

**NISGA'A NATION
FISCAL FINANCING AGREEMENT**

**Canada
British Columbia
Nisga'a Nation**

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**Nisga'a Nation Fiscal Financing Agreement / Canada, British
Columbia, Nisga'a Nation.** Issued jointly by: Canada. Indian
Affairs and Northern Development; British Columbia. Ministry
of Aboriginal Affairs; and Nisga'a Nation. Ottawa : Indian and
Northern Affairs Canada, 2000.

NISGA'A NATION FISCAL FINANCING AGREEMENT

THIS AGREEMENT made May 11, 2000.

BETWEEN:

**HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by
the Minister of Indian Affairs and Northern Development**

("Canada")

OF THE FIRST PART

AND:

**HER MAJESTY THE QUEEN IN RIGHT OF THE
PROVINCE OF BRITISH COLUMBIA, as represented by the
Minister of Aboriginal Affairs**

("British Columbia")

OF THE SECOND PART

AND:

**NISGA'A NATION, as represented by the Nisga'a Lisims
Government Executive**

(the "Nisga'a Nation")

OF THE THIRD PART

WHEREAS:

- A. The Nisga'a Nation, Canada and British Columbia have entered into the Nisga'a Final Agreement which provides that every five years, or at other intervals if the Parties agree, the Parties will negotiate and attempt to reach agreement on a fiscal financing agreement by which funding will be provided to the Nisga'a Nation to enable the provision of agreed-upon public programs and services to Nisga'a citizens and, where applicable, non-Nisga'a occupants of Nisga'a Lands, at levels reasonably comparable to those generally prevailing in northwest British Columbia; and
- B. The Parties have negotiated this Agreement as a fiscal financing agreement in accordance with the Nisga'a Final Agreement.

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NOW THEREFORE in consideration of the premises and the covenants and agreements set out below, the Parties agree as follows:

DEFINITIONS

1. Words and expressions not defined in this Agreement but defined in the Nisga’a Final Agreement have the meanings ascribed to them in the Nisga’a Final Agreement.

2. In this Agreement:

“Chapter” means the Chapter of the Nisga’a Final Agreement;

“agreed-upon assets” means the capital assets listed in Schedule C, as adjusted in accordance with subparagraph 1.3 of Schedule B;

“effective date” means the date upon which the Nisga’a Final Agreement takes effect;

“effective year” means the fiscal year that includes the effective date;

“fiscal year” has the meaning ascribed to it in the most recent own source revenue agreement;

“generally accepted accounting principles” means the accounting principles generally accepted in Canada from time to time and, if the handbook published by the Canadian Institute of Chartered Accountants or its successor includes a relevant statement of a principle or an accounting guideline, that statement will be considered conclusively to be an accounting principle or guideline generally accepted in Canada;

“Nisga’a capital finance authority” means a “Nisga’a capital finance authority” within the meaning of that term in the Fiscal Relations Chapter;

“Nisga’a Child and Family Services Agreement” means the agreement, as amended by the amending agreement, copies of which are attached as Schedule F;

“Nisga’a Final Agreement” means the Nisga’a Final Agreement signed on behalf of the Nisga’a Nation and Her Majesty in right of British Columbia on April 27, 1999, and Her Majesty in right of Canada on May 4, 1999, and includes any amendments made to that Agreement from time to time in accordance with its provisions;

“Nisga’a Nation own source revenue capacity” means the Nisga’a Nation own source revenue capacity as determined under an own source revenue agreement or, in the absence of an own source revenue agreement, under the Fiscal Relations Chapter;

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“NVHB General Practice Services Agreement” means the agreement, a copy of which is attached as Schedule E;

“own source revenue agreement” means an own source revenue agreement within the meaning of that term as used in the Fiscal Relations Chapter;

“Parties” means the parties to this Agreement and “Party” means any one of them;

“Transitional Funding Agreement” means the agreement, a copy of which is attached as Schedule H;

“Tripartite Finance Committee” means the “Tripartite Finance Committee” established in accordance with an own source revenue agreement.

AGREED-UPON PUBLIC PROGRAMS AND SERVICES

3. The Nisga’a Nation will ensure the provision of the agreed-upon public programs and services listed in paragraphs 4, 12, 16, 21, 22, 23, 25 and 26 in accordance with this Agreement.

HEALTH

4. The Nisga’a Nation will ensure the provision of the following agreed-upon public programs and services:
 - a. to all Nisga’a citizens ordinarily resident on Nisga’a Lands, community health programs and services including:
 - i. senior care,
 - ii. rehabilitation services,
 - iii. community healing programs, including traditional healing practices,
 - iv. public health services, including health promotion and illness prevention, immunization, communicable disease control, environmental health, and occupational health and safety programs, and
 - v. in-home care, including home care nursing;
 - b. to all Nisga’a citizens ordinarily resident in Canada, non-insured health benefits, including crisis intervention mental health counselling, patient transportation, vision care, dental services, drugs and medically necessary supplies;

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- c. on behalf of all Nisga'a citizens who are registered Indians and meet the definition of "resident" in the *Medicare Protection Act*, RSBC 1996, c. 286, payment by the Nisga'a Nation of Medical Services Plan premiums and British Columbia Ambulance Service fees;
- d. if the NVHB General Practice Services Agreement is assigned by the Nisga'a Valley Health Board to the Nisga'a Nation, physician and treatment services within Nisga'a Lands, consisting of primary care out patient services and after hours emergency consultation and treatment services, in accordance with the NVHB General Practice Services Agreement; and
- e. if the Transitional Funding Agreement is assigned by the Nisga'a Valley Health Board to the Nisga'a Nation, diagnostic and treatment centre services within Nisga'a Lands, including outpatient clinics, laboratory, radiology, and medical emergency services, and family violence programs.

HEALTH TERMS AND CONDITIONS

- 5. In the delivery of the agreed-upon public programs and services listed in paragraph 4, the Nisga'a Nation will ensure that:
 - a. the principles of the *Canada Health Act*, RSC 1985, c. C-6, are upheld;
 - b. the following prevention, promotion and treatment programs and services are maintained and delivered to public health standards generally applicable in the Province of British Columbia:
 - i. immunization,
 - ii. communicable disease control and treatment services,
 - iii. environmental health, and
 - iv. occupational health and safety;
 - c. a long term financial risk management plan is developed in respect of the delivery of non-insured health benefits; and
 - d. in respect of in-home care including home care nursing referred to in subparagraph 4(a)(v) and in respect of non-insured health benefits referred to in subparagraph 4(b):

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- i. a formally defined benefits schedule specifying types of assistance available, rates of assistance and conditions and criteria for eligibility, is publicly available,
 - ii. there is an impartial process for the appeal of an administrative decision not to provide, to discontinue or to reduce services or benefits to a person, and
 - iii. there is equality of access to programs and services by all eligible persons.
 6. The terms and conditions of the NVHB General Practice Services Agreement and the agreement referred to in paragraph 4(e) continue to apply but if:
 - (a) the NVHB General Practice Services Agreement is terminated for any reason during the term of this Agreement, then any obligation of the Nisga'a Nation to ensure the provision of physician and treatment programs and services under paragraph 4(d) of this Agreement, that has arisen on an assignment of that agreement by the Nisga'a Valley Health Board to the Nisga'a Nation; or
 - (b) the Transitional Funding Agreement is terminated for any reason during the term of this Agreement, then any obligation of the Nisga'a Nation to ensure the provision of diagnostic and treatment centre services within Nisga'a Lands, including outpatient clinics, laboratory, radiology, and medical emergency services, and family violence programs, that has arisen on an assignment of that agreement by the Nisga'a Valley Health Board to the Nisga'a Nation;

will end unless the Parties make new arrangements for the delivery and funding of those programs and services.
 7. Ambulance services provided by or through the British Columbia Ambulance Service under the *Health Emergency Act*, RSBC 1996, c. 182, will be provided within Nisga'a Lands on the same basis as they are provided to similar areas elsewhere in the Province of British Columbia.
 8. Without limiting access of an eligible Nisga'a citizen to specialist medical services generally available to persons residing in British Columbia, the Medical Services Plan will continue to pay the fee for service costs for specialist services provided within Nisga'a Lands as a result of referral by a physician retained under the NVHB General Practice Services Agreement.
 9. Subject to paragraph 10, the Nisga'a Nation will pay Medical Services Plan premiums, in accordance with the *Medicare Protection Act*, RSBC 1996, c. 286, for Nisga'a citizens who are registered Indians.
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10. Until transition to the provincial system is implemented, the Nisga'a Nation will pay Medical Services Plan premiums for Nisga'a citizens who are registered Indians and meet the definition of "resident" in the *Medicare Protection Act*, RSBC 1996, c.286, at the rate paid by Health Canada for other registered Indians in the Province of British Columbia.

HEALTH REPORTING

11. Where the following health status and service delivery information is not available from reports that the Nisga'a Nation or another person makes available to Canada or British Columbia, and on request from Canada or British Columbia, the Nisga'a Nation will ensure that the Party that makes the request is provided annually with information that the Nisga'a Nation has collected or that has been provided to it or to the Nisga'a Valley Health Board on:
- a. immunization and communicable diseases;
 - b. births and deaths of Nisga'a citizens, and other persons on Nisga'a Lands;
 - c. high risk diseases, including diabetes and tuberculosis, of patients of the Nisga'a Valley Health Board;
 - d. environmental health, including water, sewage and solid waste disposal systems, environmental contaminants, and related public health inspections, carried out by the Nisga'a Nation or the Nisga'a Valley Health Board on Nisga'a Lands; and
 - e. occupational health and safety.

SOCIAL SERVICES

12. The Nisga'a Nation will ensure the provision of the following agreed-upon public programs and services:
- a. child and family services in accordance with the Nisga'a Child and Family Services Agreement;
 - b. for all persons ordinarily resident on Nisga'a Lands, income assistance and services, including essential food, clothing, shelter and medical needs;
 - c. for all Nisga'a citizens ordinarily resident on Nisga'a Lands, training, education and employment programs, or other measures, to reduce reliance on income assistance; and

- d. for all persons ordinarily resident on Nisga'a Lands, local community programs that contribute to physical, emotional and social well being, including family support, family violence, and children's programs, but not including residential and institutional programs and services for persons with physical and mental handicaps.

SOCIAL SERVICES TERMS AND CONDITIONS

13. In the delivery of the agreed-upon public programs and services listed in subparagraph 12(b), the Nisga'a Nation will ensure that:

- a. programs and services are provided at levels reasonably comparable to those generally applicable in the Province of British Columbia;
- b. there is equality of access to programs and services for all persons ordinarily resident on Nisga'a Lands;
- c. objective needs or income tests are conducted for applicants for the programs or services;
- d. a formally defined benefits schedule specifying types of income assistance available, the rates of assistance and conditions and criteria for eligibility, is publicly available;
- e. there is an impartial process for the appeal of an administrative decision not to provide, to discontinue, or to reduce income assistance to a person; and
- f. there are systems and procedures in place to ensure adherence to the policies established by Nisga'a Lisims Government, in respect of income assistance programs, that are reasonably comparable to those systems and procedures of other persons providing income assistance programs in the Province of British Columbia;

and, in respect of the agreed-upon public programs and services described in subparagraph 12(d), the Nisga'a Nation will ensure that National Child Benefit Program savings will be invested in accordance with the following objectives of the National Child Benefit Program:

- g. to help prevent and reduce the depth of child poverty; and
- h. to promote attachment to the workforce by ensuring that families will always be better off as a result of working.

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14. The terms and conditions of the Nisga'a Child and Family Services Agreement continue to apply but, if that agreement is terminated for any reason during the term of this Agreement, then the Nisga'a Nation will pay British Columbia for the provision of child and family services on the same basis and at the same rates as does Canada for Indians on reserve lands in British Columbia, from the date of termination until a further Nisga'a child and family services agreement is concluded, or Nisga'a Lisims Government makes and implements laws in respect of child and family services on Nisga'a Lands.

SOCIAL SERVICES REPORTING

15. If the following social service program and service information is not available from reports that the Nisga'a Nation or another person makes available to Canada or British Columbia, and on request from Canada or British Columbia, the Nisga'a Nation will ensure that the Party that makes the request is provided annually with information that the Nisga'a Nation has collected or that has been provided to it on:
- a. the number of children in care under the Nisga'a Child and Family Services Agreement;
 - b. income assistance dependency levels of persons to whom that assistance is provided under paragraph 12(b), by category of assistance, age and gender; and
 - c. enrollment and completion rates in training and employment programs of persons to whom those programs are provided under paragraph 12(c).

EDUCATION

16. The Nisga'a Nation will ensure the provision of the following agreed-upon public programs and services:
- a. in respect of Nisga'a citizens ordinarily resident on Nisga'a Lands:
 - i. development and delivery of Nisga'a language, and Nisga'a culture, programs,
 - ii. delivery of nursery school programs and services,
 - iii. instructional services for students attending Kindergarten to Grade 12,
 - iv. instructional support services for students attending Kindergarten to Grade 12,

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- v. special education and ancillary services for students attending Kindergarten to Grade 12, and
 - vi. financial support for the delivery of post-secondary education and training programs; and
- b. in respect of Nisga'a citizens ordinarily resident in Canada, financial support to attend accredited post secondary education or training institutions.

EDUCATION TERMS AND CONDITIONS

17. In the delivery of financial support to Nisga'a citizens to attend accredited post secondary education or training institutions referred to in paragraph 16(b), the Nisga'a Nation will ensure that:
- a. a formally defined schedule of types and amounts of assistance and criteria for eligibility, is publicly available;
 - b. a schedule of publicly accredited education and training institutions, attendance at which may be funded by the Nisga'a Nation, is publicly available; and
 - c. there is an impartial process for the appeal of an administrative decision not to provide, to discontinue, or to reduce services or benefits to a person.
18. The Nisga'a Nation will transfer to Wilp Wilxo'oskwhl Nisga'a financial support provided by British Columbia for the delivery of post secondary education and training programs referred to in subparagraph 16(a)(vi).

EDUCATION REPORTING

19. If the following education program and service information is not available from reports that the Nisga'a Nation or another person makes available to Canada or British Columbia, and on request of Canada or British Columbia, the Nisga'a Nation will ensure that the Party that makes the request is provided annually with information that the Nisga'a Nation has collected or that has been provided to it on enrollment and completion rates of Nisga'a citizens receiving agreed-upon public programs and services under subparagraph 16(a)(iii) and subparagraph 16(b), by gender of student and type of educational institution.
20. If information that is ordinarily collected and reported for School District No. 92 (Nisga'a) to British Columbia is not available from reports that British Columbia or another person makes available to Canada and the Nisga'a Nation, and on request from either Canada or the Nisga'a Nation, British Columbia will ensure that the Party that makes the request is provided annually with that information.

LOCAL PROGRAMS AND SERVICES

21. The Nisga'a Nation will ensure the provision of the following agreed-upon functions of government:
- a. executive and legislative functions, administration, management and operation of Nisga'a Lisims Government, including:
 - i. maintenance of a public registry of the Nisga'a Constitution and Nisga'a laws, and other record keeping,
 - ii. conduct of elections and referenda,
 - iii. establishment of a procedure for enrolling persons under the Nisga'a Final Agreement and maintenance of a public enrolment register,
 - iv. raising of revenue,
 - v. financial management, and
 - vi. program and financial accountability to Nisga'a citizens;
 - b. land and environmental management including zoning, development, planning and land use planning in respect of Nisga'a Lands; and
 - c. fisheries and wildlife management including the management of wildlife reserves, the distribution of Nisga'a entitlements under the Nisga'a Final Agreement, participation on the Wildlife Management Committee, and ensuring compliance with the annual management plan for wildlife and the annual fishing plan.
22. The Nisga'a Nation will ensure the provision of funding for executive and legislative functions, administration, management and operation of Nisga'a Village Governments as provided by Nisga'a law, or as may be agreed to with Nisga'a Village Governments from time to time.
23. The Nisga'a Nation will ensure the provision of the following agreed-upon local programs and services:
- a. issuance of permits and licenses for activities under Nisga'a Lisims Government or Nisga'a Village Government jurisdiction;
 - b. establishment and operation of a fire department, voluntary or otherwise;
 - c. operations and minor maintenance of agreed-upon assets;

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- d. appointment of officers for the enforcement of Nisga'a laws in areas such as zoning, land use, traffic and transportation; and
- e. development, implementation, and annual updating of an emergency preparedness and response plan for each of the Nisga'a Villages and for those Nisga'a Lands that are not within the boundaries of a Nisga'a Village.

LOCAL SERVICES REPORTING

- 24. The Nisga'a Nation will provide to Canada and British Columbia information on local programs and services, on the same basis that other local governments provide information to the statistical collection agencies of Canada and British Columbia.

CAPITAL PROGRAMS AND SERVICES

- 25. The Nisga'a Nation will ensure the maintenance and replacement of the agreed-upon assets.
- 26. The Nisga'a Nation will provide a program for the construction and rehabilitation of residential housing for Nisga'a citizens on Nisga'a Lands.
- 27. Canada will continue to provide guarantees for financing by Canada Mortgage and Housing Corporation, if necessary.
- 28. The Nisga'a Nation will provide guarantees concurrent with those referred to in paragraph 27 for financing by Canada Mortgage and Housing Corporation, and in the event of default, if costs accrue to Canada, those costs may be set off over a reasonable term against amounts payable by Canada to the Nisga'a Nation under this Agreement and future fiscal financing agreements.
- 29. Schedule C, as adjusted in accordance with paragraph 1.3 of Schedule B, will form the basis for negotiation of funding for replacement and major maintenance of agreed-upon assets in future fiscal financing agreements.

CAPITAL TERMS AND CONDITIONS

- 30. The Nisga'a Nation will adopt a life cycle management approach for the replacement and maintenance of the agreed-upon assets, including the following functions:
 - a. preparation and implementation of a multi-year maintenance and replacement plan and budget;
 - b. maintenance of the assets in good condition;

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- c. replacement of the assets as necessary; and
 - d. operation of a capital management information system.
31. In the delivery of the program in respect of residential housing referred to in paragraph 26, the Nisga'a Nation will ensure that:
- a. a formally defined statement of eligibility criteria is established and is publicly available;
 - b. there is equality of access for all eligible Nisga'a citizens; and
 - c. there is an impartial process for the appeal of administrative decisions related to the refusal to provide, or the discontinuance or reduction of, services or benefits.
32. The Nisga'a Nation will maintain the agreed-upon assets in a manner consistent with applicable federal and provincial laws, including building, and fire and safety codes, at a level necessary to provide for the delivery of health services, social services, and local services in accordance with this Agreement.
33. The Nisga'a Nation will maintain insurance on the agreed-upon assets, as appropriate.
34. The Nisga'a Nation will be responsible for the maintenance and replacement of any assets of the Nisga'a Nation or a Nisga'a Village acquired through the use of the additional capital projects funds provided by Canada as identified in Table 2 of Schedule B.

NISGA'A CAPITAL FINANCE AUTHORITY

35. The Nisga'a Nation will establish a Nisga'a capital finance authority for the benefit of the Nisga'a Nation and all Nisga'a Villages, to enable the financing of capital projects of the Nisga'a Nation or Nisga'a Villages on Nisga'a Lands. For greater certainty, a capital project of the Nisga'a Nation or a Nisga'a Village may include the acquisition or construction of residential housing, on Nisga'a Lands, for the benefit of Nisga'a citizens.
36. Subject to the Nisga'a capital finance authority fulfilling its obligations to the Nisga'a Nation, the Nisga'a Nation will transfer to the Nisga'a capital finance authority on an annual basis the full amount of funds provided by Canada to the Nisga'a Nation under this Agreement, for the major maintenance and replacement of the agreed-upon assets.
37. The Nisga'a Nation will ensure that the purposes or objects of the Nisga'a capital finance authority will include financing of the major maintenance and replacement of the agreed-upon assets, in accordance with a life cycle management program.
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38. The Nisga'a Nation will ensure that the Nisga'a capital finance authority has directors, trustees, members or representatives with experience and expertise appropriate to the operation of a capital fund or to the financing of capital projects.
39. The Nisga'a Nation will include in the legal documentation establishing the Nisga'a capital finance authority, provisions for:
- a. administration and management of the capital funding provided by Canada under this Agreement for the agreed-upon assets;
 - b. ensuring that the obligations of the Nisga'a capital finance authority to the Nisga'a Nation are carried out;
 - c. segregation of the capital funding provided by Canada for the agreed-upon assets;
 - d. management of the capital funds identified in Schedule B to ensure the availability of adequate funding for the major maintenance and replacement of the agreed-upon assets;
 - e. powers to make investments, to provide grants, loans, and loan guarantees, and to borrow funds, for the purposes or objects of the Nisga'a capital finance authority;
 - f. good and prudent administration of the assets of the Nisga'a capital finance authority, in accordance with normal business standards and practices, including:
 - i. appropriate limits and conditions on borrowing,
 - ii. conditions and limits on lending, including *bona fide* arrangements for loan repayment within a reasonable period of time, and
 - iii. investment in conservative financial instruments; and
 - g. a public annual report by the Nisga'a capital finance authority.
40. The legal documentation establishing a Nisga'a capital finance authority, or amending the purposes or objects of a Nisga'a capital finance authority, is subject to review and agreement by Canada and the Nisga'a Nation.

ONE TIME IMPLEMENTATION ACTIVITIES AND FUNDING

41. The Nisga'a Nation will undertake the following one time start up activities to support implementation of the Nisga'a Final Agreement:

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- a. establishment of a training fund to support Nisga'a citizens to participate in the implementation of the Nisga'a Final Agreement, including forestry transition activities;
 - b. preparation and implementation of a communication strategy, in accordance with Annex B to the Implementation Plan, to inform Nisga'a citizens, and the general public, about the Nisga'a Final Agreement;
 - c. fisheries management start up activities;
 - d. land management start up activities; and
 - e. preparation of an initial body of laws.
42. Canada and British Columbia will each provide their respective implementation funding and time limited program funding amounts to the Nisga'a Nation as set out in Schedule A, and in Table 2 of Schedule B.

ADDITIONAL AGREED-UPON PUBLIC PROGRAMS OR SERVICES

43. At any time during the term of this Agreement, the Nisga'a Nation may notify Canada and British Columbia that it wishes to negotiate the addition of:
- a. policing, correction or court programs or services;
 - b. programs or services that are new ongoing initiatives by Canada or British Columbia; or
 - c. any program or service that a provision of the Nisga'a Final Agreement provides a Party or Parties will negotiate on the request of a Party or Parties;
- to the agreed-upon public programs and services and funding arrangements set out in this Agreement.
44. During the six month period that commences on the first day of the 30th month after the effective date, the Nisga'a Nation may notify Canada and British Columbia that it wishes to negotiate the addition of:
- a. public programs or services not referred to in paragraph 3 or 43; and
 - b. funding for the provision of those programs and services;
- to the agreed-upon public programs and services and funding arrangements set out in this Agreement.
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45. The Parties will commence negotiations within six months after the date the notice referred to in paragraph 43 is given to Canada and British Columbia, or after they agree to carry out negotiations under paragraph 44, to add:
- a. the programs or services referred to in the notice referred to in paragraph 43, or in respect of which they agree to carry out negotiations under paragraph 44; and
 - b. funding to enable the Nisga'a Nation to ensure the provision of those programs and services;
- to the agreed-upon public programs and services and funding arrangements set out in this Agreement, and will attempt to reach agreement on the subjects of the negotiations as soon as is reasonably practicable after their commencement.
46. If Nisga'a Lisims Government passes laws for the establishment and operation of a Nisga'a Nursery School to Grade 12 education system during the term of this Agreement, the Parties will negotiate and attempt to reach agreement on amendments to this Agreement before the dissolution of School District No. 92 (Nisga'a), including provisions for:
- a. the transfer of the assets of School District No. 92 (Nisga'a) to the Nisga'a Nation;
 - b. the provision of Kindergarten to Grade 12 education for persons other than Nisga'a citizens residing within School District No. 92 (Nisga'a) boundaries;
 - c. access to provincial curriculum resources and support; and
 - d. capital and debt servicing arrangements.

EMERGENCY PREPAREDNESS AND RESPONSE

47. In addition to any other programs or services available to it in respect of emergency preparedness training under laws of general application, the Nisga'a Nation will have the same access to emergency preparedness training as is available to Indian bands in the Province of British Columbia.
48. The Nisga'a Nation will ensure a response to emergencies to the extent practicable through existing emergency response capacity.
49. British Columbia will coordinate the response to emergencies that occur on Nisga'a Lands where the responsible Nisga'a Government does not have adequate capability to respond effectively.
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50. Eligibility for disaster financial assistance under the *Emergency Program Act*, RSBC 1996, c.111, is not affected by this Agreement.

NET TRANSFER CALCULATION AND PAYMENT

51. The net transfer by British Columbia for a fiscal year is the annual funding amount set out in Schedule A and will be paid in accordance with that Schedule.
52. Under this Agreement, the net transfer by Canada to the Nisga'a Nation:
- a. for the effective year, is the aggregate of the effective year funding amounts for programs and services described in Table 1 and Table 2 of Schedule B, as determined in accordance with Schedule B; and
 - b. for each fiscal year after the effective year, is the aggregate of the post effective year funding amounts for the fiscal year for programs and services described in Table 1 and Table 2 of Schedule B, as determined in accordance with Schedule B, and adjusted for Nisga'a Nation own source revenue capacity to be taken into account for that fiscal year in accordance with paragraphs 20 to 22 of the Nisga'a Nation Own Source Revenue Agreement attached as Schedule G.
53. The net transfer by Canada to the Nisga'a Nation for a fiscal year will be paid:
- a. for the effective year, in respect of programs referred to in Table 2 of Schedule B, within 10 working days of the effective date;
 - b. for the effective year, in respect of programs and services referred to in Table 1 of Schedule B, the effective year funding amount determined in accordance with subparagraph 1.5 of Schedule B, in equal instalments, commencing on the first day of the first month that starts on or after the effective date, and monthly thereafter until the end of the effective year; and
 - c. for a fiscal year after the effective year, on the first day of the fiscal year in an amount equal to one-sixth of the net transfer for that fiscal year, and on the first day of each subsequent month of that fiscal year in an amount equal to one-eleventh of the balance of the net transfer amount for that fiscal year.

OTHER EDUCATION FUNDING CONDITIONS

54. British Columbia will continue to pay School District No. 92 (Nisga'a) the appropriate district per pupil block rate for non-Nisga'a persons attending School District No. 92 (Nisga'a).

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55. The Nisga'a Nation will pay School District No. 92 (Nisga'a) and any other School District an amount equal to the appropriate district per pupil block rate for Nisga'a citizens ordinarily resident on Nisga'a Lands who attend Kindergarten to Grade 12 educational programs operated by that School District, in accordance with the terms and conditions of the Local Education Agreement in effect from time to time between the Nisga'a Nation and that School District.
56. In addition to the funding under paragraph 54 and 55, School District No. 92 (Nisga'a) remains eligible for other funding which is available from time to time to School Districts under Provincial policies.

EMERGENCY RESPONSE FUNDING CONDITIONS

57. Costs associated with a response to an emergency on Nisga'a Lands that were formerly reserve lands, will be recoverable by British Columbia from Canada in accordance with the financial arrangements in effect from time to time between British Columbia and Canada.

OTHER FISHERIES FUNDING

58. In addition to fisheries management funding in respect of activities referred to in subparagraphs 21(c) and 41(c), Canada will provide funding to the Nisga'a Nation under separate agreements as provided for in Schedule D.

SEPARATE LIABILITIES

59. The liabilities of Canada and British Columbia in respect of funding under this Agreement are several and not joint or joint and several.

STABILIZATION OF FUNDING

60. If an extraordinary event or circumstance occurs that materially impairs the financial ability of the Nisga'a Nation to provide the agreed-upon public programs and services to Nisga'a citizens and non-Nisga'a occupants of Nisga'a Lands for which Canada or British Columbia provides funding under this Agreement or an agreement attached as a schedule to this Agreement, on request of the Nisga'a Nation to Canada and British Columbia, the Parties will:
- a. meet as soon as possible to review all aspects of the extraordinary event or circumstance in detail, including its impact on the delivery of the agreed-upon public programs and services and what financial or other assistance, if any, has been or will be provided to persons, including the Nisga'a Nation and Nisga'a Villages, in consequence of the extraordinary event or circumstance, under programs of general application;

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- b. examine whether and how the impact of the extraordinary event or circumstance on the delivery of those programs and services might be mitigated; and
- c. decide whether they will enter into negotiations to enable the Nisga'a Nation or any other person to provide the public programs and services at levels reasonably comparable to those prevailing in northwest British Columbia during the period necessary for the impact of the extraordinary event or circumstance on the ability of the Nisga'a Nation to deliver those programs and services to come to an end.

PARLIAMENTARY AND LEGISLATIVE APPROPRIATIONS

- 61. Payment of any money by Canada under this Agreement is subject to there being an appropriation by the Parliament of Canada for the payment for the fiscal year in which the payment becomes due.
- 62. Payment of any money by British Columbia under this Agreement is subject to there being an appropriation by the Legislature of British Columbia for the payment for the fiscal year in which the payment becomes due.

DISCRETION TO ALLOCATE FINANCIAL RESOURCES

- 63. Subject to this Agreement and the agreements attached as schedules to this Agreement, the Nisga'a Nation has the discretion to allocate and expend the funding transferred to it under this Agreement and any of those agreements as the Nisga'a Nation in its discretion determines.

OTHER PROGRAMS AND SERVICES

- 64. In accordance with program and service authorities and conditions in effect from time to time, the Nisga'a Nation and each Nisga'a Village may access programs and services of Canada and British Columbia not consolidated in this Agreement including, for greater certainty, the following programs and services:
 - a. police based victim assistance program;
 - b. access to justice;
 - c. family law program;
 - d. institutional and residential programs or services for mentally handicapped individuals; and
 - e. fisheries programs and services not provided for in this Agreement including, for example, salmonid enhancement programs.

TRIPARTITE FINANCE COMMITTEE

65. The Tripartite Finance Committee will:
- a. meet at least once a year to carry out an annual review of this Agreement;
 - b. during the first two years of this Agreement, establish terms of reference for the comprehensive review of this Agreement to be carried out under paragraph (e), and recommend their approval to the Parties;
 - c. if they all agree, recommend in writing to the Parties any changes to this Agreement;
 - d. do such things as are appropriate to facilitate the resolution of any problems that arise in respect of this Agreement;
 - e. during the fourth year of this Agreement, carry out a comprehensive review of this Agreement; and
 - f. do such other things relating to this Agreement as the Parties may agree from time to time to be appropriate.
66. A Tripartite Finance Committee member may bring resource persons to meetings as they consider appropriate to assist in fulfilling their responsibilities under this Agreement.

DISPUTE RESOLUTION

67. The Parties desire and expect that a dispute arising from this Agreement will be resolved by informal discussion between the disputing Parties .
68. If the dispute is not resolved by informal discussion within 60 days of a Party notifying another Party of the dispute, it will be referred to the Tripartite Finance Committee.
69. If the Tripartite Finance Committee fails to resolve a dispute within 45 days of the dispute being referred to it, or a longer period if the Parties agree, the dispute will be dealt with under the Dispute Resolution Chapter and, for greater certainty, the dispute will be considered to be a dispute for the purposes of that Chapter.
70. The discussions in paragraphs 68 and 69 will be considered to be “collaborative negotiations” for the purposes of the Dispute Resolution Chapter.
71. Notwithstanding paragraphs 67 to 70, if an agreement referred to in paragraph 94 contains dispute resolution provisions, those provisions will apply for the purposes of that agreement.
-

NISGA'A NATION FISCAL FINANCING AGREEMENT

PROGRAM AND FINANCIAL ACCOUNTABILITY

72. All accounts and financial statements required to be prepared under this Agreement will be prepared in accordance with generally accepted accounting principles.
73. The Nisga'a Nation will:
- a. within five months following the end of each fiscal year provide Canada and British Columbia with audited financial statements for the fiscal year for the Nisga'a Nation and each Nisga'a Village prepared to a comparable standard to that generally accepted for governments in Canada;
 - b. where the Nisga'a Nation transfers funds to another person to deliver programs and services on an ongoing basis and for which the Nisga'a Nation is responsible under this Agreement, the Nisga'a Nation will ensure that adequate procedures are in place to establish program and financial accountability for those funds, including financial audit, where appropriate;
 - c. prepare annual estimates by program or service, setting out proposed objectives, financial allocations, and anticipated performance results for the next fiscal year and comparable performance data for the previous fiscal year; and
 - d. undertake a periodic evaluation of the effectiveness of its programs and services.

NISGA'A POPULATION DATA BASE

74. The Nisga'a Nation will establish and maintain a population data base of Nisga'a citizens, and it will constitute the Nisga'a population data base for purposes of this Agreement.
75. The Parties will share all relevant information maintained by each of the Parties, as required to verify the Nisga'a Nation population data base.
76. Within two years of the effective date, the Parties will establish, implement, and thereafter maintain, on an annual basis, procedures necessary to:
- a. compare, identify, and explain any differences in their respective information regarding the number of Nisga'a citizens; and
 - b. agree upon the number of Nisga'a citizens, by age group, that constitute the Nisga'a Nation population data base.

INFORMATION EXCHANGE, GENERAL PROVISIONS

77. The Parties will share, in a timely manner, information reasonably required for purposes of implementation, monitoring, and renewal of this Agreement.
78. The Nisga'a Nation will collect and maintain information regarding the operations of Nisga'a Lisims Government on a basis reasonably comparable to that of similar governments in Canada.
79. The Nisga'a Nation will ensure that information on agreed-upon public programs and services is collected and maintained on a basis reasonably comparable to that of similar providers of similar programs and services in the Province of British Columbia.
80. On request by Canada or British Columbia, the Nisga'a Lisims Government will provide copies of public reports on the agreed-upon public programs and services under this Agreement.
81. The Parties will collect, share and disclose information under this Agreement in a manner that:
 - a. ensures the confidentiality of that information to the same extent as applies generally to other persons providing programs and services in the Province of British Columbia that are similar to those provided for in this Agreement; and
 - b. is in accordance with applicable federal and provincial legislation and paragraphs 44 to 48 of the General Provisions Chapter.

TERM OF THIS AGREEMENT

82. This Agreement will commence on the effective date and, subject to paragraph 86, will end at the end of the fiscal year in which the 5th anniversary of the effective date occurs.
83. The obligation of the Nisga'a Nation to provide programs and services under this Agreement will start upon receipt of the first payment from Canada and British Columbia under this Agreement.

SUBSEQUENT FISCAL FINANCING AGREEMENT

84. One year before the date of expiry of this Agreement, or at an earlier date if the Parties agree, the Parties will begin negotiating the next fiscal financing agreement.
 85. At least ten months before expiry of this Agreement, the Nisga'a Nation will notify Canada and British Columbia of any additional programs or services that it wishes to have included under the next fiscal financing agreement.
-

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86. If the Parties do not reach a further fiscal financing agreement by the expiry date of this Agreement, this Agreement will continue in effect for two years from its original expiry date, or for a longer period if the Parties agree, while they attempt to reach the further fiscal financing agreement.

DEFAULT AND REMEDIES

87. Each of the following is a default under this Agreement:
- a. a Party fails to comply with a provision of this Agreement;
 - b. a Party gives or makes a representation, statement or report, required under this Agreement, that it knows or reasonably ought to know is false in a material way;
or
 - c. the Nisga'a Nation becomes bankrupt or insolvent or subject to any legislation in respect of bankruptcy, insolvency or winding up.
88. Before taking any action in respect of a default under this Agreement, a Party will notify the Party in default and the other Party to this Agreement of the provision of this Agreement in respect of which the default has occurred and, in reasonable detail, of the nature of the default.
89. A Party that receives a notice of default under paragraph 88 may, within 30 days of receipt of the notice, notify the other Parties, with reasons, that it does not agree that it is in default, but if it fails to so notify the other Parties it will:
- a. within the 30 day period, remedy the default; or
 - b. if the default is not capable of being remedied within the 30 day period, commence, and diligently continue, to remedy the default;
- and, in either case, will notify the other Parties of the remedial action taken, or being taken, by it to remedy the default.
90. If, in the reasonable opinion of the Party that gave notice of a default under paragraph 88, the delivery of an agreed-upon program or service under this Agreement is materially affected by the default, then on giving at least 14 days notice to the other Parties of its intention to do so, the Party that gave the notice of default may:
- a. either directly, or under agreement with another person (including with another Party), provide or ensure the provision of that program or service; and

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- b. deduct from payments that it has agreed to make under this Agreement the amount that it has paid to provide or ensure the provision of that program or service;

but nothing in this paragraph 90 will relieve that Party taking the actions described in subparagraphs (a) or (b) from any damages that it may incur if it is subsequently determined that it was in error in its opinion that a default had occurred under this Agreement.

91. If a dispute occurs between Parties in respect of a default under this Agreement, the Parties to the dispute will settle the dispute between them under paragraphs 67 to 70.
92. A Party that gives notice of a default under paragraph 88 may at any time waive the default, in which case the default is waived for all Parties for all purposes.

SCHEDULES

93. The following Schedules are attached to and form part of this Agreement:

Schedule	Description
A	British Columbia Funding Amounts
B	Canada Program and Service Base Funding Amounts and Adjustment Factors
C	Canada Base Year Funding Amount for Agreed-Upon Assets

94. Subject to paragraph 95, the following Schedules are attached to this Agreement for convenience of reference only and do not form part of it:

Schedule	Description
D	Other Fisheries Related Funding
E	NVHB General Practice Services Agreement
F	Nisga’a Child and Family Services Agreement
G	Nisga’a Nation Own Source Revenue Agreement
H	Transitional Funding Agreement

NISGA’A NATION FISCAL FINANCING AGREEMENT

95. Schedules D, E, F, G and H form part of this Agreement to the extent expressly provided in this Agreement.

AMENDMENT

96. Any amendment to this Agreement must be in writing and executed by all Parties.

NO IMPLIED WAIVER

97. No term or condition of this Agreement, or performance by a Party of a covenant under this Agreement, will be deemed to have been waived unless the waiver is in writing and signed by the Party or Parties giving the waiver.
98. No written waiver of a term or condition of this Agreement, of performance by a Party of a covenant under this Agreement, or of default by a Party of a covenant under this Agreement, will be deemed to be a waiver of any other covenant, term or condition, or of any subsequent default.

FURTHER ASSURANCES

99. The Parties will execute any other documents and do any other things that may be necessary to carry out the intent of this Agreement.

INTERPRETATION

100. In this Agreement:
- a. unless it is otherwise clear from the context, “including” means “including, but not limited to”, and “includes” means “includes, but is not limited to”;
 - b. headings and subheadings are for convenience only, do not form a part of this Agreement and in no way define, limit, alter or enlarge the scope or meaning of any provision of this Agreement;
 - c. a reference to a statute includes every amendment to it, every regulation made under it and any law enacted in substitution for it or in replacement of it;
 - d. a reference to an agreement that is included as a schedule to this Agreement includes every amendment to it and every agreement made in substitution for it or in replacement of it;
 - e. unless it is otherwise clear from the context, a reference to a Schedule means a Schedule to this Agreement;

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- f. unless it is otherwise clear from the context, the use of the singular includes the plural, and the use of the plural includes the singular; and
- g. all accounting terms have the meanings assigned to them under generally accepted accounting principles.

101. This Agreement does not form part of the Nisga'a Final Agreement.

102. This Agreement is not intended to be a treaty or a land claim agreement, and is not intended to recognize or affirm aboriginal or treaty rights, within the meaning of sections 25 and 35 of the *Constitution Act, 1982*.

TIME OF THE ESSENCE

103. Time is of the essence in this Agreement.

SEVERABILITY

104. If any part of this Agreement is declared or held invalid for any reason, the invalidity of that part will not affect the validity of the remainder which will continue in full force and effect and be construed as if this Agreement had been executed without the invalid portion.

ENUREMENT

105. This Agreement will enure to the benefit of and be binding upon the Parties and their respective permitted assigns.

NO ASSIGNMENT

106. Unless otherwise agreed by the Parties, this Agreement may not be assigned, either in whole or in part, by any Party to it.

NOTICES

107. Unless otherwise provided, a notice, document, request, approval, authorization, consent or other communication (each a "communication") required or permitted to be given or made under this Agreement must be in writing and may be given or made in one or more of the following ways:

- a. delivered personally or by courier;
- b. transmitted by facsimile transmission; or

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- c. mailed by prepaid registered post in Canada.
108. A communication will be considered to have been given or made, and received:
- a. if delivered personally or by courier, at the start of business on the next business day after the business day on which it was received by the addressee or a responsible representative of the addressee;
 - b. if sent by facsimile transmission and if the sender receives confirmation of the transmission, at the start of business on the next business day on which it was transmitted; or
 - c. if mailed by prepaid registered post in Canada, when the postal receipt is acknowledged by the addressee.
109. A communication must be delivered, transmitted to the facsimile number or mailed to the address of the intended recipient set out below
- For: Canada**
Attention: Minister of Indian Affairs and Northern Development
House of Commons
Confederation Building
Ottawa, Ontario
K1A 0A6
Fax Number: (819) 953-4941
- For: British Columbia**
Attention: Minister of Aboriginal Affairs
Parliament Buildings
Victoria, British Columbia
V8V 1X4
Fax Number: (250) 356-1124
- For: Nisga'a Nation**
Attention: President
P.O. Box 231
New Aiyansh, British Columbia
VOJ 1A0
Fax Number: (250) 633-2367
110. A Party may change its address or facsimile number by giving a notice of the change to the other Parties in the manner set out above.
-

NISGA'A NATION FISCAL FINANCING AGREEMENT

THIS AGREEMENT HAS BEEN EXECUTED as of the day and year first above written.

EXECUTED in the presence of:

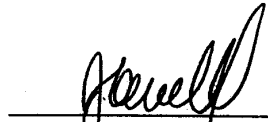
) HER MAJESTY THE QUEEN IN
) RIGHT OF CANADA as represented
) by the Minister of Indian Affairs and
) Northern Development or duly
) authorized signatory
)
)
)

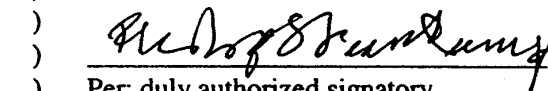

As to the authorized signatory for the
Minister of Indian Affairs and Northern
Development


Per. duly authorized signatory

EXECUTED in the presence of:

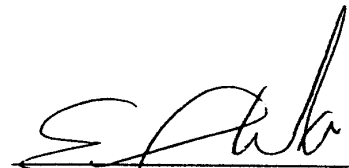
) HER MAJESTY THE QUEEN IN
) RIGHT OF THE PROVINCE OF
) BRITISH COLUMBIA as represented
) by the Minister of Aboriginal Affairs or
) duly authorized signatory
)
)
)

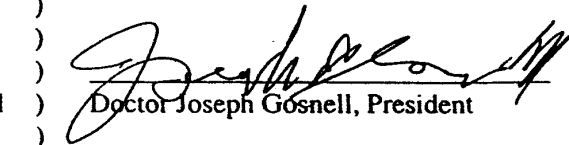

As to the authorized signatory for the
Minister of Aboriginal Affairs


Per. duly authorized signatory

EXECUTED in the presence of:

) NISGA'A NATION as represented by
) the Nisga'a Lisims Government
) Executive or duly authorized signatory
)
)
)
)


As to the signature of Doctor Joseph Gosnell


Doctor Joseph Gosnell, President

NISGA’A NATION FISCAL FINANCING AGREEMENT

Schedule A

British Columbia Funding Amounts

Programs and Services	Source	Annual Funding Amount
Physician and Treatment Services	NVHB General Practice Services Agreement	up to \$ 597,110
Diagnostic and Treatment Centre Services	Transitional Funding Agreement (includes North West Aboriginal Health Council funding)	\$ 657,651
Post-secondary education and training programs	Aboriginal Post-Secondary Education and Training Policy Framework	\$226,000
Wildlife Management		\$20,000
TOTAL		\$ 1,500,761

Implementation Funding		One-Time Transfer (NPV)
Training Fund	Forestry Transition	\$548,000
	Training	\$676,000
TOTAL		\$1,224,000

Notes

1. British Columbia will continue to pay the Nisga’a Valley Health Board (“NVHB”) for services provided under the NVHB General Practice Services Agreement until it is assigned by the NVHB to the Nisga’a Nation in accordance with its terms and conditions. Following the assignment, British Columbia will pay the Nisga’a Nation for services provided under the NVHB General Practice Services Agreement.

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2. British Columbia will continue to pay funding to the NVHB under the Transitional Funding Agreement until it is assigned by the NVHB to the Nisga'a Nation in accordance with its terms and conditions. Following the assignment, British Columbia will pay the Nisga'a Nation under the Transitional Funding Agreement.
3. The Annual Funding Amounts in the first Table of this Schedule, other than the annual funding amount for Wildlife Management, will be amended as of the effective date to show the level of funding then being provided under the relevant agreements, or policy framework, in respect of the programs and services described in the Table, and thereafter will be adjusted from time to time as appropriate in accordance with changes in policies prevailing in British Columbia or as provided in the agreements or in accordance with that policy framework, as the case may be.
4. The annual funding amount for post-secondary education and training programs in the first Table of this Schedule will be paid to the Nisga'a Nation on the effective date and thereafter on the first day of each fiscal year.
5. The annual funding amount for Wildlife Management in the first Table of this Schedule will be paid to the Nisga'a Nation on the effective date and thereafter on the first day of each fiscal year.
6. For the purposes of determining the net transfer for the effective year, the annual funding amounts will be adjusted to take into account the portion thereof that has already been paid before the effective date.
7. Implementation Funding in the second Table of this Schedule will be paid to the Nisga'a Nation on the effective date.

Schedule B

Canada Program and Service Base Year Funding Amounts and Adjustment Factors

Table 1 sets out:

- a. the base year funding amounts for ongoing programs and services to be provided by the Nisga’a Nation;
- b. where applicable, the adjustments that will be made to each base year funding amount to arrive at the funding amount for the fiscal year that includes the effective date (the “effective year”); and
- c. where applicable, the adjustments that will be made to each effective year funding amount to arrive at the funding amount for each fiscal year, after the effective year, while this Agreement is in effect.

Table 1

Base Year Funding Amounts and Adjustment Factors

Program or Service Area	Pre-Effective Year Adjustments		Post-Effective Year Adjustments	
	Base Year Funding Amount \$ (1997/98)	Adjustment to Effective Year	Composite Population Adjustment	Price Adjustment
Column 1	Column 2	Column 3	Column 4	Column 5
Health	7,500,018	Budget	Yes	Yes
Social Programs	2,552,753	Budget	Yes	Yes
Income Assistance	2,467,945	Budget ¹	Yes	Yes
Education	9,016,052	Budget	Yes	Yes
Local Services				
Government & Local Services	4,694,400	Budget	No	Yes

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Land and Resource Management	812,500	Price	No	Yes
Capital				
Agreed-Upon Assets	2,100,000	Update	No	Yes
Housing	1,400,000	None	No	No

¹ On or before the effective date, the Parties will review the base year funding amount for income assistance, to determine whether the actual level of expenditure for that program by Canada in the year immediately before the effective date indicates that an increase to the base year funding amount is required.

Table 2 sets out:

- a. the base year funding amounts for time limited programs; and
- b. where applicable, the adjustments that will be made to each amount to arrive at the funding amount for each program for the effective year and, where applicable, for subsequent fiscal years.

Table 2

Time Limited Program Funding Amounts and Adjustment Factors

Program Area	Pre-Effective Year Adjustments		Post-Effective Year Adjustments	
	Base Year Funding Amount \$ (1997/98)	Adjustment to Effective Year	Continuing Post Effective Year	Price Adjustments
Column 1	Column 2	Column 3	Column 4	Column 5
Additional Capital Projects ¹	400,000	None	Yes	No
Start-Up Land Management	400,000	Price	No	NA

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Land Management ¹	200,000	Price	Yes	Yes
Fish Management	328,000	Price	No	NA
Training	750,000	Price	No	NA
Communication	250,000	Price	No	NA
Core Laws	1,000,000	Price	No	NA

“NA” in this Table indicates that funding amounts for these programs will not continue after the effective year.

¹ These programs will continue, and be funded, for a total of five fiscal years.

CALCULATION OF FUNDING AMOUNTS

1.0 Calculation of Effective Year Funding Amounts

Each base year funding amount in Tables 1 and 2 will be adjusted, to determine the funding for the effective year (the “effective year funding amount”), in accordance with subparagraphs 1.1 to 1.5.

1.1 Budget Adjustment Factor

Where the budget adjustment factor applies for a program or service area, as specified in Table 1 column 3, the effective year funding amount for a program or service area will be determined by multiplying the base year funding amount for that area by the annual growth factors that apply to the fiscal year that is the effective year, as follows:

Effective Year						Effective Year Funding Amount
1998/99	BFA x	M(98/99) =				_____
1999/00	BFA x	M(98/99) x	M(99/00) =			_____
2000/01	BFA x	M(98/99) x	M(99/00) x	M(00/01) =		_____
2001/02	BFA x	M(98/99) x	M(99/00) x	M(00/01) x	M(00/01)=	_____
and so on						

where:

BFA is the base year funding amount set out in column 2 of Table 1;

M(xx/yy) is 1 plus the year over year percentage growth in annual funding for the Indian and Inuit Affairs Program of the Department of Indian Affairs and Northern Development, as provided in the federal budget for year (xx/yy), and taking into account any unusual structural adjustments that may distort a reasonable comparison of year over year growth (for greater certainty, it is intended that the annual growth amount referred to in this sentence is that increase generally applied to the ongoing programs and services funded through the Indian and Inuit Affairs Programs budget); and

the value of M(1998/99) is 1.02.

1.2 Price Adjustment Factor

Where the price adjustment factor applies, the effective year funding amount for the program or service area will be determined by multiplying the base year funding amount for that area by the price adjustment factor, as follows:

effective year funding amount = base year funding amount x price adjustment factor

where:

price adjustment factor = $FDDIPI_{LQ} / FDDIPI_{97Q4}$

and:

$FDDIPI_{LQ}$ is the first published value of FDDIPI for the latest quarter before the effective date for which Statistics Canada has published a FDDIPI;

$FDDIPI_{97Q4}$ is the latest value of FDDIPI for the fourth quarter of 1997, published by Statistics Canada at the same time as the value used in $FDDIPI_{LQ}$; and

“FDDIPI” is the *Canada Final Domestic Demand Implicit Price Index*, series D15613, published regularly by Statistics Canada in matrix 6544: Implicit Price Index, Gross Domestic Product, or its replacement series as specified by Statistics Canada.

1.3 Update to Agreed-Upon Asset List

The effective year funding amount for agreed-upon assets will be determined by:

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- a. updating Schedule C Table 1 to include additional community or health assets, not originally included in that Schedule, that have been acquired, or on which construction has commenced, and for which Canada has approved or provided funding to any of the four Nisga'a bands or the Nisga'a Tribal Council up to the effective date; and
- b. increasing the base funding amount in Table 1 column 2 for the average annual cost of major maintenance and replacement of the additional assets referred to in subparagraph (a) in accordance with the method set out in Schedule C to this Agreement.

1.4 Housing and Additional Capital Projects

The effective year funding amounts for housing is \$1,400,000 as set out in Table 1 and for additional capital projects is \$400,000 as set out in Table 2.

1.5 Effective Date Adjustment of Table 1 Activities

If the effective date falls on April 1, the effective year funding amount will be the amount determined in accordance with subparagraph 1.1, 1.2, 1.3 or 1.4, as the case may be.

If the effective date does not fall on April 1, and the Parties have not made any other transitional funding arrangements, the effective year funding amount will be adjusted as follows:

- a. for an activity that is part of a program or service in Table 1 and that is not carried on before the effective date, or for which funding will be enhanced, the effective year funding amount for the activity or the enhancement will be the amount determined for that activity or enhancement under subparagraph 1.1, 1.2, 1.3 or 1.4, as the case may be, multiplied by the number of days remaining in the fiscal year on the effective date and divided by 365; and
- b. for activities in Table 1 that are carried on before the effective date, the effective year amount will be the amount determined under subparagraph 1.1, 1.2, 1.3 or 1.4, as the case may be, reduced by any amounts that have been paid in respect of those activities before the effective date by Canada to the Nisga'a Tribal Council, a Nisga'a band, the Nisga'a Valley Health Board or British Columbia, in respect of those activities.

The Parties will determine the effective year funding amounts at least one month before the effective date, or as otherwise agreed by them.

2.0 Calculation of Funding Amounts for Years After the Effective Year

The calculation date is a date approximately 30 days before the start of the new fiscal year at which time Canada will calculate the program funding amounts for the new fiscal year.

Funding amounts for fiscal years after the effective year (“post effective year funding amounts”) will be calculated as follows:

2.1 Programs and Services in Table 1

Post effective year funding amounts for programs and services in Table 1 will be calculated as the product of the effective year funding amount for the program and service (as determined under section 1), the composite population adjustment index and the price adjustment factor, as applicable as per columns 4 and 5 in Table 1, as follows:

post effective year funding amount in year i for program j = effective year funding amount for program j x composite population adjustment index _{ij} x price adjustment factor _{ij}

where:

i is 2, 3, 4, 5 or 6 if effective date is not April 1;
 i is 2, 3, 4 or 5 if effective date is April 1;
 j is a program or service listed in Table 1 column 1; and
all adjustment factors have a default value of 1 unless otherwise determined as in this section.

2.2 The Composite Population Adjustment Index (CPAI _{ij})

The composite population adjustment index (CPAI _{ij}) is used as the population adjustment factor in the calculation of post effective year funding amounts for health, social programs, income assistance and education and will be calculated as follows:

$$CPAI_{ij} = 1 + CPA_j \times (i-1)$$

where:

CPA is the composite population adjustment;
 i is 2, 3, 4, 5 or 6 if effective date is not April 1;
 i is 2, 3, 4 or 5 if effective date is April 1; and
 j is health, social programs, income assistance or education.

2.2.1 Composite Population Adjustment Factor

The composite population adjustment factor (CPA_j) is fixed for each applicable program or service area for the term of this Agreement, and is calculated as follows:

$$\text{CPA}_j = (\text{total population adjustment factor} \times \text{cohort population adjustment factor}_j) - 1$$

2.2.2 Total Population Adjustment Factor

The total population adjustment factor is fixed for the term of this Agreement, and is equal to 1 plus the average annual rate of growth (expressed to two decimal places) of the total Nisga’a population for the latest 5 year period ended before the effective year and for which information is available at the effective date, determined as follows:

$$\text{total population adjustment factor} = 1 + ((\text{Pop}_i / \text{Pop}_{i-5}) - 1) / 5$$

where:

Pop_i is the estimate of total Nisga’a population that is available on January 1 before the start of the effective year; and

Pop_{i-5} is the estimate of total Nisga’a population that was available five years before the date referred to in the definition of Pop_i;

The population data will be obtained from the Nisga’a population data base referred to in paragraph 74 of this Agreement or, if that data base does not contain sufficient information, will be the “Indian Register - Population by Sex and Residence” maintained by the Department of Indian Affairs and Northern Development.

2.2.3 Cohort Population Adjustment Factor

The cohort population adjustment factors are applied for health and education in order to reflect the difference between the average annual growth rate for specific age cohorts within the Nisga’a population and the average annual growth rate for the Nisga’a population as a whole, as follows:

$$\text{cohort population adjustment factor}_j = 1 + (((\text{Cpop}_{ji} / \text{Cpop}_{ji-5}) - 1) / 5 - (((\text{Pop}_i / \text{Pop}_{i-5}) - 1) / 5))$$

where:

if j denotes health, Cpop_i is the sum of the Nisga’a populations within the 0 - 4 and 55+ age groups at the beginning of the effective year and Cpop_{i-5} is the sum

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of Nisga'a populations in those age cohorts five years before the beginning of the effective year; and

if j denotes education, $Cpop_i$ is the Nisga'a population within the 5 - 14 age group at the beginning of the effective year and $Cpop_{i-5}$ is the Nisga'a population in that age cohort five years before the beginning of the effective year .

2.2.4 Price Adjustment Factor

The price adjustment factor is calculated as follows:

$$\text{price adjustment factor}_{ij} = \text{FDDIPI}_{(i-1)_Q4} / \text{FDDIPI}_{\text{EY_LQ}}$$

where:

$\text{FDDIPI}_{(i-1)_Q4}$ is the first published value of FDDIPI for the fourth quarter of the last calendar year ended before the beginning of the fiscal year for which the funding amount is being calculated and for which Statistics Canada has published a FDDIPI;

$\text{FDDIPI}_{\text{EY_LQ}}$ is the latest value of FDDIPI for the fourth quarter of the last calendar year ended before the beginning of the effective year, published by Statistics Canada at the same time as the value used in $\text{FDDIPI}_{(i-1)_Q4}$; and

FDDIPI is the *Canada Final Domestic Demand Implicit Price Index*, series D15613, published regularly by Statistics Canada in matrix 6544: Implicit Price Index, Gross Domestic Product, or its replacement series as specified by Statistics Canada.

2.3 Table 2 Funding Amounts

Post effective year funding for Additional Capital Projects referred to in Table 2 will be \$400,000 for each of four fiscal years, beginning after the effective year.

Post effective year funding for Land Management Program referred to in Table 2 for the second through fifth fiscal years will be the product of the effective year funding amount and the price adjustment factor for the year where the price adjustment factor is determined on the same basis as under subparagraph 2.2.4.

3.0 Extension of Term

If the term of this Agreement continues as provided in paragraph 86, the provisions of section 2 of this Schedule will continue to apply with such changes as the circumstances require.

Schedule C

Canada Base Year Funding Amount for Agreed-Upon Assets

1. The base year funding amount to enable the replacement and major maintenance of agreed-upon assets set out in Table 1 of this Schedule is the sum of:
 - a. the average annual cost to replace those agreed-upon assets that reach the end of their useful lives during the 36 year period that constitutes the weighted average useful life of those assets, calculated as the total cost of those replacements divided by 36, where:
 - i. the number of times that an asset is replaced during the period is based on the total useful life and the estimated remaining useful life of each asset set out in Table 1 columns 4 and 5 of this Schedule respectively, and
 - ii. the replacement cost of each asset is as set out in Table 1 column 3 of this Schedule; and
 - b. the sum of the average annual cost of major maintenance for each asset determined by multiplying the replacement cost of the asset by the applicable major maintenance factor set out in Table 1 column 6 of this Schedule, and dividing the product by the useful life of the asset set out in Table 1 column 4 of this Schedule.
2. The annual cost of replacement and major maintenance of agreed-upon assets over the 36 year period referred to in paragraph 1 is set out in Table 2 of this Schedule.
3. The base year funding amount for the replacement and major maintenance of agreed-upon assets is \$2,100,000, as determined in Table 3 of this Schedule.
4. Additional community or health assets, not included on the list of agreed-upon assets in Table 1 of this Schedule, that have been acquired, or on which construction has commenced, and for which Canada has approved or provided funding to any of the four Nisga'a bands or to the Nisga'a Tribal Council up to the effective date, will be added to the list of agreed-upon assets as at the effective date.
5. In subparagraph 1.3 of Schedule B, the addition to the base year funding amount for assets referred to in paragraph 4, will be the sum of:
 - a. the average annual cost to replace those additional assets that reach the end of their useful lives during the 36 year period that starts on the effective date, calculated as the total cost of those replacements divided by 36, where:

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- i. the number of times that an asset is replaced during the period is based on the total useful life of each asset as determined by a qualified individual at the time of construction, and
 - ii. the replacement cost of each asset is the construction or acquisition cost of that asset; and
- b. the sum of the average annual cost of major maintenance for each asset determined by multiplying the replacement cost of the asset by the applicable major maintenance factor set out in Table 1 column 6 of this Schedule, and dividing the product by the useful life of the asset set out in Table 1 column 4 of this Schedule.

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Table 1 Agreed-Up Assets

Column #	1	2	3	4	5	6	7
Row #	CAIS #	Agreed Upon Assets Kincolth	Replacement Cost	Life Expectancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Average Annual Major Maintenance Cost
1	0010-01	Band Office	\$767,000	35	7	161.7%	35,439
2	0080-01	Public Works Garage	\$178,400	40	9	145.8%	6,505
3	0020-01	Fire Hall	\$255,300	35	24	162.7%	1,867
4	0030-01	Recreation Hall	\$1,715,000	40	24	159.0%	8,175
5	0060-01	Lift Station	\$19,950	35	11	22.0%	125
6	0090-01	Storage Shed	\$56,000	30	2	145.8%	2,723
7	0180-01	Pump House	\$26,400	25	19	145.8%	1,540
8	4010-01	Water System Mains	\$218,993	35	18	-	0
9	4010-02	Water System Mains	\$835,030	35	24	-	0
10	4010-03	Water System Mains	\$133,619	35	24	-	0
11	4020-01	Water Storage	\$187,734	25	24	-	0
12	4030-01	Community Well	\$154,589	25	24	97.6%	6,033
13	4030-02	Community Well	\$36,089	25	24	97.6%	1,408
14	4050-01	Gravity Intake	\$396,924	35	14	-	0
15	4310-01	Sanitary Mains	\$395,045	25	24	-	0
16	4310-02	Sanitary Mains	\$127,117	25	24	-	0
17	4310-03	Sanitary Mains	\$139,273	25	24	-	0
18	4320-01	Forcemain	\$2,082	25	9	-	0
19	4330-01	Lift Station	\$145,617	25	24	22.0%	1,279
20	4340-01	Lift Station	\$111,261	25	10	22.0%	977
21	4350-01	Marine Outfall	\$450,292	25	6	-	0
22	4610-1	Standby Generator	\$30,450	15	9	-	0
23	4910-01	Landfill Site	\$400,000	15	11	-	0
24	6010-01	Gravel Road	\$250,165	30	30	26.6%	5,548
25	6010-02	Gravel Road	\$79,598	30	30	26.6%	1,765
26	6010-03	Gravel Road	\$295,650	30	30	26.6%	6,557
27	6010-04	Gravel Road	\$70,943	30	30	26.6%	1,573
28	8010-01	Bridge	\$266,123	35	4	45.4%	3,449
29	8030-01	Bridge	\$973,658	35	35	45.4%	12,619
30	8040-01	Vehicular Bridge	\$8,040	15	1	45.4%	243
31	8100-01	Dyke	\$120,965	35	34	-	0
32	9020-01	Garbage Truck	\$25,000	20	10	66.0%	825
33	9030-01	\$25 GPM Listed Fire Truck	\$140,000	20	11	11.2%	784
34	None	New Building	\$120,300	25	18	161.7%	7,782
35	None	Nursery School	\$150,300	35	28	160.4%	6,888
36	None	Health Centre	\$954,600	45	34	161.7%	4,305
37	None	Doctor's Trailer	\$99,800	25	14	161.7%	6,456
38	None	Nurse's Residence	\$486,400	40	29	161.7%	19,664

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Table 1 Agreed-Upon Assets - continued

Column #	1	2	3	4	5	6	7
Row #	CAIS #	Agreed Upon Assets Gillakdamix	Replacement Cost	Life Expectancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Average Annual Major Maintenance Cost
39	0010-01	Band Office	\$374,700	35	10	161.7%	17,313
40	0011-01	Nisga'a Admin. Building	\$766,300	25	19	161.7%	49,569
41	0070-01	Nisga'a Fisheries Building	\$125,700	35	2	161.7%	5,808
42	0080-01	Maintenance Shop	\$193,500	40	14	145.8%	7,056
43	0020-01	Community Hall	\$1,305,000	35	1	159.0%	59,284
44	0030-01	Warehouse	\$69,200	30	4	145.8%	3,364
45	0040-01	Fire Hall	\$266,200	35	20	162.7%	12,374
46	0090-01	Youth Centre	\$244,800	30	14	159.0%	12,974
47	0100-01	Warehouse	\$32,700	30	4	145.8%	1,590
48	0120-01	Water Treatment Building	\$141,600	40	37	145.8%	5,163
49	4006-01	Water System Mains	\$252,688	35	35	-	0
50	4010-01	Water System Mains	\$743,706	35	34	-	0
51	4010-02	Water System Mains	\$599,425	35	19	-	0
52	4010-03	Water System Mains	\$623,706	35	24	-	0
53	4020-02	Water Storage	\$276,935	25	22	-	0
54	4030-01	Gravity Intake	\$37,026	25	22	-	0
55	4050-01	Water Treatment System	\$1,342,224	25	19	19.9%	10,663
56	4060-01	PRV Chamber	\$34,100	25	20	-	0
57	4060-02	PRV Chamber	\$34,100	25	22	-	0
58	4310-01	Sanitary Mains	\$551,805	25	24	-	0
59	4320-01	Sanitary Mains	\$210,517	25	25	-	0
60	4330-01	Sanitary Lagoon	\$645,035	35	19	-	0
61	4340-01	Sanitary Mains	\$935,970	25	19	-	0
62	6010-01	Gravel Road	\$480,524	30	30	26.6%	10,657
63	6010-02	Gravel Road	\$107,496	30	30	26.6%	2,384
64	6010-03	Gravel Road	\$83,430	30	30	26.6%	1,850
65	6010-04	Gravel Road	\$108,298	30	30	26.6%	2,402
66	6010-05	Gravel Road	\$18,451	30	30	26.6%	409
67	6010-06	Gravel Road	\$73,802	30	30	26.6%	1,637
68	6010-07	Gravel Road	\$12,033	30	30	26.6%	267
69	6020-01	Gravel Road	\$82,628	30	30	26.6%	1,832
70	6020-02	Gravel Road	\$57,993	30	30	26.6%	1,286
71	9010-02	1050 GPM Fire Truck	\$180,000	20	15	11.2%	1,008
72	9020-01	Refuse Truck	\$25,000	20	10	66.0%	823
73	None	Nursery School	\$267,800	35	34	160.4%	12,273
74	None	Diagnostic Tr. Centre	\$2,356,600	60	48	161.7%	38,110
75	None	Nurses Residence	\$397,500	35	2	161.7%	18,366
76	None	Doctor's Residence	\$166,200	35	2	161.7%	7,679
77	None	Maintenance Shop	\$155,600	35	2	161.7%	7,189

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Table 1 Agreed-Upon Assets - continued

Column #	1	2	3	4	5	6	7
Row #	CAIS #	Agreed Upon Assets Lakalzan	Replacement Cost	Life Exnctancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Average Annual Major Maintenance Cost
78	0008-01	Greenville Nursery School	\$299,600	32	14	160.4%	15,018
79	0010-01	Band Office	\$303,500	35	4	161.7%	14,023
80	0020-01	Warehouse	\$207,100	35	4	145.8%	8,631
81	0030-01	Community Hall	\$3,102,800	50	3	159.0%	98,669
82	0070-01	Fire Hall	\$349,200	35	20	162.7%	16,232
83	0100-01	Chlorinator Building	\$26,100	30	16	-	67
84	4010-01	Gravity Intake	\$110,263	25	3	-	0
85	4020-01	Community Well	\$63,912	25	14	97.6%	2,494
86	4030-01	Water Storage	\$254,398	25	19	-	0
87	4040-01	Watermain	\$772,093	35	19	-	0
88	4040-02	Water System Mains	\$235,064	35	4	-	0
89	4040-03	Water System Mains	\$68,040	35	24	-	0
90	4040-04	Watermains	\$69,936	35	24	-	0
91	4040-05	Watermains	\$56,773	35	24	-	0
92	4050-01	Water Treatment Building	\$29,258	15	9	19.9%	387
93	4310-01	Sanitary Mains	\$538,419	25	25	-	0
94	4310-02	Sanitary Sewage Mains	\$46,533	25	24	-	0
95	4310-03	Sanitary Mains	\$107,439	25	24	-	0
96	4310-04	Sanitary Mains	\$49,949	25	24	-	0
97	4320-01	Forcemain	\$49,234	35	30	-	0
98	4330-02	Sanitary Lift Station	\$167,532	25	14	22.0%	1,471
99	4340-01	Lagoon	\$544,054	35	24	-	0
100	4350-01	Storm Drain	\$30,679	25	14	-	0
101	4360-01	Community Septic Tank	\$88,143	25	24	-	0
102	6010-01	Gravel Road	\$140,387	30	30	26.6%	3,113
103	6010-02	Gravel Road	\$46,528	30	30	26.6%	1,032
104	6010-03	Gravel Road	\$15,240	30	30	26.6%	338
105	6010-04	Gravel Road	\$15,240	30	30	26.6%	338
106	6010-05	Gravel Road	\$180,497	30	30	26.6%	4,003
107	6010-06	Gravel Road	\$128,354	30	30	26.6%	2,847
108	6010-07	Gravel Road	\$27,275	30	30	26.6%	609
109	6010-08	Gravel Road	\$28,077	30	30	26.6%	623
110	7010-01	Dyke	\$1,398,293	50	43	-	0
111	9010-02	840 GPM Fire Truck	\$145,000	20	19	11.2%	812
112	9020-01	Refuse Truck	\$25,000	20	10	66.0%	829
113	0090-01	Office Building	\$339,300	35	3	161.7%	15,677
114	None	Nurses Residence	\$158,200	35	19	161.7%	7,309
115	None	Health Centre	\$398,700	40	24	161.7%	16,119
116	None	Nurses Residence	\$93,000	20	4	161.7%	7,520

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Table 1 Agreed-Upon Assets - continued

Row #	Column # 1 CAIS #	Column # 2 Agreed Upon Assets Gltwinkstllow	Column # 3 Replacement Cost	Column # 4 Life Expectancy	Column # 5 Remaining Life	Column # 6 Major Maintenance Factor	Column # 7 (Columns 3X6/4) Weighted Average Useful Life Calculation
117	0020-01	Band Office	\$405,500	35	34	161.7%	18,736
118	0040-01	Community Centre	\$2,255,300	50	19	159.0%	71,719
119	0050-01	Chlorinator	\$28,600	30	14	-	67
120	0070-01	Nursery School	\$151,600	35	19	160.4%	6,948
121	0080-01	Fire Hall	\$143,400	45	19	162.7%	5,184
122	0100-01	Pumphouse	\$17,800	30	14	145.9%	865
123	4010-01	Water System Mains	\$731,504	35	19	-	0
124	4020-01	Gravity Intake	\$96,421	25	12	-	0
125	4020-02	Gravity Intake	\$974,171	35	32	-	0
126	4030-01	Water Storage	\$172,222	25	19	-	0
127	4040-01	Water Treatment	\$35,179	20	9	19.9%	349
128	4050-01	Community Well	\$38,110	25	4	97.6%	1,487
129	4060-01	Pressure Reducing Station	\$40,354	25	22	-	0
130	4060-02	Altitude Valve Chamber	\$137,789	25	22	-	0
131	4310-01	Sanitary Mains	\$402,552	25	19	-	0
132	4320-01	Lagoon	\$325,505	35	19	-	0
133	6010-01	Gravel Road	\$181,938	30	30	26.6%	4,035
134	6010-02	Gravel Road	\$80,735	30	30	26.6%	1,790
135	6010-03	Gravel Road	\$335,448	30	30	26.6%	7,439
136	8010-01	Pedestrian Bridge	\$381,839	40	9	45.4%	4,330
137	9010-01	420 GPM Listed Fire Truck	\$105,000	20	8	11.2%	588
138	9020-01	Refuse Truck	\$25,000	20	10	66.0%	823
139	None	Health Centre	\$503,000	40	34	161.7%	20,336
140	None	Warehouse	\$82,700	35	28	159.0%	3,757
141	None	Storage Area	\$41,700	30	23	159.0%	2,210
Agreed Upon Assets Pursuant to Schedule C Paragraph 4							
Nisga'a Tribal Council							
142		Government Building	6,871,480	35	35	100%	196,328
Kincolith							
143	4360-01	Sanitary Mains	40,112	25	25	-	0
144	6020-01	Gravel Road	3,411	30	30	66.5%	76
145	5010-01	Wharf	482,700	20	20	100%	24,135
Gltlakdamix							
146	4010-04	Water System Mains	251,852	35	35	-	0
147		Community Building	4,651,839	35	35	111.0%	147,530
148		Watermains	388,268	35	35	-	0
149		Sanitary Mains	523,438	25	25	-	0
150	4330-01	Sanitary Lagoon	910,238	35	35	-	0
151	4330-01	Sanitary Lagoon	(645,035)	(35)	(19)	-	0
152		Wastewater Treatment Building	10,080	35	35	102.0%	294
153	6010-01	Paved Road	838,600	45	45	143.0%	26,649

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Table 1 Agreed-Upon Assets - continued

Column #	1	2	3	4	5	6	7
Row #	CAIS #	Agreed Upon Assets	Replacement Cost	Life Expectancy	Remaining Life	Major Maintenance Factor	(Columns 3X6/4) Weighted Average Useful Life Calculation
154	6010-02	Paved Road	187,600	45	45	143.0%	5,962
155	6010-03	Paved Road	145,600	45	45	143.0%	4,627
156	6010-04	Paved Road	189,000	45	45	143.0%	6,006
157	6010-05	Paved Road	32,200	45	45	143.0%	1,023
158	6010-06	Paved Road	128,800	45	45	143.0%	4,093
159	6010-07	Paved Road	21,000	45	45	143.0%	667
160	6020-01	Paved Road	144,200	45	45	143.0%	4,582
161	6020-02	Paved Road	102,200	45	45	143.0%	3,248
162	6010-01	Gravel Road	(480,524)	(30)	(30)	65.5%	(10,657)
163	6010-02	Gravel Road	(107,496)	(30)	(30)	65.5%	(2,384)
164	6010-03	Gravel Road	(83,430)	(30)	(30)	65.5%	(1,850)
165	6010-04	Gravel Road	(108,298)	(30)	(30)	65.5%	(2,402)
166	6010-05	Gravel Road	(18,451)	(30)	(30)	65.5%	(409)
167	6010-06	Gravel Road	(73,802)	(30)	(30)	65.5%	(1,637)
168	6010-07	Gravel Road	(12,033)	(30)	(30)	65.5%	(267)
169	6020-01	Gravel Road	(82,628)	(30)	(30)	65.5%	(1,833)
170	6020-02	Gravel Road	(57,933)	(30)	(30)	65.5%	(1,286)
		Lakatzap					
171	4040-06	Watermains	49,576	35	35	-	0
172	4310-05	Sanitary Mains	32,728	25	25	-	0
173	6010-09	Gravel Road	6,418	30	30	66.5%	142
174		Community/Admin Building	2,310,120	35	35	111.0%	73,264
175		Watermains	15,919	35	35	-	0
		Gitwinkshilkw					
176		Wastewater Treatment Building	47,309	40	40	102.0%	1,206

Notes to Table 1:

1. The replacement cost of gravel roads is set at 40% of new construction, on the basis that the total reconstruction is not necessary for gravel roads. The major maintenance factor is set at 26.6% of new construction, which is 65.5% of the replacement cost (26.4/4).
2. The major maintenance amount for Chlorinators is \$2000.
3. The Canada amount for replacement and major maintenance for the Diagnostic and Treatment Centre, line 74, is based on 60% of the total replacement cost.

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Table 2 Calculation of Annual Replacement and Major Maintenance Cost

Row #	CAIS #	Agreed Upon Assets	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
		Kincolith								
1	0010-01	Band Office	35,439	35,439	35,439	35,439	35,439	35,439	802,439	35,439
2	0080-01	Public Works Garage	6,505	6,505	6,505	6,505	6,505	6,505	6,505	6,505
3	0020-01	Fire Hall	11,867	11,867	11,867	11,867	11,867	11,867	11,867	11,867
4	0030-01	Recreation Hall	68,171	68,171	68,171	68,171	68,171	68,171	68,171	68,171
5	0060-01	Lift Station	125	125	125	125	125	125	125	125
6	0090-01	Storage Shed	2,723	58,723	2,723	2,723	2,723	2,723	2,723	2,723
7	0180-01	Pump House	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540
8	4010-01	Water System Mains								
9	4010-02	Water System Mains								
10	4010-03	Water System Mains								
11	4020-01	Water Storage								
12	4030-01	Community Well	6,033	6,033	6,033	6,033	6,033	6,033	6,033	6,033
13	4030-02	Community Well	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408
14	4050-01	Gravity Intake								
15	4310-01	Sanitary Mains								
16	4310-02	Sanitary Mains								
17	4310-03	Sanitary Mains								
18	4320-01	Forcemain								
19	4330-01	Lift Station	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279
20	4340-01	Lift Station	977	977	977	977	977	977	977	977
21	4350-01	Marine Outfall						450,292		
22	4610-1	Standby Generator								
23	4910-01	Landfill Site								
24	6010-01	Gravel Road	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548
25	6010-02	Gravel Road	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765
26	6010-03	Gravel Road	6,557	6,557	6,557	6,557	6,557	6,557	6,557	6,557
27	6010-04	Gravel Road	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573
28	8010-01	Bridge	3,449	3,449	3,449	269,572	3,449	3,449	3,449	3,449
29	8030-01	Bridge	12,619	12,619	12,619	12,619	12,619	12,619	12,619	12,619
30	8040-01	Vehicular Bridge	8,283	243	243	243	243	243	243	243
31	8100-01	Dyke								
32	9020-01	Garbage Truck	825	825	825	825	825	825	825	825
33	9030-01	525 GPM Listed Fire Truck	784	784	784	784	784	784	784	784
34	None	New Building	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782
35	None	Nursery School	6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888
36	None	Health Centre	34,305	34,305	34,305	34,305	34,305	34,305	34,305	34,305
37	None	Doctor's Trailer	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456
38	None	Nurse's Residence	19,664	19,664	19,664	19,664	19,664	19,664	19,664	19,664

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 7. Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
		Gtllakdamlx								
39	0010-01	Band Office	17,313	17,313	17,313	17,313	17,313	17,313	17,313	17,313
40	0011-01	Nisga'a Administration Build	49,569	49,569	49,569	49,569	49,569	49,569	49,569	49,569
41	0070-01	Nisga'a Fisheries Building	5,808	131,508	5,808	5,808	5,808	5,808	5,808	5,808
42	0080-01	Maintenance Shop	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
43	0020-01	Community Hall	1,364,284	59,284	59,284	59,284	59,284	59,284	59,284	59,284
44	0030-01	Warehouse	3,364	3,364	3,364	72,564	3,364	3,364	3,364	3,364
45	0040-01	Fire Hall	12,374	12,374	12,374	12,374	12,374	12,374	12,374	12,374
46	0090-01	Youth Centre	12,974	12,974	12,974	12,974	12,974	12,974	12,974	12,974
47	0100-01	Warehouse	1,590	1,590	1,590	34,290	1,590	1,590	1,590	1,590
48	0120-01	Water Treatment Building	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163
49	4006-01	Water System Mains	-	-	-	-	-	-	-	-
50	4010-01	Water System Mains	-	-	-	-	-	-	-	-
51	4010-02	Water System Mains	-	-	-	-	-	-	-	-
52	4010-03	Water System Mains	-	-	-	-	-	-	-	-
53	4020-02	Water Storage	-	-	-	-	-	-	-	-
54	4030-01	Gravity Intake	-	-	-	-	-	-	-	-
55	4050-01	Water Treatment System	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663
56	4060-01	PRV Chamber	-	-	-	-	-	-	-	-
57	4060-02	PRV Chamber	-	-	-	-	-	-	-	-
58	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
59	4320-01	Sanitary Mains	-	-	-	-	-	-	-	-
60	4330-01	Sanitary Lagoon	-	-	-	-	-	-	-	-
61	4340-01	Sanitary Mains	-	-	-	-	-	-	-	-
62	6010-01	Gravel Road	10,657	10,657	10,657	10,657	10,657	10,657	10,657	10,657
63	6010-02	Gravel Road	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
64	6010-03	Gravel Road	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850
65	6010-04	Gravel Road	2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402
66	6010-05	Gravel Road	409	409	409	409	409	409	409	409
67	6010-06	Gravel Road	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,637
68	6010-07	Gravel Road	267	267	267	267	267	267	267	267
69	6020-01	Gravel Road	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832
70	6020-02	Gravel Road	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
71	9010-02	1050 GPM Fire Truck	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
72	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
73	None	Nursery School	12,273	12,273	12,273	12,273	12,273	12,273	12,273	12,273
74	None	Diagnostic Treatment Centre	38,110	38,110	38,110	38,110	38,110	38,110	38,110	38,110
75	None	Nurses Residence	18,366	415,866	18,366	18,366	18,366	18,366	18,366	18,366
76	None	Doctor's Residence	7,679	173,879	7,679	7,679	7,679	7,679	7,679	7,679
77	None	Maintenance Shop	7,189	162,789	7,189	7,189	7,189	7,189	7,189	7,189

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
		Lakazap								
78	0008-01	Greenville Nursery School	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018
79	0010-01	Band Office	14,023	14,023	14,023	317,523	14,023	14,023	14,023	14,023
80	0020-01	Warehouse	8,631	8,631	8,631	215,731	8,631	8,631	8,631	8,631
81	0030-01	Community Hall	98,669	98,669	3,201,469	98,669	98,669	98,669	98,669	98,669
82	0070-01	Fire Hall	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232
83	0100-01	Chlorinator Building	67	67	67	67	67	67	67	67
84	4010-01	Gravity Intake	-	-	110,263	-	-	-	-	-
85	4020-01	Community Well	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494
86	4030-01	Water Storage	-	-	-	-	-	-	-	-
87	4040-01	Watermain	-	-	-	-	-	-	-	-
88	4040-02	Water System Mains	-	-	-	235,064	-	-	-	-
89	4040-03	Water System Mains	-	-	-	-	-	-	-	-
90	4040-04	Watermains	-	-	-	-	-	-	-	-
91	4040-05	Watermains	-	-	-	-	-	-	-	-
92	4050-01	Water Treatment Building	387	387	387	387	387	387	387	387
93	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
94	4310-02	Sanitary Sewage Mains	-	-	-	-	-	-	-	-
95	4310-03	Sanitary Mains	-	-	-	-	-	-	-	-
96	4310-04	Sanitary Mains	-	-	-	-	-	-	-	-
97	4320-01	Porcelain	-	-	-	-	-	-	-	-
98	4330-02	Sanitary Lift Station	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471
99	4340-01	Lagoon	-	-	-	-	-	-	-	-
100	4350-01	Storm Drain	-	-	-	-	-	-	-	-
101	4360-01	Community Septic Tank	-	-	-	-	-	-	-	-
102	6010-01	Gravel Road	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113
103	6010-02	Gravel Road	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032
104	6010-03	Gravel Road	338	338	338	338	338	338	338	338
105	6010-04	Gravel Road	338	338	338	338	338	338	338	338
106	6010-05	Gravel Road	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003
107	6010-06	Gravel Road	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847
108	6010-07	Gravel Road	605	605	605	605	605	605	605	605
109	6010-08	Gravel Road	623	623	623	623	623	623	623	623
110	7010-01	Dyke	-	-	-	-	-	-	-	-
111	9010-02	840 GPM Fire Truck	812	812	812	812	812	812	812	812
112	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
113	0090-01	Office Building	15,677	15,677	354,977	15,677	15,677	15,677	15,677	15,677
114	None	Nurses Residence	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309
115	None	Health Centre	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119
116	None	Nurses Residence	7,520	7,520	7,520	100,520	7,520	7,520	7,520	7,520

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
		Gitwinksihkw								
117	0020-01	Band Office	18,736	18,736	18,736	18,736	18,736	18,736	18,736	18,736
118	0040-01	Community Centre	71,719	71,719	71,719	71,719	71,719	71,719	71,719	71,719
119	0050-01	Chlorinator	67	67	67	67	67	67	67	67
120	0070-01	Nursery School	6,948	6,948	6,948	6,948	6,948	6,948	6,948	6,948
121	0080-01	Fire Hall	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
122	0100-01	Pumphouse	865	865	865	865	865	865	865	865
123	4010-01	Water System Mains								
124	4020-01	Gravity Intake								
125	4020-02	Gravity Intake								
126	4030-01	Water Storage								
127	4040-01	Water Treatment	349	349	349	349	349	349	349	349
128	4050-01	Community Well	1,487	1,487	1,487	39,597	1,487	1,487	1,487	1,487
129	4060-01	Pressure Reducing Station								
130	4060-02	Altitude Valve Chamber								
131	4310-01	Sanitary Mains								
132	4320-01	Lagoon								
133	6010-01	Gravel Road	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035
134	6010-02	Gravel Road	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
135	6010-03	Gravel Road	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439
136	8010-01	Pedestrian Bridge	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330
137	9010-01	#20 GPM Listed Fire Truck	588	588	588	588	588	588	588	105,588
138	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
139	None	Health Centre	20,336	20,336	20,336	20,336	20,336	20,336	20,336	20,336
140	None	Warehouse	3,757	3,757	3,757	3,757	3,757	3,757	3,757	3,757
141	None	Storage Area	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210
		Sub Total	2,219,715	1,807,675	4,459,038	2,151,472	906,675	1,356,967	1,673,675	1,011,675
		Agreed Upon Assets Pursuant to Schedule C Paragraph 4								
		Nisga'a Tribal Council								
142		Government Building Kincolith	196,328	196,328	196,328	196,328	196,328	196,328	196,328	196,328
143	4360-01	Sanitary Mains	0	0	0	0	0	0	0	0
144	6020-01	Gravel Roads	76	76	76	76	76	76	76	76
145	5010-01	Wharf	24,135	24,135	24,135	24,135	24,135	24,135	24,135	24,135
		Gitlakdamix								
146	4010-04	Water System Mains	0	0	0	0	0	0	0	0
147		Community Building	147,530	147,530	147,530	147,530	147,530	147,530	147,530	147,530
148		Watermains	0	0	0	0	0	0	0	0

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
149		Sanitary Mains	0	0	0	0	0	0	0	0
150	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
151	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
152		Wastewater Treatment Building	294	294	294	294	294	294	294	294
153	6010-01	Paved Road	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649
154	6010-02	Paved Road	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962
155	6010-03	Paved Road	4,627	4,627	4,627	4,627	4,627	4,627	4,627	4,627
156	6010-04	Paved Road	6,006	6,006	6,006	6,006	6,006	6,006	6,006	6,006
157	6010-05	Paved Road	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023
158	6010-06	Paved Road	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
159	6010-07	Paved Road	667	667	667	667	667	667	667	667
160	6020-01	Paved Road	4,582	4,582	4,582	4,582	4,582	4,582	4,582	4,582
161	6020-02	Paved Road	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248
162	6010-01	Gravel Road	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)
163	6010-02	Gravel Road	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)
164	6010-03	Gravel Road	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)
165	6010-04	Gravel Road	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)
166	6010-05	Gravel Road	(409)	(409)	(409)	(409)	(409)	(409)	(409)	(409)
167	6010-06	Gravel Road	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)
168	6010-07	Gravel Road	(267)	(267)	(267)	(267)	(267)	(267)	(267)	(267)
169	6020-01	Gravel Road	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)
170	6020-02	Gravel Road	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)
		Lakazap								
171	4040-06	Watermains	0	0	0	0	0	0	0	0
172	4310-05	Sanitary Mains	0	0	0	0	0	0	0	0
173	6010-09	Gravel Roads	142	142	142	142	142	142	142	142
174		Community/Admin Building	73,264	73,264	73,264	73,264	73,264	73,264	73,264	73,264
175		Watermains	0	0	0	0	0	0	0	0
		Gitwinkshllaw								
176		Wastewater Treatment Building	1,206	1,206	1,206	1,206	1,206	1,206	1,206	1,206
		Sub Total	477,107	477,107	477,107	477,107	477,107	477,107	477,107	477,107
		Total	2,696,822	2,284,782	4,936,145	2,628,579	1,383,782	1,834,074	2,150,782	1,487,782

NISGA 'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16
1	0010-01	Kincolth Band Office	35,439	35,439	35,439	35,439	35,439	35,439	35,439	35,439
2	0080-01	Public Works Garage	184,905	6,505	6,505	6,505	6,505	6,505	6,505	6,505
3	0020-01	Fire Hall	11,867	11,867	11,867	11,867	11,867	11,867	11,867	11,867
4	0030-01	Recreation Hall	68,171	68,171	68,171	68,171	68,171	68,171	68,171	68,171
5	0060-01	Lift Station	125	125	20,075	125	125	125	125	125
6	0090-01	Storage Shed	2,723	2,723	2,723	2,723	2,723	2,723	2,723	2,723
7	0180-01	Pump House	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540
8	4010-01	Water System Mains	-	-	-	-	-	-	-	-
9	4010-02	Water System Mains	-	-	-	-	-	-	-	-
10	4010-03	Water System Mains	-	-	-	-	-	-	-	-
11	4020-01	Water Storage	-	-	-	-	-	-	-	-
12	4030-01	Community Well	6,033	6,033	6,033	6,033	6,033	6,033	6,033	6,033
13	4030-02	Community Well	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408
14	4050-01	Gravity Intake	-	-	-	-	396,924	-	-	-
15	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
16	4310-02	Sanitary Mains	-	-	-	-	-	-	-	-
17	4310-03	Sanitary Mains	-	-	-	-	-	-	-	-
18	4320-01	Forcemain	2,082	-	-	-	-	-	-	-
19	4330-01	Lift Station	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279
20	4340-01	Lift Station	977	112,238	977	977	977	977	977	977
21	4350-01	Marine Outfall	-	-	-	-	-	-	-	-
22	4610-1	Standby Generator	30,450	-	-	-	-	-	-	-
23	4910-01	Landfill Site	-	-	400,000	-	-	-	-	-
24	6010-01	Gravel Road	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548
25	6010-02	Gravel Road	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765
26	6010-03	Gravel Road	6,557	6,557	6,557	6,557	6,557	6,557	6,557	6,557
27	6010-04	Gravel Road	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573
28	8010-01	Bridge	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449
29	8030-01	Bridge	12,619	12,619	12,619	12,619	12,619	12,619	12,619	12,619
30	8040-01	Vehicular Bridge	243	243	243	243	243	243	243	8,283
31	8100-01	Dyke	-	-	-	-	-	-	-	-
32	9020-01	Garbage Truck	825	25,825	825	825	825	825	825	825
33	9030-01	525 GPM Listed Fire Truck	784	784	140,784	784	784	784	784	784
34	None	New Building	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782
35	None	Nursery School	6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888
36	None	Health Centre	34,305	34,305	34,305	34,305	34,305	34,305	34,305	34,305
37	None	Doctor's Trailer	6,456	6,456	6,456	6,456	6,456	106,256	6,456	6,456
38	None	Nurse's Residence	19,664	19,664	19,664	19,664	19,664	19,664	19,664	19,664

NISGA' A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16
		Citlakdamix								
39	0010-01	Band Office	17,313	392,013	17,313	17,313	17,313	17,313	17,313	17,313
40	0011-01	Nisga'a Administration Build	49,569	49,569	49,569	49,569	49,569	49,569	49,569	49,569
41	0070-01	Nisga'a Fisheries Building	5,808	5,808	5,808	5,808	5,808	5,808	5,808	5,808
42	0080-01	Maintenance Shop	7,056	7,056	7,056	7,056	7,056	200,556	7,056	7,056
43	0020-01	Community Hall	59,284	59,284	59,284	59,284	59,284	59,284	59,284	59,284
44	0030-01	Warehouse	3,364	3,364	3,364	3,364	3,364	3,364	3,364	3,364
45	0040-01	Fire Hall	12,374	12,374	12,374	12,374	12,374	12,374	12,374	12,374
46	0090-01	Youth Centre	12,974	12,974	12,974	12,974	12,974	257,774	12,974	12,974
47	0100-01	Warehouse	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590
48	0120-01	Water Treatment Building	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163
49	4006-01	Water System Mains								
50	4010-01	Water System Mains								
51	4010-02	Water System Mains								
52	4010-03	Water System Mains								
53	4020-02	Water Storage								
54	4030-01	Gravity Intake								
55	4050-01	Water Treatment System	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663
56	4060-01	PRV Chamber								
57	4060-02	PRV Chamber								
58	4310-01	Sanitary Mains								
59	4320-01	Sanitary Mains								
60	4330-01	Sanitary Lagoon								
61	4340-01	Sanitary Mains								
62	6010-01	Gravel Road	10,657	10,657	10,657	10,657	10,657	10,657	10,657	10,657
63	6010-02	Gravel Road	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
64	6010-03	Gravel Road	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850
65	6010-04	Gravel Road	2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402
66	6010-05	Gravel Road	409	409	409	409	409	409	409	409
67	6010-06	Gravel Road	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,637
68	6010-07	Gravel Road	267	267	267	267	267	267	267	267
69	6020-01	Gravel Road	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832
70	6020-02	Gravel Road	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
71	9010-02	1050 GPM Fire Truck	1,008	1,008	1,008	1,008	1,008	1,008	181,008	1,008
72	9020-01	Refuse Truck	825	25,825	825	825	825	825	825	825
73	None	Nursery School	12,273	12,273	12,273	12,273	12,273	12,273	12,273	12,273
74	None	Diagnostic Treatment Centre	38,110	38,110	38,110	38,110	38,110	38,110	38,110	38,110
75	None	Nurses Residence	18,366	18,366	18,366	18,366	18,366	18,366	18,366	18,366
76	None	Doctor's Residence	7,679	7,679	7,679	7,679	7,679	7,679	7,679	7,679
77	None	Maintenance Shop	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189

NISGA' A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16
		Lakalzap								
78	0008-01	Greenville Nursery School	15,018	15,018	15,018	15,018	15,018	314,618	15,018	15,018
79	0010-01	Band Office	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023
80	0020-01	Warehouse	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631
81	0030-01	Community Hall	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669
82	0070-01	Fire Hall	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232
83	0100-01	Chlorinator Building	67	67	67	67	67	67	67	26,167
84	4010-01	Gravity Intake								
85	4020-01	Community Well	2,494	2,494	2,494	2,494	2,494	66,406	2,494	2,494
86	4030-01	Water Storage								
87	4040-01	Watermain								
88	4040-02	Water System Mains								
89	4040-03	Water System Mains								
90	4040-04	Watermains								
91	4040-05	Watermains								
92	4050-01	Water Treatment Building	29,645	387	387	387	387	387	387	387
93	4310-01	Sanitary Mains								
94	4310-02	Sanitary Sewage Mains								
95	4310-03	Sanitary Mains								
96	4310-04	Sanitary Mains								
97	4320-01	Forcemain								
98	4330-02	Sanitary Lift Station	1,471	1,471	1,471	1,471	1,471	169,003	1,471	1,471
99	4340-01	Lagoon								
100	4350-01	Storm Drain						30,679		
101	4360-01	Community Septic Tank								
102	6010-01	Gravel Road	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113
103	6010-02	Gravel Road	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032
104	6010-03	Gravel Road	338	338	338	338	338	338	338	338
105	6010-04	Gravel Road	338	338	338	338	338	338	338	338
106	6010-05	Gravel Road	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003
107	6010-06	Gravel Road	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847
108	6010-07	Gravel Road	605	605	605	605	605	605	605	605
109	6010-08	Gravel Road	623	623	623	623	623	623	623	623
110	7010-01	Dyke								
111	9010-02	840 GPM Fire Truck	812	812	812	812	812	812	812	812
112	9020-01	Refuse Truck	825	25,825	825	825	825	825	825	825
113	0090-01	Office Building	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677
114	None	Nurses Residence	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309
115	None	Health Centre	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119
116	None	Nurses Residence	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16
		Gitwinksihlow								
117	0020-01	Band Office	18,736	18,736	18,736	18,736	18,736	18,736	18,736	18,736
118	0040-01	Community Centre	71,719	71,719	71,719	71,719	71,719	71,719	71,719	71,719
119	0050-01	Chlorinator	67	67	67	67	67	28,667	67	67
120	0070-01	Nursery School	6,948	6,948	6,948	6,948	6,948	6,948	6,948	6,948
121	0080-01	Fire Hall	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
122	0100-01	Pumphouse	865	865	865	865	865	18,665	865	865
123	4010-01	Water System Mains								
124	4020-01	Gravity Intake				96,421				
125	4020-02	Gravity Intake								
126	4030-01	Water Storage								
127	4040-01	Water Treatment	35,528	349	349	349	349	349	349	349
128	4050-01	Community Well	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487
129	4060-01	Pressure Reducing Station								
130	4060-02	Altitude Valve Chamber								
131	4310-01	Sanitary Mains								
132	4320-01	Lagoon								
133	6010-01	Gravel Road	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035
134	6010-02	Gravel Road	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
135	6010-03	Gravel Road	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439
136	8010-01	Pedestrian Bridge	386,169	4,330	4,330	4,330	4,330	4,330	4,330	4,330
137	9010-01	420 GPM Listed Fire Truck	588	588	588	588	588	588	588	588
138	9020-01	Refuse Truck	825	25,825	825	825	825	825	825	825
139	None	Health Centre	20,336	20,336	20,336	20,336	20,336	20,336	20,336	20,336
140	None	Warehouse	3,757	3,757	3,757	3,757	3,757	3,757	3,757	3,757
141	None	Storage Area	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210
		Sub Total	1,563,883	1,492,636	1,466,625	1,003,096	906,675	2,449,822	1,086,675	940,815
Agreed Upon Assets Pursuant to Schedule C Paragraph 4										
		Nisga'a Tribal Council								
142		Government Building	196,328	196,328	196,328	196,328	196,328	196,328	196,328	196,328
		Kincolith								
143	4360-01	Sanitary Mains	0	0	0	0	0	0	0	0
144	6020-01	Gravel Roads	76	76	76	76	76	76	76	76
145	5010-01	Wharf	24,135	24,135	24,135	24,135	24,135	24,135	24,135	24,135
		Gitlakdamix								
146	4010-04	Water System Mains	0	0	0	0	0	0	0	0
147		Community Building	147,530	147,530	147,530	147,530	147,530	147,530	147,530	147,530
148		Watermains	0	0	0	0	0	0	0	0

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major Maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16
149		Sanitary Mains	0	0	0	0	0	0	0	0
150	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
151	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
152		Wastewater Treatment Building	294	294	294	294	294	294	294	294
153	6010-01	Paved Road	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649
154	6010-02	Paved Road	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962
155	6010-03	Paved Road	4,627	4,627	4,627	4,627	4,627	4,627	4,627	4,627
156	6010-04	Paved Road	6,006	6,006	6,006	6,006	6,006	6,006	6,006	6,006
157	6010-05	Paved Road	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023
158	6010-06	Paved Road	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
159	6010-07	Paved Road	667	667	667	667	667	667	667	667
160	6020-01	Paved Road	4,582	4,582	4,582	4,582	4,582	4,582	4,582	4,582
161	6020-02	Paved Road	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248
162	6010-01	Gravel Road	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)
163	6010-02	Gravel Road	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)
164	6010-03	Gravel Road	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)
165	6010-04	Gravel Road	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)
166	6010-05	Gravel Road	(409)	(409)	(409)	(409)	(409)	(409)	(409)	(409)
167	6010-06	Gravel Road	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)
168	6010-07	Gravel Road	(267)	(267)	(267)	(267)	(267)	(267)	(267)	(267)
169	6020-01	Gravel Road	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)
170	6020-02	Gravel Road	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)
		Lakazap								
171	4040-06	Watermains	0	0	0	0	0	0	0	0
172	4310-05	Sanitary Mains	0	0	0	0	0	0	0	0
173	6010-09	Gravel Roads	142	142	142	142	142	142	142	142
174		Community/Admin Building	73,264	73,264	73,264	73,264	73,264	73,264	73,264	73,264
175		Watermains	0	0	0	0	0	0	0	0
		Gitwinkshilkw								
176		Wastewater Treatment Building	1,206	1,206	1,206	1,206	1,206	1,206	1,206	1,206
		Sub Total	477,107	477,107	477,107	477,107	477,107	477,107	477,107	477,107
		Total	2,040,990	1,969,743	1,943,732	1,480,203	1,383,782	2,926,929	1,563,782	1,417,922

NISGA' A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24
		Kincolith								
1	0010-01	Band Office	35,439	35,439	35,439	35,439	35,439	35,439	35,439	35,439
2	0080-01	Public Works Garage	6,505	6,505	6,505	6,505	6,505	6,505	6,505	6,505
3	0020-01	Fire Hall	11,867	11,867	11,867	11,867	11,867	11,867	11,867	267,167
4	0030-01	Recreation Hall	68,171	68,171	68,171	68,171	68,171	68,171	68,171	1,783,171
5	0060-01	Lift Station	125	125	125	125	125	125	125	125
6	0090-01	Storage Shed	2,723	2,723	2,723	2,723	2,723	2,723	2,723	2,723
7	0180-01	Pump House	1,540	1,540	27,940	1,540	1,540	1,540	1,540	1,540
8	4010-01	Water System Mains		218,993						
9	4010-02	Water System Mains								835,030
10	4010-03	Water System Mains								133,619
11	4020-01	Water Storage								187,734
12	4030-01	Community Well	6,033	6,033	6,033	6,033	6,033	6,033	6,033	160,622
13	4030-02	Community Well	1,408	1,408	1,408	1,408	1,408	1,408	1,408	37,497
14	4050-01	Gravity Intake								
15	4310-01	Sanitary Mains								395,045
16	4310-02	Sanitary Mains								127,117
17	4310-03	Sanitary Mains								139,273
18	4320-01	Forcemain								
19	4330-01	Lift Station	1,279	1,279	1,279	1,279	1,279	1,279	1,279	146,896
20	4340-01	Lift Station	977	977	977	977	977	977	977	977
21	4350-01	Marine Outfall								
22	4610-1	Standby Generator								30,450
23	4910-01	Landfill Site								
24	6010-01	Gravel Road	5,548	5,548	5,548	5,548	5,548	5,548	5,548	5,548
25	6010-02	Gravel Road	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765
26	6010-03	Gravel Road	6,557	6,557	6,557	6,557	6,557	6,557	6,557	6,557
27	6010-04	Gravel Road	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573
28	8010-01	Bridge	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449
29	8030-01	Bridge	12,619	12,619	12,619	12,619	12,619	12,619	12,619	12,619
30	8040-01	Vehicular Bridge	243	243	243	243	243	243	243	243
31	8100-01	Dyke								
32	9020-01	Garbage Truck	825	825	825	825	825	825	825	825
33	9030-01	525 GPM Listed Fire Truck	784	784	784	784	784	784	784	784
34	None	New Building	7,782	128,082	7,782	7,782	7,782	7,782	7,782	7,782
35	None	Nursery School	6,888	6,888	6,888	6,888	6,888	6,888	6,888	6,888
36	None	Health Centre	34,305	34,305	34,305	34,305	34,305	34,305	34,305	34,305
37	None	Doctor's Trailer	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456
38	None	Nurse's Residence	19,664	19,664	19,664	19,664	19,664	19,664	19,664	19,664

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 7 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24
		Sitlakdamix								
39	0010-01	Band Office	17,313	17,313	17,313	17,313	17,313	17,313	17,313	17,313
40	0011-01	Nisga'a Administration Build	49,569	49,569	815,869	49,569	49,569	49,569	49,569	49,569
41	0070-01	Nisga'a Fisheries Building	5,808	5,808	5,808	5,808	5,808	5,808	5,808	5,808
42	0080-01	Maintenance Shop	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
43	0020-01	Community Hall	59,284	59,284	59,284	59,284	59,284	59,284	59,284	59,284
44	0030-01	Warehouse	3,364	3,364	3,364	3,364	3,364	3,364	3,364	3,364
45	0040-01	Fire Hall	12,374	12,374	12,374	278,574	12,374	12,374	12,374	12,374
46	0090-01	Youth Centre	12,974	12,974	12,974	12,974	12,974	12,974	12,974	12,974
47	0100-01	Warehouse	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590
48	0120-01	Water Treatment Building	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163
49	4006-01	Water System Mains	-	-	-	-	-	-	-	-
50	4010-01	Water System Mains	-	-	-	-	-	-	-	-
51	4010-02	Water System Mains	-	-	599,425	-	-	-	-	-
52	4010-03	Water System Mains	-	-	-	-	-	-	-	623,706
53	4020-02	Water Storage	-	-	-	-	-	276,935	-	-
54	4030-01	Gravity Intake	-	-	-	-	-	37,026	-	-
55	4050-01	Water Treatment System	10,663	10,663	1,352,887	10,663	10,663	10,663	10,663	10,663
56	4060-01	PRV Chamber	-	-	-	34,100	-	-	-	-
57	4060-02	PRV Chamber	-	-	-	-	-	34,100	-	-
58	4310-01	Sanitary Mains	-	-	-	-	-	-	-	551,805
59	4320-01	Sanitary Mains	-	-	-	-	-	-	-	-
60	4330-01	Sanitary Lagoon	-	-	645,035	-	-	-	-	-
61	4340-01	Sanitary Mains	-	-	935,970	-	-	-	-	-
62	6010-01	Gravel Road	10,657	10,657	10,657	10,657	10,657	10,657	10,657	10,657
63	6010-02	Gravel Road	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
64	6010-03	Gravel Road	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850
65	6010-04	Gravel Road	2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402
66	6010-05	Gravel Road	409	409	409	409	409	409	409	409
67	6010-06	Gravel Road	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,637
68	6010-07	Gravel Road	267	267	267	267	267	267	267	267
69	6020-01	Gravel Road	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832
70	6020-02	Gravel Road	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286
71	9010-02	1050 GPM Fire Truck	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
72	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
73	None	Nursery School	12,273	12,273	12,273	12,273	12,273	12,273	12,273	12,273
74	None	Diagnostic Treatment Centre	38,110	38,110	38,110	38,110	38,110	38,110	38,110	38,110
75	None	Nurses Residence	18,366	18,366	18,366	18,366	18,366	18,366	18,366	18,366
76	None	Doctor's Residence	7,679	7,679	7,679	7,679	7,679	7,679	7,679	7,679
77	None	Maintenance Shop	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24
		Lakazap								
78	0008-01	Greenville Nursery School	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018
79	0010-01	Band Office	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023
80	0020-01	Warehouse	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631
81	0030-01	Community Hall	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669
82	0070-01	Fire Hall	16,232	16,232	16,232	365,432	16,232	16,232	16,232	16,232
83	0100-01	Chlorinator Building	67	67	67	67	67	67	67	67
84	4010-01	Gravity Intake	-	-	-	-	-	-	-	-
85	4020-01	Community Well	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494
86	4030-01	Water Storage	-	-	254,398	-	-	-	-	-
87	4040-01	Watermain	-	-	772,093	-	-	-	-	-
88	4040-02	Water System Mains	-	-	-	-	-	-	-	-
89	4040-03	Water System Mains	-	-	-	-	-	-	-	68,040
90	4040-04	Watermains	-	-	-	-	-	-	-	69,936
91	4040-05	Watermains	-	-	-	-	-	-	-	56,773
92	4050-01	Water Treatment Building	387	387	387	387	387	387	387	29,645
93	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
94	4310-02	Sanitary Sewage Mains	-	-	-	-	-	-	-	46,533
95	4310-03	Sanitary Mains	-	-	-	-	-	-	-	107,439
96	4310-04	Sanitary Mains	-	-	-	-	-	-	-	49,949
97	4320-01	Forcemain	-	-	-	-	-	-	-	-
98	4330-02	Sanitary Lift Station	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471
99	4340-01	Lagoon	-	-	-	-	-	-	-	544,054
100	4350-01	Storm Drain	-	-	-	-	-	-	-	-
101	4360-01	Community Septic Tank	-	-	-	-	-	-	-	88,143
102	6010-01	Gravel Road	3,113	3,113	3,113	3,113	3,113	3,113	3,113	3,113
103	6010-02	Gravel Road	1,032	1,032	1,032	1,032	1,032	1,032	1,032	1,032
104	6010-03	Gravel Road	338	338	338	338	338	338	338	338
105	6010-04	Gravel Road	338	338	338	338	338	338	338	338
106	6010-05	Gravel Road	4,003	4,003	4,003	4,003	4,003	4,003	4,003	4,003
107	6010-06	Gravel Road	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847
108	6010-07	Gravel Road	605	605	605	605	605	605	605	605
109	6010-08	Gravel Road	623	623	623	623	623	623	623	623
110	7010-01	Dyke	-	-	-	-	-	-	-	-
111	9010-02	840 GPM Fire Truck	812	812	145,812	812	812	812	812	812
112	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
113	0090-01	Office Building	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677
114	None	Nurses Residence	7,309	7,309	165,509	7,309	7,309	7,309	7,309	7,309
115	None	Health Centre	16,119	16,119	16,119	16,119	16,119	16,119	16,119	414,819
116	None	Nurses Residence	7,520	7,520	7,520	7,520	7,520	7,520	7,520	100,520

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24
		Gitwinksihlikw								
117	0020-01	Band Office	18,736	18,736	18,736	18,736	18,736	18,736	18,736	18,736
118	0040-01	Community Centre	71,719	71,719	2,327,019	71,719	71,719	71,719	71,719	71,719
119	0050-01	Chlorinator	67	67	67	67	67	67	67	67
120	0070-01	Nursery School	6,948	6,948	158,548	6,948	6,948	6,948	6,948	6,948
121	0080-01	Fire Hall	5,184	5,184	148,584	5,184	5,184	5,184	5,184	5,184
122	0100-01	Pumphouse	865	865	865	865	865	865	865	865
123	4010-01	Water System Mains			731,504					
124	4020-01	Gravity Intake								
125	4020-02	Gravity Intake								
126	4030-01	Water Storage			172,222					
127	4040-01	Water Treatment	349	349	349	349	349	349	349	349
128	4050-01	Community Well	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487
129	4060-01	Pressure Reducing Station						40,354		
130	4060-02	Altitude Valve Chamber						137,789		
131	4310-01	Sanitary Mains			402,552					
132	4320-01	Lagoon			325,505					
133	6010-01	Gravel Road	4,035	4,035	4,035	4,035	4,035	4,035	4,035	4,035
134	6010-02	Gravel Road	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790
135	6010-03	Gravel Road	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439
136	8010-01	Pedestrian Bridge	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330
137	9010-01	420 GPM Listed Fire Truck	588	588	588	588	588	588	588	588
138	9020-01	Refuse Truck	825	825	825	825	825	825	825	825
139	None	Health Centre	20,336	20,336	20,336	20,336	20,336	20,336	20,336	20,336
140	None	Warehouse	3,757	3,757	3,757	3,757	3,757	3,757	3,757	3,757
141	None	Storage Area	2,210	2,210	2,210	2,210	2,210	2,210	43,910	2,210
		Sub Total	906,673	1,245,968	10,733,803	1,556,175	906,675	1,432,879	948,375	7,788,874
		Agreed Upon Assets Pursuant to Schedule C Paragraph 4								
		Nisga'a Tribal Council								
142		Government Building	196,328	196,328	196,328	196,328	196,328	196,328	196,328	196,328
		Kincolith								
143	4360-01	Sanitary Mains	0	0	0	0	0	0	0	0
144	6020-01	Gravel Roads	76	76	76	76	76	76	76	76
145	5010-01	Warf	24,135	24,135	24,135	506,835	24,135	24,135	24,135	24,135
		Gitlakdamix								
146	4010-04	Water System Mains	0	0	0	0	0	0	0	0
147		Community Building	147,530	147,530	147,530	147,530	147,530	147,530	147,530	147,530
148		Watermains	0	0	0	0	0	0	0	0

NISGA 'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24
149		Sanitary Mains	0	0	0	0	0	0	0	0
150	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
151	4330-01	Sanitary Lagoon	0	0	(645,035)	0	0	0	0	0
152		Wastewater Treatment Building	294	294	294	294	294	294	294	294
153	6010-01	Paved Road	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649
154	6010-02	Paved Road	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962
155	6010-03	Paved Road	4,627	4,627	4,627	4,627	4,627	4,627	4,627	4,627
156	6010-04	Paved Road	6,006	6,006	6,006	6,006	6,006	6,006	6,006	6,006
157	6010-05	Paved Road	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023
158	6010-06	Paved Road	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
159	6010-07	Paved Road	667	667	667	667	667	667	667	667
160	6020-01	Paved Road	4,582	4,582	4,582	4,582	4,582	4,582	4,582	4,582
161	6020-02	Paved Road	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248
162	6010-01	Gravel Road	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)
163	6010-02	Gravel Road	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)
164	6010-03	Gravel Road	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)
165	6010-04	Gravel Road	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)
166	6010-05	Gravel Road	(409)	(409)	(409)	(409)	(409)	(409)	(409)	(409)
167	6010-06	Gravel Road	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)
168	6010-07	Gravel Road	(267)	(267)	(267)	(267)	(267)	(267)	(267)	(267)
169	6020-01	Gravel Road	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)
170	6020-02	Gravel Road	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)
		Lakulzap								
171	4040-06	Watermains	0	0	0	0	0	0	0	0
172	4310-05	Sanitary Mains	0	0	0	0	0	0	0	0
173	6010-09	Gravel Roads	142	142	142	142	142	142	142	142
174		Community/Admin Building	73,264	73,264	73,264	73,264	73,264	73,264	73,264	73,264
175		Watermains	0	0	0	0	0	0	0	0
		Ghwinkshilkw								
176		Wastewater Treatment Building	1,206	1,206	1,206	1,206	1,206	1,206	1,206	1,206
		Sub Total	477,107	477,107	(167,928)	959,807	477,107	477,107	477,107	477,107
		Total	1,383,782	1,723,075	10,565,875	2,515,982	1,383,782	1,909,986	1,425,482	8,265,981

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32
		Kincolth								
1	0010-01	Band Office	35,439	35,439	35,439	35,439	35,439	35,439	35,439	35,439
2	0080-01	Public Works Garage	6,505	6,505	6,505	6,505	6,505	6,505	6,505	6,505
3	0020-01	Fire Hall	11,867	11,867	11,867	11,867	11,867	11,867	11,867	11,867
4	0030-01	Recreation Hall	68,171	68,171	68,171	68,171	68,171	68,171	68,171	68,171
5	0060-01	Lift Station	125	125	125	125	125	125	125	125
6	0090-01	Storage Shed	2,723	2,723	2,723	2,723	2,723	2,723	2,723	58,723
7	0180-01	Pump House	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540
8	4010-01	Water System Mains								
9	4010-02	Water System Mains								
10	4010-03	Water System Mains								
11	4020-01	Water Storage								
12	4030-01	Community Well	6,033	6,033	6,033	6,033	6,033	6,033	6,033	6,033
13	4030-02	Community Well	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408
14	4050-01	Gravity Intake								
15	4310-01	Sanitary Mains								
16	4310-02	Sanitary Mains								
17	4310-03	Sanitary Mains								
18	4320-01	Forcemain						0	0	0
19	4330-01	Lift Station	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279
20	4340-01	Lift Station	977	977	977	977	977	977	977	977
21	4350-01	Marine Outfall							450,292	
22	4610-1	Standby Generator								
23	4910-01	Landfill Site		400,000						
24	6010-01	Gravel Road	5,548	5,548	5,548	5,548	5,548	255,713	5,548	5,548
25	6010-02	Gravel Road	1,765	1,765	1,765	1,765	1,765	81,363	1,765	1,765
26	6010-03	Gravel Road	6,557	6,557	6,557	6,557	6,557	302,206	6,557	6,557
27	6010-04	Gravel Road	1,573	1,573	1,573	1,573	1,573	72,516	1,573	1,573
28	8010-01	Bridge	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449
29	8030-01	Bridge	12,619	12,619	12,619	12,619	12,619	12,619	12,619	12,619
30	8040-01	Vehicular Bridge	243	243	243	243	243	243	8,283	243
31	8100-01	Dyke								
32	9020-01	Garbage Truck	825	825	825	825	825	25,825	825	825
33	9030-01	525 GPM Listed Fire Truck	784	784	784	784	784	784	140,784	784
34	None	New Building	7,782	7,782	7,782	7,782	7,782	7,782	7,782	7,782
35	None	Nursery School	6,888	6,888	6,888	157,188	6,888	6,888	6,888	6,888
36	None	Health Centre	34,305	34,305	34,305	34,305	34,305	34,305	34,305	34,305
37	None	Doctor's Trailer	6,456	6,456	6,456	6,456	6,456	6,456	6,456	6,456
38	None	Nurse's Residence	19,664	19,664	19,664	19,664	506,064	19,664	19,664	19,664

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32
		Gitlakdamix								
39	0010-01	Band Office	17,313	17,313	17,313	17,313	17,313	17,313	17,313	17,313
40	0011-01	Nisga'a Administration Build	49,569	49,569	49,569	49,569	49,569	49,569	49,569	49,569
41	0070-01	Nisga'a Fisheries Building	5,808	5,808	5,808	5,808	5,808	5,808	5,808	5,808
42	0080-01	Maintenance Shop	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
43	0020-01	Community Hall	59,284	59,284	59,284	59,284	59,284	59,284	59,284	59,284
44	0030-01	Warehouse	3,364	3,364	3,364	3,364	3,364	3,364	3,364	3,364
45	0040-01	Fire Hall	12,374	12,374	12,374	12,374	12,374	12,374	12,374	12,374
46	0090-01	Youth Centre	12,974	12,974	12,974	12,974	12,974	12,974	12,974	12,974
47	0100-01	Warehouse	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590
48	0120-01	Water Treatment Building	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163
49	4006-01	Water System Mains	-	-	-	-	-	-	-	-
50	4010-01	Water System Mains	-	-	-	-	-	-	-	-
51	4010-02	Water System Mains	-	-	-	-	-	-	-	-
52	4010-03	Water System Mains	-	-	-	-	-	-	-	-
53	4020-02	Water Storage	-	-	-	-	-	-	-	-
54	4030-01	Gravity Intake	-	-	-	-	-	-	-	-
55	4050-01	Water Treatment System	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663
56	4060-01	PRV Chamber	-	-	-	-	-	-	-	-
57	4060-02	PRV Chamber	-	-	-	-	-	-	-	-
58	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
59	4320-01	Sanitary Mains	210,517	-	-	-	-	-	-	-
60	4330-01	Sanitary Lagoon	-	-	-	-	-	-	-	-
61	4340-01	Sanitary Mains	-	-	-	-	-	-	-	-
62	6010-01	Gravel Road	10,657	10,657	10,657	10,657	10,657	491,181	10,657	10,657
63	6010-02	Gravel Road	2,384	2,384	2,384	2,384	2,384	109,880	2,384	2,384
64	6010-03	Gravel Road	1,850	1,850	1,850	1,850	1,850	85,280	1,850	1,850
65	6010-04	Gravel Road	2,402	2,402	2,402	2,402	2,402	110,700	2,402	2,402
66	6010-05	Gravel Road	409	409	409	409	409	18,860	409	409
67	6010-06	Gravel Road	1,637	1,637	1,637	1,637	1,637	75,439	1,637	1,637
68	6010-07	Gravel Road	267	267	267	267	267	12,300	267	267
69	6020-01	Gravel Road	1,832	1,832	1,832	1,832	1,832	84,460	1,832	1,832
70	6020-02	Gravel Road	1,286	1,286	1,286	1,286	1,286	59,279	1,286	1,286
71	9010-02	1050 GPM Fire Truck	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
72	9020-01	Refuse Truck	825	825	825	825	825	25,825	825	825
73	None	Nursery School	12,273	12,273	12,273	12,273	12,273	12,273	12,273	12,273
74	None	Diagnostic Treatment Centre	38,110	38,110	38,110	38,110	38,110	38,110	38,110	38,110
75	None	Nurses Residence	18,366	18,366	18,366	18,366	18,366	18,366	18,366	18,366
76	None	Doctor's Residence	7,679	7,679	7,679	7,679	7,679	7,679	7,679	7,679
77	None	Maintenance Shop	7,189	7,189	7,189	7,189	7,189	7,189	7,189	7,189

NISGA 'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32
		Lalobzap								
78	0008-01	Greenville Nursery School	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018
79	0010-01	Band Office	14,023	14,023	14,023	14,023	14,023	14,023	14,023	14,023
80	0020-01	Warehouse	8,631	8,631	8,631	8,631	8,631	8,631	8,631	8,631
81	0030-01	Community Hall	98,669	98,669	98,669	98,669	98,669	98,669	98,669	98,669
82	0070-01	Fire Hall	16,232	16,232	16,232	16,232	16,232	16,232	16,232	16,232
83	0100-01	Chlorinator Building	67	67	67	67	67	67	67	67
84	4010-01	Gravity Intake	-	-	-	110,263	-	-	-	-
85	4020-01	Community Well	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494
86	4030-01	Water Storage	-	-	-	-	-	-	-	-
87	4040-01	Watermain	-	-	-	-	-	-	-	-
88	4040-02	Water System Mains	-	-	-	-	-	-	-	-
89	4040-03	Water System Mains	-	-	-	-	-	-	-	-
90	4040-04	Watermains	-	-	-	-	-	-	-	-
91	4040-05	Watermains	-	-	-	-	-	-	-	-
92	4050-01	Water Treatment Building	387	387	387	387	387	387	387	387
93	4310-01	Sanitary Mains	538,419	-	-	-	-	-	-	-
94	4310-02	Sanitary Sewage Mains	-	-	-	-	-	-	-	-
95	4310-03	Sanitary Mains	-	-	-	-	-	-	-	-
96	4310-04	Sanitary Mains	-	-	-	-	-	-	-	-
97	4320-01	Forcemain	-	-	-	-	-	49,234	-	-
98	4330-02	Sanitary Lift Station	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471
99	4340-01	Lagoon	-	-	-	-	-	-	-	-
100	4350-01	Storm Drain	-	-	-	-	-	-	-	-
101	4360-01	Community Septic Tank	-	-	-	-	-	-	-	-
102	6010-01	Gravel Road	3,113	3,113	3,113	3,113	3,113	143,500	3,113	3,113
103	6010-02	Gravel Road	1,032	1,032	1,032	1,032	1,032	47,560	1,032	1,032
104	6010-03	Gravel Road	338	338	338	338	338	15,578	338	338
105	6010-04	Gravel Road	338	338	338	338	338	15,578	338	338
106	6010-05	Gravel Road	4,003	4,003	4,003	4,003	4,003	184,500	4,003	4,003
107	6010-06	Gravel Road	2,847	2,847	2,847	2,847	2,847	131,200	2,847	2,847
108	6010-07	Gravel Road	605	605	605	605	605	27,880	605	605
109	6010-08	Gravel Road	623	623	623	623	623	28,700	623	623
110	7010-01	Dyke	-	-	-	-	-	-	-	-
111	9010-02	340 GPM Fire Truck	812	812	812	812	812	812	812	812
112	9020-01	Refuse Truck	825	825	825	825	825	25,825	825	825
113	0090-01	Office Building	15,677	15,677	15,677	15,677	15,677	15,677	15,677	15,677
114	None	Nurses Residence	7,309	7,309	7,309	7,309	7,309	7,309	7,309	7,309
115	None	Health Centre	16,119	16,119	16,119	16,119	16,119	16,119	16,119	16,119
116	None	Nurses Residence	7,520	7,520	7,520	7,520	7,520	7,520	7,520	7,520

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32
		Gitwinksihkw								
117	0020-01	Band Office	18,736	18,736	18,736	18,736	18,736	18,736	18,736	18,736
118	0040-01	Community Centre	71,719	71,719	71,719	71,719	71,719	71,719	71,719	71,719
119	0050-01	Chlorinator	67	67	67	67	67	67	67	67
120	0070-01	Nursery School	6,948	6,948	6,948	6,948	6,948	6,948	6,948	6,948
121	0080-01	Fire Hall	5,184	5,184	5,184	5,184	5,184	5,184	5,184	5,184
122	0100-01	Pumphouse	865	865	865	865	865	865	865	865
123	4010-01	Water System Mains	-	-	-	-	-	-	-	-
124	4020-01	Gravity Intake	-	-	-	-	-	-	-	-
125	4020-02	Gravity Intake	-	-	-	-	-	-	-	974,171
126	4030-01	Water Storage	-	-	-	-	-	-	-	-
127	4040-01	Water Treatment	349	349	349	349	35,528	349	349	349
128	4050-01	Community Well	1,487	1,487	1,487	1,487	39,597	1,487	1,487	1,487
129	4060-01	Pressure Reducing Station	-	-	-	-	-	-	-	-
130	4060-02	Airitude Valve Chamber	-	-	-	-	-	-	-	-
131	4310-01	Sanitary Mains	-	-	-	-	-	-	-	-
132	4320-01	Lagoon	-	-	-	-	-	-	-	-
133	6010-01	Gravel Road	4,035	4,035	4,035	4,035	4,035	185,973	4,035	4,035
134	6010-02	Gravel Road	1,790	1,790	1,790	1,790	1,790	82,526	1,790	1,790
135	6010-03	Gravel Road	7,439	7,439	7,439	7,439	7,439	342,888	7,439	7,439
136	8010-01	Pedestrian Bridge	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330
137	9010-01	420 GPM Listed Fire Truck	588	588	588	105,588	588	588	588	588
138	9020-01	Refuse Truck	825	825	825	825	825	25,825	825	825
139	None	Health Centre	20,336	20,336	20,336	20,336	20,336	20,336	20,336	20,336
140	None	Warehouse	3,757	3,757	3,757	86,457	3,757	3,757	3,757	3,757
141	None	Storage Area	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210
		Sub Total	1,655,611	1,306,675	906,675	1,354,938	1,466,364	3,956,638	1,505,007	1,936,846
		Agreed Upon Assets Pursuant to Schedule C Paragraph 4								
		Nisga'a Tribal Council								
142		Government Building	196,328	196,328	196,328	196,328	196,328	196,328	196,328	196,328
		Kincolith								
143	4360-01	Sanitary Mains	40,112	0	0	0	0	0	0	0
144	6020-01	Gravel Roads	76	76	76	76	76	76	76	76
145	5010-01	Warf	24,135	24,135	24,135	24,135	24,135	24,135	24,135	24,135
		Gitlakdamix								
146	4010-04	Water System Mains	0	0	0	0	0	0	0	0
147		Community Building	147,530	147,530	147,530	147,530	147,530	147,530	147,530	147,530
148		Watermains	0	0	0	0	0	0	0	0

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32
149		Sanitary Mains	323,438	0	0	0	0	0	0	0
150	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
151	4330-01	Sanitary Lagoon	0	0	0	0	0	0	0	0
152		Wastewater Treatment Building	294	294	294	294	294	294	294	294
153	6010-01	Paved Road	26,649	26,649	26,649	26,649	26,649	26,649	26,649	26,649
154	6010-02	Paved Road	5,962	5,962	5,962	5,962	5,962	5,962	5,962	5,962
155	6010-03	Paved Road	4,627	4,627	4,627	4,627	4,627	4,627	4,627	4,627
156	6010-04	Paved Road	6,006	6,006	6,006	6,006	6,006	6,006	6,006	6,006
157	6010-05	Paved Road	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023
158	6010-06	Paved Road	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
159	6010-07	Paved Road	667	667	667	667	667	667	667	667
160	6020-01	Paved Road	4,582	4,582	4,582	4,582	4,582	4,582	4,582	4,582
161	6020-02	Paved Road	3,248	3,248	3,248	3,248	3,248	3,248	3,248	3,248
162	6010-01	Gravel Road	(10,657)	(10,657)	(10,657)	(10,657)	(10,657)	(491,181)	(10,657)	(10,657)
163	6010-02	Gravel Road	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(109,880)	(2,384)	(2,384)
164	6010-03	Gravel Road	(1,850)	(1,850)	(1,850)	(1,850)	(1,850)	(85,280)	(1,850)	(1,850)
165	6010-04	Gravel Road	(2,402)	(2,402)	(2,402)	(2,402)	(2,402)	(110,700)	(2,402)	(2,402)
166	6010-05	Gravel Road	(409)	(409)	(409)	(409)	(409)	(18,860)	(409)	(409)
167	6010-06	Gravel Road	(1,637)	(1,637)	(1,637)	(1,637)	(1,637)	(75,439)	(1,637)	(1,637)
168	6010-07	Gravel Road	(267)	(267)	(267)	(267)	(267)	(12,300)	(267)	(267)
169	6020-01	Gravel Road	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(84,460)	(1,832)	(1,832)
170	6020-02	Gravel Road	(1,286)	(1,286)	(1,286)	(1,286)	(1,286)	(59,279)	(1,286)	(1,286)
		Lakabzap								
171	4040-06	Watermains	0	0	0	0	0	0	0	0
172	4310-05	Sanitary Mains	32,728	0	0	0	0	0	0	0
173	6010-09	Gravel Roads	142	142	142	142	142	142	142	142
174		Community/Admin Building	73,264	73,264	73,264	73,264	73,264	73,264	73,264	73,264
175		Watermains	0	0	0	0	0	0	0	0
		Gitwinkeshilkw								
176		Wastewater Treatment Building	1,206	1,206	1,206	1,206	1,206	1,206	1,206	1,206
		Sub Total	1,073,385	477,107	477,107	477,107	477,107	(537,719)	477,107	477,107
		Total	2,728,996	1,783,782	1,383,782	1,832,045	1,943,471	3,418,919	1,982,144	2,413,953

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 33	Year 34	Year 35	Year 36
		Kincolith				
1	0010-01	Band Office	35,439	35,439	35,439	35,439
2	0080-01	Public Works Garage	6,505	6,505	6,505	6,505
3	0020-01	Fire Hall	11,867	11,867	11,867	11,867
4	0030-01	Recreation Hall	68,171	68,171	68,171	68,171
5	0060-01	Lift Station	125	125	125	125
6	0090-01	Storage Shed	2,723	2,723	2,723	2,723
7	0180-01	Pump House	1,540	1,540	1,540	1,540
8	4010-01	Water System Mains				
9	4010-02	Water System Mains				
10	4010-03	Water System Mains				
11	4020-01	Water Storage				
12	4030-01	Community Well	6,033	6,033	6,033	6,033
13	4030-02	Community Well	1,408	1,408	1,408	1,408
14	4050-01	Gravity Intake				
15	4310-01	Sanitary Mains				
16	4310-02	Sanitary Mains				
17	4310-03	Sanitary Mains				
18	4320-01	Forcemain	0	2,082		
19	4330-01	Lift Station	1,279	1,279	1,279	1,279
20	4340-01	Lift Station	977	977	112,238	977
21	4350-01	Marine Outfall				
22	4610-1	Standby Generator				
23	4910-01	Landfill Site				
24	6010-01	Gravel Road	5,548	5,548	5,548	5,548
25	6010-02	Gravel Road	1,765	1,765	1,765	1,765
26	6010-03	Gravel Road	6,557	6,557	6,557	6,557
27	6010-04	Gravel Road	1,573	1,573	1,573	1,573
28	8010-01	Bridge	3,449	3,449	3,449	3,449
29	8030-01	Bridge	12,619	12,619	986,277	12,619
30	8040-01	Vehicular Bridge	243	243	243	243
31	8100-01	Dyke		120,965		
32	9020-01	Garbage Truck	825	825	825	825
33	9030-01	525 GPM Listed Fire Truck	784	784	784	784
34	None	New Building	7,782	7,782	7,782	7,782
35	None	Nursery School	6,888	6,888	6,888	6,888
36	None	Health Centre	34,305	988,905	34,305	34,305
37	None	Doctor's Trailer	6,456	6,456	6,456	6,456
38	None	Nurse's Residence	19,664	19,664	19,664	19,664

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 33	Year 34	Year 35	Year 36
		Gitlakdamix				
39	0010-01	Band Office	17,313	17,313	17,313	17,313
40	0011-01	Nisga'a Administration Build	49,569	49,569	49,569	49,569
41	0070-01	Nisga'a Fisheries Building	5,808	5,808	5,808	5,808
42	0080-01	Maintenance Shop	7,056	7,056	7,056	7,056
43	0020-01	Community Hall	59,284	59,284	59,284	1,364,284
44	0030-01	Warehouse	3,364	72,564	3,364	3,364
45	0040-01	Fire Hall	12,374	12,374	12,374	12,374
46	0090-01	Youth Centre	12,974	12,974	12,974	12,974
47	0100-01	Warehouse	1,590	34,290	1,590	1,590
48	0120-01	Water Treatment Building	5,163	5,163	5,163	5,163
49	4006-01	Water System Mains			252,688	
50	4010-01	Water System Mains		743,706		
51	4010-02	Water System Mains				
52	4010-03	Water System Mains				
53	4020-02	Water Storage				
54	4030-01	Gravity Intake				
55	4050-01	Water Treatment System	10,663	10,663	10,663	10,663
56	4060-01	PRV Chamber				
57	4060-02	PRV Chamber				
58	4310-01	Sanitary Mains				
59	4320-01	Sanitary Mains				
60	4330-01	Sanitary Lagoon				
61	4340-01	Sanitary Mains				
62	6010-01	Gravel Road	10,657	10,657	10,657	10,657
63	6010-02	Gravel Road	2,384	2,384	2,384	2,384
64	6010-03	Gravel Road	1,850	1,850	1,850	1,850
65	6010-04	Gravel Road	2,402	2,402	2,402	2,402
66	6010-05	Gravel Road	409	409	409	409
67	6010-06	Gravel Road	1,637	1,637	1,637	1,637
68	6010-07	Gravel Road	267	267	267	267
69	6020-01	Gravel Road	1,832	1,832	1,832	1,832
70	6020-02	Gravel Road	1,286	1,286	1,286	1,286
71	9010-02	1050 GPM Fire Truck	1,008	181,008	1,008	1,008
72	9020-01	Refuse Truck	825	825	825	825
73	None	Nursery School	12,273	280,073	12,273	12,273
74	None	Diagnostic Treatment Centre	38,110	38,110	38,110	38,110
75	None	Nurses Residence	18,366	18,366	18,366	18,366
76	None	Doctor's Residence	7,679	7,679	7,679	7,679
77	None	Maintenance Shop	7,189	7,189	7,189	7,189

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 33	Year 34	Year 35	Year 36
		Lakalzap				
78	0008-01	Greenville Nursery School	15,018	15,018	15,018	15,018
79	0010-01	Band Office	14,023	14,023	14,023	14,023
80	0020-01	Warehouse	8,631	8,631	8,631	8,631
81	0030-01	Community Hall	98,669	98,669	98,669	98,669
82	0070-01	Fire Hall	16,232	16,232	16,232	16,232
83	0100-01	Chlorinator Building	67	67	67	67
84	4010-01	Gravity Intake	-	-	-	-
85	4020-01	Community Well	2,494	2,494	2,494	2,494
86	4030-01	Water Storage	-	-	-	-
87	4040-01	Watermain	-	-	-	-
88	4040-02	Water System Mains	-	-	-	-
89	4040-03	Water System Mains	-	-	-	-
90	4040-04	Watermains	-	-	-	-
91	4040-05	Watermains	-	-	-	-
92	4050-01	Water Treatment Building	387	387	387	387
93	4310-01	Sanitary Mains	-	-	-	-
94	4310-02	Sanitary Sewage Mains	-	-	-	-
95	4310-03	Sanitary Mains	-	-	-	-
96	4310-04	Sanitary Mains	-	-	-	-
97	4320-01	Forcemain	-	-	-	-
98	4330-02	Sanitary Lift Station	1,471	1,471	1,471	1,471
99	4340-01	Lagoon	-	-	-	-
100	4350-01	Storm Drain	-	-	-	-
101	4360-01	Community Septic Tank	-	-	-	-
102	6010-01	Gravel Road	3,113	3,113	3,113	3,113
103	6010-02	Gravel Road	1,032	1,032	1,032	1,032
104	6010-03	Gravel Road	338	338	338	338
105	6010-04	Gravel Road	338	338	338	338
106	6010-05	Gravel Road	4,003	4,003	4,003	4,003
107	6010-06	Gravel Road	2,847	2,847	2,847	2,847
108	6010-07	Gravel Road	605	605	605	605
109	6010-08	Gravel Road	623	623	623	623
110	7010-01	Dyke	-	-	-	-
111	9010-02	840 GPM Fire Truck	812	812	812	812
112	9020-01	Refuse Truck	825	825	825	825
113	0090-01	Office Building	15,677	15,677	15,677	15,677
114	None	Nurses Residence	7,309	7,309	7,309	7,309
115	None	Health Centre	16,119	16,119	16,119	16,119
116	None	Nurses Residence	7,520	7,520	7,520	7,520

NISGA 'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 33	Year 34	Year 35	Year 36
		<i>Gitwinksihkw</i>				
117	0020-01	Band Office	18,736	424,236	18,736	18,736
118	0040-01	Community Centre	71,719	71,719	71,719	71,719
119	0050-01	Chlorinator	67	67	67	67
120	0070-01	Nursery School	6,948	6,948	6,948	6,948
121	0080-01	Fire Hall	5,184	5,184	5,184	5,184
122	0100-01	Pumphouse	865	865	865	865
123	4010-01	Water System Mains	-	-	-	-
124	4020-01	Gravity Intake	-	-	-	-
125	4020-02	Gravity Intake	-	-	-	-
126	4030-01	Water Storage	-	-	-	-
127	4040-01	Water Treatment	349	349	349	349
128	4050-01	Community Well	1,487	1,487	1,487	1,487
129	4060-01	Pressure Reducing Station	-	-	-	-
130	4060-02	Altitude Valve Chamber	-	-	-	-
131	4310-01	Sanitary Mains	-	-	-	-
132	4320-01	Lagoon	-	-	-	-
133	6010-01	Gravel Road	4,035	4,035	4,035	4,035
134	6010-02	Gravel Road	1,790	1,790	1,790	1,790
135	6010-03	Gravel Road	7,439	7,439	7,439	7,439
136	8010-01	Pedestrian Bridge	4,330	4,330	4,330	4,330
137	9010-01	#20 GPM Listed Fire Truck	588	588	588	588
138	9020-01	Refuse Truck	825	825	825	825
139	None	Health Centre	20,336	523,336	20,336	20,336
140	None	Warehouse	3,757	3,757	3,757	3,757
141	None	Storage Area	2,210	2,210	2,210	2,210
		Sub Total	906,675	4,186,228	2,244,282	2,211,675
Agreed Upon Assets Pursuant to Schedule C Paragraph 4						
		Nisga'a Tribal Council				
142		Government Building	196,328	196,328	7,067,808	196,328
		Kincolith				
143	4360-01	Sanitary Mains	0	0	0	0
144	6020-01	Gravel Roads	76	76	76	76
145	5010-01	Wharf	24,135	24,135	24,135	24,135
		Gitlakdamix				
146	4010-04	Water System Mains	0	0	251,852	0
147		Community Building	147,530	147,530	4,799,369	147,530
148		Watermains	0	0	388,268	0

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 2 Calculation of Annual Replacement and Major maintenance Cost, continued

Row #	CAIS #	Agreed Upon Assets	Year 33	Year 34	Year 35	Year 36
149		Sanitary Mains	0	0	0	0
150	4330-01	Sanitary Lagoon	0	0	910,238	0
151	4330-01	Sanitary Lagoon	0	0	0	0
152		Wastewater Treatment Building	294	294	10,374	294
153	6010-01	Paved Road	26,649	26,649	26,649	26,649
154	6010-02	Paved Road	5,962	5,962	5,962	5,962
155	6010-03	Paved Road	4,627	4,627	4,627	4,627
156	6010-04	Paved Road	6,006	6,006	6,006	6,006
157	6010-05	Paved Road	1,023	1,023	1,023	1,023
158	6010-06	Paved Road	4,093	4,093	4,093	4,093
159	6010-07	Paved Road	667	667	667	667
160	6020-01	Paved Road	4,582	4,582	4,582	4,582
161	6020-02	Paved Road	3,248	3,248	3,248	3,248
162	6010-01	Gravel Road	(10,657)	(10,657)	(10,657)	(10,657)
163	6010-02	Gravel Road	(2,384)	(2,384)	(2,384)	(2,384)
164	6010-03	Gravel Road	(1,850)	(1,850)	(1,850)	(1,850)
165	6010-04	Gravel Road	(2,402)	(2,402)	(2,402)	(2,402)
166	6010-05	Gravel Road	(409)	(409)	(409)	(409)
167	6010-06	Gravel Road	(1,637)	(1,637)	(1,637)	(1,637)
168	6010-07	Gravel Road	(267)	(267)	(267)	(267)
169	6020-01	Gravel Road	(1,832)	(1,832)	(1,832)	(1,832)
170	6020-02	Gravel Road	(1,286)	(1,286)	(1,286)	(1,286)
		Lakalzap				
171	4040-06	Watermains	0	0	49,576	0
172	4310-05	Sanitary Mains	0	0	0	0
173	6010-09	Gravel Roads	142	142	142	142
174		Community/Admin Building	73,264	73,264	2,383,384	73,264
175		Watermains	0	0	15,919	0
		Gitwinkshilkw				
176		Wastewater Treatment Building	1,206	1,206	1,206	1,206
		Sub Total	477,107	477,107	15,936,479	477,107
		Total	1,383,782	4,663,395	18,180,761	2,688,782

NISGA 'A NATION FISCAL FINANCING AGREEMENT

Table 3 Effective Year Funding for Agreed-Upon Assets

Part I - Calculation of Base Year Funding Amount

Year	Annual Cost for 36 Years (Sub Totals from Table 2)
Year 1	\$2,219,715
Year 2	\$1,807,675
Year 3	\$4,459,038
Year 4	\$2,151,472
Year 5	\$906,675
Year 6	\$1,356,967
Year 7	\$1,673,675
Year 8	\$1,011,675
Year 9	\$1,563,883
Year 10	\$1,492,636
Year 11	\$1,466,625
Year 12	\$1,003,096
Year 13	\$906,675
Year 14	\$2,449,822
Year 15	\$1,086,675
Year 16	\$940,815
Year 17	\$906,675
Year 18	\$1,245,968
Year 19	\$10,733,803
Year 20	\$1,556,175
Year 21	\$906,675
Year 22	\$1,432,879
Year 23	\$948,375
Year 24	\$7,788,874
Year 25	\$1,655,611
Year 26	\$1,306,675
Year 27	\$906,675
Year 28	\$1,354,938
Year 29	\$1,466,364
Year 30	\$3,956,638
Year 31	\$1,505,007
Year 32	\$1,936,846
Year 33	\$906,675
Year 34	\$4,186,228
Year 35	\$2,244,282
Year 36	\$2,211,675
Total	\$75,654,148

Base Year Funding

- a) The weighted average life of the agreed-upon assets is 36 years.
 - b) The total cost of replacement and major maintenance for agreed-upon assets from Year 1 through Year 36 is \$75,654,148.
 - c) The base year funding for agreed-upon assets is: $(\$75,654,148 / 36) = \$2,100,000$.
- All amounts in 1997 dollars.

NISGA'A NATION FISCAL FINANCING AGREEMENT

Table 3 Continued

Part II - Calculation of Increase to Base Year Funding Amount, Under Schedule C Paragraph 5

Year	Annual Cost for 36 Years (Sub Totals from Table 2)
Year 1	\$477,107
Year 2	\$477,107
Year 3	\$477,107
Year 4	\$477,107
Year 5	\$477,107
Year 6	\$477,107
Year 7	\$477,107
Year 8	\$477,107
Year 9	\$477,107
Year 10	\$477,107
Year 11	\$477,107
Year 12	\$477,107
Year 13	\$477,107
Year 14	\$477,107
Year 15	\$477,107
Year 16	\$477,107
Year 17	\$477,107
Year 18	\$477,107
Year 19	(\$167,928)
Year 20	\$959,807
Year 21	\$477,107
Year 22	\$477,107
Year 23	\$477,107
Year 24	\$477,107
Year 25	\$1,073,385
Year 26	\$477,107
Year 27	\$477,107
Year 28	\$477,107
Year 29	\$477,107
Year 30	(\$537,719)
Year 31	\$477,107
Year 32	\$477,107
Year 33	\$477,107
Year 34	\$477,107
Year 35	\$15,936,479
Year 36	\$477,107
Total	\$32,054,358

Increase to Base Year Funding Amount, Under Schedule C Paragraph 5

- a) The weighted average life of the agreed-upon assets is 36 years.
 - b) The total cost of replacement and major maintenance for agreed-upon assets from Year 1 through Year 36 is \$32,054,358.
 - c) The increase to the base year funding for agreed-upon assets is: $(\$32,054,358 / 36) = \$890,000$.
- All amounts in 2000 dollars.

Part III - Effective Year Funding Amount

The effective year funding for agreed-upon assets is $(\$2,100,000 + \$890,000) = \$2,990,000$

NISGA' A NATION FISCAL FINANCING AGREEMENT

Schedule D

Other Fisheries Related Funding

- 1.0 Lisims Fisheries Conservation Trust (the "Trust")**
- 1.1 In accordance with paragraphs 77(j) and 106 of the Fisheries Chapter, the Joint Fisheries Management Committee ("JFMC") will make recommendations to the trustees of the Trust in respect of projects, programs and activities to be funded with expenditures from the Trust.
- 1.2 Table 1 sets out the annual activities and projects that Canada and the Nisga'a Nation have identified as their priorities for funding from the Trust. Table 1 also includes an estimate of the costs associated with undertaking the activities and projects.

Table 1

Activities and Projects	Estimated Funding
Determine sockeye conservation levels based on smolt production from Nass tributaries	\$30,000
Undertake Sockeye stock assessment and catch monitoring including: escapement monitoring, tag recovery and stock discrimination, the fishwheel stock assessment program, Nass salmon catch monitoring, and DNA sampling to identify escapement levels for specific sockeye stocks.	\$410,000
Undertake chinook/coho stock assessment and catch monitoring including: escapement monitoring, the coded-wire tagging program and stock discrimination. Target upriver coho and chinook stocks which are of significant conservation concern.	\$480,000
Monitor non-salmon harvest in the Nass Area.	\$25,000
Operate landing sites to monitor Nisga'a salmon catches.	\$55,000
TOTAL	\$1,000,000

- 1.3 Canada and the Nisga'a Nation estimate that activities and projects identified in Table 1 will require funding of approximately \$1,000,000 per year.
- 1.4 If the total annual funding amount set out in Table 1 exceeds the annual disbursement from the Trust in respect of the identified activities, Canada will contribute the amount of the shortfall, not to exceed \$400,000 per year, in each of the first five years after the effective date.
- 1.5 Funding under subparagraph 1.4 will be provided to the Nisga'a Nation under a contribution agreement between Canada as represented by the Department of Fisheries and Oceans and the Nisga'a Nation.

NISGA'A NATION FISCAL FINANCING AGREEMENT

- 1.6 Six months before the end of the five year period described in subparagraph 1.4, Canada and the Nisga'a Nation will review information about the annual disbursements from the Trust to determine whether continuation of the funding described in subparagraph 1.4 is warranted.
- 2.0 One Time Fisheries Studies and Projects**
- 2.1 Canada will contribute an amount of \$2,535,000 over a five year period beginning on the effective date to fund one time fisheries studies and projects.
- 2.2 Table 2 describes the studies and projects referred to in subparagraph 2.1 to be undertaken and an estimate of the costs associated with each study and project.

Table 2

One Time Fisheries Studies and Projects	Estimated Expenditure
Sockeye Limnological/Juvenile Studies: Surveys of juvenile sockeye and limnological conditions in Meziadin Lake to assess productivity; estimation of conservation levels.	\$123,000
Chinook and Coho Activities: capital for construction of fences (coded wire tagging program); Zolzap coho study (over five years); Kincolith coded wire tagging program (over 5 years)	\$1,030,000
Pink and Chum Studies: joint study to determine conservation levels (over 4 years); weir construction and operation and intensive sampling	\$1,020,000
Non Salmon Studies: studies to determine basic entitlements	\$235,000
Roe on Kelp Study: Joint study to assess the availability within the Nass Area	\$54,000
Designated Landing Sites: construct, lease and equip sites	\$73,000
TOTAL	\$2,535,000

- 2.3 The Department of Fisheries and Oceans and the Nisga'a Lisims Government, in consultation with the JFMC, will agree on a process for planning the projects, including the determination of standards, timing and reporting.
- 2.4 Funding under paragraph 2.1 will be provided under a contribution agreement between Canada as represented by the Department of Fisheries and Oceans and the Nisga'a Nation.

NISGA'A NATION FISCAL FINANCING AGREEMENT

Schedule E

NVHB General Practice Services Agreement

THIS AGREEMENT made as of the 02 day of November, 1999

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF THE
PROVINCE OF BRITISH COLUMBIA
represented by the Medical Services Commission

(herein called the "Commission")

OF THE FIRST PART

AND

NISGA'A VALLEY HEALTH BOARD
256 TAIT AVENUE
NEW AIYANSH, BC V0J 1A0

(Herein called the "Contractor")

OF THE SECOND PART

AND

Nisga'a Tribal Council, to the effective date of the Nisga'a Final
Agreement, and Nisga'a Nation, as represented by Nisga'a Lisims
Government on and after the effective date of the Nisga'a Final Agreement

(Herein called the "Nisga'a Nation")

PREAMBLE

WHEREAS the Contractor has agreed to provide **General Practice Services** to the
Commission.

THEREFORE the parties have agreed as follows:

ARTICLE 1. DEFINITIONS

1.01 In this Agreement

- (a) "Nisga'a Final Agreement" has the meaning ascribed to it in section 1
of the Nisga'a Final Agreement Act. S.B.C. 1999, c.2;
- (b) "Nisga'a Lisims Government" means Nisga'a Lisims Government
coming into effect on the effective date of the Nisga'a' Final
Agreement.

ARTICLE 2 APPOINTMENT

2.01 The Commission retains the Contractor to provide the services (herein called the "Services") described in Schedule A attached hereto and forming a part hereof, and the remuneration for such services shall be as set out in Schedule B attached hereto and forming part hereof.

ARTICLE 3 TERM

3.01 The Contractor will provide the Services in accordance with the provisions of this Agreement during the period (herein called the "Term") which will, notwithstanding the date of execution and delivery of this Agreement, be conclusively deemed to commence on **October 1, 1999**, and will end on **September 30, 2001**.

ARTICLE 4 RENEWAL

- 4.01 (a) This Agreement may be renewed for such period of time and on such terms as the parties may mutually agree in writing. If either party wishes to renew this Agreement, it will provide written notice to the other party no later than 30 days prior to the end of the Term, and as soon as practical thereafter the Commission and the Contractor will meet to discuss and endeavour to settle in a timely manner the terms of such a renewal, if any, so that continuity and delivery of the Services will not be interrupted. Subject to Sub-Paragraph (b), the terms and conditions of this Agreement will remain in effect until a renewal is signed.
- (b) If the parties do not conclude a written renewal under Sub-Paragraph (a) within 60 days following the end of the Term, this Agreement and any extensions will terminate, and the Commission will be under no further obligation to the Contractor except to pay to the Contractor such fees and expenses as the Contractor may be entitled to receive pursuant to Schedule B for services rendered and expenses incurred to the effective date of termination.

ARTICLE 5 LICENCES, QUALIFICATIONS AND ENROLLMENT

- 5.01 Where any of the Services specified in Schedule A are to be provided by, or are required by any law or governing body having jurisdiction with respect to the same to be provided by, a duly qualified or licensed practitioner or professional, the Contractor will cause and permit only those persons who are so qualified and licensed to perform those services.
- 5.02 The Contractor will ensure that any and all physicians providing service under this Agreement are enrolled with the Medical Services Plan.

ARTICLE 6 PAYMENT

- 6.01 The Commission will pay to the Contractor, in full payment and reimbursement for providing the Services and for expenses incurred in connection therewith, the fees in the amounts and in the manner described in Schedule B attached hereto and forming a part hereof, and the Contractor will accept such fees as full payment and reimbursement as aforesaid.

ARTICLE 7 RECORDS AND REPORTS

- 7.01 In connection with the provision of the Services, the Contractor will:
- (a) deliver to the Commission reports containing the information required by the Commission as specified by the Schedules to this Agreement;
 - (b) establish and maintain records of disbursements to practitioners and records of payments for directly related expenses, in form and content satisfactory to the Commission, including invoices, receipts, vouchers and payrolls;
 - (c) upon request of the Commission, fully inform the Commission of the work done and to be done by the Contractor in connection with the provision of the Services; and

- (d) permit the Commission at all reasonable times to inspect, review and copy all accounting records, data, reports, medical/clinical records, documents and material, whether complete or otherwise, that have been produced, developed, received or acquired by the Contractor as a result of this Agreement (collectively the "Material").

ARTICLE 8 INDEPENDENT CONTRACTOR

- 8.01 The Contractor will be an independent contractor and not the servant, employee or agent of the Province or the Commission.
- 8.02 The Contractor will not in any manner commit or purport to commit the Province or the Commission to the payment of any money except pursuant to this Agreement, in connection with the services to be provided under this Agreement.
- 8.03 The Contractor will accept clarifications from the Commission concerning the deliverables set out in Schedule A. However, the Contractor will not be subject to the control of the Commission in respect of the manner in which the Commission's clarifications are implemented unless explicitly specified in this Agreement.
- 8.04 The Contractor will pay any and all taxes, Employment Insurance premiums, Canada Pension Plan contributions, Workers' Compensation Board assessments and any other statutory payments or assessments of any nature or kind whatsoever that may be payable to any Government or to any body, agency or authority of any said Government, in respect of any fees paid to the Contractor pursuant to this Agreement.
- 8.05 The Contractor will supply all labour, materials and approvals necessary to provide the Services at its own expense.
- 8.06 The Contractor will comply with all applicable laws.

ARTICLE 9 CONFIDENTIALITY

- 9.01 The Contractor will at all times treat as confidential all information or material supplied to or obtained by the Contractor as a result of this Agreement and will not permit the publication, release or disclosure of the same without the prior written consent of the Commission, with the exception of information or material for purposes of teaching and research, including presentations to scientific meetings and publications in scientific journals for which professional standards of confidentiality apply, and with the exception of any information or material required by law to be released.

ARTICLE 10 INDEMNIFICATION

- 10.01 The Contractor will indemnify and save harmless the Commission, its employees and agents, from and against any and all losses, claims, damages, actions, causes of action, costs and expenses that the Commission may sustain, incur, suffer or be put to at any time either before or after the expiration or termination of this Agreement, where the same or any of them are based upon, arise out of or occur, directly or indirectly, by reason of any act or omission of the Contractor or of any agent, employee, officer, director or subcontractor of the Contractor pursuant to this Agreement during the Term, excepting always liability arising out of the independent, negligent acts of the Commission.
- 10.02 The Contractor will cause and permit only physicians who can provide evidence that they are insured under the Canadian Medical Protective Association, or are otherwise adequately insured against acts of negligence and malpractice, to provide medical services specified in Schedule A. In the event that non-physician health care professionals are identified as service providers in Schedule A, the Contractor will similarly retain only individuals who are adequately insured against acts of negligence and malpractice.

ARTICLE 11 REDUCTION IN SERVICES

- 11.01 In the event that the general practice services coverage should at any time be less than that specified in Schedule "A", Article 4, because of termination, voluntary or otherwise, of an employed physician, the Contractor will so inform the Commission within seven (7) days and will make every effort to

obtain a suitable replacement physician to comply with Article 4 thereof.

ARTICLE 12 DEFAULT AND REMEDY

- 12.01 In the event of breach by the Contractor of any term, covenant or condition contained in this Agreement the Commission may, at its option, elect to do any one or more of the following:
- (a) upon 30 days written notice relating to the specific default in question, suspend any monthly payment, or any portion thereof, due or that becomes due in connection with the matter in which the default has occurred and while such default continues;
 - (b) pursue any remedy available to it at law or equity;
 - (c) require that the default be remedied within ninety (90) days of the date of delivery of the notice or such other time period as may be mutually agreed between the parties;
 - (d) waive the default in accordance with Article 14; and
 - (e) terminate this Agreement, subject to the expiry of any time period specified by notice delivered under subparagraph (c) of this paragraph;

subject always to Article 18.06 of this Agreement.

ARTICLE 13 TERMINATION

- 13.01 Subject to Article 12, if the Contractor fails to comply with any provision of this Agreement then, and in addition to any other remedy or remedies available to the Commission, the Commission may, at its option, terminate this Agreement giving written notice of termination to the Contractor. When such option is exercised the Commission will be under no further obligation to the Contractor except to pay to the Contractor such fees and expenses as the Contractor may be entitled to receive, pursuant to Schedule B attached hereto, for services rendered and expenses incurred up to the termination date set out in the said notice.
- 13.02 Notwithstanding any other provision of this Agreement, either party may terminate the Agreement upon a minimum of one hundred and eighty (180) days written notice to the other party or in such shorter time as may be

agreed upon by the parties. Such notice shall be delivered to the address set out in Article 16.

ARTICLE 14 NON-WAIVER

- 14.01 No provision of this Agreement and no breach by either party of any such provision will be deemed to have been waived unless such waiver is in writing signed by the other party.
- 14.02 The written waiver by either party of any breach of any provision of this Agreement by other party will not be deemed a waiver of any subsequent breach of the same or any other provision of the Agreement.

ARTICLE 15 APPROPRIATION

- 15.01 Notwithstanding any other provision of this Agreement the payment of money by the Commission to the Contractor pursuant to this Agreement is subject to:
- (a) there being sufficient monies available in an appropriation, as defined in the Financial Administration Act, R.S.B.C. 1996, c138 (the Financial Administration Act, inclusive of every amendment made thereto and in force, being herein collectively called the "Act"), to enable the Commission, in any fiscal year when any payment of money by the Commission to the Contractor falls due pursuant to this Agreement, to make that payment; and
 - (b) Treasury Board, as defined in the Act, not having controlled or limited, pursuant to the Act, expenditure under any appropriation referred to in subparagraph (a) of this paragraph.

ARTICLE 16 NOTICES

- 16.01 Any notice, report, payment, or any or all of the documents that either party may be required or may desire to give or deliver to the other will be conclusively deemed validly given or delivered to and received by the addressee, if delivered personally on the date of such personal delivery or, if mailed, on the third business day after the mailing of the same in

British Columbia by prepaid post addressed, if to the Commission;

ATTENTION:
CLYDE MACDONALD
SENIOR MANAGER
ALTERNATIVE PAYMENTS PROGRAM
MEDICAL SERVICES PLAN

THIRD FLOOR
1515 BLANSHARD STREET
VICTORIA BC V8W 3C8

and if to the Contractor:

ATTENTION:
REGINALD PERCIVAL
EXECUTIVE DIRECTOR
NISGA'A VALLEY HEALTH BOARD

256 TAIT AVENUE
NEW AIYANSH, BC VOJ 1A0

and if to the Nisga'a Tribal Council/Nisga'a Lisims Government:

PRESIDENT
NISGA'A TRIBAL COUNCIL/
NISGA'A LISIMS GOVERNMENT

P.O. BOX 231
NEW AIYANSH, BC VOJ 1A0

- 16.02 Either party may, from time to time advise the other by notice in writing of any change of address of the party giving such notice and from and after notice the address therein specified will, for the purposes of Articles 12 and 13, be conclusively deemed to be the address of the party giving such notice.

ARTICLE 17 ASSIGNMENT

- 17.01 At the request of the Nisga'a Lisims Government, the parties will negotiate and attempt to reach agreement to assign all right, title and interest of the Contractor under this Agreement to the Nisga'a Nation or designee of the Nisga'a nation. For greater certainty, this Article is not part of the Nisga'a Final Agreement and is not subject to paragraphs 49 through 51 of the General Provisions Chapter (Chapter 2) of that Agreement.
- 17.02 For greater certainty and despite anything to the contrary elsewhere in the Agreement, the Nisga'a Nation is a party to this Agreement only for the purposes of Article 18.06, and has no rights or obligations under, or in respect of, this Agreement.

ARTICLE 18 MISCELLANEOUS

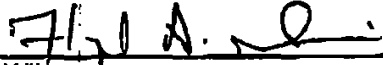
- 18.01 This Agreement will be governed by and construed in accordance with the applicable laws of the Province of British Columbia.

- 18.02 The headings appearing in this Agreement have been inserted for reference and as a matter of convenience and in no way define, limit or enlarge the scope of any provision of this Agreement.
- 18.03 No amendment or modification to this Agreement will become effective unless the same will have been reduced to writing and duly executed by the parties hereto.
- 18.04 The schedules to this Agreement are an integral part of this Agreement as if set out at length in the body of this Agreement.
- 18.05 Where the Contractor is a corporation, the Contractor hereby represents and warrants to the Province that the signatory has been duly authorized by the Contractor to enter into this Agreement without corporate seal on behalf of the corporation.
- 18.06 All disputes arising out of or in connection with this Agreement may be dealt with and finally resolved under Article VII (Dispute Resolution) in the Transitional Funding Agreement.
- 18.07 This Agreement is not intended to be, and will not be interpreted to be, a land claims agreement or treaty within the meaning of section 25 or 35 of the *Constitution Act, 1982* and it is not intended to, and will not be interpreted to, recognise or affirm any aboriginal or treaty rights within the meaning of section 25 or 35 of the *Constitution Act, 1982*.
- 18.08 This Agreement is not part of the Nisga'a Final Agreement.
- 18.09 This Agreement is made without prejudice to any negotiations or agreement which may occur after April 1, 1999 between the parties in respect of
- (a) the transfer of one or more provincial health services to be delivered by the Contractor as contemplated in the Memorandum of Understanding dated October 30, 1995 and renewed October 3, 1997 or any similar or successor agreement between the parties respecting service and program negotiations;
 - (b) the delivery and administration of provincial health services and programs

by Nisga'a Lisims Government, as contemplated in the Nisga'a' Final Agreement.

IN WITNESS WHEREOF the parties have executed this Agreement as of the day and year first above written.

SIGNED AND DELIVERED on behalf of)
the Nisga'a Tribal Council/Nisga'a)
Nation by the President of the Nisga'a)
Tribal Council/Nisga'a Lisims)
Government in the presence of:)

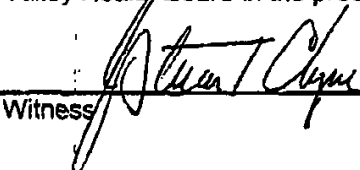


Witness)



President)

SIGNED AND DELIVERED on behalf of)
the Nisga'a Valley Health Board by an)
authorized representative of the Nisga'a)
Valley Health Board in the presence of:)




Witness)



Chair, Nisga'a Valley Health Board)

SIGNED AND DELIVERED on behalf of)
the Commission by an authorized)
representative of the Commission in the)
presence of:)



Witness)



Authorized Representative)

SCHEDULE A

Definitions

1. In this Schedule, except as otherwise expressly provided or unless the context otherwise requires:

"Full Time Equivalent" (FTE) means a minimum of 1680 hours of service, per annum or pro rata for any part thereof.

Services

2. The Contractor will provide the Services for Local Health Area 92 at facilities in New Aiyansh (Diagnostic and Treatment Centre), Gitwinksihkw (nursing station), Laxgalts'ap (nursing station) and Kincolith (nursing station) herein called the "Unit".

3. The Contractor will provide coverage for physician services at the Unit, over a 52 week period, as follows:

- (i) General primary care outpatient services in New Aiyansh conducted during regular established office hours, a minimum of five days per week;
- (ii) After hours emergency consultation and treatment services, available at all times; and
- (iii) Regularly scheduled weekly outreach services in Gitwinksihkw, Laxgalts'ap and Kincolith.

4. Total general practise service coverage to be delivered under this contract equals:

• New Aiyansh	2.0 FTES
• Outreach per Item 3(iii) above	0.5 FTE
• Subtotal:	2.5 FTES
• Leave Replacement @ 16 percent	0.4 FTE
TOTAL	2.9 FTES

5. The Contractor will use the funds provided for in this Agreement exclusively for those clinical patient care services and activities denoted in Paragraph 3 above. Use of these funds in payment for other patient care services is a breach of this Agreement.

6. (a) Subject to Sub-Paragraphs (b) to (d), the Contractor will take reasonable measures to ensure that services funded by the Commission under this Agreement will be provided only to individuals who are residents or are deemed to be residents of British Columbia under the Medicare Protection Act. For the purposes of this Agreement, this residency criteria shall be deemed to be met if:

- (i) the individual presents the Contractor with a British Columbia CareCard;

Schedule A

- (ii) the Contractor takes reasonable measures to confirm that the Individual is the legitimate holder of the CareCard, (i.e., by confirming the identity of the individual); and
 - (iii) the Contractor confirms that the individual is currently a resident of British Columbia.
- (b) This requirement should, in no way, interfere with necessary care provided to any individual in an emergency or situation of urgent or acute medical need.
- (c) Where justification can be provided that the requirement to determine eligibility would result in risk to the public or individual, this requirement may be waived.
- (d) Sub-Paragraph (a) does not apply if an individual, who is not a resident of British Columbia, provides evidence of enrollment under an Act, plan, or scheme in another province of Canada in respect of which British Columbia has a reciprocal agreement related to the provision of medical or health care services, subject to the agreements.

Fee-For-Service

7. (a) Physicians working as part of this Agreement may not claim fee-for-service payment from the Commission (Medical Services Plan) for the following:
- (i) any services or procedures provided to patients in the Unit;
 - (ii) any services or procedures related to the program funded by this Agreement; or,
 - (iii) services provided during any period of time which is applied to the calculation of the FTE requirement under this Agreement.
- (b) The only exception to Sub-Paragraph 7(a) above will be services or procedures for which fee-for-service billing is specifically permitted in Paragraph 3 of this Schedule.
- (c) The Contractor must ensure Fee-For-Service Waivers are signed by all physicians providing service under this Agreement. These waivers are available from the Commission, must be signed by physicians prior to commencing delivery of service under this Agreement and must be retained on site by the Contractor for audit and inspection at any time.

Reporting

8. The Contractor agrees to disclose, in writing, all sources of funding for the services provided under the terms of this Agreement and the source amounts, within 60 days of signing this Agreement or of receipt of knowledge of such sources and amounts. The sources include, but are not limited to: funding under this Agreement; the Contractor's global budget; fee-for-service billings; professional service contracts with other organizations; grants and endowments; university stipends/honoraria; and third party billings for services provided by the

Schedule A

physicians in the Unit in the performance of the Contractor's obligations under this Agreement.

9. Within 60 days of the end of any calendar year in the Term, the Contractor will submit to the Commission full details of all compensation rendered to any physician for provision of the Services in the calendar year including compensation rendered by the contractor or by any sub-contractor, affiliates, parent or subsidiary organizations of the Contractor. Compensation information is to be provided for each physician, identified by name, MSP practitioner enrollment number, and birthdate, and, must include the following information:
 - (a) monetary compensation, including but not limited to salary, wages, and/or fees; and
 - (b) full description of any benefits, perquisites and/or other compensation for which the physician is eligible or has been provided (i.e., CME, CMPA, travel/housing allowances, Mandatory Employee Related Costs e.g., EI, and CPP).
10. The Contractor will notify the Commission when retaining any physician or other practitioner to provide the Services.
11. Within 28 days of the close of each calendar month in the Term, the Contractor will provide the Commission with a report on service coverage for the preceding month, in a format acceptable to the Commission, indicating the number of hours of service provided in the Unit by each physician identified by name, specialty, and Medical Services Plan practitioner enrollment number.
12.
 - (a) The Contractor will record and provide statistical information on all patients seen and services rendered to all patients, separated by month of service. Reports will be submitted to the Commission within 28 days of the end of each quarter.
 - (b) The following patient-based statistical information is to be submitted for all services provided:
 - Identification of Contractor (unique agency identifier; site identifier)
 - patient's personal health number (PHN) and date of birth
 - date of service
 - MSP practitioner enrolment number of physician providing service
 - services/procedures provided (identified by Medical Services Commission Payment Schedule fee code)
 - diagnosis (ICD9 code) and/or Case Mix Group
 - identification of services for which payment is recoverable from a third party payer, (i.e., ICBC, WCB, private pay patients, out of country, or out of province where there is no reciprocal agreement in place)
 - start/end time of each after hours call-back
 - (c) For any fee-for-service payments claimed as permitted under Paragraph 3 of this Schedule, the information required to be submitted under this

Schedule A

Paragraph is to be provided in a separate report from those services not claimed under fee-for-service.

(d) The statistical information identified in this Paragraph is to be submitted on a 3 1/2" diskette in a format acceptable to the Commission.

13. The Contractor will submit by September 30, 1999, a written report which includes:
- (i) an analysis of service gaps in community based medical and other health care services in the unit; and
 - (ii) a framework and action plan for addressing the gaps identified in (i) above.

Records

14. The Contractor will be fully responsible for ensuring that complete medical/clinical records are kept on all patients according to all current legal and professional regulatory requirements including those of the appropriate licensing body and the requirements of the Commission in effect from time to time.

Miscellaneous

15. The Contractor acknowledges that it has been advised by the Commission not to execute an agreement with its medical staff until after this Agreement between the Contractor and the Commission has been executed. Agencies negotiating agreements outside the framework, funding or term of an existing contract with the Commission do so at their own risk.
16. The Contractor agrees to advise physicians in writing of their right to be represented by the British Columbia Medical Association (BCMA) and to negotiate in good faith when establishing contracts with physicians.
17. At the request of the Commission, the Contractor shall provide the most recent audited financial statements for the agency, or for the specific program/services funded under the Agreement. The financial statements, as requested, are to be provided to the Commission within 30 days of the request.
18. At the request of the Commission, and prior to the renewal of this contract, the Contractor agrees to participate in a review of workload and/or payment standards and utilization relating to the services provided under this Agreement.

SCHEDULE B

Definitions

1. In this Schedule, except as otherwise expressly provided or unless the context otherwise requires:

"Full Time Equivalent" (FTE) means a minimum of 1680 hours of service, per annum or pro rata for any part thereof.

Payment

2. The Commission will base its payments for the Services on 2.9 FTEs. The maximum funded service per physician shall not exceed 1680 hours per annum or pro rata for any part thereof.
3. The Commission will make payments to the Contractor for providing Services as outlined below:
 - (a) The Commission will reimburse the Contractor at a rate of \$ 205,900.00 per annum per FTE provided.
 - (b) The Commission will make payments in the amount of \$ 49,759.17 on a monthly basis, commencing October 1, 1999 and ending September 30, 2001. The monthly payment may be prorated if the actual service provided for a period, as reported under Schedule A, Paragraph 11, falls below 2.9 FTEs (as documented in the report on service coverage).
 - (c) Proration will be calculated quarterly and applied to payments on a quarterly basis. If the actual service provided in a quarter falls below the minimum level identified in (b) above, monthly payments in the following quarter will be prorated. Proration will be based on the reported, actual utilization relative to the minimum requirement.
 - (d) Upon request by the Contractor, exemption from proration may be given by the Commission due to extenuating circumstances.
 - (e) The Commission will reimburse the Contractor \$6,000.00, upon receipt, review and acceptance of the report regarding gaps in community service identified in Schedule A. Item 13.
 - (f) Payment may be withheld pending receipt of information and/or reports required to be submitted under the terms of the Agreement, if they are not received by the Commission by the date by which they are required to be submitted. The final payment under the contract may be withheld pending receipt of outstanding information and/or reports required under the terms of this Agreement, and the Commission will not be liable to pay for any service which have not been reported within 90 days of the expiration of the term of this Agreement.

Schedule B

- (g) Notwithstanding Paragraph 3(b) of this Schedule, in no event will the payments for services payable to the Contractor under this Agreement exceed, in the aggregate, the sum of:
- **\$304,555.00** for the period October 1, 1999 to March 31, 2000;
 - **\$597,110.00** for the period April 1, 2000 to March 31, 2001; and
 - **\$298,555.00** for the period April 1, 2001 to September 30, 2001.

Benefits

4. (a) The Commission will provide a contribution, herein called Benefits Contribution, to the Contractor in lieu of benefits (Continuing Medical Education, Physician Disability Insurance, and Canadian Medical Protective Association fees rebate) which are provided by the BCMA for physicians paid on a fee-for-service or sessional basis, or for other like benefits or cash in lieu.
- (b) The Commission will provide a Benefits Contribution to the Contractor for each physician who the Commission has determined:
- (i) has provided services to the Contractor under this Agreement as reflected in the monthly reports required by Schedule A, Paragraph 11; and
 - (ii) is not eligible to participate in the BCMA Benefits Program
- in each of the **1999, 2000 and 2001** calendar years respectively.
- (c) The Benefits Contribution may be prorated according to reported service coverage as per Schedule A, Paragraph 11.
- (d) The Benefits Contribution for which the contractor is eligible, based on the terms of this Agreement, will be paid prior to **March 31** following the end of each calendar year noted in (b) above.
- (e) Physician income earned under this Agreement is eligible for Contributory Professional Retirement Savings Plan (CPRSP) benefits, payable by the BCMA. In order for physician income earned under this Agreement to be included in a physician's entitlement, the Contractor must provide a copy of the report specified in Schedule A, Paragraph 9(a), of this Agreement to the BCMA no later than February 28 annually for the previous calendar year. This report should be mailed to the BCMA at the address noted below with a copy to the Commission for verification purposes:

**Benefits Manager
BCMA
115-1665 West Broadway
Vancouver BC V6J 5A4**

Schedule B

(f) Notwithstanding Sub-Paragraphs (a) to (e), in no event will the Benefits Contribution payable to the Contractor under this Agreement exceed, in the aggregate, the sum of :

- \$ 5,238 for the 1999 calendar year (3.0 FTE X \$6,984 per annum X 0.25 years);
- \$ 20,952 for the 2000 calendar year (3.0 FTE X 1.0 year); and
- \$ 15,714 for the 2001 calendar year (3.0 FTE X per annum X 0.75 years).

Third Party Billings

5. (a) The Contractor will collect all third party billings for services performed by physicians in the Unit. The Contractor will keep the funds collected, and submit an accounting as of:

- March 31, 2000 for the period October 1, 1999 to March 31, 2000;
- March 31, 2001 for the period April 1, 2000 to March 31, 2001; and
- March 31, 2002 for the period April 1, 2001 to September 30, 2001 respectively.

The accounting will denote funds collected by Category and the amount and percentage of funds for each to be submitted to the Commission.

Schedule B

Categories, amounts and percentages of funds to be submitted are as follows:

Category	Service	Retained by Contractor (%)	Submitted to Commission (%)
Category 1	services which would be benefits under the Medical Services Plan, but are rendered to non-beneficiaries of the Plan	50	50
Category 2	services which would be benefits under the Medical Services Plan, but are the responsibility of a third party	50	50
Category 3	services which would not be benefits under the Medical Services Plan	50	50

- (b) The accounting as of March 31 noted in 5(s) above and a cheque representing the total amount payable to the Commission are to be submitted by:
- April 30, 2000 for the period October 1, 1999 to March 31, 2000;
 - April 30, 2001 for the period April 1, 2000 to March 31, 2001; and
 - April 30, 2002 for the period April 1, 2001 to September 30, 2001.
- (c) Notwithstanding Sub-Paragraphs (a) and (b), in no event shall the total amount of third party collections retained by the Contractor exceed 20 percent of the total fees payable to the Contractor as noted in Paragraph 3 of this Schedule.

NISGA'A NATION FISCAL FINANCING AGREEMENT

Schedule F

Nisga'a Child and Family Services Agreement

THIS AGREEMENT made as of the 5 day of ^{May} April 1997.

BETWEEN:

THE NISGA'A TRIBAL COUNCIL,
acting on behalf of the Nisga'a bands
through its Nisga'a Child & Family Services program

(the "NTC")

AND:

DIRECTOR, designated as such by the Minister for Children and Families
pursuant to section 91 of the *CHILD, FAMILY AND COMMUNITY SERVICE ACT* of the
Province of British Columbia

(the "Director")

AND:

**HER MAJESTY THE QUEEN IN RIGHT OF CANADA, AS REPRESENTED BY THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT**

("Canada")

WHEREAS:

- A. The *Child, Family and Community Service Act* (the "CFCS Act") is the current legislation governing the delivery of child and family services in British Columbia;
- B. The *CFCS Act* sets forth a number of principles in respect of the provision of services to aboriginal children and families, including:
- a. the safety and well-being of children are paramount considerations in administering and interpreting the *CFCS Act* (section 2);
 - b. the cultural identity of aboriginal children should be preserved (section 2(f));
 - c. aboriginal people should be involved in the planning and delivery of services to aboriginal families and their children (section 3(b));
 - d. the importance of preserving an aboriginal child's cultural identity

must be considered in determining the child's best interests (section 4(2)); and

- e. aboriginal children should be placed within extended family or within the child's aboriginal community, if possible (section 71(3)).

C. The *CFCS Act*, section 93(1)(f)(iii), permits the Director to make agreements with a legal entity representing an aboriginal community for the provision of child and family services;

D. The Nisga'a Child and Family Services ("NCFS") program was established by the NTC and the Nisga'a bands for the purpose of developing and delivering services for Nisga'a children and families;

E. The Parties recognize that the Nisga'a Nation, Canada and Her Majesty the Queen in right of British Columbia intend to enter into a treaty, as contemplated by the Agreement in Principle, signed March 22, 1996, under which the Nisga'a Nation will have the ability to develop and deliver child and family services in accordance with its own laws (see paragraphs 49 to 51 of the Nisga'a Government Chapter of the Agreement in Principle);

F. In the interim, the Parties wish to facilitate the NTC's ability to develop and deliver services by NCFS in the following phased-in manner:

- Phase I:
- (a) support services, residential services and voluntary and special needs agreements for eligible persons, in accordance with category 12 of the Aboriginal Delegation Matrix;
 - (b) guardianship services for eligible children, in accordance with category 13 of the Aboriginal Delegation Matrix;
 - (c) Phase I(a) and I(b) services for Nisga'a children and families not residing on a reserve, in accordance with the levels of delegation required for Phase I(a) and I(b). These services would be by way of a protocol agreement between the Director and NTC;
- Phase II:
- (a) protection services for eligible children, in accordance with category 15 of the Aboriginal Delegation Matrix;
 - (b) protection services for Nisga'a children and families not residing on a reserve, by way of a protocol agreement between the Director and NTC;
- Phase III: It is the intention of the NTC to request the designation of a Nisga'a director from the Minister pursuant to section 91 of the *CFCS Act*;

G. The NTC and the Director further intend, through protocol agreements, to move towards the provision of comparable services for Nisga'a children and families regardless of whether they reside on or off a reserve, as funding becomes available;

Purpose

H. The Parties intend, by this Agreement, to establish the funding of and the process for the phased-in development, delivery and management of NCFS to enable it to provide Phase I(a) and I(b) services to eligible persons, and Phase II(a) services to eligible children in accordance with an agreement to be negotiated and attached to this Agreement.

THEREFORE the Parties agree as follows:

1.0 DEFINITIONS

1.1 In this Agreement, the following terms mean:

- a) "Aboriginal Delegation Matrix" means the aboriginal delegation matrix attached to this Agreement as Schedule B;
- b) "Agreement" means this agreement and all schedules attached to it, but does not include Appendix A;
- c) "CFCS Act" means the *Child, Family and Community Service Act*, as amended or replaced from time to time;
- d) "child" means a person under 19 years of age, and includes a youth;
- e) "Children's Commissioner" means the commissioner currently appointed under Part I of the *Inquiry Act* to inquire into and report to the Attorney General and Minister Responsible for Multiculturalism, Human Rights and Immigration on the cause of death of any child that dies in British Columbia and to ascertain whether further or better action by or on behalf of the Ministry for Children and Families or any other branch or institution of the executive arm of the government of British Columbia should be taken, and includes any change to the definition pursuant to future provincial legislation;
- f) "commencement date" means the date upon which the Parties sign this Agreement;
- g) "contract counsel" means any lawyer retained by the Ministry of Attorney General to provide legal advice to the Director or his or her delegates in respect of the exercise of their powers, duties and functions pursuant to the *CFCS Act*;
- h) "eligible child" means any child who is registered as an Indian under the *Indian Act* and is resident on a reserve;
- i) "eligible person" means any eligible child and any family of the eligible child;
- j) "Nisga'a bands" mean the Gitlakdamix band, the Gitwinksihlkw band, the Lakalzap band and the Kincolith band, or their successors;
- k) "Nisga'a Nation" has the same meaning as is set forth in the Agreement in Principle, dated March 22, 1996;
- l) "Nisga'a family care home" means a foster home which is approved under the *CFCS Act* and which is also culturally appropriate, as determined by the NCFS;

- m) "NCFS" means the Nisga'a Child and Family Services, a program implemented by the NTC to administer the delivery of child and family services to eligible persons;
- n) "Parties" means the NTC, the Director, and Canada;
- o) "Program Directive" means Canada's policy regarding the administration and funding of the "First Nations Child and Family Service Program" issued as a follow up to the federal cabinet decision of July 27, 1989, as amended or replaced from time to time. The current policy is attached as Schedule "A" to this Agreement entitled "Program Directives 20-1, Chapter 5 - Social Development, PD 5.1 - First Nations Child and Family Services (FNCFS)";
- p) "protocol agreement" means an agreement providing for practical arrangements to permit persons employed by either British Columbia or NCFS to deliver child and family services and to co-ordinate their efforts, and includes the protocol agreement between the NTC and Ministry of Social Services, signed March 26, 1991;
- q) "reportable circumstances" means a reportable circumstance as defined in the *Child, Family and Community Service Policy Manual*, dated October 28, 1996, as amended from time to time;
- r) "reserve" means a reserve within the meaning of the *Indian Act*, which is set apart for the use and benefit of a Nisga'a band, and, after the coming into effect of the treaty contemplated in the Agreement in Principle, means Nisga'a Lands as defined in the treaty; and
- s) "youth" means a person who is 16 years of age or over but is under 19 years of age.

2.0 PRINCIPLES

2.1 The Director and the NTC agree that the principles relating to child, family and community services, set forth in sections 2, 3, and 4 of the CFCS Act, will guide the operation of this Agreement, and the development and delivery of services provided by NCFS pursuant to this Agreement.

2.2 The Director and the NTC agree that, in the pursuit of a child's best interest, the maintenance, establishment or re-establishment of connections between Nisga'a children and their Nisga'a heritage are appropriate objectives.

3.0 PROVISION OF SERVICES

3.1 The Director and the NTC agree that services provided by NCFS pursuant to this Agreement will be designed to:

- (a) ensure that the safety and well-being of eligible children are paramount considerations;
- (b) respect, support and promote Nisga'a traditions, customs and values, including the Nisga'a house system (*Wilp*) and the Nisga'a language;
- (c) validate, support and educate about the social and family structures which exist within the Nisga'a Nation, including the use of the *Wilp* (chiefs, matriarchs, elders and extended family members) as resources to the resolution of Nisga'a child and family issues;
- (d) support and encourage community-based decision making and responsibility in respect of Nisga'a children and families;
- (e) support and encourage communication and dispute resolution processes which are relationship-based and respectful; and
- (f) facilitate, whenever possible, the care of Nisga'a children with immediate or extended family members in New Aiyansh, Gitwinksihlkw, Greenville and Kincolith.

3.2 The Parties agree that the NCFS will, after its employees have received the appropriate level of delegated authority pursuant to section 4.1, provide services to eligible persons in the phased-in manner set forth in sections 3.3, 3.4, 3.6 and 3.7.

3.3 Prior to the delegations required in Phases I(a), I(b) and II(a), the Director will continue to provide such services.

Phase I(a)

3.4 The Parties agree that during Phase I(a), after its employees have received the appropriate delegated authority in accordance with section 4.1, the NCFS will provide services to eligible persons in accordance with category 12 of the Aboriginal Delegation Matrix, including:

- (a) preventative and support services to promote the purposes of the *CFCS Act*;

- (b) support and residential services;
- (c) community services to assist Nisga'a communities to care for and protect eligible children;
- (d) voluntary care and special needs agreements; and
- (e) a full range of Nisga'a family care homes developed and maintained through recruitment, approval, support and ongoing training of caregivers.

3.5 In providing the Phase I(a) services described in section 3.4, the NCFS may provide:

- (a) counselling to:
 - (i) support eligible persons who experience or are directly or indirectly affected by family violence or dysfunctional family environments, and
 - (ii) provide eligible persons with the knowledge of and the ability to be empowered by the role of the family, extended family, and the *Wilp*;
- (b) in-home support to assist parents in organising and maintaining the family unit and carrying out parental responsibilities;
- (c) respite care to relieve parents temporarily from parental responsibilities in order to allow for their recovery from the stress and challenges of parenting;
- (d) parenting, budgeting and life skills programs to:
 - (i) provide training for preventing, correcting, modifying or alleviating specific causes of health, educational or social obstacles to their children's growth and development, and
 - (ii) identify and advocate ways to overcome debilitating community conditions, such as discriminatory or intolerable social or environmental living experiences for children and families; and
- (e) other child and family services determined by NCFS.

Phase I(b)

3.6 The Parties agree that during Phase I(b), after its employees have received the

appropriate delegated authority in accordance with section 4.1, the NCFS will provide guardianship services, in accordance with category 13 of the Aboriginal Delegation Matrix, for any eligible child who is:

- (a) in the continuing custody of the Director;
- (b) in the temporary care of the Director, where such guardianship is agreed upon by the NCFS and the Director; or
- (c) in the guardianship of the Director under the *Family Relations Act*.

Phase II(a)

3.7 The Parties agree that during Phase II(a), the NCFS will, in accordance with an agreement to be negotiated and attached to this Agreement, provide protection services to eligible children in accordance with category 15 of the Aboriginal Delegation Matrix and the requirements of the *CFCS Act*.

Other Provisions relating to Services

3.8 The Director and the NTC agree that the NCFS may request the support and assistance of the Director in the delivery of services set forth in section 3.4 to 3.7 where such assistance is required by NCFS to ensure the continued delivery of such services in accordance with this Agreement.

3.9 The Director and the NTC agree that the Director will respond to a request made by NCFS pursuant to section 3.8 in a manner that is consistent with this Agreement and with the Director's responsibilities under the *CFCS Act*.

3.10 The Director and the NTC agree that the Joint Child and Family Management Committee, as established pursuant to section 10.1 of this Agreement, may make recommendations to the Director for such support and assistance as may be required by NCFS to ensure its continued delivery of services provided in sections 3.4 to 3.7.

3.11 The Parties acknowledge that the Director may intervene in any specific case where the Director is of the opinion that it is necessary to ensure the safety and well-being of an eligible child who is eligible for or in receipt of services through NCFS pursuant to this Agreement.

4.0 DELEGATION OF AUTHORITY

4.1 The Director and the NTC agree that the Director will, pursuant to section 92 of the *CFCS Act*, delegate in accordance with operational readiness criteria, operational standards and best practice standards approved by the Director, to a person or persons employed by NCFS, those powers, duties or functions necessary to enable NCFS to provide any services set forth in sections 3.4, 3.6 and 3.7 which require the delegated authority described in the Aboriginal Delegation Matrix.

4.2 The Director and the NTC agree to work together to develop the operational readiness criteria, operational standards and best practice standards referred to in section 4.1.

4.3 The Director and the NTC agree that the NTC will maintain an administrative structure under which NCFS will provide its employees with supervision and management during the exercise of their powers, duties, or functions delegated pursuant to section 4.1.

4.4 The Director and the NTC agree that the NTC will maintain personnel policies and procedures for NCFS comparable to provincial standards in respect of qualifications, supervision, reviews of professional judgement, discipline, conflicts of interest, and relief during vacation time of employees of NCFS receiving delegated authority pursuant to section 4.1.

4.5 The Director and the NTC agree that the *CFCS Act* will apply to employees of NCFS who are exercising powers, duties, or functions delegated pursuant to section 4.1.

4.6 The Director and the NTC agree that the employees of NCFS will have access to contract counsel through the Ministry for Children and Families in respect of the exercise of their powers, duties, or functions delegated pursuant to section 4.1.

5.0 AUDIT, REVIEW AND EVALUATION OF PROGRAMS, SERVICES AND CASES

Purpose

5.1 The Director and the NTC agree that the purpose of sections 5.1 to 5.8 is to:

- (a) provide NCFS with information to assist in the policy development and decision making processes to facilitate the effective delivery of services pursuant to this Agreement; and
- (b) provide the Director, NCFS and the Children's Commissioner with the information necessary by the Director, NCFS or the Children's Commissioner to carry out their responsibilities under the *CFCS Act* and this Agreement, and other applicable

provincial legislation relating to the responsibilities of the Children's Commissioner.

Audit of Services and Related Programs

5.2 The Director and the NTC agree that audits of services provided by NCFS pursuant to this Agreement and related programs will take place:

- (a) at such intervals as are agreed upon by NCFS and the Director, or
- (b) by the Children's Commissioner pursuant to applicable provincial legislation
- (c) at other such times as required by the Director in consultation with NCFS.

5.3 The Director and the NTC agree that the audits contemplated in section 5.2 (a) and 5.2 (c) will be conducted in a manner satisfactory to the Director and the NTC

5.4 The Director and the NTC agree that audits may include:

- (a) those child and family services funded by the Ministry for Children and Families or provided by NCFS under delegated authority provided in accordance with section 4.1, and related programs, to ensure compliance with the *CFCS Act* and the standards referred to in section 4.1;
- (b) other child and family services and related programs as agreed by NCFS and the Director; and
- (c) other child and family services and related programs as requested by NCFS.

5.5 The Director and the NTC agree that both parties will be provided with the results of any audit conducted.

Reviews of Specific Cases

5.6 The Director and the NTC acknowledge that, in a specific case, a review may be conducted by the Director pursuant to Part 6 of the *CFCS Act* or by the Children's Commissioner pursuant to applicable provincial legislation.

5.7 The Director and the NTC agree that the case reviews contemplated under section 5.6 may include reviews in respect of, but not limited to:

- (a) a reportable circumstance referred by the Director or a future director of NCFS resulting from services delivered by NCFS at the time of the reportable circumstance; and
- (b) a specific case where the NCFS or the Director requires the facts and circumstances respecting the practice of an employee of NCFS receiving delegated authority pursuant to section 4.1.

5.8 Canada, the Director and the NTC agree that the results of the internal reviews agreed upon in section 14.1(d) will be shared with the Director.

6.0 INFORMATION & RECORDS MANAGEMENT

6.1 The Director and the NTC agree that the NCFS will access and utilise the Ministry for Children and Family's electronic programs for the collection, storage, sharing and retrieval of information obtained under the provisions of the *CFCS Act*, including:

- (a) Management Information System Central Registry (MIS CR);
- (b) Social Worker Management Information System (SWIS MIS);
- (c) Office Vision (OV); and
- (d) Community Information System (CIS).

6.2 The Director and the NTC agree that one representative of NCFS may participate in any relevant Ministry for Children and Families' systems review of electronic programs, such as those listed in section 6.1, utilized by the Ministry for Children and Families and that upon the request of NCFS, the Director will provide the funds necessary for a NCFS representative to attend meetings, including travel, meals and accommodation.

6.3 The Director and the NTC agree that the NCFS will implement and utilise updates to Ministry for Children and Families electronic programs such as those listed in section 6.1.

6.4 The Director and the NTC agree that the Director will provide NCFS with the necessary technical support and training required for the implementation and maintenance of systems such as those listed in section 6.1.

6.5 The Director and the NTC agree that access to NCFS and Ministry for Children and Families physical files, records and electronic systems regardless of their format, concerning services provided pursuant to this Agreement, will be provided in accordance with applicable provincial legislation, including Part 5 of the *CFCS Act*.

6.6 The Director and the NTC agree that NCFS will maintain records in a manner compatible with applicable provincial policy and standards in respect of all matters for which its employees provide services delegated pursuant to this Agreement. While in use, all such records will be stored in a secure place with confidentiality and access to records and files ensured in accordance with applicable provincial legislation, including Part 5 of the *CFCS Act*.

6.7 The Director and the NTC agree that NCFS will utilise the Ministry for Children

and Families Records Management Unit (RMU) for the long term retention of files and information obtained through the provision of services pursuant to this Agreement, unless the Director and NCFS otherwise agree.

6.8 The Director and the NTC agree that all files relating to services provided pursuant to this Agreement will be transferred in an orderly manner between NCFS and any Ministry for Children and Families' office and any aboriginal agency with employees who have the appropriate delegated authority to ensure that the party responsible for service delivery has the complete service record as soon as practicable and, in any event, no longer than 20 working days after commencement of service delivery.

6.9 The Director and the NTC agree that the Director may request information and statistical data from NCFS, related to programs and services delivered under delegated authority not presently provided under the Ministry for Children and Families electronic programs referred to in section 6.1.

7.0 TRANSFER OF EXISTING CASES

7.1 The Director and the NTC agree to an orderly transfer to NCFS of child and family services cases. The priority of cases selected for transfer to NCFS will be set out through protocol agreements.

7.2 The Director and the NTC agree to establish a plan in respect of each case that is transferred between the Director and the NCFS.

8.0 CONFIDENTIALITY

8.1 The Parties agree that, while this Agreement is in effect and at all times thereafter, the Director and NCFS, and their respective officers, employees, subcontractors, and agents:

- (a) will treat as confidential all information, data, documents and materials acquired or to which access has been given in the course of or incidental to the performance of this Agreement;
- (b) will only disclose, or permit to be disclosed, information, data, documents or materials in accordance with applicable provincial legislation, including Part 5 of the *CFCS Act*;
- (c) will comply with any rules or directions made or given by NCFS or the Director with respect to the safeguarding or ensuring the confidentiality of written or electronic records, information, data, documents or materials acquired respectively

from NCFS or the Director; and

- (d) will be required to take an oath of confidentiality in respect of all information, data, documents and materials acquired or to which access has been given in the course of or incidental to the performance of their duties pursuant to this Agreement.

8.2 Canada agrees with the NTC and the Director that, while this Agreement is in effect and at all times thereafter, Canada will only disclose, or permit to be disclosed, information, data, documents or materials in accordance with applicable federal legislation.

9.0 POLICY AND POLICY DEVELOPMENT

9.1 The Director and the NTC agree that NCFS may develop policies for the delivery of services to eligible persons provided that such policies include:

- (a) policies and procedures relating to reportable circumstances which are compatible with provincial policies and procedures; and
- (b) policies to guide NCFS employees in the correct exercise of their delegated statutory authorities.

9.2 The Director and the NTC agree that prior to implementing policies pursuant to section 9.1, NCFS will adopt applicable provincial policies for the delivery of services pursuant to this Agreement, including the policies relating to reportable circumstances, and the correct exercise of delegated authorities.

9.3 The Director and the NTC agree that NCFS and the Director will, as soon as practicable, provide each other with copies of their policies relating to the delivery of services pursuant to this Agreement, and any changes to such policies.

10.0 JOINT CHILD AND FAMILY MANAGEMENT COMMITTEE

10.1 The Parties will establish a Joint Child and Family Management Committee to comprise six representatives: one representative from each of the four Nisga'a bands; one representative from the Ministry for Children and Families; and one representative from DIAND. These representatives will appoint one of them to act as chair.

10.2 The purpose of the Joint Child and Family Management Committee is to provide a forum for ongoing discussions and recommendations on general issues relating to the Parties' responsibilities under this Agreement and the development and delivery of services provided by NCFS pursuant to this Agreement.

10.3 The Joint Child and Family Management Committee will use best efforts to develop its terms of reference and rules of procedure which will be attached to this Agreement as Schedule "C" within six months from the commencement date.

10.4 The terms of reference developed by the Joint Child and Family Management Committee will, among other matters determined by it to be appropriate, include provisions for the Joint Child and Family Management Committee to:

- (a) make recommendations in respect of:
 - (i) the three and six year program review prescribed by the Program Directive,
 - (ii) the three to five year review described in section 16.4,
 - (iii) the expansion of delegated authority for employees of NCFS, and
 - (iv) the resolution of any disputes which may arise in respect of the interpretation, application, implementation and operation of this Agreement;
- (b) develop the details of the dispute resolution process which the Parties will utilize for the interpretation, application, implementation and operation of this Agreement;
- (c) play a significant role in the maintenance of the existing protocol agreement between the NTC and the Ministry of Social Services for the protection of Nisga'a children, and the development of new protocol agreements relating to the delivery of child and family services such as off reserve services, after-hours procedures, and dispute resolution between employees of NCFS and the Ministry for Children and Families;
- (d) monitor the effectiveness of the information systems set forth in this Agreement and make recommendations to the Parties on how to improve on these systems; and
- (e) perform such other functions as agreed to by the Parties from time to time.

10.5 The Joint Child and Family Management Committee will endeavour to perform its functions by way of consensus, and if consensus cannot be reached, it will utilize the dispute resolution process developed pursuant to sections 10.4 and 12.2.

10.6 In the event that a dispute arises prior to the development of a dispute resolution

process pursuant to sections 10.4 and 12.2, the Joint Child and Family Management Committee will endeavour to resolve such dispute in good faith and with best efforts.

10.7 The Parties will appoint their initial representatives to the Joint Child and Family Management Committee within 30 days from the commencement date and will notify each other of such appointments and any changes in appointments in accordance with section 17.0.

10.8 The first meeting of the Joint Child and Family Management Committee will take place no less than 90 days after the commencement date in a location agreed upon by the representatives. Thereafter, the Joint Child and Family Management Committee will meet at least once in each quarter of every year.

10.9 British Columbia and Canada will be responsible for paying the costs associated with their respective representatives' involvement on the Joint Child and Family Management Committee.

11.0 TRAINING

11.1 The Director and the NTC agree to identify training needs, to determine methods to meet the training requirements, and to facilitate the provision of required training for NCFCS, its employees, and its caregivers. It is the Parties' objective to ensure that NCFCS, its employees, and its caregivers have the knowledge required for support, guardianship, and child protection, as well as cross-cultural sensitivity in the provision of child and family services.

12.0 DISPUTE RESOLUTION

12.1 Where a dispute arises in respect of the interpretation, application, implementation or operation of this Agreement and the matter cannot be resolved by the Joint Child and Family Management Committee, the relevant Parties agree to resolve the dispute in a timely manner utilizing whatever means are available to the Parties, which may include dispute resolution processes contemplated in section 10.4 (b). For greater certainty, the application of or participation in the dispute resolution process developed by the Joint Child and Family Management Committee will not interfere with the Director's ability to ensure the safety and well-being of a child pursuant to section 3.11.

12.2 The Joint Child and Family Management Committee, in developing a dispute resolution process pursuant to section 10.4, may include the use of culturally appropriate advice, facilitation and mediation by internal or outside sources, and may, after the coming into effect of the treaty contemplated in the Agreement in Principle, signed March 22, 1996, include the dispute resolution process established by the treaty.

13.0 DUTY OF CARE AND LIABILITY

13.1 The Director and the NTC agree that section 101 of the *CFCS Act* applies to employees of NCFS in the exercise of delegated authority pursuant to this Agreement.

13.2 The NTC will indemnify and save harmless the Director, his successors, officials, employees and agents from any losses, claims, damages, actions, causes of action, costs and expenses that they may sustain, incur, suffer, or be put to at any time, either before or after the termination of this Agreement, which are based upon, arise out of or occur, directly or indirectly, by reason of any act or omission by the NTC or NCFS or by any of its agents, employees, officers, directors, or subcontractors in respect of the provision of services on a reserve pursuant to this Agreement, except as may be caused by the negligence of the Director or Canada and their heirs, successors, officials, employees or agents.

13.3 The Director and the NTC agree that the NTC will receive liability insurance coverage under the terms and conditions of the "Government Master Insurance Program", as it may exist from time to time, in respect of the provision of services pursuant to this Agreement and will renew such coverage while this Agreement is in effect and that there will be no cost to the NTC for this insurance coverage.

13.4 The NTC will indemnify and save harmless Canada, its heirs, successors, officials, employees and agents (collectively, "Her Majesty") from any losses, claims, damages, actions, causes of action, costs and expenses that Her Majesty may sustain, incur, suffer, or be put to at any time, either before or after the termination of the Agreement, which are based upon, arise out of or occur, directly or indirectly, by reason of any act or omission by the NTC or NCFS or by any of its agents, employees, officers, directors, contractors or subcontractors in respect of the provision of services on a reserve pursuant to this Agreement, except as may be caused by the negligence of Her Majesty or the Director and their heirs, successors, officials, employees or agents.

14.0 FINANCIAL ARRANGEMENTS

14.1 Canada and the NTC agree that, subject to annual appropriations by Parliament, Canada will provide the NTC with fiscal resources, by way of an annual funding arrangement pursuant to this Agreement and, where applicable, in accordance with the funding formulas provided for in the Program Directive but carried out through an annual Comprehensive Funding Arrangement (the most recent one covering the period from April 1, 1996 to March 31, 1997), to enable NCFS to provide a full range of child and family services pursuant to this Agreement, including:

- (a) start-up funding for the hiring of staff; the establishment of the office; purchase of

equipment and furniture; purchase, installation and maintenance of electronic data communication equipment; the set-up, orientation and training of local committees and the board of directors, and the initial training of staff in accordance with sections 7.1(c), 18.3 and 20.1 of the Program Directive. The amount is set out in Appendix "A";

- (b) operations funding for the costs of all operational activities, including staffing, salaries and benefits; costs of NCFS representatives' involvement on the Joint Child and Family Management Committee; administration; travel; professional development; support and prevention service; and insurance and legal fees related to operations, in accordance with section 19.0 and 20.0 of the Program Directive. The amount for the first year is set out in Appendix "A";
- (c) reimbursement for maintenance costs of eligible children in the care of NCFS; and
- (d) funding in each of the third and sixth years of operation for NCFS to complete an internal review of NCFS to identify strengths and weaknesses and to plan improvements to the range and quality of its services.

14.2 The Director and the NTC agree that the Director may provide funding to the NCFS for the provision of services to persons residing on a reserve for whom NCFS does not receive federal funding. The amount and method of payment of such funding will be negotiated between the Director and the NTC.

14.3 The Director will bear the cost of audits agreed upon pursuant to section 5.2 (a) and (c) and section 5.4 (a) and (b) and the cost of case reviews conducted by the Director pursuant to section 5.6 and 5.7.

15.0 WITHOUT PREJUDICE

15.1 This Agreement is not intended to be a treaty for the purpose of sections 25 and 35 on the *Constitution Act, 1982*.

15.2 Except for court actions involving matters covered by this Agreement, this Agreement is without prejudice to any future legal or negotiating positions any Party may wish to take. Nothing in this Agreement is to be interpreted as creating, recognising or denying aboriginal rights.

15.3 This Agreement is not intended to nor should it be interpreted to prevent the exercise of Nisga'a Government jurisdiction in respect of child and family services pursuant to the treaty contemplated by the Agreement in Principle, signed March 22, 1996.

15.4 No member of the Senate or House of Commons of Canada shall be admitted to any share or part of this arrangement or any benefit arising there from.

16.0 TERM OF AGREEMENT, AMENDMENT, TERMINATION & REVIEW

16.1 Subject to section 16.2 to 16.4, this Agreement will remain in effect for five years from the commencement date, unless the Parties otherwise agree.

16.2 This Agreement may be terminated by any one of the Parties upon the giving of six months written notice, or at such shorter time as may be agreed upon by the Parties.

16.3 This Agreement may be amended or modified with the consent of the Parties. Such amendments or modifications to this Agreement will be confirmed in writing before taking effect.

16.4 This Agreement will be reviewed by the Parties between three and five years from the commencement date. The Parties will take into account the recommendations made by the Joint Child and Family Management Committee in respect of the continuation, modification, expansion, and alteration of this Agreement.

17.0 NOTICE

17.1 Any notice or written communication required or permitted to be given pursuant to this Agreement may be given as follows:

(a) to the NTC or NCFS:

Nisga'a Child and Family Services
Program Director
P.O. Box 231
New Aiyansh, British Columbia V0J 1A0
(250) 633-2601; (250) 633-2367 (fax)

(b) to the Director:

c/o Ministry for Children and Families
6th Floor, 614 Humboldt St.
Victoria, British Columbia V8V 1X4
(250) 387-7071; (250) 387-8036 (fax)

(c) to Canada:

Director, Funding Services
Indian and Northern Affairs Canada
340 - 1550 Alberni Street
Vancouver, British Columbia V6G 3C5
(604) 666-5171; (604) 666-2046 (fax)

17.2 Notice is deemed to be received when hand delivered or received by facsimile pursuant to section 17.1, unless the Parties otherwise agree.

17.3 Any of the Parties whose address has changed will notify the others in writing of a new address for notification as soon as practicable.

17.4 Each Party agrees to notify the other Parties of any actions it takes which may significantly impede the NCFS's ability to provide services pursuant to this Agreement.

18.0 MISCELLANEOUS PROVISIONS

18.1 This Agreement will be governed by, and construed in accordance with, the laws of the province of British Columbia.

18.2 The headings in this Agreement are included for reference and as a matter of convenience and in no way define, limit or enlarge the scope of any provision of the Agreement.

18.3 All words in the singular include the plural and vice versa. All words in the masculine gender include the feminine and neutral genders. All words in the neutral gender include the masculine and feminine genders.

18.4 This Agreement will not affect the ability of the NTC or Nisga'a persons to participate in and benefit from federal and provincial programs for aboriginal people in accordance with general criteria established for these programs from time to time.

IN WITNESS WHEREOF the Parties have caused this Agreement to be executed in the City of VANCOUVER in the Province of British Columbia, on the 5th day of April 1997.

SIGNED on behalf of THE NISGA'A TRIBAL COUNCIL by its authorized signatory,

[Signature]
Witness

Executive Chairman
Address

240 Sturtevant Prince Rupert
Address

SIGNED BY THE DIRECTOR, CHILD, FAMILY AND COMMUNITY SERVICE ACT

[Signature]
Witness

6th Flr 614 Humboldt St
Address

Victoria BC
Address

HER MAJESTY THE QUEEN IN RIGHT OF CANADA, AS REPRESENTED BY THE MINISTER OF INDIAN AFFAIRS & NORTHERN DEVELOPMENT by his authorized signatory

[Signature]
Witness

340-1550 Abbots Rd
Address

Vancouver, BC V6G 3C5
Address

[Signature]

[Signature]
JOSEPH GOSNELL, SR.
President

[Signature]
ROSS DAWSON
Director
Child Family and Community Service Act

[Signature]
JOHN WATSON
Director - BC Region

Schedule “A”

Program Directives 20-1

Program Directives 20-1

Directives du programme 20-1

**Chapter 5
Social Development**

**Chapitre 5
Développement social**

**PD 5.1
First Nations Child and Family
Services (FNCFS)**

**DP 5.1
Services d'aide à l'enfance et à la
famille des Premières Nations
(SAEFPN)**

1.0 Purpose

This directive states the department's policy regarding the administration of the First Nations Child and Family Services Program.

1.0 Objet

La présente directive décrit la politique du Ministère en matière d'administration du Programme de Services d'aide à l'enfance et à la famille des Premières Nations.

2.0 Authority

This directive is issued as a follow-up to the Cabinet Decision of July 27, 1989.

2.0 Autorisation

Cette directive est émise à la suite de la décision du Cabinet du 27 juillet 1989.

3.0 Issuing Authority

This directive is issued under the authority of the Assistant Deputy Minister of Corporate Services.

**3.0 Autorisation de
publication**

Le présent document est publié sous l'autorité du sous-ministre adjoint des Services ministériels.

4.0 Scope

This directive applies to all employees, both at headquarters and in the regions, in the carrying out of the department's functions in regard to the funding and support of child and family services on reserves.

4.0 Portée

La directive s'applique aux employés, tant à l'Administration centrale que dans les régions, qui exécutent les fonctions relevant du Ministère quant au financement et à l'appui des services d'aide.

5.0 Responsibilities

5.1 Except where otherwise indicated, this directive will be implemented by the Regional Director General.

5.2 The responsibility for approving developmental plans and new funding lies with HQ Financial Services in cooperation with the Indian Programming and Funding Allocations Directorate at HQ.

5.3 The Indian Programming and Funding Allocation Directorate is responsible for the interpretation of this directive and for the insertion of any necessary changes.

6.0 Principles

6.1 The department is committed to the expansion of First Nations Child and Family Services on reserve to a level comparable to the services provided off-reserve in similar circumstances. This commitment is independent of and without prejudice to any related right which may or may not exist under treaties.

6.2 The department will support the creation of Indian designed, controlled and managed services.

6.3 The department will support the development of Indian standards for those services, and will work with Indian organizations to encourage their adoption by provinces/territory.

5.0 Responsabilités

5.1 Sauf sous indication contraire cette directive sera mise en oeuvre par les directeurs généraux régionaux.

5.2 Les Services financiers en collaboration avec la Direction du financement et des programmes pour les Indiens, à l'Administration centrale, ont la responsabilité d'approuver les plans de développement ainsi que le financement supplémentaire.

5.3 La Direction du financement et des programmes pour les Indiens détient la responsabilité d'interpréter cette directive et d'y insérer tout changement qui s'avère nécessaire.

6.0 Principes

6.1 Le Ministère s'est engagé à élargir les services d'aide à l'enfance et à la famille des Premières Nations dans les réserves, de manière qu'ils soient comparables aux services offerts hors des réserves dans des circonstances analogues. Cet engagement est indépendant et n'est pas préjudiciable aux droits connexes existants, peut-être ou pas, sous les traités.

6.2 Le Ministère appuiera la création de services conçus, contrôlés et gérés par les Indiens.

6.3 Le Ministère aidera en outre les Indiens à élaborer des normes pour ces services et travaillera conjointement avec les organismes indiens à encourager les provinces/territoire à les adopter.

6.4 This expansion of First Nations Child and Family Services (FNCFS) will be gradual as funds become available and First Nations are prepared to negotiate the establishment of new services or the take-over of existing services.

6.5 Provincial child and family services legislation is applicable on reserves and will form the basis for this expansion. It is the intention of the department to include the provinces in the process and as party to agreements.

7.0 Developmental Activities

7.1 The department will fund the development of new FNCFS organizations as follows:

(a) *Pre-planning:*

This activity is intended to support community consultation, data collection and information gathering sufficient for the preparation of an initial community proposal and preliminary discussions with the province/territory and DIAND. It should produce a detailed plan (direction and services wanted and how they intend to achieve this), and band council resolutions indicating community support for the development of FNCFS.

(b) *Planning:*

This activity is intended to support all the work leading up to and including a

6.4 Cet élargissement des Services d'aide à l'enfance et à la famille des Premières Nations (SAEFPN) se fera graduellement, à mesure que les fonds sont disponibles et que les Premières Nations sont disposées à négocier la création de nouveaux services ou à assumer les services actuels.

6.5 La législation provinciale sur l'enfance et la famille s'applique aux réserves et sera à la base de cet élargissement. Le Ministère a l'intention d'inclure les provinces dans ce processus et comme signataires des ententes.

7.0 Activités de développement

7.1 Le Ministère financera la création de nouveaux organismes SAEFPN, comme suit:

a) *Pré-conception:*

Cette activité vise à appuyer les consultations communautaires, la collecte de données et l'obtention d'informations qui permettront de rédiger une proposition initiale pour la communauté, ainsi que de tenir des discussions préliminaires avec la province ou territoire et le MAINC. Elle devrait aboutir à un plan détaillé (direction et services désirés et leur intention pour accomplir ceci) et à des résolutions du conseil de bande donnant la preuve que la communauté appuie la création de SAEFPN.

b) *Conception:*

Cette activité vise à appuyer tous les aspects de la création d'un nouvel

formal agreement between the parties (province/territory, DIAND and Indian groups) for the start-up of a new organization. It will include needs assessment, identification of respective roles and responsibilities, description of services and delivery mode, elaboration of personnel policies (i.e. organization chart, job descriptions, etc.) and financial policies (i.e. accounting system, etc.), description of an implementation plan, funding arrangements, etc.

(c) *Start-up:*

This phase will see the hiring of staff, the establishment of the office(s), purchase of equipment and furniture, the set-up, orientation and training of local committees and board of directors as well as the initial training of staff.

7.2 A pre-condition for moving from one developmental phase to another, is the completion of the previous phase. This funding will be provided only once for each phase to each group and band. Funding of the pre-planning and planning phases can be incorporated in the Comprehensive Funding Arrangement (CFA) of the band or the tribal council and will be considered as a Flexible Transfer Payment (FTP). The start-up funding will form part of a separate contribution agreement, as well the ongoing operating budget.

organisme, y compris la préparation et l'entente officielle entre les intéressés (province/ territoire, MAINC et groupements indiens). Cela comprend l'évaluation des besoins, la détermination des rôles et responsabilités de chacun, la description des services et des modes de prestation, l'élaboration de politiques sur le personnel, (par exemple, organigramme, descriptions de tâches, etc.) et le financement de l'organisme (par exemple, système de comptabilité, etc.), la description d'un plan de mise en oeuvre, les modalités de financement, etc.

c) *Mise en oeuvre:*

À cette étape, le personnel est engagé, le(s) bureau(x) est(sont) créé(s), on achète l'équipement et les meubles, les comités locaux et conseils d'administration sont établis, orientés et formés, et l'on procède à la formation initiale du personnel.

7.2 Il ne sera possible de passer d'une étape à une autre qu'à condition que la première soit menée à terme. Ce financement ne sera assuré qu'une seule fois à chaque groupe et bande, pour chaque étape. Le financement des étapes de pré-conception et de conception peut être incorporé à la Formule globale de financement (FGF) de la bande ou du conseil tribal, et sera considéré comme un Paiement de transfert souple (PTS). Le fonds initial fera parti d'une entente de contribution distincte, de même que le budget opérationnel permanent.

8.0 Funding adjustment for existing organizations

8.1 Existing organizations which are funded at a rate lower than that proposed (for new organizations) in sections 19 and 20, will have their budget increased at the same level and rate as described in section 19 (for new organizations).

8.2 Beginning in fiscal year 1995-1996, existing organizations which are funded at a rate greater than 100% of the operational funding formula (for new organizations) as described in sections 19 and 20 will be reduced to the 100% level of the formula by 1996-1997. In 1995-1996, the funding of these organizations will be reduced by one half the amount above the 100% level, with the other half deducted in 1996-1997.

9.0 Scale of organizations

9.1 Each organization should if possible serve at least 1,000 children (0-18 years of age). It is realized that in certain circumstances this may be impossible and the department is ready to consider exceptions to assist potential organizations that would serve less than 1,000 children.

(a) Grounds for Exceptions:

(1) isolation and remoteness: the distance between bands that would otherwise work in

8.0 Rajustement du financement des organismes actuels

8.1 Les organismes établis qui reçoivent un financement inférieur à celui proposé aux sections 19 et 20 (pour de nouveaux organismes), auront droit à une augmentation de leur budget en fonction des taux exprimés à la section 19 (pour de nouveaux organismes).

8.2 À partir de l'exercice financier 1994-1995, les organismes établis bénéficiant d'un financement supérieur à 100% de la formule de financement opérationnel (pour de nouveaux organismes) tel que stipulé aux sections 19 et 20, subiront une réduction pour atteindre le niveau de financement à 100% de la formule de financement d'ici 1996-1997. En 1995-1996, le financement de ces organismes sera réduit de la moitié du montant qui est supérieur au niveau de 100% et l'autre moitié sera déduite en 1996-1997.

9.0 Échelle d'efficacité des organismes

9.1 Si possible, chaque organisme devrait desservir au moins 1 000 enfants âgés de 0 à 18 ans. Conscient que cela se révélera impossible dans certaines situations, le Ministère est disposé à envisager des exceptions pour les organismes qui possiblement auraient moins de 1 000 enfants à desservir.

a) Raisons d'exceptions:

1) isolement et éloignement: la distance qui sépare les bandes qui

cooperation is so great that efficiency would not be achieved by following the guideline;

(2) cultural contrast: extreme cultural differences would not lead to effective working relationships; or

(3) existing groupings: some bands are already cooperating together in the administration and delivery of other programs and it would be essential that the same grouping be acknowledged in order to create an efficient FNCFS organization.

10.0 Delivery Options

The funding level proposed in section 19 is for the provision of a full range of child and family services (protection and prevention). When it comes to the delivery of these services, the Indian groups that will be setting up a new organization could decide to deliver only part of the services (i.e. prevention) and decide to have someone else deliver the balance of services (i.e. province, another Indian organization or a private group that has the delegated authority). The group may also decide to start delivering the services on a gradual basis: for example, prevention in the first year, protection in the second year, and adoption in the third year of operation. In this case, the province or one of its agencies would continue to provide the other services until the new ICFS

collaboreraient en temps normal est telle qu'on ne gagnerait pas en efficacité si l'on observait les lignes directrices;

2) contraste de cultures: les divergences extrêmes entre les cultures ne favoriseraient pas de bons rapports de travail; ou

3) groupements actuels: certains bandes administrent et donnent d'autres programmes en collaboration; il est donc essentiel qu'on maintienne les mêmes groupements, en vue d'assurer l'efficacité d'organismes SAEFPN.

10.0 Options en matière de prestation

Le financement proposé à la section 19 concerne une gamme complète de services à l'enfance et à la famille (protection et prévention). Pour la prestation de ces services, les groupes autochtones mettant sur pied le nouvel organisme peuvent décider d'offrir qu'une partie des services (par exemple, la prévention) et faire en sorte que le reste des services soient offerts par quelqu'un d'autre (par exemple, la province, un autre organisme indien ou un groupe privé jouissant de pouvoirs délégués). Le groupe peut aussi ne commencer que graduellement à offrir les services: par exemple, la prévention la première année de fonctionnement, la protection la seconde et l'adoption la troisième. Dans ce cas, la province (ou l'une de ses agences) continuerait à

organization has assumed them, and would be paid from the total allocation. All of these options and other variations are acceptable so long as the agreement clearly indicates who will do what at any given time and all services are provided within the allocated budget (according to the funding formula).

11.0 Evaluation

11.1 The department believes that any new FNCFS organization needs to review its progress as it matures. For this reason, the department will provide a contribution (FTP) of \$30,600 to each new organization in its third and sixth year of operation to complete an internal review of its operation in order to identify weaknesses and strengths and to plan any desired improvements to the quality of its services. The report of this review is for the organization's benefit and does not have to be released to the department. Reviews or evaluations after the sixth year of operation will be the financial responsibility of the FNCFS organization. Over and above these internal reviews, an organization may be required to complete an evaluation in relation to its mandate regarding the protection of children from abuse and neglect; provinces/territory would need to address this matter with Indian organizations.

11.2 DIAND evaluations will cover the entire Child Welfare Program rather than specific organizations or agreements. As part of its periodic review of the results being achieved by the total program, DIAND Evaluation Directorate will analyze the information submitted by provinces/territory and organizations, to

assurer les autres services jusqu'à ce que le nouvel organisme SAEFI puisse les assumer, et serait payée à partir du total de l'affectation. Chacune de ces options et d'autres variations sont acceptables, pour autant que l'entente stipule les tâches qui reviennent à chacun dans toute situation donnée, et que les services sont assurés dans les limites du budget (selon la formule de financement).

11.0 Évaluation

11.1 Le Ministère estime que tout nouvel organisme SAEFPN doit évaluer périodiquement les progrès qu'il réalise. Dans ce but, il remettra une contribution (PTS) de 30 600 \$ à chaque nouvel organisme à sa troisième et sixième année de fonctionnement, dans le but de mener un examen interne de ses opérations pour en cerner les points forts et points faibles, et de voir aux améliorations qu'il convient d'apporter à la qualité des services. Le rapport dressé dans ce cadre est destiné à l'organisme et n'est pas obligatoirement communiqué au Ministère. Les inspections ou évaluations menées après la sixième année seront à la charge de l'organisme SAEFPN. L'organisme devra peut-être aussi, outre ces inspections internes, évaluer s'il remplit son mandat en matière de protection des enfants contre l'abus et la négligence. Les provinces/territoire devront discuter de cet aspect avec les organismes Indiens.

11.2 Les évaluations du MAINC seront du Programme de bien-être destiné aux enfants indiens dans son ensemble, plutôt que des ententes ou organismes individuels. En plus des analyses périodiques des résultats obtenus du programme dans son ensemble, la Direction de l'évaluation du Ministère

ensure that objectives are being met and agreements are being fulfilled.

12.0 Agreements

Agreement(s) will be in place reflecting a comprehensive range of child and family services, service delivery mode, respective roles and responsibility of parties (FNCFS organization, DIAND, province/ territory) and will ensure no duplication of services and/or cost. These agreements can be tripartite in nature or complementary bilateral (i.e. DIAND/First Nations and First Nations/Province or Territory).

13.0 Terms and Conditions

Because First Nations Child and Family Services (FNCFS) are developmental services being expanded across Canada, they are excluded at this time from Alternative Funding Arrangements (AFA) with bands and tribal councils. The terms and conditions applicable to Comprehensive Funding Arrangements must be included in FNCFS agreements as contained in the national generic model as amended from time to time (Appendix A). The Cash Management Policy also applies. Specific program terms and conditions (Appendix B) will be kept to a minimum.

14.0 Indian Standards

14.1 In the fiscal years 1990-1991 and 1991-1992, the department funded the development of Indian standards for

étudiera l'information fournie par les provinces/territoire et les organismes pour s'assurer que les objectifs sont atteints et que les ententes soient respectées.

12.0 Ententes

On signera une ou plusieurs ententes, énonçant la gamme complète de services d'aide à l'enfance et à la famille, les modalités de prestation des services, et les rôles et responsabilités respectifs des partis (organisme SAEFPN, MAINC, province ou territoire), qui serviront aussi à éviter les répétitions des services ou des frais; ces ententes peuvent être tripartites ou, de façon complémentaire, bilatérales (par exemple, MAINC/Premières Nations et Premières Nations/Province ou territoire).

13.0 Termes et conditions

Parce que les Services d'aide à l'enfance et à la famille des Premières Nations (SAEFPN) sont des services en voie de développement et d'expansion à travers le Canada, ils sont pour le moment exclus des Modes optionnels de financement (MOF) avec les bandes et conseils tribaux. Les ententes SAEFPN doivent respecter les conditions s'appliquant aux Formules globales de financement telles que décrites dans le modèle national générique qui sera modifié au fil du temps (Appendice A). De même, la Politique sur la gestion de l'argent s'y applique. On réduira au minimum les conditions précises régissant les programmes (Appendice B).

14.0 Normes indiennes

14.1 Au cours des exercices financiers 1990-1991 et 1991-1992, le Ministère a financé l'élaboration de normes

the delivery of child and family services on reserves. A total of \$1.5M was provided to the regions who determined in consultation with Indian groups in their region the best way of achieving this task. These standards, when adopted by the province/territory, can be implemented if they do not imply additional costs for Canada over and above the funding level described in section 18.

14.2 The only condition to this funding was that standards be duly developed and made available to DIAND and any other Indian group in Canada which desires to receive a copy.

14.3 Final reports are expected in the course of fiscal year 1992-1993.

15.0 Tripartite Mechanism

Each region will initiate a regional tripartite panel or committee, composed of representatives of DIAND, FNCFS organizations and the province, to review program objectives, the development of Indian standards, and to be a vehicle for ongoing discussions on issues of regional concern.

16.0 Effective Date

This directive has been implemented as of April 1, 1991.

indiennes pour la prestation de services d'aide à l'enfance et à la famille dans les réserves. Un total de 1,5 million \$ a été fourni aux régions qui, en consultation avec les groupes indiens dans leur région ont déterminé la meilleure façon d'y parvenir. Ces normes une fois adoptées par la province ou le territoire peuvent être mises en oeuvre, si elles ne supposent aucune dépense pour le Canada autre que le financement décrit à la section 18.

14.2 La seule condition qui s'attachait à ce financement, c'était que les normes soient effectivement élaborées, et mises à la disposition du MAINC et de tout autre groupe indien au Canada qui en désire une copie.

14.3 Des rapports finals sont attendus au courant de l'année financière 1992-1993.

15.0 Modalités des ententes tripartites

Chaque région mettra sur pied un comité tripartite régional, composé de représentants du MAINC, des organismes SAFEPN et de la province, chargé d'examiner les objectifs du programme et d'élaborer de normes indiennes, et de servir d'intermédiaire dans les discussions sur les questions d'intérêt régional.

16.0 Date d'entrée en vigueur

Cette directive est en vigueur depuis le 1^{er} avril 1991.

17.0 Amendment

Based on input by First Nations and/or provincial/territorial governments, this directive will be amended as required.

18.0 Developmental Activity Funding

18.1 Pre-planning will be funded at a rate of \$11,101.06 per group and \$1,665.16 per member band.

18.2 Planning will be funded at a rate of \$88,808.48 per group and \$3,330.32 per member band.

18.3 Start-up will be funded at a flat rate of \$185,387.70 per organization plus 25% of first year of operational funding as described in section 19.

18.4 The above-mentioned flat rate of \$185,387.70 may be adjusted as described in section 20.1.

19.0 Operational funding

19.1 For the provision of comprehensive child and family services (both prevention and protection), the department will fund new FNCFS organizations as follows:

- (a) A fixed amount of \$143,158.84 per organization + \$10,713.59 per member band + \$726.91 per child (0-18 years) + \$9235.23 x average remoteness factor + \$8,865.90 per member band x average remoteness

17.0 Modifications

Cette directive sera modifiée au besoin, en fonction des renseignements fournis par les Premières Nations ou par les gouvernements provinciaux ou territorial.

18.0 Financement des activités de développement

18.1 La pré-conception sera financée à raison de 11 101,06 \$ par groupe et 1 665,16 \$ par bande participante.

18.2 La conception sera financée à raison de 88 808,48 \$ par groupe et 3 330,32 \$ par bande participante.

18.3 L'étape de mise en oeuvre sera financée à raison d'un taux de base de 185 387,70 \$ par organisme et 25% de la première année complète de financement des opérations tel que décrit à la section 19.

18.4 Le taux de base de 185 387,70 \$ ci-haut mentionné peut être ajusté tel que décrit à la section 20.1.

19.0 Financement opérationnel

19.1 Le Ministère financera les nouveaux organismes SAEFPN comme suit, en vue de la prestation de services globaux à l'enfance et à la famille (prévention et protection):

- a) Un montant fixe de 143 158,84 \$ par organisme + 10 713,59 \$ par bande participante + 726,91 \$ par enfant (de 0 à 18 ans) + 9 235,23 \$ x moyenne des facteurs d'éloignement

factor + \$73.65 per child x average remoteness factor + actual cost of the per diem rates of foster homes, group homes and institutions established by the province/territory.

(b) The above-mentioned fixed amount of \$143,158.84 may be adjusted as described in section 20.2.

(c) In its first year of operation, a new organization will receive 75% of the formula, 85% in its 2nd year, 95% in its 3rd year and 100% in its 4th year. These adjustments will reflect a gradual implementation of the formula over a 4-year period.

(d) The remoteness factors are the same as used for band support activities. The child population of 0 to 18 years on reserve is the same as used by Lands and Trust Services. When calculating the funding formula in a given fiscal year, the child population counted in December of the previous year will be used.

(e) In the Quebec Region, Child and Family Services form part of a network of comprehensive social services. The proposed funding levels are for child and family services only; existing funding for other social services will not

+ 8 865,90 \$ par bande participante x moyenne des facteurs d'éloignement + 73,65 \$ par enfant x moyenne des facteurs d'éloignement + coûts réels des taux quotidiens des foyers nourriciers, foyers de groupe et institutions tel que déterminés par la province ou le territoire.

b) Le montant fixe de 143 158.84 \$ ci-haut mentionné peut être ajusté tel que décrit à la section 20.2

c) Au cours de sa première année d'opération un nouvel organisme recevra 75% de la formule, 85% durant la 2^e année, 95% durant la 3^e année et 100% pour la 4^e année d'opération. Ces ajustements reflètent une mise en application graduelle de la formule sur une période de 4 ans.

d) Les facteurs d'éloignement sont les mêmes qu'utilisés par la Direction du soutien des bandes. La population des enfants âgés entre 0 et 18 ans dans les réserves est la même que celle qu'utilise les Services fonciers et fiduciaires. Lorsqu'on calcule la formule de financement dans une année financière donnée, la population d'enfants telle que recensée en date du mois de décembre de l'année précédente, sera utilisée.

e) Dans la région de Québec, les Services à l'enfance et à la famille sont intégrés à un réseau général de services sociaux. Le financement proposé porte exclusivement sur les services d'aide à l'enfance et à la

be affected by the introduction of the above funding formula.

(f) Operational funding will be provided through a Comprehensive Funding Arrangement (CFA). The budgets for maintenance will be provided as a contribution in accordance with actual approved expenditures, while the operational budget (including developmental activities) has been authorized as a Flexible Transfer Payment (FTP) where the organization will have full authority to set the priorities to be funded (within the sphere of the Child and Family Services Program) so long as the mandate to protect and prevent children from being abused is met. The province/territory having the responsibility for child protection and having delegated this responsibility to Indian organizations will need to address this matter with Indian organizations.

20.0 Funding adjustment for proposed organizations serving less than 1,000 children:

20.1 Start-up Costs: if the number of children to be served is between 801 and 1,000, no adjustment. If the number of children to be served is between 501 and 800, the flat rate for start-up as described in section 18.3 will be \$92,693,85 rather than 185,387,70. If the number of children

famille, et n'affecte en rien le financement des autres services sociaux.

f) Les frais d'exploitation seront incorporés à la Formule globale de financement (FGF). Les budgets pour les frais du maintien d'un enfant en soins seront payés comme une contribution selon les dépenses réelles et approuvées, tandis que le budget opérationnel (incluant les activités de développement) peut être un Paiement de transfert souple (PTS), c'est-à-dire que l'organisme aura le pouvoir de fixer les priorités de financement (à l'intérieur du Programme des Services d'aide à l'enfance et à la famille) à condition de respecter le mandat de protection de l'enfant et de la prévention d'abus. La province ou le territoire ayant la responsabilité de protéger les enfants et ayant délégué cette responsabilité aux organismes indiens devront discuter de cet aspect avec les organismes indiens.

20.0 Rajustement du financement pour les organismes éventuels qui desservent moins de 1 000 enfants:

20.1 Coûts de mise en oeuvre: aucun rajustement si le nombre d'enfants desservis se situe entre 801 et 1 000. Entre 501 et 800, le taux de base décrit à la section 18.3 passera de 185 387,70 \$ à 92 693,85 \$, et de 185 387,70 \$ à 46 346,92 \$ si entre 251 et 500 enfants

to be served is between 251 and 500, the flat rate for start-up will be \$46,346,92 rather than \$185,387,70. If the number of children to be served is less than 251, the flat rate for start-up will not be available.

20.2 Operational costs: if the number of children to be served is between 801 and 1,000, no adjustment. If the number of children to be served is between 501 and 800, the fixed amount per organization of \$143,158,84 as described in section 19.1 will be reduced to \$71,579,43; this amount will be further reduced to \$35,789,10 for organizations serving between 251 to 500 children. If the number of children to be served is less than 251, the fixed amount will not be available.

20.3 All other funding levels and future year adjustments remain as previously described.

21.0 Administrative Process

Regions are required to submit expansion plans that require additional funding to the Finance Directorate for their approval. This will be accorded on the basis of the policy of this directive being respected, and as long as the progress in the resolution of the off-reserve social services issue generates sufficient dollar offsets to fund these activities.

HQ Financial Services has the responsibility for the budgetary allocations necessary for these activities and regions must live within these budgets.

sont desservis. Si moins de 251 enfants sont desservis, le taux de base de la mise en oeuvre ne sera pas versé.

20.2 Coûts d'exploitation: aucun rajustement si le nombre d'enfants desservis se situe entre 801 et 1 000. Entre 501 et 800, le montant fixe par organisme de 143 158,84 \$, décrit à la section 19.1, sera réduit à 71 579,43 \$; ce montant sera de plus réduit à 35 789,10 \$ pour les organismes desservant entre 251 à 500 enfants. Si moins de 251 enfants sont desservis, le montant fixe ne sera pas versé.

20.3 Les niveaux de financement et les rajustements pour les années à venir restent tels que décrits précédemment.

21.0 Processus administratif

Les régions doivent soumettre tout plan d'expansion qui requiert des fonds additionnels à l'approbation de la Direction des finances. Cette approbation sera donnée pourvu que la politique de la présente directive soit respectée et que les progrès réalisés dans la résolution du dossier des services sociaux hors réserve génère suffisamment d'économies pour financer ces activités.

Les Services financiers à l'Administration centrale ont la responsabilité d'allouer les fonds nécessaires à ces activités et les régions doivent respecter les limites de ces budgets.

The contents of the agreements to be negotiated pursuant to this directive should be closely scrutinized by Legal Services to ensure that the respective roles and responsibilities of the parties are clearly spelled out.

22.0 Effective Date

The financial components of the directive will be implemented as funds become available. All monetary amounts reflect 1995-1996 values. These amounts will be increased every year to reflect cost increases provided by Treasury Board.

23.0 Enquiries

23.1 Anyone wishing further information or clarification regarding this directive should contact the Regional Director General or the Director of Indian Programming and Funding Allocations at Headquarters.

23.2 All requests for additional copies of this directive should be addressed to the Manuals and Forms Management Unit, Administration Directorate.

24.0 Appendices

- A - General Terms and Conditions Applicable to Comprehensive Funding Arrangements (CFA)
- B - Specific Program Terms and Conditions

Le contenu des ententes à négocier dans le cadre de cette directive devrait être examiné de près par les Services juridiques pour s'assurer que les rôles et responsabilités respectifs des parties sont clairement définis.

22.0 Date d'entrée en vigueur

La portion financière de la directive sera mise en vigueur quand les fonds seront disponibles. Tous les montants sont établis en fonction de l'année financière 1995-1996. Ils seront augmentés chaque année en fonction de l'augmentation des coûts et du financement offert par le Conseil du Trésor.

23.0 Demande de renseignements

23.1 Pour de plus amples renseignements ou des explications concernant cette directive, veuillez communiquer avec le directeur général régional ou le directeur du Financement et des programmes pour les Indiens à l'Administration centrale.

23.2 Toutes les demandes de copies supplémentaires de la présente directive doivent être adressées à la Sous-section de la gestion des guides et des formules, Direction de l'administration.

24.0 Appendices

- A - Termes et conditions généraux de la Formule globale de financement (FGF)
- B - Termes et conditions spécifiques du programme

- C - Annual Funding Levels
- D - Specific Program Reporting for First Nations Child and Family Services

- C - Niveaux de financement annuel
- D - Rapports particuliers sur les services d'aide à l'enfance et à la famille des Premières Nations.

Appendix A

General Terms and Conditions Applicable to Comprehensive Funding Arrangements (CFA)

The following items must be included in ICFS funding arrangements.

1. Recipient clearly identified
2. Purpose clearly stated
3. Definitions
 - (a) Flexible Transfer Payment
 - (b) Contribution
 - (c) Surplus/Deficit
 - (d) Action Plan/Remedial action
 - (e) Expenditure Plan
 - (f) Indian resident on reserve
 - (g) Maintenance
4. Duration specified
5. Signing date
6. Effective
7. Roles and responsibilities of the department and of the recipient clearly described
8. Surplus/Deficit administration

Appendice A

Termes et conditions généraux de la Formule globale de financement (FGF)

Les points suivants doivent être inclus dans les ententes financières SAEFI.

1. Bénéficiaire clairement identifié
2. But clairement énoncé
3. Définitions
 - a) paiement de transfert souple
 - b) contribution
 - c) surplus/déficit
 - d) plan d'action/action correctiv
 - e) plan de dépenses
 - f) Indien demeurant dans la réserve
 - g) Maintien des enfants en soins
4. Durée prévue
5. Date de la signature
6. Date d'entrée en vigueur
7. Rôles et responsabilités du ministère et du bénéficiaire nettement définis
8. Gestion du surplus et/ou du déficit budgétaire

Appendix A (cont'd)

9. Reporting requirements
 - (a) Audit
 - (b) Financial reports
10. Provisions for amendments and termination of agreement
11. Non performance
 - (a) Request for additional information if required
 - (b) action plan negotiated
 - (c) remedial action if necessary
12. Schedule of funding levels (Appendix C)
13. Expenditure plan/cash flow need
14. Cash disbursement schedule
15. Signature block for financial certification
16. Signature block for the Regional Director General and the Recipient

It is essential that regional practices be followed. Please consult the regional officers responsible for transfer payments for detailed explanation of the above-noted items and for the wording to be used.

Appendice A (suite)

9. Rapports d'activités
 - a) vérification annuelle
 - b) rapports financiers
10. Dispositions concernant les modifications et la résiliation de l'entente
11. Dispositions concernant le non-rendement
 - a) demande d'information additionnelle si requise
 - b) plan d'action négocié
 - c) action corrective si nécessaire
12. Cédule des niveaux de financement (Appendice C)
13. Plan de dépenses/besoins de trésorerie
14. Cédule des paiements
15. Estampe de signature pour la certification financière
16. Estampes de signature du directeur général régional et du bénéficiaire

Il est nécessaire de suivre les pratiques régionales. Veuillez consulter les agents régionaux responsables des paiements de transfert afin d'obtenir une explication détaillée des points ci-hauts énumérés et les termes à utiliser.

Appendix A (cont'd)

9. Reporting requirements
 - (a) Audit
 - (b) Financial reports
10. Provisions for amendments and termination of agreement
11. Non performance
 - (a) Request for additional information if required
 - (b) action plan negotiated
 - (c) remedial action if necessary
12. Schedule of funding levels (Appendix C)
13. Expenditure plan/cash flow need
14. Cash disbursement schedule
15. Signature block for financial certification
16. Signature block for the Regional Director General and the Recipient

It is essential that regional practices be followed. Please consult the regional officers responsible for transfer payments for detailed explanation of the above-noted items and for the wording to be used.

Appendice A (suite)

9. Rapports d'activités
 - a) vérification annuelle
 - b) rapports financiers
10. Dispositions concernant les modifications et la résiliation de l'entente
11. Dispositions concernant le non-rendement
 - a) demande d'information additionnelle si requise
 - b) plan d'action négocié
 - c) action corrective si nécessaire
12. Cédule des niveaux de financement (Appendice C)
13. Plan de dépenses/besoins de trésorerie
14. Cédule des paiements
15. Estampe de signature pour la certification financière
16. Estampes de signature du directeur général régional et du bénéficiaire

Il est nécessaire de suivre les pratiques régionales. Veuillez consulter les agents régionaux responsables des paiements de transfert afin d'obtenir une explication détaillée des points ci-hauts énumérés et les termes à utiliser.

Appendix B

Specific Program Terms and Conditions

The following items must be included in the ICFS arrangements.

1. Budget
 - (a) Operations: (administration and services)
 - (b) Maintenance: monthly reimbursement of actual costs (an estimate amount must be stated in the funding arrangements)
2. Definitions
 - (a) Indian resident on reserve means:
 - (1) currently residing on reserve; or
 - (2) in the case of an Indian who leaves a reserve to be admitted into a social service care facility, residing immediately prior thereto
 - (b) Maintenance means:
3. List of services to be provided

Appendice B

Termes et conditions spécifiques du programme

Les points suivants doivent être inclus dans les ententes SAEFI.

1. Budget
 - a) coûts opérationnels (administration et services)
 - b) maintien des enfants en soins: remboursement mensuel des coûts réels (un montant approximatif doit être indiqué dans l'entente de financement)
2. Définitions
 - a) Indien demeurant dans la réserve:
 - 1) qui demeure couramment dans la réserve; ou
 - 2) dans le cas d'un Indien ayant quitté la réserve pour être placé en soins dans un établissement de service social, y demeurait immédiatement au préalable
 - b) Maintien en soins veut dire:
3. Liste des services qui seront fournis

Appendix B (cont'd)

4. Specific program reporting:
- (a) for operations: twice a year on September 30 and March 31
 - (b) for maintenance on a monthly basis
 - (c) an annual report

The information required is described in Appendix D.

Appendice B (suite)

4. Rapports particuliers sur les activités du programme:
- a) pour les opérations: deux fois par année soit le 30 septembre et le 31 mars
 - b) pour le maintien des enfants en soins: rapport mensuel
 - c) un rapport annuel

Les informations requises sont énoncées à l'appendice D.

Appendix C

Annual Funding Levels

This arrangement is to provide funding for fiscal year _____ in the amounts described below for the purposes as set out in section ____.

1. Flexible Transfer Payments
Funding for Operations:
(administration and services)

\$ _____

2. Contribution Funding for
Maintenance

\$ _____

3. Total Funding

\$ _____

Appendice C

Niveaux de financement annuel

Cette entente stipule le financement pour l'année financière _____ selon les montants inscrits ci-bas pour les buts tels qu'énoncés à la section ____.

1. Financement des paiements de
transfert souple pour les coûts
opérationnels: (administration
et services)

_____ \$

2. Contribution pour le
financement du maintien des
enfants en soins

_____ \$

3. Financement total

_____ \$

Appendix D

Specific Program Reporting for First Nations Child and Family Services

The information required falls in two major categories:

Information related to services provided (operations)

Information required for the actual reimbursement of maintenance

1. Operations
 - (a) prevention services (to prevent children from coming into care)
 - (1) list of services provided
 - (2) number of families served (by service)
 - (3) number of children included in families served (by service)
 - (4) number of local child and family services' committees
 - (5) number of elders' committees

Appendice D

Rapports particuliers sur les services d'aide à l'enfance et à la famille des Premières Nations

L'information requise est dans les deux principales catégories suivantes:

l'information au sujet des services offerts (opérations)

l'information requise pour le remboursement des coûts associés au maintien des enfants en soins

1. Opérations
 - a) services de prévention (afin de prévenir le placement d'enfants)
 - 1) liste des services offerts
 - 2) nombre de familles desservies (par service)
 - 3) nombre d'enfants dans les familles desservies (par service)
 - 4) nombre de comités communautaires de services d'aide à l'enfance et à la famille
 - 5) nombre de comités d'aînés

Appendix D (cont'd)

Appendice D (suite)

- (6) number of public information/education related sessions/workshops
- (b) protection services (for children in care including children under supervision order in their own homes)
 - (1) list of services provided
 - (2) number of families served (by service)
 - (3) number of foster homes
 - (4) number of adoption homes
- 2. Maintenance of children in Care
 - (a) number of children in care at the end of each month by type of placement (foster home, group home, institution)
 - (b) number of care days, unit cost and total cost for each type of placement

- 6) nombre de rencontres d'information publiques, de sessions d'éducation populaire et d'ateliers
- b) services de protection (pour les enfants en soins y compris les enfants sous l'ordre de surpervision dans leurs propres familles)
 - 1) liste des services offerts
 - 2) nombre de familles desservies (par service)
 - 3) nombre de familles d'accueil
 - 4) nombre de foyers d'adoption
- 2. Maintien des enfants en soins
 - a) nombre d'enfants en soins à la fin de chaque mois dans chaque catégorie de placement (famille d'accueil, centre d'hébergement, institution)
 - b) nombre de cas jours, coût unitaire et coût total pour chaque catégorie de placement

Schedule "B"

Aboriginal Delegation Matrix

Schedule "B"

Delegation Matrix (aboriginal delegates)

Category	11	12	13	14	15
Part 2 - Support Services and Agreements					
5. Support services for families	X	X	X	X	X
6. Voluntary care agreements		X	X	X	X
7. Special needs agreements		X	X	X	X
Part 3 - Child Protection					
<i>Division 1 - Responding to Reports</i>					
14. Duty to report need for protection				X	X
15. If a young child breaks the law				X	X
16.(1) Finding out if a child needs protection				X	X
16.(2) (a)				X	X
16.(2) (b)				X	X
16.(2) (c)				X	X
16.(3)				X	X
16.(4)				X	X
16.(5)				X	X
17. If director is denied access to child				X	X
19. Orders for access by director may be obtained by telephone				X	X
<i>Division 2 - Cooperative Planning and Dispute Resolution</i>					
22. Mediation		X	X	X	X
23. Effect of family conference or mediation on court proceeding				X	X
<i>Division 3 - How Children are Protected</i>					
25. Unattended child					X
26. Lost or runaway child					X
27. Child in immediate danger					X
28. Child who needs to be protected from contact with someone				X	X
29. Child who needs essential health care				X	X
30. Removal of child.					X
31. Parents to be notified of child's removal				X	X
32. Care of child until an order is made at the presentation hearing				X	X
33. Returning the child before the presentation hearing					X
<i>Division 4 - Child Protection Hearings and Orders</i>					
34. Duty to attend and inform others of presentation hearing				X	X
35. Presentation hearing and orders				X	X
36. If interim order no longer protects the child				X	X
38. Notice of protection hearing				X	X
39. Parties to a proceeding				X	X
40. Protection hearing				X	X
41. Orders made at protection hearing				X	X

	11	12	13	14	15
42. Content and enforcement of supervision order				X	X
44. Extension of supervision orders and temporary orders				X	X
46. Supervision of child after temporary custody order ends				X	X
47. Effect of interim or temporary custody order				X	X
48. Withdrawing from a proceeding after the presentation hearing					X
Division 6 - Continuing Custody Hearings and Orders					
49. Continuing custody hearing and order			X	X	X
50. (1) Guardianship only; not consent to adoption *see below			X	X	X
50. (2)(4)			X	X	X
52. Director's duty to notify Public Trustee			X	X	X
54. Cancellation of continuing custody order			X	X	X
Division 6 - Related Orders					
55. Access to child in interim or temporary custody of director or other person				X	X
56. Access to child in continuing custody of director			X	X	X
57. Changes to supervision, temporary custody and access orders				X	X
58. If child needs assistance of Public Trustee				X	X
59. Psychiatric or medical examination orders				X	X
60. Consent orders				X	X
61. Custody of child during adjournments				X	X
62. Suspension of order transferring custody from director				X	X
63. Enforcement of custody order			X	X	X
Division 7 - Procedure and Evidence					
64. Full disclosure to parties			X	X	X
65. If director is denied access to record			X	X	X
Part 4 - Children In Care					
71. Out-of-home living arrangements		X	X	X	X
72. Agreements with young people who were in care	X	X	X	X	X
Part 5 - Confidentiality and Disclosure of Information					
77. Exceptions to access rights	X	X	X	X	X
78. Disclosure with consent	X	X	X	X	X
79. Disclosure without consent	X	X	X	X	X
80. Accuracy, protection and retention of information	X	X	X	X	X
Part 6 - Appeals and Reviews					

	11	12	13	14	15
84. Request for review		X	X	X	X
86. Outcome of review		X	X	X	X
89. Review by Information and Privacy Commissioner		X	X	X	X
Part 7 - Administration					
93. (1) (a)		X	X	X	X
93. (1) (b)		X	X	X	X
93. (1) (c)		X	X	X	X
93. (1) (d)		X	X	X	X
93. (1) (e)		X	X	X	X
93. (1)(f) i		X	X	X	X
93. (1)(f) ii				X	X
93. (1)(g)	X	X	X	X	X
93. (2)(a)		X	X	X	X
93. (2)(b)		X	X	X	X
93. (3)		X	X	X	X
84. Agreements with caregivers		X	X	X	X
86. Director's right to information		X	X	X	X
Part 8 - Miscellaneous Provisions					
97. Maintenance agreements and orders		X	X	X	X
98. Restraining orders		X	X	X	X

* Delegation also includes section 23 and 29 of the *Family Relations Act*.

Delegation categories (aboriginal delegates)

- | | | |
|-----|--------------------------------------|----------------------|
| #11 | Student social worker | |
| #12 | Resource social worker | |
| | Supervisor of resource social worker | |
| #13 | Social worker (Partial delegation) | |
| | Supervisor of agency | (Partial delegation) |
| | Executive Director of agency | (Partial delegation) |
| #14 | New protection social worker | (Partial delegation) |
| #15 | Protection social worker | (Full delegation) |
| | Supervisor of agency | (Full delegation) |
| | Executive Director of agency | (Full delegation) |

Schedule "C"

(Attach Joint Child and Family Management Committee terms and rules)

**Terms of Reference for the
Joint Management Committee**

September 30, 1997

1. Purpose

The Purpose of the Joint Management Committee is:

- to provide a structure within which the parties can review and discuss policy and services issues related to the Nisga'a Child and Family Services and the delegation of authority under the legislation Bill 46;
- to provide a forum for joint problem-solving;
- to provide a means by which parties can express concerns, put forward recommendations and, in general, participate in the policy and services development process of NCFS.

2. Beliefs

Two beliefs are underlining the activities of the Committee:

- that a structural partnership between the village governments and the NCFS is the most effective and efficient way to achieve the objectives of all parties in the policy and services review process;
- and, that the scope and content of discussions will relate solely to policy and service matters arising from the DEA.

3. Membership

Membership on the Joint management committee will include:

- one designate from each of the Four Village Governments
- one designate from the Ministry for Children and Families
- one designate from the Department of Indian Affairs and Northern Development.

4. Chair

The Committee will select a chair from the members.

5. Scope

Agenda items will relate to policy and service issues arising from the DEA. The chair will be responsible for developing the agenda for each meeting and managing the work of the committee. Any member may

submit a proposed agenda item to the chair for inclusion at the scheduled meeting. The chair will determine if the item falls within the terms of reference of the committee before including them on the agenda. If an item is not considered appropriate for the agenda, the chair will advise the person who submitted the item, giving reasons for the decision.

6. Submission of agenda items

Agenda items identified at the previous meeting that were not dealt with, will become part of the next agenda. Additional agenda items may be submitted at least two weeks in advance of a scheduled meeting to:

Program Director
Nisga'a Child and Family Services
Nisga'a Tribal Council
P.O. Box 231, New Aiyansh, B.C.
VOJ 1A0

7. Funding and Administration Support

Funding for the meeting and administration support related to the activities of the committee will be provided by the NCFS reimbursed to the Village Governments. The Ministry for Children and Families and Department of Indian Affairs and Northern Development will be responsible for funding their members.

8. Duration

The Joint Management Committee will hold quarterly meetings, and Bimonthly until the terms of reference are completed.

9. Evaluation

The Chair will lead a yearly evaluation of the meetings. The purpose of the evaluation is to decide whether the committee is functional. The terms of reference will be reviewed. If the members decide that the committee should continue, recommendations are made for the next years meetings.

Appendix "A"

FISCAL YEAR: 1997-1998

Recipient: NISGA'A TRIBAL COUNCIL

CFA - Arrangement Number: 2166-01

CERT. # 2156

RCM 920

PROGRAM BUDGETS, AUTHORITIES AND MONTHLY EXPENDITURE PLAN

PART F

Activity	Auth	VCC	BC	PV	TOTAL	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	POOL
S operations Family Support Services	J FTP	347	2208	20221	463,289	116,822			116,822			116,822			116,822			
TOTAL - ALL PAGES					463,289	116,822			116,822			116,822			116,822			

Certified in accordance with section 34 of the Financial Administration Act that the amount to be paid is correct, is in accordance with appropriate Statute or other authority for payment, and recipient has met conditions for payment.

Date:

Recipient Signature:

Date:

Departmental Signing Authority:

Note: this is a copy of Part F of the Nisga'a Tribal Council Comprehensive Funding Arrangement which is to be signed by NTC and Canada for Child and Family Services Operations in fiscal year 1997-98. The figures represent 12 months of operation costs and they will be (a) amended subject to confirmation of the number of "other" status children aged 0-18 who are resident on reserve at December 31, 1996 and (b) prorated to the date of start of operations.

FISCAL YEAR: 1997-1998
 COMMIT. CERT. # 2156 RCM: 920
 Amendment #: 01

Recipient: NISGA'A TRIBAL COUNCIL
 PROGRAM BUDGETS, AUTHORITIES AND MONTHLY EXPENDITURE PLAN

CFA - Arrangement Number: 2156-01
 PART F

Activity	Authority	VCC	Service	PN	TOTAL	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	POOL
CFS operations Family Support Services 3 FTP		347	2208	20221	208,618		208,618											
TOTALS					\$208,618		208,618											

Note: this is a copy of the Notice Of Budget Adjustment to the NTC for Start Up funding of Nisga'a Child and Family Services.

Certified in accordance with section 34 of the Financial Administration Act that the amount to be paid is correct, in accordance with appropriate Statute or other authority for payment, and recipient has met conditions for payment

Note: These amounts are based on the registered child population of 655 as documented on December 31, 1996. The future years' funding will be adjusted annually based upon the registered child population at December 31 of each year thereafter.

Delegated Spending Authority _____ Date _____



Gitlakdamix Council

NEW AIYANSH ADMINISTRATION BUILDING
P.O. BOX 233, NEW AIYANSH, B.C. V0J 1A0
PHONE 633-2215
FAX 633-2271

DATE: 02 / 05 / 1997
DAY MONTH YEAR

CHRONOLOGICAL NUMBER: 1997/98 / 1st / 04
FISCAL YEAR QUARTER NUMBER


DO HEREBY RESOLVE:

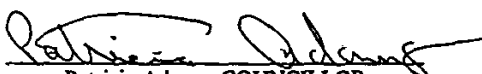
Whereas the Gitlakdamix Band has reviewed and accepts the attached agreement between the Nisga'a Tribal Council, the Director, Child, Family and Community Service Act, and the Department of Indian Affairs & Northern Development. Accordingly, the Gitlakdamix Band hereby requests that the Department of Indian Affairs and Northern Development provide fiscal resources, in accordance with the attached agreement, to the Nisga'a Tribal Council for the start-up and operations of its Nisga'a Child and Family program.

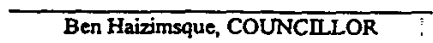
Quorum for this Band Council consists of Five (5)


Reginald Percival, CHIEF COUNCILLOR

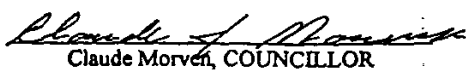

Eva Clayton,
DEPUTY CHIEF COUNCILLOR



Leonard Guno, COUNCILLOR

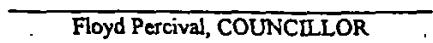

Patricia Adams, COUNCILLOR

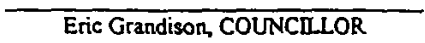

Ben Haizimsque, COUNCILLOR


Kathleen Clayton, COUNCILLOR

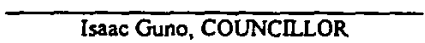

Claude Morven, COUNCILLOR


Keith Clayton, COUNCILLOR


Floyd Percival, COUNCILLOR


Eric Grandison, COUNCILLOR


Gerald Robinson, COUNCILLOR


Isaac Guno, COUNCILLOR


Brian Tait, COUNCILLOR

GITWINKSIHLKW VILLAGE GOVERNMENT RESOLUTION

No. _____

File : 100.5

Whereas the Village and People of Gitwinksihlkw are governed locally by the Gitwinksihlkw Village Government,

And whereas the Gitwinksihlkw Village is a member community of the Nisga'a Tribal Council,

And whereas the Nisga'a Tribal Council is currently operating the Nisga'a Child and Family Services,

And whereas the Gitwinksihlkw Village Government has reviewed and accepted the Delegation Enabling Agreement between the Nisga'a Tribal Council, Canada, and British Columbia,

Therefore be it resolved that the Gitwinksihlkw Village Government formally requests that the Department of Indian Affairs and Northern Development fund the Nisga'a Tribal Council for the start-up and operations of the Nisga'a Child and Family Service.

The Date of this Resolution is April 1, 1997.

A quorum for the Gitwinksihlkw Village Government is represented by three signatures of the Executive Members listed below.



Chief Perry L. Azak

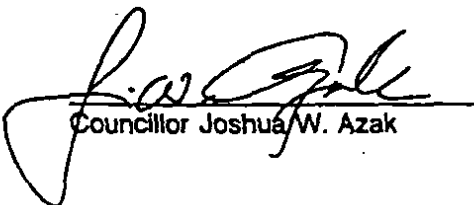


Deputy Chief Ron T. Nyce

Councillor Julia S. Adams



Councillor Bert C. Azak



Councillor Joshua W. Azak

LAKALZAP BAND COUNCIL

Greenwich, S.C. V03 1AU

RESOLUTION

C.R. No. and Title

Date April 18/97.

NISGA'A CHILD & FAMILY SERVICES AGREEMENT.

pursuant to Motion No.

041897-6

Whereas: Laxgalts'ap Village Government has reviewed and accepts the Nisga'a Child and Family Services Agreement between the Nisga'a Tribal Council, The Director of Child, Family and Community Services Act, and the Department of Indian Affairs, and

Therefore Be It Resolved, that Laxgalts'ap Village Government hereby requests that the Department of Indian Affairs provide fiscal resources, in accordance with the said agreement, to the Nisga'a Tribal Council for start-up and operations of its Nisga'a Child and Family program.

Quorum of this
council consists

of 08

CHIEF COUNCILLOR

Harold M. Stevens

DEPUTY CHIEF
COUNCILLOR

Harold E. Stevens
COUNCILLOR

Raeon Cross
COUNCILLOR

W. L. ...
COUNCILLOR

W. ...

Jim Moore

COUNCILLOR

Michael ...

COUNCILLOR

Sherry Small

COUNCILLOR

James ...

GINGOLX VILLAGE GOVERNMENT RESOLUTION

NO. _____

File: _____

WHEREAS: the Village and People of Gingolx are governed locally by the Gingolx Village Government,

AND WHEREAS: the Gingolx Village is a member community of the Nisga'a Tribal Council

AND WHEREAS: the Nisga'a Tribal council is currently operating the Nisga'a Child and Family Services,

AND WHEREAS: the Gingolx Village Government has reviewed and accepted and Delegation Enabling Agreement between the Nisga'a Tribal Council, Canada, and British Colombia,

THEREFORE BE IT RESOLVED: that the Gingolx Village Government formally requests that the Department of Indian Affairs and Northern Development fund the Nisga'a Tribal Council for the start-up and operations of the Nisga'a Child and Family Service.

The Date of this Resolution is May 2, 1997.

A quorum for the Gingolx Village Government is represented by seven signatures of the Executive Members listed below.

Stewart Woola
Chief Councillor

Peter J.K.
Deputy Chief Councillor

James Tave
Councillor

Diamond R. Barton
Councillor

George Nelson Sr.
Councillor

Ernest
Councillor

Ray Oak
Councillor

William
Councillor

Larry Angus
Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

AMENDING AGREEMENT

THIS AMENDING AGREEMENT is dated MAY 1 1 2000 .

AMONG:

NISGA'A NATION, as represented by the Nisga'a Lisims Government
Executive

(the "Nisga'a Nation")

OF THE FIRST PART

AND:

DIRECTOR, designated as such by the Minister For Children and Families
pursuant to section 91 of the *Child, Family and Community Service Act*, R.S.B.C.
1996, c. 46

(the "Director")

OF THE SECOND PART

AND:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by
the Minister of Indian Affairs and Northern Development

("Canada")

OF THE THIRD PART

WHEREAS:

- A. The Nisga'a Tribal Council (the "NTC"), the Director and Canada entered into an agreement dated May 5, 1997 to provide child and family services to the NTC (the "Original Agreement");
- B. Pursuant to the Nisga'a Treaty, the Nisga'a Nation is the successor to the NTC;
- C. Canada, Her Majesty The Queen In Right of British Columbia and the Nisga'a Nation have entered into the "Nisga'a Nation Fiscal Financing Agreement" (the "FFA") so entitled and dated MAY 1 1 2000 as provided by the Nisga'a Treaty; and
- D. The parties wish to amend the Original Agreement to give effect to the provisions of the

FFA on the terms and conditions hereinafter set forth.

NOW THEREFORE in consideration of the premises and the covenants and agreements set out below, the parties agree as follows:

DEFINITIONS

1.01 The definitions in the Original Agreement and the FFA will apply to this Amending Agreement and its recitals, unless the context requires otherwise.

AMENDMENTS

2.01 The parties agree to title the Original Agreement the "Nisga'a Child and Family Services Agreement".

2.02 Effective MAY 11 2000, the parties agree to amend the Original Agreement and its recitals as follows:

- (a) by replacing the letters "NTC" wherever they occur with the words "Nisga'a Nation" except in paragraph 1.1 (o);
- (b) by replacing the words "a reserve" wherever they occur with the words "Nisga'a Lands";
- (c) by replacing the words "Nisga'a bands" wherever they occur with the words "Nisga'a Villages";
- (d) section 1.1 is amended as follows:
 - i) subsection a) is amended by deleting "Schedule B" and substituting "Schedule A";
 - ii) subsection b) is amended by deleting ", but does not include Appendix A";
 - iii) subsection j) is deleted and the following is substituted:

"Nisga'a Villages" means the villages of New Aiyansh, Gitwinksihlkw, Laxgalt'sap and Gingolx;
 - iv) subsection k) is deleted and the following is substituted:

"k) "Fiscal Financing Agreement" means the agreement made by Canada, Her Majesty The Queen In Right of British Columbia and the Nisga'a Nation entitled "Nisga'a Nation Fiscal Financing Agreement" and dated MAY 11 2000,";

- v) subsections o) and r) are deleted; and
- vi) the section is amended by appropriate reordering of the subsections;
- (e) Schedule "A" and Appendix "A" are deleted and the subsequent Schedules are relettered "A" and "B" respectively;
- (f) section 5.8 is amended by deleting "Canada" and starting the sentence with "The Director and the NTC...";
- (g) article 10.0 is amended as follows:
 - i) subsection 10.1 is amended by adding the following at the end of the paragraph:

"The DIAND representative will participate on the committee up to the effective date of the Nisga'a Treaty.";
 - ii) subsection 10.3 is amended by deleting "Schedule 'C'" and substituting "Schedule B"; and
 - iii) subsection 10.4 (a) (i) is deleted and the subsequent subsections are renumbered (i), (ii) and (iii), respectively;
- (h) section 14.1 is deleted and the following is substituted:

"Canada and the NTC agree that Canada will provide the NTC with funding in accordance with the Fiscal Financing Agreement."; and
- (i) article 16.0 is amended as follows:
 - i) section 16.1 is deleted and the following is substituted:

"Subject to sections 16.2 to 16.4, this Agreement will remain in effect:

 - (1) for five years from the commencement date; or
 - (2) if the effective date of the Fiscal Financing Agreement occurs within the time period set out in subsection 16.1(a), until the Fiscal Financing Agreement ends;

unless the Parties otherwise agree."; and
 - ii) section 16.5 is added as follows:

"16.5 This Agreement will be terminated if Canada does not


provide funding pursuant to section 14.1."

MISCELLANEOUS

3.01 The provisions of the Original Agreement, as amended by this Amending Agreement, are hereby ratified and confirmed in all respects.

IN WITNESS WHEREOF the parties to this Amending Agreement have executed this Amending Agreement the day and year first above written.

SIGNED on behalf of the Nisga'a Nation as)
represented by the Nisga'a Lisims)
Government Executive, by a duly authorized)
representative in the presence of:)

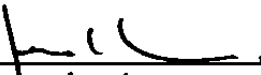


As to the signature of Doctor Joseph Gosnell)



Doctor Joseph Gosnell)

SIGNED by the Director, *Child, Family and*)
Community Service Act in the presence of:)



As to the signature of the Director,)
Child, Family and Community Services Act)



Director, *Child, Family and Community*)
Services Act)

Schedule G

Nisga'a Nation Own Source Revenue Agreement

**NISGA'A NATION
OWN SOURCE REVENUE
AGREEMENT**

**Canada
British Columbia
Nisga'a Nation**

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

THIS AGREEMENT made May 11, 2000,

BETWEEN:

**HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by
the Minister of Indian Affairs and Northern Development**

("Canada")

OF THE FIRST PART

AND:

**HER MAJESTY THE QUEEN IN RIGHT OF THE
PROVINCE OF BRITISH COLUMBIA, as represented by the
Minister of Aboriginal Affairs**

("British Columbia")

OF THE SECOND PART

AND:

**NISGA'A NATION, as represented by the Nisga'a Lisims
Government Executive**

(the "Nisga'a Nation")

OF THE THIRD PART

WHEREAS:

- A. The Nisga'a Nation, Canada and British Columbia have entered into the Nisga'a Final Agreement which provides that every 10 years, or at other intervals if the Parties agree, the Parties will negotiate and attempt to reach agreement on an own source revenue agreement under which Nisga'a Nation own source revenue capacity, and the manner and extent to which that capacity will be taken into account under fiscal financing agreements, will be determined; and
- B. The Parties have negotiated this Agreement as an own source revenue agreement in

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

agreement in accordance with the Nisga'a Final Agreement.

NOW THEREFORE in consideration of the premises and the covenants and agreements set out below, the Parties agree as follows:

DEFINITIONS

1. Words and expressions not defined in this Agreement but defined in the Nisga'a Final Agreement have the meanings ascribed to them in the Nisga'a Final Agreement.
 2. In this Agreement, unless the context requires otherwise:
 - “Chapter” means the Chapter of the Nisga'a Final Agreement;
 - “charge or fee” means a charge or fee, other than a Nisga'a tax, that is:
 - a. levied in connection with a specific service or activity;
 - b. similar to a charge or fee generally levied in British Columbia in similar circumstances by Canada, British Columbia or a local authority in British Columbia; and
 - c. levied in respect of an agreed-upon program or service that is funded under a fiscal financing agreement and that is delivered by the Nisga'a Nation or another person under an arrangement with the Nisga'a Nation;
- and, for greater certainty, includes:
- d. charges in respect of government health programs or services including health insurance or co-insurance premiums;
 - e. court fees, moorage fees, recreation fees, park utilization fees, building permit fees, business licence fees, marriage licence fees and timber mark registration fees;
 - f. fees charged for permission to perform activities such as hunting, fishing and shooting, providing entertainment or gambling facilities, selling alcohol or tobacco and granting permission to own an animal; and
 - g. fines and penalties not relating to tax offences;

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

but does not include:

- h. charges or fees in respect of an education program or service including tuition;
- i. charges or fees that have been taken into account under a fiscal financing agreement in determining the level of funding for the program or service in respect of which it is levied; or
- j. charges or fees in respect of a program or service where the Nisga'a Nation and the other Party or Parties providing funding to the Nisga'a Nation to enable provision of that program or service agree that the funding is provided on the basis that 100% of any charge or fee levied will be applied to the cost of the program or service;

"commercial and investment activities" means:

- a. an undertaking for the purpose of gaining or producing income from a business or property including a natural resource;
- b. an adventure or concern in the nature of trade; or
- c. a disposition of a capital asset, other than Nisga'a Lands or Nisga'a Fee Simple Lands, held or used primarily for the purpose of gaining or producing income from a business or property;

"effective date" means the date upon which the Nisga'a Final Agreement takes effect;

"fiscal financing agreement" means a fiscal financing agreement within the meaning of that term in the Fiscal Relations Chapter;

"fiscal year" means the period that commences on April 1st of a year and ends on March 31st of the next year, or another period if the Parties agree by amending this Agreement;

"generally accepted accounting principles" means the accounting principles generally accepted in Canada from time to time and if the handbook published by the Canadian Institute of Chartered Accountants or its successor includes a relevant statement of a principle or an accounting guideline, that statement will be considered conclusively to be an accounting principle or guideline generally accepted in Canada;

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

"Lisims Fisheries Conservation Trust" means the trust that Canada and the Nisga'a Nation have agreed to establish under paragraph 96 of the Fisheries Chapter;

"Nisga'a Nation OSRC annual report" means the report of the Nisga'a Nation own source revenue capacity for a fiscal year prepared under paragraph 23;

"Nisga'a tax" means:

- a. a tax imposed under a law made by Nisga'a Government in respect of direct taxation of:
 - i. Nisga'a citizens under paragraph 1 of the Taxation Chapter; or
 - ii. persons other than Nisga'a citizens under authority delegated by Canada or British Columbia under an agreement made under subparagraph 3(a) of the Taxation Chapter or under another agreement with the Nisga'a Nation; and
- b. a fine or penalty, or interest on payments overdue, paid to the Nisga'a Nation or a Nisga'a Village in respect of a tax referred to in subparagraph (a);

"Nisga'a Final Agreement" means the Nisga'a Final Agreement signed on behalf of the Nisga'a Nation and Her Majesty in right of British Columbia on April 27, 1999, and Her Majesty in right of Canada on May 4, 1999, and includes any amendments made to that Agreement from time to time in accordance with its provisions;

"other Nisga'a revenues" means the revenues of the Nisga'a Nation, a Nisga'a Village, a Nisga'a government corporation, a Nisga'a exempt corporation or a corporation without share capital established and operated for the benefit of the Nisga'a Nation or a Nisga'a Village, or any combination of them, other than revenue in respect of:

- a. a charge or fee;
 - b. items referred to in subparagraph (h), (i) or (j) in the definition of charge or fee;
 - c. a commercial or investment activity;
 - d. a Nisga'a tax; or
 - e. a Nisga'a settlement trust;
-

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

"Parties" means the parties to this Agreement and "Party" means any of them;

"Taxation Agreement" means a Taxation Agreement within the meaning of that term in the Taxation Chapter;

"Tripartite Finance Committee" means the Tripartite Finance Committee established under this Agreement.

3. The categories charge or fee, commercial and investment activities, Nisga'a tax and other Nisga'a revenues are mutually exclusive categories and, for greater certainty, a revenue allocated to one category cannot be allocated to another.
4. If a provision of this Agreement applies in respect of a Nisga'a exempt corporation, the own source revenue capacity that results:
 - a. will be reduced proportionately to fully account for the direct or indirect ownership interests in the corporation of persons other than the Nisga'a Nation, the Nisga'a Villages, Nisga'a government corporations, and Nisga'a settlement trusts; and
 - b. if the Nisga'a Nation or a Nisga'a Village, or any combination of them, cannot cause a distribution by the corporation, will be taken into account only at the time, and to the extent, that a distribution is made to the Nisga'a Nation, a Nisga'a Village or a Nisga'a government corporation.

NISGA'A NATION OWN SOURCE REVENUE CAPACITY

5. Nisga'a Nation own source revenue capacity for a fiscal year is the specified percentage of the aggregate of the own source revenue capacities for the fiscal year in respect of commercial and investment activities, Nisga'a taxes, Nisga'a settlement trusts, charges and fees, and other Nisga'a revenues, as determined in accordance with this Agreement.
6. In paragraph 5, "specified percentage" is 0% for each of the first two fiscal years commencing on or after the effective date, 5% for each of the third and fourth fiscal years, 10% for the fifth fiscal year, 15% for the sixth fiscal year, 20% for the seventh fiscal year, 30% for the eighth fiscal year, 40% for the ninth fiscal year, 55% for the tenth fiscal year, 70% for the eleventh fiscal year, 85% for the twelfth fiscal year, and 100% for the thirteenth and subsequent fiscal years.

COMMERCIAL AND INVESTMENT ACTIVITIES

7. Subject to paragraphs 4 and 19, the own source revenue capacity for a fiscal year in respect of commercial and investment activities is the aggregate of amounts, each of which is equal to the income tax, corporation capital tax or other tax (other than a tax referred to in paragraphs 24 and 26 of the Taxation Agreement) that would be payable for the fiscal year to a government in Canada in respect of the commercial and investment activities by the Nisga'a Nation, a Nisga'a Village, a Nisga'a government corporation, a Nisga'a exempt corporation, or a corporation without share capital established and operated for the benefit of the Nisga'a Nation or a Nisga'a Village, or any combination of them, as the case may be, if each were not exempt from the income tax, corporation capital tax or other tax, under laws of general application, and if the assumptions in paragraphs 8 to 11 applied.
8. For the purposes of paragraph 7, the Nisga'a Nation and each Nisga'a Village will be assumed to be:
 - a. each a private corporation incorporated in Canada on the effective date, all of the shares of which are owned by one or more individuals resident in Canada; and
 - b. unrelated to, and dealing at arm's length with, each other.
9. The taxes referred to in paragraph 7 will be determined on the assumption that each entity referred to in paragraph 7:
 - a. had a fiscal period coincident with the fiscal year;
 - b. did not carry on any activity other than its commercial and investment activities;
 - c. did not own any property, except to the extent that the property was employed by it in a commercial or investment activity; and
 - d. was not allowed any deduction in determining its income or taxable income for:
 - i. any amount, to the extent that it reasonably could be considered to be an expenditure in respect of:

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

- A. a program or service for which funding has been provided to the Nisga'a Nation under a fiscal financing agreement; or
 - B. a management, enhancement or rehabilitation activity in respect of a natural resource, other than a forestry resource, that is reasonably comparable in nature to an activity carried on by another government in Canada in respect of the management, enhancement or rehabilitation of a similar natural resource; or
- ii. a gift made to a person that provides goods or services primarily to Nisga'a citizens;

and on the assumption that the Nisga'a Nation and each Nisga'a Village was allowed a deduction in determining the amount subject to corporation capital tax for the carrying value, determined in accordance with generally accepted accounting principles, of any estate or interest it held in Nisga'a Lands on which there were no improvements or on which there was a designated improvement.

- 10. In determining the own source revenue capacity in respect of a commercial or investment activity that is the exploitation of an interest in a forest resource on Nisga'a Lands or Nisga'a Fee Simple Lands:
 - a. for purposes of determining any capital cost allowance in respect of that interest that would be allowable under paragraph 20(1)(a) of the *Income Tax Act* and paragraph 1100(1)(e) of the regulations to that Act, and any recaptured depreciation under subsection 13(1) of the *Income Tax Act*, that interest will be deemed to have been acquired at the later of:
 - i. the effective date; and
 - ii. the date, if any, the interest was last acquired by the entity from a person (other than the Nisga'a Nation, a Nisga'a Village or a Nisga'a government corporation) with whom the entity was dealing at arm's length;at a cost equal to:
 - iii. the fair market value of that interest on the effective date, where subparagraph (i) applies; or
 - iv. the consideration given for the interest on the date referred to in subparagraph (ii), where subparagraph (ii) applies; and

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

- b. no deduction will be made by the entity in respect of an outlay or expenditure in relation to the management or development of the forest resource, except to the extent that the outlay or expenditure was made or incurred for the purpose of earning income from the forest resource and is reasonable in the circumstances.
11. In determining the own source revenue capacity in respect of a commercial and investment activity that is the exploitation of an interest in a mineral resource or natural accumulation of petroleum or natural gas, the *Income Tax Act* will be read without reference to paragraphs 12(1)(o), 12(1)(z.5), 18(1)(m) and 20(1)(v.1), and subsections 69(6) and 69(7) thereof.

NISGA'A TAXES

12. Subject to paragraph 19, the own source revenue capacity for a fiscal year in respect of Nisga'a taxes is the sum of all amounts, each of which is the amount determined in respect of each Nisga'a tax in accordance with subparagraph 16(c) of the Fiscal Relations Chapter, except that in applying that subparagraph:
- a. the phrase "the amount by which" in subparagraph 16(c)(ii)(A) will be read as "50% of the amount by which";
 - b. the phrase "exceed the amount, if any, included" in subparagraph 16(c)(ii)(A) will be read as "exceed the amount of tax room, if any, referred to";
 - c. the phrase "exceeds the amount included" in subparagraph 16(c)(ii)(B) will be read as "exceeds the amount of tax room, if any, referred to"; and
 - d. the reasonable costs, if any, of developing and administering the tax system in respect of the tax and of collecting the tax under subparagraph 16(c)(i) or 16(c)(ii)(B), will be taken into account in determining the own source revenue capacity.

NISGA'A SETTLEMENT TRUSTS

13. Subject to subparagraph 19(c), own source revenue capacity for a fiscal year in respect of Nisga'a settlement trusts is the sum of the amounts determined by multiplying the taxable income of each Nisga'a settlement trust for its taxation year ended in the fiscal year by the composite tax rate for the fiscal year.

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

14. In paragraph 13, “composite tax rate” is intended to be approximately equal to the net change in the sum of all income taxes, transaction taxes, and refundable tax credits that would have accrued to a government in Canada from all Nisga'a citizens as beneficiaries of the trust if, under the terms of each Nisga'a settlement trust, an amount equal to the taxable income of the trust for its taxation year ended in the fiscal year had been made payable in that taxation year in equal shares to those Nisga'a citizens, and:
- a. is 18.2% for the term of the first two fiscal financing agreements, as calculated in Schedule A; and
 - b. will be determined for each subsequent fiscal financing agreement according to the method set out in that Schedule A.
15. In paragraphs 13 and 14, “taxable income” and “taxation year” have the same meanings as in the *Income Tax Act*.

CHARGES AND FEES

16. Subject to paragraph 19, own source revenue capacity for a fiscal year in respect of charges or fees is the amount determined by applying the inclusion rate to the aggregate of amounts, each of which is the amount by which the receipts of the Nisga'a Nation, a Nisga'a Village, a Nisga'a government corporation or a Nisga'a exempt corporation, in the fiscal year in respect of a charge or fee exceed the reasonably deductible costs, including reasonable allowances for depreciation and amortization, that are incurred in the fiscal year for the purposes of levying, and that would not have been incurred but for the imposition of, that charge or fee.
17. In paragraph 16, “inclusion rate” is 46.0%.

OTHER NISGA'A REVENUES

18. Subject to paragraph 19, own source revenue capacity in respect of other Nisga'a revenues is the own source revenue capacity that would be determined in respect of the revenue if it were a charge or fee.

AMOUNTS NOT INCLUDED

19. Notwithstanding any other provision of this Agreement, Nisga'a Nation own source revenue capacity for a fiscal year does not include any amount in respect of:

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

- a. proceeds that are received or become receivable in a fiscal year from the sale of Nisga'a Lands or Nisga'a Fee Simple Lands, except to the extent that the proceeds represent revenues received in the course of:
 - i. leasing or licensing the lands; or
 - ii. taking production from the lands or from a resource on the lands, by the Nisga'a Nation, a Nisga'a Village or a Nisga'a government corporation; or
 - iii. reasonably can be considered to represent a recapture of depletion or depreciation deducted in the computation of own source revenue capacity for the fiscal year or any preceding fiscal year;
 - b. any amount referred to in subparagraphs 18(b) to (f) of the Fiscal Relations Chapter;
 - c. for the first 12 calendar years commencing on or after the effective date, the income or capital gains of a Nisga'a settlement trust;
 - d. a tax payable by a Nisga'a citizen to the Nisga'a Nation or a Nisga'a Village during the period that ends on the first day of the first month that starts on or after the eighth anniversary of the effective date;
 - e. a tax, other than a transaction tax, payable by a Nisga'a citizen to the Nisga'a Nation or a Nisga'a Village during the period that starts at the end of the period described in subparagraph (d) and ends on the first day of the first calendar year that starts on or after the twelfth anniversary of the effective date;
 - f. any amount payable to the Nisga'a Nation under a fiscal financing agreement, fiscal contribution agreement, or any bilateral agreement between the Nisga'a Nation or a Nisga'a Village, and Canada or British Columbia in respect of a program or service of the Nisga'a Nation or Nisga'a Village;
 - g. any amount paid or collected by the Nisga'a Nation, a Nisga'a Village, a Nisga'a settlement trust, or a Nisga'a government corporation, under a law made under paragraph 21 of the Fiscal Relations Chapter;
 - h. a gift to the Nisga'a Nation, a Nisga'a Village or a Nisga'a Institution; and
-

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

- i. the taking of a natural resource on Nisga'a Lands for the personal consumption of a Nisga'a citizen, for any purpose other than profit.

FISCAL FINANCING AGREEMENTS

20. In determining the sum of the net transfers by Canada and British Columbia to the Nisga'a Nation under a fiscal financing agreement for each fiscal year commencing on or after the effective date (each a "particular year"), the Parties will deduct:

- a. the estimated Nisga'a Nation OSRC amount for the particular year;
- b. the amount, if any, by which the Nisga'a Nation own source revenue capacity for the second fiscal year preceding the particular year exceeds the estimated Nisga'a Nation OSRC amount for that second preceding fiscal year; and
- c. any amount due by the Nisga'a Nation to Canada or British Columbia, in respect of Nisga'a Nation own source revenue capacity for a preceding fiscal year, that was confirmed in the fiscal year immediately preceding the particular year by the resolution of a disagreement referred to in paragraph 25 or 26;

and will add:

- d. the amount, if any, by which the estimated Nisga'a Nation OSRC amount for the second fiscal year preceding the particular year exceeds the Nisga'a Nation own source revenue capacity for that second preceding fiscal year; and
 - e. any amount due by Canada or British Columbia to the Nisga'a Nation, in respect of Nisga'a Nation own source revenue capacity for a preceding fiscal year, that was confirmed in the fiscal year immediately preceding the particular year by the resolution of a disagreement referred to in paragraph 25 or 26.
21. In paragraph 20, "estimated Nisga'a Nation OSRC amount" for a particular year is an amount equal to the aggregate referred to in paragraph 5 for the second fiscal year preceding the particular year, as reported in the Nisga'a OSRC annual report for that second preceding fiscal year, multiplied by the specified percentage for the particular year.
22. In paragraph 21, "specified percentage" is 0% for each of the first two fiscal years commencing on or after the effective date, 5% for each of the third and fourth fiscal years, 10% for the fifth fiscal year, 15% for the sixth fiscal year, 20% for the seventh fiscal year, 30% for the eighth fiscal year, 40% for the ninth fiscal year, 55% for the tenth fiscal year,

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

70% for the eleventh fiscal year, 85% for the twelfth fiscal year, and 100% for the thirteenth and subsequent fiscal years.

NISGA'A NATION OSRC ANNUAL REPORT

23. Within nine months after the end of each fiscal year, the Nisga'a Nation will prepare a Nisga'a Nation OSRC annual report substantially in the form of Schedule B for that fiscal year setting out:
- a. the own source revenue capacity for that fiscal year in respect of each category of revenue for which a calculation is required to be made under this Agreement; and
 - b. Nisga'a Nation own source revenue capacity for that fiscal year;
- and provide a copy to Canada and British Columbia.
24. For purposes of providing information for negotiation of the next own source revenue agreement, the Nisga'a Nation OSRC annual report for a fiscal year will include an analysis that compares the own source revenue capacity for that year in respect of commercial and investment activities that is determined under this Agreement with the amount that would be determined if own source revenue capacity in respect of commercial and investment activities for that year were:
- a. calculated at the prevailing combined federal and British Columbia corporate income tax rates on business income; and
 - b. based on the consolidated net accounting incomes from commercial and investment activities of entities referred to in paragraph 7, calculated before deductions for income tax or an amount payable under a law made under paragraph 21 of the Fiscal Relations Chapter but after extraordinary items, in accordance with generally accepted accounting principles applied on a consistent basis from year to year.
25. At any time within four years of the Nisga'a Nation OSRC annual report for a fiscal year being provided to Canada and British Columbia under paragraph 23, a Party may notify the other Parties that it disagrees with the determination of an amount reported in that report.
26. Notwithstanding paragraph 25, at any time a Party may notify the other Parties that it disagrees with the determination of an amount included in a Nisga'a Nation OSRC annual report for a fiscal year:

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

- a. in any case where a change in that amount is required to reflect, and reasonably can

be considered to be consequential upon, an assessment or reassessment by a taxing authority; or
 - b. if the person filing the report has made any misrepresentation that is attributable to neglect, carelessness or wilful default, or has committed fraud in filing the report or in supplying information required in connection with the report.
27. A notice given by a Party under paragraph 25 or 26 will:
- a. identify the relevant Nisga'a Nation OSRC annual report and fiscal year;
 - b. set out each determination that the Party disagrees with;
 - c. set out a calculation of each adjustment that the Party proposes be made to an amount included in the report, with detailed reasons; and
 - d. include a proposal for how the adjustment could be made.
28. Within 45 days of the date of a notice given by a Party under paragraph 25 or 26, each of the other Parties may respond in writing to the notice, setting out:
- a. their acceptance of each proposed adjustment; or
 - b. proposed alternative adjustments, with detailed reasons.
29. If the Parties fail to resolve a matter, in respect of which a notice is given under paragraph 25 or 26, by informal discussion within 60 days after the date of that notice, a Party may within 90 days after the date of that notice give another Party a notice of dispute in respect of the matter.

FINANCIAL RECORDS

30. All accounts and financial statements required to be prepared under this Agreement will be prepared in accordance with generally accepted accounting principles.
 31. The financial records of the Nisga'a Nation, a Nisga'a Village, a Nisga'a government corporation or a Nisga'a settlement trust, for a fiscal year will be:
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NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

- a. retained by the Nisga'a Nation for 10 years after the date of submission of the Nisga'a Nation OSRC annual report for the fiscal year to Canada and British Columbia under paragraph 23; and
- b. made available to Canada and British Columbia at the principal administration offices of the Nisga'a Nation for inspection, on a confidential basis, within 30 days of receipt of a request from Canada or British Columbia to inspect the records.

TRIPARTITE FINANCE COMMITTEE

32. A Tripartite Finance Committee will be:
 - a. established by the Parties as soon as practicable after the effective date;
 - b. composed of one member designated by each Party; and
 - c. kept in place throughout the term of this Agreement.
33. The members of the Tripartite Finance Committee will:
 - a. meet at least once a year to carry out an annual review of this Agreement;
 - b. if they all agree, recommend in writing to the Parties any changes to this Agreement;
 - c. do such things as are appropriate to facilitate the resolution of any problems that arise in respect of this Agreement;
 - d. during the eighth and fifteenth years of this Agreement, carry out a comprehensive review of this Agreement; and
 - e. do such other things relating to this Agreement as the Parties may agree from time to time to be appropriate.
34. A Tripartite Finance Committee member may bring resource persons to meetings as they consider appropriate to assist in fulfilling their responsibilities under this Agreement.

DISPUTE RESOLUTION

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35. The Parties desire and expect that a dispute arising from this Agreement will be resolved by informal discussion between the disputing Parties.
36. If the dispute is not resolved by informal discussion within 60 days of a Party notifying another Party of the dispute, it will be referred to the Tripartite Finance Committee.
37. If the Tripartite Finance Committee fails to resolve a dispute within 45 days of the dispute being referred to it, or a longer period if the Parties agree, the dispute will be dealt with under the Dispute Resolution Chapter and, for greater certainty, the dispute will be considered to be a dispute for the purposes of that Chapter.
38. The discussions in paragraphs 35 to 37 will be considered to be “collaborative negotiations” for the purposes of the Dispute Resolution Chapter.

INFORMATION EXCHANGE, GENERAL PROVISION

39. The Parties will share information as required for the purposes of implementing and monitoring this Agreement and to facilitate the negotiation of future own source revenue agreements.

TERM

40. The term of this Agreement:
 - a. starts on the effective date; and
 - b. subject to paragraph 41, ends at the end of the fiscal year during which the 12th anniversary of that effective date occurs.
41. Unless a Party provides each of the other Parties, no less than fifteen months before the term of this Agreement, as extended from time to time under this paragraph, ends under subparagraph 40(b), with a notice to end this Agreement, the time at which the term of this Agreement ends under subparagraph 40(b) will be extended by two years.
42. For greater certainty, paragraphs 40 and 41 are intended to result in the term of this Agreement continuing unless a Party provides notice under paragraph 41 to end this Agreement.

SUBSEQUENT OWN SOURCE REVENUE AGREEMENT

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

43. At least one year before the end of the term of this Agreement, Canada, British Columbia and the Nisga'a Nation will begin negotiating the next own source revenue agreement.
44. If the Parties do not reach a further own source revenue agreement by the end of the term of this Agreement, this Agreement will continue in effect for a period of two years from the end of the term of this Agreement while they attempt to reach the further own source revenue agreement.

SCHEDULE DESCRIPTION

45. The following Schedules are attached to and form part of this Agreement:

Schedule	Description
A	Calculation of the Composite Tax Rate
B	Nisga'a Nation Own Source Revenue Capacity Annual Report

46. The following Schedule is attached to this Agreement for convenience only, does not form part of this Agreement and in no way defines, limits, alters or enlarges the scope or meaning of any provision of this Agreement:

Schedule	Description
C	Technical Notes

AMENDMENT

47. Any amendment to this Agreement must be in writing and executed by all Parties.

NO IMPLIED WAIVER

48. No term or condition of this Agreement, or performance by a Party of a covenant under this Agreement, will be deemed to have been waived unless the waiver is in writing and signed by the Party or Parties giving the waiver.

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49. No written waiver of a term or condition of this Agreement, of performance by a Party of a covenant under this Agreement, or of default by a Party of a covenant under this Agreement, will be deemed to be a waiver of any other covenant, term or condition, or of any subsequent default.

FURTHER ASSURANCES

50. The Parties will execute any other documents and do any other things that may be necessary to carry out the intent of this Agreement.

INTERPRETATION

51. In this Agreement:
- a. unless it is otherwise clear from the context, “including” means “including, but not limited to”, and “includes” means “includes, but is not limited to”;
 - b. headings are for convenience only, do not form a part of this Agreement and in no way define, limit, alter or enlarge the scope or meaning of any provision of this Agreement;
 - c. a reference to a statute includes every amendment to it, every regulation made under it and any law enacted in substitution for it or in replacement of it;
 - d. unless it is otherwise clear from the context, a reference to a Schedule means a Schedule to this Agreement;
 - e. unless it is otherwise clear from the context, the use of the singular includes the plural, and the use of the plural includes the singular; and
 - f. all accounting terms have the meanings assigned to them under generally accepted accounting principles.
52. This Agreement does not form part of the Nisga'a Final Agreement.
53. This Agreement is not intended to be a treaty or a land claim agreement, and is not intended to recognize or affirm aboriginal or treaty rights, within the meaning of sections 25 and 35 of the *Constitution Act, 1982*.

TIME OF ESSENCE

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

54. Time is of the essence in this Agreement .

SEVERABILITY

55. If any part of this Agreement is declared or held invalid for any reason, the invalidity of that part will not affect the validity of the remainder which will continue in full force and effect and be construed as if this Agreement had been executed without the invalid portion.

ENUREMENT

56. This Agreement will enure to the benefit of and be binding upon the Parties and their respective permitted assigns.

ASSIGNMENT

57. Unless otherwise agreed by the Parties, this Agreement may not be assigned, either in whole or in part, by any Party to it.

NOTICES

58. Unless otherwise provided, a notice, document, request, approval, authorization, consent or other communication (each a "communication") required or permitted to be given or made under this Agreement must be in writing and may be given or made in one or more of the following ways:

- a. delivered personally or by courier;
- b. transmitted by facsimile transmission; or
- c. mailed by prepaid registered post in Canada.

59. A communication will be considered to have been given or made, and received:

- a. if delivered personally or by courier, at the start of business on the next business day after the business day on which it was received by the addressee or a responsible representative of the addressee;

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

- b. if sent by facsimile transmission and if the sender receives confirmation of the transmission, at the start of business on the next business day on which it was transmitted; or
 - c. if mailed by prepaid registered post in Canada, when the postal receipt is acknowledged by the addressee.
60. A communication must be delivered, transmitted to the facsimile number or mailed to the address of the intended recipient set out below:

For: Canada

Attention: Minister of Indian Affairs and Northern Development
House of Commons
Confederation Building
Ottawa, Ontario
K1A 0A6

Fax Number: (819) 953-4941

For: British Columbia

Attention: Minister of Aboriginal Affairs
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Fax Number: (250) 356-1124

For: Nisga'a Nation

Attention: President
P.O. Box 231
New Aiyansh, British Columbia
VOJ 1A0

Fax Number: (250) 633-2367

Schedule A

Calculation of Composite Tax Rate

The composite tax rate ("CTR") in paragraph 14 of this Agreement, as calculated in Table 1, is determined as follows:

CTR= is the sum over (i) of C_i
where:

- i is an income range as set out in Table 1;
- $C_i = A_i \times B_i$;
- A_i is the estimated percentage of Nisga'a Citizens having total annual incomes within income range (i) as set out in Table 1 column A; and
- B_i is the estimated combined marginal net tax rate applicable to income range (i) as determined in Table 2.

The composite tax rate will be calculated in accordance with this Schedule for the third and each subsequent fiscal financing agreement (FFA), using the latest available data as of the calculation date and will remain fixed for the duration of each FFA. It will be recalculated 90 days prior to the FFA.

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

Table 1 sets out the calculation of the composite tax rate.

Table 1

	A	B	C
Income Range (i) 1999\$	Aboriginal Income Distribution	Combined Marginal Rate	Product of A and B
\$0-\$4,999	55.2%	5.0%	2.8%
\$5,000-\$9,999	11.5%	20.5%	2.4%
\$10,000-\$14,999	8.7%	27.8%	2.4%
\$15,000-\$19,999	5.6%	31.4%	1.7%
\$20,000-\$24,999	4.5%	36.2%	1.6%
\$25,000-\$29,999	3.5%	44.6%	1.6%
\$30,000-\$34,999	2.5%	57.2%	1.5%
\$35,000-\$39,999	2.4%	56.5%	1.4%
\$40,000-\$44,999	1.7%	49.9%	0.8%
\$45,000-\$49,999	1.5%	48.5%	0.7%
\$50,000+	2.8%	48.5%	1.3%
CTR = sum over (i) of C_i			18.2%

Column A sets out A_i , the estimated percentage of British Columbia resident aboriginal people having total annual incomes, including government transfers, within each income range (i). The estimates are based on *British Columbia On and Off Reserve Aboriginal Income Distribution* data obtained from Statistics Canada Catalogue No.(94-325) for the most recent year available (1991). This information is adjusted to 1999. Future composite tax rate calculations will use income distribution data for Nisga'a citizens, if available at the time, and if the Parties agree.

If the composite tax rate is calculated when current income distribution data is not available either for British Columbia resident aboriginal people or Nisga'a citizens, the calculation will be prepared on the assumption that:

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

- each A_i is the same as in the last preceding estimate:
- each income range (i) will be inflated in proportion to changes in the Final Domestic Demand Implicit Price Index for Canada, as most recently published at the time by Statistics Canada.

Column B sets out the combined marginal net tax rate B_i applicable to each income range (i), as determined from Table 2.

Column C sets out the composite tax rate C_i for each income range (i). C_i is the product of A_i and B_i . The composite tax rate in paragraph 14 of this Agreement is the sum of column C.

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Calculation of Combined Marginal Net Tax Rate

Table 2 sets out the rates of tax and the rate of reduction in tax system credits and benefits, that apply in British Columbia to additional income earned by an individual in income range (i), based on tax policies in effect on December 31, 1997. The amount B_i is the sum of row (i) for income range (i).

Table 2

Income Range (i) 1999 \$	Marginal Income Tax Rate (1997 Rates)			Marginal Transaction Tax Rates (1997 Rates)			Tax Credit & Benefit Reduction Rate (1997 Rates)	Combined Marginal Net Tax Rate (B_i)
	Federal Income Tax (T1)	BC Income Tax (T2)	Federal Income Surtax (T3)	GST (T4)	PST (T5)	Fuel (T6)	(T7)	
\$0-\$4,999	0.0%	0.0%	0.0%	3.0%	2.0%	0.0%	0.0%	5.0%
\$5,000-\$9,999	10.2%	5.2%	0.3%	3.0%	2.0%	0.0%	-0.2%	20.5%
\$10,000-\$14,999	17.0%	8.7%	0.5%	3.0%	2.0%	1.0%	-4.4%	27.8%
\$15,000-\$19,999	17.0%	8.7%	0.5%	3.0%	2.0%	1.0%	-0.8%	31.4%
\$20,000-\$24,999	17.0%	8.7%	0.5%	3.0%	2.0%	1.0%	4.0%	36.2%
\$25,000-\$29,999	17.0%	8.7%	0.5%	3.0%	2.0%	1.0%	12.4%	44.6%
\$30,000-\$34,999	24.2%	12.3%	0.7%	3.0%	2.0%	1.0%	14.0%	57.2%
\$35,000-\$39,999	26.0%	13.3%	0.8%	3.0%	2.0%	1.0%	10.4%	56.5%
\$40,000-\$44,999	26.0%	13.3%	0.8%	3.0%	2.0%	1.0%	3.8%	49.9%
\$45,000-\$49,999	26.0%	13.3%	0.8%	3.0%	2.0%	1.0%	2.4%	48.5%
\$50,000+	26.0%	13.3%	0.8%	3.0%	2.0%	1.0%	2.4%	48.5%

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The rates are determined by the rates and rules in effect under applicable federal and provincial laws, for individuals in each income range at the time of the calculation and the assumptions that are made with respect to those individuals as set out in this schedule. If a tax, tax credit or benefit is introduced, eliminated, or restructured, Table 2 will be adjusted to reflect that change in a manner consistent with the method used to estimate the other rates in the table.

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

The following paragraphs and tables outline how the rates in Table 2 were determined for each type of tax and benefit.

Table 3 - Marginal Income Taxes Rates

Tax (1997 Rates)¹	Tax Category	Tax Rate
Federal Income Tax	taxable income of \$7,000 to \$29,590 ² taxable income of \$29,591 ² to \$59,180 taxable income greater than \$59,181 ²	17% 26% 29%
BC Income Tax	all income categories	51% of Federal Income Tax Rate
Federal Income Surtax	all income categories	3% of Federal Income Tax Rate

¹ British Columbia marginal surtax rates will be added to Table 2 in future calculations if information is available which allows a reasonable estimate of the incomes and number of aboriginal people, or Nisga'a citizens where Nisga'a specific data are used in the calculation, who are subject to the surtax.

² In Table 2, the 26% (29%) federal income tax rate bracket was assumed to start at \$31,000 (\$64,000) rather than \$29,591 (\$59,181), in order to recognize that each income range (i) reflects total gross income, rather than taxable income, and to recognize that taxpayers can claim deductions to reduce the amount of gross income that is subject to tax.

Table 4 - Marginal Transaction Tax Rates

Transaction Tax (1997 Rates)	Category	Marginal Rate
Goods and Services Tax ("GST")	All income categories	3.0%
Provincial Sales Tax ("PST")	All income categories	2.0%
Fuel Tax	Income \$10,000 and below Income above \$10,000	0.0% 1.0%

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GST

The marginal rate of GST was derived as follows;

- A) GST is **7%** and it is assumed that **65%** of goods and services are subject to GST.
B) It is assumed that 70% of each new dollar is disposable income. (\$0.70 of each new dollar is available to purchase goods and services and to pay the applicable GST). The amount of each new dollar that is spent on goods and services can be derived as follows:
Total Purchases + 0.07 X Total Purchases = \$0.70
Total Purchases = 0.07/1.07= \$0.65
Therefore, **65%** of each new dollar is spent on goods and services.
3. Combine 1. and 2. to get the marginal rate of GST. **7% X 65% X 65% = 3%**

Note: It is recognized that incomes less than \$7,000 do not pay income tax so that 100% of each new dollar is disposable income. But, it is assumed that these individuals spend a greater portion of their incomes on items such as food and shelter which are not subject to GST. It is assumed that:

- 1.1 GST is 7% and 46% of goods and services are subject to GST
1.2 100% of each new dollar is disposable income. The formula now becomes:
Total Purchases + 0.07 X Total Purchases = \$1.00
Total Purchases = \$1.00 /\$1.07 = \$0.93
Therefore, 93% of each new dollar is spent on goods and services
1.3 Combining 1. and 2 yields the marginal rate of GST. **7% X 46% X 93% = 3%**.

PST

In Table 2, it is assumed that 2/3 of goods and services that are subject to GST also are subject to PST, which is 7%. Consequently, the marginal PST rate included in Table 2 is 2/3 of the marginal GST rate (i.e. 2/3 X 65% X 65% X 7%).

Fuel Tax

In Table 2, it is assumed that 2.4% of each additional dollar of income is spent on fuel, based on the *Household Expenditure Survey for British Columbia, 1992*, and that federal excise tax and provincial motor fuel tax together represent 42% of the assumed expenditure.

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Table 5 - Marginal Benefits Rates

Income Range (i) 1997 \$	Income Supplement	BC Family Bonus	Child Tax Benefit	PST Credit	GST Credit	Combined Rate 1	Adjusted Combined Rate ²
\$0-\$4,999	-0.2%	0.0%	0.0%	0.0%	-0.0%	-0.2%	0.0%
\$5,000-\$9,999	-4.0%	0.0%	0.0%	0.0%	-0.4%	-4.4%	-0.2%
\$10,000-\$14,999	-0.8%	0.0%	0.0%	0.0%	0.0%	-0.8%	-4.4%
\$15,000-\$19,999	0.0%	3.0%	0.0%	1.0%	0.0%	4.0%	-0.8%
\$20,000-\$24,999	3.9%	7.8%	0.0%	0.7%	0.0%	12.4%	4.0%
\$25,000-\$29,999	1.0%	7.8%	1.9%	0.0%	3.3%	14.0%	12.4%
\$30,000-\$34,999	0.0%	4.7%	2.4%	0.0%	3.3%	10.4%	14.0%
\$35,000-\$39,999	0.0%	0.0%	2.4%	0.0%	1.4%	3.8%	10.4%
\$40,000-\$44,999	0.0%	0.0%	2.4%	0.0%	0.0%	2.4%	3.8%
\$45,000-\$49,999	0.0%	0.0%	2.4%	0.0%	0.0%	2.4%	2.4%
\$50,000+	0.0%	0.0%	2.4%	0.0%	0.0%	2.4%	2.4%

¹ Not all benefits are enjoyed by all members of society. In order to account for this, the marginal rates of each benefit were adjusted (multiplied) by the percentage of the British Columbia Aboriginal population who would qualify for it. For example, the Income Supplement is only available to lone parents and married couples with children. This group makes up 49.2% of the adult Aboriginal population in BC according Statistics Canada, based on the 1991 census. Therefore, the marginal rate of the income supplement (Table 7) is adjusted (multiplied) by 49.2% (Table 6) over each income category greater than \$4,999. In the \$0-\$4,999 income range, an estimated 20.8% were adults, as all children were assumed to earn \$4,999 or less, so the marginal rate of the Income Supplement in the this income category was multiplied by 10.2% (20.8% X 49.2%). This group makes up 49.23% of the adult Aboriginal population in BC

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

according Statistics Canada, based on the 1991 census. Therefore, the marginal rate of the income supplement is adjusted (multiplied) by 49.23% over each income category greater than \$4,999.

² Income ranges (i) include government transfers, and thus, do not adequately represent the thresholds at which the tax credit and benefit reductions occur in practice. The combined rate calculated for each income range (i) has been shifted to the next highest income range (i) to compensate for this factor.

The following chart is based on information from Statistics Canada for the Aboriginal population in British Columbia, based on the 1991 census.

Table 6

Category	Percentage of Total Population	Percentage of Adult Population
Couples without children	10.7%	19.1%
Couples with children	22.0%	39.2%
Lone Parents	5.6%	10.1%
Non Family Person	17.8%	31.7%
Children	44.0%	0%

Each benefit is adjusted (multiplied) by the percentage of the adult population who is eligible to receive it. The following table outlines the assumptions made about each benefit.

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

Table 7

Benefit	Assumptions
Income Supplement	The supplement is \$500 or 8% of earned income in excess of \$3,750, whichever is less. The supplement is reduced by 10% of income in excess of \$20,921. This benefit is available to couples with children and lone parents.
BC Family Bonus	The maximum BC Family Bonus is \$1236 per year, per child under 18, for families with incomes of \$18,000 or less. This benefit is reduced by 16% of income in excess of \$18,000 for families with two children. Aboriginal families are assumed to have 2 children. This benefit is available to couples with children and lone parents.
Child Tax Benefit	The Child Tax Benefit pays an annual basic amount of \$1,020 per child. This amount is reduced by 5% of incomes in excess of \$25,921 for families with two children. Aboriginal families are assumed to have 2 children. This benefit is available to couples with children and lone parents.
PST Credit	The annual maximum credit is \$50 per adult family member. The full amount is reduced by 2% of income in excess of \$15,000 for single individuals and lone parents, and 5% for couples with incomes greater than \$18,000. This is available to couples, with and without children, lone parents and single individuals.
GST Credit	<p><u>Lone Parents</u> receive \$199 plus an additional \$199 for the first child, \$105 for the second child and an additional \$105 phased in at 2% of income in excess of \$3,750. The maximum amount is reduced by 5% of income in excess of \$25,921. Lone parents are assumed to have 2 children.</p> <p><u>Single individuals living alone</u> receive \$199 plus an additional \$105 phased in at 2% of income in excess of \$3750. The maximum amount is reduced by 5% for income in excess of \$25,931. It was assumed that half of non family members are single and living alone.</p> <p><u>Couples (with children)</u> receive \$199 for each parent and \$105 for each child. There is no phase in. The maximum amount is reduce by 5% for incomes greater than \$25, 921. Couples are assumed to have 2 children.</p> <p><u>Couples (without children)</u> receive - \$199 for each parent. There is no phase in. The maximum amount is reduced by 5% for income in excess of \$25,921. Couples are assumed to have 2 children.</p>

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

Schedule B

Nisga'a Nation Own Source Revenue Capacity Annual Report

(A) Estimated Nisga'a Nation OSRC amount for the particular year	1998	\$x.xx
Section 6 recognition percentage		0.00%
Net Estimated Nisga'a Nation OSRC amount for the year		\$x.xx
(B) Actual Nisga'a Nation OSRC amount for the fiscal year	1996	
Commercial and investment Activities calculated tax [Section 7]		
Description of Activity #1 of the Nisga'a Nation	\$x.xx	
Description of Activity #2 of the Nisga'a Nation	\$x.xx	
and so on for each activity of the Nisga'a Nation	\$x.xx	
Description of Activity #1 of the Nisga'a Village #1	\$x.xx	
Description of Activity #2 of the Nisga'a Village #2	\$x.xx	
and so on for each activity for each Nisga'a Village	\$x.xx	
Description of Government Corporation #1	\$x.xx	
Description of Government Corporation #2	\$x.xx	
and so on for each Government Corporation	\$x.xx	
Description of each combinations not elsewhere reported	\$x.xx	
Description of each investment, fund or other financial account	\$x.xx	
and so on	====>	\$x.xx
Section 4(a) reduction		\$(x.xx)
Net own source revenue capacity		\$x.xx

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

Nisga Taxes [Section 12]

Description of Tax (e.g., property tax)	\$x.xx	
Description of Tax (e.g., Canada-Nisga'a tax co-ordination agreement #12345)	\$x.xx	
And so on	<u>\$x.xx</u>	
	====>	\$x.xx

Nisga'a Settlement Trust taxable income [Section 13]

Description of Settlement Trust #1	\$x.xx	
Description of Settlement Trust #2	\$x.xx	
and so on	<u>\$x.xx</u>	
	====>	\$x.xx
less: section 19(c) reduction		<u>\$(x.xx)</u>
		\$x.xx
Composite tax rate [Section 14(a)]		<u>18.20%</u>
Net own source revenue capacity		\$x.xx

Charges and Fees [Section 18]

Description of charge 1	\$x.xx	
Reasonable expenses incurred for charge 1	<u>\$(x.xx)</u>	
	====>	\$x.xx
Description of charge 2	\$x.xx	
Reasonable expenses incurred for charge 2	<u>\$(x.xx)</u>	
	====>	\$x.xx
Description of fee 1	\$x.xx	
Reasonable expenses incurred for fee 1	<u>\$(x.xx)</u>	
	====>	\$x.xx
and so on		<u> </u>
	====>	\$x.xx
Inclusion Rate [Section 17]		46.00%
Net own source revenue capacity		\$x.xx

Other Nisga'a Revenues [Section 18]

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

description of other revenue source #1	\$x.xx		
description of other revenue source #2	\$x.xx		
and so on	<u>\$x.xx</u>		
	====>	\$x.xx	
Inclusion Rate [Section 17]		46.00%	
Net own source revenue capacity			\$x.xx
			<hr/>
Total Actual Nisga'a Nation OSRC			\$x.xx
Section 6 recognition percentage			<u>0.00%</u>
Total net actual OSRC for the year	1996		\$x.xx
less net estimated Nisga'a Nation OSRC for	1996		\$(x.xx)
Net addition (deduction) to be taken into account for the particular year			\$x.xx
(C) Section 20 (c) & (e) addition (deduction)			
Section 20 (c)		\$x.xx	
Section 20 (e)		<u>\$x.xx</u>	
Net Section 20 adjustment		====>	\$x.xx
TOTAL ADDITION (DEDUCTION) TO NET TRANSFER (A+B+C)			\$x.xx

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

(D) Section 24 reporting	Taxes Calculated
Commercial and investment Activities calculated tax [Section 7]	
Description of Activity #1 of the Nisga'a Nation	\$x.xx
Description of Activity #2 of the Nisga'a Nation	\$x.xx
and so on for each activity of the Nisga'a Nation	\$x.xx
Description of Activity #1 of the Nisga'a Village #1	\$x.xx
Description of Activity #2 of the Nisga'a Village #1	\$x.xx
and so on for each activity for each Nisga'a Village	\$x.xx
Description of Government Corporation #1	\$x.xx
Description of Government Corporation #2	\$x.xx
and so on for each Government Corporation	\$x.xx
Description of each combinations not elsewhere reported	\$x.xx
Description of each investment, fund or other financial account	\$x.xx
and so on	<u>\$x.xx</u> ===>
	\$x.xx
OSR capacity for commercial and investment activities	\$x.xx
Section 24(a) & (b) determination	<u>\$x.xx</u>
Difference	===>
	<div style="border: 1px solid black; display: inline-block; padding: 2px;">\$x.xx</div>

Schedule C

This Schedule is attached to the Nisga'a Nation Own Source Revenue Agreement for convenience only, does not form part of that Agreement and in no way defines, limits, alters or enlarges the scope or meaning of any provision of that Agreement.

Any reference in this Schedule to a provision of the Income Tax Act reflects legislation in effect at December 31, 1999 and does not reflect amendments enacted after that date. For greater certainty, any amount in Nisga'a Nation own source revenue capacity that is determined with reference to a taxing statute will be determined with reference to that statute as it may be amended from time to time.

Technical Notes

Overview

Funding of the Nisga'a Nation and Nisga'a Villages is to be a shared responsibility of Canada, British Columbia and the Nisga'a Nation.

The Parties will enter into fiscal financing agreements whereby Canada and British Columbia will transfer funding to enable the Nisga'a Nation to provide specified public programs and services. The amount of the transfer will reflect, among other things, the financial contribution ("Nisga'a Nation own source revenue capacity") to be made by the Nisga'a Nation out of its own revenue resources. That financial contribution will be determined and applied pursuant to a separate own source revenue agreement among the Parties, as described in this schedule.

The Nisga'a Nation Own Source Revenue ("OSR") Agreement:

- sets out the rules to determine the Nisga'a Nation's financial contribution in respect of the programs and services described in the Nisga'a Nation Fiscal Financing Agreement ("fiscal financing agreement"); and
- describes how that contribution will be applied in determining the net transfers to be made by Canada or British under that fiscal financing agreement.

Components of Nisga'a Nation Own Source Revenue Capacity

The OSR Agreement contemplates that the Nisga'a Nation own source revenues will be derived from five principal sources:

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- commercial and investment activities of the Nisga'a Nation, the Nisga'a Villages, and certain entities in which any of them holds a beneficial interest, where those activities are not otherwise subject to tax;
- direct taxation by the Nisga'a Nation and Nisga'a Villages;
- incomes from property within a Nisga'a settlement trust;
- charges and fees derived by the Nisga'a Nation, the Nisga'a Villages and certain entities in which any of them holds a beneficial interest;
- other revenues derived by the Nisga'a Nation, the Nisga'a Villages and certain entities in which any of them holds a beneficial interest.

In general, and subject to specific exclusions and transitional rules, the Nisga'a Nation own source revenue capacity in respect of these revenue sources will be an approximation of the tax revenues and other levies that Canadian governments might be expected to derive from similar revenue sources within their jurisdiction.

Excluded Revenues

Certain items are permanently excluded from the Nisga'a Nation own source revenue capacity. In general, these excluded items represent property transferred to the Nisga'a Nation under the Nisga'a Final Agreement (the "Treaty"), or proceeds from the sale thereof, incomes identified and specifically dedicated to pre-identified government purposes, such as income earned by the Nisga'a capital finance authority, gifts received from third parties, and inter-government transfers of revenues that have otherwise already been contemplated in the determination.

Transitional Rules

Transactions taxes and other taxes payable by Nisga'a citizens to the Nisga'a Nation, which ordinarily would be included, will be excluded from Nisga'a Nation own source revenue capacity during, respectively, the first eight and twelve years immediately following the effective date¹ of the Treaty.

Nisga'a Nation own source revenue capacity will be phased in on a staged and incremental basis over the first twelve years following the effective date, so that only a specified percentage of the amount otherwise determined will be taken into account in each of those years. Income and

¹Unless otherwise provided, the words "effective date" in this document refer to the effective date of the Treaty

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

capital gains of the Nisga'a settlement trust will not be taken into account for the first twelve years commencing on or after the effective date.

Organization of OSR Agreement

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Paragraph 4

Paragraph 4 is an interpretative provision which deals with the revenues of a Nisga'a exempt corporation.

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A “Nisga’a exempt corporation”, as defined in paragraph 1 of the Fiscal Relations Chapter² of the Treaty, is a corporation, other than a Nisga’a government corporation, in which the Nisga’a Nation or a Nisga’a Village has a direct or indirect interest as a shareholder and that is exempt from Canadian federal or provincial income tax. A corporation will be a “Nisga’a exempt corporation”, if it meets certain tests set out in subsections 149(1)(d.3) to (d.6) of the Income Tax Act, as follows:

- a. at least 90% of its shares are owned by one or more of the Nisga’a Nation, a Nisga’a Village or a Canadian municipality, in combination with one or more of the following:
 - i. Canada,
 - ii. a Canadian province,
 - iii. a corporation all of the shares of which are owned by Canada or a Canadian province, or
 - iv. a wholly owned subsidiary³ of a corporation described in subparagraph (iii);
- b. it is a wholly owned subsidiary of a corporation described in paragraph (a),
- c. at least 90% of its shares are owned by the Nisga’a Nation, a Nisga’a Village or a Canadian municipality, where the corporation’s income from activities carried on outside of the geographic boundaries of the shareholders does not exceed 10% of its income for the period;
or
- d. it is a wholly owned subsidiary of a corporation referred to in paragraph (c) and meets the income test described in that paragraph.

For example:

a) Companies A, B and C are Nisga’a exempt corporations, where:

a) the shares of Company A are owned 50% by the City of Terrace, 41% by the Nisga’a Nation and 9% by a U.S. public corporation,

b) Company A owns 100% of Company B, and

²Unless otherwise provided, the word “Chapter” in this schedule refers to a Chapter in the Treaty

³In this schedule, the phrase “wholly owned subsidiary” includes any corporation in a chain of wholly owned subsidiary corporations.

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c) *Company B owns 100% of Company C;*

(provided the income test is met in all cases); and

b) *Companies E and F are **not** Nisga'a exempt corporations, where:*

a) *the Nisga'a Nation owns 100% of Company D,*

b) *Company D owns 90% of Company E, and*

c) *Company E owns 100% of Company F.*

(Companies E and F fail the stock ownership test since the 90% interest in Company E is held through a corporation, rather than directly by the Nisga'a Nation.

Paragraph 4(a) ensures that Nisga'a Nation own source revenue capacity does not include any share of the revenues of a Nisga'a exempt corporation that ultimately will accrue to the benefit of a shareholder other than the Nisga'a Nation, a Nisga'a Village or a Nisga'a settlement trust.

For instance, in example (a) above, only 41% of the own source revenue capacity attributable to Companies A, B and C will be taken into account in Nisga'a Nation own source revenue capacity.

Paragraph 4(b) provides that, where the Nisga'a Nation and Nisga'a Villages, acting alone or together, cannot cause a particular Nisga'a exempt corporation to pay dividends, the own source revenue capacity attributable to the corporation will be taken into account only when and to the extent that the corporation distributes that own source revenue capacity as a dividend to the Nisga'a Nation, a Nisga'a Village or a Nisga'a government corporation.

In example (a) above, assume that in Year 1 Company B sells its shares of Company C and realises a \$500 capital gain. Company B's only asset was its investment in Company C. In Year 2, Company B pays a \$250 dividend to Company A.

Company A had no retained earnings at the beginning of Year 2. In Year 2, Company A receives the \$250 dividend from Company B and earns \$1,000 of commercial business income from its own operations. Company A pays a \$500 dividend to its shareholders at the end of Year 2. The Nisga'a Nation's share of the \$500 dividend is \$205.

Nisga'a Nation own source revenue capacity for Year 2 will include 44.339% [100 x

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$(39.215\%^4 \text{ of } \$250 + 45.62\%^5 \text{ of } \$1000)/(\$250 + \$1,000)] \text{ of the } \$205 \text{ dividend, or } \$91.$

Paragraph 5

Paragraph 5 is the charging provision of the OSR Agreement. This paragraph constitutes the definition of Nisga'a Nation own source revenue capacity and, hence, defines the amount of the Nisga'a Nation's financial contribution under its fiscal financing agreements.

Under paragraph 5, Nisga'a Nation own source revenue capacity for a fiscal year is defined to be the "specified percentage", described in paragraph 6, of the aggregate of:

- the own source revenue capacity for the year in respect of commercial and investment activities, as defined in paragraph 7,
- the own source revenue capacity in respect of the fiscal year in respect of Nisga'a taxes, as defined in paragraph 12,
- the own source revenue capacity for the fiscal year in respect of Nisga'a settlement trusts, as defined in paragraph 13,
- the own source revenue capacity for the fiscal year in respect of charges and fees, as defined in paragraph 16, and
- the own source revenue capacity for the fiscal year in respect of other Nisga'a revenues, as defined in paragraph 18.

Paragraph 7

Paragraphs 7 to 11 implement the principle expressed in paragraph 16(d) of the Fiscal Relations Chapter.

Paragraph 7 defines "own source revenue capacity in respect of commercial and investment activities" for purposes of the definition of "Nisga'a Nation own source revenue capacity" in paragraph 4. Under paragraph 7, own source revenue capacity in respect of commercial and investment activities is the sum of each tax, other than a tax under the *Mineral Tax Act, Mining*

⁴1999 effective combined federal and British Columbia corporate income tax rate on capital gains.

⁵1999 effective combined federal and British Columbia corporate income tax rate on business and income not eligible for the small business deduction.

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Tax Act, Petroleum and Natural Gas Act or Mineral Land Tax Act referred to paragraphs 24 or 26 of the Nisga'a Nation Taxation Agreement, that would be payable to a government in Canada by the Nisga'a Nation, the Nisga'a Villages, Nisga'a government corporations, Nisga'a exempt corporations, and certain corporations without share capital, if:

- a. each such entity were subject to the tax under laws of general application,
- b. the Nisga'a Nation and each Nisga'a Village were private Canadian corporations (as per the assumption in paragraph 8), and
- c. the other assumptions in paragraphs 8 to 11 applied.

Each entity will compute the corporate tax that it would pay for the particular fiscal year, if it were subject to tax under the rules that apply to private corporations in the commercial mainstream and, if the relevant assumptions applied. For that purpose, the entity's tax will be computed in accordance with the rules that are in effect for the particular year under each of the relevant taxing statutes.

For instance:

- interest, dividends, and investment income will be treated in the manner prescribed under the Income Tax Act for similar incomes derived from similar sources by taxable Canadian controlled private corporations;
- an allowable loss incurred by a particular entity in any particular year will be treated as it would under normal corporate income tax rules: i.e., it will be carried over and applied against the entity's income for preceding or subsequent years, within the prescribed statutory limits; and
- the losses of any entity will not be available to reduce the income of another without winding one up into the other or otherwise legally merging the two.

The parties will be guided, in applying the relevant statutory rules for a particular year, by the applicable decided jurisprudence, published interpretations, and published rulings that are available to the public as at the end of that year.

The calculation under paragraph 7 contemplates commercial and investment activities of the

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Nisga'a Nation, the Nisga'a Villages, Nisga'a government corporations⁶, Nisga'a exempt corporations⁷, and corporations without share capital that are established and operated for the benefit of the Nisga'a Nation and/or a Nisga'a Village.

Many Nisga'a government corporations⁸ will be subject to tax under laws of general application. In addition, the Nisga'a Nation, Nisga'a Villages and Nisga'a exempt corporations may be subject to tax under some taxing statutes. In those cases, the Nisga'a Nation, Nisga'a Villages, Nisga'a government corporations and Nisga'a exempt corporations will pay those taxes under the normal rules. The bases upon which those taxes are levied will be excluded from the amounts used to calculate Nisga'a Nation own source revenue capacity, pursuant to subparagraph 16(e) of the Fiscal Relations.

On the other hand, there may be an instance where a provision in a law of general application exempts a taxable Canadian corporation from a particular tax in respect of a particular

⁶A corporation is a "Nisga'a government corporation", as defined in paragraph 1 of the Fiscal Relations Chapter of the Treaty, if all of its shares (except directors' qualifying shares) are owned by the Nisga'a Nation, a Nisga'a Village, a Nisga'a settlement trust, or by any combination thereof.

The definition of "Nisga'a government corporation" includes "look through" rules for shares which are owned by an intermediary corporation, partnership or trust (other than a Nisga'a settlement trust). Under those rules, any shares of a corporation that are owned by an intermediary are deemed to be owned by the intermediary's shareholders, partners or beneficiaries, as appropriate, proportionate with the relative fair market values of their respective interests in the intermediary.

Thus, to assess if a particular corporation is a Nisga'a government corporation, it is necessary to examine the distribution of ownership of its issued shares up the complete ownership chain, attributing the ownership of shares held by any intermediary to the intermediary's owners, and so on, until the ultimate owner of the shares is determined. After that process, if all of the corporation's shares are found to be owned, or deemed to be owned, by the Nisga'a Nation, a Nisga'a Village or a Nisga'a settlement trust, then the corporation will be a Nisga'a government corporation. Conversely, a corporation is not a Nisga'a government corporation if, at any point in the analysis, any of its shares is found to be owned, or deemed to be owned, by a person that is not the Nisga'a Nation, a Nisga'a Village, a Nisga'a settlement trust or an intermediary.

⁷See discussion under paragraph 4.

⁸A Nisga'a government corporation will be exempt from tax under the *Income Tax Act* only if the Nisga'a Nation and/or one or more Nisga'a Villages directly own at least 90% of its issued shares or if it is a wholly owned subsidiary of such a corporation. Thus, for instance, a Nisga'a government corporation that is 50% owned by the Nisga'a Nation and 50% owned by a company that is wholly owned by the Nisga'a Nation will not be exempt from tax under the *Income Tax Act*. Moreover, a company which meets the share ownership test will nevertheless be taxable, if more than 10% of its income is derived from activities carried on outside the geographic boundaries of its shareholders (i.e., in the case of a shareholder that is a Nisga'a Village, its Village lands; in the case of the Nisga'a Nation, Nisga'a Lands).

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commercial or investment activity. The Nisga'a Nation or a Nisga'a Village would be similarly exempt from that tax, if it were a privately owned taxable Canadian corporation and engaged in that activity. Thus, no amount will be included in respect of that tax in own source revenue capacity under paragraph 7 when that activity is carried on by any of the Nisga'a Nation, a Nisga'a Village, a Nisga'a government corporation, a Nisga'a exempt corporation or a corporation without share capital established and operated for the benefit of the Nisga'a Nation or a Nisga'a Village.

Paragraph 8

Subparagraph 8(a) provides that, for purposes of computing the amounts to be included in own source revenue capacity under paragraph 7, the Nisga'a Nation and each Nisga'a Village will be treated as if it were a private corporation incorporated in Canada on the effective date, all of the shares of which were owned by one or more individuals resident in Canada. Under these assumptions, the Nisga'a Nation and each Nisga'a Village will be treated as if it were a taxable "Canadian controlled private corporation" (within the meaning of the *Income Tax Act*) for purposes of approximating the tax revenues that Canadian governments would expect to derive if the Nisga'a Nation's and Nisga'a Villages' commercial activities were carried out by the private sector. A Canadian controlled private corporation is the typical operating structure for similarly sized Canadian private enterprises in the commercial sector.

Subparagraph 8(b) provides for purposes of paragraph 7, that the Nisga'a Nation and the Nisga'a Villages are assumed to be unrelated parties which deal with each other at arm's length. This rule establishes certain base line assumptions to assist the Parties in deciding how the rules in various taxing statutes are to be applied for purposes of determining own source revenue capacity in respect of commercial and investment activities. Certain statutes apply different thresholds for allowable deductions, tax rates and tax credits, depending on whether the particular "taxpayer" is related to, or deals at arm's length with another.

For example, under the assumptions in subparagraph 8(b), there will be five groups of corporations. The Nisga'a Nation and its subsidiary companies will constitute one group. The four Nisga'a Villages, each with its own subsidiary companies, will constitute the others. Each company within a particular group will be related to, and "associated" (within the meaning of the *Income Tax Act*) with each other company in that group, but will not be associated with, or related to, any company in any other group. Each "associated group" will be entitled to its own "small business deduction", in computing own source revenue capacity in respect of the first \$200,000 of

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active business income⁹ that is earned by that group for the fiscal year. That “small business deduction” will have to be shared among all of the members in that group, but will not have to be shared with any other company in any other group. Similarly, each group will be entitled to its own capital deduction⁹, which will be shared among the members of that group, for purposes of computing the notional large corporations tax liability of each group member for that year.

Paragraph 9

Paragraph 9 sets out certain assumptions to be used for purposes of computing own source revenue capacity in paragraph 7.

Subparagraph 9(a) provides that the amount under paragraph 7 will be determined on the assumption that each entity referred to in that paragraph 7 has a fiscal period coincident with the fiscal year ending on March 31 in each calendar year. This assumption simplifies reporting and ensures that both sides of inter-company transactions are reflected in the same accounting period for purposes of computing own source revenue capacity.

Subparagraph 9(b) provides that the own source revenue capacity for a fiscal year in respect of commercial and investment activities will be determined based on an assumption that each entity referred to in paragraph 7 did not carry on any activity, other than its commercial and investment activities. Similarly, subparagraph 9(c) assumes that each such entity did not own any property, except to the extent that the property was employed by the entity in a commercial or investment activity in the year. These provisions ensure that property, revenues and expenses associated with public programs and services, the capital finance authority or other activities of the entity are not taken into account in determining the own source revenue capacity in respect of the entity’s commercial and investment activities.

Subparagraph 9(d)(i) provides that no deduction will be made in computing income or taxable income, for purposes of computing own source revenue capacity in respect of commercial and investment activities under paragraph 7, for any amount to the extent that the amount reasonably can be considered to be an expenditure in respect of:

- A. a program or service for which funding has been provided to the Nisga’a Nation under a fiscal financing agreement; or
- B. a management, enhancement or rehabilitation activity in respect of a natural resource, other than a forestry resource, that is reasonably comparable in nature to an activity carried on by

⁹Within the meaning of the *Income Tax Act*.

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another government in Canada in respect of the management, enhancement or rehabilitation of a similar natural resource.

Nisga'a governments and their agencies may be engaged in a number of activities at any given time: e.g., providing public programs and services funded under fiscal financing agreements, providing programs and services which are contemplated but not funded under fiscal financing agreements, providing public programs and services which are neither contemplated nor funded under fiscal financing agreements, commercial business activities, investment activities, etc. Certain administrative, overhead or other costs incurred by an entity will be allocable to specific activities while other administrative, overhead or costs will be joint costs that benefit the entity's activities as a whole. The inclusion of subparagraph 9(d)(i)(A) in the OSR Agreement clarifies that each reporting entity should analyse its expenditures to ensure that they are charged to, or allocated among, its activities on an appropriate and reasonable basis for purposes of determining amounts to be included in own source revenue capacity under paragraph 7.

In addition, subparagraph 9(d)(i)(B) recognises that Nisga'a governments will both govern and exploit the natural resources on Nisga'a Lands, and that certain types of expenses may be common to both roles. Subparagraph 9(d)(i)(B) attempts to draw a line, for resources other than a forestry resource, to distinguish those expenses that commonly would be regarded as being necessary or ordinary to the exploitation of a natural resource by a private entrepreneur, from other expenses incurred by Nisga'a governments or their agencies in respect of the resource. The express exception for forestry resources recognises that, for certain tenures on provincial Crown land, the provincial government incurs expenditures of a type (e.g., construction of roads, bridges, silviculture, etc.) that, in other circumstances, normally would be the responsibility of the entrepreneur or freehold landowner. Thus, it would not be appropriate to deny the ability to deduct such expenditures in computing income from the forestry resource, simply because the expenditures are comparable in nature to an activity carried on by a provincial government.

Subparagraph 9(d)(i) is included in the OSR Agreement for greater certainty. It does not override provisions of the *Income Tax Act* that require deductible expenditures to be laid out by the taxpayer for the purpose of earning income from a business or property and that they be reasonable in the circumstances.

Subparagraph 9(d)(ii) is an anti-avoidance provision to prevent an entity referred to in paragraph 7 from artificially reducing its own source revenue capacity by making of a tax deductible gift to another entity that provides goods or services primarily to Nisga'a citizens. A gift received by the Nisga'a Nation, a Nisga'a Village or a Nisga'a Institution is expressly excluded from Nisga'a Nation own source revenue capacity pursuant to subparagraph 19(h). Absent subparagraph 9(d)(ii), the Nisga'a Nation and Nisga'a Villages would be able to reduce own source revenue capacity in respect of commercial and investment activities simply by making donations to each

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other. Subparagraph 9(d)(ii) also prevents the deduction of gifts made to other parties that provide goods or services primarily to Nisga'a citizens. Such gifts could be used to indirectly enrich the Nisga'a Nation or a Nisga'a Village, if the provision of goods or services by the donee satisfies the Nisga'a Nation's obligation under a fiscal financing agreement to provide goods and services to Nisga'a citizens. In such case, the gift by the Nisga'a Nation to the third party would be equivalent to the Nisga'a Nation making a gift to itself, and if allowed as a deduction, could result in the artificial reduction of own source revenue capacity.

Paragraph 9 provides that own source revenue capacity in respect of commercial and investment activities will be determined under paragraph 7 based on the assumption that the Nisga'a Nation and each Nisga'a Village was allowed a deduction in computing corporation capital tax of an amount equal to the carrying value of any estate or interest it held in Nisga'a Lands on which there were no improvements or on which there was a designated improvement.

Paragraph 10

Subparagraph 10(a) is provided for greater certainty to ensure that, for purposes of calculating depletion expense of an entity referred to in paragraph 7 in relation to an interest in a forest resource on Nisga'a Lands, and for purposes of computing the amount of previously claimed depletion that is recovered through a subsequent sale of that interest, the interest shall be deemed to have been originally acquired by the entity at a cost equal to:

- where the property was last acquired after the effective date of the Treaty from a person with whom the entity was dealing at arm's length (other than the Nisga'a Nation, a Nisga'a Village, or a Nisga'a government corporation), the consideration given to the arm's length party for that acquisition of that interest;
- otherwise, the fair market value of the interest as at the effective date.

The reference to the Nisga'a Nation, Nisga'a Villages and Nisga'a government corporations above and in subparagraph 10(a)(ii) is included in order to prevent entities referred to in paragraph 7 from artificially increasing the base for depletion by trading interests in forest resources on Nisga'a Lands. Proceeds from the sale of Nisga'a Lands or Nisga'a fee simple Lands are not taken into account in determining Nisga'a Nation own source revenue capacity, by virtue of paragraph 18(a) of the Fiscal Relations Chapter (except as discussed in "Paragraph 19" below). Thus, absent the reference in subparagraph 10(a)(ii) to the prescribed entities, it would have been possible to sell interests between the parties at fair market value without own source revenue capacity consequences and thereby artificially increase future depletion allowances on the transferred interests.

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Subparagraph 10(b) is included for greater certainty. It provides that, for purposes of determining own source revenue capacity under paragraph 7, no deduction will be allowed in respect of an outlay or expenditure in relation to the management or development of a forest resource, except to the extent that the outlay or expenditure was made or incurred for the purpose of earning income from the resource and is reasonable in the circumstances. This provision is consistent with and mirrors the general provisions in paragraph 18(1)(a) and section 67 of the *Income Tax Act*.

Paragraph 11

Paragraph 11 provides that, for purposes of determining own source revenue capacity in respect of the exploitation of an interest in a mineral, petroleum or natural gas resource, the relevant amount is to be computed as if the *Income Tax Act* were read without reference to paragraphs 12(1)(o), 12(1)(z.5), 18(1)(m) and 20(1)(v.1) and subsections 69(6) and (7) thereof.

The foregoing provisions of the *Income Tax Act*, in effect, prohibit taxpayers in the resource industries from deducting Crown royalties and similar payments in computing income for federal income tax purposes and, instead, replace the lost deductions with a special “resource allowance” approximately equal to 25% of the taxpayer’s resource profits. These rules were introduced in the early 1970’s in recognition of significant increases in provincial Crown royalty rates which, had provincial Crown royalties continued to be deductible for federal tax purposes, would have shifted a significant portion of the federal government’s share in resource profits away from Canada to the host provinces.

Pursuant to paragraph 20 of the Lands Chapter of the Treaty, Nisga’a Lisims Government will have exclusive authority to determine collect and administer any fees, rents, royalties or other charges in respect of mineral resources on or under Nisga’a Lands. As a result, the entities referred to in paragraph 7 will not be liable for any provincial Crown royalties in respect of those resources and, as a consequence, the amounts referred to in paragraphs 12(1)(o) and 18(1)(m) and subsections 69(6) and (7) of that *Act* will be nil in respect of those resources. Similarly, with the elimination of Crown royalty payments, there is no need to compensate the entities for any inability to deduct those payments for federal tax purposes and, thus, there is no need for any reference to the “resource allowance” provisions in paragraphs 12(1)(z.5) and 20(1)(v.1) of the *Act* when computing own source revenue capacity in respect of the resources.

Paragraph 12

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

Paragraph 12 defines own source revenue capacity in respect of Nisga'a taxes¹⁰, for purposes of determining Nisga'a Nation own source revenue capacity under paragraph 5 for a fiscal year.

Under paragraph 12, the Nisga'a Nation will calculate an own source revenue capacity for each type of Nisga'a tax for each fiscal year. The amount for each tax will be calculated in accordance with the rules in subparagraph 16(c) of the Fiscal Relations Chapter, as modified by the rules in paragraph 12. The amounts so determined for all of the types of Nisga'a tax will then be added together to determine the "own source revenue capacity for the fiscal year in respect of Nisga'a taxes" for purposes of paragraph 5.

Paragraph 16(c) of the Fiscal Relations Chapter recognizes that any Nisga'a tax will be imposed under two possible circumstances:

- under the authority of paragraph 1 of the Taxation Chapter, in which case, the tax will apply only to Nisga'a citizens on Nisga'a Lands; and
- under delegated authority of Canada or British Columbia to impose the tax on other persons on Nisga'a Lands.

In both cases, the Nisga'a authority to impose the tax will run concurrently with that of Canada and British Columbia and may be exercised with or without the agreement of those Parties to provide the Nisga'a Nation or Nisga'a Village with the room to impose its tax. With tax coordination agreements (see paragraph 3(b) of the Taxation Chapter), the parties will be able to negotiate the sharing of tax room so that individual taxpayers are not taxed excessively relative to taxpayers living in other similar communities.

Paragraph 16(c) of the Fiscal Chapter, as modified by paragraph 12, provides that the own source revenue capacity of a Nisga'a tax will not exceed the sum of:

- i. the amount of tax room that is made available in respect of the tax by Canada or British Columbia, plus
- ii. where the tax is similar to a tax generally imposed by local authorities in British Columbia (e.g., real property taxes):

¹⁰"Nisga'a tax" is defined in paragraph 2 to be a direct tax imposed under a law made by Nisga'a Government on Nisga'a citizens or on other persons, if authority to tax such other persons has been delegated by Canada or British Columbia under an agreement with the Nisga'a Nation, and any fine, penalty or interest paid to the Nisga'a Nation or a Nisga'a Village in respect of the tax.

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

- A. where the tax is only imposed on Nisga'a citizens, 50% of the amount by which the Nisga'a tax revenues exceed the amount determined under (i) above, or
- B. otherwise, the amount by which the Nisga'a Government's "tax capacity" in respect of the tax exceeds the amount determined under (i) above,

minus the reasonable costs incurred by the Nisga'a Government in developing and administering the tax system in respect of the tax and in collecting the tax.

For the purposes of (ii)(B) above, the Nisga'a Government's "tax capacity" in respect of the tax will be determined on a fair and reasonable basis, taking into account the circumstances in the Nisga'a communities and in similar communities in northwest British Columbia.

Example 1: assume the Nisga'a Nation imposes a sales tax regime on transactions occurring on Nisga'a Lands:

- a. *if the tax is imposed in full replacement of the 7% provincial tax (i.e., because British Columbia has vacated the sales tax field to the extent required to give the Nisga'a Nation the room to impose a comparable 7% tax), the own source revenue capacity in respect of the Nisga'a tax will be equal to the social services tax that British Columbia otherwise would have expected to collect had it not given up that tax room (regardless of whether the Nisga'a tax is imposed at 7%, 10%, or not at all), minus the reasonable costs incurred in respect of the tax by the Nisga'a Nation,*
- b. *if, British Columbia decides to remain in the field but agrees to drop its own rate to 3%, the own source revenue capacity in respect of the Nisga'a tax will be equal to the additional social services tax that British Columbia would have expected to collect had it continued to impose tax at 7%, rather than at the reduced rate of 3% (again, regardless of the rate, if any, at which the tax is imposed by the Nisga'a Nation), minus the Nisga'a Nation's reasonable costs, and*
- c. *if British Columbia continues to impose its own tax in addition to the tax imposed by the Nisga'a Nation, there will be no own source revenue capacity in respect of the Nisga'a tax. The tax collected by the Nisga'a Nation will not affect the amount of the net transfer to be received under the fiscal financing agreements. (This situation is most likely to occur only while British Columbia's remission of sales tax paid by Nisga'a citizens on Nisga'a Lands remains in effect, i.e., only during the first eight years following the effective date. That is, the Nisga'a Nation is not likely to impose a sales tax while its citizens remain fully subject to provincial sales tax, since to do so would increase the effective tax burden on Nisga'a Lands above that of the surrounding area).*

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

Example 2: assume a Nisga'a Village institutes a real property tax regime on its Village Lands:

- a. if the tax applies only to Nisga'a citizens, the own source revenue capacity in respect of the tax is equal to 100% of the tax room made available in respect of the tax by British Columbia, minus the Village's reasonable costs in respect of the tax room, plus 50% of any revenues received by the Village in excess of that tax room. If no tax room is granted by British Columbia, then the own source revenue in respect of the tax will be 50% of every dollar of tax collected by the Village,*
- b. if the tax applies to all persons on the Village Lands, then the own source revenue capacity will be 100% of the "tax capacity" in respect of the tax, minus the Village's reasonable costs.*

Paragraph 13

Paragraph 13 defines own source revenue capacity in respect of Nisga'a settlement trusts, for purposes of determining Nisga'a Nation own source revenue capacity under paragraph 5 for a fiscal year.

Under paragraph 13, the Nisga'a Nation will determine the taxable income of each Nisga'a settlement trust for the "taxation year" of the trust which ends in the Nisga'a Nation's fiscal year. That "taxable income" will then be multiplied by the "composite tax rate", as defined in paragraph 14, to arrive at an own source revenue capacity in respect of the particular trust. The amounts so determined in respect of all of the trusts will then be added together to determine the "own source revenue capacity for the fiscal year in respect of Nisga'a settlement trusts" for purposes of paragraph 5.

Paragraph 15

Paragraph 15 provides for greater certainty that "taxable income" and "taxation year" in paragraphs 13 and 14 have the same meanings as in the *Income Tax Act*.

Thus, the "taxable income" referred to in paragraphs 13 and 14 will be determined, for example, by including, among other things, 125% of amounts received by the trust on account of dividends from corporations resident in Canada and 75% of the capital gains realised by the trust in the year, and by deducting, among all other amounts deductible in computing the taxable income of a trust under the *Income Tax Act*, the amount of the income of the trust that is paid or made payable to its beneficiaries in the taxation year.

NISGA’A NATION OWN SOURCE REVENUE AGREEMENT

Under the *Income Tax Act*, the “taxation year” of an *inter-vivos* trust is the calendar year.

Paragraph 19

Paragraph 19 sets out the revenue sources that will not be taken into account in determining Nisga’a Nation own source revenue capacity. Paragraph 19 applies notwithstanding any other provision of the OSR Agreement.

Subparagraph 19(a) provides that Nisga’a Nation own source revenue capacity will not include any amount in respect of proceeds from the sale of Nisga’a Lands or Nisga’a Fee Simple Lands, other than revenues received by the Nisga’a Nation, a Nisga’a Village or a Nisga’a government corporation in the course of renting or licensing the lands, or taking production from the lands, or revenues that reasonably can be considered to represent a recovery of depletion or depreciation that has been claimed as a deduction in the calculation of own source revenue capacity.

Example: Nisga’a Village A owns a parcel of forested Category B Lands outside Nisga’a Lands. On the effective date, the parcel had a fair market value of \$200,000 and a residual value (i.e., the fair market value after removal of all merchantable timber) of \$50,000.

Nisga’a Village A removed approximately one half of the original timber from the Category B parcel over a fifteen year period following effective date. Over that period, Nisga’a Village A claimed total depletion of \$75,000, in respect of the removed timber, when computing its income for purposes of calculating Nisga’a Nation own source revenue capacity under paragraph 7. As a result, the parcel’s undepreciated capital cost to Nisga’a Village A currently stands at \$125,000.

As per subparagraph 19(a)(iii), if Nisga’a Village A were to sell its parcel for \$250,000, the Nisga’a Nation would be required to report \$75,000 of income, for purposes of calculating Nisga’a Nation own source revenue capacity, computed as follows:

Proceeds for purposes of computing own source revenue capacity:

Lesser of:

<i>Proceeds, otherwise determined</i>	<u><u>\$250,000</u></u>	
<i>Original capital cost</i>	<u><u>\$200,000</u></u>	\$200,000
<i>Less: undepreciated capital cost</i>		<u><u>125,000</u></u>
<i>Addition to income for purposes of calculating own source revenue capacity (“recaptured depreciation”)</i>		<u><u>\$ 75,000</u></u>

Paragraph 20

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

Paragraph 20 sets out the manner in which Nisga'a Nation own source revenue capacity is to be applied in fiscal financing agreements.

The net transfers by British Columbia and Canada, referred to in paragraph 20, are defined, respectively, in paragraphs 51 and 52 of the fiscal financing agreement.

Paragraph 51 of the fiscal financing agreement defines the net transfer by British Columbia for a fiscal year to be the annual funding amount specified in Schedule A of that agreement. That amount is not directly affected by Nisga'a Nation own source revenue capacity.

In contrast, Canada's net transfer will be affected by Nisga'a Nation own source revenue capacity, as outlined in paragraph 52 of the fiscal financing agreement and paragraph 20 of the OSR Agreement. Under paragraph 52 of the fiscal financing agreement, the net transfer by Canada for a fiscal year will be the amount otherwise determined under the fiscal financing agreement:

- b. without adjustment for Nisga'a Nation own source revenue capacity, where the year includes the effective date; and
- c. in any other case, as adjusted for Nisga'a Nation own source revenue capacity in accordance with paragraph 20 of the OSR Agreement.

Paragraph 20 of the OSR Agreement provides that the Parties, in determining the amount of the net transfers for a given year will adjust the amount otherwise determined for the year under the fiscal financing agreement, by decreasing the amount for some items, and increasing it for others. The net total adjustments can be a negative or a positive amount.

Paragraph 20 provides that the sum of the net transfers otherwise determined will be **decreased** by:

- a. the "estimated Nisga'a Nation OSRC amount" for the year. The "estimated Nisga'a Nation OSRC amount" used in calculating the net transfer is a preliminary estimate of, or provision for, the actual Nisga'a Nation own source revenue capacity that will be eventually calculated in respect of the year. Any difference between that preliminary amount and the actual Nisga'a Nation own source revenue capacity for a year will be accounted for in an adjustment, described in (b) or (d) below, of the net transfer for the second year following that year.

Paragraph 21 stipulates that the "estimated Nisga'a Nation OSRC amount" to be used in a given year will be an amount equal to:

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

- i. the aggregate amount (i.e., the aggregate amount referred to in paragraph 5) used to calculate the Nisga'a Nation own source revenue capacity for the second year preceding the year at hand, multiplied by
- ii. the "specified percentage" referred to in paragraph 22¹¹ for the year at hand.

Once the system is mature, and once the "specified percentage" for all years is 100%, the "estimated Nisga'a Nation OSRC amount" for a given year will simply be, in effect, an amount equal to the Nisga'a Nation own source revenue capacity for the second year preceding the given year;

- b. any adjustment required where actual Nisga'a Nation own source revenue capacity, for the second year preceding the year at hand, exceeded the estimated Nisga'a Nation OSRC amount used in calculating the net transfer for that second preceding year; and
- c. any amount owed by the Nisga'a Nation to Canada or British Columbia as a result of a change to the Nisga'a Nation own source revenue capacity calculated for a preceding fiscal year, where the requirement for the change was confirmed through resolution of a disagreement with the amount originally reported by the Nisga'a Nation.

Paragraph 20 further provides that the sum of the net transfers otherwise determined will be **increased** by:

- d. any adjustment required where the estimated Nisga'a Nation OSRC amount used in calculating the net transfer for the second year preceding the year at hand, exceeded actual Nisga'a Nation own source revenue capacity for that second preceding year; and
- e. any amount owed by Canada or British Columbia to the Nisga'a Nation as a result of a change to the Nisga'a Nation own source revenue capacity calculated for a preceding fiscal year, where the requirement for the change was confirmed through resolution of a disagreement with the amount originally reported by the Nisga'a Nation.

¹¹The "specified percentages" in paragraph 22 are the same as those in paragraph 6.

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

Example:

Calculation of Net Transfer

	Year 1	Year 2	Year 3	Year 4	Year 5
<i>Net Transfer, otherwise determined</i>					
<i>Adjustment (a):</i>	\$ 30,000	\$ 30,900	\$ 31,827	\$ 32,782	\$ 33,765
<i>aggregate referred to in paragraph 5 for the second preceding year</i>	\$0	\$0	\$322	\$510	\$698
<i>specified percentage</i>	0.00%	0.00%	5.00%	5.00%	10.00%
<i>estimated Nisga'a Nation OSRC amount</i>	\$0	\$0	(\$16)	(\$26)	(\$70)
<i>Adjustment (b)</i>					
<i>Nisga'a Nation own source revenue capacity for the second preceding year</i>	\$0	\$0	\$0	\$0	(\$35)
<i>estimated Nisga'a Nation OSRC amount for the second preceding year</i>	\$0	\$0	\$0	\$0	\$16
<i>net adjustment (b)</i>	\$0	\$0	\$0	\$0	(\$19)
<i>Adjustment (d)</i>					
<i>estimated Nisga'a Nation OSRC amount for the second preceding year</i>					
<i>Nisga'a Nation own source revenue capacity for the second preceding year</i>					
<i>net adjustment</i>					
<i>Net transfer</i>	\$ 30,000	\$ 30,900	\$ 31,811	\$ 32,756	\$ 33,677
<u><i>Amount reported in Nisga'a Nation OSRC Annual Report</i></u>					
<i>aggregate referred to in paragraph 5</i>	\$322	\$510	\$698	\$887	\$1075
<i>specified percentage</i>	0.00%	0.00%	5.00%	5.00%	10.00%
<i>Nisga'a Nation own source revenue capacity</i>	\$0	\$0	\$35	\$44	\$108

NISGA’A NATION OWN SOURCE REVENUE AGREEMENT

Example (Cont’d):

Calculation of Net Transfer

	Year 6	Year 7	Year 8	Year 9	Year 10
Net Transfer, otherwise determined					
Adjustment (a):	\$ 33,765	\$34,778	\$35,822	\$36,896	\$ 38,003
aggregate referred to in paragraph 5 for the second preceding year	\$887	\$1,075	\$229	\$0	\$1643
specified percentage	15.00%	20.00%	30.00%	40.00%	55.00%
estimated Nisga’a Nation OSRC amount	(\$133)	(\$215)	(\$69)	\$0	(\$904)
Adjustment (b)					
Nisga’a Nation own source revenue capacity for the second preceding year	(\$44)	(\$108)			(\$493)
estimated Nisga’a Nation OSRC amount for the second preceding year	\$26	\$70			\$69
net adjustment (b)	(\$19)	(\$38)	\$0	\$0	(\$424)
Adjustment (d)					
estimated Nisga’a Nation OSRC amount for the second preceding year			\$133	\$215	
Nisga’a Nation own source revenue capacity for the second preceding year			(\$34)	\$0	
net adjustment			\$99	\$215	
Net transfer	\$ 33,613	\$34,525	\$35,852	\$37,111	\$ 36,675
<u>Amount reported in Nisga’a Nation OSRC Annual Report</u>					
aggregate referred to in paragraph 5	\$229	\$0	\$1643	\$1832	\$2022
specified percentage	15.00%	20.00%	30.00%	40.00%	55.00%
Nisga’a Nation own source revenue capacity	\$34	\$0	\$493	\$733	\$1,112

Paragraph 24

Paragraph 24 provides that the Nisga’a Nation OSRC annual report will include an analysis which compares:

- a. the own source revenue capacity for the year in respect of commercial and investment activities with
- b. the amount that would be determined, if the own source revenue capacity from commercial and investment activities of each entity referred to in paragraph 7 were calculated:
 - i. based on the consolidated net accounting incomes of those entities from those activities, and

NISGA'A NATION OWN SOURCE REVENUE AGREEMENT

- ii. using the prevailing combined federal and British Columbia corporate income tax rates on business income¹².

This analysis is to be prepared for purposes of providing information for negotiation of the next own source revenue agreement.

For this purpose, the calculation of consolidated net accounting income will be subject to the provisions of subparagraphs 16(d), 16(e) and paragraph 18 of the Fiscal Relations Chapter and paragraphs 4, 9 and 10¹³ and subparagraphs 19(a), (g), (h) and (i) of this agreement.

Paragraph 25

Paragraph 25 provides any of the Parties the right to object within the prescribed time limit to any amount reported in a Nisga'a Nation OSRC annual report for a fiscal year. After notice is given under paragraph 27, the objection will be resolved in accordance with process described in paragraphs 28 and 29.

For greater certainty, this provision does not limit a Party from lodging a subsequent objection to an amount determined in conjunction with, or arising from, the resolution of an objection referred to in paragraph 25, nor does the resolution of an objection in respect of one amount included in a Nisga'a Nation OSRC annual report prevent a Party from raising a subsequent objection in relation to another amount included that report, provided notice of the subsequent objection is given within the time limit described in paragraph 25.

Paragraph 26

See commentary under "Paragraph 25" above.

¹²In 1999, these are 21.62% on the first \$200,000 of active business income for the year, and 45.62% on the balance.

¹³With appropriate modification of the words in subparagraph 10(a).

Schedule H

Transitional Funding Agreement

**Nisga'a Valley Health Board
TRANSITIONAL FUNDING AGREEMENT**

THIS AGREEMENT made the *13rd* day of *August*, 1999

BETWEEN:

**HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE
OF BRITISH COLUMBIA**, as represented by the Minister of Health and
Minister Responsible for Seniors

(herein called the "Province")

AND: **NISGA'A TRIBAL COUNCIL**, to the effective date of the Nisga'a Final
Agreement, and **NISGA'A NATION**, as represented by Nisga'a Lisims
Government on and after the effective date of the Nisga'a Final Agreement

(herein called the "Nisga'a Nation")

AND: **NISGA'A VALLEY HEALTH BOARD**

(herein called the "NVHB")

WHEREAS

The parties recognize and affirm the enduring interest of the Nisga'a Tribal
Council/Nisga'a Lisims Government to protect and enhance the cultural heritage of the
Nisga'a Nation in programs and services dealing with health and wellness;

The NVHB is a registered Society under the *Society Act* of British Columbia and is
mandated by the Nisga'a Tribal Council/Nisga'a Lisims Government to plan and deliver
health programs and services to members of the Nisga'a Nation;

The Province, the Nisga'a Tribal Council, the NVHB, and Her Majesty the Queen in
Right of Canada signed a Memorandum of Understanding dated October 30, 1995 and
renewed October 3, 1997;

Under the terms of the Memorandum of Understanding dated October 30, 1995 and
renewed October 3, 1997, the Province recognizes the NVHB as a health authority to plan
and deliver provincial health programs and services to the Nisga'a people and other
residents of the geographical area formerly known as Local Health Area # 92 - Nisga'a,
which is within the geographical area defined in this Agreement as K'ali'aksim Lisims;

The parties wish to enter into an agreement whereby the Province provides funding to the NVHB on certain terms and conditions to enable the NVHB to plan and deliver health programs and services.

NOW THEREFORE THE PARTIES hereto agree as follows:

ARTICLE I - DEFINITIONS

1.1 In this Agreement

- (a) "adjust" means to either increase or reduce the amount of the Grant;
- (b) "Allocation Plan" means the plan approved by the Province under section 2.3, and includes a revised Allocation Plan;
- (c) "Annual Funding Letter" means a letter sent by the Province to the NVHB relating to a Funding Year which describes the amount by Program to be paid by the Province to the NVHB, for providing the Health Services during the Funding Year, and includes a revised Annual Funding Letter;
- (d) "Effective Date" means April 1, 1999;
- (e) "Funding Year" means a period of twelve months commencing on April 1 and continuing to and including the following March 31 during the Term;
- (f) "Grant" means, in respect of each Funding Year, the amount allocated by the Province for the Health Services in the Nisga'a Health Authority during the Funding Year as set out in the Annual Funding Letter for that Funding Year;
- (g) "Health Services" means the obligations referred to in section 4.1, and for greater certainty, does not include health programs or services for which the NVHB receives funding from the Government of Canada;
- (h) **K'ali'aksim Lisims** means
 - (i) the entire Nass watershed;
 - (ii) all Canadian watersheds and water bodies that drain into portions of Portland Inlet, Observatory Inlet, or Portland Canal, as defined in paragraph (iii), and
 - (iii) all marine waters in Pearse Canal, Portland Inlet, Observatory Inlet, and Portland Canal northeast of a line commencing at the Canadian border, midway between Pearse Island and Wales Island and proceeding along Wales Passage southeasterly to Portland Inlet, then northeasterly to the midpoint between Start Point and Trefusis Point, then south to Gadu Pointas set out approximately in Appendix I of the Nisga'a Final Agreement;

- (i) "Minister" means the Minister of Health and Minister Responsible for Seniors;
- (j) "Nisga'a Health Authority" means the geographical area as described in the metes and bounds description set out in Schedule A, and as set out approximately in the map in Schedule B, and for reference the Nisga'a Health Authority is within the geographical area defined in this Agreement as K'alii'aksim Lisims;
- (k) "Nisga'a Community Health Council" means the Nisga'a Community Health Council designated under section 35 of B.C. Reg. 27/97, the Community Health Council Regulation;
- (l) "Nisga'a Final Agreement" has the meaning ascribed to it in section 1 of the *Nisga'a Final Agreement Act*, S.B.C. 1999, c. 2;
- (m) "Nisga'a Lisims Government" means Nisga'a Lisims Government coming into effect on the effective date of the Nisga'a Final Agreement;
- (n) "Programs" means the programs set out in the Annual Funding Letter;
- (o) "Term" means the term of this Agreement commencing on the Effective Date and continuing until this Agreement is ended pursuant to the provisions of Article V.

ARTICLE II - ANNUAL FUNDING LETTER AND GRANT

- 2.1 During the Term the Province will
- (a) send to the NVHB an Annual Funding Letter for each Funding Year, and
 - (b) provide to the NVHB the Grant in the manner set out in the Annual Funding Letter and this Agreement.
- 2.2 An Annual Funding Letter is a part of this Agreement as if written out in the body of this Agreement.
- 2.3 (1) Within 45 days of receiving an Annual Funding Letter, the NVHB will submit to the Province an Allocation Plan, in the Ministry of Health Management Information Systems (MIS) format, which specifies how the NVHB intends to allocate the Grant during the fiscal year to which the Annual Funding Letter relates.
- (2) The Province will approve the Allocation Plan provided that it is consistent with the Annual Funding Letter.
- 2.4 This Agreement is made without prejudice to any negotiations or agreements which may occur during the Term between the Province and the NVHB respecting the Grant.
- 2.5 Despite section 2.1 (b)
- (a) the Province may adjust the Grant during a Funding Year and without restricting the generality of the foregoing may take into account population changes, inflation, competitive salary and wage increases or any other financial or management concern of the NVHB or the Province, and
 - (b) such adjustment will take effect on a date established by the Province, and the Province will send to the NVHB a revised Annual Funding Letter.
- 2.6 Where the Province adjusts the Grant in accordance with section 2.5, the NVHB will submit to the Province a revised Allocation Plan consistent with the adjusted Grant.

ARTICLE III - PAYMENT AND WITHHOLDING OF GRANT

- 3.1 The Annual Funding Letter will describe any restrictions agreed to by the Province and the NVHB on the NVHB's ability to reallocate the funding between Programs, and will set out the schedule of payments and the manner in which payments are to be made.
- 3.2 If the Province is satisfied that the NVHB has failed or is failing to observe, perform or comply with any provision of this Agreement, or if the Province becomes aware that delivery by the NVHB of the Health Services or any part of the Health Services is interrupted or discontinued for any reason, the process for dispute resolution described in section 7.5 will be followed.
- 3.3 Despite section 2.1 (b), where any event referred to in section 3.2 occurs and the Province and the NVHB are unable to resolve the matter to the Province's satisfaction upon completion of the process for dispute resolution referred to in section 3.2
- (a) the Province may withhold disbursement of an appropriate proportion of the Grant, and
 - (b) the Province may carry out and provide any or all of the Health Services and may adjust the Grant by that amount which, in the opinion of the Province, is required to carry out those Health Services by the Province, and in such case the NVHB will be excused from its obligation to provide such Health Services for the period which the Province provides the Health Services pursuant to this section.
- 3.4 Despite any other provision of this Agreement, the payment of money by the Province to the NVHB pursuant to this Agreement is subject to
- (a) there being sufficient monies available in an Appropriation, as defined in the *Financial Administration Act*, to enable the Province, in any Fiscal Year or part thereof when any payment of money by the Province to the NVHB falls due under this Agreement, to make that payment, and
 - (b) Treasury Board, as defined in the *Financial Administration Act*, not having controlled or limited, under the *Financial Administration Act*, expenditure under any Appropriation referred to in subsection (a).
- 3.5 The NVHB may retain Fiscal Year end surpluses, provided any such surplus is allocated and disbursed in accordance with the Allocation Plan for the next Funding Year, or for another Funding Year if approved in writing by the Province.

ARTICLE IV - OBLIGATIONS OF THE NVHB

- 4.1 On the Effective Date and during the Term, the NVHB will deliver Health Services as required by the Province, and without restricting the generality of the foregoing, allocate and disburse the Grant in accordance with the Allocation Plan.
- 4.2 The NVHB will comply with all applicable policies and standards established by the Province regarding the management and delivery of Health Services, as set out in the "Health Services Management Policy for Health Authorities" in Schedule C, as amended from time to time.
- 4.3 Health Services will be made available to all Nisga'a and non-Nisga'a individuals, whether residing in or visiting the Nisga'a Health Authority.

ARTICLE V - AMENDMENT OR ENDING OF AGREEMENT

- 5.1 This Agreement will end upon any of the following events:
- (a) the Province has given to the NVHB or the NVHB has given to the Province 365 days written notice that this Agreement is to end and the 365 days have elapsed, or
 - (b)
 - (i) any event referred to in section 3.2 has occurred,
 - (ii) the Province and the NVHB have been unable to resolve the matter to the satisfaction of the Province or the NVHB upon completion of the process for dispute resolution referred to in section 3.2, and
 - (iii) the Province has given to the NVHB or the NVHB has given to the Province notice that for the reasons set out in paragraphs (i) and (ii) the Agreement has ended or will end on a date specified in the notice.
- 5.2 The Province and the NVHB acknowledge that this Agreement is a transitional funding agreement, and will review, amend or terminate this Agreement as the parties agree is necessary for consistency with the Nisga'a Final Agreement.

ARTICLE VI - SPECIAL CIRCUMSTANCES

- 6.1 Despite section 3.2, if the Province considers it necessary for the immediate protection of public health, or if an auditor designated by the Minister is satisfied that the Grant or any part of it has not been allocated and disbursed in accordance with the Allocation Plan, the Province may, at any time and without initiating or completing the process for dispute resolution described in section 7.5, exercise its rights under section 3.3 (a) and (b).
- 6.2 If the Province exercises its rights under section 6.1, the process for dispute resolution described in section 7.5 will be followed thereafter.

ARTICLE VII - DISPUTE RESOLUTION

- 7.1 The parties acknowledge that, from time to time, disputes may arise out of or in connection with this Agreement which require resolution.
- 7.2 The parties desire and expect that most disputes will be resolved by informal discussions between the parties, without the necessity of invoking this Article.
- 7.3 Subject to sections 7.5 and 7.6, disputes arising out of or in connection with this Agreement, including the interpretation of it, or in respect of any defined legal relationship associated with or derived from it, and not resolved informally will be dealt with through the following process:
- (a) any party may give notice to the other parties requiring the commencement of the process described in this section;
 - (b) no later than 20 days after the date of the notice in paragraph (a), the first level will be established, involving the Assistant Deputy Minister responsible for this Agreement and the Executive Director of the NVHB;
 - (c) if there is no resolution at the level referred to in subsection (b), the dispute will be referred to the second level, involving the Deputy Minister and the Chair of the NVHB;
 - (d) if there is no resolution at the level referred to in subsection (c), the dispute will be referred to the third level, involving the Minister and the President of the Nisga'a Tribal Council/Nisga'a Lisims Government; and,
 - (e) if there is no resolution at the level referred to in subsection (d), the dispute will be referred to and finally resolved by arbitration administered by the British Columbia International Arbitration Centre and its rules.
- 7.4 For disputes requiring resolution at the levels referred to in section 7.3 (c) or (d), the Province will negotiate with the NVHB or the Nisga'a Tribal Council/Nisga'a Lisims Government reimbursement of reasonable travel costs incurred.
- 7.5 Where section 3.2 applies, the following process will be used in place of the process set out in section 7.3:
- (a) the Assistant Deputy Minister responsible for this Agreement will give notice to the Chair of the NVHB;
 - (b) no later than 7 days after the date of the notice referred to in paragraph (a), the Province and the NVHB will agree on a date for a meeting to discuss the matter and the agreed meeting date must be no later than 30 days after the date of the

notice;

- (c) the purpose of the meeting referred to in paragraph (b) will be to clarify issues, discuss options and agree on an action plan for resolving the matter no later than 30 days after the meeting;
- (d) a second meeting will be held no later than 30 days after the meeting referred to in paragraph (b) to review the status of the action plan and determine whether the matter is resolved to the Province's satisfaction.

7.6 Nothing in this Article applies to disputes related to the Grant.

ARTICLE VIII - NOTICES

8.1 Notices contemplated by this Agreement, to be effective, must be in writing and delivered personally, by courier or prepaid registered mail to the following addresses or sent by fax using the following fax numbers:

(a) Address and fax number for notices to the Province:

Regional Director (North)
Acute and Continuing Care Programs
Ministry of Health and Ministry Responsible for Seniors
6-2, 1515 Blanshard Street
Victoria BC V8W 3C8

Fax Number: (250) 952-1052;

(b) Address and fax number for notices to the Nisga'a Tribal Council/Nisga'a Nation:

President
Nisga'a Tribal Council/Nisga'a Lisims Government
PO Box 231
New Aiyansh V0J 1A0

Fax Number: (250) 633-2367;

(c) Address and fax number for notices to the NVHB:

Chair
Nisga'a Valley Health Board
4920 Tait Avenue
New Aiyansh BC V0J 1A0

Fax Number: (250) 633-2512.

8.2 Any notice mailed in accordance with section 8.1 is deemed to be received 10 days after mailing.

8.3 A party may give notice to the other parties of a substitute address or fax number from time to time.

ARTICLE IX - ASSIGNMENT

- 9.1 At the request of Nisga'a Lisims Government, the parties will negotiate and attempt to reach agreement to assign all right, title and interest of the NVHB under this Agreement to the Nisga'a Nation or a designee of the Nisga'a Nation. For greater certainty, this section is not part of the Nisga'a Final Agreement and is not subject to paragraphs 49 through 51 of the General Provisions Chapter (Chapter 2) of that Agreement.
- 9.2 For greater certainty and despite anything to the contrary elsewhere in this Agreement, the Nisga'a Nation is a party to this Agreement only for the purposes of paragraph 7.3 (d) and sections 7.4 and 9.1, and has no other rights or obligations under, or in respect of, this Agreement.

ARTICLE X - MISCELLANEOUS

- 10.1 (a) A waiver by the Province of any term of this Agreement or of any breach by the NVHB or the Nisga'a Nation of this Agreement is effective only if it is in writing and signed by the Province and is not a waiver of any other term or any other breach.
- (b) A waiver by the NVHB or the Nisga'a Nation of any term of this Agreement or of any breach by the Province of this Agreement is effective only if it is in writing and signed by the NVHB or the Nisga'a Nation and is not a waiver of any other term or any other breach.
- 10.2 No modification of this Agreement is effective unless it is in writing and signed by the parties.
- 10.3 The NVHB must comply with all applicable federal and provincial laws.
- 10.4 Time is of the essence in this Agreement.
- 10.5 This Agreement does not operate as a permit, license, approval or other statutory authority which the NVHB may be required to obtain from the Province or any agency of the Province in order to provide the Health Services and nothing in this Agreement will interfere with the exercise by the Province or any agency of the Province of any statutory power or duty.
- 10.6 Any Schedule referred to in this Agreement is part of this Agreement as if written out in the body of this Agreement.
- 10.7 This Agreement will be governed by and construed in accordance with the laws of the Province of British Columbia, and without restricting the generality of the foregoing, the provincial *Financial Administration Act* and the provincial *Freedom of Information and Protection of Privacy Act* apply to this Agreement, including its public release.
- 10.8 The NVHB will not commit the Province or the Minister in any manner whatsoever to the payment of any money to any person or other legal entity.
- 10.9 The Province agrees that where training is provided for those organizations that deliver provincial or regional health services, NVHB employees who provide those services will have equal and ongoing access to those training programs.
- 10.10 This Agreement is not intended to be, and will not be interpreted to be, a land claims agreement or treaty within the meaning of sections 25 or 35 of the *Constitution Act, 1982* and it is not intended to, and will not be interpreted to, recognize or affirm any aboriginal or treaty rights within the meaning of sections 25 or 35 of the *Constitution Act, 1982*.

- 10.11 This Agreement is not part of the Nisga'a Final Agreement.
- 10.12 This Agreement is made without prejudice to any negotiations or agreements which may occur after the Effective Date between the parties in respect of
- (a) the transfer of one or more provincial health services to be delivered by the NVHB, as contemplated in the Memorandum of Understanding dated October 30, 1995 and renewed October 3, 1997 or any similar or successor agreement between the parties respecting service and program negotiations;
 - (b) the delivery and administration of provincial health services and programs by Nisga'a Lisims Government, as contemplated in the Nisga'a Final Agreement.
- 10.13 The NVHB agrees, upon rescission of the designation of the Nisga'a Community Health Council, to assume responsibility for any debts, obligations or liabilities which may have been incurred by the Nisga'a Community Health Council prior to rescission of the designation.
- 10.14 The NVHB agrees to indemnify the Province from and against any claim, liability, loss, damage, cost, charge or expense which the Province may sustain, incur, or be liable for in respect of the debts, obligations or liabilities referred to in section 10.13 and without restricting the generality of the forgoing will indemnify the Province for any expenses which the Province may incur as a result of the Province voluntarily agreeing to discharge the debts, obligations or liabilities incurred by the Nisga'a Community Health Council.

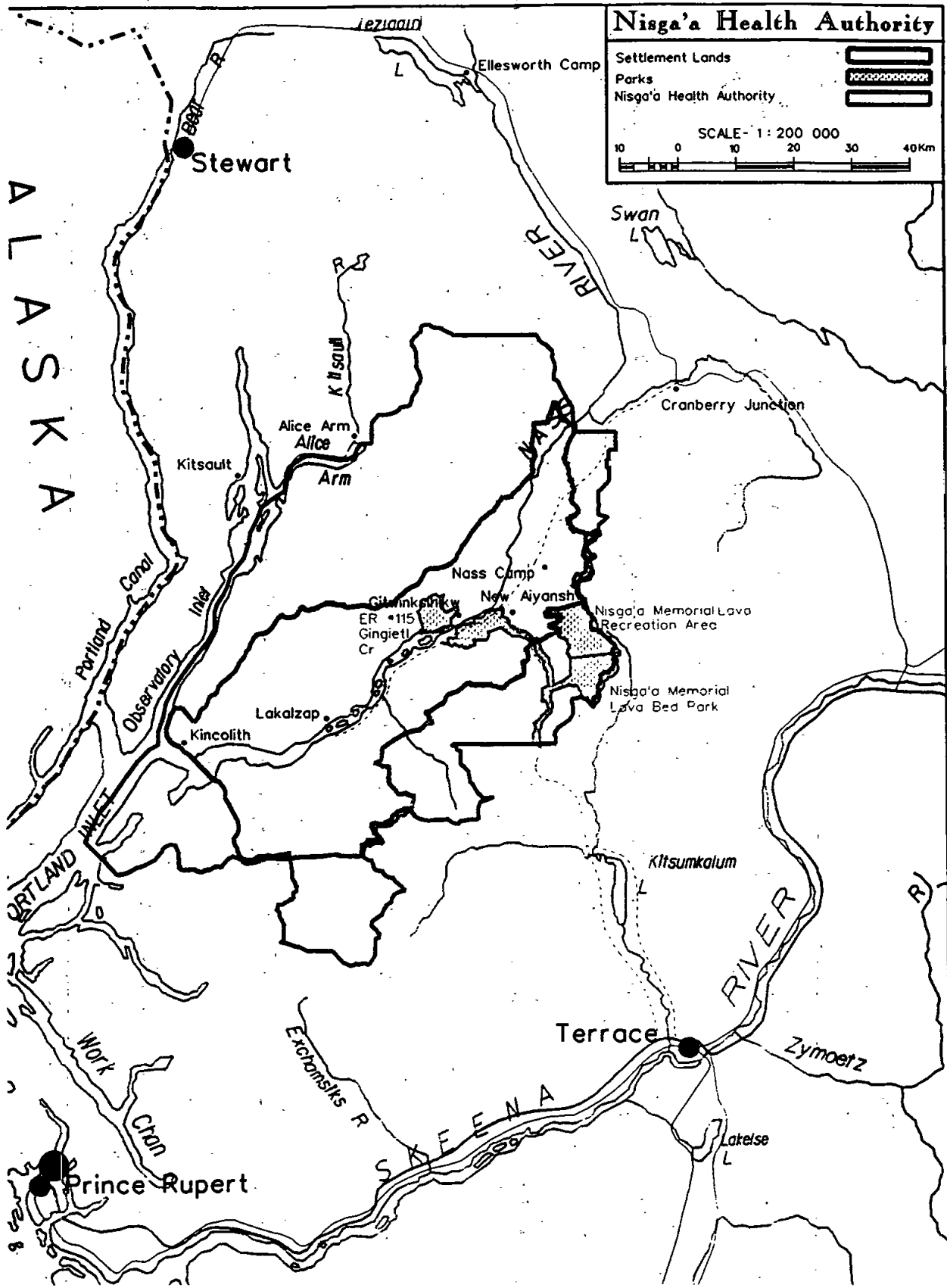
SCHEDULE A

Nisga'a Health Authority

Commencing at the northeast corner of District Lot 1788, Cassiar District; thence southerly along the easterly boundaries of District Lots 1788 and 1794 to the southeast corner of District Lot 1794; thence westerly along the southerly boundary of District Lot 1794 to the northeast corner of District Lot 1795; thence southerly and westerly along the easterly and southerly boundaries of District Lot 1795 to the northeast corner of District Lot 1776; thence southerly along the easterly boundary of District Lot 1776 to the northerly boundary of District Lot 1796; thence easterly and southerly along the northerly and easterly boundaries of District Lot 1796 to the southeast corner thereof; thence due South to the easterly boundary of the watershed of North Seaskinnish Creek; thence in a general southerly direction along the easterly boundaries of the watersheds of North Seaskinnish Creek, Seaskinnish Creek, Tseax River and Lava Lake to the surveyed 55th parallel of north latitude; thence westerly along the surveyed 55th parallel of north latitude to the easterly boundary of the watershed of Ksedin Creek; thence southerly and westerly along the easterly and southerly boundaries of the watershed of Ksedin Creek to the easterly boundary of the watershed of Ishkheenickh River; thence southerly, westerly and northerly along the easterly, southerly and westerly boundaries of the watershed of Ishkheenickh River to the northerly boundary of the watershed of Kwinamass River; thence westerly along the northerly boundaries of the watersheds of Kwinamass River and Kwinamass Bay to a point on the northerly boundary of the watershed of Kwinamass Bay, with said point being southeasterly in a straight line, on a bearing of 135°, from the southeast corner of District Lot 6439, Range 5, Coast District; thence northwesterly in a straight line to the southeast corner of District Lot 6439; thence northerly and westerly along the easterly and northerly boundaries of District Lot 6439 to the northwest corner thereof, being a point on the natural boundary of Portland Inlet, on the southeasterly shore thereof; thence northwesterly in a straight line, on a bearing of 315°, to the middle line of Portland Inlet; thence northeasterly along the middle line of Portland Inlet and continuing northeasterly along the middle lines of Observatory Inlet and Alice Arm, to a point lying due West of the southwest corner of District Lot 60; thence due East, crossing the natural boundary of Alice Arm, on the northeasterly shore thereof, to the southwest corner of District Lot 60; thence easterly along the southerly boundary of District Lot 60 to the southeast corner thereof; thence northerly along the easterly boundaries of District Lots 60, 51, 54 and 57 to the northeast corner of District Lot 57; thence due North to the southeasterly boundary of the watershed of Dak River; thence northeasterly along the southeasterly boundary of the watershed of Dak River to the summit of the Cascade Mountains as defined for administrative purposes in the *Interpretation Act*, Revised Statutes of British Columbia, 1996, Chapter 238; thence in a general northwesterly direction along said summit of the Cascade Mountains to the northerly boundary of the watershed of Lahte Creek; thence easterly along the northerly boundary of the watershed of Lahte Creek to a point thereon, with said point lying due West of the northwest corner of District Lot 3158, Cassiar District; thence due East to the northwest corner of District Lot 3158; thence easterly along the northerly boundary of District Lot 3158 to the northeast corner thereof; thence due East to the easterly boundary of the watershed of Kinskuch River; thence southerly along the easterly boundary of the watershed of Kinskuch River to a point thereon, with said point lying due North of the northeast corner of District Lot 3131; thence due South to the northeast corner of District Lot 3131; thence southerly along the easterly boundary of District Lot 3131 to the southeast corner thereof, being a point on the natural boundary of Nass River, on the right bank thereof; thence southeasterly in a straight line to the northeast corner of District Lot 4001, being a point on the natural boundary of Nass River, on the left bank thereof; thence southerly along the easterly boundaries of District Lots 4001 and 4006 to the southwest corner of District Lot 4005; thence easterly along the southerly boundaries of District Lots 4005, 1789, 1790, 1791 and 1792 to the northeast corner of District Lot 1788, being the point of commencement.

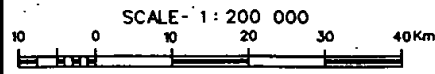
SCHEDULE B

[see attached map]



Nisga'a Health Authority

- Settlement Lands
- Parks
- Nisga'a Health Authority



ALASKA

SCHEDULE C

[see attached Health Services Management Policy for Health Authorities]

**HEALTH SERVICES
MANAGEMENT POLICY**

FOR

HEALTH AUTHORITIES

Ministry of Health
and
Ministry Responsible for Seniors

February 1998



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Appendices:

- 1 Statutes and Regulations
- 2 Document List



CHAPTER: 1 PRINCIPLES	NUMBER: 1
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Policy

Health authorities are expected to use the following principles as the foundation for planning and managing health services.

Consumer Focus

Health services should be developed, delivered, and evaluated in collaboration with consumers and should respect the diversity of all British Columbians.

Equity

Health services should focus on decreasing the disparity in health status among population groups.

Access

All British Columbians should have access to the health services they require.

Effectiveness

Health services should be managed and delivered to provide the best possible health outcomes for British Columbians.

Efficiency

Health services should be managed and delivered at the lowest cost consistent with quality services.

Appropriateness

Health services should provide the right service at the right time in the right place.

Safety

Health services should focus on minimizing risks to the health and safety of British Columbians.



CHAPTER: 2 POLICY AND STANDARDS	NUMBER: 2
SECTION:	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

To provide health services of a quality and effectiveness that is consistent throughout the province, it is necessary for health authorities to have a common understanding of how, where, and by whom services are to be delivered. The Ministry provides this common framework through provincial legislation and Ministry policy, including this policy document and individual service/program policy manuals.

Health authorities are expected to:

- comply with provincial legislation that regulates or affects their operations or activities, and Ministry policy and standards.
- enforce applicable health legislation and Ministry policy and standards.
- ensure that all contracted service providers comply with provincial legislation and Ministry policy and standards that regulate or affect the operations or activities of the providers.
- ensure that all policies they develop are consistent with provincial legislation and Ministry policy and standards.

A list of health legislation that regulates or affects the operations and activities of health authorities and service providers is set out in Appendix 1, Part A, while Part C lists non-health provincial legislation that affects the operations and activities of health authorities and service providers. A list of statutes that regulate health professionals is provided in Appendix 1, Part B.

Reference

Individual Ministry program policy manuals.



CHAPTER: 3 HEALTH PLANNING	NUMBER: 3.1
SECTION: 3.1 HEALTH PLANS	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

In order to fulfill their mandate of planning and managing health services, health authorities are expected to:

- plan health services and set priorities based on the needs of the populations within the areas they govern.
- consult and collaborate with the community, neighbouring health authorities, and the Ministry for Children and Families, where appropriate, in the preparation of their plan.
- submit an annually updated multi-year plan to the Ministry, as required.
- provide the Ministry with written notification of significant changes to their plan, particularly where the changes reflect shifting priorities in service delivery and associated funding considerations.
- base their plans on the best available evidence of ability to address the seven principles outlined in chapter 1 and of health outcomes.



CHAPTER: 3 HEALTH PLANNING	NUMBER: 3.2
SECTION: 3.2 PROVINCIAL EMERGENCY PREPAREDNESS	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

Health authorities are expected to:

- develop effective emergency response plans to enable staff to mobilize resources to limit negative health outcomes associated with emergencies and disasters.
- fulfill the emergency response roles set out in the *Government Emergency Management System: A Strategy for Response*.
- ensure that local health emergency or disaster plans are consistent with those of the Ministry, other Provincial lead agencies, and local and municipal authorities.
- cooperate with other health authorities in the event of an emergency or disaster that requires shared resources.



CHAPTER: 4 SERVICES	NUMBER: 4.1
SECTION: 4.1 SERVICES TO BE DELIVERED	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

The Ministry of Health has the authority to specify what health services must be provided by a health authority.

Health authorities are expected to:

- provide, or ensure the provision of, health services as described in the *1994 Core Services Report*, as amended by the Ministry periodically.
- ensure the provision of a continuum of health services ranging from health promotion and disease and injury prevention to facility based care either through the health authority or through agreement with another health authority.

Where a health authority provides a service to an area other than the one they govern, the respective health authorities are expected to:

- contribute to planning activities for cross-jurisdictional services by participating on provincial and cross-jurisdictional bodies established for this purpose.
- enter into written agreements which describe:
 - the nature and the amount of service to be provided.
 - how the service may be accessed.
 - how services received will be coordinated with other services.
 - how discharge planning will be managed.
 - funding arrangements.
 - the nature and extent of involvement of other health authorities in the planning, evaluation and management of the service.
 - the process to be used to resolve disagreements between health authorities with regard to the service.



CHAPTER: 4 SERVICES	NUMBER: 4.2
SECTION: 4.2 SPECIALIZED SERVICES	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

Specialized services are provided and managed by a limited number of health authorities in accordance with performance contracts between the Ministry and the responsible health authorities. These services are often referred to as tertiary/quaternary services.

Specialized services are defined as those which cannot be provided efficiently, or at an appropriate level of quality or safety, in most health areas because they require a large population base to produce the number of cases to sustain competence among staff delivering the services and sophisticated support services in terms of equipment and facilities. Funding will be protected and provided separately from the funding provided for other health services.

Provider health authorities are expected to:

- provide specialized services in accordance with performance contracts with the Ministry.
- ensure that specialized services are delivered in a manner that achieves the greatest service integration.
- ensure that specialized services are coordinated with services provided by other health authorities.

All health authorities are expected to:

- participate in planning activities for specialized services, thereby ensuring appropriate access to these services for all residents.



CHAPTER: 4 SERVICES	NUMBER: 4.3
SECTION: 4.3 PROVINCIAL PROGRAMS	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

Provincial Programs are those services that will be managed by either the Ministry or a separate society or commission. These include the BC Ambulance Service, Medical Services Plan and Pharmacare, which will continue to be directly managed by the Ministry.

To ensure services managed by health authorities are integrated with provincially-managed services, health authorities are expected to:

- provide representatives to consult and plan with Ministry of Health staff to develop the best method of delivering provincial programs within the area they govern.
- collaborate with Ministry staff when developing the provincial programs portion of the Health Plan.
- involve staff from the Ministry in discussions on service changes that would have an impact on a provincial program (for example, it would be necessary to involve the BC Ambulance Service in discussions respecting closure of an emergency ward in a local hospital).
- endeavour to provide services such that care for each individual client is coordinated with available and appropriate provincial programs.



CHAPTER: 5 ACCESS TO SERVICES	NUMBER: 5
SECTION:	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

Access refers to the ability to obtain appropriate services when required. All residents of the province, regardless of where they reside, may access health services provided anywhere within the province.

Health authorities are expected to:

- ensure all health services they are required to provide within their area are accessible to all residents of the province regardless of the area of the province in which the resident resides.
- identify and work to remove barriers to access.



CHAPTER: 6 PERFORMANCE MANAGEMENT	NUMBER: 6.1
SECTION: 6.1 OUTCOME AND PERFORMANCE MEASURES	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

Within a regionalized system, health authorities, service providers and the Ministry have joint responsibility for using information on the outcome of health services to ensure the range of services provided contributes to the health of the population.

The Ministry, working with the health services industry, is establishing an accountability system whereby performance expectations are set and health authority performance is monitored.

Health authorities are expected to:

- ensure the services they are responsible for are monitored.
- provide requested information on performance to the Ministry for inclusion in the Minister's Annual Report on the Performance of Health Authorities.
- cooperate with Ministry monitoring mechanisms.



CHAPTER: 6 PERFORMANCE MANAGEMENT	NUMBER: 6.2
SECTION: 6.2 UTILIZATION MANAGEMENT	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

Health authorities are accountable for ensuring the efficient and effective use of resources under their governance and for the implementation of utilization management programs and initiatives.

Health authorities are expected to:

- participate in a Ministry/industry-defined approach to improve the *appropriateness and efficiency of health services and administrative services* when they fall below an acceptable level.
- report, as required, to the Ministry.



CHAPTER: 7 ADMINISTRATIVE SERVICES	NUMBER: 7.1
SECTION: 7.1 FINANCE AND ADMINISTRATION	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

The *Financial Administration Act* is the principal authority for financial administration in the Province and has been designed to ensure the financial resources of the Province are properly controlled and managed. The *Financial Management Policy for Health Authorities* describes the health authorities' obligations for financial administration in the respective areas they govern.

Health authorities must demonstrate they are prudently administering and accounting for public funds in carrying out their mandate.

Health authorities are expected to:

- comply with Ministry directives contained in the *Financial Management Policy for Health Authorities*.
- create and maintain systems of financial administration that allow for the orderly and efficient delivery of health services in the areas they govern.
- provide adequate internal controls over financial activities.



CHAPTER: 7 ADMINISTRATIVE SERVICES	NUMBER: 7.2
SECTION: 7.2 INFORMATION AND RECORDS MANAGEMENT	PAGE: 1 OF 2 EFFECTIVE: 98 FEB 1

Policy

The vision for health information management in British Columbia is to effectively and efficiently manage health information to support the health system. To ensure a smooth transition to a regional and community operated system, all health authorities are expected to:

- continue to use existing Ministry support information systems and comply with the Ministry's current reporting requirements until new requirements are established in the *Information Management Policy Manual*.
- comply with the requirements established in the *Information Management Policy Manual*.
- establish information management steering committees, develop and submit to the Ministry information resource management plans and participate in the Health Information Management Coordinating Council as described in the *Information Management Policy Manual*.

Records management, specifically storage and disposal of client records containing personal information, is an important responsibility of the Ministry, health authorities and service providers. Protection of client confidentiality is widely recognized and enshrined in professional rules and regulations, provincial legislation and contract stipulations.

Health authorities are expected to:

- ensure that all service provider contracts contain provision for compliance with the requirements of the *Freedom of Information and Protection of Privacy Act*.
- put in place proper procedures to ensure that clinical records are safely stored and appropriately disposed of and that client privacy is preserved.



CHAPTER: 7 ADMINISTRATIVE SERVICES	NUMBER: 7.2
SECTION: 7.2 INFORMATION AND RECORDS MANAGEMENT.	PAGE: 2 OF 2 EFFECTIVE: 98 FEB 1

- ensure that all employees and contracted service providers clearly understand and follow the Ministry of Health's *Code of Practice for Ensuring the Confidentiality and Security of Health Records in British Columbia* as contained in the Review of the Storage and Disposal of Health Care Records in British Columbia, Dr. Shaun H.S. Peck, July 1995.



CHAPTER: 7 ADMINISTRATIVE SERVICES	NUMBER: 7.3
SECTION: 7.3 CAPITAL PLANNING	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

Staff of health authorities are responsible for managing and planning for health facilities in their geographic areas. To meet these responsibilities, health authorities are expected to:

- *develop asset maintenance and replacement plans for all health facilities.*
- *prepare and submit to the Ministry a five-year replacement plan for major equipment.*
- *develop and submit capital projects in consultation with the regional hospital district where appropriate.*
- *meet the Ministry's reporting requirements for capital projects.*



CHAPTER: 7 ADMINISTRATIVE SERVICES	NUMBER: 7.4
SECTION: 7.4 COMMUNICATION & ISSUES MANAGEMENT	PAGE: 1 OF 1 EFFECTIVE: 98 NOV 1

Policy

As managers of the health services system, health authorities are responsible for making decisions about the funding and delivery of services and managing and communicating the issues that arise from these decisions to the public and affected stakeholders.

Health authorities are expected to:

- **establish the communications function as part of the executive management role of the health authority in order to provide effective and on-going communications with the public and relevant stakeholders.**
- **provide adequate resources to the communications function to enable the health authority to have the capacity for providing, managing and meeting the comprehensive communications and issues management needs of the services providers and the public they serve.**
- **consult with the Ministry on issues involving provincial jurisdiction.**
- **consult with another health authority if an issue impacts on that health authority's jurisdiction.**
- **identify and assess emerging trends respecting media and communication issues, and set priorities.**
- **have written complaint handling policies and procedures to address client complaints about services delivered by a health authority or by a third party under contract to a health authority which:**
 - **respond to client complaints with a decision;**
 - **conduct a review of that decision on request; and**
 - **are accessible, consumer focused and fair.**

Reference:

**Complaint Management Guidelines for BC Health Authorities
(forthcoming, Health Association of British Columbia)**



CHAPTER: 7 ADMINISTRATIVE SERVICES	NUMBER: 7.5
SECTION: 7.5 HUMAN RESOURCES	PAGE: 1 OF 2 EFFECTIVE: 98 FEB 1

Policy

The health sector is facing a major challenge of achieving administrative efficiency and service integration which will require strategic decisions regarding human resources.

Health authorities are expected to:

- develop policies and procedures as required to ensure effective management of human resources.
- retain appropriately qualified, skilled individuals to provide safe and quality health services.
- ensure that staff have continuing education and training opportunities to maintain and enhance knowledge and skills needed.
- work in cooperation with colleges, universities and other recognized educational institutions to provide teaching and learning opportunities, including practicums and internship positions, for people entering health professions.
- submit to the Ministry information for all staff through the Ministry Health Sector Compensation Information System (HSCIS) as required.

The Health Employers Association of British Columbia (HEABC) has developed a Compensation Reference Plan for executives and non-contract staff that is to be used by all member organizations. The Plan is based on the Public Sector Employers' Council's sectoral standards, and provides a system of establishing compensation in the health sector that ensures accountability to trustees and government.

Health authorities are expected to:

- compensate all executive and non-contract management staff in accordance with the *Health Employers Association of British Columbia Executive and Non-Contract Compensation Reference Plan*.



CHAPTER: 7 ADMINISTRATIVE SERVICES	NUMBER: 7.5
SECTION: 7.5 HUMAN RESOURCES	PAGE: 2 OF 2 EFFECTIVE: 98 FEB 1

- submit all new or revised Chief Executive Officer contracts to HEABC for review and determination as to whether the contract falls within the Compensation Reference Plan.



CHAPTER: 7 ADMINISTRATIVE SERVICES	NUMBER: 7.6
SECTION: 7.6 REQUIREMENTS RESPECTING AGREEMENTS WITH OTHER JURISDICTIONS	PAGE: 1 OF 1 EFFECTIVE: 98 FEB 1

Policy

In delegating authority for health services to health authorities, the Ministry must ensure that it continues to meet its obligations under the *Canada Health Act*, federal and provincial agreements, and agreements with other jurisdictions. The Ministry will provide health authorities with a list of relevant agreements.

Health authorities are expected to:

- comply with any existing or future agreement signed by the Crown through the Government of Canada, the Province and the Ministry with other jurisdictions including other ministries, levels of government, provinces, or countries.
- request Ministry approval in advance to negotiate and enter into agreements with other levels of government including municipalities, except for contracts for the provision of services funded by other governments.
- provide information as requested to support the inter-jurisdictional work of the Ministry of Health (for example, research agreements, surveys or interviews).



CHAPTER: 8 JOINTLY FUNDED SERVICES	NUMBER: 8
SECTION:	PAGE: 1 OF 2 EFFECTIVE: 98 FEB 1

Policy

The Ministry of Health and the Ministry for Children and Families (the ministries) have joint responsibility for ensuring public health nursing, speech-language pathology, audiology, nutrition and dental public health services (PHN and SAND) and ensuring they are accessible to all residents of the Province. The Ministry for Children and Families is the lead ministry for policy direction related to children, youth and families. The Ministry of Health is the lead ministry for policy direction related to adult services, general population health and communicable disease prevention and control. Expectations of Regional Health Boards and Community Health Services Societies for these services will be jointly agreed to by the ministries.

Regional Health Boards and Community Health Services Societies are expected to:

- deliver PHN and SAND services in accordance with applicable provincial legislation and policies, standards, management requirements, and performance expectations of the ministries.
- ensure services are consistent with the goals, principles and strategic priorities and expected outcomes of both ministries.
- work together with Regional Operating Agencies to ensure PHN and SAND services are part of a regionally integrated service system for children, youth and families in communities and to ensure the provision of a regionally integrated public health service.
- develop a regional service delivery plan for PHN and SAND services, when jointly requested by the ministries and which will be jointly agreed to by the ministries, in consultation with services providers, client groups and the ministries.
- ensure the provision of services within a health promotion, prevention, early support and population health framework.



CHAPTER: 8 JOINTLY FUNDED SERVICES	NUMBER: 8
SECTION:	PAGE: 2 OF 2 EFFECTIVE: 98 FEB 1

- ensure the provision of disease prevention and control services as required under the *Health Act*, under the direction of the Medical Health Officer.

Reference

Ministry for Children and Families policies

Ministry of Health policies

Role of the Ministry for Children and Families (January 1997)

Ministry for Children and Families Measuring Our Success:

Framework for Evaluating Population Outcomes (September 1997).

Regional Operating Plan specific to their geographic area

APPENDIX 1
STATUTES AND REGULATIONS

Part A

Statutes and Regulations
Under The Jurisdiction of
The Minister of Health

The following health statutes and regulations regulate or affect the operations and activities of health authorities and service-providers in the health services system.

Access to Abortion Services Act

Abortion Services Access Zone Regulation

Anatomy Act

Anatomy Act Regulation

British Columbia Health Research Foundation Act

Community Care Facility Act

Adult Care Regulations

Child Care Regulations

Community Regulation Act

Continuing Care Act

Continuing Care Fees Regulation

Continuing Care Programs Regulation

Forensic Psychiatry Act

Health Act

British Columbia Cancer Agency Research Information Regulation

Frozen Food Locker Plant Regulation

Health Act Communicable Disease Regulation

Health Act Fees Regulation

Health Hazard Regulation

Industrial Camps Health Regulation

Personal Service Establishments Regulation

Public Place Sanitary Facilities Regulation

Safe Drinking Water Regulation

Sanitary Regulations

Sanitation and Operation of Food Premises Regulation

Sewage Disposal Regulation

Slaughter House Regulation

Sterilization of Rags Regulation

Summer Camps Regulation

Swimming Pool Exemption Regulation No. 1

Swimming Pool, Spray Pool and Wading Pool Regulations

Health Authorities Act

Amalgamation of Regional Health Boards and Community Health Councils
Regulation

APPENDIX 1
STATUTES AND REGULATIONS

Part A

Statutes and Regulations
Under The Jurisdiction of
The Minister of Health

Designated Corporations Regulation
Health Board Composition Regulation
Health Boards Designation Regulation
Health Council Regulation
Health Sector Labour Relations Regulation
Hospital Transfer Regulation
Transfer of Union Board Powers and Duties Regulation
(individual health authority regulations are not listed)
Health Care (Consent) and Care Facility (Admission) Act [not in force]
Health Emergency Act
Emergency Medical Assistants Regulation
Health Emergency Regulation
Hospital Act
Hospital Act Regulation
Hospital (Auxiliary) Act
Hospital (Auxiliary) Act Regulation
Hospital Corporations Act
Hospital District Act
Hospital District Act Regulation
Hospital Insurance Act
Hospital Insurance Act Regulations
Human Tissue Gift Act
Marriage Act
Marriage Act Fees Regulation
Meat Inspection Act
Medicare Protection Act
Information Sharing Agreement Prescribed Enactments Regulation
Medical and Health Care Services Regulation
Mental Health Act
Ministry of Health Act
Mental Health Regulation
Name Act
Name Act Regulation
Public Toilet Act
Seniors Advisory Council Act
Tobacco Sales Act
Tobacco Sales Regulation
Vancouver General Hospital Act
Venereal Disease Act

APPENDIX 1
STATUTES AND REGULATIONS

Part A

Statutes and Regulations
Under The Jurisdiction of
The Minister of Health

Venereal Disease Act Regulation

Venereal Disease Act Treatment Regulation

Vital Statistics Act

Vital Statistics Act Regulation

Wills Act (Part II)

Wills Notices Regulation

APPENDIX 1
STATUTES AND REGULATIONS

Part B

Statutes Governing Professions
Under the Jurisdiction of
The Minister of Health

The following statutes establish individual colleges for the regulation of health professions.

Chiropractors Act

Chiropractors

Dentists Act

Dentists

Dental Assistants

Health Emergency Act

Emergency Medical Assistants

Health Professions Act

Opticians

Dental Hygienists

Physical Therapists

Massage Therapists

Midwives

Dental Technicians

Denturists

Acupuncturists

Licensed Practical Nurses

Hearing Aid Act

Audiologists (private practice)

Hearing Aid Dealers

Medical Practitioners Act

Physicians

Osteopaths

Naturopaths Act

Naturopaths

Nurses (Registered Psychiatric) Act

Registered Psychiatric Nurses

Nurses (Registered) Act

Registered Nurses

Optometrists Act

Optometrists

Pharmacists, Pharmacy Operations, and Drug Scheduling Act

Pharmacists

Podiatrists Act

Podiatrists

Psychologists Act

Psychologists

APPENDIX 1
STATUTES AND REGULATIONS

Part C

Other Provincial Statutes

The following provincial statutes, not administered by the Ministry, may affect the operations and activities of health authorities and service providers in the health services system.

	<u>Ministry Responsible</u>
<i>Adult Guardianship Act</i>	Attorney General [not in force]
<i>Child, Family and Community Service Act</i>	Children and Families
<i>Child, Youth and Family Advocacy Act</i>	Children and Families
<i>Coroners Act</i>	Attorney General
<i>Emergency Program Act</i>	Attorney General
<i>Environmental Assessment Act</i>	Environment, Land and Parks
<i>Environment Management Act</i>	Environment, Land and Parks
<i>Financial Administration Act</i>	Finance and Corporate Relations
<i>Financial Information Act</i>	Finance and Corporate Relations
<i>Fish Inspection Act</i>	Agriculture, Fisheries and Food
<i>Infants Act</i>	Attorney General
<i>Freedom of Information and Protection of Privacy Act</i>	Employment and Investment
<i>Milk Industry Act</i>	Agriculture, Fisheries and Food
<i>Municipal Act</i>	Municipal Affairs
<i>Offence Act</i>	Attorney General
<i>Representation Agreement Act</i>	Attorney General [not in force]
<i>School Act</i>	Education, Skills and Training
<i>Tobacco Tax Act</i>	Finance and Corporate Relations
<i>Waste Management Act</i>	Environment, Land and Parks

APPENDIX 2
DOCUMENT LIST

Health authorities should be familiar with the following documents:

Enhancing Accountability for Performance in The British Columbia Public Sector. Auditor General of British Columbia and Deputy Minister's Council. (1995).

Better Teamwork, Better Care: Putting Services for People First. The Regionalization Review Team's Report to the Minister of Health. (1996).

Closer to Home: Summary of the Report of the British Columbia Royal Commission on Health Care and Costs. British Columbia Royal Commission on Health Care and Costs. (1991).

Closer to Home, The Report of the British Columbia Royal Commission on Health Care and Costs. British Columbia Royal Commission on Health Care and Costs. (1991).

Government Emergency Management System: A Strategy for Response.

Listening: A Review of Riverview Hospital. Appendix 1. Office of The Ombudsman.

Ministry of Health Documents:

Building our Future: A Guide to Health and Management Planning for Regions and Communities. (January 1995).

1994 Core Services Report. (1994).

Framework for Monitoring and Reporting Regional Health Outcomes: A Guide for Regional Health Boards. (March 1996).

Guide to Amalgamation and Affiliation for Regional Health Boards and Community Health Councils. (August 1995).

Health Impact Assessment Guidelines: A resource for program planning and development. (January 1995).

Policy Frameworks on Designated Populations. (April 1995).

Reports on the Health of British Columbians: Provincial Health Officer's Annual Report for 1994 and 1995.

The Changing Face of Volunteerism in the BC Health Sector. (1996).

APPENDIX 2

DOCUMENT LIST

The Determinants of Health: Making Decisions for a Healthier Population. (video). (1995).

The Evaluation Framework Reference Guide. (1996).

Vision for Health Information Management in British Columbia. (May 1995).

Vision for Utilization Management in British Columbia. (1996).