Fiscal Year of this Agreement.

9.0 Dispute Resolution

9.1 If the Designated Representatives are unable to agree to resolve an issue arising under this Agreement within a reasonable time after it is referred to them, then,

except as provided in article 10.0, either Party may refer the dispute to mediation under article 26.4.0 of the Final Agreement and, if so, shall provide the other Party written notice of the referral.

10.0 Remedies for Breach

- 10.1 If Canada considers that the First Nation is in breach of any of the conditions of this Agreement, Canada may notify the First Nation in writing of the breach alleged. If the First Nation considers that Canada is in breach of any of its obligations under this Agreement, the First Nation may notify Canada in writing of the breach alleged.
- 10.2 Any Party receiving a notice of alleged breach shall, within 30 days of the receipt of the notice, remedy the alleged breach described in the notice and advise the other Party in writing of the remedial action taken or otherwise respond in writing to the notice.
- 10.3 If either Party is not satisfied with the results of the process provided for in sections 10.1 and 10.2, that Party may refer the matter to mediation pursuant to article 26.4.0 of the Final Agreement within 60 days of receipt of the notice provided for in section 10.1.
- 10.4 If the process described in sections 10.1 and 10.2 is not successful in resolving a dispute where Canada has given notice under section 10.1 to the First Nation, and the First Nation has not referred the matter to mediation under section 10.3, then the Minister may, with the approval of the Governor-in-Council, hold back from the amounts otherwise payable to the First Nation under this Agreement such amounts as may correspond to the alleged breach as are specified by the Governor-in-Council.
- 10.5 If the First Nation has referred the matter of a dispute to mediation under section 10.3 where Canada has given notice under section 10.1, and the mediation has not been successful in resolving the dispute, then the Minister may, with the

approval of the Governor-in-Council, hold back from the amounts otherwise payable to the First Nation under this Agreement such amounts as may correspond to the alleged breach as are specified by the Governor-in-Council.

- 10.6 If, pursuant to section 10.4 or 10.5, Canada holds back amounts otherwise payable to the First Nation, the First Nation shall refer the dispute to mediation pursuant to article 26.4.0 of the Final Agreement whether or not the dispute was previously the subject of mediation under section 10.3.
- 10.7 The Parties shall endeavour to effect the commencement of mediation under article 9.0 or 10.0 no later than 30 business days after the date the matter is referred to mediation.

11.0 General Provisions

- 11.1 All amendments to this Agreement shall be made in writing and executed by both Parties.
- 11.2 The invalidity or unenforceability of any provision of this Agreement shall not affect the remaining provisions of this Agreement which shall be severable from any invalid or unenforceable provisions. The Parties undertake to negotiate with a view to remedying or replacing any provision of this Agreement which is or becomes invalid or unenforceable.
- 11.3 A provision of this Agreement, or the performance by a Party of an obligation under this Agreement, may not be waived unless the waiver is in writing and signed by the Party or Parties giving the waiver.
- 11.4 No written waiver of a provision of this Agreement, of performance by a Party of an obligation under this Agreement, or of default by a Party of an obligation under this Agreement, will be a waiver of any other provision, obligation, or subsequent default.

11.5 This Agreement will be binding upon the Parties and their respective permitted assigns.

11.6 Each Party enters into this Agreement as an independent party acting in its own best interest and acknowledges that it has been advised by its solicitors before entering into this Agreement and has revised, negotiated or had the opportunity to revise or negotiate the terms and language of this Agreement.

11.7 The First Nation shall save harmless and fully indemnify Canada, its officers, ministers, employees, servants, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from:

11.7.1 any act, omission, or negligence of the First Nation arising in connection with this Agreement;

11.7.2 any breach of this Agreement by the First Nation unless such breach is a direct result of a breach by Canada, its officers, ministers, employees, servants, successors and assigns of its obligations under this Agreement; and

11.7.3 any injury (including death) to persons, damage or loss to property, infringement of rights, or any claims, demands, or liabilities whatsoever that may arise directly or indirectly out of the performance or non-performance (in whole or in part) by the First Nation of its obligations under this Agreement;

and such indemnification shall survive the termination or expiration of this Agreement.

11.8 A notice of breach, dispute or referral to mediation under article 9.0 or 10.0 shall be addressed as follows:

If given by or to the Government of Canada, by or to the:

Minister
Aboriginal Affairs and Northern Development Canada
Executive Offices
10 Wellington Street
Gatineau, Quebec, K1A 0H4

If given by or to the First Nation, by or to the:

Khà Shâde Héni
Carcross/Tagish First Nation
P.O. Box 130
Carcross, Yukon, Y0B 1B0

At the same time as any such notice is given, the Party giving that notice shall provide a copy thereof to the Regional Director General, Yukon Region, and to the Parties' Designated Representatives.

- 11.9 Any communication to be given in writing under this Agreement, other than a notice to be given under article 9.0 or 10.0, shall be addressed as follows:

If given by or to the Government of Canada, by or to the:

Regional Director General
Aboriginal Affairs and Northern Development Canada
Yukon Region
415C-300 Main Street
Whitehorse, Yukon, Y1A 2B5

If given by or to the First Nation, by or to the:

Khà Shâde Héni
Carcross/Tagish First Nation
P.O. Box 130
Carcross, Yukon, Y0B 1B0

At the same time as any such communication is given in writing, the Party giving that communication shall provide a copy thereof to the Parties' Designated Representatives.

12.0 Coming into Force

12.1 This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, and all of which together shall constitute one and the same document.

12.2 This Agreement shall come into force, as of the Effective Date, on the date on which the last Party signs.


SIGNED at CARCROSS, on behalf of Carcross/Tagish First Nation:

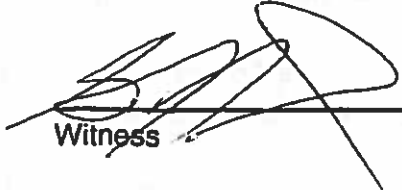

Kha Shâde Héni


Witness

Date: Feb. 3rd, 2015

SIGNED at Ottawa ON, on behalf of Canada:


Minister of Indian Affairs and
Northern Development


Witness

Date: March 26th, 2015

Annex A

Gross Expenditure Base

Definitions

1. In this Annex, the following definitions shall apply:

“Annual Adjustor” means a computation method for adjusting the Gross Expenditure base over time.

“Annual Index of Price Change” means, for a calendar year, FDDIPI for the third quarter of that calendar year divided by FDDIPI for the third quarter of the immediately preceding calendar year, the source of which shall be the first publication of the FDDIPI in the *National Economic and Financial Accounts, Quarterly Estimates (Third Quarter)*, or any successor publication, published by Statistics Canada for the third quarter of the calendar year ended before the beginning of the Fiscal Year for which the Annual Price Adjustor is being calculated.

“Annual Price Adjustor” means the three year average of the Annual Index of Price Changes for the three immediately preceding calendar years, calculated as the sum of the Annual Index of Price Change for the immediately preceding three calendar years divided by three, rounded to five decimal places, where the most recent of the three immediately preceding calendar years is the calendar year ending December 31 in the immediately preceding Fiscal Year.

“Annual Price and Volume Adjustor” means the product of the Annual Price Adjustor and the Annual Volume Adjustor for the Fiscal Year.

“Annual Volume Adjustor” is the adjustor applied to reflect the growth in demand in relation to First Nation expenditures from Fiscal Year to Fiscal Year, and is 1.022 for each Fiscal Year of this Agreement.

“Devolution Transfer Agreement” means the Yukon Northern Affairs Program Devolution Transfer Agreement in respect of the devolution of Canada’s Northern Affairs Program to the Yukon, dated October 29, 2001.

“FDDIPI” means the *Canada Final Domestic Demand Implicit Price Index*, as published regularly by Statistics Canada for the third quarter on or about November 30 of each year, in CANSIM Table 380-0066 – “Gross domestic product quarterly,” or any successor index or publication.

“Regional Intake Program” means social assistance and social services, as identified and described in article 7.0 of Schedule 2, to status Indians who are residents of Whitehorse and who are not eligible to receive social assistance and social services from the Kwanlin Dun First Nation or the Ta’an Kwach’an Council.

“Specified Period” means a period of time less than the whole of the term of this Agreement.

“Yukon Accessed Programs and Services” means programs or services in respect of which the First Nation has assumed responsibility from the Government of Yukon pursuant to a Programs and Services Transfer Agreement.

Composition

2. The Gross Expenditure Base for a Fiscal Year shall be the sum of the expenditure bases of the following components:

- 2.1 Governance;
- 2.2 Programs and Services; and
- 2.3 Other Matters;

for that Fiscal Year, as adjusted for that Fiscal Year in accordance with this Annex A and any applicable Amendment Agreement.

3. The matters, functions and activities within the scope of each component of the Gross Expenditure Base for the purposes of this Agreement are set out in the Schedules to this Annex A, respectively, as follows:

Governance	Schedule 1
Programs and Services	Schedule 2
Other Matters	Schedule 3

4. Nothing in section 2 or section 3 shall prevent the Parties, through an Amendment Agreement, from establishing any additional component of the Gross Expenditure Base or from subdividing a component listed in section 2 into two or more discrete expenditure bases each having particular scope.

Valuation

5. Table 1 of this Annex A sets out the Gross Expenditure Base for the first Fiscal Year of this Agreement and provides the data required to calculate the Gross Expenditure Base for each subsequent Fiscal Year.
 - 5.1 Each amount set out in Table 1 shall be ongoing from Fiscal Year to Fiscal Year unless and to the extent an amount is specified in Table 1 to be for a Specified Period.
6. The amount set out in Table 1 for the Governance Base:
 - 6.1 includes a negotiated amount on account of the cost of the First Nation's remoteness from Whitehorse; and
 - 6.2 takes into account a comparison to, among other things, Yukon's cost for the human resources and related supports required to perform functions and activities similar to those described in Schedule 1 of this Annex A.

Annual Adjustments

7. The Gross Expenditure Base shall be adjusted annually from Fiscal Year to Fiscal Year as follows:
 - 7.1 the Annual Price Adjustor shall apply from Fiscal Year to Fiscal Year in respect of the expenditure bases for Governance and Other Matters; and
 - 7.2 the Annual Price and Volume Adjustor shall apply from Fiscal Year to Fiscal Year in respect of the expenditure base for Programs and Services.
8. Adjustments made under section 7 shall be cumulative and the Gross Expenditure Base for a Fiscal Year shall be the product of the adjusted amount from the previous Fiscal Year and the applicable Annual Adjustor(s) for that Fiscal Year.
9. Nothing in section 7 is intended to prevent the application of such other annual adjustor as the Parties may stipulate in any Amendment Agreement.
10. Once an Annual Index of Price Change has been calculated, the resulting Annual Price Adjustor for a Fiscal Year shall be final and shall not be subject to revision, unless otherwise agreed by the Designated Representatives. For greater certainty, subsequent revisions, re-basing or any other changes to FDDIPI figures shall not result in adjustments to the Annual Price Adjustor for previous Fiscal Years.

Amendments

11. An adjustment to the Gross Expenditure Base may be made from time to time by way of an Amendment Agreement for any of the following:
 - 11.1 an agreement entered into by the First Nation under any of section 13.6 and articles 16.0, 17.0, 26.0 and 27.0 of the Self-Government Agreement;

11.2 any federal program funding or non-formula transfer to be consolidated with this Agreement;

11.3 a matter described in sections 17, 20 and 23 of this Annex; and

11.4 any other matter for which provision is made by way of an Amendment Agreement;

on such terms and in such amount as the Parties may agree and provide. Each Amendment Agreement shall be attached to this Agreement for information only.

12. Any addition to the Gross Expenditure Base shall be incorporated into the Annual Formula Grant as provided in sections 13 and 14 as of the date the Parties stipulate in the applicable Amendment Agreement.

13. The amount of any addition to the Gross Expenditure Base shall be the amount specified in the applicable Amendment Agreement, unless the Amendment Agreement specifies that an amount set out therein is to be adjusted from the Fiscal Year in which the addition first is to apply, and specifies the method of adjustment, in which case the amount to be added to the Gross Expenditure Base for the first Fiscal Year in which the addition is to apply shall be the amount set out in the Amendment Agreement with the specified adjustment.

14. Any addition to the Gross Expenditure Base shall be reflected in an amendment to Table 1 and to any affected Schedule, or in an additional Schedule, to Annex A, as appropriate.

New Programs and Services

15. The First Nation and its Citizens shall be eligible to participate in and benefit from any new program or service which may be introduced by Canada for status Indians, non-status Indians or aboriginal people, nationwide or in Yukon, which would otherwise be available to the First Nation and its Citizens had it not

assumed responsibility for a federal program or service described in a Schedule to this Annex.

16. Where Canada introduces a new program or service described in section 15, Canada shall notify the First Nation of that new program or service when Canada provides notice to other First Nations.
17. As soon as practicable after delivery by the First Nation of a request to do so, Canada and the First Nation shall meet to determine:
 - 17.1 whether the new program or service addresses the circumstances of the First Nation;
 - 17.3 whether the First Nation would be prepared to assume the additional program and service delivery responsibilities, if any, associated with the new program or service; and
 - 17.4 any amendment of this Agreement that may be required, taking into account the amount already included in the Gross Expenditure Base, as adjusted to the relevant time.

Enhancements to a Program or Service

18. The First Nation and its Citizens shall be eligible to participate in and benefit from any enhanced program or service which may be introduced by Canada for status Indians, non-status Indians or aboriginal people, nationwide or in Yukon, which would otherwise be available to the First Nation and its Citizens had the First Nation not assumed responsibility for a federal program or service described in a Schedule to this Annex.
19. Where Canada introduces an enhanced program or service described in section 18, Canada shall notify the First Nation of that enhanced program or service when Canada provides notice to other First Nations.

20. As soon as practicable after delivery by the First Nation of a request to do so, Canada and the Yukon First Nation shall meet to determine:
- 20.1 whether the enhanced program or service addresses the circumstances of the First Nation;
 - 20.2 whether the First Nation would be prepared to assume the additional program and service delivery responsibilities, if any, associated with the enhancement; and
 - 20.3 any amendment of this Agreement that may be required, taking into account the amount already included in the Gross Expenditure Base, as adjusted to the relevant time.
21. The First Nation shall be eligible to participate in such supplementary one-time funding as Canada may make available to aboriginal governments to assist in addressing the First Nation's cost of transition to new accounting rules and standards.

New or Exceptional Circumstances

22. The Parties acknowledge that during the term of this Agreement First Nation expenditures may increase, or be expected to increase due to:
- 22.1 a change in an applicable federal, territorial or municipal law;
 - 22.2 a change in an applicable standard or obligations of the First Nation established by common law, Canada or Yukon;
 - 22.3 a new or exceptional circumstance or a cause not within the First Nation's control but which creates new or unexpected costs or responsibilities for the First Nation;

- 22.4 a natural disaster which leads to the declaration of a state of emergency by Canada, Yukon or the First Nation; or
 - 22.5 a health or safety emergency within or affecting the First Nation's Settlement Land or the residents therein.
23. If a circumstance described in section 22 arises, then, as soon as practicable after delivery by the First Nation of a request to do so, the Parties shall:
- 23.1 review that circumstance and the impact of the actual or anticipated related expenditures upon the financial ability of the First Nation to respond;
 - 23.2 identify the urgency of the First Nation's need to respond to the circumstance, and the assistance or funding sources which may be available to the First Nation to respond to the circumstance for its expected duration; and
 - 23.3 decide what steps, if any, may be taken by either Party or both Parties, and what financial resources, if any, will be provided by Canada to the First Nation to address the circumstance, taking into account the urgency identified.
24. Nothing in this Agreement affects any agreements or plans related to emergencies between or among the First Nation, Yukon and Canada.

Delivery

25. Any financial resources to be provided by Canada under section 17 or 20, or under section 23 to address a matter which is ongoing in nature, shall be delivered to the First Nation as provided in sections 3.10 and 3.11 of this Agreement unless the Parties agree, taking the circumstances into account, that the resources should be delivered by means other than the Annual Formula

Grant. Any financial resources to be provided by Canada under section 23 to address a matter which is not ongoing in nature shall be delivered by such means as to which the Parties, taking the circumstances into account, may agree.

Annex A

Schedule 1 - Governance

1.0 Expenditure Base

1.1 The expenditure base for Governance provides funding toward the First Nation's costs for:

1.1.1 the operation of the First Nation's governance institutions and processes;

1.1.2 the First Nation's functions and activities under section 13.1 of the Self-Government Agreement; and

1.1.3 the functions and activities of the First Nation's governing bodies where performed in relation to specific matters arising in the implementation of the Final Agreement and the Self-Government Agreement; and

1.1.4 core services and activities provided by the First Nation for its government organization as a whole;

as provided or performed for the First Nation and its Citizens in accordance with priorities identified by the First Nation.

1.2 The matters, functions and activities contemplated by the Governance expenditure base are more particularly described in articles 2.0 and 3.0 of this Schedule.

2.0 Governance Institutions and Processes

2.1 The governance institutions and processes recognized by the Governance expenditure base are:

2.1.1 the First Nation's Council and direct Council support;

- 2.1.2 the First Nation's process for Council selection;
- 2.1.3 the development of legislation and performance of legislative functions;
- 2.1.4 policy development and strategic planning by the Council;
- 2.1.5 the enrollment of individuals as First Nation Citizens or beneficiaries and the maintenance of the First Nation's Citizenship and beneficiary lists;
- 2.1.6 ongoing relations with Canada, Yukon and other First Nations on a government-to-government basis; and
- 2.1.7 directors' liability insurance for the Council.

3.0 Core Services

3.1 *The core services recognized by the Governance expenditure base are the First Nation's executive functions and activities for the administration, management and operation of its government, including salaries, benefits and operation and maintenance costs in the following categories:*

- 3.1.1 senior executive management;
- 3.1.2 communications and printing;
- 3.1.3 solicitor's services;
- 3.1.4 human resource management;
- 3.1.5 accounting operations, payroll and benefits administration, and annual audit;
- 3.1.6 information technology services;

3.1.7 purchasing; and

3.1.8 central records management.

4.0 Assumed Responsibilities

4.1 The Parties acknowledge that, for the term of the predecessor to this Agreement, the First Nation assumed responsibility from Canada for the management, administration and delivery of the following federal programs and services for the benefit of the First Nation and those of its Citizens within the Yukon Territory who are Indians within the meaning of the *Indian Act* (Canada):

Band Management, being:

4.1.1 Band Government – The management, administration and delivery of programs and services, and the government operations of the First Nation.

4.1.2 Careers – Career development process such as accounting and computer training, project management, conflict resolution and life skills.

4.1.3 Employee Benefits – Employer contributions to the Canada Pension Plan, employer-sponsored private pension plans and employer-sponsored group insurance and benefits (medical and dental, group life and disability insurance) in respect of persons engaged in the programs and services described in the Carcross/Tagish First Nation Programs and Services Transfer Agreement Respecting the Indian and Inuit Affairs Program and the First Nations Health Branch, dated October 22, 2005, and persons engaged as a consequence of the Final Agreement and the Self-Government Agreement.

4.1.4 Indian/Inuit Management Development – Development of training plans and the provision of management training for Chief and Council and staff of the First Nation.

- 4.1.5 Consultation and Policy Development – First Nation participation in consultation activities as agreed upon by all regional Chiefs and the Indian and Inuit Affairs Program, Yukon Region, and regularly scheduled First Nation administrators' workshops with the Indian and Inuit Affairs Program.**

- 4.1.6 Tribal Council Funding – The provision of basic financial, technical, economic development and management advisory services to the First Nation, the operation and administration of programs and services managed, administered or delivered by a Tribal Council on behalf of member First Nations, and related employee benefits, and funding towards the cost of promotion and provision of summer student employment opportunities and the cost of administrative consultations with the Department of Indian Affairs and Northern Development Canada.**

The First Nation shall continue to assume these responsibilities during the term of this Agreement.

Annex A

Schedule 2 - Programs and Services

1.0 Expenditure Base

1.1 The expenditure base for Programs and Services provides funding toward the First Nation's costs for the management, administration and delivery of:

1.1.1 Local Government Services and Facilities;

1.1.2 Housing;

1.1.3 Community Economic Development;

1.1.4 Education;

1.1.5 Social Services;

1.1.6 Health; and

1.1.7 Culture and Language;

for the benefit of the Citizens described in article 2.0 of this Schedule in accordance with priorities identified by the First Nation.

2.0 Assumed Responsibilities

2.1 The Parties acknowledge that:

2.1.1 for the term of the predecessor to this Agreement, the First Nation assumes responsibility from Canada for the management, administration and delivery of the federal programs and services described in articles 3.0 to 7.0, subsections 8.1.1 to 8.1.11, and section 9.1 of this Schedule; and

- 2.1.2 for the term of this Agreement, the First Nation assumed responsibility from Canada for the management, administration and delivery of the federal programs and services described in subsections 8.1.12 and section 9.2 of this Schedule.
- 2.2 The responsibility assumed in relation to the federal programs and services described:
- 2.2.1 with the exception of subsections 6.1.4 and 6.1.5, in articles 3.0 to 8.0 of this Schedule relates to those of the First Nation's Citizens within the Yukon Territory who are Indians within the meaning of the *Indian Act* (Canada);
- 2.2.2 in subsections 6.1.4 and 6.1.5 relates to those of the First Nation's Citizens within Canada who are Indians within the meaning of the *Indian Act* (Canada); and
- 2.1.3 in article 9.0 relates to the First Nation's Citizens within the Yukon Territory.
- 2.3 The First Nation shall continue to assume the responsibilities described in section 2.1 during the term of this Agreement or for any shorter Specified Period applicable. Each such assumption shall continue during the term so long as that portion of the Annual Formula Grant which is to be paid on account of that assumed responsibility is provided by Canada under this Agreement.
- 2.4 For greater certainty, the First Nation shall manage the resource impacts of the mobility of Citizens between itself and other Yukon First Nations, in respect of the federal programs and services described in articles 3.0 to 9.0 of this Schedule.
- 2.5 The First Nation and Canada shall endeavour to engage the other self-governing Yukon First Nations in discussions with the intent to:

- 2.5.1 reconcile the responsibility assumed by the First Nations, respectively, under financial transfer agreements or agreements entered into under article 17.0 of the self-government agreements with the funding provided, respectively, through each First Nation's financial transfer agreement;
- 2.5.2 consider appropriate service delivery arrangements; and
- 2.5.3 rebalance funding levels and arrangements.

3.0 Local Government Services and Facilities

3.1 The responsibility for local government services and facilities referred to in article 2.0 of this Schedule is:

3.1.1 Facility Operations and Maintenance – The operation and management of community capital facilities and services, including fire protection at the community level, sanitation systems, roads and bridges, water systems, electrical systems, community buildings, other local government-type services, and services relating to the payment in lieu of taxes amount contained in this Agreement; and

3.1.2 Capital Infrastructure – The planning, design, acquisition and construction of community capital facilities, such as water, sanitation, electrification, roads, community buildings, local government-type services and fire protection facilities; and the maintenance and improvement of the health and safety of First Nation capital facilities.

4.0 Housing

4.1 The responsibility for housing programs and services referred to in article 2.0 of this Schedule is:

4.1.1 the planning, design, construction, upgrading and renovation of housing; and

4.1.2 the maintenance and improvement of the health and safety of First Nation housing.

5.0 Community Economic Development

5.1 The responsibility for economic development programs and services referred to in article 2.0 of this Schedule is the pursuit of economic opportunities and initiatives.

6.0 Education

6.1 The responsibility for education programs and services referred to in article 2.0 of this Schedule is:

6.1.1 Education Services – Counselling and guidance services, school supplies, cultural activities, and instructional supplies and equipment for students in Kindergarten to grade 12, within the community schools; community education liaison services;

6.1.2 Graduation Clothing – Cost of graduation clothing for secondary school students;

6.1.3 Room and Board Allowances – Accommodation, winter clothing, and cost of living allowances for elementary and secondary school students who have to attend school outside of their home community as a result of the specific grade or course not being offered in their community;

6.1.4 Post-Secondary Student Support Program, including the University and College Entrance Preparation Program – Financial support toward costs for post-secondary students' tuition (including lab fees and activity fees), textbooks, living expenses and travel (to the nearest location where the intended program of studies is provided, if not provided in Yukon); and

6.1.5 Indian Studies Support Program – Financial support toward the costs of Status Indian post-secondary education, the improvement of opportunities for Status Indian students to complete post-secondary programs of study, the emphasizing of disciplines relevant to First Nation self-government and appropriate labour markets, as determined by First Nations, and the enhancement of First Nation language, culture and traditions.

7.0 Social Services

7.1 The responsibility for social service programs and services referred to in article 2.0 of this Schedule is:

7.1.1 Social assistance and social services delivered on the basis of Yukon Territory standards to eligible recipients who are in need of financial assistance, care and support, being:

7.1.1.1 Basic Needs and Special Needs – Food, clothing, shelter, personal items, household items, fuel, Elders' fuel and emergency allowances; and

7.1.1.2 Adult Care – Casual non-medical homemaker services for those requiring assistance in the home;

7.1.1.3 Family Violence – Initiatives designed to reduce the incidence and impact of family violence affecting Status Indians in Yukon, such as: the holding of community workshops and the provision of individual support on anger management, spousal relationships and family violence prevention and aftercare, the provision of information about family violence and the availability of related services, and the exploration of safe house alternatives and the provision of general information and individual support on family violence prevention;

- 7.1.1.4 Disabilities – Initiatives designed to integrate status Indians in the Yukon with disabilities into the community, such as: the provision of items not otherwise funded by Government and required by disabled individuals for safety and mobility and the provision of short-term employment; and
- 7.1.1.5 Service Delivery costs – Salaries, benefits, supplies, office rent, administration costs, telephone, travel and professional development.

except social assistance and social services delivered by Canada through the Regional Intake Program of the Department of Indian Affairs and Northern Development, Yukon Region.

7.2 The programs described in subsections 7.1.1.1 and 7.1.1.2 of this Schedule shall be delivered by the First Nation in accordance with:

7.2.1 an objective needs test;

7.2.2 a formally defined and publicly available benefits schedule specifying rates, conditions and criteria for eligibility;

7.2.3 provisions to ensure equitable treatment;

7.2.4 an impartial process for the appeal of administrative decisions; and

7.2.5 procedures to ensure confidentiality of client information.

8.0 Health

8.1 The responsibility for health programs and services referred to in article 2.0 of this Schedule is:

- 8.1.1 **Community Health Representative (CHR)** – A health liaison position in the community to assist private, federal and territorial health professionals to ensure that community members have access to health information, to provide protection from communicable diseases and other illnesses by education, intervention and immunization, to provide support for those who are chronically ill or who are making lifestyle changes, to provide awareness of environmental health issues, and to assist and encourage Elders, the physically disadvantaged and the mentally challenged to achieve healthy independent lifestyles;
- 8.1.2 **Addiction Services – National Native Alcohol and Drug Abuse Program (NNADAP)** – Administration of an alcohol and drug abuse prevention, intervention and counseling program in the community;
- 8.1.3 **Brighter Futures** – Promotion of the health and well-being of children at risk between ages 0 and 6;
- 8.1.4 **Building Healthy Communities** – Supporting or enhancing mental health and home care nursing programs and preventing solvent abuse in the community;
- 8.1.5 **Pre-natal Nutrition (CPNP)** – Community programs which promote pre-natal nutrition;
- 8.1.6 **Health Careers** – Promotion and provision of opportunities for First Nation summer students to enter and participate in the health care fields;
- 8.1.7 **Health Liaison** – Carrying out reviews of ongoing First Nation community health requirements, interacting with other community agencies to improve First Nation community members' awareness of health issues and of measures that can be taken to improve health, and participating in the co-ordination of solutions to community health issues;

- 8.1.8 Health Management and Support – Program management and administration for the community-based health programs described in subsections 8.1.1 to 8.1.7 of this Schedule;**
- 8.1.9 Fetal Alcohol Spectrum Disorder (FASD) – Initiatives to reduce the number of babies being born with FASD, to introduce the First Nation’s community to programs that help make life better for children who have FASD and their families, and to help the First Nation move toward long-term programming using “best practice” approaches to achieve these objectives;**
- 8.1.10 HIV/AIDS Program – Initiatives to help prevent and control the spread of HIV/AIDS infection among First Nation populations; to reduce the health, social and economic impact of HIV/AIDS on the First Nation population; and to encourage and support the active involvement of First Nation communities in community-based HIV/AIDS programming;**
- 8.1.11 Home and Community Care – Basic community support services to maintain and encourage independent living, which may include assistance with special transportation needs, grocery shopping, accessing specialized services, and interpretative services without duplication of essential services that Yukon is expected to provide; and**
- 8.1.12 National Anti-Drug Strategy – Supports the First Nations communities by strengthening their capacity to deliver effective, evidence-informed, and culturally relevant addiction services, particularly for women, youth, and families; enhancing the quality, effectiveness and accessibility of First Nations and Inuit addiction services, which includes funds to strengthen intervention services within the National Native Alcohol and Drug Abuse Program (NNADAP).**
- 8.2 The responsibility for the following health programs and services referred to in article 2.0 of this Schedule is assumed for the 2014-15 fiscal year, inclusive:**

- 8.2.1 **Aboriginal Diabetes Initiative** – To increase awareness of diabetes, diabetes risk factors and complications as well as ways to prevent diabetes and diabetes complications in the First Nation communities; to support activities targeted at healthy eating and food security; and to increase physical activity as a healthy living practice;
- 8.2.2 **National Aboriginal Youth Suicide Prevention Strategy** – To increase protective factors and decrease risk factors for Aboriginal youth suicide including increasing community capacity to deal with the challenge of youth suicide, enhancing community understanding of effective suicide prevention strategies, and supporting communities to reach youth at risk and intervene in times of crisis; and
- 8.2.3 **Maternal Child Health Program** – To complement Fetal Alcohol; Spectrum Disorder (FASD) and Canada Prenatal Nutrition Program (CPNP) activities through the implementation of support services which include: screening and assessment of pregnant women and new parents to assess family needs; reproductive and preconception health promotion.

9.0 Culture and Language

- 9.1 The responsibility for culture and language programs and services referred to in article 2.0 of this Schedule is:
 - 9.1.1 **Aboriginal Language Program** – Measures to foster the preservation, development and enhancement of Aboriginal languages of the Yukon in order to maintain and protect such languages; to enable Yukon Aboriginal communities to assume increased ownership of their Aboriginal language responsibilities; and to assist Aboriginal communities to meet their language needs.
- 9.2 The responsibility for culture and language programs and services referred to in article 2.0 of this Schedule is assumed for the 2014-15 and 2015-16 fiscal years inclusive:

9.2.1 Aboriginal Language Initiative - an initiative for the preservation and revitalization of aboriginal languages of the Yukon for the benefit of Aboriginal peoples.

Annex A

Schedule 3 - Other Matters

1.0 Expenditure Base

1.1 The expenditure base for Other Matters provides funding towards the First Nation's costs for:

1.1.1 the First Nation's management of its Settlement Land and heritage resources;

1.1.2 the First Nation's participation and representation in the co-management of natural and heritage resources; and

1.1.3 other implementation activities, including ongoing implementation activities;

under the Final Agreement and the Self-Government Agreement in accordance with the priorities identified by the First Nation.

2.0 Assumed Responsibilities

2.1 The Parties acknowledge that, during the term of the predecessor to this Agreement, the First Nation assumed responsibility from Yukon for the management, administration and delivery of the programs and services described in article 3.0 of this Schedule.

2.2 The First Nation shall continue to assume the responsibilities described in section 2.1 during the term of this Agreement or for any shorter Specified Period applicable. Each such assumption shall continue during the term so long as that portion of the Annual Formula Grant which is on account of that assumed responsibility is provided by Canada under this Agreement.

3.0 Settlement Land Management

3.1 The responsibility for Settlement Land management referred to in article 2.0 of this Schedule includes:

3.1.1 Mining and Minerals Administration – Preparation, approval and implementation of resource legislation, regulations and policies, issuance and administration of rights, interests and authorizations, maintenance of registries, inspections, monitoring and enforcement of compliance, levying fees and royalties and collecting revenues; in respect of Category A Settlement Land Minerals other than oil and gas, and in respect of Category B Settlement Land Specified Substances;

3.1.2 Forest Management – Preparation, approval and implementation of resource legislation, regulations and policies, and inventory and management of forests, forest management planning, forest renewal (silviculture), timber allocation, issuance and administration of rights and authorizations, maintenance of registries, inspections, monitoring and enforcement of compliance, levying fees and royalties and collecting revenues; in respect of Settlement Land Forest Resources; and

3.1.3 Land Management – Preparation, approval and implementation of land use and environmental protection legislation, issuance and administration of rights, interests and authorizations, maintenance of registries, development of environmental protection strategies, inspection, monitoring and enforcement of compliance, levying fees and rents and collecting revenues; in respect of First Nation Settlement Land (other than as provided in Schedule 2 in relation to local government services);

including responsibility for matters which are:

3.1.4 in relation to projects on First Nation Settlement Land which could have arisen under the Environmental Assessment Review Process Guidelines Order or the *Canadian Environmental Assessment Act* if the land involved

were Crown Land, and which would have been addressed within the mandate of the Former Northern Affairs Program;

3.1.5 in relation to projects on First Nation Settlement Land which could have arisen under the *Environmental Assessment Act* (Yukon), if the land involved were under the administration and control of Yukon, and which would have been addressed within the mandate of Yukon as that mandate stood on April 1, 2003; and

3.1.6 within Corporate Services and Executive Services of the Former Northern Affairs Program, Yukon Region.

3.2 For greater certainty, the responsibilities referred to in this Schedule do not include:

3.2.1 the responsibilities of a Minister of Yukon or Canada under the Final Agreement, the Self-Government Agreement or a Transboundary Agreement to which the First Nation is a party, including First Nation Final Agreement implementation responsibilities in relation to Encumbering Rights;

3.2.2 the responsibilities of Yukon or Canada under Laws of General Application, including responsibility for environmental assessments, other than the responsibilities described in section 3.1;

3.2.3 the responsibilities of Yukon or Canada under the Devolution Transfer Agreement for the identification and remediation of hazardous wastes and sites, including mines and mining claims within First Nation Settlement Land;

3.2.4 the following programs, services and activities within the Former Northern Affairs Program, the administration and control of which were transferred to Yukon under the Devolution Transfer Agreement:

- 3.2.4.1 the Water Resources Branch of the Renewable Resources Directorate;
 - 3.2.4.2 the Environment Directorate;
 - 3.2.4.3 the Exploration and Geological Services Division;
 - 3.2.4.4 the Mineral Development Program; and
 - 3.2.4.5 the Forest Protection Program;
- 3.2.5 the following programs, services and activities within the Former Northern Affairs Program, the administration and control of which were not transferred to Yukon under the Devolution Transfer Agreement:
- 3.2.5.1 the Development Assessment Process Directorate; and
 - 3.2.5.2 the Waste Management Program and the Northern Contaminants Program;
- 3.2.6 forest fire contingency resources and arrangements accessible by or available under Yukon Accessed Programs and Services;
- 3.2.7 the protection of Forest Resources from insects and diseases;
- 3.2.8 the assessment of a Project, or any other assessment, under legislation enacted pursuant to Chapter 12 of the Final Agreement, other than First Nation participation in the screening of a Project by a Designated Office in relation to matters within the program mandate of the Carcross/Tagish First Nation Program and Services Transfer Agreement Respecting Mines and Minerals Administration, Forest and Land Management, dated October 22, 2005.

- 3.2.9 the authorization, monitoring, inspection or enforcement which may be required in respect of a Project or an Existing Project pursuant to a Decision Document under legislation enacted pursuant to Chapter 12 of the Final Agreement, which is additional to the matters described in subsections 3.1.4 to 3.1.6;
- 3.2.10 support for the Porcupine Caribou Management Board, the Yukon Territory Water Board and any other federal or territorial board, agency or tribunal; and
- 3.2.11 initiatives in land and resource management that are not a part of the established programs of the Yukon Accessed Programs and Services identified and described in this Schedule, including the Band Resource Officer and the Project Management Team initiatives.

**Annex A
GROSS EXPENDITURE BASE**

**CARCROSS/ITAGISH FIRST NATION
SELF-GOVERNMENT FINANCIAL TRANSFER AGREEMENT
TABLE 1**

	INITIAL YEAR VALUE	ANNUAL ADJUSTOR	SPECIFIED PERIOD	
			FIRST YR	FINAL YR
GOVERNANCE	3,296,354 (2014\$)	Price	n/a	n/a
PROGRAMS AND SERVICES Specified Period - Health Canada Specified Period - Aboriginal Languages	4,270,735 (2014\$) 77,142 (2014\$) 20,859 (2014\$)	Price & Volume Price & Volume Price & Volume	n/a 2014/15 2014/15	n/a 2014/15 2015/16
OTHER MATTERS	1,722,445 (2014\$)	Price	n/a	n/a

March 2015

Annex B

Eligible Revenue Offset

Definitions

1. In this Annex, the following definitions shall apply:

“Basic Exemption” means the basic exemption described in section 13 of this Annex B.

“Business Income” means Income of the First Nation from:

- (a) an undertaking for the purpose of gaining or producing Income from a business;
- (b) an adventure or concern in the nature of trade; and
- (c) a disposition of a capital asset, other than Settlement Land, held or used primarily for the purpose of producing income from a business;

that is carried on directly by the First Nation.

“Chapter 23 Revenue” means the revenue received by the First Nation pursuant to Chapter 23 of the Final Agreement regarding Resource Royalty sharing.

“Eligible Revenue Offset Rate” means the rate or rates to be applied to Eligible Revenue for a Fiscal Year for the purpose of calculating the Eligible Revenue Offset for that Fiscal Year, as set out in sections 14 and 15 of this Annex.

“Excluded Revenue” means any revenue received by the First Nation as determined and calculated in accordance with section 11 of this Annex.

“Fees and Charges Revenue” means the revenue received by the First Nation from fees and charges levied and collected by the First Nation in the Fiscal Year in connection with:

- (a) the provision of programs and services for which the First Nation has assumed responsibility, as described in Annex A, Schedule 2;
- (b) the provision of goods, programs and services, other than those for which the First Nation has assumed responsibility, as described in Annex A, Schedule 2, other than fees and charges constituting a recovery of cost; and
- (c) the permitting or authorization of activities, other than fees and charges which are Resource Revenue.

“First Nation GST” means the revenue received by the First Nation in respect of taxes levied under the First Nation's *Goods and Services Tax Act*, measured in the calendar year ending in the Fiscal Year in accordance with any applicable Tax agreement.

“Financial Capacity Report” means the report described in sections 18 and 19 of this Annex.

“Income” means revenue minus reasonable expenses incurred to earn that revenue, as determined and calculated in accordance with Generally Accepted Accounting Principles.

“Other Revenue” means any revenue received by the First Nation, other than revenue from a Revenue Source identified in subsections 4 (a) to (f) of this Annex B.

“Penalties and Fines Revenue” means the revenue received by the First Nation that is collected pursuant to a levy or assessment made under a First Nation statute, including any interest thereon, except penalties and fines levied or assessed under a First Nation tax statute and any interest thereon which are retained by the administrator of that tax, if the administrator is not the First Nation, as determined (unless otherwise provided in an agreement under section

13.6 of the Self-Government Agreement) net of the cost of prosecution and collection and any order for restitution.

“Property and Investment Revenue” means the revenue received by the First Nation from:

- (a) a gain resulting from a disposition of a capital asset, calculated without consideration of writedowns, other than Settlement Land or a capital asset that is held or used primarily for the purpose of producing Income from a business;
- (b) investment;
- (c) rental Income; and
- (d) other sources of property revenue, including Resource Revenue;

but does not include any amount and any proceeds described in section 16.8 of the Self-Government Agreement.

“Resource Revenue” means the revenue received by the First Nation from any grant of an interest in Settlement Land or from any permit, licence or other authorization for the use or occupation of Settlement Land or the exercise of access to Settlement Land.

“Tax Revenue” means the revenue of the First Nation from a tax levied by the First Nation or under a tax sharing agreement with another government less any amounts retained or charged by another government for the administration of that tax.

“Umbrella Final Agreement” means the Umbrella Final Agreement, dated May 29, 1993, being an agreement among Canada, the Council for Yukon Indians and Yukon, as amended from time to time.

“Umbrella Final Agreement Implementation Plan” means the Umbrella Final Agreement Implementation Plan, dated May 29, 1993, being an agreement

among Canada, the Council for Yukon Indians and Yukon, regarding the implementation of the Umbrella Final Agreement, as amended from time to time.

Revenue

2. The revenue of the First Nation shall be determined and reported in accordance with Generally Accepted Accounting Principles, except to the extent strict application thereof is prevented by any provision of this Annex.

Eligible Revenue

3. For each Fiscal Year, the First Nation's Eligible Revenue shall be the aggregate revenue of the First Nation from all Revenue Sources, except Excluded Revenue, for the Fiscal Year which commenced 24 months prior to the first day of the Fiscal Year for which the Annual Formula Grant is being calculated.
4. The Revenue Sources shall be:
 - (a) Tax Revenue;
 - (b) Chapter 23 Revenue;
 - (c) Business Income;
 - (d) Property and Investment Revenue;
 - (e) Fees and Charges Revenue;
 - (f) Penalties and Fines Revenue; and
 - (g) Other Revenue.

Prior Year Adjustments

5. If revenue received by the First Nation from a Revenue Source in the Fiscal Year for which Eligible Revenue is being calculated includes an amount received on account of a Fiscal Year prior thereto (a "prior year adjustment") and the Eligible

Revenue Offset Rate applicable to revenue from that Revenue Source for that prior year is less than the Rate applicable to revenue from that Revenue Source in the Fiscal Year for which Eligible Revenue is being calculated, the amount of the prior year adjustment shall be determined and reported as on account of that prior year and the Eligible Revenue Offset Rate to apply in respect of that amount shall be the Rate applicable to that revenue for that prior year.

6. For the purposes of section 5, prior year adjustments shall include, without limitation, any adjustment made during the Fiscal Year for which Eligible Revenue is being calculated:
 - (a) to correct for a calculation error or data deficiency at the time the relevant calculation first was made;
 - (b) in accordance with any applicable Tax agreement; and
 - (c) on account of First Nation property tax reassessments, appeals or other similar proceedings;

which relates to that Fiscal Year or to any prior Fiscal Year.

Determination of Eligible Revenue

7. Any amount borrowed by the First Nation from an entity directly or indirectly controlled by the First Nation shall be deemed to be Eligible Revenue, except where there are bona fide repayment terms which provide for interest at market rate and for repayment of the principal within a reasonable time given the purpose of the borrowing.
8. Where an entity directly or indirectly controlled by the First Nation, other than a Settlement Corporation established pursuant to Chapter 20 of the Final Agreement, uses funds that are profits of the entity, or can reasonably be expected to come from profits of the entity, to provide public services to the First Nation's Citizens, or to fund another party to do so, in a Fiscal Year and where those public services:

- (a) would otherwise be provided by the First Nation in the ordinary course of its government activity; and
- (b) in the case of an entity which provides public services in the ordinary course of its business, are additional to the public services that the entity provides in its ordinary course of business;

the amount expended by that entity in the Fiscal Year for such a purpose shall be deemed to be Eligible Revenue and reported as Other Revenue.

- 9. If the First Nation government is not entitled to an exemption from income tax pursuant to section 15.1 of the Self-Government Agreement, the Eligible Revenue for the Fiscal Year which includes that taxation year shall be determined net of any tax paid or payable by the First Nation for that taxation year.
- 10. For the purposes of this Annex, the Income of a corporation, trust or partnership shall only be considered in the determination and calculation of Eligible Revenue if it is received by the First Nation as a dividend or distribution paid in cash or in kind.

Excluded Revenue

- 11. Excluded Revenue shall be:
 - (a) proceeds from a claim or loss under a policy of insurance and any amount otherwise received as compensation for specific loss or damage to First Nation property or assets or for costs of related litigation, except to the extent that the compensation includes compensation for loss of revenues derived from the holding or use of the property or asset;
 - (b) proceeds from the sale, transfer, exchange or expropriation of any portion of Settlement Land;
 - (c) any amount and any proceeds described in section 16.8 of the Self-Government Agreement;

- (d) any amount paid by Canada:
 - (i) pursuant to articles 20.6.0 and 20.7.0 of the Final Agreement; and
 - (ii) as a settlement of a specific claim (if not described in section 16.8 of the Self-Government Agreement);
- (e) any Annual Formula Grant payment under this Agreement and any agreement between the Parties for the extension of this Agreement or the continuation of the financing provisions of this Agreement;
- (f) amounts received from Canada or any other government, directly or through a third party, other than any Annual Formula Grant payment, for the purpose of supporting programs and services, whether or not that program or service is described in Annex A;
- (g) any amount received from the Yukon First Nation Implementation Trust, the Training Trust or the Yukon Fish and Wildlife Enhancement Trust, respectively, each as established pursuant to the Umbrella Final Agreement and Umbrella Final Agreement Implementation Plan, and from funding provided by Canada for land use planning under Chapter 11 of the Final Agreement;
- (h) a gift or donation given to the First Nation by any person or arms length entity and for which a receipt is issued or could have been issued, by the First Nation (under subsection 118.1(1)(d) or subsection 110.1(1)(a)(iv) of the *Income Tax Act* (Canada) or otherwise), qualifying the donor to the same tax treatment as is provided for a gift or donation to a municipality or registered charity under the *Income Tax Act* (Canada);
- (i) Resource Revenue that is received by the First Nation that is distributed by the First Nation to any other First Nation in the Yukon, or to any other First Nation that is party to a Transboundary Agreement, provided that the recipient First Nation has an own source revenue agreement (whether standalone or as part of a financial transfer agreement) with Canada pursuant to which such revenue is not Excluded Revenue of that First Nation;

- (j) for a period of two years following the date at which the First Nation obtains access to a tax base, any revenue from that tax base; and
 - (k) for greater certainty, any amount which would not be determined to be or reported as revenue of the First Nation were it not for the consolidation requirements under Generally Accepted Accounting Principles.
12. At the time that Yukon and the First Nation are contemplating entering into a taxation agreement pursuant to section 14.6 of the Self-Government Agreement, Canada and the First Nation shall discuss the appropriate treatment of such taxes for the purposes of this Agreement and, where appropriate, those discussions will include Yukon.

Basic Exemption

13. The Basic Exemption shall be \$203,964 (2014 dollars), as adjusted from Fiscal Year to Fiscal Year by the Annual Price Adjustor for each Fiscal Year following the first Fiscal Year of this Agreement.

Eligible Revenue Offset

14. For the 2014-15, 2015-16 and 2016-17 Fiscal Years, the Eligible Revenue Offset shall be that amount which is the aggregate of:
- a) Eligible Revenue from Chapter 23 Revenue and First Nation GST, less the Basic Exemption, multiplied by an Eligible Revenue Offset Rate of 50%;
 - b) Eligible Revenue from First Nation PIT multiplied by an Eligible Revenue Offset Rate of 0%; and
 - c) Eligible Revenue from all Revenue Sources, other than Chapter 23 Revenue and First Nation GST but including PIT, which shall be deemed to be zero (0).
15. For the 2017-2018 and 2018-19 Fiscal Years, the Eligible Revenue Offset shall be that amount which is the aggregate of:

- a) Eligible Revenue from Chapter 23 Revenue and First Nation GST, multiplied by an Eligible Revenue Offset Rate of 50%;
 - (b) Eligible Revenue from First Nation PIT, less the Basic Exemption, multiplied by an Eligible Revenue Offset Rate of 30% for 2017-18 and 35% for 2018-19; and
 - (c) Eligible Revenue from all Revenue Sources, other than Chapter 23 Revenue, First Nation PIT and First Nation GST, which shall be deemed to be zero (0).
16. For the 2019-20 Fiscal Year, the Eligible Revenue Offset shall be that amount which is the aggregate of:
- a) Eligible Revenue from Chapter 23 Revenue and First Nation GST, multiplied by an Eligible Revenue Offset Rate of 50%;
 - b) Eligible Revenue from First Nation PIT, less the Basic Exemption, multiplied by an Eligible Revenue Offset Rate of 40%; and
 - (c) Eligible Revenue from all Revenue Sources, other than Chapter 23 Revenue, First Nation PIT and First Nation GST, multiplied by an Eligible Revenue Offset Rate of 5%;
18. If, for a Fiscal Year, the Basic Exemption exceeds the aggregate of Eligible Revenue from Chapter 23 Revenue, First Nation PIT and First Nation GST, Eligible Revenue from all other Revenue Sources for that Fiscal Year shall be reduced by the amount of the excess before the Eligible Revenue Offset Rate applicable to Eligible Revenue from those other Revenue Sources is applied.

Intent for Subsequent Years

19. The First Nation acknowledges Canada's intention that in any successor to this Agreement, the Eligible Revenue Offset Rate applicable to Eligible Revenue from Revenue Sources other than Chapter 23 Revenue and First Nation GST shall be

subject to a yearly 5% incremental increase to a maximum Eligible Revenue Offset Rate of 50%.

Canada acknowledges the First Nation's intention that in any successor to this Agreement:

- (a) Eligible Revenue shall be comprised as the Parties may then agree, taking into account the experience of the Parties under this Agreement and the results of the cost sharing review to be completed pursuant to section 16.16 of the Self-Government Agreement each time the Parties' financial transfer agreement is renegotiated; and
- (b) the financial transfer agreement shall provide the First Nation with a floor of financial capacity, taking into account both the amount of First Nation own source revenue and the amount of the Gross Expenditure Base for that Fiscal Year, to be achieved, despite the Eligible Revenue Offset.

Reporting

- 20. No later than 180 days following the end of each Fiscal Year, the First Nation shall provide Canada a Financial Capacity Report for that Fiscal Year.
- 21. The Financial Capacity Report shall:
 - (a) report all revenue of the First Nation from its Revenue Sources for the Fiscal Year for which the Report is provided;
 - (b) identify all Eligible Revenue by Revenue Source; and
 - (c) include a calculation of the Eligible Revenue Offset for that Fiscal Year;in a format similar to that which appears in Schedule 1 of this Annex.
- 22. The Financial Capacity Report for each Fiscal Year shall be:
 - (a) provided by the First Nation to Canada in addition to the First Nation's consolidated financial statements for that Fiscal Year; and

(b) accompanied by the report of a duly qualified professional, pursuant to audit or review engagement, that the Financial Capacity Report accords with this Annex, without expression of an opinion by that professional whether any expense recognized for the purpose of determining Income is reasonable.

23. The First Nation's financial records upon which the Financial Capacity Report for a Fiscal Year relies shall, unless otherwise agreed by the Designated Representatives in writing, be:

(a) retained by the First Nation for 7 years; and

(b) made available to Canada on a confidential basis for review, for the purpose of verifying the accuracy and completeness of the Financial Capacity Report for a Fiscal Year, at the First Nation's principal place of business during the First Nation's usual business hours, within 30 days after receipt of a request in writing from Canada's Designated Representative for such access and which identifies the person(s) to be involved and specifies the information of interest.

Adjustments

24. Within 30 days of receiving the Financial Capacity Report, Canada shall advise the First Nation in writing of any errors in the data or calculations used, or any disagreement with the determinations made, to prepare the Report.

25. If Canada advises the First Nation of an error or disagreement, the Designated Representatives shall meet, as soon as practicable thereafter, but before another 30 days, to discuss the issue and to determine what corrections, if any, should be made to the Financial Capacity Report.

26. If the issue is not resolved prior to January 1st of the Fiscal Year prior to the Fiscal Year for which the Financial Capacity Report is to be used by Canada to determine the Annual Formula Grant, Canada shall pay installments to the First Nation for that next Fiscal Year in accordance with the Annual Fiscal Plan provided by Canada pursuant to article 1.0 of Annex C pending the resolution of

the dispute and any adjustment to the Annual Formula Grant resulting from the later resolution of the issue shall be implemented as agreed by the Designated Representatives.

27. Notwithstanding sections 24 to 26, if either Party, at any time during the term of this Agreement discovers an error in an annual Financial Capacity Report, the Parties shall make reasonable efforts to reach an agreement to correct the error.
28. An issue not resolved pursuant to sections 25 to 27 shall be referred to dispute resolution pursuant to article 9.0 of this Agreement.

ANNEX B
SCHEDULE 1
FINANCIAL CAPACITY REPORT

Summary

Total Eligible Revenue	a	_____	from line 13
Total Excluded Revenue	b	_____	from line 15
Total Financial Capacity	c	_____	sum of a and b
Eligible Revenue Offset Amount	d	_____	from line 33

Part 1: Eligible Revenue

	Line	Amount	Note
Tax Revenue			
Tax Agreement (FNPIT)	1a	_____	
Tax Agreement (FNGST)	1b	_____	
Tax Agreement C	1c	_____	
Tax Agreement D	1d	_____	
Other Tax Revenue	1e	_____	
Total Tax Revenue	2	_____	sum of 1a-e
Total Chapter 23 Revenue	3	_____	
Business Income			

(from activity carried on directly by the FN)

Income from business undertakings	4a	_____	
Income from an adventure or concern in the nature of trade	4b	_____	
Income from disposition of capital property held or used for the purpose of business activities	4c	_____	
Total Business Income	5	_____	sum of lines 4a-c

Property and Investment Revenue

Gain from disposition of a capital asset, without consideration of write-down's, other than Settlement Land or a capital asset used for the purpose of producing income from a business	6a	_____	
Investment	6b	_____	
Rental Income	6c	_____	
Other property revenue, including Resource Revenue	6d	_____	
Total Property and Investment Revenue	7	_____	sum of lines 6a-d

Fees and Charges Revenue

From programs for which the FN has assumed responsibility	8a	_____	
Excess of fees and charges received over recovery of costs for programs for which the FN has not assumed responsibility	8b	_____	
For authorizations and permits, other than Resource Revenue	8c	_____	
Total Fees and Charges Revenue	9	_____	sum of 8 a-c
Total Penalties and Fines Revenue	10	_____	

Other Revenue

Borrowings from controlled entities without bona fide repayment terms	11a	_____	
Expenditures from profits of controlled entities to provide public services to FN Citizens	11b	_____	
Any amount received in cash or kind from a corporation, partnership or trust, other than any amount and any proceeds described in SGA 16.8	11c	_____	
Other revenue	11d	_____	
Total Other Revenue	12	_____	sum of 11a-d
TOTAL ELIGIBLE REVENUE	13 and 12	_____	sum of lines 2, 3, 5, 7, 9, 10

Part 2: Excluded Revenue

	Line	Amount	Note
Compensation for specific loss or damage to property or assets or for related litigation costs, other than for loss of revenue	14a	_____	
Proceeds from the sale, transfer, exchange or expropriation of any portion of Settlement Land	14b	_____	
Any amount and any proceeds described in SGA 16.8	14c	_____	
Amounts paid under 20.6 and 20.7 of the Final Agreement and as specific claim settlement	14d	_____	
Annual Formula Grant	14e	_____	
Amounts received from Canada or any other government to support programs and services, other than the Annual Formula Grant	14f	_____	
Amounts received from the YFN IP Trust, Training Trust or Fish & Wildlife Enhancement Trust and from federal funding for Ch 11 land use planning	14g	_____	

Gifts or donations	14h	_____	
Resource Revenue distributed to any other FN in Yukon or party to Transboundary Agreement	14i	_____	
Revenue from a tax base in the first 2 Fiscal Years of FN access to that tax base	14j	_____	
Any amount that would not be FN revenue if not for consolidation requirements under GAAP	14k	_____	
TOTAL EXCLUDED REVENUE	15	_____	sum of 14a-k

Part 3: Eligible Revenue Offset

	Line	Amount	Note
Eligible Revenue from PIT, GST and Ch. 23	16	_____	from lines 1a, 1b and 3
Basic Exemption (as adjusted for the FY)	17	(_____)	
Sub-total:	18	_____	if negative, insert in line 26
income tax paid by the FN for the taxation year (if applicable)	19	(_____)	if negative, insert in line 27
Sub-total:	20	_____	sum of lines 16 to 19
x Eligible Revenue Offset Rate applicable to Eligible Revenue from PIT, GST and Ch 23	21	x 50% _____	
Eligible Revenue from PIT, GST and Ch 23 for current Fiscal Year	22	_____	line 20 x line 21
Prior Year Adjustments (by Fiscal Year)	23	_____	multiplied by the Offset Rate applicable to the Revenue Source for the prior FY
Eligible Revenue Offset Amount from PIT, GST and Ch 23	24	_____	sum of line 22 and 23

Other Eligible Revenue

2012-16	25a	[zero]	
2017-18 if applicable	25b	_____	sum of lines 1(c), 1(d), 1(e), 5, 7, 9, 10 and 12
2018-19 if applicable	25c	_____	sum of lines 1(c), 1(d), 1(e), 5, 7, 9, 10 and 12
Any remaining Basic Exemption for the Fiscal Year	26	(_____)	from line 18
Any remaining income tax paid by the FN for the taxation year (if applicable)	27	(_____)	from line 19
Sub-total:	28	_____	sum of lines 25 to 27
x Eligible Revenue Offset Rate applicable to Other Eligible Revenue			
2017-18 if applicable	29a	x 5%	
2018-19 if applicable	29b	x 10%	

Other Eligible Revenue for current Fiscal Year	30	_____	line 28 x line 29
Prior Year Adjustments (by Fiscal Year)	31	_____	multiplied by the Offset Rate applicable to the Revenue Source for the prior FY
Eligible Revenue Offset Amount from Other Eligible Revenue	32	_____	
TOTAL ELIGIBLE REVENUE OFFSET AMOUNT	33	_____	sum of lines 23 and 31

Annex C Information Exchange

1.0 Programs and Services

- 1.1 If requested by Canada's Designated Representative, the First Nation shall, within a reasonable time, provide Canada with a copy of any report on programs and services delivered by the First Nation, including any periodic evaluation of the effectiveness of programs and services it delivered, which it may have prepared for public distribution outside its government decision-making processes.
- 1.2 Canada and the First Nation shall cooperate in the development and maintenance of community health statistics and, as the Parties may agree, in the evaluation of health programs and services.

2.0 Federal Reports

- 2.1 If requested by the First Nation's Designated Representative, Canada shall, within a reasonable time, provide the First Nation with a copy of any public report it or Parliament may have prepared which may be relevant to this Agreement, including any public report relating to the implementation of the Final Agreement, the Self-Government Agreement or any other similar agreement to which Canada is a party.

3.0 Review and Renewal

- 3.1 The Parties shall collect, maintain, share, and disclose, in a timely manner, information reasonably required for the purposes of implementation, monitoring, and renewal of this Agreement.

4.0 Access to Information

- 4.1 All collection, maintenance, sharing or disclosure of information required by this Agreement shall be done in a manner that ensures the confidentiality of that information in accordance with applicable federal, territorial, and First Nation laws.
- 4.2 The copyright in any information provided by a Party under this Agreement shall

remain with that Party, despite any sharing or disclosure thereof under this Agreement.

Annex D

Property Tax Assistance

1.0 Definitions

1.1 In this Annex D, the following definitions shall apply:

“Property Tax” has the same meaning as “Property Taxes” in the Final Agreement;
and

“Property Tax Assistance” means amounts payable by Canada to the First Nation pursuant to section 20.7.1 of the Final Agreement.

2.0 Terms and Conditions of Funding for Property Tax Assistance

- 2.1 The Parties shall follow the procedures set out in the Final Agreement Implementation Plan for the payment of Property Tax Assistance.
- 2.2 The First Nation shall fulfill its obligations under the Final Agreement in respect of the payment of Property Taxes to the applicable tax authority.
- 2.3 Canada shall pay amounts due for Property Tax Assistance forthwith upon receipt from the First Nation of a calculation of the Property Tax paid, net of any homeowner’s grants, and confirmation from the applicable tax authority of payment thereof by the First Nation.
- 2.4 Compliance by the First Nation with the requirements of section 22.1 of the Self-Government Agreement shall satisfy the financial accounting and reporting requirements of the Minister.
- 2.5 For greater certainty, the Parties acknowledge that Canada accepts no liability under the Final Agreement to pay any penalties or interest which may be levied by a tax authority.

- 2.6 The Minister, with reasonable cause, and at his expense, may audit the accounts of the First Nation to verify its payment of net Property Tax, upon not less than 30 days notice in writing. The First Nation shall provide the Minister or his duly authorized representative reasonable access to its financial records as relevant to the purpose of such an audit.
- 2.7 An amount paid by Canada and determined by the Minister after audit to constitute an overpayment shall be a debt due to Canada and shall be payable within 30 days after the date at which Canada gives written notice to the First Nation of that determination. Interest shall accrue in accordance with prevailing policy of the Treasury Board of Canada from the date at which such notice expires, unless waived by the Minister.
- 2.8 On an annual basis, Canada shall send to the First Nation an updated version of the table which describes the calculation of payments for Property Tax Assistance as found in the Final Agreement Implementation Plan (activity sheet 20.7.1, Planning Assumption 4).
- 2.9 The calculation and confirmation of payment referred to in section 2.3 of this Annex D shall be sent to:

Director
Implementation Management
Aboriginal Affairs and Northern Development Canada
1550 - 25 Eddy Street
Ottawa, Ontario, K1A 0H4

