2024 01G CP 0064

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR,
GENERAL DIVISION

BETWEEN:

INNU NATION INC., GREGORY RICH, MARIE MARTHA ANDREW, AND MAGDALINE BENUEN

REPRESENTATIVE PLAINTIFFS

AND:

ATTORNEY GENERAL OF CANADA

FIRST DEFENDANT

AND:

HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR

SECOND DEFENDANT

Brought under the *Class Actions Act*, SNL 2001, c C-18.1

RESPONDING RECORD OF THE SECOND DEFENDANT, HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR

OFFICE OF THE ATTORNEY GENERAL Department of Justice and Public Safety Government of Newfoundland and Labrador Confederation Building 4th Floor, East Block PO Box 8700 MCCARTHY TÉTRAULT LLP Suite 2400, 745 Thurlow Street Vancouver, BC V6E 0C5 Tel: 416-601-7831 (Michael Rosenberg)	**DONALD ANTHONY, K.C.** **H. MICHAEL ROSENBERG** **SUZANNE ORSBORN** **JACK RUTTLE** **Counsel for the Government of Newfoundland and Labrador** Emails: DonAnthony@gov.nl.ca mrosenberg@mccarthy.ca SuzanneOrsborn@gov.nl.ca jruttle@mccarthy.ca

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AFFIDAVIT OF CYNTHIA FLEET

Summary of Current Document	
Court file number:	2024 01G CP 0064
Date of filing document:	September ,2025
Name of filing Party:	His Majesty in Right of Newfoundland and Labrador
Statement of purpose in filing:	To file the Affidavit of Cynthia Fleet

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Barrister's statement in accordance with paragraph 3(b) of the *Commissioners for Oaths Regulations*, Regulation 98/23 made under the *Commissioners for Oaths Act*, RSNL 1990, c. 25:

I, Suzanne Orsborn, a barrister in the Province of Newfoundland and Labrador, state that on September 8, 2025, I witnessed Cynthia Fleet sign this affidavit and initial the accompanying exhibit. I did so through the use of audio-visual technology in accordance with the *Commissioners for Oaths Act* and the *Commissioners for Oaths Regulations*. Ms. Fleet was in Ottawa, Ontario at the time she signed the affidavit and initialed the accompanying exhibit. I was in St. John's, Newfoundland and Labrador.

I further state that on September 10, 2025:

a) I signed my name on Cynthia Fleet's affidavit, confirming that she affirmed the affidavit in Ottawa, Ontario before me, in St. John's on September 8, 2025, and
b) I initialed the exhibit that accompanies Cythia Fleet's affidavit.

Suzanne Orsborn

Suzanne Orsborn a barrister, NL

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AFFIDAVIT OF CYNTHIA FLEET

I, Cynthia Fleet, of 922 Como Crescent, Orleans, in the Province of Ontario make oath and say as follows:

1. I have personal knowledge of the facts and matters to which I depose in this Affidavit, except where stated to be based upon information and belief, in which case I believe them to be true.

My Educational Background

2. In 1971, I obtained a Bachelor of Arts (Education) from Memorial University in St. John's.

3. In 1972, I graduated from Memorial University with a Bachelor of Arts in English.

4. In 1991, I graduated from Memorial University with a Master of Education in Educational Administration.

5. In 1972, I began working as a junior high school teacher in Grand Falls-Windsor, Newfoundland.

6. In 1973, I became a senior high school teacher in Wabush, Labrador at J.R. Smallwood Collegiate, a school run by the Roman Catholic School Board for Labrador. I later became a department head at this school, and eventually served as Vice Principal between 1985-1989.

My Involvement in Innu Education

7. My involvement in Innu education began in 1990.

8. In September 1990, I began a four-month term as Principal at the Peenamin McKenzie School in Sheshatshiu while the then-Principal was on leave. I had an overall positive experience during the four-month term, and I found the community to be welcoming and supportive towards me.

9. After I finished my four-month term, I worked as a teacher on several term contracts and then a tenured contract, all with the Roman Catholic School Board in Labrador East.

10. In 1993, Gerry Butler, then an Assistant Superintendent of the Roman Catholic School Board for Labrador, offered me the Principal position at Peenamin McKenzie School in Sheshatshiu. I told Mr. Butler I would accept this position only if he spoke with Innu leadership in Sheshatshiu and confirmed that the Innu community wanted me to return. I learned from Mr. Butler that the Innu community would welcome me back and was open to me returning as Principal.

11. I served as Principal of the Peenamin McKenzie School in Sheshatshiu for two school years, from 1993 to 1995.

12. With the benefit of a longer-term position, I initiated and arranged a school growth strategy during my tenure as Principal. My main goal was to bring together all Peenamin McKenzie staff and encourage and support training in incorporating Innu language and more cultural learning. In particular, I organized, applied for and received funding from the equivalent of what is now Service Canada at the federal Employment and Social Development Canada. The purpose of the funding was to train all staff—Innu and non-Innu alike—in teaching language. The aim of the training program was to help Innu teachers learn how to teach

their first language, Innu-aimun, to others, and to support non-Innu teachers in how to teach English as a second language.

13. In 1994, I was contracted by Memorial University of Newfoundland to teach English communication to Innu and Inuit teachers for the summer semester.

14. During my two year term as Principal at Peenamin McKenzie, Mr. Butler passed away.

15. In 1995, I succeeded Mr. Butler as an Assistant Superintendent of Education for the Roman Catholic School Board of Labrador, which included schools in Davis Inlet and Sheshatshiu. In this position, I was responsible for the implementation of provincial curriculum across the district for kindergarten through grade 12.

16. I held an Assistant Superintendent position temporarily during a period in which Newfoundland and Labrador was transitioning to a single, non-denominational school system. The non-denominational school system was adopted and took effect beginning in the 1998 to 1999 school year.

17. In 1997, during the transition to a non-denominational system, I took a position as Manager of Human Resources with the School Board. This was a two-year term contract that ended in 1999. A significant aspect of my work in this position involved managing the administration of teachers and educational employees, including teachers and Innu teaching aides in Sheshatshiu and Davis Inlet.

18. In 1999, I completed the position as Manager of Human Resources with the Labrador School Board and worked in Labrador West in the position of Principal of the senior high school for two years, from 1999 to 2001.

19. In 2001, I returned to Happy Valley-Goose Bay and became the Assistant Director of Education (Programs) with the Labrador School Board, which was responsible for 15 schools, including the Innu schools in Sheshatshiu, Davis Inlet and Natuashish (after the Mushuau Innu left Davis Inlet and relocated to Natuashish in 2003).

20. I served in the position of Assistant Director of Education (Programs) until 2004. My responsibilities in this position included directing the district's education programs to respond to the needs to students, parents, and communities; delivering academic programs that met the unique cultural needs, opportunities and challenges of Innu

communities; and liaising with Innu leadership to improve student learning and community involvement in education.

21. From 2004 to 2006, I held the position of CEO/Director of Education of the Labrador School Board. My responsibilities in this position included developing a training plan for the professional development of teachers in all schools, including the Innu schools. When required, I provided advice to the Deputy Minister of Education and to Labrador and Aboriginal Affairs on matters pertaining to educational and operational performance and demands of the school district. I also liaised with the Nunatsiavut Government, Indian and Northern Affairs Canada, Innu Nation, and the band councils in Sheshatshiu and Natuashish.

22. Over the course of my career and involvement with Innu education in Labrador, I served on numerous provincial committees for curriculum, high school graduation certification, special education services, and teacher contract negotiations.

Attendance Challenges

23. During my tenure as an educator and administrator from 1990 to 2006, I witnessed and grappled with multiple factors that complicated the educational experience of Innu children in Newfoundland and Labrador.

24. One of the most prominent challenges—of which I was aware had been historically present before I began working in these schools—was the low school attendance rate amongst Innu children. As Principal, and later as a school board administrator, I witnessed the low school attendance rates amongst the Innu students. Some Innu students attend regularly, but for many other Innu students, attendance was sporadic at best.

25. In 2004, while I was Director of Education at the Labrador School Board, I was briefed on the findings of a two-year study that had been led by Dr. David Philpott from Memorial University of Newfoundland. Beginning in January 2003, the study assessed 908 school-aged Innu children. The resulting report identified low student attendance as the single biggest obstacle to Innu educational success. Attached as **Exhibit "A"** is a true copy of "A Brief Summary of Findings", published by Dr. Philpott et. al. in 2004, which summarized the findings of this study.

26. In my own experience, and consistent with Dr. Philpott's study, school attendance followed a seasonal pattern that reflected the traditional Innu practice of returning to the country. As Dr. Philpott reported, school attendance peaked in September and steadily decreased in late autumn to a low in spring. This was generally consistent with the attendance patterns I experienced. Those students whose families went to the country left school, while those whose families did not go to the country remained in the community.

27. However, I found that these seasonal patterns explained only part of what I saw in the classrooms. In my experience, students were often absent for a complex variety of other, more idiosyncratic reasons, often related to situations at home. Some students were experiencing very difficult situations in the home, and others were expected to help support the family. These factors affected all students differently.

28. Furthermore, attendance patterns differed from one school to another. While attendance was a problem at all the schools, attendance rates were lower at Peenamin McKenzie School in Sheshatshiu, as compared to Davis Inlet. My observation was that Davis Inlet had better attendance rates because the school was closer to where the students lived and they could walk to school. In Sheshatshiu, in contrast, students had to take the bus to school, and when they missed the bus, they would often be absent from school.

29. Students had completely different educational experiences depending on the regularity of their attendance. The schools seemed to have little impact on students who attended infrequently because they had so little time in classroom learning.

30. In part because of these low attendance rates, many Innu students did not finish the school year. This made it difficult for students to advance through the traditional kindergarten through grade 12 schooling model. There was a high dropout rate among students and many did not complete high school.

31. It became apparent to me and my colleagues that the traditional kindergarten through grade 12 structure was not productive. We were concerned that some older students who had been held back in a grade felt isolated if they were enrolled with much younger students. We believed this to be a deterrent to attending school.

32. In response, my colleagues and I implemented, starting in 1993, a non-grade-level system that applied to grades 4 to 9. All students of approximately the same age were taught in

the same classroom, regardless of their specific "grade level". That way, a student of a certain age would not feel isolated or out of place for being at a lower grade level in the K-12 curriculum compared to their peers. To achieve this, teachers individually assessed each student's progress in achieving the curriculum outcomes in the classroom and tailored a unique teaching plan to that student.

33. This adjustment represented a significant shift, and it helped to improve attendance for some students. For example, if students were absent for a prolonged period of time, they could pick up where they left off when they returned. Our aim was to ensure that students felt encouraged to return and would be welcomed back without a sense of being penalized for being away from school.

34. In a similar vein, we also moved primary grade classrooms into the main wing at Peenamin McKenzie (they had previously been located in a different wing in the main building) so that primary students felt included in the school community. We did what we could to ensure students felt welcomed and supported. My view was that this was critical because primary students were experiencing their first introduction to the school system. Our aim was to encourage regular attendance early on by ensuring these primary students felt closely connected to the heart of the school. The Innu community and the Innu staff at the school had specifically requested that I rearrange the school in this way, and I agreed that it was an important change to implement.

Innu Culture in Schools

35. As educators and administrators, our approach to trying to improve student achievement, and, in particular, the attendance challenges described above, was to make the schools culturally safe and accessible.

36. A very critical example of this was how we handled student absences related to the Innu's traditional practice of returning to the land. During my time at these schools, our approach was to ensure that students who went to the country with their families were welcomed back and not treated differently or penalized because they had been away. We did not consider students' non-attendances as a technical "absence" when they were accompanying their parents during the periods when the Innu returned to the land. This was a critical aspect of respecting Innu culture in the schools, something I discuss more below.

37. We took other steps to make the school more Innu and to ensure students saw themselves and their culture reflected in their school, while also strengthening the connection between the school and the Innu community. For example, when I was Principal of Peenamin McKenzie in Sheshatshiu between 1993 and 1995, the following initiatives and steps were introduced or continued:

(a) Bringing in community elders to speak with students about Innu culture.

(b) Decorating the school with posters and art that incorporated Innu cultural imagery and used Innu-aimun.

(c) Arranging for a local artist to paint large Innu paintings in Peenamin McKenzie's gym. This was particularly important because the gym was where the Innu community would often gather for meetings and community events, so the aim was to ensure they saw their culture reflected in this space.

(d) Erecting a large Innu tent outside the school to create a cultural learning space for Innu students. The Core Innu teacher would regularly teach her students in this tent, using it as the primary classroom.

(e) Encouraging children to use and be proud of their own language and culture. Students were referred to by their Innu names, and Innu teachers and staff were referred to by their Innu names as well.

(f) Encouraging students to use Innu-aimun in conversation at school.

(g) As discussed in more detail below, teaching students in Innu-aimun until grade 3, and, from grade 4 onwards, continuing to teach Innu language and history as a core subject.

(h) Attempting to correspond with students' parents in both Innu-aimun and English. Where possible, we made announcements on the local radio station in Sheshatshiu (because of the fact, as I discuss below, that Innu-aimun was a predominantly oral language).

(i) Ensuring, where possible, that corridor and classroom displays were in both Innu-aimun and English.

(j) Involving Innu band council in decisions about who would be hired to teach in the school. The Sheshatshiu Band Council's Director of Education was invited to review applications and attend interviews with prospective local candidates.

(k) Employing school liaison officers who were Innu and would facilitate communication between the Innu community and me, as well as the rest of the school administration.

Innu-aimun in Schools

38. Most students spoke only Innu-aimun when they began school. It was the language students used at home, and when they would return to the country with their families.

39. I am aware of surveys of Innu parents and students, which were taken as part of Dr. David Philpott's 2004 study mentioned above, which determined that approximately 76% reported speaking only or mostly Innu-aimun at home, with more than 50% reporting only Innu-aimun. I am also aware of 2001 census data from Statistics Canada that reported that 88% of participants in Sheshatshiu and 95% in Natuashish retained and spoke Innu-aimun.

40. In all my time working with Innu communities, I never saw any initiative to discourage the use of Innu-aimun or encourage the substitution of English. Quite the opposite. During my involvement in Innu education, the incorporation of Innu-aimun into the classroom was required by the School Board and of a high priority. In part, we hoped that providing education in the language that the children spoke would encourage higher attendance rates and make them feel included, as discussed above.

41. The prevailing policy was that students would be taught solely in Innu-aimun until grade 4. This was done either by Innu teachers, or with the assistance of an Innu teacher aide, fluent in both Innu-aimun and English, in the event the Innu teacher was not present.

42. There were many reasons for teaching in Innu-aimun until grade 3, including ensuring that Innu students retained their fluency in Innu-aimun, and to support the efforts to make Innu students feel culturally safe and welcomed at school. It was recognized that Innu students needed to learn their own language, in their own language, but with English as a second language, because Innu-aimun was the language used in the community. This was a model of education that would allow them to progress, and it was a model that was

designed to preserve their language and culture. Recognizing further the growing calls for the Innu to take control over education, there was also an understanding that Innu students should feel ownership. In any event, the incorporation of Innu-aimun was also a practical necessity because most students began school speaking little, if any, English.

43. Having Innu teacher aides in the classroom was an important part of ensuring that students could learn in their first language and feel culturally included. Over my time working in Innu education, the number of Innu teachers and teaching aides grew, as did the resources available to them. There were certainly differences from one classroom to the next in terms of the ways in which teachers were able to incorporate Innu culture into their lessons. Also, an Innu aide was assigned to work as an assistant to the school guidance counselor, to ensure students could communicate personal and sensitive matters in Innu-aimun. My colleagues and I were focused on recruiting and hiring as many Innu teachers and teacher aides as we could, but there were only so many qualified candidates.

44. Still, the overarching lack of a written Innu-aimun language was a challenge. Innu-aimun is a traditionally oral language, not a written one. The written form of Innu-aimun was still being developed during my involvement in Innu education. Before that, it would not have been possible to teach the curriculum in Innu-aimun. The vision was that the continued development of the written language would support the teaching of curriculum in Innu-aimun.

45. This was not simply a problem of resource and curriculum materials that were predominantly in English, as I discuss below. In part, it was a challenge to translate concepts that had no ready analogue in Innu-aimun, like complex mathematics and science. But even where the oral translation existed, there were limits to what could be taught in a predominantly oral tradition, and it was a challenge to teach technical subjects until the written language was further developed.

46. I knew many teachers who were fluent in Innu-aimun orally, but who themselves were unable to read or teach the written form of Innu-aimun to students because the written form of the language was being developed contemporaneously. I was aware of Dr. Marguerite McKenzie, a linguistics professor at Memorial University, was leading written language initiative in respect of Innu-aimun.

Curriculum Development

47. In grade 4, English was introduced, but Innu-aimun and Innu culture and history continued to be taught by the core Innu teacher throughout the remainder of their secondary education. These core Innu classes were often taught in the large tent classroom I mentioned above.

48. However, despite the use of English in the classroom by grade 4, students often failed to develop fluency in English as a second language. A key reason, as I discussed above, was the lack of attendance; many students did not attend school long enough to be immersed in English and learn the language.

49. As discussed above, the ongoing development of the written form of Innu-aimun posed a challenge when we tried to develop culturally relevant resource materials for Innu students. Whereas many children spoke mostly Innu-aimun, the absence of a written Innu-aimun language was a significant barrier to providing accessible education to Innu students.

50. When I began working at Peenamin McKenzie School, the school had already had an Innu curriculum centre that had been operating since 1984. The centre was directed by Francesca Snow.

51. Francesca Snow was the first graduate of Memorial University's "Diploma in Native and Northern Education" program, or the Teacher Education Program in Labrador (TEPL). The TEPL program was a condensed diploma meant to train educators. The program was based out of the Faculty of Education, with involvement from the Department of Linguistics for the development and delivery of Labrador Inuktitut and Innu-aimun courses. The TEPL program consisted of 20 courses (14 of which were in Education). The TEPL program was approved in May 1978, with the first courses offered in the summer of 1978. Even the partial completion of some of the TEPL courses supported Innu who were working in the schools as teaching assistants or translators.

52. When I returned to Peenamin McKenzie the second time, I helped create an expanded space for the curriculum centre in the middle of the school in the open conference area, so that Innu teachers and teaching aides would feel there was space for them to work and contribute to the development of Innu curriculum and resources.

53. The purpose of the curriculum centre was to develop curriculum materials in Innu-aimun, and materials that were culturally relevant to Innu students. The material produced by the centre integrated Innu-aimun into traditional English-style textbooks and picture booklets for primary grades. Ms. Snow and her colleagues were attempting to develop their own version of a written Innu-aimun language for this purpose.

54. The curriculum centre provided teachers, many of whom were non-Innu, with resources on Innu and other Indigenous peoples' history for use in supplementing their lesson plans with more meaningful, relevant, and linguistically-accessible content for the students.

55. When I was Assistant Director of Education (Programs) between 2001 and 2004, I regularly consulted with Innu leaders and met with federal government representatives from Indigenous and Northern Affairs Canada.

56. These discussions arose in the context of the planned move from Davis Inlet to Natuashish, and in particular the creation of the new school in Natuashish, in which I was closely involved. The federal government was providing additional funding because of this significant transition. One thing I advocated for and received was federal funding for a program specialist in Natuashish, The program specialist's role was to support the principal and all the teachers' efforts to provide a culturally appropriate curriculum delivery to Innu students. We also organized further teacher training, which became available due to additional federal funding.

Innu Schooling in the mid-2000s

57. As I transitioned into my role as Director of the Labrador School Board in 2004, the landscape of Innu schooling shifted significantly, particularly because the Innu were incorporated into the federal *Indian Act* to gain Indian status, which was finalized for the Mushuau and the Sheshatshiu Innu in 2002.

58. In 2006, Dr. Philpott returned to Natuashish, at the request of the Labrador School Board, to conduct a partial updated assessment on attendance and achievement patterns in that school. Dr. Philpott reported that there had been dramatic improvement in attendance rates. Attendance had been steadily improving especially in primary grades. In the higher grades, the students who came to school did so more frequently: in 2005, 59% of those students attended more than 60% of the time and 29% attended more than 80% of the time. The seasonal patten of attendance declining when the Innu went to the country

continued, though not as dramatically. This represented a very significant change in the contact that students had with the education system relative to what I saw when I first arrived.

Reporting of Abuse Allegations

59. Throughout my time working in Innu schooling, allegations of abuse by a teacher were taken very seriously.

60. Where there was a reasonable suspicion of misconduct by a teacher towards a student, the matter would be reported directly to the police. In my experience, it was best to report to the police first, because they could coordinate with a social worker and have the social worker attend. This would help avoid, as much as possible, requiring the student to retell the story more than once.

61. After reporting the allegations, it would be left to the police to conduct a criminal investigation. Separately, the School Board had the power to investigate and, where misconduct was found, discipline teachers, including issuing a suspension or terminating their employment. When it was a matter of alleged abuse in which the police were investigating, the School Board would typically, at the police's request, postpone their internal investigation pending the completion of the criminal investigation.

62. I swear this affidavit conscientiously believing it to be true and knowing that it is a criminal office to falsely swear an affidavit.

SWORN/AFFIRMED by Cynthia Fleet in Ottawa (city), Ontario (Province) before me, in St. John's, Newfoundland and Labrador, this 8th day of September, 2025:

Suzanne Orsborn
SUZANNE ORSBORN *(a barrister, NL)*

Cynthia M. Fleet
CYNTHIA FLEET

Box 27 80

C.M.F.

An Educational Profile of the Learning Needs of Innu Youth

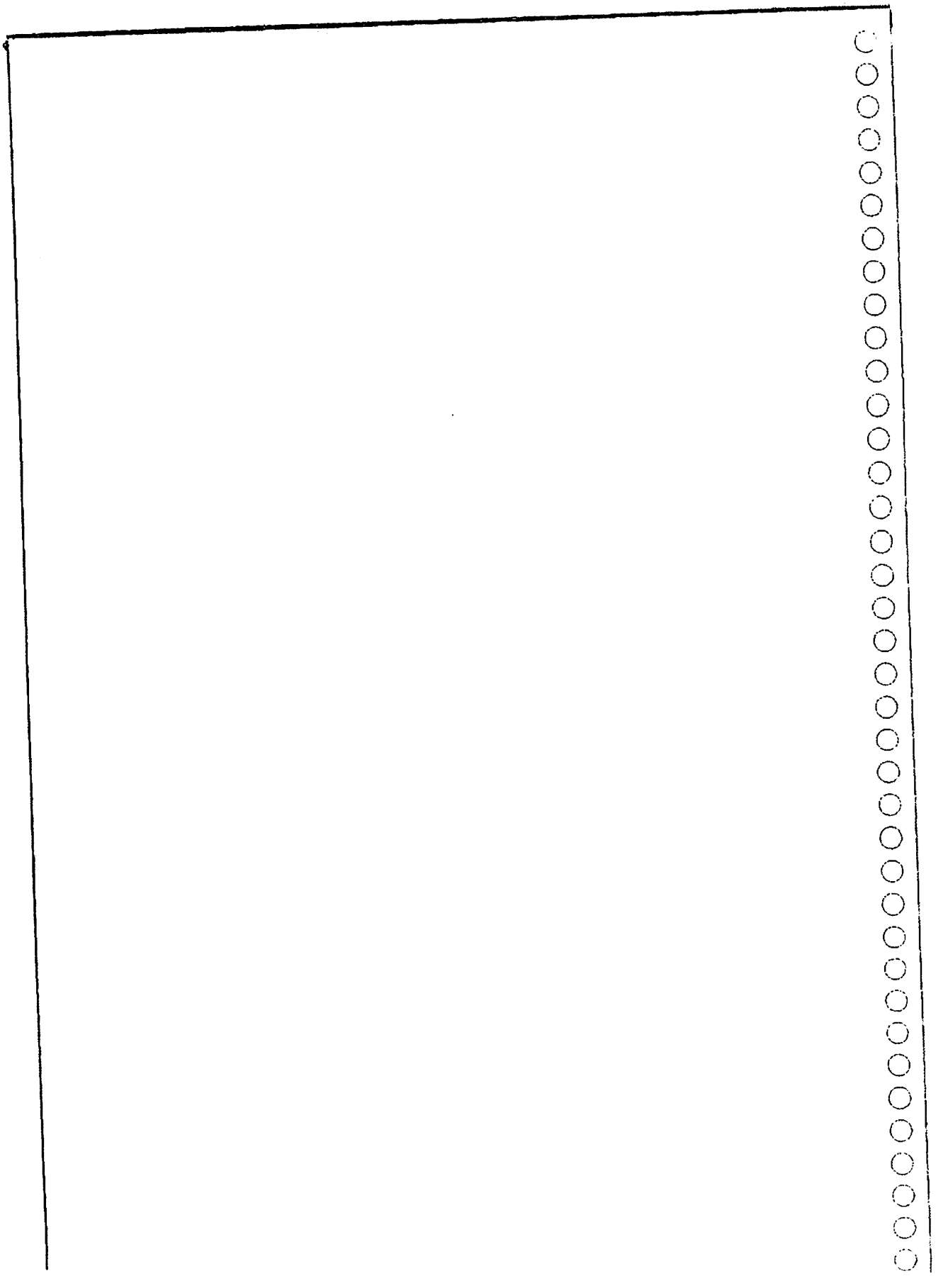
Brief Summary of Findings
October 2004

David F. Philpott, EdD, Principal Researcher
Wayne C. Nesbit, PhD, Editor
Mildred F. Cahill, PhD
Gary H. Jeffery, PhD

Memorial
University of Newfoundland

This is Exhibit "A" referred to in the affidavit of Cynthia Fleet, sworn to/affirmed before me this 8 day of September, 2025.

Suzanne Orsborn
Suzanne Orsborn
A barrister, NL



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An Educational Profile of the Learning Needs of Innu Youth

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University of Newfoundland

Introduction

This *Brief Summary of Findings* presents an overview of a major assessment project completed between April 2003 and June 2004 with the school-aged population of Innu youth in Labrador. Education in the communities of Sheshatshiu and Natuashish has been characterized by many challenges that range from low attendance to few graduates. As a first step in the establishment of a more effective and appropriate model of education, the Innu requested a large scale assessment project to identify the learning needs of their children. Of particular concern was documentation of actual achievement levels, attendance patterns and cognitive ability profiles of the school-aged population. Concern was also expressed for the presence of specific learning challenges such as those associated with Fetal Alcohol Syndrome/Effects (FAS/E). The goal of the project was to establish a holistic profile of the current educational needs of these students that might serve to direct intervention and remediation in the years ahead. The establishment of such a model is essential to the preparation of future leaders who will facilitate Innu self-management. Such data would have the added feature of serving as a baseline for comparison of the effectiveness of change in a renewed model of education. What has emerged is a comprehensive picture of the learning needs of these students intended as a starting point for effecting change so that Innu youth will have the opportunity to retain and strengthen their culture and language, and to access educational opportunities commensurate with those available to other Canadian youth.

In conducting this work, the researchers were guided by ethical practice for educational assessment with careful consideration regarding the confidentiality of the students assessed and their families. The policies and procedures for the governing authority of schools where Innu youth attend (in this case, the Labrador School Board) articulate parameters for the assessment of students and the release of information. Since the research team would be obtaining highly confidential information pertaining to cognitive ability, emotional/behavioural profiles, and educational risk factors for students, along with information on attitudes and perceptions of teachers and parents, confidentiality was a priority. While the aim of the *Final Report* is to present a detailed and accurate profile of findings, its distribution must be balanced with caution against identifying students or teachers. This is especially

important for a population as identifiable as the Innu who have received high visibility in contemporary media.

Consequently, this *Brief Summary of Findings* has been compiled as a generic, though comprehensive, overview of the findings. It contains an accurate articulation of the results of the assessment project for the population as a whole while protecting the confidentiality of individuals. The *Final Report*, which offers a closer examination of the data by age, grade, school, and community, is considered a confidential document and will be released to the key stakeholders only. While the research team acknowledges that restricting access to data may prove a challenge for those who intend to work in these communities, it is necessary to protect the best interest of Innu youth.

This *Brief Summary of Findings* also contains the results of an exhaustive literature search which examines current theory and provides justification for the approaches used throughout the various phases of assessment. A seven paper monograph titled *Cultural Diversity and Education: Interface Issues* (2004) has been developed and is presented as Appendix 1 to this document. This is of particular significance as it assists with understanding the approaches used to identify the needs of these students as well as the utility of the data to guide interventions in the years ahead. This monograph will be released to the public under separate cover.

The education of Innu children occurs in a society that is both complex and dynamic. While the defined task of the researchers was to identify current functioning levels intrinsic to education, it was impossible to ignore the inextricable relationships between many, more broadly defined extrinsic factors that can influence student outcomes. Each segment of this *Brief Summary of Findings* focuses on presenting specific data along with the researchers' interpretation based on knowledge gained through data collection, focus groups, discussions and observations. The result is a more complete representation of the experiences of Innu students in the current educational system rather than a restrictive presentation of assessment scores attained. The researchers encourage readers to focus upon the entire tapestry of information as well as the individual threads from which it is woven.

The research team could not have completed this extensive undertaking without the generosity and sincere interest shown by Innu leaders, educators and various government departments and agencies. In particular, the researchers would like to thank the staff of the Innu

Nation and the band councils of Sheshatshiu and Natuashish; teachers, staff and students at the seven schools where Innu children study; parents who made the effort to provide their perspectives through attitudinal surveys; representatives of the Labrador School Board, including retired educators who administered some assessment instruments; and the staff of Indian and Northern Affairs Canada (INAC). It is hoped that this tone of collaboration and sincere concern foreshadows the interpretation of this report and the establishment of a culturally-defined model of inclusive education that will afford Innu youth improved educational opportunities.

Background

For 6,000 years, the Innu lived off the resources of a vast tract of land from the eastern shores of Labrador to the Quebec interior. Hunting and gathering, and eventually trading with the Hudson's Bay Company, they led the harsh and uncertain life of nomadic people. Over time, they became increasingly dependent on the fur trade and the company credit that enabled them to survive when caribou were scarce. As with other First Nations groups, their settlement in communities was hastened and driven by colonization. The first significant disruption to the Innu's seasonal movements and social structure occurred in the early part of the twentieth century, when Roman Catholic missionaries began to strongly influence when the Mushuau Innu could go "on the land" and when they should stay at the trading post in Davis Inlet. However, it was the assimilation policy of Premier Joseph Smallwood's post-Confederation government in the 1950s and 1960s that dramatically changed the lives of all Labrador Innu.

Central to Premier Smallwood's agenda was the education of Innu youth. Attendance at schools in Sheshatshiu and Davis Inlet from September to June became mandatory. Operated by Roman Catholic orders, the schools provided classroom instruction in the English language only and used punishment to enforce punctuality. Children learned Christian values and subject matter relevant to industrial society with scholastic achievement being the primary focus.

This approach to education stood in sharp contrast to the traditional approaches that parents and elders used to teach youth. On the land, children learned by watching and imitating the skills performed by adults. Boys learned to hunt, trap, fish and make canoes. Girls learned to sew, clean, tan, cook, fill snowshoes and make moccasins.

Children decided for themselves when they were ready to move from observation to practice. Through repeated experiences, learners acquired increasingly complicated skills and an understanding of the complexities of the world they inhabited. Throughout their lives, Innu people learned their history, traditions and social practices by listening to oral accounts of legends and myths. Emphasis was placed not on individual achievement but on collaborative relationships among individuals and between people, the land and the spiritual world. The Innu were taught to respect nature and to understand the animals and plants of the land. Singling out individuals for punishment or humiliation was not part of the learning experience. In *Life and Death Among the Mushuau Innu of Northern Labrador*, Henriksen (1993) captures the inclusive nature of traditional Innu society when he describes it as:

> ...a very special life, a very special adaptation, a very special society, a very special culture in which they incessantly celebrated each other, themselves and their social relations. These 'moments of beauty' (which I like to call them) when they celebrated each other and themselves, were a prime mover, a generating force in their society. (p. 4)

For the Innu, the challenge of being plunged into the alien culture and language of the school was intensified by the detrimental effects that the assimilation policy had on life at home. Parents and elders, unable to leave the communities during the school year, lost their traditional roles as providers and teachers associated with being on the land. With few alternatives for work, many adults were forced into idleness and became dependent on governments and bureaucracies. Under this pressure, alcoholism, family violence and depression became prevalent. For many youth, the disintegration of the traditional social order created overwhelming stress. A 2000 study by the Innu Band Council (*Influences on the Health and Behaviour of Sheshatshiu Youth*) found that close to three-quarters of youth showed high levels of distress and more than 40% had contemplated or attempted suicide. For most, attendance at school was and remains sporadic and very few Innu have managed to complete the high school curriculum. Fewer still have met with success at the post-secondary level.

Despite the assimilation policy, elements of Innu culture have survived to a greater or lesser degree. The Innu of Labrador are among the most successful of the world's aboriginal peoples in retaining their language and some connection to the traditional practices of their hunter-gatherer culture. The two dialects of Innu-aimun are the pre-

dominant languages used in conversation and at work in Sheshatshiu and Natuashish. Many Innu families in Sheshatshiu spend at least some months at inland camps. The Mushuau Innu of Davis Inlet, however, were cut off from their traditional hunting grounds for long periods of the year. The recent move to the new community of Natuashish on the Labrador mainland enabled the Mushuau Innu to re- establish access to the land.

Recently the Innu have made strides in creating a niche within the dominant North American society. In 1997, the Innu assumed control over community health services in Sheshatshiu and set up an economic development corporation through which they have since negotiated partnerships with non-Innu businesses. These partnerships guarantee benefits, including training and employment opportunities, to the Innu people. The Innu have signed an agreement with the provincial government to take steps toward co-management of forest resources. They are also striving for a greater responsibility in the education of their children and are attempting to transpose traditional stories and histories from their oral culture into printed texts.

In recent years, some Innu content has been introduced into the school setting. However, there are criticisms that it lacks meaningfulness out of the context of the natural environment and that it is presented more as something of historical interest rather than something relevant to current life. Because of the lack of locally developed Innu material, some content used by teachers actually derives from First Nations bands in central and western Canada and is therefore a misrepresentation of Innu history and culture. Most teachers, being non-Innu, are unfamiliar with the language and the culture of the Innu. They acknowledge that children come to school fluent only in Innu-aimun and are met by white teachers who speak only English. Strategies do not currently exist to train teachers in Innu-aimun or in an appreciation of Innu culture. However, to some extent, schools have been acknowledging the value of traditional learning experiences by granting leave to students to accompany their parents on the land.

Innu culture is dynamic, responding to changing circumstances, events and technologies. There are diverse opinions among the Innu with regard to the desirable balance between traditional and dominant society values and practices. The Innu continue to advocate for recognition of traditional learning that occurs on the land. At the same time, they seek career information, education and counselling for students to

prepare them for job opportunities in resource industries, tourism, construction, manufacturing and community services. Clearly, despite the profound struggles that have surfaced since assimilation policies were introduced 50 years ago, the Innu are now poised for self-government. In a renewed Innu society, education will provide Innu youth with the knowledge and skills they need to succeed whether they choose careers that are mainly traditional, or those that require interaction with non-Innu society. Education will be accessible to youth affording them the opportunity to chose and pursue rewarding individual career paths.

The Approach

At the start of this project, following an exhaustive search of the literature (see Appendix 1: *Cultural Diversity and Education: Interface Issues*), the researchers determined that an inclusive model of education is most compatible with the core values of Innu society. Inclusive education acknowledges that differences between individuals are normal rather than problematic, and values every individual for the particular talents and skills that he/she contributes to the classroom or the community. Inclusive education encourages teachers to value and utilize the varied skills of students in collaborative learning activities and to engage parents and the community in shared responsibilities for educating each child. It embraces the notion that schools can meet the learning needs of every student within one environment. Inclusive education embraces student diversity and individuality. It builds upon each child's talents within an open and malleable learning environment. Its emphasis on individual education enables teachers to tailor educational plans and teaching methods to students of differing abilities and strengths within a common classroom setting. Singling out individuals for prescriptive interventions and isolating them from their peers in special education environments is not usually beneficial. Inclusive education incorporates and reflects the individual attention and focus given to children in traditional Innu culture.

This approach contrasts sharply with traditional Euro-Canadian education that displays limited tolerance for differences within a comparatively rigid classroom structure. In the Euro- Canadian system, children who do not or cannot conform are regarded as deficient and their deficits are diagnosed. Many are removed from the classroom for prescribed remedial measures. In short, traditional special education tends to preserve and perpetuate conformity to the system in contrast to

inclusive education that facilitates adaptations of the system to meet the personal development needs of every student.

The obvious compatibility of inclusive education with traditional Innu learning and core cultural values dictated the decision to conduct the assessment and interpret the results within the inclusive context (see Appendix 1(3): Philpott, et al. *Supporting Learner Diversity in Aboriginal Schools: The Emergence of a Cultural Paradigm of Inclusion)*. This approach was used to document current needs and ultimately, it will serve to direct interventions to help students succeed academically. The researchers focused on reporting individual strengths as well as needs thus creating a balanced and comprehensive learning profile of these students. Cooperating partners, including Innu leaders, the Labrador School Board and INAC, eagerly agreed to the utilization of an inclusive approach.

The Population

The first task was to identify all school-aged Innu youth. All children between the ages of 5 and 20 years, for either of the two school years (2002-2003 or 2003-2004) were included. Surprisingly, identification of the students proved to be the most challenging part of the project as the researchers quickly learned that school registration lists (collected for each of the previous five school years), band council lists (presented by the Mushuau and Sheshatshiu Band Councils), the Health Labrador list for Sheshatshiu (presented by the Sheshatshiu Band Council), as well as federal government documents, were not entirely compatible. Each source failed to include some individuals who comprised the school-aged population. Further complicating this was a pronounced lack of collaboration among youth servicing agencies with regard to sharing demographic information concerning the Innu. The movement of some families from one community to another, and therefore of students from one school to another, presented challenges. It was not the change of residence that made recording school attendance difficult as much as the absence of an effective monitoring system.

Further exacerbating the problem were poor record-keeping practices in the schools. The researchers found great disparity among how teachers recorded attendance. Some teachers recorded days present while others recorded days absent. Class lists on which attendance was based also varied significantly. Most registers only listed students

who had registered for the school year. Other registers, however, listed all children who were eligible to register. Training focused on accurate attendance keeping was delivered to the teachers in Sheshatshiu and Natuashish early in the Fall of 2003, with marginal improvement in attendance recording being noted for the remainder of that school year. Clearly, the establishment of a collaborative and effective monitoring system to identify youth and record their attendance is central to intervention.

Over a two-year period, the researchers identified a total of 908 school-aged youth (Figure 1) and recorded them by their most recent place of residence, band affiliation and school attendance history. Of this population 587 are listed as Sheshatshiu Innu, and 316 are listed as Mushuau while another five are listed with both bands. These numbers include 50 students who were extremely difficult to identify and were listed as "assumed band" in the final version of the database. Identifying students involved analysing school registers for the seven schools attended by Innu youth (Figure 2). In 2003/2004 these included: Mushuau Innu Natuashish School in Natuashish (236 students), Peenamin McKenzie School in Sheshatshiu (376 students), Lake Melville School in North West River (35 students), and another four schools in Goose Bay (16 students). Projections indicate that the population of school-aged youth will remain relatively stable over the next five years. Each of the next three years will see more than 20 Mushuau and more than 40 Sheshatshiu students register for kindergarten.

Figure 1
School-Aged Population Profile

Band	Band List	Assumed Band	Total	Attended Since Testing Started (April 2003)	Non-Attenders
Mushuau	302	14	316	226	90
Sheshatshiu	551	36	587	377	210
Both Bands	5	0	5	4	1
Total	858	50	908	607	301

Figure 2
Registered at Schools

School	2002/2003	2003/2004
Mushuau Innu Naturashish School	230	236
Peenamin McKenzie School	351	376
Lake Melville School	34	35
Mealy Mountain Collegiate	0	6
Our Lady Queen of Peace	0	6
St. Michael's School	6	0
Peacock Elementary	0	4
Total	621	663

Methodology

The decision to assess learning needs within the framework of inclusive education emerged from initial research into the historical issues surrounding education in aboriginal communities (see Appendix 1(1): Nesbit, et al. *Pervasive Issues in First Nations Research: Historical and Contemporary Dimensions*) and an investigation of best assessment practices among aboriginal populations in Canada, New Zealand and Australia.

The paucity of literature on assessment in First Nations contexts prompted the researchers to survey First Nations schools across Canada regarding their current assessment practices. From this, the researchers concluded that there is no existing standard model to guide assessment and that most aboriginal schools are struggling with the issue. Indeed, the same educational issues that concern the Innu – attendance, achievement and high drop-out rates – are shared by other aboriginal communities elsewhere in North America. Assessing the learning needs of indigenous children is the challenging and necessary first step in affecting change. In any case, the diversity of cultures among First Nations peoples would preclude the general application of a specific assessment model designed for use with one band as appropriate in identifying the needs of another. Consequently, one of the first tasks of the research team was to develop an assessment model specifically designed to assess the learning needs of Innu children. The model

needed to address the concerns that emerged from a broad literature search as well as concerns related to the cultural bias inherent in many of the existing assessment processes and instruments. To be consistent with an inclusive educational model, the selected assessment model had to focus on the identification of strengths of Innu children as well as the conditions that enable or impede the application of these strengths when learning (see Appendix 1(4): Philpott, et al. *Educational Assessment of First Nations Students: A Review of the Literature).*

The goal of this study was to develop a baseline of information for all Innu students. Consequently, the researchers tested as many children as possible, within ethical guidelines, on all indicators. Participation in the assessment was voluntary. No child or parent was coerced. The assessment was successful in involving far more youth than the 30% needed to ensure validity in generalization to the total school-aged population. The large sample size helped to ensure external validity, particularly in light of the homogeneity of the Innu population with regard to ethnicity, culture, community and geographic location and socioeconomic status.

In addition, the trends derived from the data are remarkably clear and consistent across both quantitative and qualitative instruments used to assess students, and internal and external validity indicators are solid. A thorough statistical analysis of the data confirmed the accuracy of the student profiles emanating from the assessment.

In designing the study, the researchers built in the elements necessary to ensure internal validity, using indicators that would create an accurate profile of youth functioning. They conducted a thorough review of the literature and current practices before selecting instruments. They chose assessment instruments proven to have high validity and reliability and, in keeping with best practices, a variety of quantitative and qualitative instruments were utilized that afforded opportunities to triangulate the findings.

To control for situational factors that could influence results, the researchers arranged for testing to take place in the school environment during regular school hours and ensured that testing directions were strictly followed. They controlled for psychosocial effects that could influence results by employing assessors familiar with this population of youth. Equally important, the assessors were individuals with whom the Innu youth were familiar. Assessors were educators

trained and qualified in assessment, some of whom were employees of the Labrador School Board and released from their duties to assist with this project. Others were retired educators experienced in working with Innu youth. All assessors were trained and directed by the researchers. In addition, the researchers collected and recorded observations by the assessors for analysis. Youth were not pressured to participate in or to complete any assessment. Because the project took place over a two-year period, students were not rushed into taking the tests and they were assessed only after the observers had determined that they were ready.

Figure 3 shows the percentage of the school-aged population who were assessed for achievement, ability and educational risk. As earlier presented in Figure 1, of the total 908 school-aged youth, 33% (301 students) did not attend school at any point during the study, and many had been absent for the previous five years. Of the remaining 607, the attendance was poor. While the research goal was to provide accurate information concerning all students, and to give families the opportunity to have their children assessed, this pattern of absenteeism limited the number of students who were eligible for assessment. In addition, teachers reported that they did not know some students well enough to comment on them given their irregular attendance. While collecting educational achievement indicators is considered to be within the routine operation of the school, signed parental consent was required for cognitive ability testing.

Figure 3
Population Assessed

Area	Indicator	Students Assessed	% of Total Population
Achievement	Teacher Reported Grade Level	455	50.1
	Kaufman Test of Educational Achievement	429	47.2
Ability	Qualitative	482	53.1
	Quantitative	322	35.5
Educational Risk	SIFTER	426	46.9
	Educational Risk Factors	450	49.6

In spite of these limiting factors, achievement indicators were obtained on approximately 50% of the school-aged population. Cognitive indicators (Figure 3) were obtained on 53% (qualitative measure) and 36% (quantitative measure) of this population. Indicators of behavioural risk were recorded for 47% of Innu youth, while approximately 50% were screened for educational needs associated with possible FAS/E. In brief, a statistically significant sample size was obtained, although caution should be exercised when generalizing results to the out-of- school population. This population is of particular concern and should be the single focus of a future assessment project.

Attendance Indicators

The vast majority of those who do attend school do so sporadically. While a third of the full population do not attend school at all, another 17% do so less than 20% of the time. For the population who do attend, attendance approximates 54% of total school time in Natuashish (including a 10% increase following the establishment of the new community and school). Attendance is an even greater concern for Sheshatshiu where it has dropped below 45% reaching a low of less than 20% in the spring of 2004. The pattern of attendance in the community schools of Sheshatshiu and Natuashish is in sharp contrast to that of the population of Innu youth who attend schools outside their community. These students have a stable attendance pattern reflecting an attendance rate of approximately 90% of total school time. Associated with the concern regarding low attendance in Sheshatshiu and Natuashish is the pattern of school drop out that begins in primary school and continues into adolescence with the result that only 30% of Innu youth enter high school. These students attend only 20% of the time.

In addition to the pattern of early drop out, there is a predictable and stable seasonal pattern to school attendance. September has the highest attendance in both Innu communities, followed by a steady decline throughout the fall. January sees a slight increase, followed by a steady drop until reaching a yearly low in the spring. For example, in the 2003-2004 school year, attendance for September was 58% in Natuashish and 61% in Sheshatshiu. December's attendance had fallen to 52% and 45%, respectively for the communities. January had an increase to 60% and 53% followed by a steady slide until reaching lows of 44% and 19% in May. This monthly pattern is also evident in the

population of youth who attend schools outside the Innu communities, although the pattern is much less dramatic.

While this seasonal pattern reflects traditional lifestyle practices to some degree, it accounts for only a small proportion of non-attendance. Clearly, other factors entice students to leave school. For example, many students in intermediate and senior high school are par-

Figure 4
Average Attendance by Month: 2002/2003

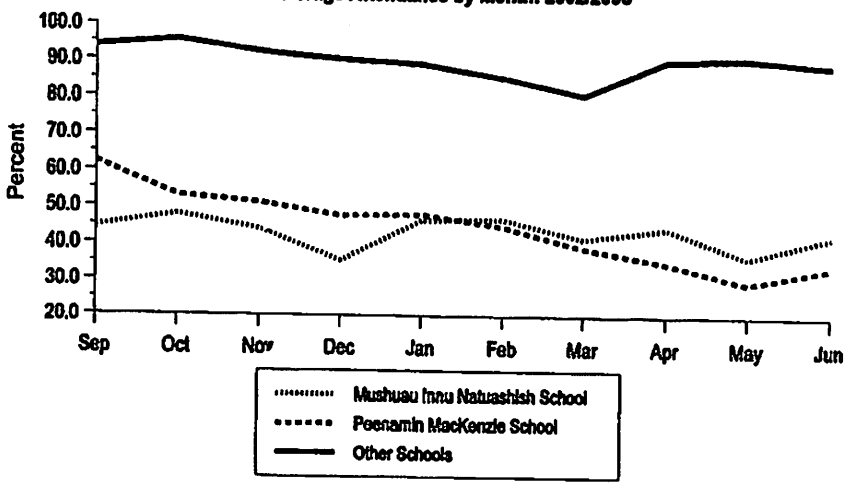
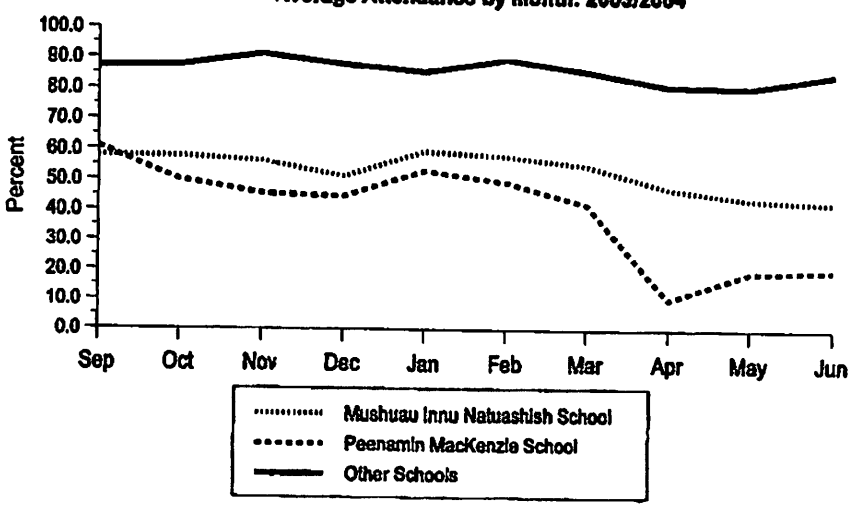


Figure 5
Average Attendance by Month: 2003/2004



ents and have limited access to daycare. Some students leave school to seek employment, perceiving school as irrelevant to career goals. Clearly, low attendance for Innu youth is symptomatic of a larger issue – a mismatch between the cultural paradigms of the school and the community. Without question, attendance issues present the most significant obstacle to education for Innu youth.

Accurate information about school attendance was essential to the interpretation of results from the various strands of assessment. If children do not attend school, they cannot be expected to successfully complete curriculum goals and objectives. Student achievement must be interpreted within the context of the low levels of attendance at schools in both Sheshatshiu and Natuashish. The detrimental effect of low attendance is underscored by the higher achievement levels associated with higher attendance rates among the few Innu students who are enrolled in other Labrador schools.

Achievement Indicators

Given the low attendance rates, the researchers were not surprised that many students are performing poorly in school, and that few graduate. Limited achievement is widely acknowledged in Innu schools. A review of available records indicate that since 1993 Natuashish (and Davis Inlet) has produced only three graduates from high school and 12 graduates from Adult Basic Education (ABE) programs. During the same period, Sheshatshiu saw 14 students graduate from high school and 8 from ABE programs. The majority of these students received basic education certificates, but were often unsuccessful in courses with standardized public examinations.

At the outset of the study teachers were asked to estimate the current levels of achievement of their students. A pattern emerged from this data indicating that most children begin falling behind as early as the first grade and continue a clear pattern of falling further behind grade/age expectations as they continue through school. For example, 66% of seven year olds were estimated to be at least one to two years behind grade level, and this pattern of decline continued to a point where 66% of 16 year olds were at least five years behind.

The results of quantitative assessment measures support this finding of diminishing student achievement over time, naming it as even a more pronounced concern. In the area of reading for example, 80% of seven year olds are one to two years behind grade level and the

grade level discrepancy continues to increase to a point where approximately 85% of 15 year olds are at least five years behind. A similar pattern is evident for mathematics – where approximately 56% of seven year olds are one to two years behind; 100% of 15 year olds are at least five years behind. Accentuating the severity of the problem is the realization that only students who actually attended school were tested. It is a safe assumption that achievement levels of the 33% of Innu youth who do not attend school would be even further behind.

A lack of prospective high school graduates adds to concern regarding achievement. The researchers have grave concern for the readiness of current students to meet prescribed graduation criteria within the next five years. This generates significant concern for post-secondary programs, teacher-training programs in particular. Candidates for teacher-training should be assessed for literacy prior to enrolment in such programs so as to ensure optimal educational outcomes that will influence future generations of Innu youth.

There are, however, areas of significant hope. The Innu students who attend schools outside their home communities tend to perform dramatically closer to grade level, according to both teacher estimates and the results of quantitative assessment measures. While these students are relatively few in number (6% of the total Innu school-aged population), a clear trend towards grade level performance is evident. It is no coincidence that heightened achievement correlates with attendance patterns (90%). A second area of hope relates to the strong reading and spelling scores achieved in Sheshatshiu where an intensive reading program has been initiated in the primary and elementary grades. For example, 10% of eight year olds scored one or more years beyond grade level in reading and spelling. Both of these trends support two important findings: achievement is clearly linked with attendance and supportive educational programs can facilitate learning.

Ability Indicators

Given the prevalent use of language-based measures for intelligence testing, the researchers were particularly vigilant with respect to cultural and linguistic appropriateness when selecting indicators of cognition. As a result, the researchers selected two quantitative instruments that utilize a non-verbal approach. Both are well respected for their validity and reliability, as well as their cultural sensitivity. In keeping with the approach used throughout the assessment project,

these quantitative indicators were cross-referenced with qualitative approaches, affording a holistic perspective on the intellectual ability of Innu youth. Since signed parental consent was required before students could participate in ability assessment, fewer students were assessed. Nonetheless, a statistically significant sample group was obtained. Nonetheless, caution should be issued against generalizing the findings of intelligence testing to all Innu youth.

An assessment of abilities shows that Innu students, as a group, have average intelligence. There is, however, a skew towards the low average range. While there was some variation between the results of the two quantitative instruments that were used, *the pattern was consistent*. One instrument reported that 31% of the students assessed scored in the average range (90-110) and 41% scored in the low average range (80-89). The second, more comprehensive measure of ability, reported that 55 % scored in the average range while 21% scored in the low average range. Given the complexities of measuring cognitive ability in a unique population (underscored by the use of norm group comparisons when assessing intelligence), this variation is neither alarming nor surprising (see Appendix 1(4): Philpott, et al. *Educational Assessment of First Nations Students: A Review of the Literature*). This variation in results between the two assessment instruments is also partially explained by the fact that not all students were available to have both instruments administered.

A broader view of cognition suggests more than 80% of Innu youth show significant strengths in areas such as visual/spatial, bodily/kinaesthetic, naturalistic and inter/intra-personal intelligence. This "multiple intelligence" perspective on student cognition placed Innu students lowest in the area of verbal/linguistic abilities (68% average), an area that traditional Euro- Canadian education tends to use for both instruction and curriculum. This would seem reasonable given that English, the language of instruction, is a second language for Innu students whose first language is Innu-aimun. A culturally-defined model of inclusive education envisioned for the future would reflect an expanded view of ability (as represented in multiple intelligence theory) through differentiated instruction designed to maximize strengths.

The dominant finding is that the extremely poor student achievement results *do not* reflect a lack of inherent ability. However, what cannot be minimized is the equally clear indication that many students in Natuashish and some in Sheshatshiu have learning difficulties.

There are several possible sources of learning difficulties, including social/emotional distress and substance abuse. Readiness to learn, nutrition and social adjustment issues are of particular concern and should be the focus of future research.

"At Risk" Concerns

The researchers were asked to specifically address Fetal Alcohol Syndrome (FAS) and Fetal Alcohol Effects (FAE). Because FAS/E is a medical condition, the researchers did not attempt to make clinical diagnoses. Instead, they focused on the identification of patterns of behaviours and learning characteristics commonly associated with prenatal exposure to alcohol. This was consistent with the aim to determine the learning needs of the students. Without a diagnosis from a qualified medical specialist, it is often impossible to distinguish FAS/E from several other causes of learning difficulties (see Appendix 1(7): Nesbit et al. *Fetal Alcohol Syndrome in First Nations Communities: Educational Facets*). However, within a model of inclusive education, programs are designed to respond to displayed need and are not dependent upon clinical diagnosis. The researchers found that approximately 35% of Innu youth display learning difficulties consistent with FAS/E. It is suspected that this rate would be equal or higher among the population of youth who do not attend school, many of whom are older and are reportedly involved in solvent/substance abuse. The incidence of learning problems consistent with FAS/E is higher in Natuashish youth than in Sheshatshiu youth. While this educational risk indicator cannot be interpreted as a definitive diagnosis, it does suggest that schools need to implement appropriate strategies to help students with such learning problems.

Despite this rate of risk, Innu youth are not seen by teachers as having significant behavioural problems. A consistent observation on the part of assessors was that the children were cooperative, friendly and capable of hard work. Just over 78% of primary students and 91% of senior high school students were reported as having low to zero risk for behavioural problems on the assessment instruments that were used. Given the contemporary media's often disparaging portrayal of Innu youth, this is an important and encouraging finding.

Contributing Factors

The majority of students assessed do not demonstrate signs of learning impairment, yet they struggle with mastering the curriculum. The researchers identified four areas of mismatch between students' cultural background and the content of the curriculum.

Language

Most Innu children live in homes where Innu-aimun is the predominant language used for conversation (75% of parents and 67% of students reported that they mostly, or only, speak Innu-aimun at home). While children are exposed to English through television and some conversation at home, the exposure is insufficient for them to master the vocabulary and grammatical structures required for effective communication in school. To most, English is a foreign language. However, fewer than 2% of teachers in Sheshatshiu and Natuashish are certified to teach English as a Second Language (ESL), and only 10% have any ESL training. Also, only 25% of teachers report having a professional knowledge of remedial reading and phonemic awareness programs. Although schools hire Innu interpreters to help students understand and converse with their English-speaking teachers, 44% of teachers report rarely, or never, using this service. Despite this, approximately 70% of primary-aged students were identified by their teachers as being at moderate to high risk for communication concerns. This percentage drops slightly during elementary school, but spikes again at senior high school where 80% of students are considered at risk.

Because language is fundamental to all learning, it is essential that teachers be trained in the effective use of English as a Foreign Language (EFL) techniques in order to assist students acquire proficiency in English, and so that they can collaborate with their Innu aides in planning, delivering and evaluating lessons. Equally important, Innu-aimun needs to play a central role as a medium of instruction. Teachers would benefit from opportunities provided to learn Innu-aimun.

Environment

A second contributor to poor achievement is the school environment. Teachers are aware that most Innu students dislike the structured environment of the school. If students are uncomfortable with the school's structure it is quite probable that they will avoid it rather than

learn how to function within it. Also, teachers know that it is important for students to be able to function in mainstream culture if they are to advance to post-secondary programs, or work in non-traditional occupations. Exposure to the mainstream culture is required to increase their opportunity for a bicultural education. It is important to address this challenge. Ideally, children would enter an Innu-friendly environment at school, and gradually transition into the more structured mainstream classroom model. School counsellors have the expertise to help students manage transitions and to assist teachers to ease students into what might be called a "foreign" culture. Teachers would be encouraged to improve the learning environment by taking advantage of opportunities offered by low-ratio teaching. This could be facilitated by modifying the existing school calendar to reflect the predictable seasonal attendance pattern, as well as traditional lifestyle practices.

Culture and Geography

A third contributor to poor student achievement relates to culture and geography. It is difficult for children to understand content that conflicts or stands in contrast to their personal life experiences. They are not motivated to learn curriculum that appears to have little relevance to their lives. A more appropriate curriculum would integrate elements of traditional Innu knowledge and perspectives, use materials that have been modified to make content geographically and culturally appropriate, and include the presentation of mainstream society as different, but not superior. Emphasis would be placed on the positive coexistence of the two cultures. Career counsellors would assist teachers to link the classroom curriculum to life beyond the school.

Instructional Models

A fourth contributor to poor student achievement relates to the reliance on methods of instruction which, in some ways, may be considered inappropriate. This finding emerged from both the assessment of multiple intelligences and the focus group discussions with teachers in which it was acknowledged that standard classroom instruction, weighted heavily on verbal- linguistic skills, is not the most effective method for teaching Innu youth. Teachers observed that students gravitate toward activity-based projects, art, music, reading and extracurricular activities. Curriculum content and instructional strategies need to embrace the broad range of strengths that Innu youth bring to the class-

room. Approaches to teaching based upon traditional Innu culture, as well as proven best practices in inclusive education, can help guide this process.

Attitudes and Perceptions

To comprehend the dynamics of education, attendance in particular, the researchers surveyed parents and students to determine their perceptions of the role of education in their community, the appropriateness of current curriculum, their language preferences and their career aspirations. As well, teachers were surveyed and interviewed to gain an understanding of their experiences, thoughts, and concerns related to education. These methods were also used to ascertain teachers' perceptions of the adequacy of their training and professional development experiences in preparing them to meet the demands of working in an Innu community.

The researchers learned that, despite recent efforts to include some Innu-aimun language and traditional culture in the curriculum, the schools in Innu communities continue to operate and align with an assimilative model. For Innu who are strongly attached to traditional ways, the school often clashes with their language and culture. Despite this, parents, as well as students and teachers, want education to produce bicultural youth capable of achieving in their traditional language and culture as well as in contemporary mainstream society. More than 90% of parents who responded to the surveys want their children to be fluent in English and Innu-aimun and to retain their traditional lifestyle. A similar percentage of teachers expressed the same aspirations, while 76% of students reported a desire to learn Innu-aimun.

This desire for a bicultural model of education is linked with perceptions of the school's relevance for the future of Innu students and communities. Approximately 95% of parents and 85% of students see education as having relevance for the future of individual students as well as for the community as a whole. This relevance is contrasted by perceptions of the appropriateness of the current model in preparing students for careers. Only 65% of parents and 63% of students feel that school is successful in preparing youth for careers. In contrast, only 38% of teachers feel that the school is facilitating career preparation. While 80% of students aspire to a satisfying job, and 90% of parents share their aspirations, they do not see a link with post-secondary education, or even high school graduation. Only 51% of students report

high school graduation as a goal, despite the fact that 80% of parents and 87% of teachers view this as a goal. The number of students voicing a desire for any type of post-secondary training drops to approximately 40%. Clearly, a new model of education needs to be anchored in sound career development emphasizing clearer links between schooling and career goals (see Appendix 1(5): Cahill et al. *Understanding the Importance of Culture in Career Development*).

Directions

Perhaps, the most significant contribution schools can make is to help the current generation of youth develop stable cultural identities. Unstable cultural identity is at the root of community instability (see Appendix 1(1): Nesbit et al. *Pervasive Issues in First Nations Research: Historical and Contemporary Dimensions*). Many learning obstacles might be expected to diminish or disappear if individuals felt they belonged to a society that valued their knowledge, perspectives and resilience. While schooling and education needs to acquire a more respected place in Innu culture, a first step might well be to give Innu culture a more prominent role in the school. The current assimilative model would need to be replaced by a culturally- defined model of inclusive education where Innu culture and language are highly visible. Schools must place as much value on Innu-aimun and traditional knowledge and practices as they do on the English language and mainstream knowledge and culture. While a collaborative effort involving elders, parents and educators is essential to achieving this goal, it is a responsibility which must be shared by every teacher and administrator.

It is anticipated that the development of a culturally-relevant curriculum, within a context of career development, would be central in a new school authority's planning. The complicated matter of language and literacy in schools (see Appendix 1(2): Burnaby. *Linguistic and Cultural Evolution in an Unyielding Environment)* will have to be addressed through a comprehensive orientation and on-going programs that will train qualified Innu teachers as well as prepare and support non-Innu teachers. Innu band councils will need to provide enhanced opportunities for non-Innu teachers to become part of the community, to learn the language and culture, and to interact with parents and others. Teachers who feel accepted and who demonstrate a sincere respect

for the community are more likely to see the school as a place where they can develop satisfying careers.

Through these measures, schools can provide more appropriate curriculum, enhance attendance, and as a result enhance achievement. Under the current system, the school is viewed by many in the community as a foreign enclave that is irrelevant to their futures, and is a threat to their culture. In a more general sense, these measures will contribute to community wellness.

The assessment data clearly indicates that the school system as it exists at present is failing Innu youth. It is essential to create a school that validates and nurtures Innu language, culture and knowledge in order to provide Innu youth with the knowledge and skills they need for a range of career choices. At the same time, education must strive to prepare students to study and work collaboratively in the more individualistic, compartmentalized and regulated structure of mainstream society.

Innu schools must become both inclusive and bicultural to be compatible with Innu values, preparing students to function in both worlds. The sweeping changes needed to provide high quality education to Innu youth can only be planned and implemented by elders, parents, educators and school staff who are totally committed to the inclusive, bicultural concept of school and society. The transition will be challenging for teachers. It is, however, essential that both new and established teachers receive appropriate training and ongoing support if they are to be effective within the new school system.

Significant change will require considerable planning. Short-term interventions generally do not produce long-term results. It is preferable that a long-term plan be developed to establish a culturally and linguistically appropriate system and stabilize teacher staffing through innovative programs centering on professional development. Interim measures are required to help current students learn basic literacy skills. An emphasis on specialized support programs would benefit younger students. Adult literacy programs for older students who have already exited the school system would enable them to work toward adult basic education certification.

Conclusion

Perhaps the most significant finding of the study is that the results validate the perceptions and impressions that key informants –

Innu leaders and educators – reported at the outset: Innu youth are of average ability, consistently display diverse strengths and abilities, and lag in formal school achievement levels due in large part to poor attendance. This report serves to synthesise and validate these perceptions and to articulate a baseline for intervention. It reveals the magnitude of educational need and, at the same time, begins to chart a course for change.

There are many logistical challenges inherent in the delivery of education to children in a unique geographic, social and cultural environment. Meeting the needs of Innu students will demand the same sincerity, openness, commitment and collaboration demonstrated by educators and the community throughout this assessment process. Their keen interest in truly understanding Innu educational needs and their willingness to accept and share responsibility for past educational limitations, without assuming a blaming stance, has set the tone for improving educational opportunities for Innu youth. Energy and resources will need to be committed to positive change for the future and replace commiseration over the past.

The learning needs of Innu youth are profound and urgent. They can only be addressed by fundamental change. Tinkering with the existing system will have little if any effect. By the time the futility of half-measures is realized, another generation of youth may be lost. While this report identifies areas for significant change it withholds specific recommendations, preferring that there be a dialogue among the stakeholders, most importantly inclusive of the Innu themselves, before decisions are made. Imposed change and educational approaches run the risk of further complicating existing problems. The research team strongly recommends that a consultative process begin immediately to examine the appropriateness of recommendations in each of at least five core areas: language/literacy, curriculum, teaching environment and instructional methods, staff development, and administrative structures. This process should lead to the establishment of a five-year action research project to plan and implement a model of inclusive and bicultural education to meet the needs of Innu children. Inheriting the existing educational system and assuming responsibility for a task of this magnitude is onerous and complex. It is envisioned that a process of collaborative decision-making would result in the development of a transition plan that would ensure future success.

References

General References

Henriksen, G. (1993). *Life and death among the Mushuau Innu of northern Labrador: ISER Research and Policy Paper No. 17.* St. John's, NL: Institute of Social and Economic Research, Memorial University of Newfoundland.

Nesbit, W. (Ed.). (2004). *Cultural diversity and education: Interface issues.* St. John's, NL: Memorial University.

Sheshatshiu Innu Band Council (2000). *Influences on the health and behaviour of Sheshatshiu youth.* Labrador: Sheshatshiu Innu Band Council.

Appendix 1 References

1) Nesbit, W., Philpott, D., Cahill, M., & Jeffery, G. (2004). Pervasive issues in First Nations research: Historical and contemporary dimensions. In W. Nesbit (Ed.), *Cultural diversity and education: Interface issues* (pp. 1-29). St. John's, NL: Memorial University.

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3) Philpott, D., Nesbit, W., Cahill, M., & Jeffery, G. (2004). Supporting learner diversity in aboriginal schools: The emergence of a cultural paradigm of inclusion. In W. Nesbit (Ed.), *Cultural diversity and education: Interface issues* (pp. 51-75). St. John's, NL: Memorial University.

4) Philpott, D., Nesbit, W., Cahill, M., & Jeffery, G. (2004). Educational assessment of First Nations students. In W. Nesbit (Ed.), *Cultural diversity and education: Interface issues* (pp. 77-102). St. John's, NL: Memorial University.

5) Cahill, M., Philpott, D., Nesbit, W., & Jeffery, G. (2004). Understanding the importance of culture in career development. In W. Nesbit (Ed.), *Cultural diversity and education: Interface issues* (pp. 103-127). St. John's, NL: Memorial University.

6) Cahill, M., Nesbit, W., Philpott, D., Nesbit, W., & Jeffery, G. (2004). Career counselling in First Nations communities. In W. Nesbit (Ed.), *Cultural diversity and education: Interface issues* (pp. 129-138). St. John's, NL: Memorial University.

7) Nesbit, W., Philpott, D., Jeffery, G., & Cahill, M. (2004). Fetal Alcohol Syndrome in First Nations communities: Educational facets. In W. Nesbit (Ed.), *Cultural diversity and education: Interface issues* (pp. 139-172). St. John's, NL: Memorial University.

2024 01G CP 0064
IN SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
GENERAL DIVISION

BETWEEN: **INNU NATION INC., GREGORY RICH MARIE MARTHA ANDREW, AND MAGDALINE BENUEN**

REPRESENTATIVE PLAINTIFFS

AND: **ATTORNEY GENERAL OF CANADA**

FIRST DEFENDANT

AND: **HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR**

SECOND DEFENDANT

AFFIDAVIT OF GARY HATCHER

Summary of Current Document	
Court file number:	2024 01G CP 0064
Date of filing document:	September ,2025
Name of filing Party:	His Majesty in Right of Newfoundland and Labrador
Statement of purpose in filing:	To file the Affidavit of Gary Hatcher

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2024 01G CP 0064
IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
GENERAL DIVISION

BETWEEN:

INNU NATION INC., GREGORY RICH, MARIE MARTHA ANDREW, AND MAGDALINE BENUEN

REPRESENTATIVE PLAINTIFFS

AND:

ATTORNEY GENERAL OF CANADA

FIRST DEFENDANT

AND:

HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR

SECOND DEFENDANT

AFFIDAVIT

I, Gary Hatcher, of 17 Thomston Avenue, Conception Bay South in the Province of Newfoundland and Labrador, make oath (or affirm) and say as follows:

1. I have personal knowledge of the facts and matters to which I depose in this Affidavit, except where stated to be based upon information and belief, in which case I believe them to be true.

My Background

2. I began my career as an educator before taking on administrative roles in education, culminating in senior positions at the Department of Education for the Province of Newfoundland and Labrador.

3. In about 1967, I obtained a B.A. and B.Ed. from the Memorial University of Newfoundland. I also obtained a post-graduate diploma in Education Administration from the Memorial University of Newfoundland.

4. After university, I started my career serving as a principal of an all-grade Anglican school in Summerside, Newfoundland. I also taught senior and junior high. I also served as an editorial consultant on several series of K-12 mathematics textbooks.

5. In about 1972, I was appointed Coordinator of Mathematics and Science at the Avalon Consolidated School Board in St. John's, Newfoundland.

6. I began my career at the Department of Education towards the end of the 1970s. My first role was Executive Secretary to the Committee responsible for reorganizing high school programs.

7. In 1981, I was appointed as the Assistant Director of School Services at the Department of Education.

8. In about 1990, I was appointed as Director of School Services at the Department of Education. As Director of School Services, I reported to an Assistant Deputy Minister.

9. In 2000, I was appointed Senior Director of School Services, reporting to the Deputy Minister of Education. I remained in this position until I retired in 2007.

School Board Powers and Policies

10. During my time at the Department of Education, I was aware of no initiative to discourage the use of Innu-aimun or encourage the substitution of English. Nor was I aware of any initiative to undermine the promotion of Innu culture in the schools.

11. In the period material to this proceeding, schooling in Newfoundland and Labrador was governed first by the *Schools Act*, and, after Newfoundland and Labrador transitioned to a non-denominational system, the *Schools Act, 1997*. Under all versions of this legislation, responsibility for the operation of schools was delegated to the school boards. Each of these boards was a corporation which owned and operated the schools, and hired the various personnel required to deliver the educational program. The school boards were responsible for policy making related to their delivery of education, as seen in, for example, sections 75 and 76 of the *Schools Act, 1997*.

12. I am aware, based on reports from Cynthia Fleet among others, that significant efforts were made to promote Innu culture and language at the schools throughout the 1990s

until 2009 when the Innu school board, Mamu Tshishkutamashutau Innu Education, took over the Innu education system. However, specific policies directed at Innu education were the responsibility of the school boards and would be in the possession and control of the school boards.

Allegations of Teacher Abuse

13. My understanding, based on my time working in the Department of Education and interfacing with the school boards, was that all allegations of abuse by a teacher were taken very seriously.

14. In the period material to this proceeding, the *Child Welfare Act* was the overriding legislation applicable to all matters of suspected abuse of a child. In accordance with the obligations in this legislation, neither the school boards nor the Department of Education were the organizations receiving reports of and having primary responsibility for allegations of teacher abuse. Rather, where there was a reasonable suspicion of misconduct by a teacher towards a student, the matter would be reported in accordance with the *Child Welfare Act*, which in practice would mean reporting to the Director of Child Welfare, or to the police. After reporting the allegations, it would be left to the police to conduct a criminal investigation, and/or social workers to conduct a non-criminal investigation.

15. Separately, the school boards had the power to investigate and, where misconduct was found, discipline teachers, including issuing a suspension or terminating their employment. This was an administrative supplement to the primary investigatory and display role played by the police and social workers. My understanding, based on my time working in the Department of Education and interfacing with the school boards, was that in the case of suspected teacher abuse, the principal of the school would be notified by the investigating authorities (police or social workers), and that the principal in turn would notify the school board.

16. As I described above, the governance structure of all schools in Newfoundland and Labrador involved a high degree of delegation to the school boards, by virtue of the various iterations of the *Schools Act.* As such, specific policies relating to these investigations and internal disciplinary matters would have been the responsibility of the school boards. I am not familiar with any policies regarding teacher abuse of students residing with the

Department of Education. Any such policies would be in the possession and control of the school boards.

Estimate of Class Size

17. I do not know the exact size of the proposed Survivor Class in this proceeding. I have reviewed paragraph 43 of the Affidavit of Gregory Rich made June 17, 2024, in which Mr. Rich provides a "rough estimate" that there are 2,000 people in this class. I see no basis on which to disagree with that rough estimate.

18. I swear this affidavit conscientiously believing it to be true and knowing that it is a criminal offence to falsely swear an affidavit.

SWORN (OR AFFIRMED) BEFORE ME at the City of St. John's, in the Province of Newfoundland and Labrador, this 10th day of September, 2025.

Signature
Abbotsford, NC.

GARY HATCHER

2024 01G CP 0064
IN SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
GENERAL DIVISION

BETWEEN: **INNU NATION INC., GREGORY RICH MARIE MARTHA ANDREW, AND MAGDALINE BENUEN**

REPRESENTATIVE PLAINTIFFS

AND: **ATTORNEY GENERAL OF CANADA**

FIRST DEFENDANT

AND: **HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR**

SECOND DEFENDANT

AFFIDAVIT OF DR. LEONARD WADE LOCKE

Summary of Current Document	
Court file number:	2024 01G CP 0064
Date of filing document:	September 10 ,2025
Name of filing Party:	His Majesty in Right of Newfoundland and Labrador
Statement of purpose in filing:	To file the Affidavit of Dr. Leonard Wade Locke

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Barrister's statement in accordance with paragraph 3(b) of the *Commissioners for Oaths Regulations*, Regulation 98/23 made under the *Commissioners for Oaths Act*, RSNL 1990, c. 25:

I, Suzanne Orsborn, a barrister in the Province of Newfoundland and Labrador, state that on September 10, 2025, I witnessed Dr. Leonard Wade Locke sign this affidavit and initial the accompanying exhibits via electronic signature in accordance with Rule 4.02 of the *Rules of the Supreme Court, 1986*. I did so using audio-visual technology in accordance with the *Commissioners for Oaths Act* and the *Commissioners for Oaths Regulations*. Dr. Locke was in Corner Brook, Newfoundland and Labrador at the time he signed the affidavit and initialed the accompanying exhibits. I was in St. John's, Newfoundland and Labrador.

I further state that on September 10, 2025:

a) I signed my name on Dr. Leonard Wade Locke's affidavit, confirming that he affirmed the affidavit in Corner Brook, Newfoundland and Labrador before me, in St. John's on September 10, 2025, and

b) I initialed the exhibits that accompany Dr. Leonard Wade Locke's affidavit.

Suzanne Orsborn a barrister, NL

Suzanne Orsborn

2024 01G CP 0064
IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
GENERAL DIVISION

BETWEEN:

INNU NATION INC., GREGORY RICH, MARIE MARTHA ANDREW, AND MAGDALINE BENUEN

REPRESENTATIVE PLAINTIFFS

AND:

ATTORNEY GENERAL OF CANADA

FIRST DEFENDANT

AND:

HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR

SECOND DEFENDANT

AFFIDAVIT

I, Leonard Wade Locke, of Portugal Cove-St. Philip's, in the Province of Newfoundland and Labrador make oath (or affirm) and say as follows:

1. I have personal knowledge of the facts and matters to which I depose in this Affidavit, except where stated to be based upon information and belief, in which case I believe them to be true.

My Background

2. I am retired as a Full Professor of Economics at Memorial University of Newfoundland and was the Academic Head for the Department of Economics, Memorial University. My speciality is in the Newfoundland and Labrador economy, resource economics, public finance, public policy, innovation indicators, productivity, economic impact assessment and cost-benefit analysis. I have published extensively in a variety of public policy fields. I have extensive experience researching and teaching about product, price and promotion strategies as well as consumer behaviour and attitudes. A true copy of my curriculum vitae is included as an appendix to my expert report.

Expert Report

3. I have been asked by counsel for His Majesty in right of the Province of Newfoundland and Labrador to act as an expert witness in this proceeding and to prepare a report that answers certain questions. A true copy of the letter of instruction that I received from counsel for the defendants is attached to this affidavit and marked as **Exhibit "A"**.

4. My report dated September 6, 2025 is attached to this affidavit and marked as **Exhibit "B"**.

5. I am aware of my duty to assist the court and not to be an advocate for any party. I certify that I have made my report in conformity with that duty and that, if called to give testimony in this proceeding, my testimony will be given in conformity with that duty.

Documents Relied On

6. In preparing my expert report, I reviewed the affidavits sand the supplementary record documents served by the plaintiffs in this action. I also reviewed additional documents that were provided by counsel for the Government of Newfoundland and Labrador. The majority of these documents were funding or contribution agreements, funding statements, or auditor's reports. I also reviewed correspondence related to these documents.

7. The list of additional documents I reviewed, to the extent they are not included elsewhere in the court record, is set out and exhibited below:

   (a) Contribution Agreement between the Government of Canada and the Government of Newfoundland and Labrador for the Benefit of Native Peoples of Labrador, dated August 8, 1985, attached here and marked as **Exhibit "C"**;

   (b) Memo dated January 8, 1990 from G. Hatcher, Director of School Services to Dr. D. Sharpe, Director of Special Programs, Memorial University, attached here and marked as **Exhibit "D"**;

   (c) Letter dated February 23, 1990 from D. Kennedy, Director, Policy Development to J. Abbott, Assistant Secretary, Treasury Board Secretariat, attached here and marked as **Exhibit "E"**;

(d) Letter dated March 25, 1993 from J. Cavanagh, Ernst & Young auditor to C. Simmons, Director, Corporate Finance, Enterprise Newfoundland & Labrador Corporation, attached here and marked as **Exhibit "F"**;

(e) Letter dated June 25, 1993 from J. Cavanagh, Ernst & Young auditor to C. Simmons, Directo, Corporate Finance, Enterprise Newfoundland & Labrador Corporation, attached here and marked as **Exhibit "G"**;

(f) Letter dated March 16, 1995 from M. Samson, Director, Policy and Planning to G. Hatcher, Director of School Services, attached here and marked as **Exhibit "H"**;

(g) Auditor's Report re: Schedule of Expenditure for Native Peoples for the period ending March 31, 1995, attached here and marked as **Exhibit "I"**;

(h) Auditor's Report re: Schedule of Expenditure for Native Peoples for the period ending March 31, 1996, attached here and marked as **Exhibit "J"**;

(i) Letter dated March 4, 1997 from G. Hatcher, Director of School Services to C. Patey, Director of Education, Labrador School Board, attached here and marked as **Exhibit "K"**;

(j) Letter dated March 7, 1997 from G. Hatcher, Director of School Services to C. Patey, Director of Education, Labrador School Board, attached here and marked as **Exhibit "L"**;

(k) Letter dated April 29, 1997 from G. Hatcher, Director of School Services to D. Hughes, Native Policy, Executive Council, attached here and marked as **Exhibit "M"**;

(l) Agreement between Labrador School Board and Mushuau Innu Band Council, dated June 11, 1998, attached here and marked as **Exhibit "N"**;

(m) Agreement between Labrador School Board and Sheshatshiu Innu Band Council, dated July 3, 1998, attached here and marked as **Exhibit "O"**;

(n) Labrador School Board Auditor's Report, for year ended March 31, 2004, attached here and marked as **Exhibit "P"**;

(o) Amendment to Funding Arrangement between Canada and Newfoundland and Labrador, dated March 30, 2004, attached here and marked as **Exhibit "Q"**;

(p) Adjustment to Funding Arrangement between Canada and Newfoundland and Labrador, dated January 4, 2005, attached here and marked as **Exhibit "R"**;

(q) Labrador School Board Auditor's Report, for year ended March 31, 2005, dated May 4, 2005 attached here and marked as **Exhibit "S"**;

(r) Documents regarding the amendment to 2003-04 MI funding agreement, dated March 17, 2004, attached here and marked as **Exhibit "T"**;

(s) Labrador School Board Auditor's Report for the year ended March 31, 2007, attached here and marked as **Exhibit "U"**;

(t) Comprehensive Funding Arrangement for Newfoundland and Labrador – Education for Mushuau Innu for the years 2007/2008, attached here and marked as **Exhibit "V"**;

(u) Comprehensive Funding Arrangement for Newfoundland and Labrador – Education for Sheshatshiu Innu for the years 2007/2008, attached here and marked as **Exhibit "W"**;

(v) Comprehensive Funding Arrangement for Newfoundland and Labrador – Education for Sheshatshiu Innu for the years 2006/2007, attached here and marked as **Exhibit "X"**;

(w) Comprehensive Funding Arrangement for Newfoundland and Labrador – Education for Mushuau Innu for the years 2008/2009, attached here and marked as **Exhibit "Y"**;

(x) Comprehensive Funding Arrangement for Newfoundland and Labrador – Education for Sheshatshiu Innu for the years 2008/2009, attached here and marked as **Exhibit "Z"**;

(y) Labrador School Board Auditor's Report for the year ended March 31, 2009, attached here and marked as **Exhibit "AA"**;

(z) Agreement to Transfer Funds between the Province of Newfoundland and Labrador and the Department of Indian and Northern Affairs Canada, dated March 27, 2008, attached here and marked as **Exhibit "BB"**;

(aa) Comprehensive Funding Arrangement for Newfoundland and Labrador – Education for Mushuau Innu for the years 2009/2010, attached here and marked as **Exhibit "CC"**;

(bb) Comprehensive Funding Arrangement for Newfoundland and Labrador – Education for Sheshatshiu Innu for the years 2009/2010, attached here and marked as **Exhibit "DD"**;

(cc) Alternative Funding Agreement - Sheshatshiu Innu, Agreement # 200-10197 for the years 1998/1999 – 2022/2003, attached here and marked as **Exhibit "EE"**; and

(dd) Sheshatshiu Agreement – Analysis of Claim, attached here and marked as **Exhibit "FF"**.

8. Having reviewed the totality of the documents described above, I was satisfied that I had an appropriate factual basis to render the opinion set out in this expert report.

9. I acknowledge the solemnity of making a sworn statement/solemn declaration and acknowledge the consequences of making an untrue statement.

SWORN (OR AFFIRMED) BEFORE ME at the City of ~~Portugal Cove-St. Philip's~~ Corner Brook, in the Province of Newfoundland and Labrador, this 10th day of September, 2025.

Signed by:

2D9BE98C70F1497...

LEONARD WADE LOCKE

Suzanne Osborne

~~A Commissioner for taking Affidavits for Newfoundland and Labrador~~ a barrister, NL

This is Exhibit " A " referred to in the affidavit of Leonard Wade Locke, affirmed before me at _____, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

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August 5, 2025

Via Email (l.locke@nf.sympatico.ca)

Privileged and Confidential

Dr. Leonard Wade Locke
Memorial University of Newfoundland
St. John's NL A1C 5S7
P.O. Box 4200

Dear Dr. Locke:

Re: Innu Nation Inc. et. al. (the "Plaintiffs") v. Attorney General of Canada ("Canada") and His Majesty the King in right of the Province of Newfoundland and Labrador (the "Province"), 2024 O1G CP 0064

My colleagues and I are counsel for the Government of Newfoundland and Labrador in the above-noted action (the "**Action**"), which is a proposed class proceeding concerning the Innu Day Schools in Labrador.

We write to request your expert opinion on certain matters relating to the Plaintiffs' application to certify the Action as a class proceeding.

Background

The Plaintiffs are Innu Nation Inc., Gregory Rich, Marie Martha Andrew and Magdaline Benuen. They seek compensatory damages for the injuries suffered by class members during their attendance at the Innu Day Schools and the loss of their language and culture.

There are two proposed classes: **(1)** a "Survivor Class", which includes the members of the Sheshatshiu First Nation, Mushuau Innu First Nation, and anyone else who is or was otherwise a member of the Innu Nation of Labrador, who attended an Innu Day School between 1949 and 2009; and **(2)** an "Innu Governments Class" composed of the Innu Nation, Sheshatshiu Innu First Nation and the Mushuau Innu First Nation.

The Plaintiffs allege that Canada and the Province both funded and indirectly administered the Innu Day Schools until the 1960s, after which the schools were administered by various school boards for which Canada and the Province were responsible.

Factual Assumptions

In preparing your expert report, please assume the following facts to be true:

1. The relevant Innu Day Schools are those that operated in Sheshatshiu, Old Davis Inlet, Davis Inlet and Natuashish.

2. The relevant time period is from 1949 (when Newfoundland and Labrador joined Confederation) until 2009 (when the Innu school board, Mamu Tshishkutamashutau Innu Education, took over the Innu education system).

Opinion Sought

We seek your opinion on the following issues:

1. Describe the various funding arrangements that were in place between the Government of Canada and Province of Newfoundland and Labrador between 1949 and 2009 in relation to the provision of education to Innu students in Labrador.

Form and Content of Opinion

Your report should be set out in the following format:

1. **Issues**. The issues we have asked for your opinion on.

2. **Qualifications**. You should give a description of your professional qualifications that enable you to provide the opinion sought, and attach a detailed *curriculum vitae*, with emphasis on those matters directly related to the opinion sought. Please ensure that your *curriculum vitae* is current.

3. **Author of Opinion**. The opinion expressed in your report needs to be your opinion and the introductory section should state something to the effect of:

   "The opinions expressed herein are mine."

4. **Role of an Expert**. The role of an expert witness before a tribunal is to assist the decision maker and not to act as an advocate for any party. We ask that you provide the following certification in your opinion:

   "I am aware of the duty of an expert witness to assist the court and not to assume the role of advocate for any party, and I certify that this report is made in conformity with that duty, and that if called upon to give testimony, I will do so in conformity with that duty."

   It is essential that you abide by the foregoing. Although you are retained by one party to this proceeding, your professional duty is to provide impartial advice and your honestly held opinions, and your duty to the court in this regard prevails over any duty you may owe to the party that retained you as an expert.

5. **List of documents reviewed**. At this part of your report, please list only the documents which you have *relied on* for the purpose of arriving at your opinions.

   With this letter, we are providing you with copies of:

   1. The Statement of Claim of the Plaintiffs;
   2. The following affidavits and accompanying exhibits served by the Plaintiffs in the Action:
      a. Affidavit of Gregory Rich;
      b. Affidavit of Magdaline Benuen;
      c. Affidavit of Marie Martha Andrew;
      d. Affidavit of Florence Milley;
      e. Affidavit of Prote Poker;
      f. Affidavit of Adrian Tanner;
      g. Affidavit of Caitlin Urquhart;
      h. Affidavit of Rahma Faisal; and
      i. Affidavit of Ashlee Hudie.
   3. The documents included in the Supplementary Record served by the Plaintiffs in the Action, which are listed in an index enclosed as **Appendix "A"** to this letter.

   If there are any other documents that you believe would be necessary or helpful for you to review, please advise us.

   As well, if you have conducted any independent research or relied on additional documents in arriving at your opinions, please describe the research you have conducted and the documents you have relied on in forming your opinions.

   Please keep confidential all of the materials we provide, as well as your opinion, including any drafts.

6. **List of facts and assumptions**. It may be necessary for you to make certain assumptions of fact in order to form your opinions. Any assumptions that you make should be identified and listed in this section of your report.

7. **Opinion**: Please provide your opinion on the issues above.

Deadline

We will require your finalized expert report by no later than **September 1, 2025**. If you are unable to meet that deadline, please let us know as soon as possible. Following the delivery of your expert report, you may be required to submit for cross-examination, and we will be in touch to make arrangements as necessary.

Conclusion

Please feel free to contact my colleague Jack Ruttle (jruttle@mccarthy.ca) with respect to any issue arising in this matter. If you have any further questions as to the areas covered above, please do not hesitate to be in touch.

Sincerely,

McCarthy Tétrault LLP

H. Michael Rosenberg
Partner

HMR/jr

cc: Donald Anthony, K.C., Suzanne Orsborn, Jack Ruttle

Appendix "A" – Index of Plaintiff's Supplemental Record Documents

1. Harold Horwood, Report on the Natives of Northern Labrador (October 1949), Ottawa, National Archives of Canada (RG 85-D-1-A, vol 2079, file 1006-5, pt 2).

2. FP Varcoe, Deputy Minister, Justice Department, Legal Opinion to Secretary to Cabinet (14 April 1950), Ottawa, National Archives of Canada (MG 31-D163, vol 23, file 23-3).

3. Letter from JW Pickersgill, Secretary of State of Canada, to Herbert L Pottle, Minister of Public Welfare of Newfoundland (12 April 1954).

4. Letter from Herbert L Pottle, Minister of Public Welfare of Newfoundland, to JW Pickersgill, Secretary of State of Canada (26 April 1954).

5. Department of Justice 204595 Re: Indians and Eskimos in Newfoundland (23 November 1964), Ottawa, National Archives of Canada (MG 31-D163, vol 23, file 23-3).

6. Letter from Lester B Pearson, Prime Minister, to Joseph R Smallwood, Premier of the Province of Newfoundland (25 May 1965).

7. Report of the Royal Commission on Labrador, vol 1 (February 1974) (Donald Snowden) "Education" (131-234).

8. Indian and Northern Affairs Canada, Evaluation Assessment: Canada-Newfoundland Native Peoples of Labrador Agreement, by Coastal Associates and Consultants Limited (9 May 1983).

9. Brian William Vardy, An Examination of English Language Teaching Practices in an Innu Setting from 1951 to 1982 (MEd Thesis, Memorial University of Newfoundland, 1983), chapter II.

10. Carol Brice-Bennett, Renewable Resource Use and Wage Employment in the Economy of Northern Labrador, Background Report prepared for the Royal Commission on Employment and Unemployment, Newfoundland and Labrador (September 1986).

11. James J Ryan, "Economic Development and Innu Settlement: The Establishment of Sheshatshit" (1988) 8:1 Canadian Journal of Native Studies 1.

12. Edward Tompkins, Pencilled Out: Newfoundland and Labrador's Native People and Canadian Confederation, 1947-1954, Report prepared for Jack Harris, MP (31 March 1988).

13. Wendy Moss, Constitutional Responsibility for the Aboriginal Peoples of Newfoundland, Report prepared for Jack Harris, MP by the Research Branch of the Library of Parliament (7 April 1988).

14. Newfoundland and Labrador Department of Education, Our Children Our Future: Royal Commission of Inquiry into the Delivery of Programs and Services in Primary, Elementary, Secondary Education (St. John's: 1992) chapter 10.

15. James Roche, Canada-Newfoundland Agreements: An Innu Perspective (Sheshatshit: Innu Nation, July 1992).

16. Innu Nation, Kamamuetimak: Tshentusentimak Nte Steniunu Utat, Nitshish, Kie Nte Nikan (Gathering Voices: Discovering our Past, Present and Future) (Ottawa: Royal Commission on Aboriginal Peoples, 1993).

17. Donald M McRae, Report on the Complaints of the Innu of Labrador to the Canadian Human Rights Commission (18 August 1993).

18. Innu Nation and Mushuau Innu Band Council, Gathering Voices: Finding Strength to Help Our Children (Mamunitau Staianimuanu: Ntuapatetau Tshetshi Uitshiakuts Stuassiminuts), ed by Camille Fouillard (Vancouver: Douglas & McIntyre, 1995).

19. L Wade Locke & Peter GC Townley, Fiscal Alternatives for Funding the Inuit and Innu of Labrador, Research Report prepared for the Royal Commission on Aboriginal Peoples (1995).

20. Adrian Tanner, "The Aboriginal Peoples of Newfoundland and Labrador and Confederation" (1998) 14:2 Newfoundland Studies 238.

21. Colin Samson, "Teaching Lies: The Innu Experience of Schooling" (2000) 16 London Journal of Canadian Studies 89.

22. Peenamin McKenzie School Sheshatshiu, Labrador: Facility and Environmental Assessment (April 2000) Ottawa, National Archives of Canada (R216, RG 10, box 2, file AMH-E 4700-033).

23. Constance Backhouse & Donald McRae, Report to the Canadian Human Rights Commission on the Treatment of the Innu of Labrador by the Government of Canada (26 March 2002).

24. Andrea Procter, A Long Journey: Residential Schools in Labrador and Newfoundland (St. John's: ISER, 2020) chapter 13.

25. Celeste McKay Consulting Inc & Donald McRae, Follow-up Report to the Canadian Human Rights Commission on the Human Rights of the Innu of Labrador (9 August 2021).

26. Formal Hearing Transcripts (English) from Inquiry Respecting the Treatment, Experiences and Outcomes of Innu in the Child Protection System, vol 2 (14 February 2023), vol 3 (15 February 2023), vol 4 (16 February 2023), vol 29 (22 January 2024).

27. Community Session Transcripts (English) from Inquiry Respecting the Treatment, Experiences and Outcomes of Innu in the Child Protection System, vol 6 (17 April 2023), vol 7 (18 April 2023), vol 8 (19 April 2023), vol 9 (20 April 2023), vol 13 (7 June 2023), vol 21 (23 October 2023), vol 39 (25 June 2024).

This is Exhibit " **B** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at _____, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

An expert opinion and report describing *the various funding arrangements that were in place between the Government of Canada and Government of Newfoundland and Labrador between 1949 and 2009 in relation to the provision of education services to Innu students in Labrador*

Expert: Dr. Leonard Wade Locke

Client: Province of Newfoundland and Labrador

Date: September 6, 2025

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1.0 Introduction

The following expert report describes and analyzes the federal and provincial funding of education for the Innu of Labrador between 1949 and 2009. Specifically, it describes and analyzes the various funding arrangements pertaining to the provision of education to Innu students in Labrador that were in place between the Government of Canada and the Government of Newfoundland and Labrador from 1949 to 2009.

There are five sections to this expert report, including the statement of qualifications, the introduction, and the appendix, which contains my updated CV. Section 1 is the Introduction, while Section 2 outlines the issues, the opinion sought, the list of facts and assumptions, my qualifications, and the list of the documents reviewed in completing the analysis which constituted the basis for the expert opinion offered. The expert opinion is presented in Section 3. The basis for this expert opinion is explained in Section 4. Specifically, my expert opinion is based on an analysis the funding arrangement/agreements that were in place in the following periods: 1949-50/1953-54, 1954-55/1963-64, 1964-65/1973-74. 1974-75/1980-81, 1981-82/1985/86, 1986-88, 1988-89, 1989-91,1991-92/1995-96, 1996-97, 1997-98/2002-2003, 2003-04, 2004-10.

2.0 Statement of Qualifications and Opinion Sought

2.1 Issues:

The Action, noted below, is a proposed class proceeding concerning the Innu Day Schools in Labrador.

Innu Nation Inc. et. al. (the "Plaintiffs") v. Attorney General of Canada ("Canada") and His Majesty the King in right of the Province of Newfoundland and Labrador (the "Province"), 2024 O1G CP 0064

2.2 Opinion Sought:

The counsel for the Government of Newfoundland for the above noted Action, McCarthy Tétrault LLP, has sought my expert opinion and report which describes ***the various funding arrangements that were in place between the Government of Canada and Province of Newfoundland and Labrador between 1949 and 2009 in relation to the provision of education to Innu students in Labrador.***

The opinions expressed herein are mine.

I am aware of the duty of an expert witness to assist the court and not to assume the role of advocate for any party, and I certify that this report is made in conformity with that duty, and that if called upon to give testimony, I will do so in conformity with that duty.

2.3 List of Facts and Assumptions

In preparing my expert report, I assume the following facts to be true:

1. The relevant Innu Day Schools are those that operated in Sheshatshiu, Old Davis Inlet, Davis Inlet and Natuashish.
2. The relevant time period is from 1949 (when Newfoundland and Labrador joined Confederation) until 2009 (when the Innu school board, Mamu Tshishkutamashutau Innu Education, took over the Innu education system).

2.4 Qualifications – Dr. Leonard Wade Locke

While I have attached my Curriculum Vitae, my qualifications and experience are:

- In 2015, I was retained by the Department of Justice, Government of Newfoundland and Labrador to provide an expert report that, utilizing professional standards, undertook a financial sensitivity analysis of the Government of Canada's support for Aboriginal Peoples in Newfoundland and Labrador. It is my understanding that this report was used in 2007 01T4955 CP - Anderson v. Canada, Newfoundland and Labrador and the International Grenfell Association. In that case, the required expertise involved economic and statistical analyses applied to public policy in Newfoundland and Labrador as it related to determining per capita support for Aboriginal peoples in Newfoundland and Labrador.
- In 1993, I was retrained by the Royal Commission on Aboriginal Peoples, along with Dr. Peter Townley to complete two research papers. The first research paper constructed an inventory of provincial expenditure for the benefit of the Innu and Inuit of Labrador. The second involved evaluating alternatives for funding the Inuit and Innu of Labrador.
- Until I retired in August 2022, I was a Full Professor of Economics and was the Academic Head for the Department of Economics, Memorial University.
- I accepted a position at Memorial University in the 1984-85 academic year and commenced teaching and research activities at that institution in January 1984.
- I was employed at Memorial University for 38 years.
- I have a Ph.D. and an M.A. in Economics from McMaster University (Hamilton, Ontario), a B.Sc. (Biology) and a B.A. (Economics) from Memorial University and a Certificate in Applied Petroleum Economics from the Centre for Management Development, Memorial University.
- I was on the Board of Governors of the Law Foundation Newfoundland and Labrador.
- I have been awarded the Gold Medal Winner for Academic Excellence in Economics (Memorial University May 1980), the Queen Elizabeth II Diamond Jubilee Medal, the

Memorial University President's Award for Exemplary Community Service, and an Honorary Lifetime Membership in the Atlantic Canadian Economics Association.

- I was appointed to Statistics Canada's Expert Advisory Committee for the Energy Statistics Framework and to the Council of Canadian Academies Expert Panel on Canadian Industry's Competitiveness in Terms of Energy Use, and I was the Community Sector Council's Economic and Research and Policy Advisor.
- In the past, I have served at the Senior Policy Advisor to the Minister of Finance, Government of Newfoundland and Labrador on the Fiscal Situation (2013), I have been the Senior Policy Advisory to the Atlantic Provinces Economic Council, and I am one of the past presidents of the Atlantic Canada Economics Association (1997/99); I have served on the Board of Directors, St. John's Minor Soccer Association (1996/67); the Economic Development Committee, City of St. John's (1994); and the Minister of Education's (Government of Newfoundland and Labrador) Advisory Committee on the Implementation of the Report of the Royal Commission of Inquiry into the Delivery of Programs and Services in Primary, Elementary and Secondary Education and I served on the Government of Newfoundland and Labrador's Hydraulic Review Panel (2014-16).
- I have been External Assessor for the Social Science and Humanities Research Council (SSHRC) and I have served on SSHRC's College of Reviewers for Canada Research Chairs.
- I was the Regional Coordinator and Principal Investigator on the OECD study investigating the role of higher education institutions in economic development.
- I have been an expert witness for NALCOR, New Millennium Capital Ltd, Foreign Affairs and International Trade (Canada), Cape Breton Regional Municipalities (N.S. Interest Arbitration Case on two occasions), Senate of Canada's Committee on National Finance in Bill C28, Newfoundland and Labrador Judge's Association (Salary and Benefits Tribunal on two occasions); Marine Atlantic, CNLOPB Commissioner on the Hebron Project; David Hurley (income loss case); Voisey Bay; Chesley Crosbie (two income loss statements); economic opinion for Benson Buffett Plc Inc (the impact on the value of housing from NL's relocation program); and in 2025, prepared an economic opinion for Micheal Crosbie, KC, Partner, McInnes Cooper hypothetically negotiating a License Fee Agreement with the City of St. John's concerning a designated property within the City of St. John's.
- For economic and financial analysis, I have been retained by the Privy Council Office, Government of Canada, the Research and Development Corporation of Newfoundland and Labrador, the Minister of Finance, Government of Newfoundland and Labrador, Husky Energy, Labrador Iron Mines, Sisson mine in New Brunswick, the Department of Natural Resources, Government of Newfoundland and Labrador, the Faculty of Medicine, Memorial University, Rio Tinto, NALCOR, VALE NL, the Council of Independent Pharmacy Owners, the Canadian Association of Petroleum Producers, New Millennium Capital, ACOA, Industry Canada, Municipalities Newfoundland and Labrador, the St. John's International Airport Authority, the Department of Energy, Government of Alberta, E4tech and Orion Innovation, the Government of Nova Scotia, the Irving Company, the Department of Finance, Government of Newfoundland and Labrador, Aurora Energy, Chevron Canada, the Labrador

Metis Nation, the Pharmacy Association of Newfoundland and Labrador, the Government of Yukon, the Auditor General of Newfoundland and Labrador, INCO, the Department of Finance, Government of Nunavut, the Ministry of Energy and Mines, Government of British Columbia, the University of Victoria, Destination St. John's, Natural Resources Canada, Newfoundland and Labrador Federation of Labour, the Leslie Harris Centre for Public Policy, the Cape Breton Regional Municipality, the Union of Nova Scotia Municipalities, the Royal Commission on Renewing and Strengthening Our Place in Canada, Petroleum Research Atlantic Canada, Finance Canada, Atlantic Provinces Economic Council, Petro-Canada, NOIA, Canadian Heritage, the City of Mount Pearl, the Centre for Management Development, Parks Canada, Atlantic Coastal Action Plan Committee, Hibernia Management and Development Corporation, the INNU Nation, the Royal Commission on Aboriginal Peoples, the Centre for Earth Resources Research, Memorial University, the Saskatchewan Institute of Enterprise, the Department of Mines and Energy (NFLD), the Town of Paradise, the Government of the Northwest Territories, and the Royal Commission on Employment and Unemployment in Newfoundland.

- I have taught at both the undergraduate and graduate levels, including Applied Welfare Economics/Cost-Benefit Analysis, Economic and Social Impacts of Major Projects, Public Expenditure, Taxation, Fiscal Federalism/Intergovernmental Relations, Mathematical Economics, Advanced Microeconomics, Minerals and Petroleum Economics, Problems and Structure of the Newfoundland Economy.
- I have developed (1994) software for analyzing oil and gas projects from a cost-benefit perspective, critically reviewed the cost benefit analysis undertaken for the Trans-Labrador Highway (1993), assessed and recommended changes (1988) to the Department of Mines and Energy's Benefit-Cost Model, wrote six papers (1988) on various issue pertaining to cost benefit analysis and mining; developed (1986) a cost-benefit approach for analyzing the impact of the Hibernia project; and undertook (1995) a cost benefit analysis of the Marble Mountain Ski Resort Master Plan Update; performed (1996) a cost benefit of Gros Morne National Park and Associated Development Proposals; developed (1996) BENCOST: Cost Benefits Analysis Program for Gros Morne National Park, and undertook numerous economic impact analyses including the Junos (2002) and Canada Winter Games (2000); and
- I have undertaken extensive applied research in Newfoundland and Labrador as manifested in excess of 200 papers and reports and more than 170 seminar and conference presentations

2.5 List of Documents Reviewed for this Expert Opinion

Information received for review in the suit pertaining to Innu Day School were the Pleadings - 2024 01G CP 0064 - Statement of Claim - Innu Nation Inc. et al (Jan. 11, 2024) and the following affidavits:

1. Affidavit of Gregory Rich,
2. Affidavit of Magdaline Benuen,
3. Affidavit of Marie Martha Andrew,

4. Affidavit of Florence Milley,
5. Affidavit of Prote Poker,
6. Affidavit of Caitlin Urquhart,
7. Affidavit of Rahma Faisal,
8. Affidavit of Ashlee Hudie,
9. Pleadings - 2024 01G CP 0064 - Affidavit of Adrian Tanner made Mar. 6, 2025 [Body and Exhibits A - F],
10. Pleadings - 2024 01G CP 0064 - Affidavit of Adrian Tanner made Mar. 6, 2025 [Exhibits G - K],
11. Pleadings - 2024 01G CP 0064 - Affidavit of Adrian Tanner made Mar. 6, 2025 [Exhibits L - S],
12. Pleadings - 2024 01G CP 0064 - Affidavit of Adrian Tanner sworn Feb. 17, 2025,
13. Pleadings - 2024 01G CP 0064 - Affidavit of Ashlee Hudie sworn Apr. 8, 2025,
14. Pleadings - 2024 01G CP 0064 - Affidavit of Caitlin Urquhart made Feb. 18, 2025 [Exhibit B],
15. Pleadings - 2024 01G CP 0064 - Affidavit of Caitlin Urquhart made Feb. 18, 2025 [Exhibit A],
16. Pleadings - 2024 01G CP 0064 - Affidavit of Caitlin Urquhart made Feb. 18, 2025, and
17. Pleadings - 2024 01G CP 0064 - Affidavit of Rahma Faisal sworn Mar. 18, 2025.

The documents reviewed included in the Supplementary Record served by the Plaintiffs in the Action, which are listed below.

1. Harold Horwood, Report on the Natives of Northern Labrador (October 1949), Ottawa, National Archives of Canada (RG 85-D-1-A, vol 2079, file 1006-5, pt 2),

2. FP Varcoe, Deputy Minister, Justice Department, Legal Opinion to Secretary to Cabinet (14 April 1950), Ottawa, National Archives of Canada (MG 31-D163, vol 23, file 23-3),

3. Letter from JW Pickersgill, Secretary of State of Canada, to Herbert L Pottle, Minister of Public Welfare of Newfoundland (12 April 1954),

4. Letter from Herbert L Pottle, Minister of Public Welfare of Newfoundland, to JW Pickersgill, Secretary of State of Canada (26 April 1954),

5. Department of Justice 204595 Re: Indians and Eskimos in Newfoundland (23 November 1964), Ottawa, National Archives of Canada (MG 31-D163, vol 23, file 23-3),

6. Letter from Lester B Pearson, Prime Minister, to Joseph R Smallwood, Premier of the Province of Newfoundland (25 May 1965),

7. Report of the Royal Commission on Labrador, vol 1 (February 1974) (Donald Snowden) "Education" (131-234),

8. Indian and Northern Affairs Canada, Evaluation Assessment: Canada-Newfoundland Native Peoples of Labrador Agreement, by Coastal Associates and Consultants Limited (9 May 1983),

9. Brian William Vardy, An Examination of English Language Teaching Practices in an Innu Setting from 1951 to 1982 (MEd Thesis, Memorial University of Newfoundland, 1983), chapter II,

10. Carol Brice-Bennett, Renewable Resource Use and Wage Employment in the Economy of Northern Labrador, Background Report prepared for the Royal Commission on Employment and Unemployment, Newfoundland and Labrador (September 1986),

11. James J Ryan, "Economic Development and Innu Settlement: The Establishment of Sheshatshit" (1988) 8:1 Canadian Journal of Native Studies 1,

12. Edward Tompkins, Pencilled Out: Newfoundland and Labrador's Native People and Canadian Confederation, 1947-1954, Report prepared for Jack Harris, MP (31 March 1988),

13. Wendy Moss, Constitutional Responsibility for the Aboriginal Peoples of Newfoundland, Report prepared for Jack Harris, MP by the Research Branch of the Library of Parliament (7 April 1988),

14. Newfoundland and Labrador Department of Education, Our Children Our Future: Royal Commission of Inquiry into the Delivery of Programs and Services in Primary, Elementary, Secondary Education (St. John's: 1992) chapter 10,

15. James Roche, Canada-Newfoundland Agreements: An Innu Perspective (Sheshatshit: Innu Nation, July 1992),

16. Innu Nation, Kamamuetimak: Tshentusentimak Nte Steniunu Utat, Nitshish, Kie Nte Nikan (Gathering Voices: Discovering our Past, Present and Future) (Ottawa: Royal Commission on Aboriginal Peoples, 1993),

17. Donald M McRae, Report on the Complaints of the Innu of Labrador to the Canadian Human Rights Commission (18 August 1993),

18. Innu Nation and Mushuau Innu Band Council, Gathering Voices: Finding Strength to Help Our Children (Mamunitau Staianimuanu: Ntuapatetau Tshetshi Uitshiakuts Stuassiminuts), ed by Camille Fouillard (Vancouver: Douglas & McIntyre, 1995),

19. L Wade Locke & Peter GC Townley, Fiscal Alternatives for Funding the Inuit and Innu of Labrador, Research Report prepared for the Royal Commission on Aboriginal Peoples (1995),

20. Adrian Tanner, "The Aboriginal Peoples of Newfoundland and Labrador and Confederation" (1998) 14:2 Newfoundland Studies 238,

21. Colin Samson, "Teaching Lies: The Innu Experience of Schooling" (2000) 16 London Journal of Canadian Studies 89,

22. Peenamin McKenzie School Sheshatshiu, Labrador: Facility and Environmental Assessment (April 2000) Ottawa, National Archives of Canada (R216, RG 10, box 2, file AMH-E 4700-033),

23. Constance Backhouse & Donald McRae, Report to the Canadian Human Rights Commission on the Treatment of the Innu of Labrador by the Government of Canada (26 March 2002),

24. Andrea Procter, A Long Journey: Residential Schools in Labrador and Newfoundland (St. John's: ISER, 2020) chapter 13,

25. Celeste McKay Consulting Inc & Donald McRae, Follow-up Report to the Canadian Human Rights Commission on the Human Rights of the Innu of Labrador (9 August 2021),

26. Formal Hearing Transcripts (English) from Inquiry Respecting the Treatment, Experiences and Outcomes of Innu in the Child Protection System, vol 2 (14 February 2023), vol 3 (15 February 2023), vol 4 (16 February 2023), vol 29 (22 January 2024), and

27. Community Session Transcripts (English) from Inquiry Respecting the Treatment, Experiences and Outcomes of Innu in the Child Protection System, vol 6 (17 April 2023), vol 7 (18 April 2023), vol 8 (19 April 2023), vol 9 (20 April 2023), vol 13 (7 June 2023), vol 21 (23 October 2023), vol 39 (25 June 2024).

I reviewed additional documents that were provided to me by Counsel for the Government of Newfoundland and Labrador. The majority of these documents were funding or contribution agreements, funding statements, or auditor reports. I also reviewed correspondence related to these documents. The list of additional documents that I reviewed is set out below:

1. 2003-16-18 CAN NL funding agreement MI 2003-2004.pdf.
2. 2004-03-17 Documents re amendment to 2003-04 MI funding agreement. pdf.
3. 2004-03-22 Documents re amendment to 2003-2004 MI funding agreement .pdf.
4. 2004-12-20 Letter SDunne to DHughes attaching adjustment to 2004.pdf
5. 2007-08-24 CAN NL funding agreement MI 2007-2008.pdf.
6. Alternative Funding Agreement SHES Innu 98-99 to 02-03.pdf.
7. 1981-1985 fiscal Canada Newfoundland Native Peoples of Labrador funding agreement.
8. 1985-08-08 to 1986-03-31 Canada NL contribution agreement
9. 1986-1987 fiscal Canada NL contribution agreement
10. 1988 fiscal Canada NL contribution agreement
11. 1989 fiscal Canada NL contribution agreement
12. 1991-1995 fiscal Canada NL contribution agreement
13. 1994 fiscal RCSB Auditor's report
14. 1995 fiscal RCSB Labrador Auditor's report
15. 1995-03-16 Letter from Mike Samson to Gary Hatcher
16. 1997-03-04 Letter from Gary Hatcher to Cal Patey
17. 1997-03-07 Letter from Gary Hatcher to Cal Patey

18. 1998-06-11 LSB and Mushuau Innu Band Council
19. 1998-07-03 LSB and Sheshatshiu Innu Band Council
20. 2003 fiscal LSB Auditor's Report
21. 2003-2004 fiscal Canada NL amendment Mushuau Innu
22. 2003-2004 fiscal Canada NL funding agreement Mushuau Innu
23. 2004 fiscal Canada NL amendment Mushuau Innu
24. 2004 fiscal LRB Auditors' Report and Statements
25. 2005 fiscal Canada NL funding for Mushuau Innu
26. 2006 fiscal Canada NL funding for Mushuau Innu
27. 2006 fiscal LSB Auditor's Report
28. 2007 fiscal Canada NL funding agreement Mushuau Innu
29. 2007 fiscal Canada NL funding agreement Sheshatshiu
30. 2008 fiscal Canada NL funding Mushuau Innu
31. 2008 fiscal Canada NL funding Sheshatshiu Innu
32. 2008 fiscal LSB Auditor's Report
33. 2008-03-27 NL Canada funds for school in Sheshatshiu
34. 2009 fiscal Canada NL funding Mushuau Innu
35. Sheshatshiu Agreement Analysis of Claim
36. 1997-04-29 Letter G Hatcher to D Hughes
37. 1993-06-25 Letter J Cavanagh to C Simmons
38. 1993-03-25 Letter J Cavanagh to C Simmons
39. 1990-02-23 Letter D Kennedy to J Abbott
40. 1990-01-08 Memo G Hatcher to D Sharpe
41. 2009-12-14 Comprehensive Funding Agreement Sheshatshiu
42. 2007-03-28 Comprehensive Funding Agreement Sheshatshiu

Having reviewed the totality of the documents described above, I was satisfied that I had an appropriate factual basis for the opinion set out in this expert report.

3.0 Expert Opinion: Federal and Provincial Funding of Education Services to Innu Students in Labrador

The review of historical public accounts is a complex and often technical task that requires a specialized understanding of how governments accounted for their expenditures over time. This is a matter of interpreting the available records to explain relative contributions. Set out below is a summary of my expert opinion on the relevant funding arrangements/agreements between the Government of Canada, Government of Newfoundland and Labrador. I explain my analysis and present additional detail further below.

In some, I found that the federal government has played an important role in funding education for the Innu of Labrador. This role has continued in different forms since Newfoundland joined Confederation in 1949. Because my report is directed at funding, it was outside my mandate to consider the conditions that the federal government imposed on its funding. The same is true for the level of actual or de facto control that the federal government asserted over the administration of education in Labrador during the proposed class period.

Before Newfoundland entered into confederation with Canada in 1949, there were no special programs for the Aboriginal peoples[1] of Labrador.[2] Both the Innu and Inuit of Labrador were treated like any other citizen of Newfoundland and they had the right to vote like any other citizen of Newfoundland. There was no special status for either the Innu or Inuit of Labrador. In fact, the Terms of Union under which Newfoundland entered confederation with Canada did not reference the Inuit, Innu, native peoples, or aboriginal peoples.[3]

When Newfoundland joined confederation in 1949, there was no immediate funding agreement with the federal government for the welfare of Aboriginal peoples. Nevertheless, as described further below, beginning in 1949 the Government of Canada agreed to provide funds to the Government of Newfoundland for the relief of the Inuit and Innu of Labrador. The first comprehensive Canada-Newfoundland agreement on funding for the Innu and the Inuit of Labrador arrived in 1954.[4] In an exchange of letters between J.W. Pickersgill, Secretary of State of Canada,[5] and H. Pottle, Minister of Public Welfare, Government of Newfoundland[6] it was agreed to a funding arrangement that would come into effect on April 1, 1954. This agreement was limited in scope (reimbursement for capital expenditure only in the areas of health, welfare and education) and size (the limit of reimbursement was $200,000). This type of grant would normally be referred to as a conditional matching, closed-ended grant.[7] The conditional part of the grant come from the fact that the agreement required reimbursement to be specifically limited to capital expenditure on health, education or welfare. The matching part of the grant pertains to the two-thirds funding for Inuit expenditure and the closed-ended part of the grant relates to the limit of $200,000 for the maximum reimbursement under this agreement.

This initial agreement was renewed in 1964-65 and again in 1974-1975.[8] These agreements were referred to as the Native Peoples agreements. The 1964 agreement extended the health

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[1] Throughout this report, aboriginal peoples will be used interchangeably with Innu and Inuit and designated aboriginal communities in Labrador will be used to discuss Sheshatshui (or Sheshatshit) and Natuashish (Davis Inlet) and the Inuit communities will be used to discuss Nain, Makkovik, Hopedale, Postville and Rigolet. As well, the province, the Government of Newfoundland, and the Government of Newfoundland and Labrador will be used interchangeably in this report.

[2] Lee, George, (1983) Evaluation Assessment: Canada-Newfoundland Native Peoples of Labrador Agreement, for Indian and Northern Affairs Canada by Coastal Associates and Consultants Limited (9 May 1983).

[3] Backhouse, C. and McRae, D., 2002, Treatment of the Innu of Labrador by the Government of Canada, Report to the Canadian Human Rights Commission on the Treatment of the Innu of Labrador by the Government of Canada (26 March 2002) and 17. McRae, D., 1993, Report on the Complaints of the Innu of Labrador to the Canadian Human Rights Commission (18 August 1993)

[4] Moss, W., 1988), Constitutional Responsibility for the Aboriginal Peoples of Newfoundland, Report prepared for Jack Harris, MP by the Research Branch of the Library of Parliament (7 April 1988), p. 8-9,

[5] Letter from JW Pickersgill, Secretary of State of Canada, to Herbert L Pottle, Minister of Public Welfare of Newfoundland (12 April 1954).

[6] Letter from Herbert L Pottle, Minister of Public Welfare of Newfoundland, to JW Pickersgill, Secretary of State of Canada (26 April 1954).

[7] For a discussion of the types of grants and their uses, please refer to Locke, W. and Townley, P., 1995, Fiscal Alternatives for Funding the Inuit and Innu of Labrador, A Research report prepared for the Royal Commission Aboriginal Peoples.

[8] At the time of writing this analysis, the detailed funding agreement were not available for this report and as such, the information available in this report came from a review of the literature.

component of the 1954 agreement and the federal government proposed that they would reimburse the province for 90% of the province's capital and operating expenditures on Indians and Eskimos commencing April 1, 1965. The cap on reimbursement was increased from $200,000 to $1 million per year for the first five years.

The next funding arrangement between Canada and Newfoundland was for the benefit of Native Peoples of Labrador and it ran from 1981-1982 to 1985-1986. The contribution by Canada ranged from $4.8 million in 1981-82 to $6.8 million 1985-86, corresponding to a 41% growth rate over the period. The matching rate under this arrangement was 75% Canada and 25% Newfoundland. The annual average combined contribution from Canada ($5.8 million) and Newfoundland ($1.9 million) combined was $7.8 million. Over the period covered by the arrangement, there was $9.6 million planned for education which represented 24% of the total contribution. Although there was no specific reference to day school in this agreement, there was $5.5 million allocated to school operations, $0.5 allocated to special projects, $0.5 million allocated to adult education , $2.5 M allocated to school construction and $0.7 million allocated to the maintenance of students.

The 1985-1986 contribution agreement for the benefits of Native Peoples of Labrador had a total contribution of $4.7 million with $1.2 million coming from Newfoundland and $3.5 million coming from Canada. Approximately 35% of the contribution from Canada was allocated to Innu communities and nearly 65% was allocated to Inuit communities. Nearly 48% ($2.2 million) of the budget allocation was devoted to education. Again, the funding arrangement does not distinguish between day schools and other educational expenditures, there was $210,500 allocated to the maintenance of students, $1,530,000 was allocated education operation and $500,000 was for capital expenditures on schools in Nain and Sheshatshiu.

The 1986-1988 contribution agreement was for the benefit of the Innu. It was for two years and involved a federal contribution of $2.5 million in 1986-1987 and in 1987-1988 and the corresponding provincial contribution of $277,735 in each fiscal year. The total available to Innu communities was shared 90% Canada and 10% Newfoundland. For the fiscal year 1986-87, the contribution allocated to education was $577,735 ($421,000 to the department of education, $79,000 to the TEPL program, $50,000 for the maintenance of students and $27,735 for education from the province's contribution. The provincial and federal contributions to education for 1986-87 represents 20.8% of the total contributions under this agreements. While the high level contributions were specified for each fiscal year, the detailed contributions were only provided for 1986-87.

For the 1988-1989 contribution agreement, Canada contributed to the province a maximum amount of $2,756,600. The corresponding provincial contribution was $308,845. The contribution allocated to education was $650,295 ($461,090 to the department of education, $86,710 to the TEPL program, $72,050 for the maintenance of students and $30,445 for education from the province's contribution. The provincial and federal contributions to education represents 21.2% of the total contributions under this agreements.

The 1989-1991 contribution funding agreement between the federal and provincial government was for the benefits of Innu communities in Labrador. Canada contributed in 1989-90 to the province a maximum amount of $2,938,535 and $3,163,290 in 1990-91. The corresponding provincial contributions was $300,295 in1989-1900 and $355,558 in 1990-91.

The contribution allocated to education in 1989-1990 was $613,885 ($429,300 to the department of education, and $146,800 for the maintenance of students and $37,785 for education from the province's contribution. The provincial and federal contributions to education represents 20.9% of the total contributions under this agreements. While $472,900 was contributed to education by the federal government and $40,675 was the provincial contribution in 1990-91, there was no indication in the 1990-91 details for the amount contributed to the maintenance of students.

The next contribution funding agreement between the Government of Canada and the Government of Newfoundland and Labrador was for the benefit of Innu communities of Labrador encompassed 1991-1992 to 1995-1996. Canada contributed $17,536,940 for the five fiscal years 1991-1992 to 1995-1996 and the province contributed the equivalent value of $1,971,173 over the same time period. While the basic amounts in each fiscal year were specified in the agreement, it was acknowledged that the basic amount after 1991-1992 could increase to compensate for increased costs. Annex I of this agreement provides the specific list of projects for the fiscal year 1991-1992, contains a proposed implementation plan for water and sewer projects for the Innu communities, and indicates the specific list of elements of the supplementary School Board operations. Based on the information available in Annex I, there was $670,091 expenditure planned for education in 1991-1992. This represented 19.8% of the total contribution available in that fiscal year. In 1991-92, the federal contribution was $499,300 and the provincial contribution was $170,791. The federal contribution for education in 1991-92 was provided in great detail. For instance,

- 9.0% ($45,059) was allocated to the Innu language,
- 6.9%($34,368) was allocated to Life Skills,
- 2.6% ($13,000) was allocated to Innu Archival Materials,
- 3.0% ($15,000) was allocated to Modern Technology,
- 40.6% ($202,742) was allocated to Innu Teachers,
- 3.8% ($19,000) was allocated to Professional Development,
- 9.9% ($49,300) was allocated to the Curriculum Centre,
- $4.8% ($23,750 was allocated to the Innu Counsellor,
- 3.4% ($17,000) was allocated to Sports Meets, Creative Arts and Equipment,
- 1.6% $7,840) was allocated to Benefits,
- 6.0% ($30,000) was allocated to Debt Management,
- 4.5% ($22,500) was allocated to Grants-in-Lieu of Taxes,
- 2.3% ($11,341) was allocated to Community Use of Schools, and
- 1.7% ($8,400) was allocated to Teachers Residence.

Backhouse and McRae (2002, p.2) reported that the last agreement between the Government of Canada and the Government of Newfoundland and Labrador was terminated in 1997. After 1997,

the types of funding arrangement shifted to dealing specifically with Sheshatshiu Innu and separately with the Mushuau Innu dealing with communities of Davis Inlet or Natuashish. These agreements were directly with the Band Councils.[9]

The 1996-1997 contribution funding agreement between the Government of Canada and the Government of Newfoundland and Labrador was for the benefit of Innu communities of Labrador. Canada contributed to a basic amount of $3,499,900 for the fiscal year 1996-1992 and the province contributed the equivalent value of $393,393 over the same time period. This agreement had planned for $868,193 for education which represents 22.3% of the total contribution in 1996-1997.

In 1996-97, the federal contribution was $524,800 and the provincial contribution was $343,393. The federal contribution for education in 1991-92 was provided in great detail. For instance,

- 9.1% ($47,778) was allocated to the Innu language,
- 7.0%($36,487) was allocated to Life Skills,
- 2.6% ($13,743) was allocated to Innu Archival Materials,
- 3.0% ($15,800) was allocated to Modern Technology,
- 40.3% ($211,531) was allocated to Innu Teachers,
- 3.8% ($20,095) was allocated to Professional Development,
- 10.0% ($52,505) was allocated to the Curriculum Centre,
- $4.8% ($25,294 was allocated to the Innu Counsellor,
- 3.4% ($17,930) was allocated to Sports Meets, Creative Arts and Equipment,
- 1.6% $8,350) was allocated to Benefits,
- 5.9% ($30,900) was allocated to Debt Management,
- 4.5% ($23,700) was allocated to Grants-in-Lieu of Taxes,
- 2.3% ($12,017) was allocated to Community Use of Schools, and
- 1.7% ($8,673) was allocated to Teachers Residence.

This alternative funding arrangement, in effect from April1, 1998 until March 31, 2003, was directly between the federal government and the Sheshatshiu Innu. However, Appendix E of this arrangement also contained estimated contributions for 1997-98. Since there was no other files available for the writing of this report for the fiscal year 1997-98, these contributions were utilized and incorporated into the estimates presented for the whole period.

[9] In a March 4, 1997 letter to Mr. Patey, Mr. Hatcher informed him that the Federal/Provincial Contribution Agreement expired on March 31, 1997 and it would not be renewed or extended . Instead, funding for aboriginal programs would be provided directly to Band Councils at Sheshatshiu and Davis Inlet (1997-03-07 Letter from Gary Hatcher to Cal Patey).

The federal government, as set out in Appendix C and Appendix E of the arrangement, agreed to provide a base budget of $31,555,084 over the fiscal years 1998-99 to 2002-2003. This funding consisted of $11.8 million for non-capital items and $19.8 million for capital items. The non-capital items included $5,394.155 for total education (including post-secondary education), $774,300 for social services, $2.099,245 for operation and maintenance, $2,504,900 for Nand Management, and $990,800 for community economic development.

Over the agreement (including 1997-1998), $5.1 M was allocated to education net of post-secondary education), which corresponds to an annual average of $846,158. This represented a 35.6% share of the non-capital expenditures and a 13.4% of the total Band resources.

The 2003-2004 agreement was only for the funding of education in Davis Inlet and Natuashish. It was dated January 1, 2003 and ended March 31, 2004. Under this agreement Canada agreed to reimburse the province for 100% of the costs incurred by it in the Administration and delivery of education programs and services to members of the Mushuau Innu First Nations Band and any other students at Natuashish and Davis Inlet until such time as the move to Natuashish was considered complete. The limits on the amounts provided under this agreement were $307,208 for Natuashish in the fiscal year 2002-2003, $1,435,018 for Services at Natuashish in fiscal year 2003-2004, and ($116,963) for services in Davis Inlet in fiscal year 2002-2003. The total agreement amount was $1,859,189 split $424,171 for 2002-03 and $1,435,018 for 2003-2004.

In the 2004-2008 Canada-Newfoundland funding arrangement for the funding of education in Davis Inlet and Natuashish, The amount of funds provided under these agreements in 2004-2005 were $2,099,530, in 2005-2006 were $2,135,121, in 2006-2007 were $2,270,265, in 2007-2008 were $2,313,708, in 2008-2009 were $2,421,452, in 2009-2019 were $1,013,4482. The program and services provided at Natuashish in 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009 and 2009-2010.

The detailed expenditure of $2,099,130 was allocated as follows for 2004-2005 were also available as follows:

- 82.8% ($1,737,230) for teaching services,
- 0.4% (4$7,500) for school operations,
- 15.6% ($327,400) for Board Coordination and Administration, and
- 1.3% ($27,000) for the Department of Education.

The detailed expenditure of $2,135,121 was allocated as follows for 2005-2006 were also available as follows:

- 83.3% ($1,777,609) for teaching services,
- 0.5% ($10,000) for school operations,
- 15.0% ($319,646) for Board Coordination and Administration, and
- 1.3% ($27,866) for the Department of Education.

The detailed expenditure of $2,270,265 was allocated as follows for 2006-2007 were also available as follows:

- 82.3% ($1,867,642) for teaching services,
- 2.3% ($51,543) for school operations,
- 14.2% ($322,743) for Board Coordination and Administration, and
- 1.2% ($28,337) for the Department of Education.

The detailed expenditure of $2,313,708 was allocated as follows for 2007-2008 were also available as follows:

- 82.2% ($1,902,122) for teaching services,
- 2.3% ($52,832) for school operations,
- 14.3% ($329,709) for Board Coordination and Administration, and
- 1.3% ($29,045) for the Department of Education.

The detailed expenditure of $2,421,452 was allocated as follows for 2008-2009 were also available as follows:

- 82.3% ($1,992,699) for teaching services,
- 2.3% ($54,677) for school operations,
- 14.2% ($343,844) for Board Coordination and Administration, and
- 1.2% ($30,232) for the Department of Education.

The detailed expenditure of $1,013,482 was allocated as follows for 2009-2010 were also available as follows:

- 89.8% ($910,096) for teaching services,
- 0.7% ($7,270) for school operations,
- 6.0% ($61,126) for Board Coordination and Administration, and
- 1.0% ($10,388) for the Department of Education.

In the 2004-2008 Canada-Newfoundland funding arrangement for the funding of education in Sheshatshiu, the amount of funds provided under these agreements in 2004-2005 and 2005-2006 were unavailable for this report at the time of writing. In 2006-2007 were $1,595,714, in 2007-2008 were $4,248,557, in 2008-2009 were $4,370,900, in 2009-2019 were $1,640.778.

The detailed expenditure of $1,595,714 was allocated as follows for 2006-2007 were also available as follows:

- 68.9% ($1,098,663) for teaching services,
- 0.4% ($5,833) for school operations,

- 4.3% ($68,667) for Board Coordination and Administration,
- 0.3% ($5,000) for the Department of Education,
- 1.6% ($25,391) for wages and benefits – instructional,
- 3.6% ($57,242) for wages and benefits – maintenance and operations,
- 2.8% ($44,775) for operations,
- 12.5% ($198,713) for repairs and maintenance,
- 0.8% ($13,500) for supplies and equipment, and
- 4.9% ($77,930) for student transportation.

The detailed expenditure of $4,248,877 was allocated as follows for 2007-2008 were also available as follows:

- 75.9% ($3,226,661) for teaching services,
- 0.4% ($17,938) for school operations,
- 7.3% ($309,001) for Board Coordination and Administration,
- 0.4% ($15,375) for the Department of Education,
- 1.2% ($51,670) for wages and benefits – instructional,
- 2.7% ($116,508) for wages and benefits – maintenance and operations,
- 2.0% ($86,817) for operations,
- 5.6% ($237,738) for repairs and maintenance,
- 0.7% ($27,975) for supplies and equipment, and
- 3.7% ($159.194) for student transportation.

The detailed expenditure of $4,370,701 was allocated as follows for 2008-2009 were also available as follows:

- 75.4% ($3,294,318) for teaching services,
- 0.4% ($17,938) for school operations,
- 7.4% ($323,512) for Board Coordination and Administration,
- 0.4% ($15,888) for the Department of Education,
- 1.2% ($53,882) for wages and benefits – instructional,
- 2.8% ($121,924) for wages and benefits – maintenance and operations,
- 2.5% ($108,558) for operations,

- 1.8% ($77,738) for repairs and maintenance,
- 0.7% ($30,443) for supplies and equipment, and
- 7.5% ($326,500) for student transportation

The detailed expenditure of $1,640,778 was allocated as follows for 2009-2010 were also available as follows:

- 71.6% ($1,274,286) for teaching services,
- 0.0% ($0) for school operations,
- 4.4% ($71,491) for Board Coordination and Administration,
- 0.3% ($4,485) for the Department of Education,
- 2.3% ($37,902) for wages and benefits – instructional,
- 4.3% ($70,395) for wages and benefits – maintenance and operations,
- 1.3% ($21,517) for operations,
- 0.7% ($11,225) for repairs and maintenance,
- 0.0% ($0) for supplies and equipment, and
- 6.2% ($102450) for student transportation

4.0 Basis for Expert Opinion

This expert report is based on a review of the specific Canada-Newfoundland (and Labrador) funding agreements/arrangements that were proposed for the benefit of the Innu and Native Peoples (Inuit and Innu) of Labrador and associated correspondence, listed in the List of Documents section above.

4.1 Funding Arrangements: 1949-50/1953-54

As noted by Backhouse and McRae (2002, p.12), there were discussions about "the nature and extent of its responsibility or obligation" pertaining to the Government of Canada with respect to aboriginal peoples of Labrador. As clearly explained in a1950 legal opinion from the Justice Department, because the federal Parliament was legislatively responsible for "Indians and Eskimos" residing in Labrador.[10] Specifically, the legal opinion F.P. Varcoe, deputy minister, specified that:

> *... for the purposes of the British North America Act, "Indians" include Eskimos.*

[10] FP Varcoe, Deputy Minister, Justice Department, Legal Opinion to Secretary to Cabinet (14 April 1950), Ottawa, National Archives of Canada (MG 31-D163, vol 23, file 23-3).

> *The federal Parliament has exclusive legislative authority in relation to "Indians, and Lands Reserved for Indians" under head 24 of Section 91 of the British North America Act, which of course, means that the provincial legislature has no authority to enact legislation directed at dealing with or "in relation to" Indians. Legislative authority in relation to Indians. Legislative authority in relation to Indians carries with it for the federal government the executive authority in relation to Indians.*
>
> *It is the responsibility of the federal government to formulate and carry out all policies that are directed at dealing with Indian and Indian problems. Such policy is to be formulated by Parliament and the executive. This responsibility carries with it the responsibility of providing money to be devoted to the carrying out of policies in relation to the Indians.*

As an interim measure, pending an agreement that was expected once 1951 census figures for Labrador were expected to become available, the Government of Canada agreed to pay the Government of Newfoundland for "'Indian and Eskimo' relief for the period 1949-50."[11] For example, Moss (1988, p. 8-9) reported that the federal government reimbursed for approximately $70,000 for $42,260 for expenditures on Indians, $25,905 for expenditures on Inuit and $1,645 on health and welfare.

4.2 Funding Arrangements: 1954-55/1963-64

Under the 1954 arrangement, the Government of Canada would reimburse the Government of Newfoundland for agreed upon capital expenditures in the areas of welfare, health and education for Indian and Eskimos populations in Labrador. More precisely, the federal government would assume 66.7% of the agreed capital expenditures on welfare, health and education for Eskimos and 100% of the corresponding expenditures for Indians. The federal government limited exposure to $200,000. While the Pickersgill letter refers only to the limit of the expenditure over the life of this agreement, Backhouse and McRae (2002, footnote 13, p.13), indicates that under the 1954 agreement the limit was $200,000 per year.

As part of this agreement, the federal government assumed, for a ten-year period, financial and, to the extent required, administrative responsibility for the transportation, hospitalization and treatment of Indians and Eskimos and to undertake an aggressive anti-tuberculosis program. For its part, the province agreed to fund and administer programs for Indians and Eskimos of Labrador, including relief, but excluding the agreed upon capital expenditures in the areas of welfare, health and education and the expenditures associated with the transportation, hospitalization and treatment of Indians and Eskimos of Labrador specified earlier in the Pickersgill letter.

This agreement was into effect for a ten-year period and was renewed in 1964.[12]

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[11] Roche, J., 1992, Canada-Newfoundland Agreements: An Innu Perspective, (Sheshatshit: Innu Nation, July 1992), p. 1.

[12] Backhouse and McRae (2002, p.13) and McRae (1993, P.8).

4.3 Funding Arrangements: 1964-65/1973-74, and 1974-75/1980-81

The 1954 agreement was renewed in 1964 by an exchange of letters between Prime Minister Pearson[13]and Premier Smallwood.[14] The 1964 agreement extended the health component of the 1954 agreement and the federal government proposed that they would reimburse the province for 90% of the province's capital and operating expenditures on Indians and Eskimos commencing April 1, 1965. The cap on reimbursement was increased from $200,000 to $1 million per year for the first five years. The agreement would apply to the Innu communities and to two-thirds of agreed capital and operating for the Inuit communities (Nain, Makkovik, Hopedale and Postville).[15]

In addition, Canada reimburse Newfoundland in an amount not exceeding $255,000, representing 90 per cent of the province's capital expenditure for Indians and Eskimos in the period 1959-64. This reimbursement was meant to be "full and final payment and adjustment of Canda's share of costs for capital works in respect of Indians and Eskimos from April 7, 1954 to March 31, 1965."

The 1964 agreement would be renewed in five-year intervals and was extended in 1970 and 1976.[16] Backhouse and McRae (2002, p.13) reported that this agreement was renewed in 1981 as two separate agreements, one as the Native Peoples of Labrador Agreement and the other as the Comprehensive Health Agreement. McRae (1993, p. 8) the Native Peoples Agreement was subsequently divided into two agreements, one relating to the Inuit and the other to the Innu communities of Sheshatshit and Davis Inlet. The Innu agreement was renewed regularly and exists today as the "Contribution Agreement Between the Government of Canada and the Government of Newfoundland and Labrador for the Benefit of the Innu Communities of Labrador.

4.4 Funding Arrangements for the Benefit of Native Peoples of Labrador: 1981-82/1985-86[17]

This agreement, between the Government of Canada and the Government of Newfoundland and Labrador and entered into on July 14, 1981 and came into force April 1, 1981, builds on similar past special cost-sharing agreements for the provision of designed programs and services to Davis Inlet (currently Natuashish) and Northwest River (Southside) Sheshatshit (currently Sheshatshiu), two designated Innu Communities in Labrador which are eligible for funding under this agreement, and Nain, Makkovik, Hopedale, Postville and Rigolet, five designated Inuit communities in Labrador which are eligible for funding under this agreement. This agreement was structured such that it both (1) fully involve Native Peoples of Newfoundland and Labrador in the planning, development, delivery, and review of designated services and programs and (2) assisted the Native peoples of Newfoundland and Labrador in achieving their cultural, social, and economic goals by making

[13] Letter from Lester B Pearson, Prime Minister, to Joseph R Smallwood, Premier of the Province of Newfoundland (25 May 1965)

[14] There was not a separate letter for Premier Smallwood, rather he indicated his agreement Prime Minister Pearson's proposal by signing the duplicate that was sent by the Prime Minister.

[15] The two-thirds federal share for the Inuit communities reflected the percentage of Eskimo residents of these communities.

[16] Backhouse and McRae (2002, p.13).

[17] Data obtained directly from the Canada-Newfoundland Native Peoples Agreement (1981-1985 fiscal Canada Newfoundland Native Peoples of Labrador funding agreement).

available to eligible native communities in the province of Newfoundland designated services and programs. The specific services and programs covered under the 1981agreement were programs established by the province and encompassed the following:[18]

1. **Community and Economic Development** which included programs involving social and economic development of communities and financial support to enhance the social, culture, and economic development of native peoples. This included entrepreneurial training program,
2. **Education Program** which involved the operation and maintenance of special education programs for native peoples, grants toward the construction of education facilities and the maintenance for students which comprises post-secondary education expenses such as tuition fees, books, accommodations, transportation, and living allowance,
3. **Fisheries Program** which included the provision of subsidies to fisheries operations,
4. **Housing Program** which included the construction and maintenance of houses for private owners, and
5. **Northern Development Program** which included a variety of special services and financial support to the eligible communities of Labrador such as depot operations and capital expenditures om depot services.

As shown in Table 1Table 2 and Figure 1 below, the total federal contribution over the five years covered by this agreement was $29,135,100 and the contribution by Newfoundland and labrador over this same time period was $9,696,600. Total financial support for this program was $38,831,700. The federal share of contributions to this program were 75% and the provincial share was 25%. Over the whole period 1981-82 to 1985-86, the funding available to the Native peoples of Labrador grew 41% or about 9% per year on average. For the pdf file that was available to me for this analysis, this was all the detail that was available. However, Lee (1983, Appendix) provided estimates about the Canada-Newfoundland Native Peoples of Labrador Agreement that were revised on December 13, 1982 and more detailed. These additional details are provided below.

Table 1: Federal and Provincial Annual Contributions to the 1981-81 to 1985-86 Native Peoples Agreement

	1981-82	1982-83	1983-84	1984-85	1985-86	Sum	Average
Contribution by CDN	$4.84 M	$5.34 M	$5.83 M	$6.32 M	$6.81 M	$29.14 M	$5.83 M
Contribution by NL	$1.62 M	$1.78 M	$1.93 M	$2.09M	$2.28 M	$9.70 M	$1.94 M
Total Contribution	$6.46 M	$7.11 M	$7.76 M	$8.41 M	$9.09 M	$38.83 M	$7.77
Federal Share	75%	75%	75%	75%	75%	75%	75%
Provincial Share	25%	25%	25%	25%	25%	25%	25%

Table 2: The Growth Federal and Provincial Annual Contributions to the 1981-81 to 1985-86 Native Peoples Agreement

	1981-82	1982-83	1983-84	1984-85	1985-86	Total Period
Contribution by CDN	$4.84 M	110%	109%	108%	108%	**141%**

[18] For each designed program, the agreement allowed for any program or programs which it may be agreed by the Parties be substituted therefor, applicable to Eligible Communities.

	1981-82	1982-83	1983-84	1984-85	1985-86	Total Period
Contribution by NL	$1.62 M	110%	109%	108%	109%	**141%**
Total Contribution	$6.46 M	110%	109%	108%	108%	**141%**

Figure 1: Federal and Provincial Annual Contributions to the 1981-81 to 1985-86 Native Peoples Agreement

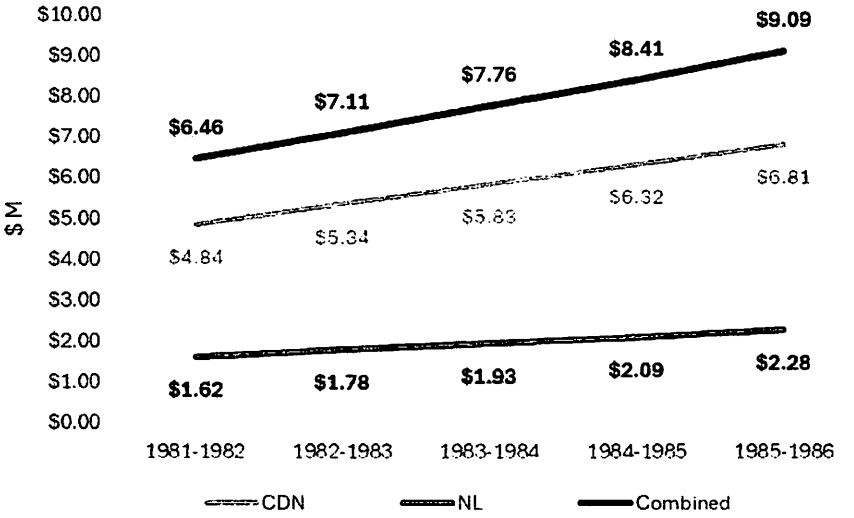

Table 3: Lee (1983) Five Year Forecast of Native Peoples Agreement (Revised Dec 13, 1982)

	1981-1982	1982-1983	1983-1984	1984-1985	1985-1986	Sum
Northern Development						
Salaries - Administration	$67,281	$70,000	$70,000	$75,000	$82,000	**$364,281**
Salaries - Development	$157,138	$170,000	$175,000	$190,000	$210,000	**$902,138**
Salaries - Depot Operation	$501,523	$525,000	$641,000	$690,000	$760,000	**$3,117,523**
Travel - Administration	$9,735	$10,000	$10,000	$10,800	$11,400	**$51,935**
Travel - Development	$27,000	$27,000	$30,000	$32,400	$35,000	**$151,400**
Travel depot Operation	$27,215	$25,000	$27,000	$30,000	$33,000	**$142,215**
Travel Committee	$5,022	$10,000	$10,000	$10,000	$10,000	**$45,022**
North. Dev. Sub-total	**$794,914**	**$837,000**	**$963,000**	**$1,038,200**	**$1,141,400**	**$4,774,514**
Depot Capital	**$782,696**	**$961,700**	**$399,100**	**$275,000**	**$281,504**	**$2,700,000**
Fish Plant Subsidy	**$250,000**	**$200,000**	**$150,000**	**$100,000**	**$50,000**	**$750,000**
Department of Education						
School Operations	$898,000	$988,000	$1,088,000	$1,197,000	$1,315,000	**$5,486,000**
Special Projects	$75,000	$82,000	$90,000	$100,000	$110,000	**$457,000**
Adult Education	$100,000	$100,000	$100,000	$100,000	$100,000	**$500,000**
School Construction	$350,000	$650,000	$500,000	$500,000	$500,000	**$2,500,000**
Total Education Requests	**$1,423,000**	**$1,820,000**	**$1,778,000**	**$1,897,000**	**$2,025,000**	**$8,943,000**

	1981-1982	1982-1983	1983-1984	1984-1985	1985-1986	Sum
Maintenance of Students	$115,524	$120,000	$132,000	$145,000	$160,000	$672,524
Water and Sewer Projects	$328,900	$750,000	$1,940,000	$3,345,700	$3,343,100	$9,707,700
Community Funding	$1,796,017	$1,099,336	$3,192,900	$2,858,900	$3,287,347	$12,234,500

Based on Table 3, the total expenditure on education, which includes maintenance of students, was $9.6 million. This corresponds to an annual average of $1.9 million and represents 24% of the provincial contribution. The documents available for the writing of this report did not break out education expenditure by day school or by community.

The cost of programs for the Innu communities (Davis Inlet and Northwest River (Southside/Sheshatshit) was to be shared 90% federal government and 10% provincial government. The cost of programs for the Inuit communities (Nain, Makkovik, Hopedale and Rigolet) was to be shared two-thirds for the federal government and one-third for the provincial government. For institutions that predominately serviced the non-native communities, the federal share was to correspond to the share that native peoples constituted of the total enrollment.

Canada's share was to be paid to the province.

4.5 Contribution Funding Agreement for the Benefit of Native Peoples of Labrador: 1985-86[19]

This contribution agreement, between the Government of Canada and the Government of Newfoundland and Labrador and entered into on August 8, 1985 and will end March 31, 1986, was for the benefit of native peoples of Labrador through the provision of funding for and the delivery of community development programs for the benefit of Native peoples in the following communities of Labrador: the Innu communities of Davis Inlet and Sheshatshit and the Inuit communities of Nain, Makkovik, Hopedale, Postville and Rigolet.

This contribution agreement had the objectives of assisting the native peoples of Labrador in achieving their cultural, social, and economic goals, improving their standard of living and enhancing their socio-cultural development and enabling them to pursue such socio-cultural development within their normal and traditional communities as well as throughout the province.

Canada contributed to the province a maximum amount of $3,379,915.[20] As shown in Table 4 below, the share of Canada's contribution attributed to the Innu Communities in region 1 (Davis Inlet and Sheshatshiu) constituted 35.2% ($1.21 million) of the total contribution from Canada and the share of Canada's contribution allocated to the Inuit Communities of region 2 (Nain, Makkovik, Hopedale, Postville and Rigolet) was 64.8% ($2.23 million).

[19] Data obtained directly from the Contribution Agreement Between the Government of Canada and the Government of Newfoundland and Labrador for the Benefit of Native Peoples of Labrador (1985-08-08 to 1986-03-31 Canada NL contribution agreement).

[20] While Canada's maximum contribution noted in the agreement is $3.38 M, the sum of Canada's contribution listed in Annex A sum to $3.44 M.

Table 4: Canada's Contribution by Region and Type: 1985-86

	1985-86	1985-86
	CDN Contribution	**Share of CDN Contribution**
Canada Contribution	$3,379,915	
Core funding and administration for 2 Indian communities	$240,065	7.0%
Davis Inlet - Housing Renovations	$337,414	9.8%
Sheshatshiu - New Housing	$358,460	10.4%
Davis Inlet - Community Hall	$124,544	3.6%
Davis Inlet - Bath House	$56,620	1.6%
Sheshatshiu - Housing and outpost	$94,888	2.8%
sub-total for Region 1	**$1,211,991**	**35.2%**
Core Funding and administration for 5 Inuit communities and Torngat Housing Association	$523,704	15.2%
Housing completion of last year program	$564,000	16.4%
Housing (Emergency repairs)	$864,864	25.1%
Community services in all five communities	$278,504	8.1%
sub-total for Region 2	**$2,231,072**	**64.8%**
Total	**$3,443,063**	**100.0%**
difference	$63,148	1.8%

The total budget allocation for the 1985-1986 contribution agreement is shown in Table 5 below. The sharing between Canada and the province is 29% Newfoundland and 71% Canada for all items of Table 5, except federal payments to the province for previous year expenditures which is a 100% federal responsibility. While the information in Annex A does not distinguish between Innu and Inuit expenditure on education, it does indicate that there was expected to be $2.24 million spent on education which includes $210,500 on the maintenance of students, $1,530,000 for operations and $500,000 allocated to schools in Nain and Sheshatshiu. The budget share devoted to education in both regions is 47.7% of the total budget.

Table 5: Budget Allocation for the 1985-86 Contribution Agreement

Budget Allocation	1985-86	1985-86	1985-86	1985-86	1985-86	1985-86
	Total Budget	Share of Budget	NL Contribution Share	CDN Contribution Share	NL Contribution	CDN Contribution
Retail Stores construction	$598,000	12.7%	29%	71%	$173,420	$424,580
Maintenance of students	$210,500	4.5%	29%	71%	$61,045	$149,455
Davis Inlet housing construction and repairs	$254,514	5.4%	29%	71%	$73,809	$180,705
Sheshatshiu last year housing program	$119,000	2.5%	29%	71%	$34,510	$84,490
Administration of RAND	$978,000	20.8%	29%	71%	$283,620	$694,380
Education operations	$1,530,000	32.6%	29%	71%	$443,700	$1,086,300
Education - capital: Schools in Nain and Sheshatshiu	$500,000	10.6%	29%	71%	$145,000	$355,000

Budget Allocation	1985-86	1985-86	1985-86	1985-86	1985-86	1985-86
	Total Budget	Share of Budget	NL Contribution Share	CDN Contribution Share	NL Contribution	CDN Contribution
Fisheries	$50,000	1.1%	29%	71%	$14,500	$35,500
Federal payments to the province for previous years' expenditures	$456,098	9.7%	0%	100%		$456,098
total	**$4,696,112**	**100.0%**			**$1,229,604**	**$3,466,508**

4.6 Contribution Funding Agreement for Benefit of the Innu: 1986-88[21]

This contribution agreement, between the Government of Canada and the Government of Newfoundland and Labrador, was entered into on July 31, 1986, took effect April 1, 1986, and ended March 31, 1988. This two-year contribution funding agreement was for the benefit of Innu of Labrador living in the communities of Sheshatshiu and Davis Inlet. The 1986-1988 agreement, through the provision of funding for and the delivery of provincial and community programs, had the objectives of providing a measure of financial support to assist and support the Innu of Labrador in achieving their cultural, social, and economic goals, improving their standard of living and enhance their socio-cultural development and enabling them to pursue such socio-cultural development within their normal and traditional communities as well as throughout the province. The administration, operation and delivery of community programs and services was the responsibility of the Band Councils. As well, the Band Councils could transfer projects within the Capital and Community Development components of community programs and services.

As shown in Table 6 below, Canada contributed to the province a maximum amount of $2,499,620 per fiscal year for a total federal contribution of $4,999,240. The corresponding provincial contribution was $277,735 per fiscal year or $555,470 for the two-year agreement. The funding share for this agreement were 90% from the federal government and 10% from the provincial government. The detailed federal contributions are shown in Table 7 and the corresponding provincial contributions are illustrated in Table 8 below.

The contribution allocated to education was $577,735 ($421,000 to the department of education, $79,000 to the TEPL program,[22] $50,000 for the maintenance of students and $27,735 for education from the province's contribution. The provincial and federal contributions to education represents 20.8% of the total contributions under this agreements. Note that the details of the budget were to be worked out before the beginning of the fiscal year. As such, the contributions were not available for 1987-1988 in the detail that they were in 1986-87.

Table 6: Federal and Provincial Contributions for the 1986-88 Agreement

	1986-87	1987-88	Total
Canada Contribution	$2,499,620	$2,499,620	**$4,999,240**

[21] Data obtained directly from the Contribution Agreement Between the Government of Canada and the Government of Newfoundland and Labrador for the benefit of the Innu of Labrador (1986-1987 fiscal Canada NL contribution agreement).

[22] TEPL stands for the Teachers Education Program in Labrador.

	1986-87	1987-88	Total
Provincial Contribution	$277,735	$277,735	**$555,470**
Total Contribution	**$2,777,355**	**$2,777,355**	**$5,554,710**
Federal share	90.0%	90.0%	90.0%
Provincial Share	10.0%	10.0%	10.0%

Table 7: Federal Contributions by Detail for the 1986-88 Agreement

	Federal Contribution 1986-87	Federal Contribution 1987-88	Federal Contribution 1986-88
Provincial Services and Program			
Education (Dept of Education)	$421,000		
TEPL (Dept of Career Dev and Adv Studies)	$79,000		
Sub-total	**$500,000**	**$500,000**	**$1,000,000**
Community Services and Programs			
Sheshatshiu - Capital: Housing	$212,098		
Sheshatshiu - Capital: Five Year Plan	$50,000		
Sheshatshiu - Capital: Preliminary Water and Sewer Plan	$60,000		
Sub-total Capital - Sheshatshiu	**$322,098**		
Sheshatshiu - Community Development: Administration	$98,380		
Sheshatshiu - Community Development: Core Funding	$65,481		
Sheshatshiu - Community Development: Community service	$241,530		
Sheshatshiu - Community Development: Recreation	$14,500		
Sheshatshiu - Community Development: Outpost program	$175,500		
Sheshatshiu - Community Development: Training	$84,840		
Sheshatshiu - Community Development: Maintenance of students	$30,000		
Sheshatshiu - Community Development: Nutritional supplement	$22,840		
Sheshatshiu - Community Development: Housing repairs	$40,001		
Sheshatshiu - Community Development: Fire protection	$4,620		
Sheshatshiu - Community Development: Lobstick group	$20,000		
Sub-total Community Development - Sheshatshiu	**$797,692**		
Sub-total Community Services and Programs - Sheshatshiu	**$1,119,790**	**$1,119,790**	**$2,239,580**
Davis Inlet - Capital: Housing renos	$300,667		
Davis Inlet - Capital: New Housing	$144,000		
Davis Inlet - Capital: Town plan and survey	$20,000		
Davis Inlet - Capital: Temporary water supply	$25,000		
Davis Inlet - Capital: Dump clean up	$12,500		
Davis Inlet - Capital: Preliminary water and sewer design	$50,000		
Davis Inlet - Capital: Sub-total Capital - Davis Inlet	**$552,167**		
Davis Inlet - Community Development: Administration	$60,990		

	Federal Contribution 1986-87	Federal Contribution 1987-88	Federal Contribution 1986-88
Davis Inlet - Community Development: Core Funding	$69,286		
Davis Inlet - Community Development: Community service	$80,560		
Davis Inlet - Community Development: Recreation	$16,635		
Davis Inlet - Community Development: Arts and Crafts	$12,006		
Davis Inlet - Community Development: Maintenance of students	$20,000		
Davis Inlet - Community Development: Outpost program	$48,186		
Davis Inlet - Community Development: Fish Camp	$20,000		
Sub-total Community Development - Davis Inlet	**$327,663**		
Sub-total Community Services and Programs - Davis Inlet	**$879,830**	**$879,830**	**$1,759,660**
Total Federal Contribution	**$2,499,620**	**$2,499,620**	**$4,999,240**

Table 8: Provincial Contributions by Detail for the 1986-88 Agreement

	Provincial Contribution 1986-87	Provincial Contribution 1987-88	Provincial Contribution 1986-1988
	1986-1987	1987-1988	Total
R.A.N.D. Administration: Program delivery	$125,000		
R.A.N.D. Administration: Store Operations	$125,000		
Sub-total RAND Administration	**$250,000**		
Education	$27,735		
Sub-total Education	**$27,735**		
Total Provincial Contribution	**$277,735**	**$277,735**	**$555,470**

4.7 Contribution Funding Agreement for Benefit of Innu Peoples of Labrador: 1988-89[23]

This contribution agreement, between the Government of Canada and the Government of Newfoundland and Labrador, was entered into on July 31, 1988, and ended March 31, 1989. It was an amendment to the July 31, 1998 contribution agreement. As shown in Table 9 below, Canada contributed to the province a maximum amount of $2,756,600. The corresponding provincial contribution was $308,845.

The contribution allocated to education was $650,295 ($461,090 to the department of education, $86,710 to the TEPL program, $72,050 for the maintenance of students and $30,445 for education from the province's contribution. The provincial and federal contributions to education represents 21.2% of the total contributions under this agreements.

[23] Data obtained directly from the Amendment to the Contribution Agreement Between the Government of Canada and the Government of Newfoundland and Labrador for the benefit of the Innu of Labrador dated July 31, 1986 (1988 fiscal Canada NL contribution agreement).

Table 9: Federal and Provincial Contributions for the 1988-89 Agreement

	1988-89
Canada Contribution	$2,756,600
Provincial Contribution	$309,485
Total Contribution	**$3,066,085**
federal share	89.9%
provincial Share	10.1%

Table 10: Federal Contributions by Detail for the 1988-89 Agreement

	Federal Contribution
Provincial Services and Program	**1988-89**
Education (Dept of Education)	$461,090
TEPL (Dept of Career Dev and Adv Studies)	$86,710
Sub-total	**$547,800**
Community Services and Programs: expenses for contribution and negotiation of long-term agreement to be transfers to NMIA[24]	$13,000
Community Services and Programs	**$13,000**
Sheshatshiu - Capital: Housing Purchase	$140,100
Sheshatshiu - Capital: Housing Subsidy	$11,000
Sheshatshiu - Capital: Housing Construction	$420,000
Sub-total Capital - Sheshatshiu	**$571,100**
Sheshatshiu - Community Development: Administration	$95,510
Sheshatshiu - Community Development: Core Funding	$90,000
Sheshatshiu - Community Development: Community service	$151,160
Sheshatshiu - Community Development: Recreation	$15,000
Sheshatshiu - Community Development: Outpost program	$150,000
Sheshatshiu - Community Development: Fire Department	$5,000
Sheshatshiu - Community Development: Student Maintenance	$50,000
Sheshatshiu - Community Development: Housing Repairs	$61,320
Sheshatshiu - Community Development: Nutritional Supplement	$40,000
Sub-total Community Development - Sheshatshiu	**$657,990**
Davis Inlet - Capital: Housing Deferred from 1987)	$392,594
Davis Inlet - Capital: Water and Sewer Plans and Specs)	$81,792
Davis Inlet - Capital: Sub-total Capital - Davis Inlet	**$474,386**
Davis Inlet - Community Development: Administration	$151,250
Davis Inlet - Community Development: Core Funding	$52,500
Davis Inlet - Community Development: Community service	$98,114
Davis Inlet - Community Development: Recreation	$26,730
Davis Inlet - Community Development: Arts and Crafts	$40,880

[24] NMIA stand for the Naskapi Montagnais Innu Association.

	Federal Contribution
Davis Inlet - Community Development: Maintenance of students	$22,050
Davis Inlet - Community Development: Outpost program	$79,800
Davis Inlet - Community Development: development Corp (Fishing Lodge)	$20,000
Sub-total Community Development - Davis Inlet	**$491,324**
Sub-total Community Services and Programs - Davis Inlet	**$965,710**
Total Federal Contribution	**$2,755,600**

Table 11: Provincial Contributions by Detail for the 1988-89 Agreement

	Provincial Contribution
	1988-89
R.A.N.D. Administration: Program delivery	$137,200
R.A.N.D. Administration: Store Operations	$137,200
R.A.N.D. Administration: Community Update Plans	$5,000
Sub-total RAND Administration	**$279,400**
Education	$30,445
Sub-total Education	**$30,445**
Total Provincial Contribution	**$309,845**

4.8 Contribution Funding Agreement for Benefit of Innu Communities of Labrador: 1989-91[25]

This contribution agreement, between the Government of Canada and the Government of Newfoundland and Labrador, came into effect April 1, 1989 until March 31, 1991. This two-year contribution funding agreement was for the benefit of the Innu of Labrador living in the communities of Sheshatshiu and Davis Inlet. The 1989-1990 agreement, through the provision of funding for and the delivery of community based and community development programs, had the objectives of providing a measure of financial support to assist and support the residents of the Innu communities in achieving their cultural, social, and economic goals, improving their standard of living and enhance their socio-cultural development and enabling them to pursue such socio-cultural development within their normal and traditional communities as well as throughout the province. The administration, operation and delivery of community programs and services was the responsibility of the Band Councils. As well, the Band Councils could transfer projects within the Capital and Community Development components of community programs and services.

As shown in Table 12 below, in 1989-90, Canada contributed to the province a maximum amount of $2,938,535 and $3,517,848 in 1990-91. The corresponding provincial contributions was $330,295 in 1989-1900 and $355,556 in 1990-91.

[25] Data obtained directly from the Contribution Agreement Between the Government of Canada and the Government of Newfoundland and Labrador for the benefit of the Innu Communities of Labrador (1989 fiscal Canada NL contribution agreement).

The contribution allocated to education in 1989-1990 was $613,885 ($429,300 to the department of education, and $146,800 for the maintenance of students and $37,785 for education from the province's contribution. The provincial and federal contributions to education represents 20.9% of the total contributions under this agreements.

Table 12: Federal and Provincial Contributions for the 1989-91 Agreement

	1989-90	**1990-91**[26]
Canada Contribution	$2,938,535	**$3,163,290**
Provincial Contribution	$330,295	**$355,558**
Total Contribution	**$3,268,830**	**$3,518,848**
Federal share	89.9%	89.9%
Provincial Share	10.1%	10.1%

Table 13: Federal Contributions by Detail for the 1989-90 to 1990-91 Agreement

	Federal Contribution	**Federal Contribution**[27]
Provincial Services and Program	**1989-1990**	**1990-1991**
Education (Dept of Education) - Sheshatshiu	$290,000	$322,943
Education (Dept of Education) - Davis Inlet	$139,300	$149,957
Education (Dept of Education)	**$429,300**	**$472,900**
Sheshatshiu - Capital: Housing Development	$598,707	
Sheshatshiu - Capital: Outdoor Rink	$15,000	
Sheshatshiu - Capital: Council Vehicle	$25,000	
Sheshatshiu - Capital: Housing Repairs	$117,400	
Sub-total Capital - Sheshatshiu	**$756,107**	**$0**
Sheshatshiu - Community Development: Administration	$173,250	
Sheshatshiu - Community Development: Community service	$157,620	
Sheshatshiu - Community Development: Recreation	$52,000	
Sheshatshiu - Community Development: Outpost program	$235,500	
Sheshatshiu - Community Development: Student Maintenance	$146,800	
Sheshatshiu - Community Development: Caribou Hunt	$40,000	
Sub-total Community Development - Sheshatshiu	**$805,170**	**$0**
Sub-total Community Services and Programs - Sheshatshiu	**$1,561,277**	**$1,671,705**
Davis Inlet - Capital: Housing	$89,170	
Davis Inlet - Community Garage	$24,975	
Davis Inlet - Community Rink	$89,299	
Davis Inlet - Community Cable	$15,000	
Davis Inlet - Community Tractor	$13,000	

[26] The information for 1990-91 was obtained from a 1990-02-03 letter from D. Kennedy to J. Abbott. (1990-02-23 Letter D Kennedy to J Abbott)

[27] The information for 1990-91 was obtained from a 1990-02-03 letter from D. Kennedy to J. Abbott. (1990-02-23 Letter D Kennedy to J Abbott)

	Federal Contribution	Federal Contribution[27]
Davis Inlet - Housing Construction Supplies	$100,140	
Davis Inlet - Community Youth Centre	$38,074	
Davis Inlet - Capital: Water and Sewer Design	$37,630	
Davis Inlet - Capital: Sub-total Capital - Davis Inlet	**$407,288**	**$0**
Davis Inlet - Community Development: Administration	$117,260	
Davis Inlet - Community Development: Core Funding	$117,000	
Davis Inlet - Community Development: Community Service	$124,410	
Davis Inlet - Community Development: Outpost program	$77,500	
Davis Inlet - Community Development: Snowshoe Project	$84,250	
Davis Inlet - Community Development: Student Summer project	$20,250	
Sub-total Community Development - Davis Inlet	**$540,670**	**$0**
Sub-total Community Services and Programs - Davis Inlet	**$947,958**	**$1,018,685**
Total Federal Contribution	**$2,938,535**	**$3,163,290**

Table 14: Provincial Contributions by Detail for the 1989-90 Agreement

	Provincial Contribution	Provincial Contribution[28]
	1989-1990	**1990-1991**
R.A.N.D. Administration: Administration	$82,190	$88,476
R.A.N.D. Administration: Store Operations	$205,320	$221,024
R.A.N.D. Administration: Store Capital	$5,000	$5,382
Sub-total RAND Administration	**$292,510**	**$314,882**
Education	$37,785	$40,675
Sub-total Education	**$37,785**	**$40,675**
Total Provincial Contribution	**$330,295**	**$355,557**

Table 15: Supplementary School Board Allocation for Sheshatshiu1989-90 and 1990-91

Supplementary School Board Allocation	Sheshatshiu	Sheshatshiu
	1989-90	**1990-91**
Innu Language	$54,600	$54,600
Life Skills	$20,000	$34,133
Special Course for Children in the Country	$0	$0
Innu Archival Materials	$10,050	$10,050
Modern Technology	$0	$0
Innu Teachers	$80,000	$84,000
Professional development	$8,040	$8,040
Curriculum Centre	$33,500	$35,510

[28] The information for 1990-91 was obtained from a 1990-02-03 letter from D. Kennedy to J. Abbott. (1990-02-23 Letter D Kennedy to J Abbott)

Supplementary School Board Allocation	Sheshatshiu	Sheshatshiu
	1989-90	**1990-91**
Innu Counsellor	$0	$25,000
Sports Meet	$0	$0
Creative Arts	$9,000	$9,000
Science Fair	$0	$0
Debt Management	$0	$0
Grants in Lieu of taxes	$20,000	$20,000
Community Use of School	$12,000	$12,000
Miscellaneous Capital	$42,810	$7,667
	$290,000	**$300,000**

Table 16: Supplementary School Board Allocation for Savis Inlet1989-90 and 1990-91

Supplementary School Board Allocation	Davis Inlet	Davis Inlet
	1989-90	**1990-91**
Innu Language	$6,000	$6,000
Life Skills	$5,000	$5,000
Innu Archival Materials	$5,000	$5,000
Modern Technology	$5,000	$5,000
Teacher Aids	$54,000	$54,000
Professional development	$3,300	$3,300
Sports Meet, Arts Festival & Sc fair	$3,500	$3,500
Debt Management	$30,000	$30,000
Grants in Lieu of taxes	$7,500	$7,500
Community Use of School	$5,000	$5,000
Teachers Residence	$15,000	$15,000
	$139,300	**$139,300**

4.9 Contribution Funding Agreement for Benefit of Innu Communities of Labrador: 1991-92/1995-96[29]

This contribution agreement, between the Government of Canada and the Government of Newfoundland and Labrador, entered into January 8, 1992, came into effect April 1, 1991 until March 31, 1996. This five-year contribution funding agreement was for the benefit of the Innu of Labrador living in the communities of Sheshatshiu and Davis Inlet. The 1991-92 to 1995-1996 agreement, through the provision of funding for and the delivery of community based and community development programs, had the objectives of providing a measure of financial support to assist and support the residents of the Innu communities in achieving their cultural, social, and

[29] Data obtained directly from the Contribution Agreement Between the Government of Canada and the Government of Newfoundland and Labrador for the Benefit of the Innu Communities of Labrador 1991-1996 (1991-1995 fiscal Canada NL contribution agreement).

economic goals, improving their standard of living and enhance their socio-cultural development and enabling them to pursue such socio-cultural development within their normal and traditional communities as well as throughout the province. Additional goals of this agreement were: to make available capital funding to construct modern water and sewer systems for the Innu Communities; to improve the quality of housing available to residents of the Innu communities through program designed to facilitate new construction and the upgrading of existing housing; and to supplement the education services to the Innu Communities.

As shown in Table 17 below, Canada contributed to a basic amount of $17,536,940 for the five fiscal years 1991-1992 to 1995-1996 and the province contributed the equivalent value of $1,971,173 over the same time period. While the basic amounts in each fiscal year were specified in the agreement, it was acknowledged that the basic amount after 1991-1992 could increase to compensate for increased costs. Annex I of this agreement provides the specific list of projects for the fiscal years 1991-1992, contains a proposed implementation plan for water and sewer projects for the Innu communities, and indicates the specific list of elements of the supplementary School Noar operations, see Table 18 through to Table 21 below.

Based on the information available in Annex I, there was $670,091 expenditure planned for education in 1991-1992. This represented 19.8% of the total contribution available in that fiscal year.

In a letter dated March 16, 1995 from Mike Samson to Gary Hatcher, Mr. Samson advised that the 1995/96 financial allocation to the school board was to be frozen at the 1994-1995 levels by the management Committee of the education budgets – Innu and Inuit agreement.[30]

Table 17: Federal and Provincial Contributions for the 1991-92 to 1995-96 Agreement

	1991-92	**1992-93**	**1993-94**	**1994-95**	**1995-96**	**1991-92 to 1995-96**
Canada Contribution	$3,387,788	$4,497,788	$3,883,788	$2,883,788	$2,883,788	**$17,536,940**
Provincial Contribution	$380,791	$505,557	$436,543	$324,141	$324,141	**$1,971,173**
Combined Contribution	**$3,768,579**	**$5,003,345**	**$4,320,331**	**$3,207,929**	**$3,207,929**	**$19,508,113**
Canada Share	89.90%	89.90%	89.90%	89.90%	89.90%	89.90%
Provincial Share	10.1%	10.1%	10.1%	10.1%	10.1%	10.1%

Table 18: Detailed Federal Contributions for the 1991-92 to 1995-96 Agreement

	1991-92	**1992-93**	**1993-94**	**1994-95**	**1995-96**	**1991-22 to 1995-96**
Supplementary Provincial Programs & Services - Education: Davis Inlet	$199,300	$199,300	$199,300	$199,300	$199,300	**$996,500**
Supplementary Provincial Programs & Services - Education: Sheshatshiu	$300,000	$300,000	$300,000	$300,000	$300,000	**$1,500,000**
Supplementary Provincial Programs & Services - Education : Sub-total	**$499,300**	**$499,300**	**$499,300**	**$499,300**	**$499,300**	**$2,496,500**
Community Program Services - Davis Inlet	$1,054,182	$985,632	$1,017,452	$1,017,452	$1,017,452	**$5,092,170**
Community Program Services - Sheshatshiu	$1,634,306	$1,312,856	$1,367,036	$1,367,036	$1,367,036	**$7,048,270**

[30] 1995-03-16 Letter from Mike Samson to Gary Hatcher

	1991-92	1992-93	1993-94	1994-95	1995-96	1991-22 to 1995-96
Community Program Services - Sub-total	**$2,688,488**	**$2,298,488**	**$2,384,488**	**$2,384,488**	**$2,384,488**	**$12,140,440**
Water and Sewer - Davis Inlet	$0	$400,000				**$400,000**
Water and Sewer - Sheshatshiu	$200,000	$1,300,000	$1,000,000			**$2,500,000**
Water and Sewer - Sub-total	**$200,000**	**$1,700,000**	**$1,000,000**			**$2,900,000**
Total Federal Contribution - Davis Inlet	**$1,253,482**	**$1,584,932**	**$1,216,752**	**$1,216,752**	**$1,216,752**	**$6,488,670**
Total Federal Contribution - Sheshatshiu	**$2,134,306**	**$2,912,856**	**$2,667,036**	**$1,667,036**	**$1,667,036**	**$11,048,270**
Total Federal Contribution	**$3,387,788**	**$4,497,788**	**$3,883,788**	**$2,883,788**	**$2,883,788**	**$17,536,940**

Table 19: Detailed Provincial Contributions for the 1991-92 to 1995-96 Agreement

	1991-92
Development - Davis Inlet Store	$160,000
Enterprise Corporation - Administration	$50,000
Education	$170,791
Total Provincial Contribution	**$380,791**

Table 20: Supplementary School Board Allocation 1991-92 - Sheshatshiu

Supplementary School Board Allocation 1991-92 - Sheshatshiu	1991-92
Innu Language	$39,059
Life Skills	$32,368
Innu Archival Materials	$10,000
Curriculum Centre/Archival Materials	
Modern Technology	$10,000
Innu Teacher-IDES/Modern Technologies	
Innu Teachers	$77,342
Professional development	$15,000
Curriculum Centre	$49,300
Innu Counsellor	$23,750
Sports Meet/Creative Arts/Equipment	$12,000
Sports Meet/Drama/Equipment	
Benefits	$7,840
Debt Management	
Grants in Lieu of taxes	$15,000
Community Use of School	$8,341
Teachers Residence	
Supplementary School Board Allocation 1991-92 - Sheshatshiu - total	**$300,000**

Table 21: Supplementary School Board Allocation 1991-92 – Davis Inlet

Supplementary School Board Allocation 1991-92 - Davis Inlet	1991-92
Innu Language	$6,000
Life Skills	$2,000
Innu Archival Materials	$3,000
Curriculum Centre/Archival Materials	
Modern Technology	$5,000
Innu Teacher-IDES/Modern Technologies	
Innu Teachers	$125,400
Professional development	$4,000
Curriculum Centre	
Innu Counsellor	
Sports Meet/Creative Arts/Equipment	
Sports Meet/Drama/Equipment	$5,000
Benefits	
Debt Management	$30,000
Grants in Lieu of taxes	$7,500
Community Use of School	$3,000
Teachers Residence	$8,400
Supplementary School Board Allocation 1991-92 - Davis Inlet - total	**$199,300**

4.10 Contribution Funding Agreement for Benefit of Innu Communities of Labrador: 1996-97[31]

This contribution agreement, between the Government of Canada and the Government of Newfoundland and Labrador, came into effect April 1, 1996 until March 31, 1997. This contribution funding agreement was for the benefit of the Innu of Labrador living in the communities of Sheshatshiu and Davis Inlet. The 1996-1997 agreement, through the provision of funding for and the delivery of community based and community development programs, had the objectives of providing a measure of financial support to assist and support the residents of the Innu communities in achieving their cultural, social, and economic goals, improving their standard of living and enhance their socio-cultural development and enabling them to pursue such socio-cultural development within their normal and traditional communities as well as throughout the province. Additional goals of this agreement were: to make available capital funding to construct modern water and sewer systems for the Innu Communities; to improve the quality of housing available to residents of the Innu communities through program designed to facilitate new construction and the upgrading of existing housing; and to supplement the education services to the Innu Communities.

[31] Data obtained directly from the Contribution Agreement Between the Government of Canada and the Government of Newfoundland and Labrador for the Benefit of the Innu Communities of Labrador 1991-1996 (1996 8b4ee128-3270-41c4-a6d6-225c62db8e58).

As shown in Table 20 below, Canada contributed to a basic amount of $3,499,900 for the fiscal year 1996-1992 and the province contributed the equivalent value of $393,393 over the same time period.

This agreement had planned for $868,193 for education which represents 22.3% of the total contribution in 1996-1997.

Table 22: Federal and Provincial Contributions for the 1996-97 Agreement

	1996-97
Federal Contribution	$3,499,900
Provincial Contribution	$393,393
Combined Contribution	**$3,893,293**
Federal Share	89.90%
Provincial Share	10.1%

Table 23: Detailed Federal Contributions for the 1996-97 Agreement

Federal Contribution	**1996-97**
Education - Sheshatshiu	$319,500
Education -Davis Inlet	$205,300
Sub-total Federal Contribution - Education	$524,800
Community Services – Sheshatshiu	$1,727,383
Community Services -Davis Inlet	$1,247,717
Sub-total Federal Contribution - Community Services	$2,975,100
Sub-total Federal Contribution	**$3,499,900**

Table 24: Detailed Provincial Contributions for the 1996-97 Agreement

Provincial Contribution	**1996-97**
Supplementary Education	$343,393
Administration (Rural Renewal	$50,000
Sub-total Federal Contribution	**$393,393**

Table 25: Supplementary School Board Allocation 1996-97 - Sheshatshiu

Supplementary School Board Allocation 1996-97 - Sheshatshiu	**1996-97**
Innu Language	$41,598
Life Skills	$34,427
Innu Archival Materials	$10,650
Modern Technology	$10,650
Innu Teachers	$82,369
Professional development	$15,975
Curriculum Centre	$52,505

Supplementary School Board Allocation 1996-97 - Sheshatshiu	1996-97
Innu Counsellor	$25,294
Sports Meet/Creative Arts/Equipment	$12,780
Sports Meet/Drama/Equipment	
Benefits	$8,350
Debt Management	
Grants in Lieu of taxes	$15,975
Community Use of School	$8,927
Teachers Residence	
Supplementary School Board Allocation 1996-97 - Sheshatshiu - total	**$319,500**

Table 26: Supplementary School Board Allocation 1996-97 – Davis Inlet

Supplementary School Board Allocation 1996-97 - Davis Inlet	**1996-97**
Innu Language	$6,180
Life Skills	$2,060
Innu Archival Materials	$3,093
Modern Technology	$5,150
Innu Teachers	$129,162
Professional development	$4,120
Curriculum Centre	
Innu Counsellor	
Sports Meet/Creative Arts/Equipment	
Sports Meet/Drama/Equipment	$5,150
Benefits	
Debt Management	$30,900
Grants in Lieu of taxes	$7,725
Community Use of School	$3,090
Teachers Residence	$8,673
Supplementary School Board Allocation 1996-97 - Davis Inlet - total	**$205,303**

4.11 Alternative Funding Arrangement Transfer Payment for Sheshatshiu Innu: 1997-98/2002-03[32]

On March 31, 1997, as noted in Backhouse and McRae (2002, p. 17) and in the March 4, 1997 letter to Chief Poker and Chief Rich from Mr. Hughes, the Federal/Provincial Contribution Agreement expired and was replaced with providing directly to Band Councils at Sheshatshiu and Davis Inlet.[33]

This alternative funding arrangement, in effect from April 1, 1998 until March 31, 2003, was a direct agreement between the federal government and the Sheshatshiu Innu. However, Appendix E of this arrangement also contained estimated contributions for 1997-98. Since there was no other file available for 1997-98, these contributions were utilized and incorporated into the estimates presented below for the whole period.

The federal government, as set out in Appendix C and Appendix E of the arrangement and Table 27 below, agreed to provide a base budget $31,555,084 over the life of the arrangement from 1998-99 to 2002-2003. This funding consists of $11.8 million for non-capital items and $19.8 million for capital items. The detailed estimates under this arrangement are provided in Table 28 below. The amount of resources planned for education and its relative shares are shown in Table 29 below. Over the life of the agreement (including 1997-1998) $5.1 M was to be devoted to education, which corresponds to an annual average of $846,158 and a share of the non-capital expenditures 35.6% and 13.4% of the total Band resources.

Table 27: Amount Provided by Federal Government Directly to the Sheshatshiu Innu 1998-99 to 2002-03

	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	1998-2003
Amount provided by Canada - Non-Capital	$2.52	$2.64	$2.46	$2.24	$2.24	$2.24	$11.80
Amount provided by Canada - Capital	$3.77	$3.41	$3.76	$4.19	$4.19	$4.21	$19.75
Amount provided by Canada - Combined	**$6.29**	**$6.05**	**$6.22**	**$6.42**	**$6.42**	**$6.45**	**$31.56**

Table 28: Amount Provided by Federal Government Directly to the Sheshatshiu Innu 1998-99 to 2002-03 - Details

	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	1997-03	1998-03
Total Lands								
Self-Government - Negotiations								
Band Operated Schools	$371,007	$728,142	$728,142	$728,142	$728,142	$728,142	$4,011,717	$3,640,710
Provincial Schools	$198,132	$0	$0	$0	$0	$0	$198,132	$0
Education Instructional Services	$256,183	$256,183	$81,183	$81,183	$81,183	$81,183	$837,098	$580,915
Youth Strategy Program	$30,000	$0	$0	$0	$0	$0	$30,000	$0
Post-Secondary Education	$234,506	$234,506	$234,506	$234,506	$234,506	$234,506	$1,407,036	$1,172,530
Total Education	$1,089,828	$1,218,831	$1,043,831	$1,043,831	$1,043,831	$1,043,831	$6,483,983	$5,394,155

[32] Data obtained directly from the Funding Arrangement: Sheshatshiu Innu (Agreement# 200-10197 (1998/1999-2002/2003) (Alternative Funding Agreement SHES Innu 98-99 to 02-03).

[33] This letter was contained in the file entitled done 1997-03-07 Letter from Gary Hatcher to Cal Patey. This file contained three separate letters

	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	1997-03	1998-03
Special Needs	$44,576	$44,576	$44,576	$44,576	$44,576	$44,576	$267,456	$222,880
Family Violence	$10,232	$0	$0	$0	$0	$0	$10,232	$0
Adult Care	$111,586	$110,284	$110,284	$110,284	$110,284	$110,284	$663,006	$551,420
Total Social Services	$166,394	$154,860	$154,860	$154,860	$154,860	$154,860	$940,694	$774,300
Acquisition and Construct.	$3,412,744	$3,053,079	$3,403,080	$3,828,080	$3,828,080	$3,853,070	$21,378,133	$17,965,389
Operations and Maint.	$419,849	$419,849	$419,849	$419,849	$419,849	$419,849	$2,519,094	$2,099,245
On-Reserve House Construct.	$357,857	$357,857	$357,857	$357,857	$357,857	$357,857	$2,147,142	$1,789,285
On-Reserve O & M Housing	$7,400	$7,400	$7,400	$7,400	$7,400	$7,400	$44,400	$37,000
Total On-Reserve Housing	$365,257	$365,257	$365,257	$365,257	$365,257	$365,257	$2,191,542	$1,826,285
Total Band Management	$635,980	$635,980	$635,980	$410,980	$410,980	$410,980	$3,140,880	$2,504,900
Total Community Econ. Devel.	$198,160	$198,160	$198,160	$198,160	$198,160	$198,160	$1,188,960	$990,800
Total Capital	$3,778,001	$3,418,336	$3,768,337	$4,193,337	$4,193,337	$4,218,327	$23,569,675	$19,791,674
Total Band	$6,288,212	$6,046,016	$6,221,017	$6,421,017	$6,421,017	$6,446,007	$37,843,286	$31,555,074

Table 29: Planned Expenditure for Education

	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	1997-03	1998-2003
Education net of post secondary	$855,322	$984,325	$809,325	$809,325	$809,325	$809,325	$5,076,947	$4,221,625
Non-Capital Contribution	$2,510,211	$2,627,680	$2,452,680	$2,227,680	$2,227,680	$2,227,680	$14,273,611	$11,763,400
Share of Education	34.1%	37.5%	33.0%	36.3%	36.3%	36.3%	35.6%	35.9%
Total expenditure	$6,288,212	$6,046,016	$6,221,017	$6,421,017	$6,421,017	$6,446,007	$37,843,286	$31,555,074
Share of Education	13.6%	16.3%	13.0%	12.6%	12.6%	12.6%	13.4%	13.4%

4.12 Canada-Newfoundland Arrangement for Funding of Education in Davis Inlet/Natuashish: 2003-04[34]

Under this agreement, dated January 1, 2003 and ended March 31, 2004, Canada agreed to reimburse the province 100% of the costs incurred by it in the Administration and delivery of education programs and services to members of the Mushuau Innu First Nations any other students at Natuashish and Davis Inlet until such time as the move to Natuashish is considered complete. The limits on the amounts provided under this agreement were $307,208 for Natuashish in the fiscal year 2002-2003, $1,435,018 for Services at Natuashish in fiscal year 2003-2004, and ($116,963) for services in Davis Inlet in fiscal year 2002-2003. The total agreement amount was $1,859,189 split $424,171 for 2002-03 and $1,435,018 for 2003-2004.

[34] Data obtained directly from the Funding Arrangement: Education Mushuau Innu (Agreement# 200-10197 (1998/1999-2002/2003) (2003-2004 fiscal Canda NL funding agreement Mushuau Innu).

Table 30: List of Programs and Services to be provided at Natuashish

	Year 1 Base 2002-03	Prorated Year 1 (3/12)
Teaching Services		
Human Resources		
Regular	$779,650	$127,662
Challenging Needs	$32,288	$8,072
Substitutes	$2,251	$563
Benefits	$122,128	$20,445
Instructional	$28,240	$7,060
Teachers texts	$6,100	$1,525
Innu Language Material	$7,000	$1,750
Complementary Services	$26,700	$6,675
Cultural Activities and Programs	$11,000	$2,750
Sub-total Teaching Services	**$1,015,357**	**$176,502**
School Operations		
Modern Technologies	$55,000	$13,750
Utilities	$57,000	$14,250
Telecommunications	$7,500	$5,000
Sub-total School Operations	**$119,500**	**$33,000**
Board Coordination and Administration		
Program Specialist for Innu	$74,261	$37,131
Agreement Administration Costs	$34,500	$8,825
Staff Travel	$35,000	$8,750
General Professional Development	$38,000	$9,500
Innu Professional Development	$50,000	$12,500
Insurance		$0
Curriculum Development and Support	$30,000	$9,000
Teacher Recruitment	$16,000	$1,000
Sub-total Board Coordination and Administration	**$277,761**	**$86,706**
Department of Education Coordination		
Travel	$22,400	$11,200
Sub-total Department of Education Coordination	**$22,400**	**$11,200**
Total Agreement	**$1,435,018**	**$307,408**
Provincial Tuition		$219,502
Advice and Assistance		$86,706
Total Natuashish		**$306,208**

Table 31: List of Programs and Services to be provided at Davis Inlet

	January to June 2003	Prorated Year 1 (1/2)
Salaries and Benefits		

School Secretary	$13,000	$6,500
Janitorial and Maintenance	$30,000	$15,000
Student Assistants	$2,500	$1,250
Per Teachers	$38,625	$19,313
Sub-total Salaries and Benefits	**$84,125**	**$42,063**
Operations and Maintenance		
Fuel	$53,700	$26,850
Repairs and Maintenance	$40,000	$20,000
Electricity	$6,000	$3,000
Janitorial Supplies	$4,200	$2,100
Telephone	$2,000	$1,000
Janitorial Equipment	$1,200	$600
Maintenance Equipment	$1,200	$600
Housing (Heat and Light)	$1,000	$500
Housing (Furniture)	$500	$250
Sub-total Operations and Maintenance	**$109,800**	**$54,900**
Instructional		
School Supplies	$17,500	$8,750
Student/Teacher Travel	$1,500	$750
Sub-total Instructional	**$19,000**	**$9,500**
Professional		
Legal	$10,000	$5,000
Sub-total Professional	**$10,000**	**$5,000**
Recruitment		
Advertising/Travel/Relocation	$10,000	$5,000
Food (per teacher)	$1,000	$500
Sub-total Recruitment	**$11,000**	**$5,500**
Grand Total	**$233,925**	**$116,963**
Total Davis Inlet		**$116,963**
Grand Total Provincial Tuition		**$336,465**
Grand Total Advice and Assistance		**$86,706**
Total Agreement		**$423,171**

4.13 Canada-Newfoundland Arrangement for Funding of Education in Davis Inlet/Natuashish: 2004-10[35]

The amount of funds provided under these agreements in 2004-05 were $2,099,530, in 2005-06 were $2,135,121, in 2006-07 were $2,270,265, in 2007-08 were $2,313,708, in 2008-09 were

[35] Data obtained directly from the Funding Arrangement: Education Mushuau Innu (Taken from Part E 2005 fiscal Canada NL funding for Mushuau Innu, 2006 fiscal Canada NL funding for Mushuau Innu, 2007 fiscal Canada NL

$2,421,452, in 2009-2010 were $1,013,4482. The program and services provided at Natuashish in 2004-05, 2005-06, 2006-07, 2007-08, 2008-09 and 2009-10 are provided in Table 32 below.

funding agreement Mushuau Innu, 2008 fiscal Canada NL funding Mushuau Innu, and 2009 fiscal Canada NL funding Mushuau Innu).

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Table 32: List of Programs and Services to be provided at Natuashish

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Teaching Services						
Teachers - salaries and benefits (teachers and Substitutes)	$1,526,530	$1,552,405	$1,628,149	$1,656,642	$1,733,952	$820,506
Instructional	$159,000	$172,627	$186,485	$191,147	$200,067	$75,805
Innu Language Material	$10,000	$10,170	$10,342	$10,601	$11,449	$0
Complementary Servies	$26,700	$27,153	$27,153	$27,832	$30,059	$13,545
Cultural Activities and Programs	$15,000	$15,254	$15,513	$15,900	$17,172	$240
Sub-total Teaching Services	**$1,737,230**	$1,777,609	**$1,867,642**	**$1,902,122**	**$1,992,699**	**$910,096**
School Operations						
Telecommunications (Distance Education)	$7,500	$10,000	$51,543	$52,832	$54,677	$7,270
Sub-total School Operations	**$7,500**	**$10,000**	**$51,543**	**$52,832**	**$54,677**	**$7,270**
Board Coordination and Administration						
Administrative and Program Specialists Innu (salaries and benefits)	$94,400	$96,000	$96,168	$97,651	$102,417	$42,674
Program Administration Costs (includes $15,000 for IT Technician)	$50,000	$50,848	$50,874	$51,764	$54,179	$10,712
Staff Travel	$45,000	$45,763	$46,518	$47,881	$50,065	$1,813
Orientation and Professional Development	$90,000	$91,526	$93,077	$95,404	$100,174	$5,927
Curriculum Development and Support	$30,000	$30,509	$31,026	$31,802	$31,802	$0
Teacher Recruitment	$18,000	$5,000	$5,080	$5,207	$5,207	$0
Sub-total Board Coordination and Administration	**$327,400**	**$319,646**	**$322,743**	**$329,709**	**$343,844**	**$61,126**
Department of Education Coordination						
Travel	$22,000	$22,780	$23,166	$23,745	$24,932	$10,388
Audit	$5,000	$5,086	$5,171	$5,300	$5,300	$0
Sub-total - Department of Education	**$27,000**	**$27,866**	**$28,337**	**$29,045**	**$30,232**	**$10,388**
Total Agreement	**$2,099,130**	**$2,135,121**	**$2,270,265**	**$2,313,708**	**$2,421,452**	**$988,880**
Provincial Tuition	$1,792,730	$1,823,118	$1,955,291	$1,991,963	$2,084,385	$941,968
Advice and Assistance	$306,400	$312,003	$314,974	$321,745	$337,067	$71,514
Total	**$2,099,130**	**$2,135,121**	**$2,270,265**	**$2,313,708**	**$2,421,452**	**$1,013,482**

4.14 Canada-Newfoundland Arrangement for the Funding of Education in Sheshatshiu: 2004-10[36]

The amount of funds provided under these agreements in 2004-05 and 2005-06 were unavailable for this report at the time of writing this report. In 2006-07 were $1,595,714, in 2007-08 were $4,248,557, in 2008-09 were $4,370,900, in 2009-10 were $1,640.778. The program and services provided at Sheshatshiu in 2006-07, 2007-08, 2008-09 and 2009-10 are provided in Table 33 below.

[36] Data obtained directly from the Comprehensive for the province of Newfoundland and Labrador for the Delivery of Education to Sheshatshiu Innu First Nation (2007-03-28 Comprehensive Funding Agreement Sheshatshiu, 2007 fiscal Canada NL funding agreement Sheshatshiu, 2008 fiscal Canada NL funding Sheshatshiu Innu, 2009-12-14 Comprehensive Funding Agreement Sheshatshiu).

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Table 33: List of Programs and Services to be provided at Sheshatshiu

	2004-05[37]	2005-08[38]	2006-07[39]	2007-08	2008-09	2009-10
Teaching Services						
Teachers - salaries and benefits			$888,039	$2,619,272	$2,658,584	$1,029,600
Substitute teachers - salaries and Benefits			$26,667	$81,400	$85,199	$25,560
Student Assistants - salaries and benefits			$13,833	$42,226	$44,196	$13,260
Student Assistants - replacements			$1,667	$5,088	$5,325	$1,600
Skating Teacher (50% unit)			$12,791	$0	$0	$0
Instructional			$120,000	$369,000	$386,220	$91,042
Innu Language Material			$10,333	$31,775	$33,258	$0
Complementary Servies			$10,000	$30,750	$32,185	$0
Cultural Activities and Programs			$15,333	$47,150	$49,351	$13,124
Sub-total Teaching Services			**$1,098,663**	**$3,226,661**	**$3,294,318**	**$1,174,186**
School Operations						
Telecommunications (Distance Education)			$2,500	$7,688	$7,688	$0
Photocopying			$3,333	$10,250	$10,250	$0
Sub-total School Operations			**$5,833**	**$17,938**	**$17,938**	**$0**
Board Coordination and Administration						
Program Administration Costs			$18,333	$154,226	$161,423	$69,160
Staff Travel			$2,000	$6,150	$6,458	$863
Orientation and Professional Development			$30,000	$92,250	$96,863	$1,119
Curriculum Development and Support			$16,667	$51,250	$53,642	$349
Teacher Recruitment			$1,667	$5,125	$5,126	$0
Sub-total Board Coordination and Administration			**$68,667**	**$309,001**	**$323,512**	**$71,491**
Department of Education Coordination						
Travel			$3,333	$10,250	$10,763	$4,485

[37] No data file available for this report for this arrangement.
[38] No data file available for this report for this arrangement.
[39] 2006-2007 prorated for four months from teaching services to Department of Education. All Other data for 2006-2007 was prorated for six months.

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	2004-05[37]	2005-06[38]	2006-07[39]	2007-08	2008-09	2009-10
Audit			$1,667	$5,125	$5,125	$0
Sub-total - Department of Education			**$5,000**	**$15,375**	**$15,888**	**$4,485**
Wages and Benefits - Instructional			(prorated 6 months)			
School Secretary - salaries and benefits			$18,250	$37,139	$38,873	$19,400
School Secretary - Severance Accrual			$4,641	$9,443	$9,684	$10,145
School Secretary - Paid Leave			$2,500	$5,088	$5,325	$8,357
Sub-total Wages and Benefits - Instructional			**$25,391**	**$51,670**	**$53,882**	**$37,902**
Wages and Benefits - Maintenance and Operations						
J& M - salaries and benefits			$42,742	$86,980	$91,039	$45,500
J& M - salaries and benefits - over time			$2,000	$4,070	$4,260	$2,130
J& M - salaries and benefits - replacements			$2,000	$4,070	$4,260	$2,130
Additional Janitor - salaries and benefits			$10,500	$21,388	$22,365	$20,635
Sub-total Wages and Benefits - Maintenance and Operations			**$57,242**	**$116,508**	**$121,924**	**$70,395**
Operations						
Telecommunications			$3,750	$7,687	$7,687	$1,922
Fuel			$20,000	$41,000	$45,100	$9,496
Electricity			$6,250	$12,812	$13,453	$3,363
Snow Clearing			$7,275	$9,943	$9,943	$2,486
Contingency			$7,500	$15,375	$15,375	$0
Municipal Fees					$17,000	$4,250
Sub-total Operations			**$44,775**	**$86,817**	**$108,558**	**$21,517**
Repairs and maintenance						
General repairs and maintenance			$20,000	$68,000	$68,000	$11,225
Contingency for capital repairs (not prorated)			$100,000	$100,000		
Furnace maintenance			$2,500	$5,125	$5,125	$0
Contingency for Furnace maintenance			$5,000	$10,000		
Contracted services			$2,250	$4,613	$4,613	$0
Classroom renovation			$68,963	$50,000	$0	$0

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	2004-05[37]	2005-06[38]	2006-07[39]	2007-08	2008-09	2009-10
Sub-total Repairs and maintenance			**$198,713**	**$237,738**	**$77,738**	**$11,225**
Supplies and Equipment						
Janitorial			$3,500	$7,475	$7,893	$0
Maintenance			$10,000	$20,500	$22,550	$0
Sub-total Supplies and Equipment			**$13,500**	**$27,975**	**$30,443**	**$0**
Student Transportation						
Cost of bussing services			$70,430	$136,694	$304,000	$91,200
Contingency repairs and maintenance			$7,500	$22,500	$22,500	$11,250
Sub-total Student Transportation			**$77,930**	**$159,194**	**$326,500**	**$102,450**
Total Operations, Maintenance and Transport			**$412,781**	**$679,582**	**$555,163**	**$555,163**
Total Agreement			**$1,178,163**	**$3,568,975**	**$3,651,656**	**$1,250,162**
Provincial Tuition			$1,122,830	$3,347,575	$3,419,799	$1,210,611
Advice and Assistance			$55,333	$221,400	$231,857	$213,152
Operations and Maintenance			$339,621	$520,708	$392,545	$75,976
Student Transportation			$77,930	$159,194	$326,500	$141,039
Total			**$1,595,714**	**$4,248,877**	**$4,370,701**	**$1,640,778**

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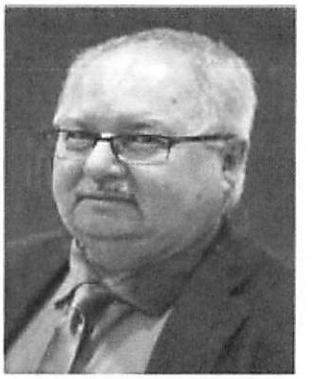

Appendix: CV for Wade Locke

(August 2025)

NAME: Leonard Wade Locke

POSITION: Retired (August 31, 2022)
Full Professor (Sept 1, 2003 to August 2022 and
Head of Department (Sept 1, 2013 to 2019)
Memorial University of Newfoundland

ADDRESS: 193 Dogberry Hill Road
Portugal Cove-St. Philips, NL
A1M 1C5

EMAIL: wlocke@mun.ca
l.locke@nf.sympatico.ca

TELEPHONE: (709) 895-8414 (Residence)
(709) 691-6171 (Cell)

PERSONAL DATA:

DATE OF BIRTH:	May 5, 1956
CITIZENSHIP:	Canadian
MARITAL STATUS:	Married
LANGUAGE:	English

EDUCATION

1990	Ph.D. (Economics), McMaster University Thesis: Distortionary Property Taxation as an Explanation of the Flypaper Effect Supervisor: Professor John Burbidge
1981	M.A. (Economics), McMaster University
1980	B.A. First Class, General Degree (Economics), Memorial University of Newfoundland
1979	B.Sc., General Degree (Biology), Memorial University of Newfoundland
1991	Certificate in Applied Petroleum Economics; Center for Management Development, Memorial University of Newfoundland

AWARDS

2012	Queen Elizabeth II Diamond Jubilee Medal
2008	Memorial University of Newfoundland, President's Award for Exemplary Community Service
2007	Honorary Lifetime Member of the Atlantic Canada Economics Association
1980	Gold Medal for Academic Excellence in Economics at May 1980 Convocation from Memorial University of Newfoundland.

SCHOLARSHIPS

1982-85	Social Sciences and Humanities Research Council of Canada Doctoral Fellowship
1981-82	McMaster Harry Lymon Hooker Scholarship
1980-81	McMaster Graduate Scholarship

EMPLOYMENT

August 2022	Retired
2003 to present	Full Professor, Memorial University
2021-2022	Acting Head, Department of Economics, MUN
2013 to 2019	Academic Head, Department of Economics, MUN
1994 - 2003	Associate Professor, Memorial University
1990 - 1994	Assistant Professor, Memorial University
1985 - 1990	Lecturer, Memorial University

APPOINTMENTS

2011-15	Board of Governors of the Law Foundation Newfoundland and Labrador

	(Term: January 27, 2011 to January 27, 2015)
2015 to 2018	Country Analyst (Canada) for the PRIX Index – Institute of International Affairs, University of Nordland, Norway
2014-16	Independent Panel to Undertake a Public Review of the Implications of Hydraulic Fracturing Operations in Western Newfoundland, appointed by Minister of Natural Resources, Government of Newfoundland and Labrador
2013-14	The Expert Panel on Canadian Industry's Competitiveness in Terms of Energy Use (Council of Canadian Academies)
2013	Expert Advisory Committee for the Energy Statistics Framework, Statistics Canada
2013-15	Economic Research and Policy Advisory for the Community Sector Council
2013	Senior Economic Advisor to Minster of Finance on the Fiscal Situation (Government of Newfoundland and Labrador
2013	Municipalities Newfoundland and Labrador, Fiscal Framework Advisory Committee
2004-10	Senior Policy Advisor, Atlantic Provinces Economic Council
2004-08	Member of College of Reviewers for Canada Research Chairs applications, Social Science and Humanities Research Council
1993	Appointed by the Minister of Education to his Advisory Committee on the Implementation of the Report of the Royal Commission of Inquiry into the Delivery of Programs and Services in Primary, Elementary and Secondary Education
1993	Appointed to Dept. of Education's Global Economics Advisory Group

TEACHING EXPERIENCE (Memorial University)

2022	Public Expenditure (MA Course) and Intergovernmental Fiscal Arrangements
2021	Mineral and Petroleum Economics for fall semester and Problems and Structure of the Newfoundland Economy
2020	Public Expenditure (undergraduate course), Energy Economics and Policy (Masters Engineering Course ENGR 9853) Administrative Leave
2019	Administrative Leave
2018	Public Expenditure (MA Course)
2017	Problems and Structure of the Newfoundland Economy
2016	Public Expenditure (MA Course)
2015	Public Expenditure (MA Course) and Public Expenditures (undergraduate course)
2014	Public Expenditure (MA Course) and Mineral and Petroleum Economics
2013	Mineral and Petroleum Economics for fall semester and on sabbatical in winter semester
2012	On sabbatical in fall semester, and Public Expenditure (MA Course) and Public Expenditure (undergraduate course)
2011	Introductory Macroeconomics, Mineral and Petroleum Economics, Fiscal Federalism/Intergovernmental Affairs, Public Expenditure (MA Course) and Public Expenditure (undergraduate course)

2010	Introductory Macroeconomics, Mineral and Petroleum Economics, Non-Renewable Natural Resources (MA course) and Public Expenditure (MA Course)
2009	Non-Renewable Natural Resources (MA course) and Public Expenditure (MA Course)
2008	Introductory Macroeconomics, Mineral and Petroleum Economics, Fiscal Federalism/Intergovernmental Affairs, Non-Renewable Natural Resources (MA course) and Public Expenditure (MA Course)
2007	Introductory Macroeconomics, Mineral and Petroleum Economics, Masters of Oil and Gas Studies - Economics of Petroleum Exploration and Development. Non-Renewable Natural Resources (MA course) and Public Expenditure (MA Course)
2006	Sabbatical Winter semester 2006, research time buyout for one course work on OECD project for Fall and taught Minerals and Petroleum Economics
2005	Non-renewable natural resources (MA course) and Applied Welfare and Cost-Benefit Analysis and on sabbatical fall semester 2005
2004	Fiscal Federalism/Intergovernmental Affairs and Applied Welfare and Cost-Benefit Analysis
2003	Mineral and Petroleum Economics, Public Expenditure, Fiscal Federalism/Intergovernmental Affairs, Applied Welfare and Cost-Benefit Analysis, and Problems and Structure of the Newfoundland Economy, Introductory Macroeconomics
2002	Introductory Macroeconomics, Mineral and Petroleum Economics, Public Expenditure, Fiscal Federalism/Intergovernmental Affairs, and Problems and Structure of the Newfoundland Economy

2001	Problems and Structure of the Newfoundland Economy and Mineral and Petroleum Economics, Intergovernmental Fiscal Arrangements and Public Expenditure
2000	Problems and Structure of the Newfoundland Economy and Taxation
1999	Introductory Macroeconomics, Introductory Microeconomics and Mineral and Petroleum Economics and on sabbatical winter 1999.
1998	Introductory Macroeconomics, Applied Welfare and Cost-Benefit Analysis, Problems and Structure of the Newfoundland Economy and on sabbatical fall 1998
1997	Introductory Macroeconomics, Applied Welfare and Cost-Benefit Analysis, Problems and Structure of the Newfoundland Economy and Fiscal Federalism/Intergovernmental Affairs, Mineral and Petroleum Economics
1996	Introductory Macroeconomics, The Structure and Problems of the Newfoundland Economy, Applied Welfare Economics/Cost Benefit Analysis, Fiscal Federalism/Intergovernmental Affairs, Mineral and Petroleum Economics
1995	Introductory Macroeconomics, The Structure and Problems of the Newfoundland Economy, Mineral and Petroleum Economics, Public Expenditure, Fiscal Federalism/Intergovernmental Relations, Introductory Microeconomics
1994	Introductory Macroeconomics, The Structure and Problems of the Newfoundland Economy, Mineral and Petroleum Economics, Fiscal Federalism/Intergovernmental Relations and Advanced Microeconomics
1993	Introductory Microeconomics, Introductory Macroeconomics, Taxation, Public Expenditure and Intergovernmental Relations/Fiscal Federalism

1992	On Sabbatical leave January to August. Introductory Microeconomics, Fiscal Federalism/Intergovernmental Relations, Applied Welfare Economics/Cost Benefit Analysis and Advance Microeconomics
1991	On Sabbatical leave in fall semester. Introductory Microeconomics, Introductory Macroeconomics, Public Expenditure, Taxation, and Economic and Social Impacts of Major Projects
1990	Introductory Microeconomics, Introductory Macroeconomics, Taxation, Economic and Social Impacts of Major Projects, Public Expenditure, Mathematical Economics and Intermediate Microeconomics
1989	Introductory Macroeconomics, Economic and Social Impacts of Major Projects, and Applied Welfare Economics/Cost-Benefit Analysis
1988	Introductory Macroeconomics, Economic and Social Impacts of Major Projects, Fiscal Federalism/Intergovernmental Relations, and Applied Welfare/Cost-Benefit Analysis
1987	Introductory Macroeconomics, Taxation, and Economic and Social Impacts of Major Projects, Public Expenditure
1986	Introductory Microeconomics, Public Economics, Applied Welfare Economics/Cost-Benefit Analysis and Economic and Social Impacts of Major Projects
1985	Introductory Macroeconomics, Public Finance and Economic and Social Impacts of Major Projects

PAPERS AND REPORTS

Refereed

Childs, J., Locke, W. and Moir, R., "Consistency of Microeconomic Behaviors across Canada," Atlantic Canada Economic Review, Vol 1, No. 1, 2019.

Gosine, R, Desseault, M., Gagnon, G., Keough, K., and Locke, W., 2016, Unconventional Opportunities and Challenges: Results of the Public Review of the Implications of Hydraulic Fracking Operations in Western Newfoundland, Report of the Newfoundland & Hydraulic Fracking Review Panel.

Gorbet, F., Admas, M., Bernard, J. T., Boothe, P., Chakravorty, U., Evans, R., Inderwildi, O., Lindsay, D., Locke, W., Muir, J., Norrie, K., Nyboer, J., and Young, D., Council of Canadian Academies, 2014. Energy Prices and Business Decision-Making in Canada: Preparing for the Energy Future. Ottawa (ON): The Expert Panel on Canadian Industry's Competitiveness in Terms of Energy Use, Council of Canadian Academies.

Locke, W., "The Role of Higher Education Institutions in Economic Development: Atlantic Canada as a Case Study," Revista de Economia, Volume 35, n. 3, (ano 33) p. 73-85, 2009.

Locke, W. and Lynch, S., What Does Newfoundland and Labrador Need to Know About the Knowledge-Based Economy to Strengthen Its Place in Canada?, Research and Analysis Paper prepared for the Royal Commission on Renewing and Strengthening Our Place in Canada, Newfoundland and Labrador, 2003.

Lynch, S., Locke, W. and Hobson, P., Should our Concern be the Gift Horse or the Ideological Bull:A Critical Economic Assessment of "Looking the Gift Horse in the Mouth," Canadian Institute for Research in Regional Development, 1997.

Locke, L.W. and Townley, P.G.C., Fiscal Alternatives for Funding the Inuit and Innu of Labrador, A research report prepared for the Royal Commission on Aboriginal Peoples, 1996.

Locke, W. and Feehan, J., "The Development of the Hibernia Oilfield: Panacea for a Depressed Region?", Energy, Exploitation and Exploration, 1994, 12, 4: 265-293.

Locke, W. and Tassonyi, A., "Shared Tax Bases and Local Public Sector Expenditure Decisions", Canadian Tax Journal, 1993, 41, 5, 941-957.

Locke, W. and Felt, L., Supply Management and The Newfoundland Dairy Industry: An Overview and Empirical Assessment, Policy and

Research Paper No. 16, Institute of Social and Economic Research, Memorial University of Newfoundland, 1992.

Feehan, J. and Locke, W. "Multiplier Effects and Government Assistance to Energy Megaprojects: An Application to Hibernia", Energy Studies Review, 1993, 5, 1: 38-49.

Locke, W., "The Offshore Accords and Hibernia's Impact on the Newfoundland Treasury", Energy Studies Review, 1992, 4, 2: 107-116.

Locke, W., Economic Issues Related to Taxation of Offshore Oil Projects: Hibernia as a Case Study, ISER Offshore Oil Project Research Paper, Institute for Social and Economic Research, Memorial University of Newfoundland, 1992.

Locke, W., An Examination of the Equalization Protection Provided Under the Atlantic and Nova Scotia Accords, ISER Offshore Oil Project Research Paper, Institute of Social and Economic Research, Memorial University of Newfoundland, 1991.

Feehan, J. and Locke, W., Multiplier Effects in Perspective: An Application to Hibernia, Institute of Social and Economic Research, Memorial University of Newfoundland, Policy and Research Paper No 9, 1988.

Vetted by Editor/Editorial Board

Locke, W., "Putting the Economic Impacts of the Hibernia Development Project in Perspective", Newfoundland Quarterly, LXXXV, 4, 1990.

Locke, W., "The Provincial Government's Amalgamation Proposal: An Economist's Perspective", Newfoundland Quarterly, LXXXV, 3, 1990.

Locke, L. W. and Townley, P. G. C., The Local and Province-wide Economic Effects of the Point Lepreau Power Plant: Lessons for Saskatchewan, the Institute for Saskatchewan Enterprise, Regina, 1993.

Feehan, J., Locke, W., Lynch, S., Roy, N., and Wernerheim, M., Provincial Government Budgetary Policy: An Assessment of Its 1993-94 Budget, Policy and Research Paper, 18, Institute of Social and

Economic Research, Memorial University of Newfoundland, 1993.

Feehan, J., Locke, W., Lynch, S., Roy, N., and Wernerheim, M., Provincial Government Budgetary Policy: An Assessment of Its 1992-93 Budget, Policy and Research Paper, No. 14, Institute of Social and Economic Research, Memorial University of Newfoundland, 1992.

Feehan, J., Locke, W., Lynch, S., and Wernerheim, M., Provincial Government Budgetary Policy: An Assessment of the 1991-92 Budget, ISER Policy and Research Paper, No. 13, Institute of Social and Economic Research, Memorial University of Newfoundland, 1991.

Non-refereed/Reports

Locke, W. and Strategic Concepts, An Analysis of the Economic Impacts Associated with Torngat Metals Strange Lake Rare Earth Mining Project, Prepared for Torngat Metals, August 18, 2025.

Locke, W. and Strategic Concepts, Request to Obtain Status Designation as a First Port of Arrival, Submission to Canada Border Services Agency by Port of Argentia Inc., Revised July 29, 2025.

Locke, W. and Strategic Concepts, Subject to Negotiations: Community Benefits Agreement Between the Town of Botwood and Exploits Valley Renewable Energy Project, Prepared for the Town of Botwood, May 2025.

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Locke, W., An Assessment of the December 12, 2024 Churchill Falls MOU between Newfoundland and Labrador and Quebec, Linked-in, February 28, 2025.

Locke, W., The Sensitivity the Bay du Nord Project to Increased Costs of Topsides Fabrication Activities Occurring within Newfoundland and Labrador, prepared for Equinor Canada, April 23, 2023.

Locke, W., Eco-tec Consultants, and Strategic Concepts, Inc., Economic Impacts Estimated for the Development of North Atlantic Refinery Limited's Proposed Transshipment Facility at Come by Chance, prepared for North Atlantic Refinery Limited Marketing Limited Partnership, February 13, 2023.

Locke, W., and Eco-tec Consultants, Economic Impacts for the Proposed EverWind Fuel Company's Green Fuels Project for the Burin Peninsula, prepared for EverWind Fuel Company and Angler Solutions Inc., February 4, 2023.

Locke, W., Economic Opinion: The Impact on the Average Value of Local Housing Resulting from Changes to the Quantity and Quality of Local Public Services and its Implications for Newfoundland and Labrador's Community Relocation Program Applied to Little Bay Islands, Newfoundland and Labrador, Prepared for: Ken Byrne and John Taylor-Hood, Benson Buffett Plc Inc., October 2022.

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Locke, W., Opportunities for business: the role of natural resources in our past, present and future, A presentation to Atlantic Business Magazine's Conference entitled: Atlantic Canada: We're ResourceFULL, September 8, 2022.

Locke, W., Angler Solutions and Eco-tec Consultants, An Analysis of the Economic and Financial Impacts of the Bay du Nord Project, prepared for Equinor Canada, July 17, 2022.

Locke, W. and Strategic Concepts, Inc., An Analysis of the Economic Impacts Associated with the Construction and Operation of Atlantic Cultivation's Cannabis Operations in Newfoundland and Labrador, prepared for Atlantic Cultivation Limited, May 8, 2021.

Locke, W. and Moore, D., An Economic Impact Analysis of the Great Northern Port Planned for Crémaillère Harbour on the Great

Northern Peninsula, A Report Prepared for The Great Northern Port Corp and IBM Canada Ltd., May 12, 2020.

Locke, W. and Strategic Concepts, Inc., Labour and Industrial Capacity Analysis: Equinor Flemish Pass Project, prepared for Equinor Canada Limited, February 2020.

Locke, W. and May, D., "Policy Forum: Newfoundland and Labrador`s Debt Strategy – Waiting for a Savior or Godot," Canadian Tax Journal, 2019, 67:4, 983-1010.

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Locke, W. and Strategic Concepts, Inc., An Economics Analysis of the Bay du Nord Project, Final Report, Prepared for Statoil, January 23, 2018.

Locke, W. and Strategic Concepts, Inc., An Analysis of the Economic Impacts Associated With the Kami Iron Ore Project: A 8 Mt, 26 Year Project, Final Report, Prepared for Alderon Iron Ore Corp, November 25, 2017.

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Community Sector Council and Collaborative Applied Research in Economics, October.

Locke, W., 2015, An Assessment of the Economic Analysis Undertaken in the Pisces Report, A Report Prepared for the Canadian Association of Prawn Producers, October 5, 2015.

Locke, W., 2015, Supplementary Report for the Department of Justice, prepared for Department of Justice, Government of Newfoundland and Labrador, September 14, 2015.

Locke, W., 2015, The Economic Impacts of the Lighthouse Hotel-Beacon Hill Development Concept on the City of Mount Pearl, A Report Prepared for the Stein Group, September 5, 2015.

Locke, W., 2015, An Assessment of the Financial Commitment to Newfoundland and Labrador Aboriginal Peoples from the Government of Canada: 1949 to 1980, Prepared for the Department of Justice, Government of Newfoundland and Labrador, revised August 1, 2015.

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Locke, W., Estimates of Provincial Government Royalties for Newfoundland and Labrador under Various Price Scenarios, A Report Prepared for Industry Canada, January 15, 2015.

Locke, W, and Lynch, S., An Estimate of the Economic Impacts Generated by Memorial University of Newfoundland, A Report Prepared for the Office of Public Engagement, Memorial University of Newfoundland, June 27, 2014.

Locke, W. and Strategic Concepts, Inc., An Analysis of the Economic Impacts of the Bay du Nord Flemish Pass FPSO Subsea Project, September 2, 2014.

Locke, W., An Extension to a Report on the Economics of a Wind Test Facility in Newfoundland and Labrador – A Brief Overview, a report prepared for the Research and Development Corporation (NL), July 24, 2014.

Locke, W., Does Contract Language Matter? A Conceptual Approach to Analyzing the Loss of Local Benefits from a Change in the Words Used for the Expressions of Interest Requests under the Hebron Benefits Agreement, prepared for the Department of Justice, Government of Newfoundland and Labrador, June 9, 2014.

Locke, W. and Strategic Concepts, An Approach to Calculating Do-No-Harm Royalties for the LabMag Project Under the Quebec Pellet Plant Option, prepared for New Millennium Iron Corp., May 19, 2014, revised May 25, 2014.

Locke, W., The Economics of a Wind Test Facility in Newfoundland and Labrador, prepared for the Research and Development Corporation (NL), May 3, 2014.

Strategic Concepts and Locke, W., An Economic Impact Analysis of the Iron Ore Company of Canada's Operations With and Without Its Proposed Wabush 3 Pit: An Incremental Economic Impact Analysis, prepared for the Iron Ore Company of Canada, May 2, 2014.

Locke, W. and Lynch, S., Economic Impacts of Memorial University, a report prepared for the President and the Office of Public Engagement Memorial University, April 2014.

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Locke, W. and Lynch, S., Economic Impacts of Research and Development Expenditures in Newfoundland and Labrador, A Draft paper prepared for the Research and Development Corporation (NL) and the Collaborative Applied Research in Economics (CARE) Initiative, St. John's, February 26, 2014.

Locke, W., A Review of Cost-Benefit Analysis Suggested for Mitigating Moose-Vehicle Collisions in Newfoundland and Labrador, a report prepared for the Department of Justice, Government of Newfoundland and Labrador, February, 9, 2014.

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Locke, W., An Economic and Business Case Analysis of an Ice Gouging Test Facility for Newfoundland and Labrador, A report prepared for the Research and Development Corporation, Newfoundland and Labrador, August 18, 2013.

Locke, W., A Preliminary Analysis of the Economic Impacts for Newfoundland and Labrador Expected to be Associated with the Julienne Lake Iron Ore Proposal to the Government of Newfoundland and Labrador, A report prepared for the JL Alliance, May 28, 2013.

Locke, W. and Strategic Concepts, Inc., An Analysis of the Local Benefits Trade-offs from the White Rose Extension Project Development Options: Wellhead Platform versus Subsea Drill Centre Option, A report prepared for Husky Energy, May 24, 2013.

Locke, W., More than a Dispensary – An Alternative Business Model for Independent Community Pharmacies in Newfoundland and Labrador, A report prepared for the Council of Independent Community Pharmacy Owners (CICPO), January 31, 2013.

Strategic Concepts, Inc. and Locke, W., An Analysis of the Economic Impacts Associated with the Kami Iron Ore Project: A 8 Mt, 30 Year Project, prepared for Alderon Iron Ore Corporation, January 2013.

Strategic Concepts, Inc. and Locke, W., An Analysis of the Economic Impacts Associated with Labrador Iron Mines Quebec and Labrador Properties in the Labrador Trough, prepared for Alderon Iron Ore Corporation, January 19, 2013.

Locke, W., An Evaluation of the Methodology and Preliminary Impacts Contained in EcoTec Consultants' August 2012 report to Northcliff Resources, Ltd entitled: "Assessment of Economic Benefits Arising from the Construction and Operation of the Sisson Mine", prepared for Stantec Consulting Ltd., September 18, 2012.

Locke, W., Estimated Economic Impacts Associated with the Translation Research Unit and Medical Research at Memorial University, prepared for Memorial University, September 12, 2012.

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Locke, W., Assessing the Financial Implications of Removing the Atlantic Investment Tax Credit from Newfoundland and Labrador Offshore Oil and Gas Projects – Ring-Fence and Full-Flow Through Analyses, A paper prepared for the Canadian Association of Petroleum Producers, June 6, 2012.

Locke, W., Assessing the Financial Implications of Removing the Atlantic Investment Tax Credit from Newfoundland and Labrador Offshore Oil and Gas Projects – A Ring-Fence Analysis, A paper prepared for the Canadian Association of Petroleum Producers, June 6, 2012.

Locke, W. and Lynch, S., An Assessment of the Newfoundland and Labrador Energy Consumption Model, A paper prepared for the Department of Natural Resources, Government of Newfoundland and Labrador, May 18, 2012.

Locke, W., From the 2002 Development Agreement to 2011: The Evolution of Actual and Expected Economic Benefits for Newfoundland and Labrador from the Voisey's Bay

Development, A paper prepared for Vale, Newfoundland and Labrador, April 15, 2012.

Strategic Concepts, Inc. and Locke, W., An Analysis of the Economic Impacts Associated with the Iron Ore Project: Final Report, A paper prepared for Alderon Iron Mines Corporation, April 2012.

Locke, W., An Assessment of the Fiscal Implications of the Mineral Liberalization Research Analysis Facility, A paper prepared for the Research and Development Corporation, Newfoundland and Labrador, April 10, 2012.

Strategic Concepts, Inc. and Locke, W., An Analysis of the Economic Impacts Associated with the Mary River Project, A paper prepared for Baffinland Iron Mines Corporation, April 2012.

Locke, W., Provincial Government Revenue Implications of Enhanced Oil Production from the Main Field of the Hibernia Oil Project, A paper prepared for the Research and Development Corporation, Newfoundland and Labrador, January 1, 2012.

Locke, W. and Strategic Concepts, Inc., Economic Impact Analysis of the Proposed LagMag Iron Ore Project in Labrador, a report prepared for New Millennium Capital Corp., January 2012.

Locke, W., Estimated Economic and Financial Impacts Associated with Exempting Seismic Activity from the Coasting Trade Act, A paper prepared for Industry Canada, December 27, 2011.

Locke, W., Economic Information to Consider when Evaluating the Impact of the Seismic Activity Component of the Coasting Trade Act on Offshore Oil and Gas Activity in Atlantic Canada, A paper prepared for the Atlantic Canada Opportunities Agency and Industry Canada, December 8, 2011.

Locke, W., Assessing the Economic Impacts of the Hebron Offshore Oil Project, A report prepared for the Commissioners of the Hebron Public Review Commission, November 2, 2011.

Locke, W., "Newfoundland and Labrador, from Austerity to Prosperity back to Austerity (?): Planning to Avoid a Financial Crisis," Newfoundland Quarterly, 2011.

Locke, W., Alternative Funding Arrangements to Promote Fiscal Sustainability of Newfoundland and Labrador Municipalities: The Role of Income and Sales Taxes, A paper prepared for Municipalities Newfoundland and Labrador, August 15, 2011.

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Hobson, P. and Locke, W., "Changes to Canada's Major Federal-Provincial Transfer Programs: Implications for the Maritime Provinces," in Canada: The State of the Federation 2006: Canadian Fiscal Federalism in Transition, Allan, J. and Courchene, T., McGill-Queen's University Press, 2008.

Locke, W., "Strategic Application of Government Royalties as a Mechanism for Enhancing the Economic Development Potential of the Offshore Oil and Gas Industry in Atlantic Canada," From Red Ochre to Black Gold, D. McGrath, Flanker Press Ltd., 2001.

Locke, W., "Considering Issues Around Equalization," in Equalization Its Contribution to Canada's Economic and Fiscal Progress, Robin W. Boadway and Paul A. R. Hobson, the John Deutsch Institute, Queen's University, 1998.

Felt, L and Locke, W., "It Were Well to Live Mainly Off Fish: The Collapse of Newfoundland's Fishery and Beyond", in The North Atlantic Fishery: Strengths, Weaknesses and Challenges, R. Arnason and L. Felt (eds), Volume 3, An Island Living Series, Institute for Island Studies, Department of Extension, University of Prince Edward Island, Charlottetown, PEI, 1995.

Presented at Conferences/Seminars

Locke, W and May, D., NL Debt, Fiscal Sustainability and the Churchill Falls MOU Initiatives, A Presentation to the Atlantic Association of Applied Economist (Canadian Association of Business Economists, St. John's, April 15, 2025

Locke, W and May, D., Newfoundland and Labrador in debt, in Perpetuity, Inevitable? A Presentation to CARE Hosted Event at Elks Club, St. John's, April 3, 2024

Locke, W., Issues Pertaining Demographic Projections and Health Care Costs: Choosing the Correct Metric, A presentation to Northeast Avalon Health Care Infrastructure Advisory Committee, May 23, 2023.

Locke, W., The Role of Analysis, what have we learned and how should we us it, presented at *The economic and fiscal trajectory of Newfoundland and Labrador: We are here now, what should we do, how should we do it, and how long can we wait?* Conference held at Memorial University, September 15, 2021.

Locke, W. NS May, D., "NL Economics – Pre and Post First-Wave COVID," A virtual presentation to Dalhousie University's Mini-Conference, October 15, 2021.

May, D., Locke, W., and Powers, P., "Maximizing Community Well-being Under GNL's "Fiscal Reset"," A presentation to the Fiscal Sustainability Mini-Symposium, Grenfell Campus, October 6, 2021.

Locke, W., "The role of analysis, what have we learned and how should we use it," A presentation to The economic and fiscal trajectory of Newfoundland and Labrador: We are here now, what should we do, how should we do it, and how long can we wait?, St. John's, NL, September 15, 2021.

Locke, W., "An Overview of Newfoundland and Labrador's Oil and Gas Sector: Structure, Royalties, Issues, Challenges and Future Directions," An Invited Presentation to the Premier's Economic Recovery Team, St. John's, Nov. 25, 2020 and A presentation to the Chair of the PERT, October 23, 2020.

Locke, W., "Newfoundland and Labrador's Fiscal Situation and the Impact of Health Expenditures," An Invited Presentation to the An Invited Presentation to the Medical Advisory Committee, Eastern Health, November 18, 2020.

Locke, W., "It is No Longer About Doing More With Less, Newfoundland and Labrador Needs to Focus on Doing Less With Less While Ensuring the Least Possible Damage – There Needs to be a Change of Focus from Enhanced Efficient and Elimination of Waste to Affordability," An Invited Presentation to the Provincial Economic Recovery Team, St. John's, Nov. 13, 2020 and An Invited Presentation to the Clinical Chiefs of Eastern Health, St. John's, November 10, 2020

Locke, W. and Gambin, L., "Economists' Perspectives on the Use of Antibiotics in NL: Improving the Value of the Health Care System," A Presentation to Quality of Care NL's Antibiotic Future Forum, Faculty of Medicine, MUN, St. John's, Nov. 20, 2019.

Locke, W. and May, D., "Newfoundland and Labrador's Debt Management Strategy: Kicking the Can Down the Road, While Waiting for a Saviour," A Presentation to the CARE speaker series, St. john's, Nov. 12, 2019.

Locke, W., "An Assessment of NL's Fiscal Position," a presentation to CARE's Open Discussion on The State of the NL Economy, April 24, 2019.

Locke, W., Newfoundland and Labrador's Fiscal Future: When is behaving badly good and for how long?, A Presentation to: Summer Institute – The Pierre Elliot Trudeau Foundation: Big

Issues for Newfoundland and Labrador, St. John's, NL, June 5, 2018.

Locke, W., On the Edge: Memorial University's Contribution to Economic Development, A Keynote presentation to: Canadian Re-Generation(s) Conference, Waterford Institute of technology, April 27, 2018.

Locke, W., We have a fiscal problem, A presentation to the Board of Trade's 2018 Business Development Summit – Thriving on the Edge!, St. John's, NL, February 8, 2018.

Locke, W. and May, D., Presentation to Senate Committee on National Finance: Study on the Minister of Finance's proposed changes to the Income Tax Act respecting the taxation of private corporations and the tax planning strategies involved, St. John's, NL, November 20, 2017

Locke, W., State of NL Economy: From Bad to Worse, A presentation to the Department of Economics Speakers Series, Oct 20, 2017.

Locke, W., Understanding the NL Economy in the Short, Medium and Longer Terms so that Businesses in PCSP can Learn From and Take Advantage of Adjacency, A presentation to the Inaugural Meeting of the Portugal Cove-St. Philips Founding Chamber of Commerce, Oct 19, 2017.

Locke, W., The Rock in a hard Place: Overcoming Disruption, A presentation to the 2017 Atlantic Regional Conference of the Canadian Pension & Benefits Institute: "Between a Rock and a Hard Place: Learning to Embrace Disruption," St. John`s, October 6, 2017.

Locke, W., An Overview of the Atlantic Canadian Economy, A presentation to the 16th Annual Conference of the Food Industry Credit Bureau, St. John's, NL May 25, 2017.

Locke, W., Newfoundland and Labrador Economic Update 2017, A presentation to the Newfoundland Association of the Appraisal Institute of Canada, St. John's, NL May 12, 2017.

Locke, W., The Potential for Non-Renewable Resources to help Mitigate Newfoundland and Labrador's Economic and Fiscal Challenges, A

presentation to the Conference Board of Canada's Atlantic Business Outlook, St. John's, NL, March 30, 2017.

Locke, W., Non-Renewable Natural Resources and the Newfoundland and Labrador Economy, A presentation to the Chartered Professional Accountants, Newfoundland and Labrador, St. John's, NL, February 23, 2017.

Locke, W., The Newfoundland and Labrador Economy: A Reality Check, A presentation to the Board of Trade's The Power of Possibility: People, Passion, Persistence, Feb 9, 2017.

Locke, W., An Economist's Perspective on Oil and gas, Housing Values and the Newfoundland Economy, A presentation to the "Ethical Guide for the Assessor," the 2016 Annual General Meeting of the Institute of Municipal Assessors, District 10, Newfoundland and Labrador, November 23, 2016.

Locke, W., The "State" of Newfoundland and Labrador Economy, A presentation to the 2016 Annual Meeting of the Small Towns-Big Business Initiative, Nov 16, 2016.

Locke, W., The "State" of Newfoundland and Labrador Economy: The Role of the Fiscal Situation and Demographics, A presentation to 2016 Annual Meeting of the Atlantic Canada Economics Association, Oct 21, 2016.

Locke, W., The "State" of Newfoundland and Labrador Economy: The Role of the Fiscal Situation and Demographics, A presentation to 2016 Annual Meeting of the Automobile Dealers Association of Newfoundland and Labrador, Sept 15, 2016.

Locke, W., The Newfoundland and Labrador Economy, A presentation to "Engineers without Boarders, Memorial University, June 25, 2016.

Locke, W., State of the Newfoundland and Labrador Economy and Budget 2016, A presentation to the Rotary Club of St. John's East, May 13, 2016.

Locke, W., State of the Economy and the 2016 Provincial Budget, A presentation to the Newfoundland Association of the Appraisal Institute of Canada, April 29, 2016.

Locke, W., A Perspective on the Newfoundland and Labrador Economy and Government's Fiscal Response, A presentation to the Associates Roundtable Speakers Series, Faculty of Business, Memorial University, March 21, 2016.

Locke, W., The Newfoundland and Labrador Economic and Fiscal Situation: An Economist's Perspective, A presentation to the Hospitality NL Conference 2016, March 2, 2016.

Locke, W., Newfoundland and Labrador: A Discussion of Economic Issues, a presentation to the Department of Business, Tourism, Culture and Rural Development, Government of Newfoundland and Labrador, St. John's, November 27, 2015.

Locke, W., CARE Information, a presentation to the Department of Advanced Education and Skills, Government of Newfoundland and Labrador, St. John's, November 23, 2015.

Locke, W., Newfoundland and Labrador: An Overall Economic Outlook Economy, a presentation to the Canadian Institute of Plumbing and Heating NL Region Industry Dinner, St. John's, November 17, 2015.

Locke, W., What are the Important Newfoundland and Labrador Economic and Fiscal Issues, a presentation to the Board of Directors, Research and development Corporation, Newfoundland and Labrador, St. John's, September 17, 2015.

Locke, W., NL Economic Development, a presentation to the 2015 Annual Conference of the Atlantic Canada Economics Association, Acadia University, Wolfville, Nova Scotia, October 23, 2015.

Locke, W., State of the Newfoundland and Labrador Economy, a presentation to the 2015 Annual General Meeting of the Automobile Dealers' Association - Newfoundland and Labrador, St. John's, September 17, 2015.

Locke, W., The Newfoundland and Labrador Economy & Beyond, a presentation to the Newfoundland and Labrador Directors' Forum: Newfoundland and Labrador Credit Unions Directors' Conference, St. John's, June 26, 2015

Locke, W., The Price of Oil and Its Implications for the Newfoundland and Labrador Economy, a presentation to the Newfoundland and Labrador Construction Association's Lunch N' Learn Session, St. John's, June 16, 2015

Locke, W., Newfoundland and Labrador Potpourri – Hypochondriasis Versus Delusion: Denying the Obvious or Facing the Reality? A presentation to Advocis NL, NL Chapter of the Financial Advisors Association of Canada, June 9, 2015.

Locke, W., Are Newfoundlanders and Labradorians Really Delusional with Respect to their Economic Circumstances?, CARE website, May 8, 2015.

Locke, W., Lynch, S., May, D., Roy, N., Sullivan, M. and Wiseman, C., promoting Tax fairness in Newfoundland and Labrador Through the Personal Income Tax System, presentation sponsored by the Collaborative Research in Applied Economics (CARE) Initiative, April 23, 2015, St. John's.

Locke, W., Current Economic Issus in Newfoundland and Labrador, a presentation to the Canadian Homebuilders Association – NL, April 14, 2015, St. John's.

Locke, W., Drilling Deeper into the Transformative Effect of Offshore Oil and Gas on the Newfoundland and Labrador Economy: A Role for the Faculty of Arts, a presentation to Arts on Oceans: Research Symposium, St. John's, April 7, 2015.

Locke, W., Oil Prices and the Newfoundland and Labrador Economy, A talk to Chartered Professional Accountants of Newfoundland and Labrador's Business Insight Breakfast Series, March 27, 2015, St. John's.

Locke, W., Impact of Low Oil Prices on the Canadian Economy – A Newfoundland and Labrador Perspective, A presentation to the Standing Committee on Finance, House of Commons, March 11, 2015, Ottawa.

Locke, W., The World is Not Falling Apart – A perspective on prices and Production, A luncheon talk to Geoscience Day, Oil and Gas Week NL, for the Geological Survey of Canada, St. John's, NL, February 26, 2015.

Locke, W. and Lynch, S., An Estimate of the Economic Impacts Generated by Memorial University, A public presentation, St. John's, NL, February 2, 2015.

Locke, W. and Lynch, S., An Estimate of the Economic Impacts Generated by Memorial University, A presentation to the senior Academic Administrators group, St. John's, NL, December 9, 2014.

Locke, W. and Lynch, S., CARE presentation to Husky Energy and ACOA, St. John's, NL, November 26, 2014.

Locke, W., Non-Renewal Commodities Prices, An invited presentation to the Atlantic Canada Economics Association Annual Conference, Truro, N.S. October 17, 2014.

Locke, W., The Newfoundland and Labrador Economy, A Presentation to the Placentia Bay Industrial Showcase 2014, Placentia, NL, September 24, 2014.

Locke, W., Oil and Gas and the Transformation of the Newfoundland and Labrador Economy, a presentation to the 9th International Symposium on the Oil and Gas Resources of Western Newfoundland, Corner Brook, NL, September 11, 2014.

Locke, W., General Economic Impacts of R&D Expenditures in Newfoundland and Labrador and Specific Economic Impacts Associated with Research and Development Corporation (NL) Activities, a presentation to the Board of Director of the Research and Development Corporation (NL), St. John's, September 8, 2014.

Locke, W., Lynch, S., May, D., and Roy, N., Presentation to Premier Marshall and Finance Minister Johnson on CARE's Collaborative Review with the Provincial Financial Officials on How the Fairness of Newfoundland and Labrador's Personal Income Tax System may be Improved, St. John's, August 25, 2014.

Locke, W., The Economics of a Wind Test Site for Newfoundland and Labrador, a presentation to the Research and Development Corporation (NL), St. John's, July 21, 2014.

Locke, W., Debt – it can get you in trouble, but it can't get you out. That is why we need Credit Counsellor!, a presentation to Credit

Counselling Canada 2014 Conference, St. John's, NL., June 23, 2014.

Locke, W., The Newfoundland and Labrador Economy: A Broader Perspective – Another Look, a presentation to the Newfoundland and Labrador Construction Association's Lunch N' Learn Session, St. John's, June 17, 2014

Locke, W., The Economics of a Wind Test Site for Newfoundland and Labrador, a presentation to the Research and Development Corporation (NL), St. John's, June 5, 2014.

Locke, W. and Lynch, S., A Glimpse at the Preliminary Economic Impacts Estimated for Memorial University of Newfoundland – All Campuses, Presented to officials from Memorial University and the City of St. John's, March 21, 2014.

Locke, W., The Newfoundland and Labrador Economy in the Short and Medium Terms, A Presentation to President and officials of the College of the North Atlantic, St. john's, March 4, 2014

Locke, W., The Newfoundland and Labrador Economy in Context – Things Have Changed, A presentation to Build Green Atlantic NL 2013 Conference, St. John's, NL, November 27, 2013.

Locke, W., The Newfoundland and Labrador Economy in the Short and Medium Terms, A presentation to "Let's Talk About of Future" a Genworth Canada's Breakfast Event, St. John's, NL, October 16, 2013.

Locke, W., The Newfoundland and Labrador Economy: A Broader Perspective, A presentation to the Newfoundland and Labrador Construction Association's Lunch N' Learn Session, St. John's, NL, June 11, 2013.

Locke, W., An Introduction to Collaborative Applied Research in Economics (CARE) and Its Implication for Public Policy in Newfoundland and Labrador, A presentation to the Institute of Public Administration of Canada and Policy NL, St. John's, NL, May 24, 2013.

Locke, W., Resources and Newfoundland and Labrador's Future, A presentation to Grenfell Campus's Office of Alumni Affairs and Navigate Entrepreneurship Centre, Corner Brook, April 17, 2013.

Locke, W., Reflections on the Newfoundland and Labrador Economy, A presentation to Probis, St. John's, April 11, 2013.

Locke, W., Reflections on the Newfoundland and Labrador Economy, A presentation to Advocis, NL, St. John's, April 11, 2013.

Locke, W., An Economic Perspective on Newfoundland and Labrador, A presentation to the 44th Annual Conference of the Newfoundland and Labrador Construction Association: Construction Law – Liens, Loopholes and Litigation, St. John's, March 2, 2013.

Locke, W. and Strategic Concepts, Inc., Local Benefits Trade-offs from West White Rose Development Options, A presentation to Husky Energy, February 8, 2013.

Strategic Concepts and Locke, W., Economic Impact Analysis of Iron Ore Mining Industry in Labrador 2011-2031, a presentation to Labrador West Regional Task Force, St. John's, January 21, 2013.

Locke, W., More than a Dispensary – An Alternative Business Model for Community Pharmacies in Newfoundland and Labrador, A presentation to the Council of Independent Community Pharmacy Owners' Annual Meetings, St. John's, January 20, 2013.

Strategic Concepts and Locke, W., Comparison of Economic Benefits and Sensitivities Kami Iron Ore Project, a presentation to Government of Newfoundland and Labrador, January 18, 2013.

Strategic Concepts and Locke, W., Comparison of Economic Benefits and Sensitivities Kami Iron Ore Project, a presentation to Government of Newfoundland and Labrador, December 13, 2012.

Locke, W., The Newfoundland and Labrador Economy, A Presentation to Genworth Canada, St. John's, NL, December 6, 2012.

Locke, W., An economist's perspective on Competition Policy and Competitiveness and its Implication for Newfoundland and Labrador, A Presentation to the Harris Centre's Seminar on Competition Policy and Competitiveness, St. John's, October 26, 2012.

Locke, W., Newfoundland and Labrador Economic Overview and Its Implications for the Housing Sector," A presentation to the Canadian Homebuilders' Association of Newfoundland and Labrador, October 2, 2012.

Locke, W., A Brief Introduction to the Newfoundland and Labrador Economy and to the Applied and Policy Research within the Department of Economics, Memorial University, A presentation to the delegation from Nantong University (China), St. John's, September 14, 2012.

Locke, W., The Transformation of Newfoundland and Labrador: From a Resource Dependent Economy to a Resource Dependent Economy, A presentation to the Memorial University's "havin' a time: Reunion 2012" – The oldest Newest Province: Looking to the Future, Reflecting on the Past," St. John's, August 11, 2012.

Locke, W., An Economist's Perspective on the Pros and Cons and Best Practices of Public Review, A presentation to the 2012 Conference and Annual General Meeting of the Professional Engineers and Geoscientists of Newfoundland and Labrador, Gander, NL, June 8, 2012.

Locke, W., Collaborative Applied Research in Economics, A presentation to the Atlantic Canada Opportunities Agency's Policy Director Generals, St. John's, NL, June 7, 2012.

Locke, W., Enhancing Fiscal Capacity of Communities on the Irish Loop, a presentation to the Irish Loop Municipal Symposium 2012, Renews-Cappahayden, May 16, 2012.

Locke, W., The Importance of Energy to the Newfoundland and Labrador Economy, A presentation to the Irish Loop Chamber of Commerce, Cape Broyle, May 9, 2012

Locke, W. and Lynch, S., An Assessment of the Newfoundland and Labrador Energy Consumption Model, a presentation to the Department of Natural Resources, Government of Newfoundland and Labrador, St. John's, NL, May 7, 2012.

Locke, W., Past, Present and Future: The Role of Natural Resources in the Newfoundland and Labrador Economy, A presentation to the Memorial University Alumni Association, Corner Brook, March 29, 2012

Locke, W., The Economic Impact of the Skills and Labour Shortages will have in Newfoundland and Labrador, A presentation to the Canadian Manufacturers & Exporters, Newfoundland and Labrador's conference on Human Resources Innovation/Best Practices "The Employer's Challenge": A Manufacturing Insights Partnership, Corner Brook, March 23, 2012.

Locke, W., The Role of the Academic in Newfoundland and Labrador Public Policy: The Perspective and Experience of a Local Economist, A Presentation to the Rotary Club of St. John's, March 8, 2012.

Locke, W., Muskrat Falls: The Best Option?: A Public Forum, A presentation to the Harris Centre's, Applied Economic Policy's and The Atlantic Provinces' Memorial Presents, St. John's, NL, January 17, 2012.

Locke, W., Impact of the Economy on Recruitment in Newfoundland and Labrador, A presentation to the Senior Academic Administrators' Group, Memorial University, January 10, 2012.

Locke, W., Innovative Funding for Pharmacies: The Way of the Future for Newfoundland and Labrador Pharmacies, A presentation to the Council of Independent Pharmacy Owners, St. John's, December 4, 2011.

Locke, W. and Sheppard, C., St. John's International Airport and the Transformed NL Economy, A presentation to the Board of Directors. St. John's International Airport Authority, November 30, 2011.

Locke, W., Economic Impact of the Tight Labour Market, A presentation to "That is not my Job Description...and other realities in a tight labour market," Newfoundland and Labrador Employers' Council 2011 Conference, November 16, 2011.

Locke, W., Municipal Fiscal Sustainability: The Role of Income and Sales Taxes, A presentation to the 2011 Annual Convention of Municipalities Newfoundland and Labrador held at Corner Brook, NL, November 4, 2011.

Locke, W., From Fiscal Restraint to Relative Prosperity to Sustainability: The role of the Atlantic Accord in Bolstering Provincial Oil and

Gas Policy in Newfoundland and Labrador, Prepared for the workshop on Politics and Public Policy in Newfoundland and Labrador held on October 28-29, 2011 at Memorial University, October 29, 2011.

Locke, W., The Role of the Economist in Public Policy Within Atlantic Canada, The John Graham Memorial Lecture, The Atlantic Canadian Economics Association's 39th Annual Conference, University of Prince Edward Island, October 14-16, 2011.

Locke, W., Do Newfoundland and Labrador Royalties Subsidize Offshore Oil and Gas Investments? An Independent Assessment of the Claims made in Mintz and Chen (2010) and Mintz (2010), A presentation to the Atlantic Canadian Economics Association's 39th Annual Conference, University of Prince Edward Island, October 14-16, 2011.

Locke, W., State of Economics Departments within the Region: Memorial University, A presentation to the Atlantic Canadian Economics Association's 39th Annual Conference, University of Prince Edward Island, October 14-16, 2011.

Locke, W., The New Newfoundland and Labrador: Its Transformation from Austerity to Prosperity to Sustainability, A presentation to the Government of Canada's Accelerated Economist Training Program, St. John's, NL, October 12, 2011.

Locke, W., The Possibility of Supplementing the Property Tax with Municipal Income and Sales Taxes in Newfoundland and Labrador as a Strategy to Promote Municipal Sustainability, A presentation to the 2011 Atlantic Mayors' Congress, Happy Valley-Goose Bay, NL, September 21, 2011.

Locke, W., The New Newfoundland and Labrador: Its Transformation from Austerity to Prosperity to Sustainability, A luncheon presentation to the Association of Canadian Pension Management's 2011 National Conference, St. John's, NL, September 14, 2011.

Locke, W., Reflecting on the Newfoundland and Labrador Economy, A presentation to the Association of Seafood Producers' General Meeting, St. John's, NL, September 12, 2011.

Locke, W., Newfoundland and Labrador: Economic Trends and Economic Issues, A presentation to the Honourable Peter Penashue, Minister of Intergovernmental Affairs, President of the Queen's Privy Council for Canada and Regional Minister for Newfoundland and Labrador, Ottawa, August 8, 2011.

Locke, W., Newfoundland and Labrador Economy – Short term and Medium Term, A presentation to the Board of Directors, Research and Development Corporation, Newfoundland and Labrador, St. John's, NL, June 23, 2011.

Locke, W., Declining Offshore Production and Its Implication for the Province's Fiscal Position and for the R&D Expenditures Under the CNLOPB Guidelines, A presentation to the Research and Development Corporation, Newfoundland and Labrador, St. John's, NL, June 9, 2011.

Locke, W., A Prosperity Plan for Newfoundland and Labrador: Defining the Realities and Framing the Debate, A presentation to the Harris Centre's Memorial Presents, St. John's, NL, June 8, 2011.

Locke, W., The Newfoundland and Labrador Economy: How are we doing?, A presentation to the Credit Unions' Director Conference, Gander, NL, May 27, 2011.

Locke, W., Provoking a Discussion on Energy Policy in Atlantic Canada: A Newfoundland and Labrador Economist's Perspective, A presentation to the Atlantic Canada Opportunities Agency's Policy Network, St. John's, NL, May 26, 2011.

Locke, W., Fixing Municipal Revenue – A Brighter Future for Newfoundland and Labrador: Supplementing the Property Tax, A presentation to the 2011 Municipal Symposium, May 5 to May 7, 2011 – Hotel Gander, May 7, 2011.

Locke, W., An Overview of Equalization, A Presentation to Professor Lynch's Newfoundland Economy Course (Econ 3070), November 9, 2010

Locke, W., Debt Crunch: Canadian Household Debt, Opening Remarks to Action Canada's Forum on Consumer Household Debt, St. John's, November 5, 2010.

Locke, W., Newfoundland and Labrador: A Have Province?, A Presentation to Action Canada's Conference, St. John's, November 5, 2010.

Locke, W., Municipal Sustainability, A Presentation to Municipalities Newfoundland and Labrador's 2010 Annual Convention, St. John's, October 8, 2010.

Locke, W., Innovation and the Standard of Living/Economic Wellbeing – A Newfoundland Labrador Perspective, A presentation to the Government of Canada's Advanced Leadership Program Panel on "Innovation and the Ocean Sector," September 23, 2010.

Locke, W., An Overview of Social and Economic Trends in Newfoundland and Labrador, A presentation to "Your Say Conference," St. John's, June 11, 2010.

Locke, W., An Overview of the Newfoundland and Labrador Economy: An Economist's Perspective, A presentation to the Government of Canada's, Accelerated Executive Development Program, St. John's, May 17, 2010.

Strategic Concepts, Inc. and Locke, W., NL Effective Labour Capacity and Tradeoff Analyses, A Presentation to Husky Energy, St. John's, May 12, 2010.

Locke, W., Future of Municipal Revenue, A presentation to Municipalities Newfoundland and Labrador, 2010 Municipal Symposium, Gander, April 30, 2010.

Locke, W., Atlantic Canada: Myth or Reality, A presentation to the Royal Society's of Canada's conference "Shaping an Agenda for Atlantic Canada," Halifax, March 26-7, 2010.

Strategic Concepts, Inc. and Locke, W., An Estimate of NL Effective Labour Capacity and the Tradeoff of Government Revenues and Industrial Impacts Associated with Constructing a GBS-Type Platform in the Presence of Tight Labrador Market Conditions, A Presentation to Husky Energy, St. John's, March 15, 2010.

Locke, W., Outlook for East Coast Oil Developments, A presentation to the National Energy Board's 2010 Energy Futures Conference, Ottawa, March 12, 2010.

Locke, W., Transforming the Newfoundland and Labrador Economy: The Role of the Atlantic Accord, A presentation to Memorial Presents: The Atlantic Accord: A New-Found Vision, St. John's, Feb 11, 2010.

Strategic Concepts, Inc. and Locke, W., An Overview of the Newfoundland and Labrador Economy and a Consideration of How to Strategically Position Husky's Initiative, A Presentation to Husky Energy, St. John's, Jan 21, 2010.

Locke, W., An Economic Perspective on Newfoundland and Labrador, A presentation to the Newfoundland and Labrador Construction Association's Annual Provincial Conference "Leading into 2010 & Beyond", St. John's, Jan 29, 2010.

Locke, W. and Strategic Concepts, Inc., An Overview of the Newfoundland and Labrador Economy, A presentation to M5 and the Iron Ore Company of Canada, St. John's, Jan 6, 2010.

Locke, W., Energy Potential in Newfoundland and Labrador: Issues for Discussion, A presentation to the NL ACOA Board Members, St. John's, December 9, 2009.

Locke, W., Reflections of a Local Economists: Factors Affecting Newfoundland and Labrador and Canada, A presentation to "Simpson and Locke: Thoughts on the Economy, Canada and Newfoundland and Labrador, a learning event sponsored by the NL Federal Communications Council of the NL Federal Council and the NL Regional Office of the Treasury Board of Canada Secretariat (TBS) Regional Communications Network, St. John's, NL, November 25, 2009.

Locke, W., Cost of Dispensing Prescriptions in Newfoundland and Labrador: Closing the Knowledge Gap, A presentation to the Procurity Business Conference, Saddlebrook Resort & Conference Centre, Tampa, Florida, November 22, 2009.

Locke, W., Knowledge Mobilization as a Community Service: An Application to the Financial Crisis, A presentation to the ACEA Annual Conference, Saint John, NB, October 16, 2009.

Locke, W., Trends in the Oil and Gas Sector: Implications for Atlantic Canada, A presentation to Rothesay Energy Dialogue 2009, Rothesay, NB, July 14-5 18, 2009.

Locke, W., Offshore Oil and Gas, the Economic Crisis and the Local Economy, A presentation to: 44^0 North: Arctic Challenges – East Coast Solutions, NOIA Conference 2009, St. John's, June 18, 2009.

Locke, W., Are we there yet? An assessment of the current economic crisis from the perspective of Canada and Newfoundland and Labrador, A presentation to the Canadian Catholic Financial Administrators Conference St. John's, NL, June 1, 2009 and A presentation to the Business Association of Newfoundland and Labrador, St. John's, NL, June 9, 2009.

Locke, W., Prosperity not Austerity – The Current Economic Crisis and the Future of Newfoundland and Labrador, Board of Trade Luncheon, May 26, 2009.

Locke, W., Don't Worry, Be Happy Or Should We: An Assessment of the Current Economic Crisis from the Perspective of Newfoundland and Labrador, a presentation to the Mental Health Week Symposium, St. John's, May 4, 2009.

Locke, W., Waiting for the Other Shoe?, a presentation to Rotary Club Breakfast, St. John's, NL, April 9, 2009.

Locke, W., An Economist's Perspective on the "Great Recession," a presentation to Fortis Properties Management Planning Meeting 2009, March 24, 2009.

Locke, W., The Current Recession and Prospects for Newfoundland and Labrador, A presentation to the Pensioner's Coalition, St. John's, NL, March 5, 2009.

Locke, W., The World is not Falling Apart: Putting the Nots in Economics Perspective, A presentation to MUN Alumni & Friends (sponsored by CIBC Wood Gundy & Scotia McLeod), Memorial University, February 26, 2009 and a presentation to the Economic Development Committee, St. of St. John's, March 4, 2009.

Locke, W., Knowledge Mobilization as a Community Service: An Extended Role for the University in Newfoundland and Labrador, A presentation to "Make Midterm Matter," Memorial University, February 24, 2009.

Locke, W., The Impact of Oil and Gas Revenue on the Newfoundland and Labrador Economy, A presentation to the Annual Convention of the Newfoundland and Labrador Federation of Labour, Gander, November 3, 2008.

Locke, W., Newfoundland and Labrador's Transformation – Goods News, Good Planning or Good Luck: Are there Lessons for Atlantic Canada?, The John Graham Memorial Lecture, Atlantic Canada Economics Association 36th Annual Conference, Acadia University October 25, 2008.

Locke, W., From Complexity to Understanding: Knowledge Mobilization in Practice in Newfoundland and Labrador, A presentation to the Knowledge in Motion/88 Conference, St. John's, NL, October 16, 2008.

Locke, W., Oil Development and its Implication for Real Estate and the NL Economy, A presentation to Genworth Financial Canada Annual Customer Breakfast, St. John's, NL, October 8, 2008.

Locke, W., Oil, Equalization and the NL Economy, A presentation to the Government of Canada's Accelerated Economist Training Program – Educational Site Visit to St. John's, NL, October 6, 2008.

Locke, W., Implications of Energy Developments in Atlantic Canada for Public Policy, A presentation to the *Rothesay Energy Dialogue IV,* Rothesay, NB, July 15, 2008.

Locke, W., An Overview of the Oil and Gas Sector and Its Importance to the Newfoundland and Labrador, A Presentation to Husky Energy, St. John's, NL, July 9, 2008.

Locke, W., The Newfoundland and Labrador Economy – Short-Term and Medium-Term Perspectives, A presentation to the Strategic Planning Meeting of the McInnes Cooper Board of Directors, St. John's, NL, July 3, 2008.

Locke, W., The Role of Oil and Gas in Transforming Newfoundland and Labrador's Economy, A presentation to the Appraisal Institute of Canada Conference: *Valuation, Just the Tip of the Iceberg*, St. John's, NL, June 5, 2008.

Locke, W., The Newfoundland and Labrador Economy: where we have been, where we are at and where we are going, a presentation to

the Credit Unions' Director Conference in Gander, NL, May 29, 2008.

Locke, W., Musings of an Economist: Energy, Equalization, Equity and Expectation, A presentation to the APEC Board of Directors, Halifax, Nova Scotia, February 1, 2008.

Locke, W., Energy, Equalization, and Newfoundland and Labrador's Future, A presentation to Dr. House's Oil and Development Class (Sociology/Anthropology 4091), Memorial University, February 14, 2007.

Locke, W., "The Missing Link – from Knowledge Generation and Transfer to Local Engagement and Local Impact: Lesson for Newfoundland and Labrador from the OECD Study," presented at From Ivory Tower to Regional Power: The role of universities and colleges in development, A Seminar sponsored by the Leslie Harris Centre, Memorial University, January 14, 2008.

Locke, W., The Alberta Oil Sands: An Economist's Perspective, A Presentation to the Newfoundland and Labrador Environment Network and the Learning Co-op's Seminar: "Alberta Tar Sands: A Night of Film, Panelists and Discussion," St. John's, December 10, 2007.

Farrell, C. and Locke, W., Universities and Community Colleges: Key Contributors to Business Innovation in Atlantic Canada a presentation to the OECD's International Conference: Globally Competitive, Locally Engaged – Higher Education and Regions, Valencia, Spain, September 20, 2007.

Locke, W. and Strategic Concepts, Inc., Economic and Financial Analyses of the White Rose Base and Growth Case Scenarios, A presentation to Husky Energy and Petro-Canada, St. John's, September 5, 2007.

Locke, W., Reflections on the Interaction Between Newfoundland and Labrador's Offshore Oil and Gas Sector and the Equalization Proposals Under Budget 2007, A Presentation to St. John's Rotary, St. John's, June 14, 2007 and to the Northwest Rotary Club, St. John's, July 17, 2007.

Hobson, P. and Locke, W., Assessing the Equalization Options of Budget 2007 for the Atlantic Provinces, An APEC Press Release, Halifax, June 13, 2007

Locke, W., The Importance of Higher Education Institutions for Regional Development in Atlantic Canada: Considering New Approaches to Enhance their Contribution, A Presentation to the Statistics Canada's Socio-economic Conference 2007, May 29, 2007, Ottawa.

Locke, W., At a Cross-roads: Recognizing the Objectives and Constraints of Newfoundland and Labrador's Offshore Oil and Gas Industry, A Presentation to the conference on "Economic Development Benefits of the Oil and Gas Industry in Newfoundland and Labrador," St. John's, May 16, 2007.

Lynch, S. and Locke, W., Reporting on "A Survey of the Attitudes of Employers in Newfoundland & Labrador Toward the Recruitment & Employment of New Canadians & International Workers," A presentation to the Meeting of
The Atlantic Metropolis Centre Session, St. John's, NL, May 15, 2007.

Hobson, P. and Locke, W., Federal and Provincial Relations, A presentation to the Atlantic Association of Applied Economics, Halifax, May 11, 2007.

Locke, W., Equalization and Atlantic Accord Implications for Newfoundland and Labrador of the 2007 Federal Budget, A presentation to the Canadian Home Builders Association, Eastern Newfoundland, St. John's, May 8, 2007.

Locke, W., Maintaining and Enhancing Economic Benefits from Canada's Iron Ore Industry, A Presentation to the
Second Montreal International Iron Ore Symposium, Canadian Institute for Mining, Metallurgy and Petroleum (CIM), Montreal, Quebec, Canada, May 2, 2007.

Locke, W., The Importance of Higher Education Institutions for Regional Development in Atlantic Canada: Considering New Approaches to Enhance their Contribution, A Presentation to the Consortium for North American Higher Education Collaboration's 11th North American Higher Education Conference: "Rethinking North

America: Higher Education, Regional Identities and Global Challenges," Quebec City, April 25-27, 2007

Locke, W., The Economic Development Role of Post-Secondary Education Institutions within Atlantic Canada, A Presentation to the Community Prosperity Forum – "Creating Successful Municipalities," Corner Brook, Newfoundland and Labrador, April 24th and 25th, 2007.

Locke, W., Cutting Through the Gordian Knot – An Objective Assessment of the Equalization Implications for Newfoundland and Labrador of the 2007 Federal Budget, A Presentation Sponsored by the Faculty of Arts, St. John's, April 4, 2007.

Locke, W., Atlantic Canada – A Review of Economic and Energy Related Issues, A presentation to the Atlantic Canada Opportunities Agency's Energy Group, Halifax, NS, December 1, 2006.

Locke, W., Offshore Oil and Gas: Is Newfoundland and Labrador Getting its 'Fair Share'?, Harris Centre's Memorial Presents, November 15, 2006.

Locke, W., Goulding, S., Elton, K.J. and LeBreton, M., Estimated Gross Economic Impacts of Mile One Centre and the St. John's Convention Centre on Metropolitan St. John's and the Province of Newfoundland and Labrador, A presentation to the St. John's City Council, St. John's, October 25, 2006 and to the media and public on November 6, 2006.

Locke, W., Economics of Newfoundland and Labrador's Offshore Oil Industry, A presentation to ACOA Nova Scotia, Halifax, NS, October 30, 2006.

AuCoin, W. and Locke, W., ABCs of Partnerships in Atlantic Canada: A Focus on Higher Education Institutions, A Presentation to the OECD-IMHE Secretariat, Copenhagen Business School, Copenhagen Demark, October 16, 2006.

Greenwood, R. and Locke, W., Attracting and Retaining Skilled Labour in the Face of Strong Competing Demand: The Role of Community Colleges and Universities in Atlantic Canada, A Presentation to the OECD-IMHE Secretariat, Copenhagen Business School, Copenhagen Demark, October 17, 2006.

Locke, W., Offshore Oil Revenues and the Newfoundland and Labrador Economy, A presentation to Liberal Caucus, Government of Newfoundland and Labrador, St. John's, October 3, 2006.

Locke, W., Drawing in the Dark – Assessing the Interaction of Offshore Oil Revenues, Equalization and the Revised Atlantic Accord, A presentation to the Office of the Auditor General, Newfoundland and Labrador, St. John's, September 6, 2006.

Locke, W., Economics of Newfoundland and Labrador's Offshore Oil Industry: Separating Fact from Myth, A presentation to the NOIA Annual Conference 2006, St. John's, June 22, 2006.

Locke, W., The Implication of Enhanced Oil Revenues for Rural Policy in Newfoundland and Labrador, A presentation to the Newfoundland and Labrador Federation of Labour's Annual Convention, Grand Falls, Newfoundland and Labrador, October 17, 2005.

Locke, W., The Role of the Higher Education Sector in Regional Economic Development: A Preliminary Atlantic Canadian Perspective, A presentation to the OECD's International Seminar on the Role of Higher Education Institutions in Regional Development, Karlstad University, October 4-5, 2005.

Locke, W., Proposals for Reform, a presentation to the Atlantic Equalization Roundtable of the Expert Panel Reviewing Equalization, Moncton, June 20, 2005.

Locke, W., The Atlantic Accord Negotiations – Trying to Understand What was Offered and What We Accepted, presented at Harris Centre Seminar on *Untangling the Accord: The Atlantic Accord, Equalization, and Offsets – An Independent Assessment*, Memorial University, St. John's, NL, February 2, 2005.

Locke, W., Indicators for Benchmarking Innovation in Atlantic Canada, a presentation to Industry Canada's Forum on Competitiveness, Fredericton, Halifax, Charlottetown and St. John's, December 1-3, 2004.

Locke, W., Exploring Issues Related to Local Benefit Capture in Atlantic Canada's Oil and Gas Industry, A presentation to the Department of Economics, St. Francis Xavier University, Antigonish, November 15, 2004.

Locke, W., Exploiting the Difference between Dynamic and Static Efficiency for Enhancing Local Economic Impacts from Atlantic Canada's Offshore Oil and Gas Supplies Industry – The Role of Learning-by-Doing, A presentation to the Department of Economics, St. Francis Xavier University, Antigonish, November 15, 2004 and presented at the "Regional Growth Agendas" conference for the Regional Studies Association, at Aalborg, University, Aalborg, Denmark, May 28 to 31, 2005.

Lynch, S. and Locke, W., The New Economy – How Does Newfoundland and Labrador Measure up?, presented at the symposium on Growing the Economy of Newfoundland and Labrador, Corner Brook, Newfoundland and Labrador October 2004.

Locke, W. and Hobson, P., An Examination of the Interaction Between Natural Resource Revenues and Equalization Payments: Lessons for Atlantic Canada, presented at the Atlantic Canada Economics Association Annual Meetings at Mount Allison University, New Brunswick, October 2004.

Lynch, S. and Locke, W., Determinants of R&D Activities in SMEs Located in Peripheral Regions, presented at the International Atlantic Economics Conference, Vienna, Austria, March 12 -16, 2003 and to the Regional Studies Association Conference: Reinventing Regions in a Global Economy, April 12-17, 2003, Pisa, Italy.

Locke, W. and Lynch, S., Labour Productivity and the Standard of Living in Provincial Economies: An Empirical Assessment of Newfoundland and Labrador, presented at the Knowledge-Based Economy and Regional Economic Development conference in St. John's, Newfoundland and Labrador, October 2003 and the Atlantic Canada Economics Association annual conference, Charlottetown, PEI, October 2003.

Locke, W. and Lynch, S., What Does Newfoundland and Labrador Need to Know About the Knowledge-Based Economy to Strengthen Its Place in Canada, presented at the Atlantic Canada Economics Association annual conference, Charlottetown, PEI, October 2003.

Locke, W., Multidisciplinary Versus Interdisciplinary Research in Large Teams – Experience With Memorial University's KBE Project,

presented the Senior Academic Administrator's Group, Memorial University, October 14, 2003.

Lynch, S. and Locke, W.., Identifying the New Economy in Newfoundland and Labrador, presented at the Knowledge-Based Economy and Regional Economic Development conference in St. John's, Newfoundland and Labrador, October 2003.

Locke, W., Lynch, S. and Girard, B., University Research Activity, Private Sector Collaboration and the Commercialization of Research in an Academic Environment: Memorial University as a Case Study, presented to the Atlantic Canada Opportunities Agency and Industry Canada, July 4, 2002, the Atlantic Canada Economics Association annual conference, Saint Mary's University, November 1-3, 2002, KBE seminar Memorial University, Sept 20, 2002 and the Regional Studies Association conference "Building Entrepreneurial Capacity in the Regions", London, England, November 22, 2002.

Lynch, S. and Locke, W., The Last Mile Problem and the Digital Divide: An Analysis of Urban and Rural Internet Access and Usage in Atlantic Canada, presented to the Rural Matters conference, Miramichi, New Brunswick, October 27-29, 2002, the Atlantic Canada Economics Association annual conference, Saint Mary's University, November 1-3, 2002 and MUN KBE seminar, St. John's, 2003.

Locke, W. and Lynch, S., The State of Innovation in Newfoundland and Labrador: An Interprovincial Comparison, A presentation to Industry Canada and the Atlantic Canada Opportunities Agency, St. John's, Dec 18, 2001 and to the MUN KBE Study Group Seminar Series, St. John's, March 8, 2002.

Lynch, S. and Locke, W., A Comparative Assessment of the Determinants of Household Internet Usage Across Provinces, MUN KBE Study Group Seminar Series, St. John's, March 15, 2002 and May 10, 2002 to SSHRC Workshop, St. John's, NF.

Locke, W and Lynch, S R & D, Productivity and Economic Development in Atlantic Canada, A presentation to the Atlantic Canada Economic Association Annual Conference, Fredericton, NB, September 2001.

Lynch, S. and Locke, W., Economic Influences Determining Internet Usage Within Newfoundland, A presentation to the Atlantic Canada Economic Association Annual Conference, Fredericton, NB, September 2001

Locke, W., Economic Issues Related to Oil and Gas Exploitation in Newfoundland and Labrador, A Presentation to the Joint Meeting of the Geological Association of Canada and the Mineralogical Association of Canada, St. John's, NF, May 29, 2001.

Locke, W., GSO Solutions Inc., B. Rodgers and Worley International Inc., Economic Benefits of Non-Pipeline Options Offshore Newfoundland, presented to the Natural Gas Forum 2001, St. John's, NF, Jan 25, 2001.

Locke, W., The Challenges and Opportunities of a Knowledge-based Economy in Newfoundland and Labrador, a presentation to the KBE Conference in Vancouver, December 8, 2000.

Locke, W. and Goulding, S., An Evaluation of the Economic Benefits from the Non-pipeline Options Identified for the Development of Newfoundland's Offshore Natural Gas Resources, presentation to Natural Gas Steering Committee, November 27, 2000.

Locke, W., Regional Policy and the Natural Resource Sector: The Case of Newfoundland, a presentation to the Canadian Institute for Research on Regional Development, University of Moncton, October 28, 2000.

Locke, W., The Challenges and Opportunities of a Knowledge-based Economy in Newfoundland and Labrador, a presentation to the North Atlantic Forum 2000, Corner Brook, NF., September 26, 2000.

Locke, W., Newfoundland's Oil and Gas Industry, a presentation to students from the International University of Germany Attending the Centre for Management Development, August 15, 2000.

Locke, W., Rodgers, B., GSO Solutions Inc., Millan, S. and Worley International Inc., Defining the Reality: An Economic Assessment of Natural Gas Development Options in Offshore Newfoundland and Labrador, presented to NOIA Conference – East Coast Canada Oil and Gas: 2000 and Beyond!, St. John's, NF, June 21, 2000.

Breseler, R., Worley, S., and Locke, W., Natural Gas Development Based on Non-Pipeline Options – Offshore Newfoundland, presented to NOIA Conference – East Coast Canada Oil and Gas: 2000 and Beyond!, St. John's, NF, June 21, 2000.

Locke, W., Strategic Application of Royalty Policy as a Mechanism for Enhancing the Economic Development Potential of the Offshore Oil and Gas Industry in Atlantic Canada, public presentation MUN, June 6, 2000.

Locke, W., Newfoundland's Oil and Gas Industry: Newfoundland's Experience – Lessons for British Columbia, presented at Exploring the Future of Offshore Oil and Gas development in BC? Lessons from the Atlantic, Simon Fraser University, Burnaby, British Columbia, May 16-19, 2000.

Locke, W., Reflections on the Ability of the Dismal Science to Empower Individual and Societal Choices: An Application to Newfoundland, presented in the Lecture Series *Time for the Making* sponsored by the MUN Catholic Community, St. John's, March 7, 2000.

Locke, W., What will Newfoundland and Labrador be Like During the Next 50 Years, presented to the Newfoundland and Labrador Teachers Association annual conference, St. John's, October 8, 2000.

Locke, W. and Lynch, S., R&D, Productivity and the Periphery: A Consideration of Their Implication for Economic Development in Atlantic Canada, presented to the International Conference on Marginal Regions "Looking to the Sea, Looking to the Land: Survival Strategies in the 21st Century", Memorial University, St. John's, July 20, 1999 and presented to ACOA, St. John's, Sept 24, 1999.

Locke, W. Flow of Benefits from oil and gas Industries in Atlantic Canada: Past, Present and Future, Presented to the Bank of Montreal seminar series at Acadia University, Wolfville, NS, 1998.

Locke, W. and Rodgers, B., A Comparison of the Russian and Newfoundland Generic Fiscal Systems Applicable to Oil Exploitation, a paper presented at the Atlantic Canada Economics Association, University of New Brunswick, Saint John, 1998.

Biswal, B., Dhawan, U. and Locke, W., Gender, Examination Pattern and Performance in Introductory Economics: A Case Study, presented at the annual meetings of the Atlantic Canada Economics Association, Sackville, New Brunswick, October 23, 1997.

Locke, W. and Lynch, S., Spurious Regressions, Imaginary Stylized Facts and Dangerous Policy Conclusions: A Critical Economic Assessment from the Perspective of the Newfoundland Economy of the AIMS Study on Federal Transfers into Atlantic Canada, ISER Seminar, Memorial University, 1997.

Locke, W., Stepping Back Through the Looking Glass: An Economist's Perspective on the Wonderland of Current Public Policy Issues in Newfoundland, Invited Lecture, Sir Wilfred Grenfell College, Nov 1996.

Locke, W. and Tassonyi, A., Local Tax Base Endogeneity and Tax Competition: A Consideration of the Greater Toronto Area, presented at the annual meetings of the Canadian Economics Association at Brock University, St. Catharines, 1996.

Tassonyi, A. and Locke, W., Accountability, Non-Residential Taxation and Perceived Tax Shifting: Canadian Experience, presented at the annual meetings of the Canadian Economics Association at the University of Calgary, June 2, 1994 and at the annual meeting of the Atlantic Canada Economics Association at the University of New Brunswick, October 1995.

Locke, W. and Felt, L., Fisheries in Crisis: Is Joint Management the Answer?, ISER Seminar, March 30, 1994.

Locke, W. Privatization of Hydro: An Economist's Perspective, ISER Seminar, April 20, 1994.

Hobson, P. and Locke, W., Adjusting Pigouvian Subsidies for Cost Effects, presented at the Atlantic Canada Economics Association Annual Conference, University of Prince Edward Island, Charlottetown, October 28-30, 1993 and the Public Economic Study Group Conference, at University of Waterloo, Waterloo, May 6-7, 1995.

Locke, W., Fisheries in Crisis: Is Joint Management the Answer?, a Public Lecture given at St Francis Xavier University, October 27, 1993.

Tassonyi, A. and Locke, W., Accountability, Special Purpose Bodies and Local Public Expenditure, presented to the Canadian Economics Association annual meetings held at Carleton University, Ottawa, June 6, 1993, to the Department of Economics, St Francis Xavier University, October 27, 1993, and the Atlantic Canada Economic Association Annual Conference, University of Prince Edward Island, Charlottetown, October 28-30, 1993.

Locke, W. and Tassonyi, A., Modeling Local Public Sector Expenditure Decisions in the Presence of Multi-tiered Government and Shared Tax Bases, presented to the Canadian Economics Association annual meetings held at the University of Prince Edward Island, Charlottetown, PEI, June 6, 1992.

Locke, W. and Felt, L., Supply Management and The Newfoundland Dairy Industry: An Overview and Empirical Assessment, ISER Seminar Oct 5, 1992.

Locke, W., Economic Issues Related to Taxation of Offshore Oil Projects: Hibernia as a Case Study, presented to the Atlantic Canada Economics Association Conference held at Antigonish, N.S., Nov 7-10, 1991 and presented to the ISER Offshore Oil Project Seminar, Dec 12, 1991.

Locke, W., Software for Analyzing Offshore Oil Activity, presented at the ISER Offshore Oil Project Seminar, Nov 14, 1991. Also, presented to the Department of Economics, Acadia University, May 10, 1992, the Department of Mines and Energy, Government of Newfoundland and Labrador, May 29, 1992 and the Department of Supply and Services, Government of Canada, June 1992.

Locke, W., The Ability to Pay Local Public Sector Wages as an Explanation of the Flypaper Effect, presented to the Canadian Economics Association annual meetings held at Queen's University, 2Kingston, Ont., 1991.

Locke, W., Net Revenue Impacts of Offshore Oil: A Comparison of What We Have With What We Could Have Had, presented to ISER seminar, 1990.

Locke, W., An Examination of the Equalization Protection Provided Under the Atlantic and Nova Scotia Accords, presented to the ISER Offshore Oil Project Seminar, November 23, 1990, St. John's, Nfld.

Locke, W. Property Tax Distortions as an Explanation of the Flypaper Effect, presented to Workshop on Local Public Finance, at the John Deutsch Institute, Queen's University, October 1989.

Locke, W. Expenditure as an Output Proxy and its Implications for the Biasedness of the Income Elasticity, presented to the Atlantic Canada Economics Association Conference held at University of New Brunswick, Saint John, October 1989.

Locke, W., The Flypaper Effect is not Such a Sticky Problem: It is the Result of Optimizing Behaviour, presented at the Canadian Economics Association held at Laval University, June 1989.

Locke, W., Macroeconomic Impacts of Offshore Oil Development, presented to the Commercial Banking Division, Bank of Montreal, St. John's, March 1989.

Locke, W., The Flypaper Effect is not Such a Sticky Problem, presented at the Atlantic Canada Economics Association held at Acadia University, October 1988.

Locke, W. and May, D., Why the Message of the Economist is More Likely to be Heard, Institute of Social and Economic Research Seminar Series, 1988.

Locke, W. An Alternative to Fiscal Illusion Explaining Local Governments Expenditure Response to Unconditional Grants, presented at the annual meetings of the Canadian Economics Association held at Guelph, May 1984.

CONFERENCE PARTICIPATION

2022 Keynote Speaker at A presentation to Atlantic Business Magazine's Conference entitled: Atlantic Canada: We're ResourceFULL, September 8, 2022

2021 Organized conference on NL Fiscal Situation and what should be done, presented paper are three conferences

2020 Three Invited presentations to the Premier's Economic Recovery Team

2020 Two Invited Presentations to Eastern Health – Clinical Chiefs of Eastern Health and Local Medical Advisory Committee

2020 Organizing Conference on NL's fiscal position

2019 Organizing committee for conference between MUN Economics, CARE and the Waterford Institute of Technology entitled: *The Role of Universities and Oher Institutes of Higher Education in Economic, Social and Cultural Development in Peripheral Region*, in St. John's, NL November 14, 2019 to November 15, 2015.

2018 presentation to summer institute of the Pierre Elliot Trudeau Foundation

2018 keynote speaker at Irish conference

2018 presentation to Board of trade Conference
2017 presentation to Senate Committee on National Finances

2017 presentation to Dept of Economics Speaker series

2017 presentation to PCSP Chamber of Commerce

2017 presentation to Atlantic Canada Conference of Canadian Pension & Benefits Institute

2017 joint organizer with Dr, Wernerheim and Dr. Masoudi and the Norwegian School of Economics of an energy workshop for MUN and Norwegian graduate students, May 3 to 5, 2017

2017 Organized 50TH Anniversary Celebrations for the Department of Economics

2017 presenter to Annual Conference of Food Industry Credit Bureau
2017 presenter to NL Association of Appraisers

2017 presenter to Conference Board's Atlantic Business Outlook

2017 presenter to Charter Professional Accountant, NL

2017 presenter to Board of Trade

2016 presenter to Institute of Municipal Assessors

2016 presenter to Small Towns-Big Business initiative

2016 presenter to the Atlantic Canada Economics Association

2016 presenter to Automobile Dealers Association of Newfoundland and Labrador

2016 presenter to Engineers without Borders

2016 presented to Rotary

2016 presenter to the Appraisal Institute of Canada

2016 presenter to Faculty of Business Associates Speaker series

2016 presenter to Hospitality NL Conference 2016

2015 presenter to NL Directors' Forum: NL Credit Union Directors' Conference

2015 presenter to NL Construction Association's LunchN'Learn Session

2015 presenter to Advocis NL, NL Chapter of the Financial Advisors Association of Canada

2015 public presentation to CARE

2015 presenter to Canadian Homebuilders Association

2015 presenter to Arts on Oceans: Research Symposium

2015 presenter to Chartered Professional Accounts of NL's Business Insight Breakfast Series

2015 presenter to Standing Committee of Finance, House of Commons

2015 presenter to Oil and Gas week, Geoscience day

2015 public presentation on Economic Impacts of Memorial University

2014 workshop "A common energy policy for Eastern Canada: what is there to be gained", November 3, 2014, Montreal

2014 ACEA invited presenter

2014 presenter to the Placentia Bay Industrial Showcase

2014 presenter to 9th International Symposium on the Oil and Gas Resources of Western NL

2014 presenter to credit Counselling Canada 2014 Conference

2014 presenter to NL Construction Association Lunch N Learn

2013 Organizing Committee of ACEA and panelist

2013 presenter to Build Green Atlantic Canada NL 2013 Conference

2013 presenter to Genworth Canada

2013 presenter to Institute of Public Administration of Canada

2013 presenter to Office of Alumni Affair and Navigate Entrepreneurship Centre, Corner Brook

2013 presenter to Probis

2013 presenter to Advocis NL

2013 presenter to NL Construction Association annual conference

2013 presenter Labrador West Task Force

2012 presenter to Gov NL

2012 presenter to Genworth Canada

2012 presenter to Canadian Home Builders

2012 presenter MUN Reunion 2012

2012 presenter at annual conference of Professional Engineers and Geoscientists of Newfoundland and Labrador

2012 presenter at the Irish Loop Municipal Symposium 2012

2012 presenter to the Irish Loop Chamber of Commerce

2012 presenter to Canadian Manufacturers & Exporters

2012 presenter at Memorial Presents – Is Muskrat Falls the best option?

2011 keynote speaker at the annual conference of the Council of Independent Pharmacy Owners

2011 presenter at NL Employer's Council 2011 conference

2011 presenter at MUN workshop on Politics and Public Policy in NL

2011 presenter ay MNL's 2011 convention

2011 presented two papers and a panelist at the ACEA annual conference

2011 presenter to Government of Canada's Accelerated Economists Program

2011 presenter at the Atlantic Mayors' Congress

2011 presenter at the Association of Pension Management's 2011 National Conference

2011 presenter at the Association of Seafood Producers' General Meeting

2011 presenter at Memorial Presents seminar

2011 presenter at Credit Unions Directors' Conference

2011 presenter at MNL's 2011 Municipal Symposium

2010 presenter Action Canada`s conference, St. John`s Nov 5, dealing with NL, A Have Province

2010 panelist on Action Canada`s public forum on Debt Crunch: Canadian Household Debt, Nov 5, St. John`s

2010 chair panel and presented at seminar on Innovation and Ocean Sector for the advanced leadership program of Government of Canada

2010 presented at Municipalities NL 2010 Annual Convention

2010 presented to "Your Say Conference"

2010 presented to Government of Canada's Accelerated Executive Development Program

2010 presenter at Municipalities Newfoundland and Labrador, 2010 Municipal Symposium

2010 presenter at Memorial Presents – 25th anniversary of Atlantic Accord

2010 Moderator for afternoon session of The NAFTA Conference: Wealth Creation through Free Trade and Entrepreneurship, Ottawa, April 11-12, 2010

2010 participant in Government of Canada Roundtable on Retirement Income System, St. John's NL, April 7, 2010

2009 Simpson and Locke: Thoughts on the economy, Canada and Newfoundland and Labrador, Nov 25, 2009

2009 Procurity Business Conference, Tampa Florida, November 22, 2009

2009 Panelist: Valuing Alternative Forms of Scholarship (Memorial strengths and weaknesses in enabling Scholarship of Engagement, Memorial University, St. Jon's, NL, May 20, 2009.

2009 Panelist: Municipalities Matter: Re-Thinking St. John's for Working Families (Municipal Realities), Public Forum organized by the St. John's and District Labour Council, St. John's, NL, May 9, 2009.

2009 Participant in NAFTA conference on Sustainable Wealth Creation through Human Capital Transformation in the New Knowledge Economy at University of Maryland University College, Adelphi, Maryland.

2009 Panelist: On the Path to Economic Recovery? -- APEC Luncheon and Budget Commentary, February 3

2008 Newfoundland and Labrador Federation of Labour Annual Convention

2008 Rothesay Energy Dialogue in Rothesay, NB

2008 presentation to Husky Energy in St. John's NL

2008 presentation McInnes Cooper Board of Directors on short-term & medium-term outlook for NL economy

2008 presentation to NL Credit Unions Directors in Gander NL

2008 presentation to the Appraisal Institute of Canada in St. John's, NL

2008 presentation to ACOA policy group in Wolfville on global trends and implications for Atlantic Canada

2008 Presenter at APEC seminar for Board of Directors

2008 Presenter Harris Centre seminar on role of HEI in economic development

2007 Presenter at OECD conference in Valencia, Spain

2007 Presenter Statistics Canada 2007 Socioeconomic Conference

2007 Discussant and Chair for Re-Imagining the Atlantic Canadian Conference at Mount Allison University

2007 Presenter on Equalization at Memorial University

2007 Presenter at International Iron Ore conference, Montreal

2007 Presenter to APEC

2007 Presenter at Harris Centre Oil and Gas Conference, St. John's

2007 Presenter at Homebuilders meeting

2007 Presenter to CONHEC conference

2007 Presenter at Community Prosperity Forum, Corner Brook

2007 Presenter to St. John's Rotary

2007 Presenter to Atlantic Metropolis Centre Session, St. John's

2006 Presenter at OECD conference in Denmark (2 papers)

2006 Presenter to ACOA Energy Group Halifax

2006 Presenter at Harris Centre Memorial

2006 Presenter to ACOA Nova Scotia

2006 Presenter to Liberal Caucus, Government of Newfoundland and Labrador

2006 Presenter to Auditor General Office, Government of Newfoundland and Labrador

2006 Presenter to NOIA annual conference

2005 Presenter at OECD conference in Sweden

2005 Keynote address at the NL Federation of Labour annual conference

2005 Presenter at the ACEA annual conference in Halifax

2005 Chair and presenter at Regional Studies Association conference in Aalborg, Denmark

2004 Discussant, Atlantic Canadian Economics Association Annual Meetings

2004 Presented two papers at annual meeting of the Atlantic Canada Economics Association, Mount Allison University

2004 Presented a paper at The State of the Island Annual Conference 2004: Governance and the Development of Peripheral Regions, June 17-19, UCCB

2003 Chair, RSA Conference, Pisa, Italy

2003 Co-organizer of the Knowledge-Based Economy and Regional Economic Development: An International Conference, St. John's, Newfoundland and Labrador, Oct 2003.

2003 Presented two papers at the Knowledge-Based Economy and Regional Economic Development: An International Conference, St. John's, Newfoundland and Labrador

2003 Presented two papers at the ACEA Annual conference in Charlottetown, PEI

2003 Organized international conference on KBE & Economic Development for St. John's

2002 Discussant, ACEA conference, Halifax, NS

2002 Organized the National KBE Workshop, MUN, St. John's, May10-11, 2002

2001 Discussant, ACEA Conference, Fredericton, NB

2000 Organizing Committee ACEA conference, St. John's NF.

1999 Panelist for Newfoundland Historical Society's Encounters With the Wolf series. Topic: Could Newfoundland Have 'Gone It Alone'?," St. John's, April 29, 1999.

1999 Panelist for Newfoundland and Labrador Teachers Association's annual meeting. Topic: What Will

Newfoundland and Labrador be Like During the Next 50 Years, St. John's, October 8, 1999.

1999 Presented paper at St. Francis Xavier Conference – Gas: Opportunities and Challenges, March 19-20, 1999, Antigonish, NS.

1998 Presented paper at ACEA conference in Saint John, Oct 1998

1998 Presented paper at Conference on Employment & Economic Development, HRDC, St. John's, Nov 1998

1998 Presented paper through bank of Montreal seminar series at Acadia University Wolfville, Nov 1998

1998 Panel discussion with C.D. Howe on Future of Equalization. Held at the Canadian Economics Annual meetings in Ottawa on May 29-30, 1998

1997 Presented a paper and participated in a debate on the impact of federal transfers on Atlantic Canada, October 1997

1997 Presented a paper at the annual meeting of the Canadian Regional Science Association, August 1997

1997 Co-organizer of the Canadian Public Economics Study Group conference, May 1997

1997 Presented seminar in Ottawa to ACOA on federal Transfers to Atlantic Canada

1997 Discussant at the John Deutsch Institute (Queen's University) and the Centre for Research on Economic Fluctuations and Employment's conference on Equalization held in Montreal on May 21, 1997.

1996 Organized (with Steve Tomblin) the Chancellor's Forum on the CHST and Post-Secondary Education.

1995 Presented a paper, acted as a discussant and participated in a panel at the Atlantic Canada Economics Association

Annual Meeting at the University of New Brunswick, October 1995.

1995 Presented a paper at the Canadian Economic Annual Meeting at Montreal

1995 Presented a paper at the Canadian Economics Public Finance Study Group Conference at Waterloo

1995 Presented seminar on "The Federal Presence in Post-secondary Education Finance: A Newfoundland Perspective on Issues and Alternatives", to the Institute for Social and Economic Research, MUN, January 25, 1995.

1994 On the organizing committee for conference on assessing the provincial government's current Income Supplementation Plan

1993 Invited to present two papers at St Francis Xavier University through the visiting speakers program of the Department of Economics

1993 Presented two papers and panelist on "Renegotiating Federal-Provincial Fiscal Arrangements" at the annual meetings of the Atlantic Canada Economics Association annual conference in Charlottetown, Oct 28-30, 1993.

1993 Presented a paper and acted as a discussant at the annual meetings of the Canadian Economics Association, Carleton University, Ottawa, Ont. (June).

1992 Co-organizer of Public Forum entitled: Budget 92 in Review.

1992 Presented a paper and acted as a discussant at the annual meetings of the Canadian Economics Association, University of Prince Edward Island, Charlottetown, PEI (June).

1992 Invited to present a paper at Acadia University through the visiting-speakers program of the Department of Economics.

1992 Co-Organizer and participant in constitutional conference entitled: Shaping Atlantic Canada's Constitutional Position.

1992 Participant in energy conference entitled: Energy Technology Options for the Twenty-First Century held at McMaster University, Hamilton, Ont. (January 23).

1991 Presented two papers at ACEA conference hosted by St. Francis Xavier University, Antigonish, N.S. (November 7-10).

1991 Conducted a seminar on Software for Analyzing Offshore Oil Activity to Institute for Social and Economic Research Offshore Oil Project, Memorial University of Newfoundland, St. John's, Nfld. (November 14).

1991 Conducted a seminar on taxation of offshore oil projects to ISER, Memorial University of Newfoundland, St. John's, Nfld. (December 12).

1991 Presented a paper and acted as a discussant at the annual meetings of the Canadian Economics Association, Queen's University, Kingston, Ont. (June).

1991 Participant in the Network on the Constitution's conference on Economic Considerations of Constitutional Change, St. John's, Nfld. (April).

1991 Gave a Presentation to the Atlantic Provinces Economic Council's conference on Federalism and Atlantic Canada, Halifax, N.S. (May 10).

1991 Participant and co-organizer of ISER's conference on Constitutional Change: Options for Newfoundland, St. John's, Nfld. (May 4).

1991 Gave a Presentation to the Federalism and Atlantic Canada Conference, Mount Allison, Sackville, N.B. (July 17).

1991 Attended the John Deutsch Constitution Conference, Queen's University.

1990 Organized the Atlantic Canada Economic Association Annual Meeting scheduled for St. John's, Nfld. (October 25).

1989 Attended conference entitled "Retrospectives on Public Finance: A Conference in Honour of Carl Shoup", Carleton University, Ottawa, Ont.

1989 Presented a paper at the annual meetings of the Canadian Economics Association, Laval University and was a discussant in two other sessions, Quebec, P.Q.

1989 Presented a paper at a local public finance conference sponsored by the John Deutsch Institute, Queen's University, Kingston, Ont.

1989 Presented a paper at the annual meeting of the Atlantic Canadian Economic Association, Saint John, N.B.

1988 Presented a paper at the Atlantic Canada Economic Association, at Acadia University, Wolfville, N.S.

1987 Discussant in Local Public Finance Session at CEA Meetings in Hamilton.

1986 Organized and chaired the first ever Dialogue on the Budget for the Department of Economics, Memorial University of Newfoundland, St. John's, Nfld.

EXPERT WITNESS

2025 Prepared Economic Opinion for Micheal Crosbie, KC, Partner, McInnes Cooper hypothetically negotiating a License Fee Agreement with the City of St. John's ("City") concerning a designated property within the City of St. John's

2022 Prepared Economic Opinion: The Impact on the Average Value of Local Housing Resulting from Changes to the Quantity and Quality of Local Public Services and its Implications for Newfoundland and Labrador's Community Relocation Program Applied to Little Bay Islands, Newfoundland and Labrador, Prepared for: Ken Byrne and John Taylor-Hood, Benson Buffett Plc Inc.

2016 Expert Witness for the level of federal support of Aboriginal peoples in Newfoundland and Labrador. Retainer transferred from the Department of Justice Government of Newfoundland and Labrador to Plaintiffs in class action suit pertaining to residential schools.

2015 Expert Witness for the level of federal support of Aboriginal peoples in Newfoundland and Labrador. Retained by the Department of Justice Government of Newfoundland and Labrador as support for provincial position on class action suit pertaining to residential schools.

2015 Witness before the Standing Committee on Finance, House of Commons, Government of Canada, on the impact of low oil prices on the Canadian economy, March 11, 2015

2014 Expert Witness on behalf of the crown in moose vehicle collision class action suit

2011 Expert witness on behalf of NALCOR in the Lower Churchill Environmental Assessment Hearings

2010 Expert witness on behalf of New Millennium Capital Limited in the Final Offer Arbitration between NML and QNSL, May 31 2010 to June 4, 2010 in Montreal, QU.

2009 On behalf of Foreign Affairs and International Trade, Government of Canada asked to provide an expert report and to act as an expert witness in the international investment arbitration under Chapter 11 of the North American Free Trade Agreement brought by Mobil Investments Canada and Murphy Oil Corporation with respect to CNLOPB's 2004 Guidelines for Research and Development and the capacity of the Province of Newfoundland and Labrador to absorb the associated research and development and education and training expenditures.

2008 On behalf of Eric Durnford, QC, McInnes Cooper, Barristers, Solicitors & Trade Mark Agents prepared a report as input into the Interest Arbitration between the

Cape Breton Regional Municipality and the International Association of Firefighters, January 11, 2008

2007 Asked to testify on the changes to equalization contained in Bill C28 required for the Nova Scotia amended deal on equalization before the Senate of Canada's Committee on National Finances on December 13, 2007.

2007 Asked to testify on the equalization and Atlantic Accord implications of Bill C52 (Budget 2007 Implementation Act) before the Senate of Canada's Committee on National Finances on June 20, 2007

2006 On behalf of the Newfoundland and Labrador Provincial Court Judges' Association, prepared a report on the state of the Newfoundland and Labrador economy and the Government of Newfoundland and Labrador financial position as an input into the 2006 Provincial Court Judges' Salary and benefits Tribunal and testified before the tribunal on March 6-8, 2006

2006 On behalf of Eric Durnford, QC, McInnes Cooper, Barristers, Solicitors & Trade Mark Agents prepared a report as input into the Interest Arbitration between the Cape Breton Regional Municipality and the Nova Scotia Government and General Employees' Union, January 11, 2006

2004 On behalf of Marine Atlantic provided expert testimony in their labour arbitration with the Steelworkers and Longshoremen's Union on the use of the CPI in COLA clauses in Halifax, November 16, 2004

2001 White Rose Public Review Process, St. John's, July 2001

1999 Prepared income loss statement and testified as expert witness on behalf of David Hurley, of Lewis, Sinnott, Shortall and Hurley

1998 Voisey's Bay Environment Impact Hearings, Goose Bay, Labrador

1997 Prepared two income loss statements for moderately injured clients on behalf of the firm Ches Crosbie

Barristers of St. John's. Both cases were settled out of court.

CONTRACT RESEARCH

2025 in conjunction with Carl Sheppard, prepared an economic report on the economic Impacts associated with Torngat Metals Strange Lake Rare Earth Mining Project

2025 in conjunction with Carl Sheppard, prepared an economic report to aid with Community Benefits Agreement Between the Town of Botwood and Exploits Valley Renewable Energy Project

2025 in conjunction with Carl Sheppard, I prepared an economic report on Economic Impacts Associated with Champion Iron Limited's Kamistiatusset (Kami) Iron Ore Project

2025 in conjunction with Carl Sheppard, prepared an economic report on the Port of Argentia's Request to Obtain Status Designation as a First Port of Arrival

2023 on behalf of Equinor Canada and in collaboration with Angler Solutions and Eco-Tec Consultants prepared a revised report for Equinor Canada on the economic and financial impact of the Bay du Nord project and labour capacity

2023 retained by North Atlantic Refinery for a report on the economic impacts of a transshipment facility

2023 on behalf of Angler Solutions Inc. and EverEind Fuel Company and in collaboration with Eco-Tec Consultants prepared a report on Economic Impacts for EverWind Fuel Company's Hypothetical Green Energy Project for the Burin Peninsula

2022 on behalf of Angler Solutions Inc. and EverEind Fuel Company and in collaboration with Eco-Tec Consultants prepared a report on Economic Impacts for EverWind

Fuel Company's Hypothetical Green Energy Project for the Burin Peninsula

2022 on behalf of Equinor Canada and in collaboration with Angler Solutions and Eco-Tec Consultants prepared a report for Equinor Canada on the economic and financial impact of the Bay du Nord project

2020 on behalf of The Great Northern Port Corp and IBM Canada Ltd prepared an economic report on the Crémaillère Harbour on the Great Northern Peninsula, May 12, 2020.

2020 in conjunction with Strategic Concepts, Inc, and on behalf of Equinor Canada Limited prepared Labour and Industrial Capacity Analysis for the Equinor Flemish Pass Project, February 2020

2019 in conjunction with Strategic Concepts, Inc, prepared economic analysis of the Mary River Iron Ore project for Baffinland

2018 in conjunction with Strategic Concepts, Inc, prepared economic analysis of the Bay du Nord project for Statoil

2018 prepared report on general economy for IBEW

2017 in conjunction with Strategic Concepts, Inc, prepared economic analysis of dispute with royalty holders for VALE

2017 Cash Flow Modelling for Search Minerals Rare Earth Elements deposits with Strategic Concepts, Inc

2017 prepared economic analysis of Kami Iron Ore project for Alderon Iron Ore Corp

2016 Modelling Aboriginal compensation for Niagara Reinforcement Project (transmission line) Hydro One with Strategic Concepts, Inc.

2016 Research and Development Corporation (NL) to analyze economic impacts of the RDC

2015 Department of Justice (NL) as expert witness on Aboriginal supports from Government of Canada to Government of Newfoundland and Labrador

2015 Economic impacts of Beacon Hill-Lighthouse Development

2015 Canadian Association of Prawn Producers – economic impacts of various quotas reduction approaches

2015 Expert witness report for Krista Smith as input into the Interest Arbitration between the Cape Breton Regional Municipality and the International Association of Firefighters, October 2015

2015 Economic Impacts of NALCOR's businesses on NL

2015 Industry Canada – impacts of lower oil prices on the province of NL's fiscal position

2014 Calculate Do-No-Harm Royalties for LabMag project for New Millennium Iron Corp

2014 Economics of wind test facility for Research and Development Corporation (NL)

2014 Labour and Capacity analysis for Statoil Canada

2014 Economic impacts of Wabush 3 Pit for Rio Tinto

2013 Retained by the Research and Development Corporation of Newfoundland and Labrador to analyze the economic impact of their program and non-program spending

2013 Retained by the Research and Development Corporation of Newfoundland and Labrador to analyze the economic impact of a research and testing facility that they are considering for funding

2013 Economic Advisor to the Minister of Finance, Government of Newfoundland and Labrador to assist in the 2013 Budget process, specifically the development of a plan to address the fiscal deficit of the Province (total remuneration $1)

2013 With Strategic Concepts undertake tradeoff and stakeholder analysis for Husky Energy's WHP and subsea developments

2012 With Strategic Concepts undertake Economic Impacts of Iron Development from Labrador Iron Mines' Quebec and Labrador iron ore properties

2012 Review methodology used to evaluate the Sisson mine in New Brunswick

2012 Economic impacts of mining developments in Labrador

2012 Economic Impacts of Centre for Health Information Analytics

2012 Economic Footprint of Rio Tinto IOC's operations for 2011

2012 economic impacts of energy projects in NL and ON for NALCOR

2012 VALE NL to work with GNL technical people in explaining economic impact modeling of VALE NL's project and to construct a note on impact of Voisey's Bay since development agreement

2012 an alternative model of pharmacies for CICPO

2012 assessment of AITC removal on offshore oil and gas projects for the Canadian Association of Petroleum Producers

2012 assessment of the evolution of NL economic benefits from Voisey`s Bay for Vale, NL

2012 assessment of impacts of proposed iron mineral liberation lab for R&D in NL

2012 economic impact of LabMag and KeMag iron developments for New Millennium Capital

2011 evaluate and provide suggestions for improvement of the Gov of NL Energy demand forecasting model

2011 provide economic impact assessment of enhanced seismic activity in NL offshore for ACOA and Industry Canada

2011 economic impact of LabMag iron development for new Millennium Capital

2011 assessment impacts of proposed enhanced oil recovery lab for R&D in NL

2011 provide technical economic support and analysis to Hebron Public Review Commission

2011 assessment impacts of declining offshore production for R&D in NL

2011 briefing of ACOA policy network on impacts of declining offshore production on NL

2011 expert witness for NALCOR on economic impact of Lower Churchill for Lower Churchill EIA hearings in Labrador

2011 provide concise report to ACOA's for submission to the Expert Panel on evaluating federal support on R&D

2011 develop a framework for ACOA's response to the Expert Panel evaluating federal support for R&D

2011 estimating the economic benefits to NL made possible by the Atlantic Accord

2010 Lower Churchill economic analysis on Phase 1 and Phase 2 of project for NALCOR

2010 support for NALCOR on economic impact of Lower Churchill for Lower Churchill EIA hearings

2010 economic impacts of Voisey`s Bay underground mining project and various strategic analyses

2010 strategic advice to New Millennium Capital on their LabMag and KeMag iron ore deposits

2010 analysis of alternative funding arrangement for municipalities in NL, undertaken for Municipalities Newfoundland and Labrador

2010 economic impact of St. John's Airport for St. John's International Airport Authority

2010 prepare report for Husky Energy on tight labour markets and its implications for royalties trade-offs

2010 expert witness and report on New Millienium Capital's DSO project for final offer arbitration and freight rates on the QNSL railway

2010 prepared report for Department of Energy, Government of Alberta on economic rent and its implications for analysis in Alberta

2009 provide advice to Department of Natural Resources, Government of NL on impact of economic downturn on mining and energy sector and review information for the Energy and Mines Ministers' Economic Task Force

2009 along with E4tech and Orion Innovation, engaged to develop an energy innovation road map for the Department of Energy, Government of Newfoundland and Labrador

2009 provide expert services to the Department of Foreign Affairs and International Trade with respect to a Chapter 11, NAFTA challenge by Mobil Investments Canada Inc and Murphy Oil Corporation

2009 provide Government of Nova Scotia analysis of natural gas royalties and equalization forecast for next five years

2009 prepare presentation for ACOA's Rothesay Dialogue 2009

2009 update employment estimates of Eider Rock Refinery for Irving Company

2009 impact of financial crisis and oil prices on NL and NS for ACOA

2009 impact of financial crisis on NL and Canada, Dept of Finance, Government of NL

2009 economic impacts of Lower Churchill project on NL and Canada for NALCOR Energy

2008 with Strategic Concepts retain by NALCOR Energy to undertake economic impact analysis of Lower Churchill project and associated transmission facilities on the province and the country

2008 prepared study for Rio Tinto Alcan with Strategic Concepts on economic impacts of proposed aluminum smelter in Labrador

2008 prepared study for LabMag on economic impacts of combined NL/Que iron mining option

2008 prepared for Aurora Energy with Strategic Concepts on economic impacts of uranium mine in Labrador

2008 prepared study for Chevron Canada on equalization implications of the Hebron project

2008 prepared economic framework analysis in support of land claims negotiations for Labrador Metis Nation

2008 deliver presentation to ACOA's policy group on implication of global trends for Atlantic Canada

2008 prepared an activity-based costing study for the Pharmacy Association of Newfoundland and Labrador

2008 evaluated modeling framework for Government of Yukon and make suggestion for improving

2008 prepared report for Eric Durnford, QC, McInnes Cooper, Barristers, Solicitors & Trade Mark Agents as input into the Interest Arbitration between the Cape Breton Regional Municipality and the International Association of Firefighters, January 11, 2008.

2007 Chevron Canada – economic and financial analysis of Hebron project under new MOU with the Government of Newfoundland and Labrador

2007 Briefing note to Auditor General of Newfoundland and Labrador on energy and the economy for inclusion in the Public Accounts on the state of provincial finances

2007 Government of Yukon – developing a template to facilitate economic impact assessment of mining projects in the Yukon.

2007 CVRD-INCO, economic impacts for HMP plant and Nickel Matte plant associated with the Voisey's Bay Project

2007 Husky Energy, strategic and economic analysis related to White Rose oil field extension

2007 Department of Energy, Government of Alberta, assess oil initiatives in the context of full employment and their relation to the Dutch Disease, Resource Curse and Crowding Out

2007 Irving Oil and Jacques Whitford, economic impacts of second oil refinery in New Brunswick

2007 Newfoundland and Labrador Hydro and Jacques Whitford, continuation of economic impact analysis of the Lower Churchill project as part of the EIS being undertaken for that project

2007 Department of Finance, Government of Nunavut, assess modeling capability of Nunavut

2007 Department of Natural Resources, Government of Newfoundland and Labrador, conceptual framework for measuring economic impacts of agriculture and agrifoods

2007 Iron Ore Company of Canada, economic impacts of iron operations in Labrador

2007 LabMag Services, strategic analysis related to negotiations with Government of Newfoundland and Labrador

2006 Ministry of Energy and Mines, Government of British Columbia and University of Victoria, provide estimates of BC and federal government shares of economic rent associated with potential offshore oil and gas developments in British Columbia as input into broader project entitled: Economic Benefits of Offshore Oil and Gas Development in British Columbia

2006 Newfoundland and Labrador Hydro and Jacques Whitford, economic impact analysis of the Lower Churchill project as part of the EIS being undertaken for that project

2006 Private sector client, comparing government take for oil to mining in Newfoundland & Labrador

2006 Destination St. John's, undertake economic impact analysis of Mile One Centre and the St. John's Convention Centre

2006 Alberta Energy, determine and specify parameters for inclusion in their economic assessment model

2006 LabMag Services, to update economic analysis on iron ore project in Labrador

2006 Natural Resources Canada, provide an economic overview of oil and gas resources found in the Queen Charlotte Basin, British Columbia

2006 Woods Development Group, economic impacts of their proposed development on the City of St. John's

2006 prepared report for Eric Durnford, QC, McInnes Cooper, Barristers, Solicitors & Trade Mark Agents as input into the Interest Arbitration between the Cape Breton Regional Municipality and the Nova Scotia Government and General Employees' Union, January 11, 2006.

2005 Inco – economic analysis in support of environmental assessment of commercial hydrometallurgical plant at Argentia, Newfoundland and Labrador

2005 Newfoundland and Provincial Judges Association, the state of the Newfoundland and Labrador economy and provincial government finances

2005 Economic analysis in support of class action suit by Wetzel's Law Office on behalf of non-status Indians in Newfoundland and Labrador

2005 Persona Communication Corp., economic analysis of benefits of fibre optic network

2005 Advice to the Expert Panel reviewing Canada's equalization program

2005 Newfoundland and Labrador Federation of Labour, paper and presentation on oil revenues and rural Newfoundland and Labrador

2005 LabMag GP Inc, evaluate economic impacts of LabMag's proposed iron ore operations on Newfoundland and Labrador

2005 Department of Natural Resources, Government of Newfoundland and Labrador, economic impacts of mining in Newfoundland and Labrador

2005 Department of Natural Resources, Government of Newfoundland and Labrador, prepare guidebook for measuring economic impacts associated with mining activities

2005 Harris Centre for Public Policy, Memorial University, survey of attitudes of business owners in Newfoundland and Labrador toward the hiring or new Canadians and international workers to deal with local labour market needs

2005 Jacques Whitford, prepared a limited economic impact study for the Saint John energy hub project

2005 Chevron Canada Resources, economic strategic analysis pertaining to the Hebron project

2005 Iron Ore Company of Canada, economic analysis related to their iron ore operations in Labrador

2005 Cape Breton Regional Municipality, economic support for constitutional challenge on equalization

2005 Department of Finance, Government of Newfoundland and Labrador, prepared an analysis related to the impact on the provincial government's debt to GDP ration relative to other provinces for use in Atlantic Accord negotiations

2004 Industry Canada, Atlantic Canada Innovation Indicators Benchmark Study

2004 Chevron Canada Resources – to undertake various economic and strategic analyses of Hebron-Ben Nevis oil field

2004 Iron Ore Company of Canada – with Strategic Concepts to estimate the economic footprint of their iron ore mining operations in Labrador

2004 Union of Nova Scotia Municipalities, with Paul Hobson and David Cameron, fair and equitable funding of Nova Scotia municipalities

2004 The Regional Municipality of Cape Breton, Analysis of the Nova Scotia municipal equalization program from the perspective of Cape Breton Regional Municipality

2004 Marine Atlantic on the use of the CPI in the COLA clause with their union

2004 Department of Mines and Energy, Government of Newfoundland and Labrador – Evaluation of Mineral Incentive Program

2003 Partnering with the Public Policy Research Centre, Memorial University on the Labrador Marine Transportation Study

2003 Industry Canada – Labour Productivity and Standard of Living in Newfoundland and Labrador

2003 Department of Mines and Energy, Government of Newfoundland and Labrador, Economic Impacts of Mining Exploration Activity

2003 Royal Commission on Renewing and Strengthening Our Place in Canada: the Role of Knowledge

2003 Atlantic Canada Opportunities Agency: The relationship between equalization and natural resources

2003 Regional Municipality of Cape Breton: The Cape Breton Governance Study

2002 Atlantic Canada Opportunities Agency: The Macroeconomic Impact of Major Projects on the Newfoundland and Labrador Economy

2002 Petroleum Research Atlantic Canada: Assessing Capture Rates in Atlantic Canada and Elsewhere: Policy Prescriptions for Enhancing Economic Development

2002 Industry Canada and ACOA: an economic assessment of research, innovation, commercialization and private sector partnering in the Newfoundland academic sector

2002 Industry Canada and ACOA: an economic assessment of research and innovation in small and medium sized enterprises in Newfoundland and Labrador

2002 Atlantic Canada Opportunities Agency, Canadian Academy of Recording Arts and Sciences, Canadian Heritage, Government of Newfoundland and Labrador and the Music Industry Association of Newfoundland and Labrador: economic impact assessment of 2002 Juno Awards on Newfoundland and Labrador

2002 Industry Canada and ACOA: a comparative assessment of the state of innovation in Newfoundland and Labrador

2002 INCO and Voisey's Bay Nickel Company: economic impact, cash flow and taxation analyses

2001 Finance Canada, analysis of the impact of a switch to macro equalization formulas on resource dependent 'have-not" provinces

2001 Patterson Palmer Hunt and Murphy, economic analysis of secondary and spin-off benefits to Newfoundland and Canada from the White Rose oil development and expert witness at public hearing process.

2001 Atlantic Provinces Economic Council, an assessment of the potential to integrate regional/industrial policy with intergovernmental fiscal arrangements

2001 Atlantic Provinces Economic Council, an analysis of the impacts of Atlantic Canada's oil and gas industry on provincial equalization entitlements.

2001 Strategic Concepts/Voisey's Bay Nickel Company, economic impact analysis.

2000 Lecture to student from the International University of Germany attending the Centre for Management Development, MUN on NFLD's oil and gas industry

2000 Petro-Canada – Interaction of Offshore Oil Revenue and Provincial Equalization

2000 NOIA – Economic Assessment of Natural Gas Development in Offshore Newfoundland

2000 Worley International – Economic Viability Analysis of Non-Pipeline Options for Natural Gas Development in Newfoundland

1999 Voisey's Bay Nickel Company – Economic Impact Analysis

1999 ACOA & Canadian Heritage – Economic impacts of 1999 Canada Winter Games

1999 ACOA – Lessons Learned from Economies in Transition

1999 Government of Nova Scotia – Needs –Based Equalization

1999 ACOA Intergovernmental grants & the economic development potential of offshore oil and gas

1999 PF Collins – Economic impacts associated with domestically refining oil from the Grand Banks

1998 Economic assessment of Atlantic Canada's Oil and Gas Industry's Economic Potential for NOIA and ACOA

1998 Review of best practice approaches in economic and community development for ACOA

1998 Presenter at the Voisey's Bay EIS hearings

1998 Under subcontract to the Department of Mines and Energy, Government of Newfoundland and Labrador and the Canadian Institute for Resource Law, Calgary Alberta developed and delivered a 10-day course on applied petroleum economics to representative of Government of Russia and industry in Moscow

1998 Voisey's Bay Nickel Company - economic impact analysis and technical advisor on the EIS

1997 Under subcontract to the Department of Mines and Energy, Government of Newfoundland and Labrador undertake an assessment of the Russian oil and gas joint venture fiscal terms for the Ministry of Fuel and Energy, Government of Russia.

1997 Under subcontract to the Department of Mines and Energy, Government of Newfoundland and Labrador develop software to analyze the Russian oil and gas joint venture fiscal terms for the Ministry of Fuel and Energy, Government of Russia

1997 Under subcontract to Strategic Concepts undertake economic impact studies, equalization studies and tax studies of the Voisey's Bay Project

1997 An assessment of the benefits of protected areas: Gros Morne National Park. Undertaken for Canadian Heritage

1997 Prepare a discussion paper for the City of Mount Pearl on the appropriate jurisdiction for the Southlands

1997 Prepare income loss statement for moderately injured client on behalf of the firm Ches Crosbie Barristers of St. John's

1996 Under subcontract to Strategic Concepts participated in the development of a tax avoidance strategy for INCO on its Voisey's Bay Property

1996 Subcontract to Centre for Management Development to teach a course in Applied Petroleum Economics to ten executives from the National Chinese Petroleum Company

1996 For Diamond Field Resources provided a survey of government expenditure in designated Inuit Communities in Labrador

1996 Revised assessment of the operation of Gros Morne National Park and Associated Development Initiatives

1996 Certified General Accountants of Canada magazine to write article on innovative business initiative in Newfoundland

1996 Atlantic Coastal Action Plan committee to undertake an economic and cost benefit analysis of the St. John's harbour clean up

1995 In association with Inns & Associates (Ottawa) and Barry Sheppard Consulting (St. John's) hired by Canadian Heritage to Review Gros Morne National Park--this involved performing cost benefit analysis, economic impact analysis and design of appropriate software.

1995 Economic Impacts of Mining and Exploration Activities on the Province of Newfoundland. Undertaken in conjunction with Strategic Concepts (St. John's) for Archean Resources.

1995 Equalization Implications and Revenue Sharing Implications of Voisey's Bay undertaken in conjunction

with Strategic Concepts (St. John's) for Diamond Field Resources.

1995 Technical Advisor to Strategic Concepts (St. John's) on economic impact assessment and strategy for developing the Mount Cashel properties.

1995 Technical Advisor to the Canadian Coast Guard on the Economic Evaluation of Port Facilities at Argentia

1994 Economic Impact Analysis and Cost Benefit Analysis of the Marble Mountain Ski Facility and the Proposed Extensions Required for a Year-Round Facility

1994 Provided a strategy for the Hibernia Management and Development Corporation to explain current cost over runs and the cost of a barrel of Hibernia crude

1994 Technical Advisor to the Department of Mines and Energy, Government of Newfoundland and Labrador on their Oil Substitution and Peat Lands Utilization Studies

1993 Technical Advisor to the Department of Mines and Energy, Government of Newfoundland and Labrador on their Oil Substitution and Peat Lands Utilization Studies

1993 In conjunction with Dr. Townley, undertaking an evaluation of the TransLabrador Benefit Cost Study for the INNU Nation

1993 Technical Advisor to the Department of Mines and Energy (NFLD) on the evaluation of alternative energy projects.

1993 Accepted contract with the Royal Commission on Aboriginal Peoples to undertake two studies for them.

1992 Contracted by the Centre for Earth Resources Research to develop short course material for "Economic Tools Applicable to the Mineral Industry".

1992 Commissioned by the Saskatchewan Institute of Enterprise to Study the "Local and Province-wide Economic Effects of the Point Lepreau Power Plant: Lessons for Saskatchewan.

1991 Evaluated for the Department of Mines and Energy (NFLD), their cost benefit model (August).

1991 Technical advisor to the Department of Mines and Energy (NFLD) for their Discussion Paper entitled: The Role of Energy in Economic Development which was an input into the provincial Strategic Economic Plan (September).

1991 Economist on Petro Canada's Terra Nova Benefits Analysis, undertaken by Atlantecon/Technovations.

1990 Completed discussion paper for the Town of Paradise on the provincial government's amalgamation proposal.

1990 Prepared a report for the Northwest Territories on the Fiscal Regimes pertaining to the offshore oil activities in both Newfoundland and Nova Scotia.

1990 In conjunction with Dr. J. Feehan prepared an assessment for the Department of Mines and Energy (NFLD) of Mobil Oil Canada Properties Labour Productivity Report.

1988 In consultation with James Feehan, I prepared seven discussion papers for the Department of Mines.

1988 Conceived of and estimated a working econometric model of the provincial economy for the Department of Energy (NFLD).

1988 Evaluated current computer methodology employed by the Department of Energy (NFLD) to assess offshore development projects.

1986 Prepared two discussion papers for the Newfoundland and Labrador Petroleum Directorate.

1985 Prepared a technical paper for the Royal Commission on Employment and Unemployment in Newfoundland.

1985 Prepared an intervention paper for the United Church of Canada and the Citizen's Committee on Regional Development, Bay Roberts for presentation to the Hibernia Environmental Assessment Review Panel.

1985 Aided with preparation of reports for Dr. J.D. May in his capacity as Technical Advisor to the Hibernia Environment Assessment Review Panel.

REVIEWS/REFEREE

2020-21 C.D. Howe Institute

2020 Canadian Journal of Economics

2015-6 Canadian Public Policy

2015 Journal of New Brunswick Studies

2015 Conference Board of Canada

2011 Fraser Institute

2003-05 Canadian Journal of Regional Science

2003 Wildlife Biology

1999 Reviewed manuscript for Institute for Intergovernmental Relations, Queen's University.

1992 Reviewed the Canadian Supplement to the Stiglitz's Economics of the Public Sector for W.W. Norton.

1989-91 Refereed Canadian Journal of Economics.

1990 Asked by HBJ-Holt College Publishers to review John Strick's Canadian Public Finance, 4th edition.

ACADEMIC SERVICE

2019 Met with Academics and policy people from across Atlantic Canada to discuss feasibility of establishing a Centre for Economic and Fiscal Research

2019 Met with President (Francis McGuire) of the Atlantic Canada Opportunities Agency to discuss feasibility of establishing a Centre for Economic and Fiscal Research

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2019 Member of Panel for the Faculty of Business Administration Academic Unit Planning (AUP) process

2018 presented to incoming university students on economics through Student Life's Summer Orientation for Academic Readiness programming

2018 MA Supervisor for Md Omer Khayyam

2018 Met with Dean, Faculty of Business Administration to discuss Dept of Economics cooperation on their social enterprise initiative

2017 Meeting with Dr. Fang, Dr. Phillips and Ms Knutson to discuss potential collaboration with Hangzou Univeristy

2017 Organized 50TH Anniversary Celebrations for the Department of Economics

2017 PhD Comprehensive Exam for Sherine Khattab

2017 Met with Vice President Academic (Provost) to discuss the future on Dept of Economics within MUN

2017 Met with officials from the Marine Institute to discuss the possibly of joint initiative for Chair in Fisheries Economics

2017 Met with new faculty member (Dr. Nguyen) in School of Pharmacy to discuss research collaborations between him and members of the Dept of Economics

2017 Joint organizer with Dr, Wernerheim and Dr. Masoudi and the Norwegian School of Economics of an energy workshop for MUN and Norwegian graduate students, May 3 to 5, 2017

2017 Dept of Economics agrees to collaborate with the Faculty of Engineering and Applied Sciences on graduate program on Energy Systems

2017 MA Supervisor for Ester Onuha

2017 MA Supervisor for Daniel Mason

2017 MA Supervisor for Opeyemi Duridola

2016 Profiled Economic Alumni Testimonials

2016 Profiled Economics Students with Students in the Spotlight

2016 Meet with Dept of English to jointly offer course on financial and economic literacy

2016 MA Supervisor for Roya Mohammad Nejad

2016 Faculty of Humanities and Social Sciences Transition Working Group

2015 Natural Resources Economic Analysis Network

2014/15 MA Supervisor for Tzu-Ling Lin, Adedeji Adeyinka and Kayode Emmanuel Olaide

2013/14 MA Supervisor for Philip Uyijesu Segynola

2013/15 Ph.D. Supervisor (Interdisciplinary Ph.D. programme, Memorial University) for Sherine Khattab, (commencing fall 2014)

2013-14 Contracted by Office of the President through CARE to complete economic impact assessment and cost benefit analysis of Memorial University

2012-13 CARE Executive and Adjudication Committee

2013/15 Ph.D. Supervisor (Interdisciplinary Ph.D. programme, Memorial University) for Opeyemi Jaunty-Aidamenbor, (commencing fall 2013)

2012/13 MA Supervisor for Sherine Khattab,

2012/13 MA Supervisor for Mengying Liu (incomplete)

2011/13 MA Supervisor for Shuyu Wang, MA

2011/12 Honours supervisor Shawna Kuehl

2011/12 Department of Economics P&T Committee

2010/11 Chair of Academic Program Review Committee for the Math Learning Centre of Memorial University

2010/11 Awards Committee, President's Award for Exemplary Service

2010/11 Graduate Coordinator, Department of Economics, Memorial University

2009/10 Co-Chair, Energy Consultation session for MUN's research strategy development

2009/10 Awards Committee, President's Award for Exemplary Service

2009/10 Honours supervisor Mitch O'Reilly

2009/10 Graduate Coordinator, Department of Economics, Memorial University

2008/09 Graduate Coordinator, Department of Economics, Memorial University

2008/09 Department of Economics Search Committee

2008/09 Department of Economics P&T Committee

2007/08 MA Supervisor for Jennifer Beer (economics)

2007/08 Department of Economics P&T Committee

2006/09 Board of Studies for the Masters of Oil and Gas Program, Memorial University

2006/07 Department of Economics P&T Committee

2006/07 Department of Economics Search Committee

2006/07 Ph.D. Comprehensive Examination Committee, Department of Education, MUN

2006/07 Honours Supervisor for Shawn Smith

2004/05 Department of Economics P&T Committee

2003/04 Department of Economics P&T Committee

2000 Dean's representative at Phd Comprehensive Exam in Biochemistry, Oct 19, 2000

1999/00 MUNFA Pension Committee (resigned due to teaching schedule conflict)

1999/00 MUN pension Committee (resigned due to teaching schedule conflict)

1999/00 MUN Subcommittee on Pension Performance (resigned due to teaching schedule conflict)

1998/00 Department Curriculum Review Committee

1998 V.P. Academic Search Committee, Memorial University

1995 Member-At-Large, Executive, Memorial University Faculty Association

1994/00 Academic Senate

1993 Dean of Arts, ISER Research Directorship Review Committee

1993-1996 Department of Economics Search Committee
1999-2000

1993-2009 Inter-Departmental Committee for the Administration of the Newfoundland Studies Minor

1993-1997 Department of Economics Ad Hoc Committee on Curriculum Review

1993-1995 Senate Standing Committee on Enrolment, Chair

1993 Atlantic Accord Career Development Scholarship Committee

1991-1993,

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1994-1996, 1998/00, 2004/05, 2020-21 Department of Economics Promotions and Tenure Committee

1992-1995 Executive Committee, Institute for Social and Economic Research

1992 & 1993 MUN Committee, Shastri Indo-Canadian Institute

1988-1991 Senate Committee on Undergraduate Studies

1990 Ad Hoc Committee on Feasibility of Reinstituting the MA Program in the Depart of Econ

1990-1991 Faculty of Arts Committee on Undergraduate Studies

1988-1989 Senate Ad Hoc Committee on Priority Registration by Grade Point Average

1986 Ad Hoc Committee to Determine Departmental Procedures for Preregistration within the Department of Economics, Memorial University of Newfoundland

1985-1989 Standing Committee which Deals with Deferred Examination Requests Received by the Department of Economics, Memorial University of Newfoundland

1985-1988, 1994-1996 Department Committee for External Speakers in the Department of Economics

1985 Consultative Committee on Headship of the Department of Economics, Memorial University of Newfoundland

1985 Ad Hoc Committee to Determine Departmental Procedures for Dealing with Deferred Examination Requests Received by the Department of Economics, Memorial University

1983-1984 Search Committee for Selecting the Dean of Graduate Studies, McMaster University

1982-1983 Search Committee for Selecting the Chairman of the Department of Economics, McMaster University

1982-1983	Ph.D. Representative in the Department of Economics, McMaster University

PUBLIC SERVICE

2020	met with provincial staff from the Premier's Economic Recovery Team to discuss economic issues
2020	met individually with (in person or telephone) Andrew Furey and John Abbott who were running for the leadership of Liberal party and to be the next premier to discuss the fiscal situation of the province and various other economic issues on several occasions and meeting with eh leader of the opposition by telephone to discuss specific economic questions and the fiscal position of the province
2020	responded to numerous requests from the public with respect to the fiscal situation of the province and various other economic question
2019	met with NDP caucus to discuss economic and fiscal issues, Sept 23
2019	met with Ches Crosbie (leader of Official Opposition NL) to discuss fiscal and economic issues, March 29
2019	presented to the Senate Committee on Energy, The Environment and Natural Resources on possible amendment to Bill C69 on April 30, 2019 in Ottawa
2019	met with VP (Canada) of Lockhead Martin (Gary Fudge) to discuss the Great Northern Port Project
2019	met with IBM's project executive (IBM Canada Research and Development Centre) John Whitnall to discuss the Great Northern Port Project
2019	met with entrepreneur (Dan Villeneuve) associated with the Great Northern Port Project
2018	testified before the Muskrat Falls Inquiry

2018	Met with representatives from Bloomberg to discuss general economic issues, May 17
2018	Conference call with Bank of Canada official to discuss NL debt, April 9
2018	met with DM, ADMs of NL Finance to discuss assumptions and parameters of NL budgets on April 11
2018	Met with representative of CADTH to discuss CARE and possible collaborations
2018	Met with Minister of Finance, NL to discuss general economy and fiscal issues on Feb 20, 2018
2017	Met with Leader of Opposition and staff to discuss provincial budget
2017	Met with leader of NDP and caucus to discuss provincial budget
2017	met with Steve Kent, opposition MHA, to discuss budget and public policy
2017	Organized Panel: Academic Perspectives on Newfoundland and Labrador Public Policy, March 29, 2017
2016	Organized a number of visiting speakers for visiting speakers program
2016	Organized Panel: Special Interest Perspectives on Newfoundland and Labrador Public Policy, November 2, 2016
2016	Organized Panel: The Intelligent Layperson's Perspective on Newfoundland and Labrador Public Policy, October 19, 2016
2015	Helped organization provincial leaders debate for Oct 14, 2015 for next provincial election

2015	Meeting with Finance Canada to discuss graduate program as source of recruitment
2015	Meeting with President and CEO of CMHC to discuss NL housing market issues
2015	Meeting with delegation from Pandit Deendayak Petroleum University and the faculty of Arts representations to discuss cooperation and student/faculty exchange
2015	Meeting with Minister of Finance to discuss oil prices and fiscal issues
2015	meet with Minister of Finance and staff to discuss progressivity of income tax system in NL
2014	discussed impact of OPEC decision with Minister of Finance on Nov 27
2014	met with Natural Resources (Forestry) to discuss economic impact of forestry
2014	met with Ph.D. student from University of Manitoba to discuss environmental regulations around the EIS for resource developments in NL
2014	met with Minister of Finance and staff to discuss fiscal issues and oil price (Oct 31, 2014)
2014	met with Department of Finance , NL to discuss oil prices (Oct 10, 2014)
2014	met with official of NS Energy to discuss NL oil and gas issues (Sept 25, 2014)
2014	met with Board of Trade to discuss sustainability of NL economy (Sept 17, 2014)
2014	meet with Premier and Minster of Finance to discuss progressivity of personal income taxes in NL (Aug 25, 2014)

2013	along with four other members of the Department of Economics, we met with the Minister of Finance, GNL and his deputy, two ADMs, one director and one manager to discuss fiscal issues and the NL economy
2013	Municipalities Newfoundland and Labrador, Fiscal Framework Advisory Committee
2013	acted as senior policy advisor to Minister of Finance, Government of Newfoundland and Labrador on the fiscal problems faced by the province during the 2013 budget cycle
2012	met with Minister of Finance (NL) to discuss province's fiscal position
2012	met with Dept of Natural Resource to discuss natural gas as energy source for electricity
2012	met with visiting delegation from Nantong University, China to discuss NL economic and department of economic research initiatives
2012	met with the leader of the opposition (Dwight Ball) to discuss energy issues, including the Lower Churchill
2012	along with group of economists, I met with Minister of Finance and staff to discuss budgetary policy and choices
2012	met with NDP caucus to t discuss my Muskrat Falls analysis
2012	met with the executive of Municipalities Newfoundland and Labrador to discuss how to move forward with the provincial government on the fiscal problems faced by local government in NL
2012	met with the Minister of Natural Resources to discuss NL energy related issues, including the Lower Churchill project
2011	met with VP (oil and Gas) Nalcor to discuss Nalcor's initiatives with respect to promoting oil and gas

	exploration activity within Newfoundland and Labrador
2011	briefed Minister Penashue in Ottawa on August 8, 2011 with respect to Newfoundland and Labrador economic issues in trends
2011	met with the Auditor General and managerial staff to discuss the fiscal situation facing Newfoundland and Labrador
2011	at the request of the Minister of Finance, I met with him and his deputy to discuss my analysis on the fiscal position of the province
2011	at the request of the VP Research, I met with the Energy Council and the VP to discuss energy related issues
2011	along with group of economists, I met with Minister of Finance and staff to discuss budgetary policy and choices
2011	Met with delegation from Greenland and Denmark to discuss the economic impacts of the oil and gas on the NL economy
2011	Board of Governors of the Law Foundation Newfoundland and Labrador (Term: January 27, 2011 to January 27, 2015)
2010	meeting with ADM Royalties, Manage and Director, Department of Natural Resources, Government of Newfoundland to discuss their internal price analysis on the Lower Churchill project
2010	meeting Nov 8 with Minister of Business, Mr. Wiseman and the Minister of Finance, Mr. Marshall and Doug May, Dept of Economics, to discuss an initiative to establish an applied economics research centre within NL
2010	Oct 19th discussion with Senator Manning in how to value the federal government`s share of Hibernia

2010	Judge for Exploits Value Economic Development Corporation`s Economically Speaking: Speak Off, for high school student on Oct 28, 2010.
2010	meeting Oct 12 with Ed Martin, President of NALCOR, to discuss the NL economy
2010	meeting September 22, 2010 with the Government of Canada's Advanced Leadership Program candidates to discuss and chair a panel on innovation and the ocean sector
2010	meeting on May 17, 201 with participants in the Government of Canada's Accelerated Executive Development Program in St. John's, NL to brief them on general economic issues that pertain to NL
2010	meeting with Gilles Duceppe and political science to discuss NL issues, April 7, 2010
2010	meeting with Minister of Finance and senior staff to discuss budgetary policy prior to finalization of provincial budget
2010	meeting with VP STATOIL (Hege Rogno) to discuss NL economy and oil and gas, Jan 13, 2010
2010	Board of Trade to discuss competitiveness issues, March 15, 2010
2009	meeting on November 20, 2009 with Senator Rompkey to discuss the Lower Churchill project and the implication of the Quebec/NB MOU
2009	meeting on May 13, 2009 with participants in the Government of Canada's Advanced Leadership Program in St. John's, NL to brief them on energy, intergovernmental and general economic issues that pertain to NL
2009	meeting on April 17, 2009 with Mr. Knubly, Dept Minister (Intergovernmental) Privy Council Office, Paul Mill, Vice President of ACOA (NL) and Dave Collins,

	Direct General Policy, ACOA to discuss the Newfoundland and Labrador economy and future developments is the same, including the Lower Churchill project and the offshore.
2011	at request of Memorial University President Kachanoski, I met and briefed him on the implication of the Atlantic Accord for provincial government revenues
2009	meeting on January 14, 2009 with the Premier, Minister of Finance and senior staff to discuss the economic and financial crisis as a preparation for First Minister's conference in Ottawa.
2008	meeting with Michael Jenner Second Secretary (Economics and Environment) British High Commission (Nov 6) to discuss NL economy and energy sector.
2008	meeting with Premier Williams and Finance Minister Kennedy (Nov 7) to discuss NL's economic prospects
2008	meeting with Premier Williams and Finance Minister Marshall (Oct 16) to discuss NL's economic prospects given the falling price of oil and the credit crisis
2008	External Assessor for SSHRC for Canada Research Chair candidate in Natural resources at University of Alberta
2008	Meeting with Minister of Finance and Officials to discuss budgetary policy and debt reduction strategies, April 2, 2008
2008	Meeting with Minister of Human Resources, Labour and Employment on minimum wages, January 18, 2008
2007	Provided policy briefing to Stephane Dion on energy policy at the Atlantic Canada Roundtable in Halifax on August 27, 2007.

2006/07	External Assessor for Social Science and Humanities Research Council of Canada's standard research grants competition
2006/08	Regional coordinator and principal investigator on the OECD study on the role of higher education institutions in economic development
2006	Briefed the Official Opposition, Government of Newfoundland and Labrador on the oil and gas industry
2006	Briefed the Auditor General's office on the interaction between equalization and oil and gas
2006	Met with delegation from Saudi Arabia and Texas to discuss local oil and gas benefit capture
2006	Provided an insert on economic trends for book by Martha Walls entitled: Newfoundland and Labrador Book of Everything: everything you wanted to know about Newfoundland and Labrador and were going to ask anyway
2006	Invited by Department of Finance Canada to discuss the findings of the Expert Panel on Equalization with the Panel on the day that the report was released
2006	Coordinated and facilitated visit by OECD to Newfoundland and Labrador
2006	External Assessor for Social Science and Humanities Research Council of Canada's standard research grants competition
2005	External assessor for Infrastructure Canada's Peer Reviewed Research Studies administered through Social Science and Humanities Research Council of Canada
2005	Met with individuals involved in the Government of Canada's Accelerated Economist Training Program

2004-8	Member of College of Reviewers for Canada Research Chairs applications, Social Science and Humanities Research Council
2004-10	Senior Policy Advisor, Atlantic Provinces Economic Council
2003	Founding Member of the Canadian Science and Innovation Indicators Consortium
2003	At the invitation of the University met to discuss economic issues with a group of journalists visiting Memorial University
2003	External assessor for SSHRC research grant applications (INE)
2003	External assessor for SSHRC research grant applications (Federations & Federalism)
2003	External assessor for SSHRC research grant applications (Standard Research Grants)
2002	External assessor for SSHRC research grant application
2001	Atlantic Provinces Economic Council Research Advisory Committee for fiscal federalism project
2001/02	SSHRC Adjudication Committee, Federations and Federalism program – research and conference grants competition
2000/01	SSHRC Adjudication Committee, Federations and Federalism program – research and conference grants competition
2000	Board of Directors, Atlantic Canada Economics Association as Past President
2000-1999	Member of the Centre for Developmental Science, MUN
1997-9	President, Atlantic Canada Economics Association

1997-98	Advisory Committee, Community Services Council on the Role of the Third (Voluntary) Sector in the Economy
1997	Panelist for Canadian Association of Journalist on covering the provincial budget
1996/7	Resource Person to St. John's Cabot Committee
1996/7	Board of Directors, St. John's Minor Soccer Association
1996	Invited by Nova Scotia government to discuss with senior cabinet ministers to AIMS study on federal transfers and Atlantic Canada
1995-6	Vice-President of the Atlantic Canada Economics Association
1995	Panelist on discussion sponsored by the Newfoundland Historical Society on "Problems in the Economy in Newfoundland History"
1995	Interviewed for Educational Curriculum Video for Newfoundland High Schools on the Hibernia Project
1994	Appointed to serve on the Economic Development Committee, City of St. John's for a two-year term
1993-1995	Board of Directors, Atlantic Canada Economics Association
1993	Appointed by the Minister of Education to his Advisory Committee on the Implementation of the Report of the Royal Commission of Inquiry into the Delivery of Programs and Services in Primary, Elementary and Secondary Education
1993	Appointed to Dept. of Education's Global Economics Advisory Group
1990-93	Member of Memorial University of Newfoundland's Speakers Bureau

1992	October 16, responding to a request from the Director of ISER, I and others met with a delegation from the Falkland Islands to discuss economic development issues and offshore oil
1992	November 16, James Feehan and I met with the Economic Recovery Commission to discuss the current state of the Newfoundland economy and economic issues in general
1992	Invited to ISER's, Faculty of Business's and Advisory Council on the Economy's breakfast to discuss the Consultation Paper on a Strategic Economic Plan for Newfoundland and Labrador
1991	Panelist on "Cutbacks in Health, Education, and Other Services", in Memorial University Extension Services' Televised Series entitled Issues in Public Policy
1991	Invited to give a lecture on resource allocation to first year medical students, Memorial University Medical School
1990	Invited to participate in discussion with the provincial Minister of Finance and other officials of the Department of Finance on the impacts of the GST for the provincial economy
1989	Conducted a seminar to the Bank of Montreal, Commercial Banking Branch on the impact of offshore oil development
1987	In Conjunction with Other Committee Members, I prepared a Brief for the Community Services Council on Tax Reform

GRANTS

2020	FRET Grant - $85,437.65 residual funds from IBM research contract
2019	Research Contract from IBM to undertake economic analysis of the Great Northern Port project ($125,000 = $100,000 research and $25,000 overhead)

2018	Along with Dr. Jason Childs, received CARE grant valued at $26,000 to research the economic similarities and differences between Newfoundland and Labrador and Saskatchewan
2017	Along with Dr. Nahid Masoudi, received two CARE grants, valued at $26,000 Combined) to research Article 82 of UNCLOS and to compare the Government of Newfoundland and Labrador's new generic royalty regime with existing royalty regimes
2016	Along with Dr. D. May and Professor S. Lynch received five grants, totaling $970,000, in support of the Collaborative Applied research in Economics initiative. The grants were $500,000 over three years from the Atlantic Canada Opportunities Agency, $150,000 from Husky Energy, $25,000 from the Department of Innovation, Business and Rural Development, Government of Newfoundland, $160,000 from the Department of Finance, Government of Newfoundland, $120,000 from Office of the VP Research MUN and $15,000 from the Office of the Dean of Arts (MUN)
2014	along with Penelope Rowe, I received $40,000 from the Collaborative Applied Research in Economics initiative to investigate the economic impact of the voluntary sector
2014	along with Scott Lynch, I received $40,000 grant through the Collaborative Applied Research in Economics initiative from the Office of Public Engagement to undertake an analysis of the economic impacts of memorial university
2013	Along with Scott Lynch and Doug May, I received a $100,000 grant through the Collaborative Applied Research in Economics initiative from NALCOR oil and gas to facilitate and enable the building of energy research capacity within the Department of Economics, Memorial University
2013	Along with Scott Lynch, I received a $40,000 grant through the Collaborative Applied Research in

	Economics initiative from the Research and Development Corporation, Newfoundland and Labrador to undertake research into determining the macroeconomic impacts of research and development expenditures within Newfoundland and Labrador
2013	Along with Paul Hobson (Acadia), I received a grant of $30,000 from the Collaborative Applied research in Economics initiative (MUN) to study the economic determinants of local government expenditure and taxation in Newfoundland and Labrador
2012	Along with Jason Childs (University of Regina) and Rob Moir (University of New Brunswick – SJ), I received a grant of $34,000 from the Collaborative Applied research in Economics initiative (MUN) to study the explore the interaction between personal preferences (discount rate, risk attitude, value orientation, social capital/trust, etc.), socioeconomic characteristics, and economic choices of individuals in three different provinces (NF, NB, and SK)
2012	Along with Dr. D. May and Professor S. Lynch received five grants ion support of the Collaborative Applied research in Economics initiative. The grants were $450,000 over three years from the Atlantic Canada Opportunities Agency, $75,000 from Husky Energy, $75,000 from the Department of Innovation, Business and rural development, Government of Newfoundland, $60,000 from Office of the VP Research MUN and $26,000 from the Office of the dean of Arts (MUN)
2007	ACOA Research Grant of $5,000 to cover costs of presenting OECD research in Quebec and Ottawa
2006	Harris Centre grant of $15,000 to cover lessons learned for Newfoundland and Labrador from OECD study on the role of higher education institutions in economic development.
2005	ACOA research grant of $4,000 to cover travel cost of presenting paper to OECD conference in Sweden

2005	Vice President, SSHRC International Travel Grant, $2,500 to attend conference in Denmark
2004	Research Collaborator on Dr. Robert Young's $2.5 million SSHRC grant to study how different levels of government can work together to address various municipal issues
2003	Part of Norm Catto's $66,000 grant to study storm and wind impacts on transportation, southwestern Newfoundland – funded through Natural Resources Canada's Climate Change Impacts and Adaptation Program
2003	Part of Edwina Taborsky INE application that received $30,000 for its Letter of Intent
2003	conference grants in support of Knowledge-Based Economy and Regional Economy Development received from Atlantic Canada Opportunities Agency ($25,000), Human Resources Development Canada ($8,000), Industry Canada ($5,000), Department of Industry Trade and Rural Development, Government of Newfoundland and Labrador ($5,000), Atlantic Provinces Economic Council ($5,000), Office of President, Memorial University ($4,500), Dean of Arts, ($1,000), Dean of Business ($1,000), Public Policy Research Centre, Memorial University ($1,000), Canadian Institute for Research on Regional Development ($500), City of St, John's ($500)
2001	Received $50,000 from SSHRC to organize workshop on the Knowledge Based Economy
2000	Received $4,000 in the Atlantic Canada Economics Association Research Competition to undertake research with Scott Lynch to research R& D in Atlantic Canada
2000	Received, as the principal investigator, $495,000 in a SSHRC Strategic Grant to Study the Knowledge-based Economy in Nfld

2000	As part of the Research Team with Principal Investigator Jennifer Smith (Poli Sci, Dalhousie) received SSHRC Strategic Grant under the Federalism and Federations- Virtual Institute Grant. The award is $15,000 for each of two years to establish an Atlantic Canada node for the virtual institute on federalism in conjunction with Queen's Intergovernmental Relations, University of Toronto, University of Alberta, Laval, Victoria and Universite de Montreal
2000	As part of the Research Team with Principal Investigator Sue Nichols (Dept. of Geodesy and Geomatics Engineering, UNB) received a grant for $175,000 under the GEOIDE Network centers of Excellence to look at good governance and Canada's ocean boundaries.
1999	Received $5,000 in SSHRC Funding to Develop Full Grant Application for the KBE Study
1999	Received $5,000 in Funding From the VP Research to Develop Full Grant Application for the KBE Study
1992	Received a grant from the Federal-Provincial Relations Office to undertake a conference on Shaping Atlantic Canada's Constitutional Position
1991-1994	Received support from ISER to undertake, in conjunction with James Feehan, Scott Lynch, Noel Roy and Michael Wernerheim, an annual review of the provincial budget
1991	Received grant from the ISER Offshore Oil Project to examine the Economy-wide and Treasury-specific Impacts of Multiple Energy Developments
1990	Received three separate grants to do research from the ISER Offshore Oil Project: Equalization Effects of Offshore Oil, Taxation Issues Related to Offshore Oil, and Software for Analyzing Offshore Oil Projects
1988	Received ISER funding to examine the impacts of the Nfld Milk Marketing Board on the provincial economy

Volunteer Activities

2003	Funding coordinator, scholarship game and fun league, MUN Varsity Soccer
2002	Chair, Booster Club, MUN Varsity Soccer
2001	Chair, Booster Club, MUN Varsity Soccer
2001	Chair, Fundraising Committee, 2001 Canada Games Women's Soccer Team
1999	Coach, Senior Soccer Team for Brother Rice Junior High School
1997	Coach, St. John's Minor Soccer Girls Under 13 House League (Fall)
1996	Coach, St. John's Minor Soccer Girls Under 15 House League Team
1996 Allstars	Coach, St. John's Minor Soccer Girls Under 13C
1995 League (Winter)	Coach, St. John's Minor Soccer Girls Under 13 House
1995 League (Fall)	Coach, St. John's Minor Soccer Girls Under 13 House
1995	Assistant Coach, St John's Minor Soccer Girls Under 13 C Allstars
1995	Tournament Convener for St. John's Minor Soccer Girls Under 13 House League
1995	Coach, St John's Minor Soccer Girls Under 11 House Team
1995	Coach, St. John's Indoor Minor Soccer Girls Under 13 House Team
1994	Coach, St John's Minor Soccer Girls Under 11 House Team

1993-94	Chess Coach, Ecole St Gerard
1993	Assistant Coach, St John's Minor Soccer Girls Under 9 House Team
1993	Cook, Mount Pearl Girl Guides Pancake Breakfast
1992-93	Chess Coach, Ecole St. Gerard
1992	Cook, Mount Pearl Girl Guides Pancake Breakfast
1991	Canvasser, Kidney Foundation of Canada
1990	Canvasser, Kidney Foundation of Canada

This is Exhibit " C " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St. John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

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CONTRIBUTION AGREEMENT

BETWEEN THE GOVERNMENT OF CANADA

AND

THE GOVERNMENT OF NEWFOUNDLAND

AND LABRADOR

FOR THE BENEFIT OF NATIVE PEOPLES OF LABRADOR

INAC Atl File E-4000-10 Vol. 1 [Restricted]

NFS-01764 [00-02]

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CANADA - NEWFOUNDLAND AND LABRADOR

This agreement entered into the 8 th day of August 1985

between the Government of Canada, represented herein by the Minister of Indian Affairs and Northern Development

of the first part

and the Government of Newfoundland and Labrador, represented herein by the Minister of Rural, Agricultural and Northern Development

of the second part

Whereas the Treasury Board of Canada, by its minutes # 799051 dated July 24 1985, has given authority to the Minister of Indian Affairs and Northern Development to enter into a contribution agreement with the Government of Newfoundland and Labrador for the benefit of native peoples of Labrador;

Whereas by M.C. No.1027-85 the Government of Newfoundland and Labrador has authorized the Minister of Rural, Agricultural and Northern Development to enter into a contribution agreement with the Government of Canada, for the benefit of Native peoples of Labrador;

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Whereas the Government of Canada (hereinafter referred to as "Canada") through the Minister of Indian Affairs and Northern Development, retains a special interest in the social and economic development of Inuit and Indian People;

Whereas the Province of Newfoundland and Labrador (hereinafter referred to as the "Province") recognizes a special interest for the social and economic development of Native peoples and citizens of the Province.

Now therefore the parties, in consideration of these presents, covenant and agree as follows:

Purpose of Agreement

- The purpose of this agreement is to provide for the funding and the delivery of community development programs for the benefit of Native peoples of Labrador in the following communities of Labrador: Davis Inlet, Sheshatshit, Nain, Makkovik, Hopedale, Postville and Rigolet

Objectives of Agreement

The objectives of this agreement are to:

a) make available to the native peoples of Labrador programs designed to assist and support them in achieving their cultural, social and economic goals;

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b) improve the standard of living of Native peoples of Labrador; and

c) enhance the socio-cultural development of the native peoples of Labrador and to enable them to pursue such socio-cultural development within their normal and traditional communities as well as throughout the Province.

Funding

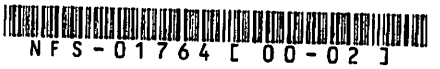
Canada will contribute to the Province a maximum amount of $3,379,915. This amount includes a year-end contingency of 5% to be applied towards any necessary adjustments to the "Canada Newfoundland Native Peoples of Labrador Agreement".

Delivery of Programs

a) The administration, operation and delivery of programs shall be the responsibility of the Province.

b) Projects to benefit Native peoples in the eligible communities are submitted to a coordinating committee to be considered for recommendation.

c) The coordinating committee is responsible to review and recommend projects to the Minister of Rural, Agricultural and Northern Development, and is comprised of: 2 members appointed by the Government of Canada; 2 members appointed by the Government of Newfoundland and Labrador: 2 members appointed by the Labrador Inuit Association and 2 members appointed by the Naskaupi Montagnais Innu Association.



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Method of Payment

Canada will make an advance payment of 75% of the maximum amount of the contribution after the agreement has been signed.

An interim payment of 20% will be made upon receipt of a progress report from the Province after January 15, 1986.

The remaining 5% will be paid on receipt of an audit report from the Province no later than August 31, 1986.

Canada will only reimburse the Province for expenditures incurred under this agreement before March 31, 1986.

Term of Agreement

This agreement is for the period of the date of the signature to March 31, 1986.

Amendments

Amendments to this agreement may be made upon consent of the Parties.

Interpretation

In this agreement:

a) Words in the singular include the plural and words in the plural include the singular;

b) Words importing male persons include female persons and Corporations.

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Senate and House of Commons clause

No member of the Senate or the House of Commons of Canada shall be admitted to any share or part of this agreement or to any benefit arising therefrom.

Notice

Any notice or written communication required or permitted to be given pursuant to the agreement may be given as follows:

a) To Canada:

Regional Director General
Indian and Inuit Affairs Program
Atlantic Region
P.O. Box 160
Amherst, Nova Scotia
B4H 3Z3

b) To the Province

Deputy Minister
Department of Rural, Agricultural and
Northern Development
Province of Newfoundland
Atlantic Place
Water Street
St-John's, Newfoundland
A1C 5T7

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n witness whereoff the Honourable David Crombie, Minister of ndian Affairs and Northern Development, has hereunto set his and on behalf of Canada, and the Honourable Robert Aylward, inister of Rural, Agricultural and Northern Development has ereunto set his hand on behalf of the Province, on his 8 day of AUGUST 1985.

itnesses

Signed and approved on behalf of the Government of Canada represented herein by the Honourable Minister of Indian Affairs and Northern Development.

Signed of behalf of the Government of Newfoundland and Labrador represented herein by the Honourable Minister of Rural, Agricultural and Northern Development.

NFS-01764 [00-02]

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CONTRIBUTION AGREEMENT WITH THE PROVINCE OF NEWFOUNDLAND AND LABRADOR FOR THE NATIVE COMMUNITIES OF LABRADOR.

Budget proposal:

For region 1

Core funding and administration for the 2 Indian communities	$ 240,065	
Davis Inlet, Housing renovations		$ 337,414
Sheshashiu, New Housing		$ 358,460
Davis Inlet, Community Hall		$ 124,544
Davis Inlet, Bath House		$ 56,620
Sheshashiu, Housing and outpost		$ 94,859
Sub-total	$ 240,065	$ 971,925

For region 2:

Core funding and administration for 5 communities and Torngat Housing association	$ 523,704	
Housing completion of last year program		$ 564,0..
Housing (emergency repairs)		$ 854,854
Community services in all five communities		$ 276,500
Sub-total:	$523,704	$ 1,707,3..
Total:		$ 3,443,054

Funds available under the Contribution agreement itself:	$ 3,33..,19.
Funds lapsing from previous years in the Nain and Postville communities	$ 91,47. $ ..,1.,.. $ 3,443,054

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NFS-01764 [01-02]

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CANADA NEWFOUNDLAND AND LABRADOR AGREEMENT FOR THE NATIVE PEOPLES OF LABRADOR

Budget allocation for fiscal year 1985/86:

1-Retail Stores construction	$ 598,000
2-Maintenance of students	$ 210,500
3-Davis Inlet housing construction and repairs	$ 254,514
4-Sheshashiu: last year housing program	$ 119,000
5-Administration of R.A.N.D	$ 978,000
6-Education- operations	$ 1,530,000
7-Education - capital: Schools in Nain and Sheshashiu	$ 500,000
8-Fisheries	$ 50,000
9-Federal payment to the Province for previous year expenditures.	$ 456,098
Total	$ 4,698,112

These amounts will be contributed to by both Canada and the Province on a 71/29 basis except for the last item which is the full responsibility of Canada.

NFS-01764 [02-02]

This is Exhibit " **D** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St. John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

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GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF EDUCATION

P. O. BOX 4750
ST. JOHN'S, NFLD.
A1C 5T7
FAX #576-5896

January 8, 1990

MEMO TO: Dr. Dennis Sharpe
Director of Special Programs
Memorial University

Mr. Cyril McCormick
Department of Education

Malachy Mandville
Department of Education

RE: The attached

It would be appreciated if you could forward your comments to me so that I might reply to Dave Kennedy as he requests.

Yours truly,

Gary Hatcher
Director, School Services

GH/ml

Attachment

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INTERGOVERNMENTAL AFFAIRS SECRETARIAT
EXECUTIVE COUNCIL
NEWFOUNDLAND AND LABRADOR

P. O. Box 8700
Confederation Building
St. John's
Newfoundland
A1B 4J6

January 3, 1990

Mr. Gary Hatcher
Director of School Services
Department of Education
Confederation Building, West
St. John's, NF
A1B 4J6

Dear Mr. Hatcher:

As I indicated in our recent telephone conversation, I spoke with Mr. Fernand Marcoux of the Department of Indian Affairs and Northern Development (D.I.A.N.D.) on December 21, 1989, concerning the Inuit and Innu funding agreements in Labrador. Mr. Marcoux suggested that the federal government is considering a more direct delivery of the Teacher Education Program in Labrador (T.E.P.L.) than is currently in place. That is, D.I.A.N.D. may wish to fund the T.E.P.L. program through a funding arrangement with Memorial University and outside the parameters of the current federal/ provincial arrangements.

As far as I can gather, this federal initiative has not been completely formulated or approved by D.I.A.N.D. but could be so approved in short order. In fact, Mr. Marcoux suggested that the two agreements could be re-opened within the current fiscal year.

I would appreciate having your views on this matter so that an appropriate provincial position can be developed should one be required.

Sincerely,

Dave Kennedy
Director, Policy Development

DK:dac

JAN 0 5 1990

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INTERGOVERNMENTAL AFFAIRS SECRETARIAT
EXECUTIVE COUNCIL
NEWFOUNDLAND AND LABRADOR

P. O. Box 8700
Confederation Building
St. John's
Newfoundland
A1B 4J6

February 20, 1990

Mr. Fernand Marcoux
Chief, Operations
Band Support and Capital Management
Indian and Northern Affairs Canada
Hull, Quebec
K1A 0H4

Dear Mr. Marcoux:

SUBJECT: CHANGES TO INUIT AND INNU AGREEMENTS; YOUR MEMORANDUM OF FEBRUARY 19, 1990

I have reviewed the above-noted correspondence and, after consulting with my legal counsel, offer the following comments.

1. Additional Funding

Both the Inuit and Innu Agreements specifically and explicitly provide for additional allocations of funds in sections 4.1 and 4.2. The reason these sections were structured in this manner was to permit the addition of incremental funds without requiring formal amendment to the agreements. In Newfoundland's view, the most appropriate procedure would be for the Federal Co-Chair to correspond with the Provincial Co-Chair suggesting that, subject to Parliamentary appropriation, Canada has additional funds for these agreements in the amounts noted. The Newfoundland Co-Chair would accept this offer and commit Newfoundland's global proportional contribution, both subject to appropriation by the Newfoundland House of Assembly.

The next step would be for the Management Committees to agree to how these funds will be allocated for 1990-91 bearing in mind the limitations imposed by the agreements and subject to the respective appropriations. For my current, immediate requirements it is not necessary for the Management Committees to go into great detail as to the allocations for each element of each program or

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service; that can be accomplished by the Management Committees at a later date. In order for Newfoundland to ensure that the proper amounts of funds are budgeted for in the proper accounting centres, I must know the amount of funds being allocated to each general program as listed in Annex I of both agreements prior to the close of business on Thursday, February 22, 1990. Otherwise, Treasury Board may not permit the departments involved to adjust their proposed budgets for 1990-91. I must remind you that we are fast approaching the absolute cut-off date for budget revisions.

Should Canada require a formal exchange of letters at the Ministerial level to accomplish this or any of your proposed changes, Newfoundland first will have to get Cabinet approval of these changes. This will be all but impossible given the immediacy of the budget process and the time required to get Cabinet approval.

2. Change to Innu Agreement for Maintenance of Students Program

In order for Canada to ensure that the Maintenance of Students Program as detailed in Annex 5 of the Innu Agreement is completely superseded by the opening of the Post-Secondary Education Assistance Program to the Innu, Annex 5 would have to be amended by its deletion. However, this can be accomplished by the Management Committee in accordance with section 12.3 of the Agreement. Again, the intent of section 12.3 was to permit the creation, deletion or modification of Annexes 2,3,4 and 5 by the Management Committee without requiring formal amendment of the agreement.

Minister Cadieux's letter of October 20, 1989 with respect to the PSEAP for the Innu communities was not attached to the memorandum you faxed to me. Please send this at your earliest opportunity.

3. Innu Allocation for Cost of Negotiations

This is a matter internal to the two Band Councils. If Canada wishes the Innu to allocate funds for future negotiations, then this can be expressed at the Management Committee when the 1990-91 Band Council budgets are being discussed. No amendment or adjustment to the agreement is required.

4. Allocations to the Teacher Education Program in Labrador

Memorial University and the Department of Education are

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receptive to the principle of the Amherst office of DIAND funding TEPL outside the parameters of the Inuit and Innu Agreements. This is, however, some reluctance to develop a new funding mechanism for TEPL with respect to the Innu while leaving the Inuit aspect of TEPL unchanged. This could lead to an administrative nightmare for TEPL. I understand from you that there have been some limited discussions of the federal proposal with the Inuit and Innu although we are not aware of any approach being made to TEPL by DIAND itself. I strongly suggest that if DIAND is intent on making any changes to the funding for TEPL, immediate contact should be made with Dr. Dennis Sharpe.

In any event, if the current federal proposal is pursued, no amendment to the Innu Agreement would be required as this agreement is now silent with respect to TEPL. If, however, TEPL is to be removed from the Inuit Agreement, then a fundamental, formal amendment of section 9.1(e) is required. Please advise further as to the federal approach to this issue.

5. CAEDS Funding

While unrelated to the current issue, I would appreciate being kept informed of any developments in the CAEDS program with respect to Newfoundland.

In conclusion, Newfoundland is of the opinion that the changes proposed in your correspondence of February 19, 1990 can be accomplished within the current agreements. I am somewhat disappointed that Newfoundland could not be notified of Canada's intent prior to this late date, particularly since certain of your proposals have been in the works since October, 1989. Nevertheless, I am confident that a reasonable resolution to your proposals can be found if action is taken within the next 48 hours.

Sincerely,

Dave Kennedy
Director, Policy Development

cc: Eric Flynn
Gary Hatcher

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Indian and Northern Affairs Canada / Affaires indiennes et du Nord Canada

Feb. 19/90

Your file / Votre référence

Our file / Notre référence

Mr. Dave Kennedy
Director
Native Policy
P.O.Box 4750
Confederation Building
St.John's
Newfoundland
A1C 5T7

Dear Dave:

Amendments to the Canada/Newfoundland agreements

As previously discussed, the Canada/Newfoundland agreements for the benefit of the Inuit and the Innu communities of Labrador need to have some of their sections amended for the fiscal year 1990-91.

The second paragraphs of Sections 4.1 and 4.2 of the Inuit agreement read: "The basic amount for 1990/91 to 1993/94 may be increased to compensate in part for increased cost subject to Parliamentary appropriation sought on a yearly basis "; and "Newfoundland shall increase its contribution proportionally to the increase made by Canada subject to appropriation by the House of Assembly".

Sections 4.1 and 4.2 of the Innu agreement read "... For fiscal year 1990-91, Canada shall contribute to Newfoundland an amount of $2,938,535 with a possible additional amount to compensate in part for increased costs subject to Parliamentary appropriation sought on a yearly basis."; and "For fiscal year 1990-91, Newfoundland shall contribute an amount equivalent to a value of not less than $330,295 subject to an additional amount proportional to the increase which may be provided by Canada for that fiscal year. This contribution will be additional to Canada's share referred to in 4.1 and shall be subject to appropriation by the House of Assembly."

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For fiscal year 1990-91, a total of $600,000 can be added to the total federal contribution for these two agreements provided Newfoundland can also contribute that additional amount proportional to the increase provided by Canada as described in section 4.2 of the Agreements. The increase was calculated on the base budget for each group, meaning that the special amount of $2.0 million for accelerating the development of infrastructure services in the Inuit communities will remain at $ 2.0 million.

The $600,000 for both population increase and compensation for the increase of costs will be divided on the following basis: .6254083 for the Inuit and .3745917 for the Innu.

Therefore an amount of $375,245 (.6254083) will be added to the budget for the Inuit communities and $224,755 (.3745917) to the budget for the Innu communities.

I suggest that Annex A, detailed budget for fiscal year 1990-91 for each agreement, be also amended at the same time as the negotiation of the amendments.

An additional amendment will be necessary for the Innu communities agreement following the letter of the Honourable Pierre H.Cadieux, dated October 20,1989 with respect to the delivery of the post-secondary education program to the Innu communities. I have attached a copy of that letter for your information. The funding which was previously allocated to the maintenance of students for the Innu will remain in the budget for reallocation. Annex 5 may have to be amended also.

However, we would like to see an amount earmarked for the cost of negotiating the new long term agreement for the Innu communities.

Our regional office in Amherst also indicated that it could fund the Innu directly for the Teachers Education Program of Labrador or even fund the Memorial University directly if such a request was made by the Innu; therefore outside of the Canada/Newfoundland agreement. However, for the Inuit, the funding will continue to be provided through the agreement; there will be no change, at this time, since no request was made by the Inuit.

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Besides, for your information, Canadian aboriginal economic development strategy (CAEDS) dollars will be transferred to the Inuit and Innu communities outside of the agreement.

I will work with Don MacDonald at the preparation of a draft of the proposed amendments to both agreements

Sincerely yours,

Bernard Marcoux
Chief, Operations

c.c. Don MacDonald

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This is Exhibit " **E** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

a barrister, NL

Initial

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INTERGOVERNMENTAL AFFAIRS SECRETARIAT
EXECUTIVE COUNCIL
NEWFOUNDLAND AND LABRADOR

P. O. Box 8700
Confederation Building
St. John's
Newfoundland
A1B 4J6

February 23, 1990

Mr. John Abbott
Assistant Secretary
Treasury Board Secretariat

SUBJECT: INCREASES IN FUNDING ALLOCATIONS TO NATIVE FUNDING AGREEMENTS

As we discussed by telephone, I have very recently received notification of federal funding increases to the Canada - Newfoundland and Labrador - Inuit Communities of Labrador Contribution Agreement, 1989-94 (Inuit Agreement) and to the Canada - Newfoundland and Labrador - Innu Communities of Labrador Contribution Agreement, 1989-91 (Innu Agreement) totalling $600,000.

Because of the extreme lateness of the federal proposal, it has not been possible to execute the necessary changes to the two agreements. However, these amendments will be forthcoming in the next three to six weeks and will be effective April 1, 1990. I will advise when the necessary authorities are secured.

In the meantime, it is necessary to ensure that the involved departments are permitted to budget the funds in order to carry out the additional activities for 1990-91.

As detailed in the attached tables, the following funds are required to be added to the 1990-91 budgets of the noted departments:

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		Additional Federal	Additional Provincial	Total Additional
1.	Education	$ 149,016	$ 35,014	$ 184,010
2.	Municipal and Prov'l Affairs	134,184	69,650	203,834
3.	Development	316,799	100,935	417,734
	TOTAL	**599,999**	**205,599**	**805,598**

I have lost a couple of dollars in rounding; the actual gross increases are $600,000 federal and $205,600 provincial. You might also note that the Inuit Agreement is cost-shared 67/33 while the Innu Agreement is 90/10.

Should you have any questions, I will be happy to address them.

Dave Kennedy
Director, Policy Development

cc. Harold Stone, Development
Gary Hatcher, Education
Bill Frost, Municipal and Provincial Affairs

attachments

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Inuit Agreement
Funding Allocations

FEDERAL TOTAL INCREASE= $375,245

	1989/90	1990-91	$ Change	% of Federal Expenditure
Education				
School Boards	1,201,200	1,293,074	91,874	24.48%
Adult/TEPL	177,065	190,608	13,542	3.61%
Municipal Affairs				
"Normal"	1,754,370	1,888,554	134,184	35.76%
"Accelerated"		* 2,000,000		
Development				
Community Programs	1,773,463	1,909,107	135,644	36.15%
TOTAL	4,906,098	5,281,343	375,245	100.00%

* Additional Federal Contribution to Water and Sewer as per Terms of Agreement

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Inuit Agreement
Funding Allocations

PROVINCIAL TOTAL INCREASE = $180,337

	1989/90	1990-91	$ Change	% of Provincial Expenditure
Education				
Teacher Allocations	400,000	430,594	30,594	16.97%
TEPL	20,000	21,530	1,530	0.85%
Municipal Affairs				
"Normal"	910,630	980,280	69,650	38.62%
"Accelerated"	*	1,038,130		
Development				
Store Operations	876,748	943,807	67,059	37.19%
Administration	150,414	161,918	11,504	6.38%
TOTAL	2,357,792	2,538,129	180,337	100.00%

* Additional Provincial Contribution to Water and Sewer as per Terms of Agreement

Innu Agreement
Funding Allocations

TOTAL FEDERAL INCREASE = $224, 755

	1989/90	1990-91	$ Change	% of Federal Expenditure
Education				
Sheshatshit	290,000	322,943	32,943	
Davis Inlet	139,300	149,957	10,657	
		97290		
Development				
Shatshatshit	1,561,277	1,671,705	110,428	
Davis Inlet	947,958	1,018,685	70,727	
TOTAL	2,938,535	3,163,290	224,755	

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Innu Agreement
Funding Allocations

TOTAL PROVINCIAL INCREASE = $25,263

	1989/90	1990-91	$ Change	% of Provincial Expenditure
Education	37,785	40,675	2,890	11.44%
Development				
Administration	82,190	88,476	6,286	24.88%
Store Operations	205,320	221,024	15,704	62.16%
Store Capital	5,000	5,382	382	1.51%
TOTAL	330,295	355,558	25,263	100.00%

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GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
DEPARTMENT OF EDUCATION

P.O. BOX 4750
ST. JOHN'S, NFLD.
A1C 5T7
FAX #576-5896

MEMO TO: Mr. M. Mandville
Dr. D. Sharpe

FROM: Mr. G. Hatcher, Director
School Services Division

DATE: February 26, 1990

RE: Changes in budget estimate

The Federal Government has advised us of increases in available funding under the Native People's Funding Agreement for 1990/91 fiscal year.

Requests for changes in budget estimates should be made immediately. John Abbott, Assistant Secretary, Treasury Board Secretariat, has been advised that Departments will be requesting changes to Budget Estimates.

Specifically, an additional $13,542 in Federal funding is being provided under the heading Adult/TEPL. This requires an additional $1530 in provincial contributions.

As you are aware, during FY 89/90 the following amounts were available in this category

Adult Education	$ 57,203.00
Teacher Education Program	119,862.00

Gary Hatcher

GH/jat

cc: Dr. E. Turpin Downey
Mr. C. McCormick

This is Exhibit " **F** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St. John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits
for Newfoundland and Labrador
a Barrister, NL

Initial

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75/3/2

ERNST & YOUNG

Chartered Accountants
Baine Johnston Centre
7th Floor
10 Fort William Place
St. John's, NFLD, Canada A1C 1K4

Phone: (709) 726-2840
Fax: (709) 726-0345

March 25, 1993

Mr. Clar Simmons
Director, Corporate Finance
Enterprise Newfoundland & Labrador Corporation
Viking Building
136 Crosbie Road
St. John's, Newfoundland
A1B 3K3

Dear Mr. Simmons:

Re: Canada-Newfoundland and Labrador Innu Communities of Labrador Contributions Agreement

We are pleased to act as auditors of the Canada-Newfoundland and Labrador Innu Communities of Labrador Contributions Agreement. We understand that different Provincial Government departments are responsible for different sections of the agreement. To that extent we will be relying on the financial records and management of each department. This letter confirms our understanding of the terms of our engagement.

Our partner, Jim Cavanagh, will be responsible for coordinating and managing all our services in relation to this agreement, including planning and coordinating the audit and will draw upon the expertise of other partners in our Firm as necessary.

Our objective is to audit the statement of expenditure in respect of the year ended March 31, 1992, as required in the agreement and to report thereon to the Enterprise Newfoundland and Labrador. We understand that this report will be sent to the Federal Minister of Indian and Northern Affairs. Our report will state whether, in our opinion, the statement of expenditures are fairly presented, in all material respects, in accordance with generally accepted accounting principles. The nature of our report will be governed by our audit findings. In the event that our findings cause us to believe that a reservation of our opinion might be required, we will discuss such findings with you.

To form a basis for our opinion, we will conduct our audit in accordance with generally accepted auditing standards. We will perform our audit to obtain reasonable assurance that the statement of expenditure is free from material misstatement. We obtain this assurance by testing balances and transactions, and by examining evidence supporting the amounts and disclosures in the statement of expenditures, assessing significant estimates made by management, and assessing the accounting principles and their application. The extent of our testing depends on the extent to which we decide to rely on controls. Our decision to rely on controls is based on a review of the relevant department's control environment, gaining an understanding of the flow of each significant transaction type through the accounting system, and identifying controls that have been established to prevent and detect errors in the accounting records and the statement of expenditures. We will evaluate and test only those controls on which we intend to rely in performing our audit. As a result, there will be internal controls that are important to the overall operations but are not included in our audit program.

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It is not possible to obtain absolute assurance that the statement of expenditure is free from material misstatement, whether caused by fraud or error. This is because of the limitations in the audit process. For example, an audit will not usually detect fraud involving forged documents or collusion among several employees or between employees and suppliers or customers. The prevention and detection of fraud or error rests with the responsible officials in each government department. However, if we do discover fraud or significant error(s) we will report immediately to responsible officials in each department.

The responsibility for providing the financial information necessary to prepare the statement of expenditure and the provision of adequate disclosure is that of the various Government departments. These responsibilities include the maintenance of adequate records and internal controls, the selection and application of accounting policies and the safeguarding of assets.

As part of our audit, we will need to obtain a letter of representation from each government department. This letter confirms representations made to us orally during our audit as well as representations which are implicit in the records. The letter will address matters such as the completeness and accuracy of accounting records, commitments, litigation matters, contingencies, and compliance with the Agreement.

Our fees, which we will bill as work progresses, are based on a number of factors including time charges, complexity, and the value of our services plus direct out-of-pocket expenses and Goods and Services Tax. Individual hourly rates vary according to the degree of responsibility involved and the experience and skill required. Our fees are reviewed and adjusted annually.

We encourage you to evaluate the services you receive from us and to inform us of any concerns so we may serve you better in the future.

We very much appreciate the opportunity to act as Canada-Newfoundland and Labrador Innu Communities of Labrador Contributions Agreement's auditors and would be pleased to furnish any additional information you may request concerning our responsibilities and functions. Please let us know immediately if you have any concerns about the terms of engagement as described in this letter.

Yours very truly,

Ernst & Young

James T. Cavanagh/ajw

c.c.: Mr. Brian Conden
Department of Industry, Trade and Technology

Mr. Aubrey Halfyard ✓
Department of Education

This is Exhibit " G " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

a barrister

Initial

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ERNST & YOUNG

Chartered Accountants
Baine Johnston Centre
7th Floor
10 Fort William Place
St. John's, NFLD. Canada A1C 1K4

Phone: (709) 726-2840
Fax: (709) 726-0345

DEPT. OF EDUCATION
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JUN 2 9 1993
REGISTRY

June 25, 1993

Mr. Clar Simmons
Director, Corporate Finance
Enterprise Newfoundland & Labrador Corporation
Viking Building
136 Crosbie Road
St. John's, Newfoundland
A1B 3K3

COPY

Dear Mr. Simmons:

Re: Canada-Newfoundland and Labrador Innu Communities of Labrador Contributions Agreement

We are pleased to continue to act as auditors for the Canada-Newfoundland and Labrador Innu Communities of Labrador Contribution Agreement. We understand that different Provincial Government departments are responsible for different sections of the agreement. To that extent we will be relying on the financial records and management of each department. This letter confirms our understanding of the terms of our engagement.

Our partner, Jim Cavanagh, will be responsible for coordinating and managing all our services in relation to this agreement, including planning and coordinating the audit and will draw upon the expertise of other partners in our Firm as necessary.

Our objective is to audit the statement of expenditure in respect of the year ended March 31, 1993, as required in the agreement and to report thereon to Enterprise Newfoundland and Labrador. We understand that this report will be sent to the Federal Minister of Indian and Northern Affairs. Our report will state whether, in our opinion, the statement of expenditures are fairly presented, in all material respects, in accordance with generally accepted accounting principles. The nature of our report will be governed by our audit findings. In the event that our findings cause us to believe that a reservation of our opinion might be required, we will discuss such findings with you.

To form a basis for our opinion, we will conduct our audit in accordance with generally accepted auditing standards. We will perform our audit to obtain reasonable assurance that the statement of expenditure is free from material misstatement. We obtain this assurance by testing balances and transactions, and by examining evidence supporting the amounts and disclosures in the statement of expenditures, assessing significant estimates made by management, and assessing the accounting principles and their application. The extent of our testing depends on the extent to which we decide to rely on controls. Our decision to rely on controls is based on a review of the relevant department's control environment, gaining an understanding of the flow of each significant transaction type through the accounting system, and identifying controls that have been established to prevent and detect errors in the accounting records and the statement of expenditures. We will evaluate and test only those controls on which we intend to rely in performing our audit. As a result, there will be internal controls that are important to the overall operations but are not included in our audit program.

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ERNST & YOUNG

It is not possible to obtain absolute assurance that the statement of expenditure is free from material misstatement, whether caused by fraud or error. This is because of the limitations in the audit process. For example, an audit will not usually detect fraud involving forged documents or collusion among several employees or between employees and suppliers or customers. The prevention and detection of fraud or error rests with the responsible officials in each government department. However, if we do discover fraud or significant error(s) we will report immediately to responsible officials in each department.

The responsibility for providing the financial information necessary to prepare the statement of expenditure and the provision of adequate disclosure is that of the various government departments. These responsibilities include the maintenance of adequate records and internal controls, the selection and application of accounting policies and the safeguarding of assets.

As part of our audit, we will need to obtain a letter of representation from each government department. This letter confirms representations made to us orally during our audit as well as representations which are implicit in the records. The letter will address matters such as the completeness and accuracy of accounting records, commitments, litigation matters, contingencies, and compliance with the Agreement.

Our fees, which we will bill as work progresses, are based on a number of factors including time charges, complexity, and the value of our services plus direct out-of-pocket expenses and Goods and Services Tax. Individual hourly rates vary according to the degree of responsibility involved and the experience and skill required. Our fees are reviewed and adjusted annually.

We encourage you to evaluate the services you receive from us and to inform us of any concerns so we may serve you better in the future.

We very much appreciate the opportunity to act as the auditor's for the Canada-Newfoundland and Labrador Innu Communities of Labrador Contribution Agreement and would be pleased to furnish any additional information you may request concerning our responsibilities and functions. Please let us know immediately if you have any concerns about the terms of engagement as described in this letter.

Yours very truly,

Ernst & Young

James T. Cavanagh/ajw

c.c.: Mr. Brian Condon
Department of Industry, Trade and Technology

Mr. Aubrey Halfyard ✓
Department of Education

This is Exhibit " H " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St. John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

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75/3/2/1
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GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Executive Council

March 16, 1995

Mr. Gary Hatcher
Director
School Services & Professional Development
Department of Education

Subject: Education Budgets - Innu and Inuit Agreements

I am writing to advise that on March 14, 1995, it was decided by the Management Committees of the above agreements that financial allocations to the Roman Catholic, Integrated and Pentecostal School Boards for fiscal year 1995/96 will be frozen at the 1994/95 level.

I assume you will wish to inform the School Boards of this decision.

We can discuss.

MIKE SAMSON
Director
Policy and Planning

MS/cp

This is Exhibit " I " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador
a barrister, NL

Initial

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HOME CHURCH SCHOOL

Roman Catholic School Board, Labrador

Commission Scolaire Catholique Romaine du Labrador
Kanakatuapapak Newu Esk.-tshiskutamashunanuned Nte Labrador

September 13, 1995

Mr. Gary Hatcher
Director of School Services and Professional Development
Department of Education
Government of NF & Labrador
P. O. Box 8700
St. John's, NF
A1B 4J6

Dear Mr. Hatcher:

RE: **Audited Schedule of Expenditure for Native Peoples**
For Period Ended March 31, 1995

Enclosed for your files are two copies of the above-mentioned statement.

Sincerely,

(Mrs.) Diane Gear
Business Manager

/st

Enclosures

P.O. Box 1300
Wabush, Nfld. & Labrador
A0R 1B0 (709) 282-6838

Mail Bag 3019
Happy Valley, Nfld. & Labrador
A0P 1E0 709 896-5704

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THE ROMAN CATHOLIC SCHOOL BOARD FOR LABRADOR

SCHEDULE OF EXPENDITURE FOR NATIVE PEOPLE

March 31, 1995

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

DAVID G. TAYLOR

Chartered Accountant

1.

TELEPHONE:
944-7744
FAX: 944-3431

BRUNO PLAZA
LABRADOR CITY
NEWFOUNDLAND
A2V 2J8

AUDITOR'S REPORT

To the Members of
The Roman Catholic School Board for Labrador

I have audited the schedule of expenditure for Native People for the year ended March 31, 1995. This statement is the responsibility of the Board's management. My responsibility is to express an opinion on this statement based on my audit.

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

In my opinion, this statement presents fairly, in all material respects, the schedule of expenditure for native people for the year ended March 31, 1995 in accordance with generally accepted accounting principles.

LABRADOR CITY, NEWFOUNDLAND

18 July 1995

David G. Taylor

CHARTERED ACCOUNTANT

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

THE ROMAN CATHOLIC SCHOOL BOARD FOR LABRADOR
SCHEDULE OF EXPENDITURE FOR NATIVE PEOPLE
For the year ended March 31, 1995

Innu Language	$ 48,442
Life Skills	33,964
Curriculum Centre/Archival Material	69,690
Innu Teacher-Aides/Modern Technologies	289,585
Professional Development	15,707
Sports Meets/Science Fairs	25,997
Debt Management	30,900
Community Use of Schools	11,972
Teachers' Residences	8,652
TOTAL EXPENDITURE	$ 534,909

David G. Taylor, C.A.

THE ROMAN CATHOLIC SCHOOL BOARD FOR LABRADOR
SCHEDULE OF EXPENDITURE FOR NATIVE PEOPLE
For the year ended March 31, 1995

	Peenamin McKenzie	Nukum Mani Shan	Totals
INNU LANGUAGE			
Materials	$ 20,012	9,573	
Equipment	6,022	4,033	
Wages	4,398	--	
Facilities, Utilities and Services	3,043	1,361	
TOTAL INNU LANGUAGE	33,475	14,967	48,442
LIFE SKILLS			
Materials	17,952	240	
Wages	12,683	--	
Facilities, Utilities and Services	3,064	24	
TOTAL LIFE SKILLS	33,699	265	33,964
CURRICULUM CENTRE/ARCHIVAL MATERIALS			
Materials	36,119	--	
Equipment	1,000	--	
Wages	26,236	--	
Facilities, Utilities and Services	6,335	--	
TOTAL CURRICULUM CENTRE/ARCHIVAL MATERIALS	69,690	--	69,690
INNU TEACHER-AIDES/MODERN TECHNOLOGIES			
Materials	8,865	6,724	
Equipment	41,445	20,597	
Wages	78,178	107,450	
Facilities, Utilities and Services	12,849	13,477	
TOTAL INNU TEACHER-AIDES/MODERN TECHNOLOGIES	141,337	148,248	289,585
PROFESSIONAL DEVELOPMENT			
Equipment	1,415	--	
Inservice costs	7,836	5,028	
Facilities, Utilities and Services	925	503	
TOTAL PROFESSIONAL DEVELOPMENT	10,176	5,531	15,707

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THE ROMAN CATHOLIC SCHOOL BOARD FOR LABRADOR
SCHEDULE OF EXPENDITURE FOR NATIVE PEOPLE
For the year ended March 31, 1995

	Peenamin McKenzie	Nukum Mani Shan	Totals
SPORTS MEETS/SCIENCE FAIRS		--	
Materials	252	1,998	
Equipment	12,835	1,414	
Travel Costs	7,135	341	
Facilities, Utilities and Services	2,022	3,753	25,997
TOTAL SPORTS MEETS/SCIENCE FAIRS	22,244	30,900	30,900
DEBT MANAGEMENT	--	3,090	11,972
COMMUNITY USE OF SCHOOLS	8,882	8,652	8,652
TEACHERS' RESIDENCES	--	215,406	534,909
GRANT TOTAL EXPENDITURE	$319,503		

David G.

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This is Exhibit " J " referred to in the
affidavit of Leonard Wade Locke,
affirmed before me at St John's, NL
this 10th day of September, 2025.

A Commissioner for taking Affidavits
for Newfoundland and Labrador

Initial

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75/03/62/01
(COVER)

Ref. Sept 24/96.

THE ROMAN CATHOLIC SCHOOL BOARD FOR LABRADOR

SCHEDULE OF EXPENDITURE FOR NATIVE PEOPLE

March 31, 1996

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

DAVID G. TAYLOR

Chartered Accountant

TELEPHONE:
944-7744
FAX: 944-3431

BRUNO PLAZA
LABRADOR CITY
NEWFOUNDLAND
A2V 2J8

AUDITOR'S REPORT

To the Members of
The Roman Catholic School Board for Labrador

I have audited the schedule of expenditure for Native People for the year ended March 31, 1996. This statement is the responsibility of the Board's management. My responsibility is to express an opinion on this statement based on my audit.

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

In my opinion, this statement presents fairly, in all material respects, the schedule of expenditure for native people for the year ended March 31, 1996 in accordance with generally accepted accounting principles.

LABRADOR CITY, NEWFOUNDLAND

29 August 1996

David G. Taylor

CHARTERED ACCOUNTANT

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THE ROMAN CATHOLIC SCHOOL BOARD FOR LABRADOR
SCHEDULE OF EXPENDITURE FOR NATIVE PEOPLE
For the year ended March 31, 1996

Innu Language	$ 60,765
Life Skills	41,109
Curriculum Centre/Archival Material	63,889
Innu Teacher-Aides/Modern Technologies	283,037
Professional Development	25,406
Sports Meets/Science Fairs	25,608
Debt Management	13,043
Community Use of Schools	11,972
TOTAL EXPENDITURE	$ 524,829

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THE ROMAN CATHOLIC SCHOOL BOARD FOR LABRADOR
SCHEDULE OF EXPENDITURE FOR NATIVE PEOPLE
For the year ended March 31, 1996

	Peenamin McKenzie	Nukum Mani Shan	Totals
INNU LANGUAGE			
Materials	$ 23,985	8,368	
Equipment	1,618	738	
Wages	20,532	--	
Facilities, Utilities and Services	4,614	910	
TOTAL INNU LANGUAGE	50,749	10,016	60,765
LIFE SKILLS			
Materials	16,913	3,515	
Equipment	846	--	
Wages	16,097	--	
Facilities, Utilities and Services	3,386	352	
TOTAL LIFE SKILLS	37,242	3,867	41,109
CURRICULUM CENTRE/ARCHIVAL MATERIALS			
Materials	26,312	2,342	
Wages	26,479	--	
Facilities, Utilities and Services	5,279	3,477	
TOTAL CURRICULUM CENTRE/ARCHIVAL MATERIALS	58,070	5,819	63,889
INNU TEACHER-AIDES/MODERN TECHNOLOGIES			
Materials	17,673	9,803	
Equipment	31,705	13,969	
Wages	71,355	112,802	
Facilities, Utilities and Services	12,073	13,657	
TOTAL INNU TEACHER-AIDES/MODERN TECHNOLOGIES	132,806	150,231	283,037
PROFESSIONAL DEVELOPMENT			
Inservice costs	9,019	14,077	
Facilities, Utilities and Services	902	1,408	
TOTAL PROFESSIONAL DEVELOPMENT	9,921	15,485	25,406

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THE ROMAN CATHOLIC SCHOOL BOARD FOR LABRADOR
SCHEDULE OF EXPENDITURE FOR NATIVE PEOPLE
For the year ended March 31, 1996

	Peenamin McKenzie	Nukum Mani Shan	Totals
SPORTS MEETS/SCIENCE FAIRS			
Materials	1,138	1,514	
Equipment	1,032	400	
Travel Costs	17,691	1,505	
Facilities, Utilities and Services	1,986	342	
TOTAL SPORTS MEETS/SCIENCE FAIRS	21,847	3,761	25,608
DEBT MANAGEMENT	--	13,043	13,043
COMMUNITY USE OF SCHOOLS	8,882	3,090	11,972
GRANT TOTAL EXPENDITURE	$319,517	205,312	524,829

This is Exhibit " **K** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

a barrister, NL.

Initial

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75/03/02
75/03/02/01

GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Department of Education

March 4, 1997

Mr. Cal Patey
Director of Education
Labrador School Board
P. O. Box 1810, Stn. B
Happy Valley-Goose Bay
A0P 1E0

Dear Mr. Patey:

As you are no doubt aware the Federal/Provincial Contribution (Tripartite) Agreement expires on March 31, 1997.

This letter will provide formal notice that the agreement will not be extended or renewed. Instead, all funding for aboriginal programs and services that was normally provided through the agreement will now be provided directly to the Band Councils at Sheshatshit and Davis Inlet.

Since agreement funding will cease as of March 31, 1997, your board is required to discontinue all programs that are currently funded from that source, effective March 31, 1997.

Provincial funding may not be used to continue these programs and services. However, if the Band Councils wish these programs and services to continue they may enter into contractual arrangements with the Board to provide the necessary funding.

Your Board should take whatever steps are required by its contractual obligations in order to discontinue these programs and services by March 31, 1997.

P.O. Box 8700, St. John's, Newfoundland, Canada, A1B 4J6, Telephone (709) 729-5097, Facsimile (709) 729-5896

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Government has advised the Band Council Chief at Sheshatshit and Davis Inlet of this change.

If you wish to discuss this matter further, please feel free to contact me.

Sincerely,

Gary Hatcher
Director of School Services and
Professional Development

GH/sf

cc Mr. M. Samson
Ms. F. Delaney
Dr. W. Oakley

This is Exhibit "L" referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

a barrister, NL

Initial

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75/03/02

75/03/02/01

GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Department of Education

March 7, 1997

Mr. Cal Patey
Director of Education
Labrador School Board
P. O. Box 1810, Stn. B
Happy Valley-Goose Bay, NF
A0P 1E0

Dear Mr. Patey:

Attached is a copy of a letter which was sent to Mr. David J. Hughes by Chief Rich and Chief Poker regarding continuation of funding for native programs and services for the balance of the current school year.

It would be appreciated if you would provide me with a detailed estimate of the level of funding required from April 1 to June 30. I suggest you use the funding levels in the Annex of the last agreement as a basis for prorating these amounts. The amounts should be identified under the subheads which are contained in the Annex.

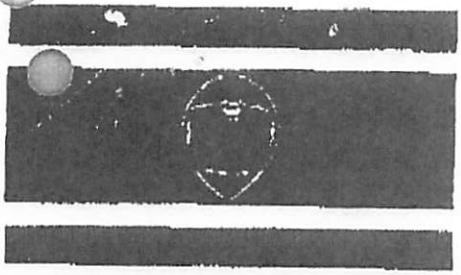
Sincerely,

Gary Hatcher
Director of School Services and
Professional Development

GH/sf

cc Mr. D. Hughes

P.O. Box 8700, St. John's, Newfoundland, Canada, A1B 4J6, Telephone (709) 729-5097, Facsimile (709) 729-5896



Sheshatshiu Innu Band Council

P.O. Box 160
North West River, Labrador
A0P 1M0

Bus: (709) 497-8522
Bus: (709) 497-8275
Fax: (709) 497-8757

March 5, 1997

Mr. David J. Hughes
Senior Analyst
Labrador and Aboriginal Affairs
Government of Newfoundland & Labrador
P.O. Box 8700
St. John's, NF

Dear Mr. Hughes:

We are writing in response to your letter of March 4, 1997 with respect to the continuation of Innu specific education in the schools in Davis Inlet and Sheshatshiu once the Canada/Newfoundland Agreement expires on March 31, 1997.

Please be advised, that subject to the provision of direct funding by Canada to our communities through agreements currently under negotiation, we are prepared to enter appropriate agreements to continue the current arrangement with the Labrador School Board to provide Innu specific educational programs in the schools in our community until the end of the current school year. We will be undertaking a review with respect to the provision of education in our communities effective September 1997 and therefore are not willing to make a commitment with respect to these services for the next school until that review has been completed.

Your cooperation in advising the School Board of our intentions would be appreciated. We will meet with them in early April 1997 to conclude an agreement with respect to these services when our funding agreements with Canada are in place.

Yours truly,

Chief Paul Rich
Sheshatshiu Innu Band Council

Chief Prote Poker
Mushuau Innu Band Council

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FAXED 4.3.97

GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

75/03/02

75/03/02/01

Executive Council
Labrador and
Aboriginal Affairs

March 4, 1997

Chief Prote Poker
Mushuau Innu Band Council
Davis Inlet
Labrador

Chief Paul Rich
Sheshashiu Innu Band Council
Sheshatshiu
Labrador

Subject: Canada/Newfoundland Native Peoples of Labrador Innu Communities Agreement

During the Management Meeting for the Canada Newfoundland Native Peoples of Labrador Innu Communities Agreement I raised the matter of the possible continuation of Innu specific education in the schools in Davis Inlet and Sheshatshui once the current Agreement expires on March 31, 1997 and the Innu have a direct funding agreement with the federal government. This matter was raised subsequently in meetings between the Province and representatives of the Bands and Innu Nation on devolution in December, January and most recently in Goose Bay, February 26, 1997.

A decision on this issue cannot be delayed further. I need to know immediately if you intend to continue the current arrangement with the Labrador School Board to provide Innu specific educational programs in the schools in Sheshashiu and Davis Inlet. If no new arrangement is in place, those programs will terminate on March 31, 1997, *not the end of the school year*. On that date all staff paid with funds provided under the Native Peoples of Labrador Innu Communities Agreement will be terminated and the programs discontinued

Further, if you intend to have the Board continue to provide this programming for the 1997/98 academic year, you will have to negotiate an agreement with the Board prior to the new academic year.

P.O. Box 8700, St. John's, Newfoundland, Canada, A1B 4J6, Telephone (709) 729-6062, Facsimile (709) 729-4900

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In the event you choose not to contract with the School Board for Innu specific educational programs, you should notify the Board as soon as possible. *In either event, if the you want the programs continued to the end of this academic year, the school board must be notified and arrangements made to transfer the appropriate funding as soon as possible.*

If I receive no notification by Friday March 7, 1997 that you intend to provide the Board with funding to continue the Innu specific education programs beyond March 31, 1997 for the remainder of this academic year, I will recommend the Department of Education advise the Board to make arrangements to lay off the staff associated with the Innu specific education programs in the Davis Inlet and Sheshatshiu schools.

If you require any additional information or assistance in this matter please give me a call.

Yours sincerely

David J. Hughes
Senior Analyst

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

This is Exhibit "**M**" referred to in the affidavit of Leonard Wade Locke, affirmed before me at St. John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

290
75/19
75/03/04
75/31

GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Department of
Education

April 29, 1997

Mr. David Hughes
Native Policy
Executive Council
Confederation Building
St. John's, NF

Dear Mr. Hughes:

Attached is a letter from Mr. C. Patey requesting an adjustment to the funding for Native Programs in the Innu communities for the balance of the current school year.

Sincerely,

Gary Hatcher
Director of School Services and
Professional Development

GH/sf

cc Mr. C. Patey

Attach.

P.O. Box 8700, St. John's, Newfoundland, Canada, A1B 4J6, Telephone (709) 729-5097, Facsimile (709) 729-5896

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

LABRADOR SCHOOL BOARD

P. O. Box 1810, Stn. "B"
Happy Valley-Goose Bay, Labrador
A0P 1E0

15 April 1997

Mr. Gary Hatcher
Director of School Services
& Professional Development
Department of Education
P. O. Box 8700
St. John's, NF A1B 4J6

Mr. Hatcher:

I am writing to follow up my letter of April 2, 1997 regarding funding for Native Programs and Services - Innu at Peenamin McKenzie School, Sheshatshit, and Nukum Mani Shan School, Davis Inlet.

An additional cost to the Board during the period April-June, 1997 will be for lunch hour busing in Sheshatshit. The amount required for this service is $3900.00.

Should any additional information be required, please contact me.

Sincerely,

Cal Patey
Director of Education

CP:rm

c.c. C. Pardy, Finance Manager
T. Davis, Asst. Manager, Student Trans.

APR 2 1 1997

This is Exhibit "N" referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

Soulsby

A Commissioner for taking Affidavits for Newfoundland and Labrador

a barrister, ltd

Initial

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

School - NMSS
98-99

AGREEMENT

Labrador School Board

AND

Mushuau Innu Band Council

June 11, 1998

THIS AGREEMENT is dated June 11, 1998

BETWEEN:

Mushuau Innu Band Council
Mushuau Innu Band Council
General Delivery
Davis Inlet, Labrador, NF
A0P 1A0
(hereinafter referred to as the "Mushuau")

- and -

Labrador School Board
P.O. Box 1810, Station "B"
Goose Bay, Labrador
A0P 1E0
(hereinafter referred to as the "Board")

WHEREAS the Board desires to engage the Mushuau to provide services to the Board for the term of this Agreement and the Sheshatshiu has agreed to provide such services, all in consideration and upon the terms and conditions contained herein;

NOW THEREFORE it is hereby agreed as follows:

1. **Services**

   The Board agrees to engage the Mushuau to provide the services described in Schedule "A" attached hereto and the Mushuau has agreed to perform and provide such services (collectively the "Services").

2. **Term**

   Except as otherwise provided in this Agreement, the parties agree that the conditions outlined herein will be in force for the term September 1, 1997 until August 30, 1998 and for such further term as may be agreed between the parties from time to time.

3. **Fee**

   The Board agrees to pay Mushuau a retainer fee for the Services provided by Mushuau under the Agreement in the amount of $1.00.

4. **Expenses**

   The Board shall pay for or reimburse the Mushuau for all reasonable, ordinary and necessary expenses incurred by the Mushuau in the ordinary course of performing the Services within thirty (30) upon presentation of proper accounts, statements, invoices or receipts for such items.

5. **Additional Costs**

Any additional costs related to overtime, supervision, or other premiums related to additional services requested and provided by Mushuau employees will be reimbursed by the Board to Mushuau at actual costs.

6. **Personnel Supervision**

Employees of Mushuau engaged for the purpose of fulfilling Mushuau's obligations with respect to this contract will be subject to the policies and procedures in force in Nukum Mani Shan School while performing services in the school. In this regard, they will receive general direction from the Principal with respect to carrying out their responsibilities.

7. **Confidential Information**

A. Mushuau acknowledges that certain of the material and information made available to Mushuau or its employees by the Board in the performance of the Services (the "Confidential Information") will be of a confidential nature. Mushuau recognizes that the Confidential Information is the sole and exclusive property of the Board, and Mushuau employees shall use their best efforts and exercise utmost diligence to protect and maintain the confidentiality of the Confidential Information. Mushuau employees shall not, directly or indirectly, use the Confidential Information for their own benefit, or disclose to another any Confidential Information, whether or not acquired, learned, obtained or developed by a Mushuau employee alone or in conjunction with others, except as such disclosure or use may be required in connection with the performance of the Services or as may be consented to in writing by the Board.

B. The Confidential Information is and shall remain the sole and exclusive property of the Board regardless of whether such information was generated by Mushuau employees or by others, and Mushuau agrees that upon termination of this Agreement that it shall deliver promptly to the Board all such tangible parts of the Confidential Information including records, data, notes, reports, proposals, Board lists, correspondence, materials, computer programs, equipment, or other documents or property which are in the possession or under the control of Mushuau without retaining copies thereof.

C. Notwithstanding the foregoing provisions of this clause, Mushuau shall not be liable for the disclosure or use of any of the Confidential Information to the extent that:

(a) the Confidential Information is or becomes available to the public from a source other than a Mushuau employee and through no fault of a Mushuau employee; or

(b) the Confidential Information is lawfully obtained by Mushuau from a third party or a source outside of this Agreement.

D. The covenants and agreements contained in this clause shall survive the termination of this Agreement.

7. Other Services

Mushuau will be free to provide other education services outside Nukum Mani Shan during the term of this Agreement. Mushuau agrees not to perform other services which may conflict or interfere with Mushuau's duties pursuant to this Agreement.

8. Termination

A. In the event that Mushuau breaches this Agreement, or otherwise fails to perform the Services in accordance with the terms of this Agreement, the Board may terminate this Agreement immediately and without notice for cause. Either party may terminate this Agreement at any time, without cause or reason, upon giving 30 days advance written notice to the other.

B. Upon termination of this Agreement:

(a) the Board's obligations to Mushuau under this Agreement shall terminate except for the Board's obligation to pay any fees and expenses in accordance with the terms of this Agreement, to the date of termination; and

(c) Mushuau's obligations to the Board under this Agreement shall terminate except those obligations which are specifically expressed to survive the termination of this Agreement.

10. Indemnification

There will no specific indemnification provisions requested nor given except those that may be provided for in other sections of this Agreement.

11. Governing Law

This Agreement shall be governed by the laws of the Province of Newfoundland and Labrador and the federal laws of Canada applicable therein.

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

Mushuau Innu Band Council

Chief

Labrador School Board

Rick Boone
Acting Chairperson

SCHEDULE "A"

Description of Services

The Services to be performed by Mushuau under the terms of this Agreement are designed to support the broad objective of assisting the Board with respect to specific educational and linguistic requirements of Innu students attending Nukum Mani Shan School. These Services will include:

Social Counsellors:

Provision of two Social Counsellors, one senipr counsellor and one assistant counsellor, to provide advice and assistance to individual Innu students with respect to education and lifeskills.

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TERMS OF REFERENCE

LOCAL EDUCATION COMMITTEE
Mushuau Innu

1 Mission

The mission of the Local Education Committee (LEC) is to coordinate all aspects of teaching and learning for students of all ages to ensure that the formal education system meets the individual and collective needs of the Mushuau Innu.

2 Beliefs

Education for Mushuau Innu is based on the following beliefs which reflect the values of our Innu heritage:

- Innu culture and Innu-emin are essential for the full development and positive self-image of each Innu child
- Each individual is unique and has intrinsic worth
- Learning is a lifelong activity which includes a broad spectrum of formal and informal learning opportunities
- There are shared Innu values which are the foundation of our Innu community
- Education is a shared community responsibility involving a partnership of students, parents, staff, and community
- Each individual is entitled to fair and equitable treatment
- Education involves a variety of experiences including those which are consistent with Innu traditions and culture
- Local control of education will improve the quality of education
- Our education system must set high expectations and must be accountable for the achievement of those objectives

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3 Goals

The goals for the Mushuau Innu Education state our aspirations for our learners who, in a safe, secure and culturally relevant environment, will:

- Develop the skills and abilities that will enable them to participate in and benefit from both Innu and non-Innu society
- Develop the capacity to effectively manage change while maintaining the integrity of their Innu heritage
- Develop the capabilities for positive, healthy, and effective human relationships
- Demonstrate capacity in literacy, numeracy and critical thinking at levels equivalent or superior to that of students in schools in non-Innu jurisdictions

4 Structure

The LEC will consist of eight members recommended by the Band Council and appointed by the Labrador Board as follows:

4.1 Committee Members

- 2 Mushuau Innu Band Councillors
- 1 Labrador School Board Trustee
- 2 Community Members (at least one of which is a parent of a child in a community school)
- 2 Elders (one female, one male)
- 2 Student Representative (one female, one male)
- Director of Education - Labrador School Board

4.2 Ex-Officio Members

- Chief - Mushuau Innu Band Council
- Chairperson - Labrador School Board

4.3 Quorum

A quorum for this committee shall be five (5) members.

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5 Roles & Responsibilities

5.1 *Co-Chairpersons*

- Call LEC Meetings
- Prepare agenda for LEC meetings
- Chair LEC Meetings
- Ensure that Minutes are maintained & forwarded to Labrador School Board & Band Council
- Participates in information and training programs
- Communicates with Director of Education as required
- Ensures that there is regular communication with School Community
- Act as Liaison to Band Council on behalf of LEC

5.2 *Vice-Chairperson*

- Assumes the responsibilities of the Chairpersons in their absence
- Assists the Chairpersons in carrying out of their duties
- Chairs sub-committees as directed by the Chairpersons
- Participates in information and training programs
- Communicates with the Director of Education as required
- Ensures that there is regular communication with School Community

5.3 *LEC Members*

- Attend and Participate in all LEC Meetings
- Participate in information and training programs
- Act as Liaison between Community and School
- Actively encourage the Participation of Parents, Guardians, Elders, Community Members
- Promote the best interests of the Mushuau Innu education

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5.4 *Mushuau Innu Director of Education - Secretary to LEC*

- Prepares agenda for LEC meetings in consultation with Chairpersons
- Assist in the operation of the LEC
- Support and Promote the LEC activities
- Ensure the LEC has the information it requires in order to make informed decisions
- Communicate with the Chairpersons of the LEC as required
- Assist the LEC in communicating with the Mushuau Innu community
- Ensure that copies of LEC Minutes are kept
- May represent the LEC in carrying out any of its duties as referenced in these guidelines if so delegated by the LEC

5.5 *Principal of Nukam Mani Shan School*

- Provide a report at each regular LEC meeting on school activities, problems and concerns
- Act as Resource on Laws, Regulations, and School Policies

5.6 *Band Council Members of LEC*

- All duties of LEC Members as outlined in 5.2
- Ensure that Band Council is informed of LEC activities, decisions and recommendations
- Ensure that LEC is informed of Band Council direction
- Attend all Community Education meetings

5.7 *Labrador Board Director of Education*

- Ensure that the school staff are informed of LEC decisions and concerns
- Ensure that school staff are aware of the process by which they can bring concerns to the LEC agenda
- Act as Resource to the LEC on Laws, Regulations, Policies and the NTA Collective Agreement

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6 Meetings & Communication

6.1 *Regular Meetings*

Regular Meetings of the LEC will be normally be held on the first Tuesday of each month during the school year. Meeting time and place will be posted at least one week in advance of the meeting date.

6.2 *Ad hoc Meetings*

Ad hoc Meetings of the LEC may be called at the discretion of the Chairpersons. The Chairpersons shall call an ad hoc meeting in the event that four of the LEC members request that a meeting held. When practical, meeting time and place will be posted at least one week in advance of the meeting date.

6.3 *Emergency Meetings or Joint Meetings with Band Council*

Emergency meetings of the LEC or Joint Meetings with Band Council may be called at the discretion of the Chair. These meetings will normally be in-camera sessions but where the subject matter is not confidential such meetings may be opened to the public.

6.4 *Public Attendance*

All regular meetings will be open to the public and to all members of the school community. Subject to an appropriate motion of the LEC, issues of a confidential or personal nature will be dealt with in-camera and the public and school community members will be excluded for such discussions.

6.5 *Minutes of Meetings*

Approved minutes of all LEC meetings will be available to students, parents/guardians, any member of the public or the school community.

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7 Role of the Mushuau Innu Local Education Committee

7.1 *Framework*

The role the LEC is based on the following principles:

- there must be shared decision making among parents, educators, and the Mushuau Innu community
- all parents, through the LEC, must have an opportunity to influence the direction and operation of the education program
- a partnership between the school community and the Mushuau Innu community is essential to quality education
- capacity and experience for the LEC is a prerequisite to full local control and Innu Self-Government in education
- the LEC operates on a mandate from and is responsible for its operation to the Labrador School Board in ongoing consultation with the Mushuau Innu Band Council
- the public education system at Davis Inlet operates under and is subject to the Provincial Education Act and is the responsibility of the Labrador School Board

7.2 *Personnel*

The objective of the following is to ensure that the LEC is consulted and has the opportunity for input to the maximum extent possible in all aspects of the human resource systems and processes including staffing requirements, recruitment, selection, and evaluation of all staff who are employed for the benefit of Mushuau Innu education.

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7.2.1 *Band Council Contracted Employees*

The LEC will have the following involvement with respect to employees hired by Band Council to fulfill obligations of the Band Council with respect to the *Labrador School Board-Mushuau Innu Band Council Education Services Contract:*

- Consultation on numbers of staff to be employed
- Input to basic qualifications by position
- Approval of recruiting regime including advertisements
- Application Screening
- Participation in interviews
- Committee recommendation for hiring subject to Band Council Ratification
- Input to Performance Appraisal

7.2.2 *Labrador Board Employees*

The LEC will have the following involvement with respect to Labrador Board Staff employed to work in the school community:

- Consultation with respect to staffing levels and basic and specialist qualifications by position
- Consultation with respect to recruiting regime including advertisements
- Representation during Application Screening
- Representation on interviews
- Committee recommendations to Labrador Board for Staff Selection
- Input to Performance Appraisal

7.3 *School Organization*

The LEC will be consulted on all aspects of school organization. To the extent possible this consultation will be prior to any changes being implemented:

- Staff classroom assignments
- Class and Grade composition
- Extra-curricular Responsibilities including Field Trips
- School Based services related to Health, Recreation, Nutrition
- Closure Procedures
- Transportation
- Community Use of Facilities

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7.4 *School Policies*

The LEC will be consulted with respect to any policies whose development and implementation under provincial legislation and Labrador School Board policies, fall in whole or in part within the purview of the School Principal. This consultation will ordinarily take place prior to implementation of changes. This will include but is not limited to:

- School Year Calendar
- Daily Hours of Operation
- School Code of Student Behaviour
- Community Involvement
- Resolving Conflict - Informal & Formal Processes
- Innu Culture - Innu Language
- Curriculum

7.5 *School Evaluation*

The LEC will, at its own expense, be authorized to conduct a Comprehensive School Evaluation at Nukam Mani Shan School. This evaluation will be designed to collect information to:

- improve the management of the school
- examine the school as a whole
- assess how the school functions in relation to the LEC and community's educational philosophy and goals
- propose recommendations for immediate school improvements
- provide input to Stage 2 Community Control of Education
- develop and propose performance objectives including student attendance, retention, age-grade progression, graduation, and achievement test results

7.6 *School Facilities*

7.6.1 Physical Plant

The LEC will be consulted on all aspects of the physical plant including access to internal health and safety reports. The LEC will provide recommendations relative to the current facility including repairs, renovations, and expansion.

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7.6.2 Teacher Accomodation

The LEC will be consulted with respect to teacher accomodation including placements, in housing units provided for school staff in Davis Inlet. This consulutation will normally be prior to changes in accomodation arrangements being made and prior to school staff being notified of such changes.

7.7 School Financing

7.7.1 Labrador School Board Expenditures

LEC will have complete access to budgets, allocations, and expenditures incurred by the Labrador School Board with respect to the education program. Where practical and appropriate any planned expenditures in excess of $500.00 will be referred to the LEC for information and consultation prior to being incurred.

7.7.2 Labrador School Board Ancillary Services

LEC will approve any proposal for the provision by Labrador School Board of services over and above regular School Board responsibilities (Ancillary Services) and will recommend same to Band Council for final approval.

7.7.3 Band Council Expenditures

LEC will be consulted with respect to expenditures to be incurred by Band Council with respect to monies allocated by Band Council for the education program.

This is Exhibit " O " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

a barrister, QC

Initial

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School
PMS
98-99

AGREEMENT

Labrador School Board

AND

Sheshatshiu Innu Band Council

July 3, 1998

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

THIS AGREEMENT is dated July 3, 1998.

BETWEEN:

Sheshatshiu Innu Band Council
Box 160
Northwest River, Labrador, NF
A0P 1M0
(hereinafter referred to as the "Sheshatshiu")

- and -

Labrador School Board
P.O. Box 1810, Station "B"
Goose Bay, Labrador
A0P 1E0
(hereinafter referred to as the "Board")

WHEREAS the Board desires to engage the Sheshatshiu to provide services to the Board for the term of this Agreement and the Sheshatshiu has agreed to provide such services, all in consideration and upon the terms and conditions contained herein;

NOW THEREFORE it is hereby agreed as follows:

1. **Services**

   The Board agrees to engage the Sheshatshiu to provide the services described in Schedule "A" attached hereto and the Sheshatshiu has agreed to perform and provide such services (collectively the "Services").

2. **Term**

   Except as otherwise provided in this Agreement, the parties agree that the conditions outlined herein will be in force for the term September 1, 1997 until August 30, 1998 and for such further term as may be agreed between the parties from time to time.

3. **Fee** Sept. 1, 1998 until Aug. 30, 1999 PR

   The Board agrees to pay Sheshatshiu a retainer fee for the Services provided by Sheshatshiu under the Agreement in the amount of $1.00.

4. **Expenses**

   The Board shall pay for or reimburse the Sheshatshiu for all reasonable, ordinary and necessary expenses incurred by the Sheshatshiu in the ordinary course of performing the Services within thirty (30) upon presentation of proper accounts, statements, invoices or receipts for such items.

5. **Additional Costs**

Any additional costs related to overtime, supervision, or other premiums related to additional services requested and provided by Sheshatshiu employees will be reimbursed by the Board to Sheshatshiu at actual costs.

6. **Personnel Supervision**

Employees of Sheshatshiu engaged for the purpose of fulfilling Sheshatshiu's obligations with respect to this contract will be subject to the policies and procedures in force in Peenamin MacKenzie School while performing services in the school. In this regard, they will receive general direction from the Principal with respect to carrying out their responsibilities.

7. **Confidential Information**

A. Sheshatshiu acknowledges that certain of the material and information made available to Sheshatshiu or its employees by the Board in the performance of the Services (the "Confidential Information") will be of a confidential nature. Sheshatshiu recognizes that the Confidential Information is the sole and exclusive property of the Board, and Sheshatshiu employees shall use their best efforts and exercise utmost diligence to protect and maintain the confidentiality of the Confidential Information. Sheshatshiu employees shall not, directly or indirectly, use the Confidential Information for their own benefit, or disclose to another any Confidential Information, whether or not acquired, learned, obtained or developed by a Sheshatshiu employee alone or in conjunction with others, except as such disclosure or use may be required in connection with the performance of the Services or as may be consented to in writing by the Board.

B. The Confidential Information is and shall remain the sole and exclusive property of the Board regardless of whether such information was generated by Sheshatshiu employees or by others, and Sheshatshiu agrees that upon termination of this Agreement that it shall deliver promptly to the Board all such tangible parts of the Confidential Information including records, data, notes, reports, proposals, Board lists, correspondence, materials, computer programs, equipment, or other documents or property which are in the possession or under the control of Sheshatshiu without retaining copies thereof.

C. Notwithstanding the foregoing provisions of this clause, Sheshatshiu shall not be liable for the disclosure or use of any of the Confidential Information to the extent that:

(a) the Confidential Information is or becomes available to the public from a source other than a Sheshatshiu employee and through no fault of a Sheshatshiu employee; or

(b) the Confidential Information is lawfully obtained by Sheshatshiu from a third party or a source outside of this Agreement.

D. The covenants and agreements contained in this clause shall survive the termination of this Agreement.

7. **Other Services**

Sheshatshiu will be free to provide other education services outside Peenamin MacKenzie during the term of this Agreement. Sheshatshiu agrees not to perform other services which may conflict or interfere with Sheshatshiu's duties pursuant to this Agreement.

8. **Termination**

A. In the event that Sheshatshiu breaches this Agreement, or otherwise fails to perform the Services in accordance with the terms of this Agreement, the Board may terminate this Agreement immediately and without notice for cause. Either party may terminate this Agreement at any time, without cause or reason, upon giving 30 days advance written notice to the other.

B. Upon termination of this Agreement:

(a) the Board's obligations to Sheshatshiu under this Agreement shall terminate except for the Board's obligation to pay any fees and expenses in accordance with the terms of this Agreement, to the date of termination; and

(c) Sheshatshiu's obligations to the Board under this Agreement shall terminate except those obligations which are specifically expressed to survive the termination of this Agreement.

10. **Indemnification**

There will no specific indemnification provisions requested nor given except those that may be provided for in other sections of this Agreement.

11. **Governing Law**

This Agreement shall be governed by the laws of the Province of Newfoundland and Labrador and the federal laws of Canada applicable therein.

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

Sheshatshiu Innu Band Council

Chief Paul Rich

Labrador School Board

Rick Boone
Acting Chairperson

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SCHEDULE "A"

Description of Services

The Services to be performed by Sheshatshiu under the terms of this Agreement are designed to support the broad objective of assisting the Board with respect to specific educational and linguistic requirements of Innu students attending Peenamin MacKenzie School. These Services will include:

Social Counsellors:

Provision of two Social Counsellors, one senior counsellor and one assistant counsellor, to provide advice and assistance to individual Innu students with respect to education and lifeskills.

Teacher Aides

Provision of four (4) Teacher Aides to work with and to assist qualified teachers in carrying out general educational duties in the classroom.

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TERMS OF REFERENCE

LOCAL EDUCATION COMMITTEE SHESHATSHIU

1 Mission

The mission of the Local Education Committee (LEC) is to coordinate all aspects of teaching and learning for students of all ages in Sheshatshiu to ensure that the formal education system meets the individual and collective needs of the Sheshatshiu Innu.

2 Beliefs

Education at Sheshatshiu is based on the following beliefs which reflect the values of our Innu heritage:

- Innu culture and Innu-emin are essential for the full development and positive self-image of each Innu child
- Each individual is unique and has intrinsic worth
- Learning is a lifelong activity which includes a broad spectrum of formal and informal learning opportunities
- There are shared Innu values which are the foundation of our Innu community
- Education is a shared community responsibility involving a partnership of students, parents, staff, and community
- Each individual is entitled to fair and equitable treatment
- Education involves a variety of experiences including those which are consistent with Innu traditions and culture
- Local control of education will improve the quality of education
- Our education system must set high expectations and must be accountable for the achievement of those objectives

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3 Goals

The goals for the Sheshatshiu Innu Education state our aspirations for our learners who, in a safe, secure and culturally relevant environment, will:

- Develop the skills and abilities that will enable them to participate in and benefit from both Innu and non-Innu society
- Develop the capacity to effectively manage change while maintaining the integrity of their Innu heritage
- Develop the capabilities for positive, healthy, and effective human relationships
- Demonstrate capacity in literacy, numeracy and critical thinking at levels equivalent or superior to that of students in schools in non-Innu jurisdictions

4 Structure

The LEC will consist of eight members recommended by the Band Council and appointed by the Labrador Board as follows:

4.1 Committee Members

- 2 Sheshatshiu Band Councillors (one of whom will be Co- Chair)
- .1 Labrador School Board Trustee (Co-Chair)
- 5 Community Members (at least one of which is a parent of a child in a community school)
- 1 Youth Representative
- Director of Education - Labrador School Board

4.2 Ex-Officio Members

- Chief - Sheshatshiu Innu Band Council
- Chairperson - Labrador School Board

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5 Roles & Responsibilities

5.1 *Co-Chairpersons*

- Call LEC Meetings
- Prepare agenda for LEC meetings
- Chair LEC Meetings
- Ensure that Minutes are maintained & forwarded to Labrador School Board & Band Council
- Participates in information and training programs
- Communicates with Director of Education as required
- Ensures that there is regular communication with School Community
- Act as Liaison to Band Council on behalf of LEC

5.2 *Vice-Chairperson*

- Assumes the responsibilities of the Chairpersons in their absence
- Assists the Chairpersons in carrying out of their duties
- Chairs sub-committees as directed by the Chairpersons
- Participates in information and training programs
- Communicates with the Director of Education as required
- Ensures that there is regular communication with School Community

5.3 *LEC Members*

- Attend and Participate in all LEC Meetings
- Participate in information and training programs
- Act as Liaison between Community and School
- Actively encourage the Participation of Parents, Guardians, Elders, Community Members
- Promote the best interests of the Sheshatshiu education

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5.4 *Secretary to LEC*

- Prepares agenda for LEC meetings in consultation with Chairpersons
- Assist in the operation of the LEC
- Support and Promote the LEC activities
- Ensure the LEC has the information it requires in order to make informed decisions
- Communicate with the Chairpersons of the LEC as required
- Assist the LEC in communicating with the Sheshatshiu community
- Ensure that copies of LEC Minutes are kept

5.5 *Principal of Pecnamin MacKenzie School*

- Provide a report at each regular LEC meeting on school activities, problems and concerns
- Act as Resource on Laws, Regulations, and School Policies

5.6 *Band Council Members of LEC*

- All duties of LEC Members as outlined in 5.2
- Ensure that Band Council is informed of LEC activities, decisions and recommendations
- Ensure that LEC is informed of Band Council direction
- Attend all Community Education meetings

5.7 *Director of Education*

- Ensure that the school staff are informed of LEC decisions and concerns
- Ensure that school staff are aware of the process by which they can bring concerns to the LEC agenda
- Act as Resource to the LEC on Laws, Regulations, Policies and the NTA Collective Agreement

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6 Meetings & Communication

6.1 *Regular Meetings*

Regular Meetings of the LEC will be normally be held on the first Thursday of each month during the school year. Meeting time and place will be posted at least one week in advance of the meeting date.

6.2 *Ad hoc Meetings*

Ad hoc Meetings of the LEC may be called at the discretion of the Chairpersons. The Chairpersons shall call an ad hoc meeting in the event that four of the LEC members request that a meeting held. When practical, meeting time and place will be posted at least one week in advance of the meeting date.

6.3 *Emergency Meetings or Joint Meetings with Band Council*

Emergency meetings of the LEC or Joint Meetings with Band Council may be called at the discretion of the Chair. These meetings will normally be in-camera sessions but where the subject matter is not confidential such meetings may be opened to the public.

6.4 *Public Attendance*

All regular meetings will be open to the public and to all members of the school community. Subject to an appropriate motion of the LEC, issues of a confidential or personal nature will be dealt with in-camera and the public and school community members will be excluded for such discussions.

6.5 *Minutes of Meetings*

Approved minutes of all LEC meetings will be available to students, parents/guardians, any member of the public or the school community.

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7 Role of the Sheshatshiu Local Education Committee

7.1 Framework

The role the LEC is based on the following principles:

- there must be shared decision making among parents, educators, and the Sheshatshiu Innu community
- all parents, through the LEC, must have an opportunity to influence the direction and operation of the education program
- a partnership between the school community and the Sheshatshiu community is essential to quality education
- capacity and experience for the LEC is a prerequisite to full local control and Innu Self-Government in education
- the LEC operates on a mandate from and is responsible for its operation to the Labrador School Board in ongoing consultation with the Sheshatshiu Innu Band Council
- the public education system at Sheshatshiu operates under and is subject to the Provincial Education Act and is the responsibility of the Labrador School Board

7.2 Personnel

The objective of the following is to ensure that the LEC is consulted and has the opportunity for input to the maximum extent possible in all aspects of the human resource systems and processes including staffing requirements, recruitment, selection, and evaluation of all staff who are employed for the benefit of Sheshatshiu education.

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The LEC will be consulted with respect to any policies whose development and implementation under provincial legislation and Labrador School Board policies, fall in whole or in part within the purview of the School Principal. This consultation will ordinarily take place prior to implementation of changes. This will include but is not limited to:

- School Year Calendar
- Daily Hours of Operation
- School Code of Student Behaviour
- Community Involvement
- Resolving Conflict - Informal & Formal Processes
- Innu Culture - Innu Language
- Curriculum

7.5 *School Evaluation*

The LEC will, at its own expense, be authorized to conduct a Comprehensive School Evaluation at Peenamin MacKenzie School. This evaluation will be designed to collect information to:

- Improve the management of the school
- examine the school as a whole
- assess how the school functions in relation to the LEC and community's educational philosophy and goals
- propose recommendations for immediate school improvements
- provide input to Stage 2 Community Control of Education
- develop and propose performance objectives including student attendance, retention, age-grade progression, graduation, and achievement test results

7.6 *School Facilities*

7.6.1 Physical Plant

The LEC will be consulted on all aspects of the physical plant including access to internal health and safety reports. The LEC will provide recommendations relative to the current facility including repairs, renovations, and expansion.

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7.7 *School Financing*

7.7.1 Labrador School Board Expenditures

LEC will have complete access to budgets, allocations, and expenditures incurred by the Labrador School Board with respect to the education program at Sheshatshiu. Where practical and appropriate any planned expenditures in excess of $500.00 will be referred to the LEC for information and consultation prior to being incurred.

7.7.2 Labrador School Board Ancillary Services

LEC will approve any proposal for the provision by Labrador School Board of services over and above regular School Board responsibilities (Ancillary Services) and will recommend same to Band Council for final approval.

7.7.3 Band Council Expenditures

LEC will be consulted with respect to expenditures to be incurred by Band Council with respect to monies allocated by Band Council for the education program.

This is Exhibit " P " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

a barrister, NL

P

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LABRADOR SCHOOL BOARD

AUDITORS' REPORT
AND
STATEMENT OF REVENUE AND EXPENDITURE
FOR INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT

FOR THE YEAR ENDED MARCH 31, 2004

WALTER P. MILLER & COMPANY

Chartered Accountants

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STATEMENT OF REVENUE AND EXPENDITURE FOR INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT	2
NOTE TO FINANCIAL STATEMENT	3

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WALTER P. MILLER & CO. CHARTERED ACCOUNTANTS

P.O. Box 8505
108 LeMarchant Road
St. John's, NL A1B 3N9
Telephone: 709-579-2161
Facsimile: 709-738-2391
www.walterpmiller.com

Partners
Stephen Belanger, B.Comm., F.C.A.
Boyde Clarke, B.Comm., C.A.
Peter Miller, B.Comm., C.A.

Principal
Raymond White, C.G.A.

AUDITORS' REPORT

To the Members of the **Labrador School Board**

We have audited the statement of revenue and expenditure for **Labrador School Board - Innu Education Comprehensive Funding Agreement** for the year ended March 31, 2004. This financial statement is the responsibility of the Board's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

In our opinion, this financial statement presents fairly, in all material respects, the results of its operations for the year ended March 31, 2004 in accordance with Canadian generally accepted accounting principles.

Walter P. Miller & Company
CHARTERED ACCOUNTANTS

St. John's, Newfoundland and Labrador

May 25, 2004

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LABRADOR SCHOOL BOARD
STATEMENT OF REVENUE AND EXPENDITURE FOR INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT
FOR THE YEAR ENDED MARCH 31, 2004

	$
Revenue	
Innu Education Comprehensive Funding Agreement	501,511
Expenditure	
Administration	34,500
Complementary services	26,700
Cultural activities	35,193
Curriculum development	20,799
Instructional	146,158
Innu language materials	18,975
Modern technologies	46,497
New paths for education	31,212
Professional development	16,539
Teacher recruitment	4,601
Teachers' texts	5,327
Telecommunications	6,882
Travel	8,062
Utilities	7,781
Wages	34,609
	443,835
Deferred revenue	57,676

Signed on behalf of the Board:

Merrill G. Strachan

Joyce Davis

See accompanying note to financial statements.

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LABRADOR SCHOOL BOARD
NOTE TO FINANCIAL STATEMENT
FOR INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT
MARCH 31, 2004

Accounting Policy

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates; however, such differences would not be expected to have a material impact on these financial statements.

This is Exhibit "Q" referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador
a barrister

Initial

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Faxed 328 Gary Hatcher
Copied to IGA

Indian and Northern Affairs Canada
www.inac.gc.ca

Affaires indiennes et du Nord Canada
www.ainc.gc.ca

RECEIVED
MAR 30 2004
Your file - Votre référence
File #: 508.01.02(e) + 508.06.14
Our file - Notre référence
Document #: 5928 E-4219-3-30/3 CIDM#101255

MAR 2[illegible]

Department of Labrador & Aboriginal Affairs
Government of Newfoundland and Labrador
P.O. Box 8700
St. John's NL A1B 4J6

Attn: Carol Piercey

Province of Newfoundland and Labrador Comprehensive Funding Arrangement 2003/2004

Enclosed is an approved copy of an amendment to your funding arrangement.

Funds are for expenditures in fiscal year 2003-2004.

Should any questions arise, please do not hesitate to contact your Funding Services Officer, Bill Nicholls at 1-800-299-8750, ext. 6313.

Yours truly,

Steve Dunne
A/Manager, Regional Funding Services Unit
Indian and Northern Affairs Canada - Atlantic
PO Box 160
AMHERST NS B4H 3Z3

Encl:
c.c.: RFSU, Indian and Northern Affairs Canada - Atlantic

Canada

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08 MAR 2004

PROTECTED A

FUNDING ARRANGEMENT NO. 2003 - 2004 - 2 - 00 - 09186 - 0006

AMENDMENT NO: 02

AMENDMENT TO COMPREHENSIVE FUNDING ARRANGEMENT

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by the Minister of Indian Affairs and Northern Development;(hereinafter referred to as "Canada")

AND

HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR as represented by the Minister of Education, the Minister of Intergovernmental Affairs and the Minister of Labrador and Aboriginal Affairs (hereinafter referred to as the "Province")

The above-mentioned Comprehensive Funding Arrangement is amended as follows:

PURPOSE:

Elementary/Secondary Instructional Services - Provincial Schools

02290 - Tuition Agreement (Contribution) $498,132.00
Provide additional teachers
Terms and Conditions attached as Appendix "A "

Education Support Services

02316 - Advice and Assistance, Provincial Schools (Contribution) $ 43,116.00
Provide additional books and supplies - $13,116.00
Terms and Conditions attached as Appendix "A "
To provide for an educational needs/level assessment for students attending school at Bell Island - $30,000.00
Terms and Conditions attached as Appendix "B "

TOTAL FUNDING **$541,248.00**

April	May	June	July	August	September

October	November	December	January	February	March
					$541,248.00

Issue Holdback
Nil

This amendment forms part of Comprehensive Funding Arrangement **2003 - 2004** and all conditions of that Arrangement apply to this amendment.

In witness whereof the parties hereto have set their hands as of the date(s) indicated herein:

SIGNED ON BEHALF OF HER MAJESTY IN RIGHT OF THE PROVINCE as represented

by: _____
Minister of Education

and

by: _____
Minister of Intergovernmental Affairs

and

by: _____
Minister of Labrador and Aboriginal Affairs

In the presence of

_____ Date: _____

SIGNED ON BEHALF OF THE DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT THIS 11 (day) **OF** March (month), 2004 (year).

_____ A/DFS _____
Name A/DFS Title

CIDM # 94308

Witness

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

PROTECTED "A"
APPENDIX "A"

TERMS & CONDITIONS

Canada/Newfoundland & Labrador - Education Department -
Province of Newfoundland and Labrador

Project: Amendment to increase the Provision of Education Services at Natuashish School. To assist in cost coverage for the additional teachers and for students school needs costs has increased.

Project Description: The Province has been responsible for the education of children in Natuashish and has provided education services through the Labrador School Board. The cooperation of the Department of Education and the Labrador School Board (LSB) toward the success of Education is vital. The additional resources are needed to fulfill the demands placed upon the LSB with respect to the transition of education services to the Innu, additional teachers and school supplies.

This amendment to the Education Comprehensive Funding Arrangement is to provide increases to the services as follows :

1.1.1	Teaching Units from 19 @ $718,650. To 25 @ $1,250,000	Difference $530,350.
1.1.3	Substitute Teachers from$2,251 to $20,000	Difference $17,749.
3.1	Program Specialist from $74,261 to $80,000	Difference $5,739.
3.3	Program Staff Travel from $35,000 to $45,000	Difference $10,000.
1.2	Instructional Resources from $28,240 to $70,000	Difference $41,760.
1.3	Teacher Texts from $6,100 to $14,000	Difference $7,900.
		Total $613,498.

Pro-rated for the period June 2003, to March 31, 2004: $613,498/12 x 10 = $511,248

This is **Contribution Funding.** This funding is to be used for its intended purposes by March 31, 2004. Any unexpended balances are to be returned to the crown.

As per Treasury Board of Canada Secretariat Policy on Transfer Payments funds will flow monthly (June 2003 - March 2004, inclusive) upon receipt of signed and approved amendment.

Start Date: June 1, 2003

Completion Date: March 31, 2004

Reporting Requirements:

Reports to comply with the terms and conditions as per original funding agreement.

Total Funding : $498,132.00 + $13,116 = $511,248.00

CIDM# 85086/2

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

PROTECTED "A"
APPENDIX "B"

TERMS AND CONDITIONS

First Nation/Organization: Province of Newfoundland and Labrador

Project: Educational needs/ level assessment of eight Mushuau Innu youth attending school at Bell Island.

Description:

Breakaway Youth Program: Mushuau Innu youth have been transported to Bell Island to attend school and become involved in a more competitive hockey program. Educational challenges face the students. To determine the educational level for school class placement, the youth require an educational assessment. INAC Atlantic is to provide $30,000 to expedite the assessment which will be conducted by the Province of Newfoundland, Education. This contribution is not to be interpreted as a commitment on INAC's part to cover any further costs associated with the program.

Cash Flow:

In accordance with the Treasury Board of Canada Secretariat's Policy on Transfer Payments:

- cashflow will be monthly, for fiscal year 2003-2004

This is Contribution funding and is to be used for its intended purposes by March 31, 2004. Any unexpended balances are to be returned to the crown.

Start Date: August 1, 2003

Completion Date: January 31, 2004

Reporting:

- **Due on or before February 29, 2004**
  TPMS RR Code: 9212 - Education Support Services PV20212
  Province of Newfoundland to provide a written repot on the findings of the assessment and include recommendations, if any.
  (received, reviewed and accepted December 10, 2003 - CIDM # 93742)

Total Cost: $30,000

CIDM#93125

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Department of
Labrador and Aboriginal Affairs

March 2, 2004

Mr. Steve Dunne
A/Manager
Regional Funding Services Unit
Indian and Northern Affairs Canada
40 Havelock Street
P.O. Box 160
Amherst, Nova Scotia
B4H 3Z3

Dear Mr. Dunne:

Attached is an amendment to the Comprehensive Funding Arrangement between Canada and the Province concerning education in the Innu communities. As you will note, it has been signed by the relevant provincial Ministers. Please secure the signature of the appropriate individual at Indian and Northern Affairs Canada and return a signed copy for our records.

Sincerely,

Sean Dutton
Assistant Deputy Minister

attach.

cc. Mr. Gary Hatcher

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Department of Education

RECEIVED
File #:
Document #: 5928

February 4, 2004

Mr. Sean Dutton
Assistant Deputy Minister
Labrador & Aboriginal Affairs

Attached are two copies of the funding agreement related to the provisions of educational programs and services as Natuashish. These funds are in addition to those provided in the initial agreement and are intended to cover the cost of the additional teachers, the educational assessments of the Mushuau students who were at the Bell Island site, etc.

We assume Cabinet authority is not required for Ministers to sign as it is intended only to increase the level of federal funding in this fiscal year.

Minister Ottenheimer has already signed. Please request your Minister to sign and forward the copies to the Department of Intergovernmental Affairs for signing and return to this office.

Sincerely,

Gary Hatcher
Senior Director
School Services & Facilities

Enclosure

OC 2003-145

P.O. Box 8700, St. John's, Newfoundland, Canada, A1B 4J6, Telephone (709) 729-5097, Facsimile (709) 729-5896
http://www.gov.nf.ca/edu

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Indian and Northern Affairs Canada
www.inac.gc.ca

Affaires indiennes et du Nord Canada
www.ainc.gc.ca

Your file - Votre référence

JAN 13 2004

Our file - Notre référence
E-4219-3-032 (RFSU)
CIDM #69372

RECEIVED
JAN 16 2004
SCHOOL SERVICES
DIVISION
D20040107

Department of Education
The Province of Newfoundland & Labrador
P.O. Box 8700
ST JOHN'S NL A1B 4J6

Attention: Senior Director, School Services & Facilities

Dear Sir or Madam:

Funding Arrangement between DIAND and
The Province of Newfoundland & Labrador - Mushuau Education
January 1, 2003 to March 31, 2004

Enclosed are two copies of an amendment to your funding agreement for the 2003-2004 fiscal year.

Would you kindly complete the following steps:

1. Complete the monthly cash flow plan on both copies;
2. Have one copy signed and dated;
3. Return the signed copy to our office.

Once signed at our office, a copy will be returned to you for your records. If you have any questions on this matter, please contact your Funding Services Officer, Bill Nicholls, at 1-800-299-8750, extension 6313.

Yours truly,

Steve Dunne
A/Manager
Regional Funding Services Unit
Indian & Northern Affairs Canada - Atlantic
P.O. Box 160
AMHERST, NS B4H 3Z3

Encl.
c.c.: RFSU, Indian & Northern Affairs Canada - Atlantic

FUNDING ARRANGEMENT NO. 2003 - 2004 - 2 - 00 - 09186 - 0006

AMENDMENT NO: _____

AMENDMENT TO COMPREHENSIVE FUNDING ARRANGEMENT

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by the Minister of Indian Affairs and Northern Development;(hereinafter referred to as "Canada")

AND

HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR as represented by the Minister of Education, the Minister of Intergovernmental Affairs and the Minister of Labrador and Aboriginal Affairs (hereinafter referred to as the "Province")

The above-mentioned Comprehensive Funding Arrangement is amended as follows:

PURPOSE:

Elementary/Secondary Instructional Services - Provincial Schools

02290 - Tuition Agreement (Contribution) $498,132.00
Provide additional teachers
Terms and Conditions attached as Appendix "A "

Education Support Services

02316 - Advice and Assistance, Provincial Schools (Contribution) $ 43,116.00
Provide additional books and supplies - $13,116.00
Terms and Conditions attached as Appendix "A "
To provide for an educational needs/level assessment for students attending school at Bell Island - $30,000.00
Terms and Conditions attached as Appendix "B "

TOTAL FUNDING **$541,248.00**

April	May	June	July	August	September

October	November	December	January	February	March
					$541,248.00

Issue Holdback
Nil

This amendment forms part of Comprehensive Funding Arrangement **2003 - 2004** and all conditions of that Arrangement apply to this amendment.

In witness whereof the parties hereto have set their hands as of the date(s) indicated herein:

SIGNED ON BEHALF OF HER MAJESTY IN RIGHT OF THE PROVINCE as represented

by: _____
Minister of Education

and

by: _____
Minister of Intergovernmental Affairs

and

by: _____
Minister of Labrador and Aboriginal Affairs

in the presence of

_____ **Date:** Feb. 18/04

SIGNED ON BEHALF OF THE DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT THIS _____ **OF** _____, _____.
(day) (month) (year)

Name	Title	Witness

CIDM # 94308

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

PROTECTED "A"
APPENDIX "A"

TERMS & CONDITIONS

Canada/Newfoundland & Labrador - Education Department -
Province of Newfoundland and Labrador

Project: Amendment to increase the Provision of Education Services at Natuashish School. To assist in cost coverage for the additional teachers and for students school needs costs has increased.

Project Description: The Province has been responsible for the education of children in Natuashish and has provided education services through the Labrador School Board. The cooperation of the Department of Education and the Labrador School Board (LSB) toward the success of Education is vital. The additional resources are needed to fulfill the demands placed upon the LSB with respect to the transition of education services to the Innu, additional teachers and school supplies.

This amendment to the Education Comprehensive Funding Arrangement is to provide increases to the services as follows :

1.1.1	Teaching Units from 19 @ $718,650. To 25 @ $1,250,000	Difference $530,350.
1.1.3	Substitute Teachers from$2,251 to $20,000	Difference $17,749.
3.1	Program Specialist from $74,261 to $80,000	Difference $5,739.
3.3	Program Staff Travel from $35,000 to $45,000	Difference $10,000.
1.2	Instructional Resources from $28,240 to $70,000	Difference $41,760.
1.3	Teacher Texts from $6,100 to $14,000	Difference $7,900.
		Total $613,498.

Pro-rated for the period June 2003, to March 31, 2004: $613,498/12 x 10 = $511,248

This is **Contribution Funding**. This funding is to be used for its intended purposes by March 31, 2004. Any unexpended balances are to be returned to the crown.

As per Treasury Board of Canada Secretariat Policy on Transfer Payments funds will flow monthly (June 2003 - March 2004, inclusive) upon receipt of signed and approved amendment.

Start Date: June 1, 2003

Completion Date: March 31, 2004

Reporting Requirements:

Reports to comply with the terms and conditions as per original funding agreement.

Total Funding : $498,132.00 + $13,116 = $511,248.00

CIDM# 85086/2

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

PROTECTED "A"
APPENDIX "B"

TERMS AND CONDITIONS

First Nation/Organization: Province of Newfoundland and Labrador

Project: Educational needs/ level assessment of eight Mushuau Innu youth attending school at Bell Island.

Description:

Breakaway Youth Program: Mushuau Innu youth have been transported to Bell Island to attend school and become involved in a more competitive hockey program. Educational challenges face the students. To determine the educational level for school class placement, the youth require an educational assessment. INAC Atlantic is to provide $30,000 to expedite the assessment which will be conducted by the Province of Newfoundland, Education. This contribution is not to be interpreted as a commitment on INAC's part to cover any further costs associated with the program.

Cash Flow:

In accordance with the Treasury Board of Canada Secretariat's Policy on Transfer Payments:

- cashflow will be monthly, for fiscal year 2003-2004

This is Contribution funding and is to be used for its intended purposes by March 31, 2004. Any unexpended balances are to be returned to the crown.

Start Date: August 1, 2003

Completion Date: January 31, 2004

Reporting:

- **Due on or before February 29, 2004**
  TPMS RR Code: 9212 - Education Support Services PV20212
  Province of Newfoundland to provide a written repot on the findings of the assessment and include recommendations, if any.
  (received, reviewed and accepted December 10, 2003 - CIDM # 93742)

Total Cost: $30,000

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

PROTECTED A

FUNDING ARRANGEMENT NO. 2003 - 2004 - 2 - 00 - 09186 - 0006

AMENDMENT NO: _____

AMENDMENT TO COMPREHENSIVE FUNDING ARRANGEMENT

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by the Minister of Indian Affairs and Northern Development;(hereinafter referred to as "Canada")

AND

HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR as represented by the Minister of Education, the Minister of Intergovernmental Affairs and the Minister of Labrador and Aboriginal Affairs (hereinafter referred to as the "Province")

The above-mentioned Comprehensive Funding Arrangement is amended as follows:

PURPOSE:
Education Instructional Services
02316 - Advice and Assistance, Provincial Schools (Contribution) $15,000.00
Provincial Participation in the Advisory and Monitoring Group (AMG)
leading to the transfer of control over education to the Innu
Terms and Conditions attached as Appendix "A"
Terms of Reference attached as Appendix "B"

TOTAL FUNDING **$15,000.00**

April	May	June	July	August	September

October	November	December	January	February	March
$15,000					

This amendment forms part of Comprehensive Funding Arrangement **2003/2004** and all conditions of that Arrangement apply to this amendment.

In witness whereof the parties hereto have set their hands as of the date(s) indicated herein:

SIGNED ON BEHALF OF HER MAJESTY IN RIGHT OF THE PROVINCE as represented

by: _____
Minister of Education

by: _____
Minister of Intergovernmental Affairs

by: _____
Minister of Labrador and Aboriginal Affairs

In the presence of

_____ **Date:** September 29 2003

SIGNED ON BEHALF OF THE DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT THIS _____ OF _____, _____.
(day) (month) (year)

_____ _____ _____
Name Title Witness
CIDM # 80821

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

TERMS & CONDITIONS

Project: Provincial participation in the Advisory and Monitoring Group (AMG), responsible for the monitoring of the plan leading to the transfer of control over education to the Innu, as per the attached terms of reference (2003.04.28).

Project Description: This amendment to the Education Comprehensive Funding Arrangement is to provide reimbursement to the Department of Education and the Labrador School Board for the participation of their appointees at (approximately six) meetings of the Advisory & Monitoring Group (AMG).

Budget:
In accordance with the attached terms of reference and projected summary of costs for the following appointees to participate in meetings of the Advisory and Monitoring Group.

Participants: Jeff Thompson, Labrador School Board.
Gary Hatcher, Department of Education.

Start Date: June 13, 2003
Completion Date: June 30, 2004

Reporting Requirements:
Participants to the meetings of the Advisory and Monitoring Group will be required to submit a travel claim within thirty days following the completion of the meeting of the AMG. Participants to the AMG will be funded according to the Federal Government Travel Rates and all travel is to conform to the Standard Provisions.

Eligible travel costs will be determined based upon submission of receipts for travel expenses including airfare, ground transportation, accommodations, per diems, etc.

Total Funding Level: $15,000 One time funding only.
Hold Back 15%.....$2,250 Release upon INAC approval of receipts.
Submission of receipts are due to INAC within thirty days of completion of travel. With final submission to INAC of all receipts, no later than July 31, 2004.
Total Release .....$12,750 Upon receipt of signed amendment from the Department of Education.

Total Cost: One time funding only. Funding will not exceed the lesser of $15,000 or total approved costs, within the projected budget and for which receipts are provided. This funding is to be used for it's intended purpose only by June 30, 2004. Any unexpended balances are to be returned to INAC by July 31, 2004.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Appendix "B"

2003.04.28

TERMS OF REFERENCE FOR THE MONITORING OF THE PLAN LEADING TO THE TRANSFER OF CONTROL OVER EDUCATION TO THE INNU
THE EDUCATION WORK GROUP

Purpose:

The Education Work Plan is a critical tool that supports the aspirations of the Innu leading to transfer of control over education. In response to a Main Table request, The Education Working Group proposes the creation of an independent Advisory and Monitoring Group to ensure that protocol goals and objectives are met. The advisory and monitoring functions include:

- transition to Innu control;
- capacity development;
- resolution of matters of interpretation stemming from the work plan;
- accountability and transparency for all parties;
- completion and presentation of the final protocol statement;
- reporting as requested by the EWG and Main Table on Registration and Reserve Creation.

Background:

The Labrador Innu Comprehensive Healing Strategy identified the provision of programs and services for the communities of Natuashish and Sheshatshiu as a component of the overall strategy. The education services component of the strategy lead to the formation of the Education Working Group and the development of the Education Work Plan. A protocol statement will be signed by the Federal government, the province of Newfoundland and Labrador and the Innu (Chiefs in Councils, the President of the Innu Nation and INEK) will be the agreement that all requirements for the transfer of education to the Innu have been met.

Scope:

This Advisory and Monitoring Group will carry out the functions as described above for the period starting with the acceptance of these terms of reference through to June 2004, at which time there will be a review of the terms of reference. The membership will include a representative from each of the partners (Innu Nation, INEK, Federal Government, Provincial Government and Labrador

School Board) and an independent appointee coming from the academic/education community with expertise in Aboriginal Education. This appointee should be nominated by the Innu with the agreement of all other parties. This collaborative effort will focus on the achievement of the action items contained within the education work plan. The EWG will ensure that all relevant information is shared with the AMG membership. The AMG will report and be accountable to the Main Table on the progress of the education work plan activities.

Issues:

Key issues on which the AMG members will work on:

- ensuring that action items time lines are maintained;
- ensuring that all partners roles and responsibilities are carried out;
- ensuring that the plan is kept up to date;
- reviewing and advising on resource allocation to achieve deliverables;
- reviewing and advising on the six components of the protocol prior to the signing of the Final Protocol Statement.

Schedule:

- Engagement of potential AMG members by mid-May to share information about education work plan and terms of reference;
- Bi-monthly meeting until the end of September 2003 and at a minimum of once a month thereafter;
- The AMG must provide a written report one week in advance and an oral report at each Main Table meetings;

Costs:

INAC to provide a contribution to reimburse all out-of-pocket expenses, *consistent with Treasury Board travel guidelines*.

Twelve meetings are proposed, six in-person and six e-meetings (phone or video conferences)

Projected travel, accommodation and per-diem cost $1,250/person on average. The cost per e-meeting is evaluated at $600.

2003.04.28

Summary of cost

	3 Innu participants (1 INEK, 2 Bands)	2 NL participants (Dept. Of Education and LSB)	1 independent participant	1 INAC participant	TOTAL
6 In-person Meetings	$22,500	$15,000	$ 7,500	$7,500	$52,500
Sub-Total	$22,500	$15,000	$7,500	$7,500	$52,500
6 E-Meetings					$3,600
Total					$56,100

April 28, 2003

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

RECEIVED
AUG 1[illegible]
File #:
Document #: 5159

GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Department of Education

August 12, 2003

Mr. Sean Dutton
Assistant Deputy Minister
Labrador & Aboriginal Affairs

Mr. Andrew Noseworthy
Deputy Minister
Intergovernmental Affairs

Attached is a copy of a Funding Arrangement between DIAND and the Province.

The Funding Arrangement is an amendment to the Comprehensive Funding Arrangement.

The purpose of this funding is to pay the costs of the Advisory & Monitoring Group which has been established by DIAND to monitor the plan leading to the transfer of control over education to Innu.

Please request your Minister to sign both copies of the Arrangement.

Sincerely,

Gary Hatcher
Senior Director
School Services & Facilities

Enclosure

P.O. Box 8700, St. John's, Newfoundland, Canada, A1B 4J6, Telephone (709) 729-5097, Facsimile (709) 729-5896
http://www.gov.nf.ca/edu

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Indian and Northern Affairs Canada
www.inac.gc.ca

Affaires indiennes et du Nord Canada
www.ainc.gc.ca

Your file - Votre référence

JUL 2 8 2003

Our file - Notre référence

E-4219-3-032 (RFSU)
CIDM #81716

Department of Education
The Province of Newfoundland & Labrador
P.O. Box 8700
ST. JOHN'S NL A1B 4J6

Attention: Senior Director, School Services & Facilities

Dear Sir or Madam:

Funding Arrangement between DIAND and
The Province of Newfoundland & Labrador (Mushuau Education)
January 1, 2003 to March 31, 2004

Enclosed are two copies of an amendment to your funding agreement for the 2003-2004 fiscal year.

Would you kindly complete the following steps:

1. Complete the monthly cash flow plan on both copies.
2. Have one copy signed, witnessed and dated.
3. Return the signed copy to our office.

Once signed at our office, a copy will be returned to you for your records. If you have any questions on this matter, please contact your Funding Services Officer, Bill Nicholls, at 1-800-299-8750, extension 6313.

Yours truly,

Sue Brown

for Steve Dunne
A/Manager
Regional Funding Services Unit
Indian & Northern Affairs Canada - Atlantic
P.O. Box 160
AMHERST, NS B4H 3Z3

Encl
c.c.: RFSU, Indian & Northern Affairs Canada - Atlantic

Canada

Printed on recycled paper - Imprimé sur papier recyclé

This is Exhibit " **R** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Gbarnabas, NL

Initial

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Indian and Northern Affairs Canada
www.inac.gc.ca

Affaires indiennes et du Nord Canada
www.ainc.gc.ca

copied to Gary Hatcher
Barb Knight
Paul Ryan

Your file - Votre référence

Our file - Notre référence

E-4219-3-30/3 (RFSU)
CIDM #129542

DEC 20 2004

RECEIVED
JAN - 4 2005
File #: 508.01-02(e)(i)
Document #: 6930

The Province of Newfoundland and Labrador
Department of Labrador and Aboriginal Affairs
P.O. Box 8700
ST. JOHN'S, NL A1B 4J6

Attn: David J. Hughes, Director, Policy and Planning

Dear Mr. Hughes:

Canada / Newfoundland and Labrador Agreement - Education 2004-2005

Enclosed, for your records, is an approved copy of an adjustment to your funding agreement.

Should any questions arise, please do not hesitate to contact your Funding Services Officer, Bill Nicholls, at 1-800-299-8750, ext. 6313.

Yours truly,

Steve Dunne
A/Manager
Regional Funding Services Unit
Indian and Northern Affairs Canada - Atlantic
P.O. Box 160
AMHERST, NS B4H 3Z3

Enclosure
c.c.: RFSU, Indian and Northern Affairs Canada - Atlantic

Canada

Printed on recycled paper - Imprimé sur papier recyclé

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

FUNDING ARRANGEMENT NO. 2003 - 2004 - 2 - 00 - 09186 - 0006

AMENDMENT 2004-2005 05

AMENDMENT TO COMPREHENSIVE FUNDING ARRANGEMENT

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by the Minister of Indian Affairs and Northern Development;(hereinafter referred to as "Canada")

AND

HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR as represented by the Minister of Education, the Minister of Intergovernmental Affairs and the Minister of Labrador and Aboriginal Affairs (hereinafter referred to as the "Province").

The above-mentioned Comprehensive Funding Arrangement is amended as follows:

PURPOSE:
Extend Education Agreement for Natuashish for fiscal year 2004/2005 (April 1, 2004 to March 31, 2005)

Labrador Innu Comprehensive Healing Strategy (LICHS) 02960 - 01 - Elementary/Secondary Education (Contribution) Advice and Assistance *Cashflow attached as Appendix "A"*	$ 306,800.00
Labrador Innu Comprehensive Healing Strategy (LICHS) 02960 - 02 - Elementary/Secondary Education (Contribution) *Tuition Agreement* Cashflow attached as Appendix "A"	$1,792,730.00
TOTAL FUNDING	**$2,099,530.00**

April	May	June	July	August	September

October	November	December	January	February	March
	1,775,30			1,323,230	

2,099,530

Issue Holdback
NIL

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

This amendment forms part of Comprehensive Funding Arrangement 2003 - 2004 and all conditions of that Arrangement apply to this amendment.

In witness whereof the parties hereto have set their hands as of the date(s) indicated herein:

SIGNED ON BEHALF OF HER MAJESTY IN RIGHT OF THE PROVINCE
as represented by:

Minister of Education
Date: Oct. 15, 2004

Witness
Date: Oct 15/04

Minister of Intergovernmental Affairs
Date: Nov. 16/04

Witness
Date: Nov 16/04

Minister Responsible for Aboriginal Affairs
Date: Oct. 30/04

Witness
Date: Nov 1/04

SIGNED ON BEHALF OF THE DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT BY:

Regional Director General
Date: DEC 13 2004

Witness
Date: Dec 13/04

CIDM # 120028

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Department of Labrador and Aboriginal Affairs

November 17, 2004

2004 NOV 18 07

0133354

Steve Dunne
A/Manager
Regional Funding Services Unit
Indian and Northern Affairs Canada - Atlantic
P.O. Box 160
Amherst, NS
B4H 3Z3

Dear Steve:

Enclosed please find a signed copy of the Canada/Newfoundland - Education Agreement, April 1, 2004 - March 31, 2005. Please send me a copy of the agreement when it has been signed by Indian Affairs.

David J. Hughes
Director, Policy and Planning

cc. Gary Hatcher, Department of Education

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

PROTECTED A
APPENDIX "A"
PART "D"

CANADA/NEWFOUNDLAND AND LABRADOR - EDUCATION DEPARTMENT

PROGRAM BUDGETS, AUTHORITIES AND MONTHLY EXPENDITURE PLAN

F. Y. 2004 - 2005

ACTIVITY	SC	VCC	AUTH	PMT	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	POOL	TOTAL
INDIAN AND INUIT AFFAIRS PROGRAM - ACTIVITY STRUCTURE																		
EDUCATION																		
LABRADOR INNU COMPREHENSIVE HEALING STRATEGY (VAR) - PV 20257																		
Elem/Sec Education - Tuition Agreement	02960	331	5CON		~~$453,561~~	~~$148,797~~	~~$148,797~~	~~$148,797~~	~~$148,797~~	~~$148,797~~	~~$148,797~~	~~$148,797~~	~~$148,797~~	~~$148,797~~ 1,192,130	$0	$0	$0	$1,792,730
Elem/Sec Education - Advice & Assistance	02960	331	5CON		~~$77,620~~	~~$25,464~~	~~$25,464~~	~~$25,464~~	~~$25,464~~	~~$25,464~~	~~$25,464~~	~~$25,464~~	~~$25,464~~	~~$25,464~~ 306,800	$0	$0	$0	$306,800
TOTAL EDUCATION					~~$77,620~~	~~$25,464~~	~~$25,464~~	~~$25,464~~	~~$25,464~~	~~$26,464~~	~~$25,464~~	~~$26,464~~	~~$25,464~~	~~$26,464~~	$0	$0	$0	$2,099,530
TOTALS					~~$77,620~~	~~$25,464~~	~~$25,464~~	~~$26,464~~	~~$26,464~~	~~$25,464~~	~~$25,464~~	~~$26,464~~	~~$25,464~~	~~$25,464~~ 2,099,530	$0	$0	$0	$2,099,530

To be completed by FSO prior to mailing to funding recipient:

INTERVENTION ASSESSMENT: RMP Required - Y or (N)
RMP in Place - Y or (N)
Co-mngmt in Place for 2004/05 - Y or (N)
3rd Party Mngmt in Place for 2004/05 - Y or (N)

FSO Signature _____ Date Sept 20/04

RCM: 280 AGREEMENT NO: 2004/2005_____ COMMIT. NO._____ PAYEE_____ COST ELE: _____ LINE OBJECT: _____04771

	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	POOL	TOTAL
AS PER CASH MANAGEMENT POLICY														
TOTALS	$77,620	$25,464	$25,464	$25,464	$25,464	$25,464	$25,464	$25,464	$25,464	$25,464	$0	$0	$0	$306,800

for S. Dunne
PROGRAM AUTHORIZATION
November 29, 2004

for Bill Nicholls
APPROVED BY FUNDING SERVICES OFFICER
November 29, 2004

Loretta Elliott
TPMS INPUT
Nov. 29/04

This is Exhibit " **S** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

a barrister, NL

Initial

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RECEIVED

JUN

File #: 508.01.02(e)(i)
Document #: 2184

LABRADOR SCHOOL BOARD

AUDITORS' REPORT
AND
STATEMENT OF REVENUE AND EXPENDITURE
FOR INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT

FOR THE YEAR ENDED MARCH 31, 2005

WALTER P. MILLER & COMPANY

Chartered Accountants

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

CONTENTS

	Page
AUDITORS' REPORT	1
STATEMENT OF REVENUE AND EXPENDITURE FOR INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT	2
NOTE TO FINANCIAL STATEMENT	3

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WALTER P. MILLER & CO. CHARTERED ACCOUNTANTS

P.O. Box 8505
108 LeMarchant Road
St. John's, NL A1B 3N9
Telephone: 709-579-2161
Facsimile: 709-738-2391
www.walterpmiller.com

Partners
Stephen Belanger, B.Comm., F.C.A.
Boyde Clarke, B.Comm., C.A.
Peter Miller, B.Comm., C.A.

Principal
Raymond White, C.G.A.

Associates
Gordon D. Cook, F.C.G.A.
Russell E. Pelley, F.C.A.

AUDITORS' REPORT

To the Members of the **Labrador School Board**

We have audited the statement of revenue and expenditure for **Labrador School Board - Innu Education Comprehensive Funding Agreement** for the year ended March 31, 2005. This financial statement is the responsibility of the Board's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

In our opinion, this financial statement presents fairly, in all material respects, the results of its operations for the year ended March 31, 2005 in accordance with Canadian generally accepted accounting principles.

Walter P. Miller & Company

CHARTERED ACCOUNTANTS

St. John's, Newfoundland and Labrador

May 4, 2005

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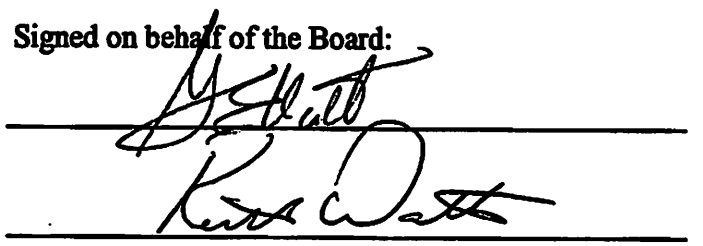
LABRADOR SCHOOL BOARD
STATEMENT OF REVENUE AND EXPENDITURE FOR INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT
FOR THE YEAR ENDED MARCH 31, 2005

	2005 $	2004 $
Revenue		
Innu Education Comprehensive Funding Agreement	451,200	501,511
Expenditure		
Administration	34,500	34,500
Complementary services	26,700	26,700
Cultural activities	58,087	35,193
Curriculum development	33,898	20,799
Instructional	137,322	146,158
Innu language materials	8,908	18,975
Modern technologies	52,166	46,497
New paths for education	-	31,212
Professional development	3,018	16,539
Teacher recruitment	3,264	4,601
Teachers' texts	5,888	5,327
Telecommunications	11,958	6,882
Travel	33,106	8,062
Utilities	-	7,781
Wages	-	34,609
	408,815	443,835
Deferred revenue	42,385	57,676

Signed on behalf of the Board:



See accompanying note to financial statements.

WALTER P. MILLER & COMPANY

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

LABRADOR SCHOOL BOARD
NOTE TO FINANCIAL STATEMENT
FOR INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT
MARCH 31, 2005

Accounting Policy

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates; however, such differences would not be expected to have a material impact on this financial statement.

This is Exhibit " T " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Routing Slip

Document Number: 6034
Office: ADM_SJ

Input Date: 3/17/2004
Doc. Date: 3/10/2004
File No:

Due Date: 3/27/2004
Closed Date:

Subject:
2 COPIES OF FUNDING AGREEMENT RE PROVISIONS OF EDUCATIONAL PROGRAMS AND SERVICES IN NATUASHISH FOR $49,754 DATED JAN. 29/04 (ALSO 2 COPIES OF AN AMENDMENT FOR$2064 DATED AUG. 28/03) FOR MINISTER'S SIGNATURES

Contact: GARY HATCHER
SENIOR DIRECTOR, SCHOOL SERVS & FACILIT
DEPARTMENT OF EDUCATION

Comment(s):
Entered By: CPIERCEY
Date: 3/18/2004
Comment: Obtained our Minister's signature today.

Comment(s):
Entered By: CPIERCEY
Date: 3/19/2004
Comment: Sean sent to Barbara Knight in IGA today for her's or Premier's signature and to be forwarded back to Gary Hatcher for Min. Ottenheimer's signature, then back to the feds for their signature. Copies held in Carol's KIV file until receipt of signed copies.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Routing Slip

Document Number: 5892
Office: ADM_SJ

Input Date: 2/3/2004
Doc. Date: 1/29/2004
File No:

Due Date: 2/13/2004
Closed Date:

Subject:
COPY OF LETTERS TO SR. DIRECTOR, SCHOOL SERVICES & FACILITIES, DEPT. OF EDUCATION RE AMENDMENT - COMPREHENSIVE FUNDING ARRANGEMENT - F/P - EDUCATION

Contact: STEVE DUNNE
A/MANAGER, REG. FUNDING SERVS UNIT
INAC, ATLANTIC

Comment(s):
Entered By: CPIERCEY
Date: 3/18/2004
Comment: Received original on Mar. 17/03 from Gary Hatcher for our Minister's signature. It was signed by him today.

Comment(s):
Entered By: CPIERCEY
Date: 3/19/2004
Comment: Sean sent to Barbara Knight at IGA today for her's or the Premier's signature & to be forwarded back to Gary Hatcher for Minister Ottenheimer's signature, then back to the feds for their signature. Copies held in Carol's KIV file until receipt of signedcopies.

Assigned Date: 2/3/2004
Assigned To:DAVID
Task: I PRESUME GARY HAS THIS IN HAND?

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Indian and Northern Affairs Canada
www.inac.gc.ca

Affaires indiennes et du Nord Canada
www.ainc.gc.ca

COPY

Your file - Votre référence

JAN 29 2004

Our file - Notre référence

E-4219-3-30/3 (RFSU)
CIDM #69372

Department of Education
The Province of Newfoundland & Labrador
P.O. Box 8700
ST JOHN'S NL A1B 4J6

Attention: Senior Director, School Services & Facilities

Dear Sir or Madam:

Amendment - Comprehensive Funding Arrangement -
Canada/Province of Newfoundland and Labrador - Education

Enclosed are two copies of an amendment to your funding agreement for the 2003-2004 fiscal year.

Would you kindly complete the following steps:

1. Complete the monthly cash flow plan on both copies;
2. Have one copy signed and dated;
3. Return the signed copy to our office.

Once signed at our office, a copy will be returned to you for your records. If you have any questions on this matter, please contact your Funding Services Officer, Bill Nicholls, at 1-800-299-8750, extension 6313.

Yours truly,

Steve Dunne
A/Manager
Regional Funding Services Unit
Indian & Northern Affairs Canada - Atlantic
P.O. Box 160
AMHERST, NS B4H 3Z3

RECEIVED
FEB - 3 2004
File #:
Document #: 5892

J 6034

Encl.
c.c.: RFSU, Indian & Northern Affairs Canada - Atlantic
C. Piercey, Dept of Labrador & Aboriginal Affairs - St. John's

Canada

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Indian and Northern Affairs Canada
www.inac.gc.ca

Affaires indiennes et du Nord Canada
www.ainc.gc.ca

RECEIVED
JAN 30 2004
SCHOOL SERVICES DIVISION

Copy to D. Hughes

JAN 20 2004

Your file - Votre référence

Our file - Notre référence
4700-30/3(Bird, A.)
CIDM #95896

Department of Human Resources and Employment
The Province of Newfoundland and Labrador
P. O. Box 8700
ST. JOHN'S NL A1B 4J6

Attention: Senior Director, School Service and Facilites

Dear Sir or Madam:

2003/2004 NEW PATHS FOR EDUCATION

Thank you for your submission of the New Paths for Education proposal.

Upon review of this proposal we are pleased to advise that a contribution of $49,754.00, for the Natuashish Community which was the total amount eligible for projects, has been approved. Funding for this activity will be amended to your existing funding arrangement and will be subject to the terms and conditions attached to that amendment.

We wish you success with your initiativ

Post-it™ Fax Note 7671E	Date 04/02/02	# of pages ▸ 1
To DAVID HUGHES	From G. WATCHER	
Co./Dept.	Co.	
Phone #	Phone # 2997	
Fax # 4900	Fax # 2096	

Sincerely,

for T. F. (Tom) Keagan
A/Director, Funding Services
Indian and Northern Affairs Canada - Atlantic
P. O. Box 160
AMHERST NS B4H 3Z3

c.c.: Patricia Kemuksigak, Programs and Services Officer
Bill Nicholls, Funding Services Officer
Jeff Thompson, Labrador School Board

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FEB - 3. 2004
File #:
Document #: 5892

Canada

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GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR
Labrador and Aboriginal Affairs

TRANSMITTAL SLIP

TO: Barbara Knight

FROM: Lesa Nathan

- ☐ PLEASE NOTE
- ☐ PLEASE NOTE AND RETURN TO ME
- ☐ PLEASE SEE ME ABOUT THIS
- ☐ PLEASE PREPARE REPLY FOR MY SIGNATURE
- ☐ PLEASE TAKE APPROPRIATE ACTION
- ☐ AS PER YOUR REQUEST
- ☑ FOR YOUR SIGNATURE OF- THAT OF THE PREMIER
- ☐ FOR YOUR INFORMATION
- ☐ PLEASE INVESTIGATE AND REPORT TO ME

COMMENTS: Here two amendments to the Nunatsiavut Education Agreement provide additional funds to the Province. OC 2003-145 gave authority to enter the Agreement. Once signed ppl forward to Mary Hatchen @ Education.

March 15/04
Date

Lesa
Signed

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

GOVERNMENT OF
NEWFOUNDLAND AND LABRADOR

Department of Education

RECEIVED
MAR 17 2004
File #:
Document #: 6034
÷5892

March 10, 2004

Mr. Sean Dutton
Assistant Deputy Minister
Labrador & Aboriginal Affairs

Attached are two copies of the funding agreement related to the provisions of educational programs and services as Natuashish. These funds are in addition to those provided in the initial agreement and are intended to cover the cost of the additional teachers, the educational assessments of the Mushuau students who were at the Bell Island site, etc.

We assume Cabinet authority is not required for Ministers to sign as it is intended only to increase the level of federal funding in this fiscal year.

Please request your Minister to sign and forward the copies to the Department of Intergovernmental Affairs for signing and return to this office for Minister Ottenheimer to sign.

Sincerely,

Gary Hatcher
Senior Director
School Services & Facilities

Enclosure

P.O. Box 8700, St. John's, Newfoundland, Canada, A1B 4J6, Telephone (709) 729-5097, Facsimile (709) 729-5896
http://www.gov.nf.ca/edu

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PROTECTED A

FUNDING ARRANGEMENT NO. 2003 - 2004 - 2 - 00 - 09186 - 0006

AMENDMENT NO: _____

AMENDMENT TO COMPREHENSIVE FUNDING ARRANGEMENT

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by the Minister of Indian Affairs and Northern Development;(hereinafter referred to as "Canada")

AND

HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR as represented by the Minister of Education, the Minister of Intergovernmental Affairs and the Minister of Labrador and Aboriginal Affairs (hereinafter referred to as the "Province")
The above-mentioned Comprehensive Funding Arrangement is amended as follows:

PURPOSE:
Education Support Services
02320 - New Paths -Proposal Driven Projects (Contribution) $49,754.00
New Paths for Education
Terms and Conditions attached as Appendix "A"
Interim Project Report attached as Appendix "B"
Final Project Report attached as Appendix "C"
TOTAL FUNDING **$49,754.00**

April	May	June	July	August	September

October	November	December	January	February	March

Issue Holdback
$4,975.00

This amendment forms part of Comprehensive Funding Arrangement **2003 - 2004** and all conditions of that Arrangement apply to this amendment.
In witness whereof the parties hereto have set their hands as of the date(s) indicated herein:

SIGNED ON BEHALF OF HER MAJESTY IN RIGHT OF THE PROVINCE as represented

by:_____ **by:**_____
Minister of Education Minister of Intergovernmental Affairs

and

by: Minister of Labrador and Aboriginal Affairs

in the presence of

_____ **Date:** March 18/2004

SIGNED ON BEHALF OF THE DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT THIS _____ OF _____, _____.
(day) (month) (year)

_____ _____ _____
Name Title Witness
CIDM # 96143

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

TERMS AND CONDITIONS

Subject: The Province of Newfoundland Labrador - **Department of Education 2003 / 2004 New Paths for Education**

Description:

The organization shall administer "New Paths for Education" in accordance with DIAND's Call for Proposals of August 18, 2003, (which included national program parameters) and in accordance with all the terms and conditions which form part of the organization's approved program application.

Reporting Requirements:

TPMS RR # 0270 - New Paths - Project Proposal - due June 30, 2003
(Received, Reviewed and Accepted December 11, 2003; CIDM #93862)

TPMS RR # 0271 - New Paths - Interim Project Report - due February 29, 2004
(copy of blank report attached - **Appendix "B"**)

TPMS RR # 0272 - New Paths - Final Project Report - due June 30, 2004
(copy of blank report attached - **Appendix "C"**)

The organization shall provide to the Minister the reports specified in accordance with the requirements of the approved program application for the New Paths for Education activity.

Start Date: April 1, 2003

Completion Date: March 31, 2004

Cash Flow:

In accordance with Treasury Board of Canada Secretariat's Policy on Transfer Payments:

- $4,975. - 10% of approved budget will be held pending receipt and acceptance of the required reports
- funds will flow monthly for twelve (12) months

Terms of Funding: $49,754.

These funds are being released as Contribution Funding; any surpluses generated will be recovered by the department.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

PROTECTED "A"
APPENDIX "B"

INTERIM PROJECT REPORT
(NEW PATH FOR EDUCATION)

REPORTING ORGANIZATION INFORMATION

Name of Organization: _____

Contact Person: _____ **Title/Position:** _____

Mailing Address:	Phone Number: Fax Number: E-Mail:

INTERIM PROJECT REPORT INFORMATION

Project Name: _____

Using the *Project Proposal Submission* form, identify the *areas for action*:

Areas for Action	List of Current Activities

Which actual target clientele is being affected by this project?	Number of Participants / Reached Individuals so far
☐ Students in kindergarten	
☐ Students in Grade 1 to 6	
☐ Students in Grade 7 to 10	
☐ Students in Secondary 1 to 3 in Québec	
☐ Students in Grade 11 and 12	
☐ Students in Secondary 4 to 5 in Québec	
☐ Teaching Staff	
☐ Professional Staff	
☐ Management Staff	
☐ Parents	
☐ Community at large	
☐ Other (specify):	

Actual Start Date: _____

Expected Completion Date: _____

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Is the project being delivered as planned?

What successes are contributing to the achievement of the project's goals and objectives?

What difficulties are hindering the achievement of the project's goals and objectives?

Identify actual project partners (e.g.,: neighbouring communities, social services, health services, community service groups, etc.):
If applicable, describe the quality of the partnership with the identified project partners.

PROJECT OUTPUT

Using the *Project Proposal Submission* form indicate the *output* related to the *areas for action* and any other locally identified output. For each *output*, indicate baseline and project data/information.

Identified Project Output	**Baseline Data/Information** (if no previous data or information existed, indicate zero)

FINANCIAL UPDATE

Approved Level of Funding	**Current Expenditures**	**Projected Year End Surplus/Deficit**

Financial data should also be reflected in the year end financial statement of the recipient organization.

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PROTECTED "A"
APPENDIX "C"

FINAL PROJECT REPORT
(NEW PATH FOR EDUCATION)

REPORTING ORGANIZATION INFORMATION

Name of Organization: _____

Contact Person: _____ **Title/Position:** _____

Mailing Address:	Phone Number: Fax Number: E-Mail:

FINAL PROJECT REPORT

Project Name: _____

Using the *Project Proposal Submission*, identify the *areas for action*:

Areas for Action	List of Actual Activities Pertaining to these Areas

Explain how the need or issue was addressed with this project.

Explain, if applicable, how this project addressed a recommendation from a school evaluation.

Which actual target clientele was affected by this project?	Number of Participants / Reached Individuals
☐ Students in kindergarten	
☐ Students in Grade 1 to 6	
☐ Students in Grade 7 to 10	
☐ Students in Secondary 1 to 3 in Québec	
☐ Students in Grade 11 and 12	
☐ Students in Secondary 4 to 5 in Québec	
☐ Teaching Staff	
☐ Professional Staff	
☐ Management Staff	
☐ Parents	
☐ Community at large	
☐ Other (specify):	

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Actual Start Date: _____ Actual Completion Date: _____

Was the project completed as planned?

What successes contributed to the achievement of the project's goals and objectives?

What difficulties hindered the achievement of the project's goals and objectives?

Identify actual project partners (e.g.; : neighbouring communities, social services, health services, community service groups, etc.):

If applicable, describe the quality of the partnership with the identified project partners.

PROJECT OUTPUT

Using the *Project Proposal Submission* form, indicate the *output* related to the *areas for action* and any other locally identified output. For each of the *output*, indicate baseline and end of project data/information.

Identified Project Output	Baseline Data/Information (If no previous data/information exists, indicate zero)	End of Project Data/Information

FINANCIAL INFORMATION

Approved Level of Funding	Total Expenditures	Year End Surplus/Deficit

The financial data should also be reflected in the year end financial statement of the recipient organization.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

FUNDING ARRANGEMENT NO. 2003 - 2004 - 2 - 00 - 09186 - 0006

AMENDMENT NO: _____

AMENDMENT TO COMPREHENSIVE FUNDING ARRANGEMENT

BETWEEN

HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by the Minister of Indian Affairs and Northern Development;(hereinafter referred to as "Canada")

AND

HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR as represented by the Minister of Education, the Minister of Intergovernmental Affairs and the Minister of Labrador and Aboriginal Affairs (hereinafter referred to as the "Province")

The above-mentioned Comprehensive Funding Arrangement is amended as follows:

PURPOSE:

Education Instructional Services
02316 - Advice and Assistance, Provincial Schools (Contribution) $2,064.00
Participation in the May 26-27, 2003 meeting of the Education work Group on Educational Outcomes (EWG-EO)
Terms and Conditions attached as Appendix "A"

TOTAL FUNDING **$2,064.00**

April	May	June	July	August	September
					2064.

October	November	December	January	February	March

This amendment forms part of Comprehensive Funding Arrangement **2003 - 2004** and all conditions of that Arrangement apply to this amendment.

In witness whereof the parties hereto have set their hands as of the date(s) indicated herein:

SIGNED ON BEHALF OF HER MAJESTY IN RIGHT OF THE PROVINCE as represented

by:_____ **by:**_____
Minister of Education Minister of Intergovernmental Affairs

and

by: Thomas G. Rideout
Minister of Labrador and Aboriginal Affairs

in the presence of

N Bowden Date: March 18/2004

SIGNED ON BEHALF OF THE DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT THIS _____ **OF** _____, _____.
(day) (month) (year)

_____ _____ _____
Name Title Witness

CIDM # 84121

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

CIDM # 83677.1

PROTECTED A
APPENDIX "A"

TERMS & CONDITIONS

Canada/Newfoundland & Labrador - Education Department

Project: Labrador School Board (LSB) participation in the May 26 and 27, 2003 meeting of the Education Work Group on Educational Outcomes (EWG-EO) held in St.John's, Newfoundland.

Project Description: This amendment to the Education Comprehensive Funding Arrangement is to provide reimbursement to the Department of Education and the Labrador School Board (LSB) for the participation of their appointees (Jeff Thompson and Cindy Fleet) to the May 26-27/03 meeting of the Education Work Group on Educational Outcomes (EWG-EO), held in St.John's, NL.

Cash Flow:
In accordance with attached travel expenses incurred by the following LSB participants to the May 26-27, 2003 EWG-EO (St.John's, NL).

Participants: Jeff Thompson, Labrador School Board...Total Expenses: $1,045.55
Cindy Fleet, Labrador School Board...Total Expenses: $1,018.54

Total Expenses to be reimbursed by this amendment: $2,064.00

Start Date: May 25, 2003
Completion Date: May 28, 2003

Reporting Requirements: TPMS RR # 9212 Education Support Services PV20212
Report due August 31, 2003
Report received August 22, 2003
Report reviewed August 22, 2003
Report accepted August 22, 2003

Travel claims have been received and approved by INAC per the note on the Document for Change Dated August 22, 2003.

LSB participants to the May 26-27/03 meeting of the Education Work Group on Educational Outcomes will be required to submit a travel claim within thirty days following the completion of the meeting of the EWG-EO. Participants to the EWG-EO will be funded according to the Federal Government Travel Rates and all travel is to conform to the Standard Provisions.

Eligible travel costs will be determined based upon submission of receipts for travel expenses including airfare, ground transportation, accommodations, per diems, etc.

Total Funding Level: $2,064.00 One time funding only.
Submission of receipts are due to INAC within thirty days of completion of travel, completed and received - see TPMS RR # 9212 above.

Total Release $2,064.00 upon receipt of signed amendment from the Department of Education.

10 OCT 2003 PROTECTED A

FUNDING ARRANGEMENT NO. 2003 - 2004 - 2 - 00 - 09186 - 0006

AMENDMENT NO: 01

AMENDMENT TO COMPREHENSIVE FUNDING ARRANGEMENT

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by the Minister of Indian Affairs and Northern Development;(hereinafter referred to as "Canada")

AND

HER MAJESTY THE QUEEN IN RIGHT OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR as represented by the Minister of Education, the Minister of Intergovernmental Affairs and the Minister of Labrador and Aboriginal Affairs (hereinafter referred to as the "Province")

The above-mentioned Comprehensive Funding Arrangement is amended as follows:

PURPOSE:
Education Instructional Services
02316 - Advice and Assistance, Provincial Schools (Contribution) $15,000.00
Provincial Participation in the Advisory and Monitoring Group (AMG)
leading to the transfer of control over education to the Innu
Terms and Conditions attached as Appendix "A"
Terms of Reference attached as Appendix "B"

TOTAL FUNDING **$15,000.00**

April	May	June	July	August	September

October	November	December	January	February	March
$15,000	10,000	1,250	1,250	250	2,250

This amendment forms part of Comprehensive Funding Arrangement 2003/2004 and all conditions of that Arrangement apply to this amendment.

In witness whereof the parties hereto have set their hands as of the date(s) indicated herein:

SIGNED ON BEHALF OF HER MAJESTY IN RIGHT OF THE PROVINCE as represented

by: _____
Minister of Education

by: _____
Minister of Intergovernmental Affairs

by: _____
Minister of Labrador and Aboriginal Affairs

In the presence of
_____ Date: September 29 2003

SIGNED ON BEHALF OF THE DEPARTMENT OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT THIS 15 (day) **OF** 10 (month), 2003 (year).

_____ A/DFS _____
Name Title Witness
CIDM # 80821

This is Exhibit " U " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

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75/31/02
(cover)

LABRADOR SCHOOL BOARD
INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT

AUDITORS' REPORT

FINANCIAL STATEMENTS - MARCH 31, 2007

Walters Hoffe
CHARTERED ACCOUNTANTS

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

LABRADOR SCHOOL BOARD INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT

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WALTERS HOFFE
CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Members of the

Labrador School Board

We have audited the statement of revenue and expenditure for Labrador School Board - Innu Education Comprehensive Funding Agreement for the year ended March 31, 2007. This financial statement is the responsibility of the Board's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

In our opinion, this financial statement present fairly, in all material respects, the results of its operations for the year ended March 31, 2007 in accordance with Canadian generally accepted accounting principles.

Walters Hoffe

Chartered Accountants

Happy Valley-Goose Bay, NL

May 15, 2007

P.O. BOX 1029, STATION B, HAPPY VALLEY-GOOSE BAY, LABRADOR A0P 1E0 • TELEPHONE (709) 896-2961 • FAX (709) 896-9160

LABRADOR SCHOOL BOARD INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT

Statement of Revenue and Expenditure

Year ended March 31, 2007

	2007	2006
Revenue:		
Innu Education Comprehensive Funding Agreement	$ 522,782	506,301
Expenditure:		
Administration	41,045	40,933
Complementary services	27,153	27,153
Cultural activities	67,013	42,139
Professional curriculum development	92,461	41,707
Housing	95,000	66,240
Instructional	70,019	182,851
Innu language materials	1,185	4,722
Modern technologies	26,409	21,663
Innu professional development	25,824	12,369
Teacher recruitment	1,955	7,923
Teachers' texts	5,664	17,589
Telecommunications	6,094	19,778
Travel	30,075	24,683
Rental and equipment repairs	16,039	-
Lunch program	16,846	-
	522,782	509,750
Excess (deficiency) of revenue over expenditure	$ -	(3,449)

See accompanying notes

On behalf of the board: _____ **Chairperson**

_____ **Treasurer**

LABRADOR SCHOOL BOARD INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT

Notes to the Financial Statements

March 31, 2007

1. **Nature of operations:**

   To provide and deliver a culturally relevant curriculum designed to respond to the social, cultural and environmental needs of the Mushuau Innu people, and which is intended to supplement and enrich the curriculum prescribed or approved under the Schools Act, 1997.

2. **Measurement uncertainty:**

   The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates; however, such differences would not be expected to have a material impact on this financial statement.

3. **Other:**

   The comparative figures reported by another firm, who issued an auditors' report without reservation.

This is Exhibit " V " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

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508.01.02(e)(i)

COMPREHENSIVE FUNDING ARRANGEMENT

FOR

PROVINCE OF NEWFOUNDLAND AND LABRADOR

EDUCATION FOR MUSHUAU INNU

2007-2008

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Arrangement No.: 0708-02-000048

FUNDING ARRANGEMENT
ARTICLES OF AGREEMENT

This Funding Arrangement hereinafter referred to as the "Arrangement" is made.

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA,
as represented by the Minister of Indian Affairs and Northern Development;
(hereinafter referred to as 'Canada')

AND

HER MAJESTY THE QUEEN IN RIGHT OF
THE PROVINCE OF NEWFOUNDLAND AND LABRADOR
as represented by the Minister of Education, the Minister of Intergovernmental Affairs and the Minister Responsible for Aboriginal Affairs
(hereinafter referred to as the "Province")

WHEREAS section 91(24) of the *Constitution Act, 1867* states that the Parliament of Canada has exclusive legislative authority to make laws in relation to Indians and lands reserved for Indians;

AND WHEREAS section 93 of the *Constitution Act, 1867* states that the provincial legislatures have exclusive authority to make laws in relation to education;

AND WHEREAS the Minister has agreed to provide funding to reimburse the Province 100% of the costs incurred by it in the administration and delivery of education Programs and Services to members of the Mushuau Innu First Nation and other students at Natuashish;

AND WHEREAS, the Province has agreed to administer and deliver these education Programs and Services in accordance with the *Schools Act, 1997*, SNL1997 c.S-12.2 (hereinafter referred to as the '*Schools Act, 1997*') and the terms of this Arrangement to the extent that they do not conflict with said Act.

AND WHEREAS Canada and the Province have further agreed to work together with the Mushuau Innu First Nation to develop Culturally Relevant Curriculum and to establish processes intended to lead to the devolution of the administration and delivery of these Programs and Services to the Mushuau Innu First Nation;

AND WHEREAS the Treasury Board of Canada, by virtue of P.C. 1997-7/415 dated March 19,1997 has given the Minister the authority to enter into this Arrangement on behalf of Canada and has approved the terms and conditions of this Arrangement;

AND WHEREAS the Lieutenant Governor in Council by OC 2003-145 has authorized the provincial Ministers to enter into this Arrangement on behalf of the Province and has approved the terms and conditions of this Arrangement.

NOW THEREFORE CANADA AND THE PROVINCE AGREE TO THE FOLLOWING:

1.0 ARRANGEMENT

1.1 This Arrangement consists of the following documents and any Amendments relating thereto:

PART A - Definitions
PART B - General Terms and Conditions
PART C - Accountability Framework and Appendix A
PART D - Program Budgets, Authorities and Monthly Expenditure Plan
PART E - List of Programs and Services to be Provided

2.0 ARRANGEMENT AMOUNT

2.1 Canada agrees to provide an amount not to exceed the sum of Two million three hundred thirteen thousand seven hundred eight - $2,313,708 dollars in the 2007-2008 Fiscal Year for services at Natuashish to the Province in accordance with the terms and conditions of this Arrangement

TOTAL AMOUNT OF AGREEMENT - 2007-2008: $2,313,708

3.0 DEVOLUTION OF CONTROL TO THE MUSHUAU INNU

3.1 The Parties acknowledge that the devolution of the administration and delivery of educational Programs and Services to the Mushuau Innu is a critical element in Canada's Healing Strategy for members of the Mushuau Innu. During the term of this Agreement the Parties shall participate in any processes as may be agreed to by the Parties, which are intended to lead to the devolution of the administration and delivery of these Programs and Services to the Mushuau Innu.

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4.0 DURATION OF THE ARRANGEMENT

4.1 This Arrangement shall be in effect from 2007/04/01 until 2008/03/31 subject to the termination provisions contained in this Arrangement.

5.0 REPRESENTATIONS AND WARRANTIES

5.1 The Province represents and warrants that any person lobbying on its behalf is registered pursuant to the *Lobbyist Registration Act*.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Arrangement No.: 0708-02-0001

4.0 DURATION OF THE ARRANGEMENT

4.1 This Arrangement shall be in effect from 2007/04/01 until 2008/03/31 subject to the termination provisions contained in this Arrangement.

5.0 REPRESENTATIONS AND WARRANTIES

5.1 The Province represents and warrants that any person lobbying on its behalf is registered pursuant to the *Lobbyist Registration Act*.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Arrangement No.: 0708-02-0000

PART A

DEFINITIONS

AMENDMENT

A formal change to the terms and conditions of this Arrangement which is mutually agreed to by both Parties and executed in accordance with the provisions of Part B, sub-section 9.1.

BOARD

The Labrador School Board incorporated pursuant to section 99 of the *Schools Act, 1997* and vested with the powers and duties contained in sections 78 and 79 of said *Act*.

CONTRIBUTION

A conditional transfer payment for a specified purpose that is subject to being accounted for or audited for the purpose of determining adherence to terms and conditions of payment and for which unexpended balances or unallowable expenditures are to be reimbursed to Canada.

CULTURALLY RELEVANT CURRICULUM

Culturally relevant curriculum refers to a curriculum designed specifically to respond to the social, cultural and environmental needs of the Mushuau Innu and is intended to supplement and enrich the curriculum prescribed or approved under the *Schools Act, 1977*.

DIAND

The federal Department of Indian Affairs and Northern Development.

FISCAL YEAR

A twelve month period beginning on and including April 1 of a year and ending on and including March 31 of the immediately following calendar year.

MINISTER

The federal Minister of Indian Affairs and Northern Development.

MONTHLY EXPENDITURE PLAN

A statement set out in PART D - Program Budgets, Authorities and Monthly Expenditure Plan distributing the annual budget for Programs and Services in accordance with the Province's estimated monthly cash requirement.

MUSHUAU INNU

The Indian band (also known as the Mushuau Innu First Nation) created under the *Indian Act* whose reserve is located at Natuashish.

PROGRAM AND SERVICES

The programs, services and activities to be funded as listed in PART D and E of this Arrangement, as may be amended from time to time, which the Province agrees to administer and/or deliver to Students and which include programs and services related to teaching, Board coordination and administration and coordination by the provincial Department of Education.

SCHOOL YEAR

A twelve month period beginning on and including July 1 of a year and ending on and including June 30 of the immediately following calendar year.

STUDENT

Children who ordinarily reside in Natuashish and who meet the definition of "student" as that term is defined in subsection 2(t) of the *Schools Act, 1997*.

SURPLUS

The amount by which funds, provided by the Minister and other sources, exceeds eligible expenditures by the Province for delivery of a service funded after all terms and conditions have been fulfilled by the Province.

Arrangement No.: 0708-02-000048

PART B

GENERAL TERMS AND CONDITIONS

1. RIGHTS OF ACCESS

1.1 Canada shall provide the Province, at no cost, with rights of access, use and occupation of the school facility situated in Natuashish in accordance with the terms of the Newfoundland-Labrador/Canada/Mushuau Innu Land Transfer Agreement.

2.0 PROGRAMS AND SERVICES

2.1 The Province shall:

(a) engage the Board to deliver the primary, elementary and secondary educational Programs and Services listed in PART D and E to Students in Natuashish; said Programs and Services to be delivered in accordance with the terms and conditions of this Arrangement, to the extend they do not conflict with the said Act;

(b) facilitate the enhancement of the social and cultural relevancy of the curriculum and the means of its delivery by participating in processes and sub-committees as agreed to by the parties;

(c) participate in any process leading to the devolution of the administration and delivery of educational Programs and Services to the Mushuau Innu; and

(d) maintain a system of accountability in accordance with the framework set out in PART C.

3.0 TERMS OF PAYMENTS

3.1 Monthly Expenditure Plan

The Province agrees to the Monthly Expenditure Plan as set out in PART D. The Province may propose changes to the monthly expenditures as required. Such changes will take effect thirty (30) days after being mutually agreed to by the Province and the Minister, subject to 3.2.2.

3.2 Cash Payments

3.2.1 The Minister shall make payments, through the application of the Federal Cash Management Policy, based on the annual amounts identified in PART D. The Minister shall provide the Province with a schedule of payments.

3.2.2 The Parties agree that PART D may be amended in accordance with the requirements set out in section 11, to allow for the reallocation of funds within existing approved limits so as to accommodate unforseen or unusual costs, but in no event shall Canada's obligation under this Arrangement exceed the agreed maximum annual amount(s) as set out in section 2 of the Articles of Agreement.

3.2.3 As required by section 40 of the *Financial Administration Act*, funding under this Arrangement is subject to the appropriation of funds by Parliament with respect to the Programs and Services set out in this Arrangement. The Minister shall notify the Province in writing of any cancellation or reduction in the funding provided pursuant to this Arrangement in the event that the Minister's funding levels are changed by Parliament.

3.2.4 Payments may be withheld by the Minister, if the reports are not provided by the Province to the Minister as required under this Arrangement. Any amounts so withheld shall be paid by the Minister to the Province, within forty-five (45) days of the submission of the reports.

3.2.5 The Minister may extend the deadline for the receipt of reports in the event the Province provides written notice, prior to the date the report is due, of circumstances beyond the Province's control.

3.2.6 Any Surplus or other amount owing by the Province to the Minister under this Arrangement is a debt due and payable on the date the financial report is due or on 2008/09/31. The Minister shall notify the Province in writing of the amount owing and may thereafter set off such amount against any amount payable by the Minister to the Province.

3.3 Surpluses

3.3.1 For each Program or Service identified in PART D:

(a) subject to sub-section 3.2.2 and 3.1, any Surplus shall be reimbursed by the Province to the Minister; and

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

(b) any claims eligible for reimbursement under the terms and conditions of this Arrangement shall be reimbursed by the Minister to the Province.

4.0 RECORDS

The Province shall:

4.1 ensure that records are maintained for each Program or Service identified in PART D covered by this Arrangement in accordance with the requirements of the *Schools Act, 1997* and any other relevant provincial legislation;

4.2 provide to the Minister the following reports:

(a) annually, on October 15, a student census report based on a census date of September 30;

(b) at the end of each School Year, a School evaluation report; and

(c) a financial report as required in subsections 5.1 and 5.2; and

4.3 allow the Minister access to all records relating to any information reported under the terms and conditions of this Arrangement. This right is not to be exercised without reasonable cause. The Province will be notified in writing of such cause. The right of access to these records is subject to the *Schools Act, 1997* and provincial laws relating to privacy and access to information.

4.4 For further clarity the Minister:

(a) may request access to such records as referred to in subsections 4.1, 4.2 and 4.3 above for purposes including:

(i) compliance reviews for the purpose of determining eligibility and adherence to established standards; and

(ii) reviews of the quality of data which the Minister uses for resourcing, operations, accountability, policy/planning and statutory requirements.

(b) shall notify the Province in writing, at least two (2) weeks in advance of the requirement for access to the Province's records and the tests the Minister shall perform to confirm the quality of information reported by the Province under the terms and conditions of this Arrangement.

5.0 FINANCIAL REPORTING

5.1 The Province shall ensure that an audit is conducted by an independent auditor licensed under the *Public Accountancy Act* as required by the *Schools Act, 1997*.

5.2 The Province shall ensure that a financial report is prepared in accordance with the requirements set out in PART C - Appendix A and which shall be delivered to the Minister, within one hundred and eighty (180) calendar days of the Province's Fiscal Year end.

5.3 Where the deadline for receipt of the financial report required under this Arrangement has not been complied with, the Minister may require that an independent auditor be appointed immediately by the Province. Should the Province refuse to abide by the Minister's request, the Minister may appoint an independent auditor whose reasonable cost shall be paid by the Province. The Province shall ensure that such an auditor shall have reasonable access to records and files.

5.4 The Minister shall provide the Province with notice of receipt and general comments within thirty (30) days of receiving the financial report.

6.0 DEFAULT

6.1 The Province shall be in default of this Arrangement in the event that:

(a) the terms and conditions of this Arrangement are not being met by the Province; or

(b) an auditor gives a denial of opinion or adverse opinion with respect to the financial statements of the Province in the course of conducting an audit pursuant to subsections 5.2 or 5.3.

6.2 Canada shall be in default of this Arrangement in the event that terms and conditions of this Arrangement are not being met by Canada.

7.0 PROVISION OF INFORMATION

7.1 The Minister will, at the Province's request, provide to the Province:

(a) any fiscal management policies relevant to the funding provided for in this Arrangement upon such policy becoming available to the public; and

(b) any publicly available information or guidelines relevant to the Programs and Services in this Arrangement.

8.0 SUBJECT MATTER OF THE ARRANGEMENT

8.1 This Arrangement is only for the funding and delivery of the Programs and Services listed in PART D and E.

9.0 AMENDMENTS

9.1 All Amendments to this Arrangement shall be made in writing and agreed to by both Parties.

10.0 TERMINATION

10.1 Termination of this Arrangement shall require written notice by either party, at least ninety (90) days prior to the end of the School Year;

10.2 Such termination shall become effective on September 1 of the following School Year and Canada agrees to reimburse the Province its reasonable costs incurred by such early termination including costs of meeting any contractual obligations; and

10.3 In the event of the termination of this Arrangement:

(a) the Province will provide the Minister with financial statements within ninety (90) days following the effective date of termination, unless the Minister waives this requirement in writing;

(b) any unexpended funding transferred to the Province by the Minister, up to the effective date of termination will be paid to the Minister by the Province, unless the Province and the Minister agree otherwise in writing; and

(c) any monies owed to the Province by the Minister, up to the effective date of termination will be paid to the Province by the Minister, unless the Province and the Minister agree otherwise in writing.

11.0 NOTICES

11.1 Where in this Arrangement any notice, request, direction, or other communication is required to be given or made by either party, it shall be in writing addressed to the party for whom it is intended at the addresses noted in section 11.4.

11.2 The notice referred to in section 11.1 will be effective by using any one of the following methods and deemed to have been given as at the date specified for each method:

(a) by personal delivery, on the date upon which the notice is delivered;

(b) by registered mail or courier, the date upon which receipt of the notice is acknowledged by the other party;

(c) by facsimile or electronic mail, the date upon which the notice is transmitted and receipt of such transmission by the other party can be confirmed.

11.3 The address information of either party referred to in section 11.4 may be changed by providing notice to the other party of such change.

11.4 Notices shall be mailed to:

Province at:	Canada at:
Department of Education PO Box 8700 St. John's, NL A1B 4J6	Department of Indian Affairs and Northern Development - Atlantic PO Box 160 (40 Havelock Street) Amherst, NS B4H 3Z3
Attention: Senior Director, School Services	Attention: Director, Newfoundland & Labrador Secretariat

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12.0 EXTENT OF ARRANGEMENT

12.1 This Arrangement constitutes the entire Arrangement between the Parties with respect to the subject matter herein.

13.0 SUCCESSORS

13.1 This Arrangement shall be binding upon the Parties to this Arrangement and their respective administrators and successors.

14.0 REPRESENTATION OF AUTHORITY

14.1 For the purposes of this Arrangement, the Province is not an agent of Canada.

15.0 CONFLICT OF INTEREST PROVISIONS

15.1 No member of the Senate, House of Commons of Canada, the House of Assembly of Newfoundland and Labrador or the Board, shall be admitted to any share or part of this Arrangement or any benefit arising therefrom.

15.2 No individual for whom the post-employment provisions of Canada's *Conflict of Interest and Post-Employment Code for Public Office Holders*, or the *Conflict of Interest and Post-Employment Code for the Public Service*, or any relevant Provincial laws and or policies applied, will derive any direct benefit from this Arrangement unless that individual is in compliance with the applicable post-employment provisions.

16.0 ASSIGNMENT

16.1 This Agreement cannot be assigned without the written consent of the parties.

17.0 INDEMNIFICATION

17.1 The Province will save harmless and fully indemnify the Minister, his officers, employees, servants and agents, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from any act, omission, or negligence of the Province, any breach of this Arrangement by the Province, and performance or nonperformance (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities, and demands that may arise from the Province entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

17.2 Canada shall fully indemnify the Province for the reasonable costs incurred by the Province in the event that the Province is unable to perform its obligations under this Arrangement due to circumstances beyond the Province's control.

17.3 Canada will save harmless and fully indemnify the Province, its officers, employees, servants and agents, successors and assigns from and against all claims, liabilities and demands arising directly or indirectly from any act, omission or negligence of Canada, from any breach of this Arrangement by Canada and performance or nonperformance (in whole or in part) of Canada's obligations under this Arrangement, such indemnification will survive the termination or expiration of this Arrangement.

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Arrangement No.: 0708-02-000048

PART C

ACCOUNTABILITY FRAMEWORK

1.0 GENERAL

1.1 Without limiting the accountability provisions contained elsewhere in this Arrangement, the Province agrees to implement and maintain a system of accountability consistent with the following accountability framework and the obligations contained herein.

2.0 TRANSPARENCY

2.1 Agency of the Province - the Board

2.1.1 It is acknowledged that the Board will deliver the Programs and Services, maintain records and submit reports, as required, in accordance with the provisions of the *Schools Act, 1997*. The Province will remain, however, liable to the Minister for the performance of its obligations under this Arrangement.

2.1.2 The Province will save harmless and fully indemnify the Minister, his officers, employees, servants and agents, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from any act, omission, or negligence of the Board, from the performance or nonperformance (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities, and demands that may arise from the Board entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

2.2 Loans

The Province shall not make loans from funds transferred under this Arrangement.

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Arrangement No.: 0708-02-0000

PART C - APPENDIX A

REPORTING WITH AUDITED FINANCIAL STATEMENTS

1.0 INTRODUCTION

1.1 Provincial financial reporting of DIAND funding will be based on general purpose financial statements that meet the needs of all potential readers and be prepared in accordance with generally accepted accounting principles (GAAP). These statements shall be audited in accordance with generally accepted auditing standards.

2.0 TREATMENT OF DIAND FUNDING AT YEAR END

2.1 Programs and Services Schedules

In addition to the financial statements required by GAAP, DIAND requires that the Province prepare a separate schedule of revenue and expenditure for each Program and Service funded under the Arrangement.

2.2 Amounts due to/from the Crown

Contribution funding provided to the Province is to be used for the purposes specified in the Arrangement. The Province must reimburse any unexpended balances or unallowable expenditures to DIAND and disclose these amounts as an accounts payable to DIAND in its audited financial statements.

Also, any claims eligible for reimbursement under the terms and conditions of the Arrangement will be reimbursed by DIAND to the Province and must be disclosed as an account receivable in the Province's audited financial statements.

Arrangement No.: 0708-02-000048

PART C

EXAMPLE OF PROGRAMS AND SERVICES SCHEDULE

Statement of Revenue and Expenditure

(Description of the Programs and Services as stated in the Arrangement)

for the year ended (_____)

	Budget 20(yy)	20(xx)	20(xx-1)
	$	$	$
REVENUE(S)			
DIAND			
Other sources			
Total Programs and Services Revenue			
EXPENDITURES			
Salaries			
Employee benefits			
Travel			
Consultation fees			
Administration			
Bank and interest charges			
Other _____			
Total Programs and Services Expenditures			
SURPLUS (DEFICIT)			

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PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR - EDUCATION (3485)

Arrangement No.: : 0708-02-000048
Fiscal Year: : 2007-2008

Comprehensive Funding Arrangement

Targeted Funding

ELEMENTARY/SECONDARY INSTRUCTIONAL SERVICES - PROVINCIAL SCHOOLS	P2103																		
[illegible]	02125	401	371	0200	Cost	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	02125	402	371	0200	Cost	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ELEMENTARY/SECONDARY STUDENT SUPPORT SERVICES	P2104																		
ADVANCED ASSISTANCE, PROVINCIAL SCHOOLS	02140	001	371	0200	Cost	27,343.00	19,225.00	21,373.00	27,373.00	21,293.00	27,225.00	23,723.00	21,373.00	21,373.00	21,293.00	21,227.00	24,339.00	0.00	0.00	276,113.00
Total						27,343.00	19,225.00	21,373.00	27,373.00	21,293.00	27,225.00	23,723.00	21,373.00	21,373.00	21,293.00	21,227.00	24,339.00	0.00	0.00	276,113.00

Protected - A

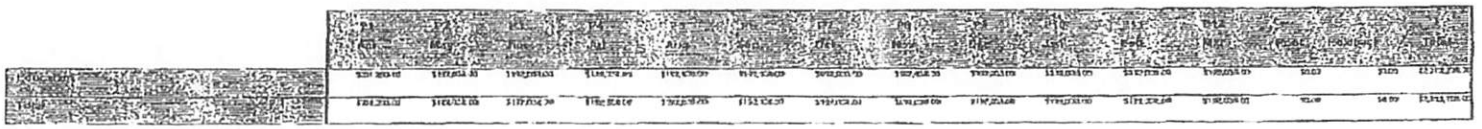
Arrangement No: : 0708-02-000046
Fiscal Year: : 2007-2008

Comprehensive Funding Arrangement

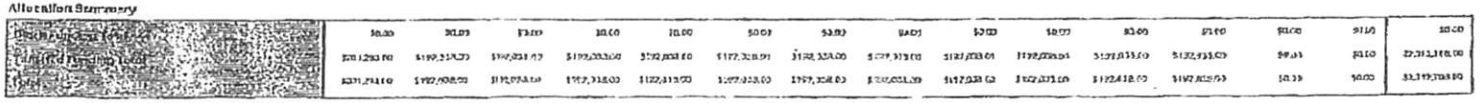
PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Allocation Summary Per Program



Allocation Summary



7/19/2007 2:41:56 19026516322 DEAND FUNDING

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Arrangement No.: 0708-02-000

PART E

LIST OF PROGRAMS AND SERVICES TO BE PROVIDED AT NATUASHISH

UNDER THIS AGREEMENT AND IN ACCORDANCE WITH THE ACT

FOR FISCAL YEAR 2007-2008

Item	Purpose	2007-2008
1.	Teaching Services	
1.1	Human Resources	
1.1.1	25 teachers - salaries and benefits (includes substitutes)	$1,589,673
1.1.2	1 Special Education Teacher	$66,969
1.2	Instructional	$121,147
1.3	Innu Language Material	$10,601
1.4	Complementary Services	$27,832
1.5	Cultural Activities and Programs	$15,900
2.	School Operations	
2.1	Telecommunications (Distance Education)	$12,887
2.2	Lunch Program - Personnel	$12,300
2.3	Lunch Program - Supplies	$18,450
2.4	Photocopying	$9,226
3.	Board Coordination and Administration	
3.1	Administrative and Program Specialist Innu - salary and benefits	$97,851
3.2	Program Administration Costs (includes $15,000 for IT technician)	$51,764
3.3	Staff Travel	$47,881
3.4	Orientation and Professional Development	$98,404
3.5	Curriculum Development and Support	$31,802
3.6	Teacher Recruitment	$5,207
4.	Department of Education Coordination	
4.1	Travel	$23,745
4.2	Audit	$5,300
	Total Agreement	$2,313,709
	Provincial Tuition (1, 2, 3.6 and 3.1)	$2,058,012
	Advice and Assistance (3 & 4)	$255,698
	Total	$2,313,709

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? need for expansion of school in Sheshatshiu

Agreement on 26 teachers – INAC will support status quo.
in Natuashish

May 29 – Mtg.
Innu leaders.

This is Exhibit " **W** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

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75/31/03 399
(cover)

COMPREHENSIVE FUNDING ARRANGEMENT

FOR

PROVINCE OF NEWFOUNDLAND AND LABRADOR

For Delivery of Education to the Sheshatshiu Innu First Nation

2007-2008

FUNDING ARRANGEMENT
ARTICLES OF AGREEMENT

This Funding Arrangement hereinafter referred to as the "Arrangement " is made.

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA,
as represented by the Minister of Indian Affairs and Northern Development;
(hereinafter referred to as 'Canada')

AND

HER MAJESTY THE QUEEN IN RIGHT OF
THE PROVINCE OF NEWFOUNDLAND AND LABRADOR
as represented by the Minister of Education, the Minister for Intergovernmental Affairs and the Minister Responsible for Aboriginal Affairs
(hereinafter referred to as the "Province")

WHEREAS section 91(24) of the *Constitution Act, 1867* states that the Parliament of Canada has exclusive legislative authority to make laws in relation to Indians and lands reserved for Indians;

AND WHEREAS section 93 of the *Constitution Act, 1867* states that the provincial legislatures have exclusive authority to make laws in relation to education;

AND WHEREAS the Minister has agreed to provide funding to reimburse the Province 100% of the costs incurred by it in the administration and delivery of education Programs and Services to members of the Sheshatshiu Innu First Nation and other students at Sheshatshiu;

AND WHEREAS, the Province has agreed to administer and deliver these education Programs and Services in accordance with the *Schools Act, 1997,* SNL1997 c.S-12.2 (hereinafter referred to as the '*Schools Act*, 1997') and the terms of this Arrangement to the extent that they do not conflict with said Act.

AND WHEREAS Canada and the Province have further agreed to work together with the Sheshatshiu Innu First Nation to develop Culturally Relevant Curriculum and to establish processes intended to lead to the devolution of the administration and delivery of these Programs and Services to the Sheshatshiu Innu;

AND WHEREAS the Minister has been provided the authority to enter into this Arrangement on behalf of Canada;

AND WHEREAS the Lieutenant Governor in Council by OC 2007-152 has authorized the provincial Ministers to enter into this Arrangement on behalf of the Province and has approved the terms and conditions of this Arrangement.

NOW THEREFORE CANADA AND THE PROVINCE AGREE TO THE FOLLOWING:

1.0 ARRANGEMENT

1.1 This Arrangement consists of the following documents and any Amendments relating thereto:

PART A - Definitions
PART B - General Terms and Conditions
PART C - Accountability Framework and Appendix A
PART D - Program Budgets, Authorities and Monthly Expenditure Plan
PART E - List of Programs and Services to be Provided
PART F - Operations & Maintenance Standards and Guidelines

2.0 ARRANGEMENT AMOUNT

2.1 Canada agrees to provide an amount not to exceed the sum of **Four million, two hundred forty eight thousand, five hundred fifty seven $4,248,557** dollars in the 2007-2008 Fiscal Year for services at Sheshatshiu to the Province in accordance with the terms and conditions of this Arrangement

TOTAL AMOUNT OF AGREEMENT - 2007-2008 $4,248,557

3. DEVOLUTION OF CONTROL TO THE SHESHATSHIU INNU

3.1 The parties acknowledge that the devolution of the administration and delivery of educational Programs and Services to the Sheshatshiu Innu is a critical element in Canada's Healing Strategy for members of the Sheshatshiu Innu. During the term of this Arrangement the parties shall participate in any processes as may be agreed to by the parties, which are intended to lead to the devolution of the administration and delivery of these Programs and Services to the Sheshatshiu Innu.

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4.0 DURATION OF THE ARRANGEMENT

4.1 This Arrangement shall be in effect from 2007/04/01 until 2008/03/31 subject to the termination provisions contained in this Arrangement.

5.0 REPRESENTATIONS AND WARRANTIES

5.1 The Province represents and warrants that any person lobbying on its behalf is registered pursuant to the *Lobbyist Registration Act* R.S.C., 1985, c.44 (4th Supp.) as amended.

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Arrangement No.: 0708-02-000049

This Arrangement has been executed by Canada and the Province by their duly authorized representatives.

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

Dougal MacDonald
A/Regional Director General

In the presence of:

Witness
Date August 31/2007

SIGNED ON BEHALF OF PROVINCE OF NEWFOUNDLAND AND LABRADOR, as represented by

The Honourable Joan Burke
Minister of Education

In the presence of:

Witness
Date August 24, 2007

The Honourable John Ottenheimer
Minister of Intergovernmental Affairs

In the presence of:

Witness
Date August 13, 2007

The Honourable Thomas G. Ridgley
Minister Responsible for Aboriginal Affairs

In the presence of:

Witness
Date August 6, 2007

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

DEFINITIONS

AMENDMENT

A formal change to the terms and conditions of this Arrangement which is mutually agreed to by both parties and executed in accordance with the provisions of Part B, sub-section 9.1.

BOARD

The Labrador School Board incorporated pursuant to section 53 of the *Schools Act, 1997* and vested with the powers and duties contained in sections 75 and 76 of said *Act*.

CONTRIBUTION

A conditional transfer payment for a specified purpose that is subject to being accounted for or audited for the purpose of determining adherence to terms and conditions of payment and for which unexpended balances or unallowable expenditures are to be reimbursed to Canada.

CULTURALLY RELEVANT CURRICULUM

Culturally relevant curriculum refers to a curriculum designed specifically to respond to the social, cultural and environmental needs of the Sheshatshiu Innu and is intended to supplement and enrich the curriculum prescribed or approved under the *Schools Act, 1977*.

DIAND

The federal Department of Indian Affairs and Northern Development.

FISCAL YEAR

A twelve month period beginning on and including April 1 of a year and ending on and including March 31 of the immediately following calendar year.

MINISTER

The federal Minister of Indian Affairs and Northern Development.

MONTHLY EXPENDITURE PLAN

A statement set out in PART D - Program Budgets, Authorities and Monthly Expenditure Plan distributing the annual budget for Programs and Services in accordance with the Province's estimated monthly cash requirement.

SHESHATSHIU INNU

The Indian band, known as the Sheshatshiu Innu First Nation, for the purposes of the *Indian Act* whose reserve is located at Sheshatshiu, Newfoundland and Labrador.

PROGRAM AND SERVICES

The programs, services and activities to be funded as listed in PART E of this Arrangement, as may be amended from time to time, which the Province agrees to administer and/or deliver to Students and which include programs and services related to teaching, Board coordination and administration and coordination by the provincial Department of Education, operation and maintenance of school facilities, bussing of students and clerical and administrative support to staff teachers

SCHOOL YEAR

A twelve month period beginning on and including July 1 of a year and ending on and including June 30 of the immediately following calendar year.

STUDENT

Children who ordinarily reside in Sheshatshiu and who meet the definition of "student" as that term is defined in subsection 2(t) of the *Schools Act, 1997*.

SURPLUS

The amount by which funds, provided by the Minister and other sources, exceeds eligible expenditures by the Province for delivery of a service funded after all terms and conditions have been fulfilled by the Province.

PART B

GENERAL TERMS AND CONDITIONS

1. RIGHTS OF ACCESS

1.1 Canada shall provide the Province, at no cost, with rights of access, use and occupation of the school facility situated in Sheshatshiu in accordance with the Agreement on Land Transfer for Sheshatshiu, entered into among Canada, the Province of Newfoundland and Labrador, the Sheshatshiu Innu, the Sheshatshiu Innu Reserve Holding Corporation and the Sheshatshiu Innu Band Council Inc. dated September 15, 2006.

2.0 PROGRAMS AND SERVICES

2.1 The Province shall:

(a) engage the Board to deliver the primary, elementary and secondary educational Programs and Services to Students in Sheshatshiu; to perform Operation and Maintenance in relation to the Peenamin McKenzie School and grounds, to provide bussing to students and to provide clerical and administrative support for staff teachers, as listed in Part D, E & F; said Programs and Services to be delivered in accordance with the terms and conditions of this Arrangement, to the extend they do not conflict with the said Act;

(b) facilitate the enhancement of the social and cultural relevancy of the curriculum and the means of its delivery by participating in processes and sub-committees as agreed to by the parties;

(c) participate in any process leading to the devolution of the administration and delivery of educational Programs and Services to the Sheshatshiu Innu; and

(d) maintain a system of accountability in accordance with the framework set out in PART C.

3.0 TERMS OF PAYMENTS

3.1 Monthly Expenditure Plan

The Province agrees to the Monthly Expenditure Plan as set out in PART D. The Province may propose changes to the monthly expenditures as required. Such proposed changes will take effect thirty (30) days after being mutually agreed to by the Province and the Minister, subject to 3.2.2.

3.2 Cash Payments

3.2.1 The Minister shall make payments, through the application of the Federal Cash Management Policy, based on the annual amounts identified in PART D. The Minister shall provide the Province with a schedule of payments.

3.2.2 The parties agree that PART D may be amended in accordance with the requirements set out in section 11, to allow for the reallocation of funds within existing approved limits so as to accommodate unforseen or unusual costs, but in no event shall Canada's obligation under this Arrangement exceed the agreed maximum annual amount(s) as set out in section 2 of the Articles of Agreement.

3.2.3 As required by section 40 of the *Financial Administration Act*, funding under this Arrangement is subject to the appropriation of funds by Parliament with respect to the Programs and Services set out in this Arrangement. The Minister shall notify the Province in writing of any cancellation or reduction in the funding provided pursuant to this Arrangement in the event that the Minister's funding levels are changed by Parliament.

3.2.4 Payments may be withheld by the Minister, if the reports are not provided by the Province to the Minister as required under this Arrangement. Any amounts so withheld shall be paid by the Minister to the Province, within forty-five (45) days of the submission of the reports.

3.2.5 The Minister may extend the deadline for the receipt of reports in the event the Province provides written notice, prior to the date the report is due, of circumstances beyond the Province's control.

3.2.6 Any Surplus or other amount owing by the Province to the Minister under this Arrangement is a debt due and payable on the date the financial report is due. The Minister shall notify the Province in writing of the amount owing and may thereafter set off such amount against any amount payable by the Minister to the Province.

3.3 Surpluses

3.3.1 For each Program or Service identified in PART D:

(a) subject to sub-section 3.2.2 and 9.1, any Surplus shall be reimbursed by the Province to the Minister; and

(b) any claims eligible for reimbursement under the terms and conditions of this Arrangement shall be reimbursed by the Minister to the Province.

4.0 RECORDS

The Province shall:

4.1 ensure that records are maintained for each Program or Service identified in PART D covered by this Arrangement in accordance with the requirements of the *Schools Act, 1997* and any other relevant provincial legislation;

4.2 provide to the Minister the following reports:

(a) annually, on October 15, a student census report based on a census date of September 30;

(b) at the end of each School Year, a school evaluation report; and

(c) a financial report as required in subsections 5.1 and 5.2; and

4.3 allow the Minister access to all records relating to any information reported under the terms and conditions of this Arrangement. This right is not to be exercised without reasonable cause. The Province will be notified in writing of such cause. The right of access to these records is subject to the *Schools Act, 1997* and provincial laws relating to privacy and access to information.

4.4 For further clarity the Minister:

(a) may request access to such records as referred to in subsections 4.1, 4.2 and 4.3 above for purposes including:

(i) compliance reviews for the purpose of determining eligibility and adherence to established standards; and

(ii) reviews of the quality of data which the Minister uses for resourcing, operations, accountability, policy/planning and statutory requirements.

(b) shall notify the Province in writing, at least two (2) weeks in advance of the requirement for access to the Province's records and the tests the Minister shall perform to confirm the quality of information reported by the Province under the terms and conditions of this Arrangement.

5.0 FINANCIAL REPORTING

5.1 The Province shall ensure that an audit is conducted by an independent auditor licensed under the *Public Accountancy Act* as required by the *Schools Act, 1997*.

5.2 The Province shall ensure that a financial report is prepared in accordance with the requirements set out in PART C - Appendix A and which shall be delivered to the Minister, within one hundred and eighty (180) calendar days of the Province's fiscal year end.

5.3 Where the deadline for receipt of the financial report required under this Arrangement has not been complied with, the Minister may require that an independent auditor be appointed by the Province by a date specified by the Minister. Should the Province fail to abide by the Minister's request, the Minister may appoint an independent auditor whose reasonable cost shall be paid by the Province. The Province shall ensure that such an auditor shall have reasonable access to records and files.

5.4 The Minister shall provide the Province with notice of receipt and general comments within thirty (30) days of receiving the financial report.

6.0 DEFAULT

6.1 The Province shall be in default of this Arrangement in the event that:

(a) the terms and conditions of this Arrangement are not being met by the Province; or

(b) an auditor gives a denial of opinion or adverse opinion with respect to the financial statements of the Province in the course of conducting an audit pursuant to subsections 5.2 or 5.3.

6.2 Canada shall be in default of this Arrangement in the event that terms and conditions of this Arrangement are not being met by Canada.

7.0 PROVISION OF INFORMATION

7.1 The Minister will, at the Province's request, provide to the Province:

(a) any fiscal management policies relevant to the funding provided for in this Arrangement upon such policy becoming available to the public; and

(b) any publicly available information or guidelines relevant to the Programs and Services in this Arrangement.

8.0 SUBJECT MATTER OF THE ARRANGEMENT

8.1 This Arrangement is only for the funding and delivery of the Programs and Services listed in PART E.

9.0 AMENDMENTS

9.1 All Amendments to this Arrangement shall be made in writing and agreed to by both parties.

10.0 TERMINATION

10.1 Termination of this Arrangement shall require written notice by either party, at least ninety (90) days prior to the end of the School Year;

10.2 Such termination shall become effective on September 1 of the following School Year and Canada agrees to reimburse the Province its reasonable costs incurred by such early termination including costs of meeting any contractual obligations; and

10.3 In the event of the termination of this Arrangement:

(a) the Province will provide the Minister with financial statements within ninety (90) days following the effective date of termination, unless the Minister waives this requirement in writing;

(b) any unexpended funding transferred to the Province by the Minister, up to the effective date of termination will be paid to the Minister by the Province, unless the Province and the Minister agree otherwise in writing; and

(c) any monies owed to the Province by the Minister, up to the effective date of termination will be paid to the Province by the Minister, unless the Province and the Minister agree otherwise in writing.

11.0 NOTICES

11.1 Where in this Arrangement any notice, request, direction, or other communication is required to be given or made by either party, it shall be in writing addressed to the party for whom it is intended at the addresses noted in section 11.4.

11.2 The notice referred to in section 11.1 will be effective by using any one of the following methods and deemed to have been given as at the date specified for each method:

(a) by personal delivery, on the date upon which the notice is delivered;

(b) by registered mail or courier, the date upon which receipt of the notice is acknowledged by the other party;

(c) by facsimile or electronic mail, the date upon which the notice is transmitted and receipt of such transmission by the other party can be confirmed.

11.3 The address information of either party referred to in section 11.4 may be changed by providing notice to the other party of such change.

11.4 Notices shall be mailed, couriered and/or faxed to:

Province at:	**Canada at:**
Department of Education PO Box 8700 St. John's, NL A1B 4J6	Department of Indian Affairs and Northern Development - Atlantic PO Box 160 (40 Havelock Street) Amherst, NS B4H 3Z3
Attention: Senior Director School Services	Attention: Director, Newfoundland & Labrador Secretariat
Fax # (709) 729-5896	Fax # (902) 661-6237

12.0 EXTENT OF ARRANGEMENT

12.1 This Arrangement constitutes the entire Arrangement between the parties with respect to the subject matter herein.

13.0 SUCCESSORS

13.1 This Arrangement shall be binding upon the parties to this Arrangement and their respective administrators and successors.

14.0 REPRESENTATION OF AUTHORITY

14.1 For the purposes of this Arrangement, the Province is not an agent of Canada.

15.0 CONFLICT OF INTEREST PROVISIONS

15.1 No member of the Senate, House of Commons of Canada, the House of Assembly of Newfoundland and Labrador or the Board, shall be admitted to any share or part of this Arrangement or any benefit arising therefrom.

15.2 No individual for whom the post-employment provisions of Canada's *Conflict of Interest and Post-Employment Code for Public Office Holders*, or the *Conflict of Interest and Post-Employment Code for the Public Service*, or any relevant Provincial laws and or policies applied, will derive any direct benefit from this Arrangement unless that individual is in compliance with the applicable post-employment provisions.

16.0 ASSIGNMENT

16.1 This Agreement cannot be assigned without the written consent of the parties.

17.0 INDEMNIFICATION

17.1 The Province will save harmless and fully indemnify Canada, Her officers, employees, servants and agents, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from any act, omission, or negligence of the Province, any breach of this Arrangement by the Province, and performance or nonperformance (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities, and demands that may arise from the Province entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

17.2 Canada shall fully indemnify the Province for the reasonable costs incurred by the Province in the event that the Province is unable to perform its obligations under this Arrangement due to circumstances beyond the Province's control.

17.3 Canada will save harmless and fully indemnify the Province, its officers, employees, servants and agents, successors and assigns from and against all claims, liabilities and demands arising directly or indirectly from any act, omission or negligence of Canada, from any breach of this Arrangement by Canada and performance or nonperformance (in whole or in part) of Canada's obligations under this Arrangement, such indemnification will survive the termination or expiration of this Arrangement.

PART C

ACCOUNTABILITY FRAMEWORK

1.0 GENERAL

1.1 Without limiting the accountability provisions contained elsewhere in this Arrangement, the Province agrees to implement and maintain a system of accountability consistent with the following accountability framework and the obligations contained herein.

2.0 TRANSPARENCY

2.1 Agency of the Province - the Board

2.1.1 It is acknowledged that the Board will deliver the Programs and Services, maintain records and submit reports, as required, in accordance with the provisions of the *Schools Act, 1997*. The Province will remain, however, liable to the Minister for the performance of its obligations under this Arrangement.

2.1.2 The Province will save harmless and fully indemnify Canada, Her officers, employees, servants and agents, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from any act, omission, or negligence of the Board, from the performance or nonperformance (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities, and demands that may arise from the Board entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

2.2 Loans

The Province shall not make loans from funds transferred under this Arrangement.

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PART C - APPENDIX A

REPORTING WITH AUDITED FINANCIAL STATEMENTS

1.0 INTRODUCTION

1.1 Provincial financial reporting of DIAND funding will be based on general purpose financial statements that meet the needs of all potential readers and be prepared in accordance with generally accepted accounting principles (GAAP). These statements shall be audited in accordance with generally accepted auditing standards.

2.0 TREATMENT OF DIAND FUNDING AT YEAR END

2.1 Programs and Services Schedules

In addition to the financial statements required by GAAP, DIAND requires that the Province prepare a separate schedule of revenue and expenditure for each Program and Service funded under the Arrangement.

2.2 Amounts due to/from Canada

Contribution funding provided to the Province is to be used for the purposes specified in the Arrangement. The Province must reimburse any unexpended balances or unallowable expenditures to DIAND and disclose these amounts as an accounts payable to DIAND in its audited financial statements.

Also, any claims eligible for reimbursement under the terms and conditions of the Arrangement will be reimbursed by DIAND to the Province and must be disclosed as an account receivable in the Province's audited financial statements.

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PART C

EXAMPLE SCHEDULE OF EXPENDITURES FOR PROGRAMS AND SERVICES

Statement of Revenue and Expenditure

(Description of the Programs and Services as stated in the Arrangement)

for the year ended (_____)

		Budget	
	20(xx)	20(xx)	20(xx-1)
	$	$	$
REVENUE(S)			
DIAND			
Other sources			
Total Programs and Services Revenue			
EXPENDITURES			
Salaries			
Employee benefits			
Travel			
Consultation fees			
Administration			
Bank and interest charges			
Other _____ _____			
Total Programs and Services Expenditures			
SURPLUS (DEFICIT)			

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PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Arrangement No.: : 0708-02-000049
Fiscal Year: : 2007-2008

Comprehensive Funding Arrangement

Targeted Funding

PROGRAM/SERVICE DESCRIPTION	Code	Seq	Auth	RCM	Fund. Auth.	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Allocation Total $
ELEMENTARY/SECONDARY INSTRUCTIONAL SERVICES - PROVINCIAL SCHOOLS	P2103																			
TUITION AGREEMENTS	02125	001	374	0282	Cont	0.00	0.00	0.00	0.00	0.00	0.00	1,958,333.00	277,849.00	277,849.00	277,849.00	277,849.00	277,848.00	0.00	0.00	3,347,575.00
ELEMENTARY/SECONDARY/STUDENT SUPPORT SERVICES	P2104																			
ADVICE AND ASSISTANCE, PROVINCIAL SCHOOLS	02140	001	374	0280	Cont	0.00	0.00	0.00	0.00	0.00	0.00	222,646.00	31,589.00	31,589.00	31,589.00	31,589.00	31,592.00	0.00	0.00	380,594.00
OPERATION AND MAINTENANCE OF EDUCATION ASSETS AND FACILITIES	E3202																			
SCHOOLS - O&M	04355	001	379	0280	Cont	0.00	0.00	0.00	0.00	0.00	0.00	304,426.00	43,192.00	43,192.00	43,192.00	43,192.00	43,194.00	0.00	0.00	520,388.00
Total						0.00	0.00	0.00	0.00	0.00	0.00	2,485,405.00	352,630.00	352,630.00	352,630.00	352,630.00	352,632.00	0.00	0.00	4,248,557.00

PART E

LIST OF PROGRAMS AND SERVICES TO BE PROVIDED AT SHESHATSHIU

UNDER THIS ARRANGEMENT AND IN ACCORDANCE WITH THE ACT

FOR FISCAL YEAR 2007-2008

Item	Purpose	2007-2008
1.	**Teaching Services**	
1.1	**Human Resources**	
1.1.1	35 teachers - salaries and benefits (includes 1 teacher/s at the Treatment Centre) 2007/04/01 to 2008/03/31	$1,110,049
	33 teachers - salaries and benefits Sept 1 2007 to 2008/03/31	$1,509,223
1.1.2	Substitute teachers - salaries and benefits	$81,400
1.1.3	Student Assistants - salaries and benefits	$42,226
1.1.3.1	Student Assistants - replacements	$5,088
1.1.4	Skating teacher (50% unit)	
1.2	Instructional	$389,000
1.3	Innu Language Material	$31,775
1.4	Complementary Services	$30,750
1.5	Cultural Activities and Programs	$47,150
	Total Human Resources	**$3,226,661**
2.	**School Operations**	
2.1	Telecommunications (Distance Education)	$7,688
2.2	Photocopying	$10,250
	Total School Operations	**$17,938**
3.	**Board Coordination and Administration**	
3.1	Administrative and Program Specialist Innu - salary and benefits	$97,851
3.2	Program Administration Costs (includes $10,000 for IT technician)	$56,375
3.3	Staff Travel 13 @ $40 per trip	$8,150
3.4	Orientation and Professional Development	$92,250
3.5	Curriculum Development and Support	$51,250
3.6	Teacher Recruitment	$5,125
	Total Board Coordination and Administration	**$309,001**
4.	**Department of Education Coordination**	
4.1	Travel	$10,250
4.2	Audit	$5,125
	Total Dept of Education Coordination	**$15,375**

Item	Purpose	2007-2008
5	**Wages and Benefits - Instructional**	
5.1	School Secretary - salary and benefits	$37,139
5.1.1	School Secretary - severance accrual	$9,443
5.1.1.1	School Secretary - paid leave (illness etc)	$5,088
	Total Wages and Benefits - Instructional	**$51,670**
6	**Wages and Benefits - Maintenance and Operations**	
6.1	J & M - salaries and benefits	$88,880
6.2	J & M - salaries and benefits - overtime	$4,070
6.3	J & M - salaries and benefits - replacements	$4,070
6.4	Additional Janitor - salary and benefits	$21,368
	Total Wages and Benefits - M & O	**$118,488**
7	**Operations**	
7.1	Telecommunications - telephone, internet connectivity	$7,687
7.2	Fuel	$41,000
7.3	Electricity	$12,812
7.4	Snow Clearing (8 month contract effective October 1 2007)	$9,943
7.5	Contingency *	$15,375
	Total Operations	**$86,817**
8	**Repairs and Maintenance**	
8.1	General repairs and maintenance	$68,000
8.2	Contingency for capital repairs *(Not prorated)	$100,000
8.3	Furnace maintenance	$5,125
8.4	Contingency for furnace maintenance *	$10,000
8.5	Contracted services (fire alarm inspections, security system, PA)	$4,613
8.6	Classroom renovations, Asbestos removal, Fire damage repairs (actual costs incurred	$50,000
	Total Repairs and Maintenance	**$237,738**
9	**Supplies and Equipment**	
9.1	Janitorial (toilet paper, paper towels, cleaning supplies, etc)	$7,175
9.2	Maintenance	$20,500
	Total Supplies and Equipment	**$27,675**
10	**Student Transportation**	
10.1	Cost of bussing services provided	$136,694
10.2	Contingency - Repairs and Maintenance *	$22,500
	Total Student Transportation	**$159,194**
	Total Operations, Maintenance and Transportation	**$679,582**

* Contingency for Capital

SUMMARY

Item	Purpose	2007-2008
1, 2, 3.1, & 3.6	Provincial Tuition	$3,347,575
3 & 4	Advice and Assistance	$221,400
5,6,7,8,9	Operations and Maintenance	$520,388
10	Student Transportation	$159,194
	Grand Total	**$4,248,557**

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Protected - A

Arrangement No.: : 0708-02-000049
Fiscal Year: : 2007-2008

Comprehensive Funding Arrangement

PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Allocation Summary Per Program

	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Total
Community Development	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$304,426.00	$43,192.00	$43,192.00	$43,192.00	$43,192.00	$43,194.00	$0.00	$0.00	$520,388.00
Education	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,180,979.00	$309,438.00	$309,438.00	$309,438.00	$309,438.00	$309,438.00	$0.00	$0.00	$3,728,169.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,485,405.00	$352,630.00	$352,630.00	$352,630.00	$352,630.00	$352,632.00	$0.00	$0.00	$4,248,557.00

Allocation Summary

Block Funding Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Targeted Funding Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,485,405.00	$352,630.00	$352,630.00	$352,630.00	$352,630.00	$352,632.00	$0.00	$0.00	$4,248,557.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,485,405.00	$352,630.00	$352,630.00	$352,630.00	$352,630.00	$352,632.00	$0.00	$0.00	$4,248,557.00

This is Exhibit "X" referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

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CIDM# 200483/3

(COVEN).

COMPREHENSIVE FUNDING ARRANGEMENT

FOR

PROVINCE OF NEWFOUNDLAND AND LABRADOR

For Delivery of Education to the Sheshatshiu Innu First Nation

2006/2007

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

FUNDING ARRANGEMENT
ARTICLES OF AGREEMENT

This Funding Arrangement hereinafter referred to as the "Arrangement " is made:

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA,
as represented by the Minister of Indian Affairs and Northern Development;
(hereinafter referred to as "Canada")

AND

HER MAJESTY THE QUEEN IN RIGHT OF
THE PROVINCE OF NEWFOUNDLAND AND LABRADOR
as represented by the Minister of Education, the Minister for Intergovernmental Affairs and the Minister Responsible for Aboriginal Affairs
(hereinafter referred to as the "Province")

WHEREAS section 91(24) of the *Constitution Act, 1867* states that the Parliament of Canada has exclusive legislative authority to make laws in relation to Indians and lands reserved for Indians;

AND WHEREAS section 93 of the *Constitution Act, 1867* states that the provincial legislatures have exclusive authority to make laws in relation to education;

AND WHEREAS the Minister has agreed to provide funding to reimburse the Province 100% of the costs incurred by it in the administration and delivery of education Programs and Services to members of the Sheshatshiu Innu First Nation and other students at Sheshatshiu;

AND WHEREAS, the Province has agreed to administer and deliver these education Programs and Services in accordance with the *Schools Act, 1997*, SNL1997 c.S-12.2 (hereinafter referred to as the "*Schools Act, 1997*") and the terms of this Arrangement to the extent that they do not conflict with said Act.

AND WHEREAS Canada and the Province have further agreed to work together with the Sheshatshiu Innu First Nation to develop Culturally Relevant Curriculum and to establish processes intended to lead to the devolution of the administration and delivery of these Programs and Services to the Sheshatshiu Innu;

AND WHEREAS the Minster has been provided the authority to enter into this Arrangement on behalf of Canada;

AND WHEREAS the Lieutenant Governor in Council by OC 2007-152 has authorized the provincial Ministers to enter into this Arrangement on behalf of the Province and has approved the terms and conditions of this Arrangement.

NOW THEREFORE CANADA AND THE PROVINCE AGREE TO THE FOLLOWING:

1.0 ARRANGEMENT

1.1 This Arrangement consists of the following documents and any Amendments relating thereto:

PART A - Definitions
PART B - General Terms and Conditions
PART C - Accountability Framework and Appendix A
PART D - Program Budgets, Authorities and Monthly Expenditure Plan
PART E - List of Programs and Services to be Provided

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PART F - Operations & Maintenance Standards and Guidelines

2.0 ARRANGEMENT AMOUNT

2.1 Canada agrees to provide an amount not to exceed the sum of **One Million Five Hundred and Ninety Five Thousand Seven Hundred and Fourteen dollars ($1,595,714.00)** in the 2006/2007 Fiscal Year for services at Sheshatshiu to the Province in accordance with the terms and conditions of this Arrangement.

TOTAL AMOUNT OF AGREEMENT - 2006/2007 - $1,595,714.00

3. DEVOLUTION OF CONTROL TO THE SHESHATSHIU INNU

3.1 The parties acknowledge that the devolution of the administration and delivery of educational Programs and Services to the Sheshatshiu Innu is a critical element in Canada's Healing Strategy for members of the Sheshatshiu Innu. During the term of this Arrangement the parties shall participate in any processes as may be agreed to by the parties, which are intended to lead to the devolution of the administration and delivery of these Programs and Services to the Sheshatshiu Innu.

4.0 DURATION OF THE ARRANGEMENT

4.1 This Arrangement shall be in effect from the date of the establishment of the reserve at Sheshatshiu until March 31, 2007 subject to the termination provisions contained in this Arrangement.

5.0 REPRESENTATIONS AND WARRANTIES

5.1 The Province represents and warrants that any person lobbying on its behalf is registered pursuant to the *Lobbyists Registration Act* R.S.C., 1985, c. 44 (4th Supp.) as amended.

This Arrangement has been executed by Canada and the Province by their duly authorized representatives.

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

Dougal MacDonald
A/Regional Director General

in the presence of:

Witness

Date: April 4/2007

SIGNED ON BEHALF OF PROVINCE OF NEWFOUNDLAND AND LABRADOR as represented by:

The Honourable Joan Burke
Minister of Education

in the presence of:

Witness

Date: March 28, 2007

The Honourable John Ottenheimer
Minister for Intergovernmental Affairs

in the presence of:

Witness

March 29, 2007
Date

The Honourable Thomas G. Rideout
Minister Responsible for Aboriginal Affairs

in the presence of:

Witness

Date: March 29, 2007

Witness

Date: _____

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DEFINITIONS

AMENDMENT

A formal change to the terms and conditions of this Arrangement which is mutually agreed to by both parties and executed in accordance with the provisions of Part B, subsection 9.1.

BOARD

The Labrador School Board incorporated pursuant to section 53 of the *Schools Act, 1997* and vested with the powers and duties contained in sections 75 and 76 of said *Act*.

CONTRIBUTION

A conditional transfer payment for a specified purpose that is subject to being accounted for or audited for the purpose of determining adherence to terms and conditions of payment and for which unexpended balances or unallowable expenditures are to be reimbursed to Canada.

CULTURALLY RELEVANT CURRICULUM

Culturally relevant curriculum refers to a curriculum designed specifically to respond to the social, cultural and environmental needs of the Sheshatshiu Innu and is intended to supplement and enrich the curriculum prescribed or approved under the *Schools Act, 1997*.

DIAND

The federal Department of Indian Affairs and Northern Development.

FISCAL YEAR

A twelve month period beginning on and including April 1 of a year and ending on and including March 31 of the immediately following calendar year.

MINISTER

The federal Minister of Indian Affairs and Northern Development.

MONTHLY EXPENDITURE PLAN

A statement set out in PART D - Program Budgets, Authorities and Monthly Expenditure Plan distributing the annual budget for Programs and Services in accordance with the Province's estimated monthly cash requirement.

SHESHATSHIU INNU

The Indian band, known as the Sheshatshiu Innu First Nation, for the purposes of the *Indian Act* whose reserve is located at Sheshatshiu, Newfoundland and Labrador.

PROGRAM AND SERVICES

The programs, services and activities to be funded as listed in PART E of this Arrangement, as may be amended from time to time, which the Province agrees to administer and/or deliver to Students and which include programs and services related to teaching, Board coordination and administration and coordination by the provincial Department of Education, operation and maintenance of school facilities, bussing of students and clerical and administrative support to staff teachers

SCHOOL YEAR

A twelve month period beginning on and including July 1 of a year and ending on and including June 30 of the immediately following calendar year.

STUDENT

Children who ordinarily reside in Sheshatshiu and who meet the definition of "student" as that term is defined in subsection 2(t) of the *Schools Act, 1997.*

SURPLUS

The amount by which funds, provided by the Minister and other sources, exceeds eligible expenditures by the Province for delivery of a service funded after all terms and conditions have been fulfilled by the Province.

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GENERAL TERMS AND CONDITIONS

1. RIGHTS OF ACCESS

1.1 Canada shall provide the Province, at no cost, with rights of access, use and occupation of the school facility situated in Sheshatshiu in accordance with the Agreement on Land Transfer for Sheshatshiu, entered into among Canada, the Province of Newfoundland and Labrador, the Sheshatshiu Innu, the Sheshatshiu Innu Reserve Holding Corporation and the Sheshatshiu Innu Band Council Inc. dated September 15, 2006.

2.0 PROGRAMS AND SERVICES

2.1 The Province shall:

(a) engage the Board to deliver the primary, elementary and secondary educational Programs and Services to Students in Sheshatshiu; to perform Operation and Maintenance in relation to the Peenamin McKenzie School and grounds, to provide bussing to students and to provide clerical and administrative support for staff teachers, as listed in Parts D, E & F; said Programs and Services to be delivered in accordance with the terms and conditions of this Arrangement, to the extent they do not conflict with the said Act;

(b) facilitate the enhancement of the social and cultural relevancy of the curriculum and the means of its delivery by participating in processes and sub-committees as agreed to by the parties;

(c) participate in any process leading to the devolution of the administration and delivery of educational Programs and Services to the Sheshatshiu Innu; and

(d) maintain a system of accountability in accordance with the framework set out in PART C.

3.0 TERMS OF PAYMENTS

3.1 Monthly Expenditure Plan

The Province agrees to the Monthly Expenditure Plan as set out in PART D. The Province may propose changes to the monthly expenditures as required. Such proposed changes will take effect thirty (30) days after being mutually agreed to by the Province and the Minister, subject to 3.2.2.

3.2 Cash Payments

3.2.1 The Minister shall make payments, through the application of the Federal Cash Management Policy, based on the annual amounts identified in PART D. The Minister shall provide the Province with a schedule of payments.

3.2.2 The parties agree that PART D may be amended in accordance with the requirements set out in section 11, to allow for the reallocation of funds within existing approved limits so as to accommodate unforseen or unusual costs, but in no event shall Canada's obligation under this Arrangement exceed the agreed maximum annual amount(s) as set out in section 2 of the Articles of Agreement.

3.2.3 As required by section 40 of the *Financial Administration Act*, funding under this Arrangement is subject to the appropriation of funds by Parliament with respect to the Programs and Services set out in this Arrangement. The Minister shall notify the Province in writing of any cancellation or reduction in the funding provided pursuant to this Arrangement in the event that the Minister's funding levels are changed by Parliament.

3.2.4 Payments may be withheld by the Minister, if the reports are not provided by the Province to the Minister as required under this Arrangement. Any amounts so withheld shall be paid by the Minister to the Province, within forty-five (45) days of the submission of the reports.

3.2.5 The Minister may extend the deadline for the receipt of reports in the event the Province provides written notice, prior to the date the report is due, of circumstances beyond the Province's control.

3.2.6 Any Surplus or other amount owing by the Province to the Minister under this Arrangement is a debt due and payable on the date the financial report is due. The Minister shall notify the Province in writing of the amount owing and may thereafter set off such amount against any amount payable by the Minister to the Province.

3.3 Surpluses

3.3.1 For each Program or Service identified in PART D:

(a) subject to subsection 3.2.2 and 9.1, any Surplus shall be reimbursed by the Province to the Minister; and

(b) any claims eligible for reimbursement under the terms and conditions of this Arrangement shall be reimbursed by the Minister to the Province.

4.0 RECORDS

The Province shall:

4.1 ensure that records are maintained for each Program or Service identified in PART D covered by this Arrangement in accordance with the requirements of the *Schools Act, 1997* and any other relevant provincial legislation;

4.2 provide to the Minister the following reports:

(a) annually, on October 15, a student census report based on a census date of September 30;

(b) at the end of each School Year, a school evaluation report; and

(c) a financial report as required in subsections 5.1 and 5.2; and

4.3 allow the Minister access to all records relating to any information reported under the terms and conditions of this Arrangement. This right is not to be exercised without reasonable cause. The Province will be notified in writing of such cause. The right of access to these records is subject to the *Schools Act, 1997* and provincial laws relating to privacy and access to information.

4.4 For further clarity the Minister:

(a) may request access to such records as referred to in subsections 4.1, 4.2 and 4.3 above for purposes including:

(i) compliance reviews for the purpose of determining eligibility and adherence to established standards; and

(ii) reviews of the quality of data which the Minister uses for resourcing, operations, accountability, policy/planning and statutory requirements.

(b) shall notify the Province in writing, at least two (2) weeks in advance of the requirement for access to the Province's records and the tests the Minister shall perform to confirm the quality of information reported by the Province under the terms and conditions of this Arrangement.

5.0 FINANCIAL REPORTING

5.1 The Province shall ensure that an audit is conducted by an independent auditor licensed under the *Public Accountancy Act* as required by the *Schools Act, 1997.*

5.2 The Province shall ensure that a financial report is prepared in accordance with the requirements set out in PART C - Appendix A and which shall be delivered to the Minister, within one hundred and eighty (180) calendar days of the Province's fiscal year end.

5.3 Where the deadline for receipt of the financial report required under this Arrangement has not been complied with, the Minister may require that an independent auditor be appointed by the Province by a date specified by the Minister. Should the Province fail to abide by the Minister's request, the Minister may appoint an independent auditor whose reasonable cost shall be paid by the Province. The Province shall ensure that such an auditor shall have reasonable access to records and files.

5.4 The Minister shall provide the Province with notice of receipt and general comments within thirty (30) days of receiving the financial report.

6.0 DEFAULT

6.1 The Province shall be in default of this Arrangement in the event that:

(a) the terms and conditions of this Arrangement are not being met by the Province; or

(b) an auditor gives a denial of opinion or adverse opinion with respect to the financial statements of the Province in the course of conducting an audit pursuant to subsections 5.2 or 5.3.

6.2 Canada shall be in default of this Arrangement in the event that terms and conditions of this Arrangement are not being met by Canada.

7.0 PROVISION OF INFORMATION

7.1 The Minister will, at the Province's request, provide to the Province:

(a) any fiscal management policies relevant to the funding provided for in this Arrangement upon such policy becoming available to the public; and

(b) any publicly available information or guidelines relevant to the Programs and Services in this Arrangement.

8.0 SUBJECT MATTER OF THE ARRANGEMENT

8.1 This Arrangement is only for the funding and delivery of the Programs and Services listed in PART E.

9.0 AMENDMENTS

9.1 All Amendments to this Arrangement shall be made in writing and agreed to by both parties.

10.0 TERMINATION

10.1 Termination of this Arrangement shall require written notice by either party, at least ninety (90) days prior to the end of the School Year;

10.2 Such termination shall become effective on September 1 of the following School Year and Canada agrees to reimburse the Province its reasonable costs incurred by such early termination including costs of meeting any contractual obligations; and

10.3 In the event of the termination of this Arrangement:

(a) the Province will provide the Minister with financial statements within ninety (90) days following the effective date of termination, unless the Minister waives this requirement in writing;

(b) any unexpended funding transferred to the Province by the Minister, up to the effective date of termination will be paid to the Minister by the Province, unless the Province and the Minister agree otherwise in writing; and

(c) any monies owed to the Province by the Minister, up to the effective date of termination will be paid to the Province by the Minister, unless the Province and the Minister agree otherwise in writing.

11.0 NOTICES

11.1 Where in this Arrangement any notice, request, direction, or other communication is required to be given or made by either party, it shall be in writing addressed to the party for whom it is intended at the addresses noted in section 11.4.

11.2 The notice referred to in section 11.1 will be effective by using any one of the following methods and deemed to have been given as at the date specified for each method:

(a) by personal delivery, on the date upon which the notice is delivered;

(b) by registered mail or courier, the date upon which receipt of the notice is acknowledged by the other party;

(c) by facsimile or electronic mail, the date upon which the notice is transmitted and receipt of such transmission by the other party can be confirmed.

11.3 The address information of either party referred to in section 11.4 may be changed by providing notice to the other party of such change.

11.4 Notices shall be mailed , couriered and/or faxed to:

Province at:	Canada at:
Department of Education PO Box 8700 St. John's, NL A1B 4J6	Department of Indian Affairs and Northern Development - Atlantic PO Box 160 (40 Havelock Street) Amherst, NS B4H 3Z3
Attention: Senior Director, School Services Fax # (709) 729-5896	Attention: Director, Newfoundland & Labrador Secretariat Fax # (902) 661-6237

12.0 EXTENT OF ARRANGEMENT

12.1 This Arrangement constitutes the entire Arrangement between the parties with respect to the subject matter herein.

13.0 SUCCESSORS

13.1 This Arrangement shall be binding upon the parties to this Arrangement and their respective administrators and successors.

14.0 REPRESENTATION OF AUTHORITY

14.1 For the purposes of this Arrangement, the Province is not an agent of Canada.

15.0 CONFLICT OF INTEREST PROVISIONS

15.1 No member of the Senate, House of Commons of Canada, the House of Assembly of Newfoundland and Labrador or the Board, shall be admitted to any share or part of this Arrangement or any benefit arising therefrom.

15.2 No individual for whom the post-employment provisions of Canada's *Conflict of Interest and Post-Employment Code for Public Office Holders,* or the *Conflict of Interest and Post-Employment Code for the Public Service,* or any relevant Provincial laws and or policies applied, will derive any direct benefit from this Arrangement unless that individual is in compliance with the applicable post-employment provisions.

16.0 ASSIGNMENT

16.1 This Agreement cannot be assigned without the written consent of the parties.

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17.0 INDEMNIFICATION

17.1 The Province will save harmless and fully indemnify Canada, Her officers, employees, servants and agents, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from any act, omission, or negligence of the Province, any breach of this Arrangement by the Province, and performance or nonperformance (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities, and demands that may arise from the Province entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

17.2 Canada shall fully indemnify the Province for the reasonable costs incurred by the Province in the event that the Province is unable to perform its obligations under this Arrangement due to circumstances beyond the Province's control.

17.3 Canada will save harmless and fully indemnify the Province, its officers, employees, servants and agents, successors and assigns from and against all claims, liabilities and demands arising directly or indirectly from any act, omission or negligence of Canada, from any breach of this Arrangement by Canada and performance or nonperformance (in whole or in part) of Canada's obligations under this Arrangement, such indemnification will survive the termination or expiration of this Arrangement.

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PART C

ACCOUNTABILITY FRAMEWORK

1.0 General

1.1 Without limiting the accountability provisions contained elsewhere in this Arrangement, the Province agrees to implement and maintain a system of accountability consistent with the following accountability framework and the obligations contained herein.

2.0 Transparency

2.1 Agency of the Province - the Board

2.1.1 It is acknowledged that the Board will deliver the Programs and Services, maintain records and submit reports, as required, in accordance with the provisions of the *Schools Act, 1997*. The Province will remain, however, liable to the Minister for the performance of its obligations under this Arrangement.

2.1.2 The Province will save harmless and fully indemnify Canada, Her officers, employees, servants and agents, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from any act, omission, or negligence of the Board, from the performance or nonperformance (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities, and demands that may arise from the Board entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

2.2 Loans

The Province shall not make loans from funds transferred under this Arrangement.

REPORTING WITH AUDITED FINANCIAL STATEMENTS

1.0 INTRODUCTION

1.1 Provincial financial reporting of DIAND funding will be based on general purpose financial statements that meet the needs of all potential readers and be prepared in accordance with generally accepted accounting principles (GAAP). These statements shall be audited in accordance with generally accepted auditing standards.

2.0 TREATMENT OF DIAND FUNDING AT YEAR END

2.1 Programs and Services Schedules

In addition to the financial statements required by GAAP, DIAND requires that the Province prepare a separate schedule of revenue and expenditure for each Program and Service funded under the Arrangement.

2.2 Amounts due to/from Canada

Contribution funding provided to the Province is to be used for the purposes specified in the Arrangement. The Province must reimburse any unexpended balances or unallowable expenditures to DIAND and disclose these amounts as an accounts payable to DIAND in its audited financial statements.

Also, any claims eligible for reimbursement under the terms and conditions of the Arrangement will be reimbursed by DIAND to the Province and must be disclosed as an account receivable in the Province's audited financial statements.

EXAMPLE SCHEDULE of EXPENDITURES FOR PROGRAMS AND SERVICES

Statement of Revenue and Expenditure
(Description of the Programs and Services as stated in the Arrangement)
for the year ended (_____)

	20(xx)	Budget 20(xx)	20(xx-1)
	$	$	$
REVENUE(S)			
DIAND			
Other sources	_____	_____	_____
Total Programs and Services Revenue			
EXPENDITURES			
Salaries			
Employee benefits			
Travel			
Consultation fees			
Administration			
Bank and interest charges			
Other	_____	_____	_____
	_____	_____	_____
Total Programs and Services Expenditures			
SURPLUS (DEFICIT)	======	======	======

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PART D

Arrangement No.: 2006-2007-2-00-3485-0006

CashFlow

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PART E

LIST OF PROGRAMS AND SERVICES TO BE PROVIDED AT SHESHATSHIU UNDER THIS ARRANGEMENT AND IN ACCORDANCE WITH THE ACT FOR FISCAL YEAR 2006/2007

Item	Purpose	2006/2007 12 months	2006/2007 Prorated for 4 months
1.	**Teaching Services**		
1.1	**Human Resources**		
1.1.1	35 teachers - salaries and benefits (includes 1 teacher at the Treatment Centre)	$2,664,118	$888,039
1.1.2	Substitute teachers - salaries and benefits	$80,000	$26,667
1.1.3	Student Assistants - salaries and benefits	$41,500	$13,833
1.1.3.1	Student Assistants - replacements	$5,000	$1,667
1.1.4	Skating teacher (50% unit)	$38,374	$12,791
1.2	Instructional	$360,000	$120,000
1.3	Innu Language Material	$31,000	$10,333
1.4	Complementary Services	$30,000	$10,000
1.5	Cultural Activities and Programs	$46,000	$15,333
	Total Human Resources	**$3,295,992**	**$1,098,663**
2.	**School Operations**		
2.1	Telecommunications (Distance Education)	$7,500	$2,500
2.2	Photocopying	$10,000	$3,333
	Total School Operations	**$17,500**	**$5,833**
3.	**Board Coordination and Administration**		
3.1	Program Administration Costs (includes $10,000 for IT technician)	$55,000	$18,333
3.2	Staff Travel 13 @ $40 per trip	$6,000	$2,000
3.3	Orientation and Professional Development	$90,000	$30,000
3.4	Curriculum Development and Support	$50,000	$16,667
3.5	Teacher Recruitment	$5,000	$1,667
	Total Board Coordination and Administration	**$206,000**	**$68,667**
4.	**Department of Education Coordination**		
4.1	Travel	$10,000	$3,333
4.2	Audit	$5,000	$1,667
	Total Dept of Education Coordination	**$15,000**	**$5,000**

Arrangement No.: 2006-2007-2-00-3485-0006

PART E

Building
Operations and Maintenance

Item	Purpose	2006/2007 12 months	2006/2007 Prorated for 6 months
5	**Wages and Benefits - Instructional**		
5.1	School Secretary - salary and benefits	$36,500	$18,250
5.1.1	School Secretary - severance accrual	$9,281	$4,641
5.1.1.1	School Secretary - paid leave (illness etc)	$5,000	$2,500
	Total Wages and Benefits - Instructional	**$50,781**	**$25,391**
6	**Wages and Benefits - Maintenance and Operations**		
6.1	J & M - salaries and benefits	$85,484	$42,742
6.2	J & M - salaries and benefits - overtime	$4,000	$2,000
6.3	J & M - salaries and benefits - replacements	$4,000	$2,000
6.4	Additional Janitor - salary and benefits	$21,000	$10,500
	Total Wages and Benefits - M & O	**$114,484**	**$57,242**
7	**Operations**		
7.1	Telecommunications - telephone, internet connectivity	$7,500	$3,750
7.2	Fuel	$40,000	$20,000
7.3	Electricity	$12,500	$6,250
7.4	Snow Clearing (8 month contract effective October 1,2006)	$9,700	$7,275
7.5	Contingency *	$15,000	$7,500
	Total Operations	**$84,700**	**$44,775**
8	**Repairs and Maintenance**		
8.1	General repairs and maintenance	$40,000	$20,000
8.2	Contingency for capital repairs **(Not prorated)**	$100,000	$100,000
8.3	Furnace maintenance	$5,000	$2,500
8.4	Contingency for furnace maintenance *	$10,000	$5,000
8.5	Contracted services (fire alarm inspections, security system, PA)	$4,500	$2,250
8.6	Classroom renovations, Asbestos removal, Fire damage repairs (actual costs incurred		$ 68,963
	Total Repairs and Maintenance	**$159,500**	**$198,713**
9	**Supplies and Equipment**		
9.1	Janitorial (toilet paper, paper towels, cleaning supplies, etc)	$7,000	$3,500
9.2	Maintenance	$20,000	$10,000
	Total Supplies and Equipment	**$27,000**	**$13,500**

10	**Student Transportation**		
10.1	Cost of bussing services provided	$133,360	$70,430
10.2	Contingency - Repairs and Maintenance *	$22,500	$7,500
	Total Student Transportation	**$155,860**	**$77,930**
	Total Operations, Maintenance and Transportation	**$592,325**	**$412,781**

* Contingency for Capital

SUMMARY

Item	Purpose	2006/2007 12 months	2006/2007 Prorated
1, 2, 3.4, & 3.5	Provincial Tuition	$3,368,492	$1,122,830
3 & 4	Advice and Assistance	$166,000	$55,333
5,6,7,8,9	Operations and Maintenance	$436,465	$339,621
10	Student Transportation	$155,860	$77,930
	Grand Total	**$4,126,817**	**$1,595,714**

OPERATIONS AND MAINTENANCE STANDARDS AND GUIDELINES

PEENAMIN MCKENZIE SCHOOL
MAINTENANCE/JANITORIAL DUTIES

1. BACKGROUND INFORMATION

A. Maintenance/Janitorial Staff

Peenamin McKenzie School presently has the following complement of maintenance/janitorial positions:

1. Maintenance/Janitor:

This is a combined position allotted eight (8) hours per day, five (5) days per week, fifty-two (52) weeks per year.

2. Janitor:

There are presently two (2) janitorial positions at the school as follows:

(i) 7 hour position
(ii) 5 hour position

The five (5) hour position is new and is effective as of January 2007 due to additional funding being provided by the Department of Indian and Northern Affairs.

B. Square footage

The square footage of Peenamin McKenzie School is 35,134 sq. ft.

C. Ancillary Cleaning Requirements at Peenamin McKenzie School

1. Breakfast/Lunch Program:

A breakfast/lunch program is offered to the students of the school. Consequently there is a requirement for increased janitorial time to address the clean-up associated with such a program.

2. Community Usage of the School:

There is a community usage of the school requiring additional janitorial time to address the clean-up associated with the usage.

D. Principal as Building Manager

The school principal is the site manager for the school and as such has the authority to set, amend priorities direct and monitor the maintenance and janitorial staff at Peenamin McKenzie School.

This may include for example, but is not limited to, the changing of either maintenance or janitorial needs on a daily basis to undertake a special project, address a concern, apply either extra maintenance or janitorial time as requested to the school.

The principal will also establish a work job request system for maintenance concerns in the school. This will consist of a means of staff identifying and reporting maintenance requests to the Principal, his/her prioritization of same,

communicating them to the maintenance staff and ensuring feedback, follow-up and reporting on results completed, if not why and a time frame for completion of same.

2. JOB DUTIES:

A. Maintenance/Janitor:

Typically, daily maintenance duties would be assigned based on the number of routine requests received by the school principal. The time allotted for the routine duties should average between one to two hours (1-2) per day per school week, thereby allowing approximately ten (10) hours per week for routine maintenance in the school.

The maintenance hours available will vary on a daily/weekly basis, depending upon: 1) winter months and 2) additional or non-routine maintenance requests. During the winter months the maintenance worker has the responsibility of ensuring snow and ice control is performed on all doors, exit ways and walkways at the school. This coupled with non-routine maintenance items will either decrease 1) the time available for janitorial duties, or 2) the time available for routine maintenance items.

The maintenance/janitor duties include the items listed on the utility worker II checklist in addition to the maintenance duties as assigned to the position by the school principal.

In summary, the available per week (typical, excluding winter and non routine maintenance requests) for the maintenance/janitorial position are as follows:

Maintenance	10-15 hours
Janitorial	30-25 hours
Total Hours	40 hours

During the summer and until the recall of the janitorial staff, the hours available for maintenance work are forty hours per week. Upon the recall of the janitorial staff, the maintenance/position reverts back to a maintenance/janitor position with responsibilities in each classification.

B. Janitorial Duties (Utility Worker II)

The two (2) designated janitorial positions - one (1) seven (7) hour and one (1) two (2) hour position together with the maintenance/janitor position are responsible for ensuring the level of cleanliness is maintained at all times.

This is accomplished under the direction of the school principal in consultation with the Manager of Plants & Facilities.

A detailed check list has been developed to assist in both the performance of the daily janitorial duties (copy attached) and the principal's monitoring of the same. It also incorporates the duties assigned to the five (5) hour janitorial position responsible for the clean up vis a vis the breakfast/lunch program.

This is Exhibit " Y " referred to in the
affidavit of Leonard Wade Locke,
affirmed before me at St John's, NL
this 10th day of September, 2025.

A Commissioner for taking Affidavits
for Newfoundland and Labrador

a barrister, NL

Initial

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

COMPREHENSIVE FUNDING ARRANGEMENT

FOR

PROVINCE OF NEWFOUNDLAND AND LABRADOR

EDUCATION FOR MUSHUAU INNU

2008/2009

COMPREHENSIVE FUNDING ARRANGEMENT
ARTICLES OF AGREEMENT

This Comprehensive Funding Arrangement hereinafter referred to as the "Arrangement" is made:

BETWEEN:

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

(hereinafter referred to as "Canada")

AND

HER MAJESTY THE QUEEN IN RIGHT OF
THE PROVINCE NEWFOUNDLAND & LABRADOR,
as represented by Minister of Education, Minister of Intergovernmental Affairs, Minister of aboriginal Affairs

(hereinafter referred to as the "Province")

WHEREAS section 91(24) of the *Constitution Act, 1867* states that the Parliament of Canada has exclusive legislative authority to make laws in relation to Indians and lands reserved for Indians;

AND WHEREAS section 93 of the *Constitution Act, 1867* states that the provincial legislatures have exclusive authority to make laws in relation to education;

AND WHEREAS the Minister has agreed to provide funding to reimburse the Province 100% of the costs incurred by it in the administration and delivery of education Programs and Services to members of the Mushuau Innu First Nation and other students at Natuashish;

AND WHEREAS, the Province has agreed to administer and deliver these education Programs and Services in accordance with the *Schools Act, 1997*, SNL1997 c.S-12.2 (hereinafter referred to as the '*Schools Act*, 1997') and the terms of this Arrangement to the extent that they do not conflict with said Act.

AND WHEREAS Canada and the Province have further agreed to work together with the Mushuau Innu First Nation to develop Culturally Relevant Curriculum and to establish processes intended to lead to the devolution of the administration and delivery of these Programs and Services to the Mushuau Innu First Nation;

AND WHEREAS the Treasury Board of Canada, by virtue of P.C. 1997-7/415 dated March 19,1997 has given the Minister the authority to enter into this Arrangement on behalf of Canada and has approved the terms and conditions of this Arrangement;

AND WHEREAS the Lieutenant Governor in Council by OC 2003-145 has authorized the provincial Ministers to enter into this Arrangement on behalf of the Province and has approved the terms and conditions of this Arrangement.

NOW THEREFORE CANADA AND THE PROVINCE AGREE TO THE FOLLOWING:

1.0 ARRANGEMENT

1.1 This Arrangement consists of the following documents and any Amendments relating thereto:

PART A -	Definitions
PART B -	General Terms and Conditions
PART C -	Accountability Framework and Appendix A
PART D -	Program Budgets, Authorities and Monthly Expenditure Plan
PART E -	List of Programs and Services to be provided

2.0 ARRANGEMENT AMOUNT

2.1 Canada agrees to provide an amount not to exceed the sum of two million, four hundred twenty one thousand, four hundred fifty two($2,421,452) dollars in the 2008-2009 Fiscal Year for services at Natuashish to the Province in accordance with the terms and conditions of this Arrangement

TOTAL AMOUNT OF AGREEMENT - 2008-2009: $2,421,452

3.0 DEVOLUTION OF CONTROL TO THE MUSHUAU INNU

3.1 The Parties acknowledge that the devolution of the administration and delivery of educational Programs and Services to the Mushuau Innu is a critical element in Canada's Healing Strategy for members of the Mushuau Innu. During the term of this Agreement the Parties shall participate in any processes as may be agreed to by the Parties, which are intended

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to lead to the devolution of the administration and delivery of these Programs and Services to the Mikmaq Bands.

4.0 DURATION OF THE ARRANGEMENT

4.1 This Arrangement shall be in effect from 2008/04/01 until 2009/03/31 subject to the termination provisions contained in this Arrangement.

5.0 REPRESENTATIONS AND WARRANTIES

5.1 The Province represents and warrants that any person lobbying on its behalf is registered pursuant to the *Lobbyist Registration Act*.

This Arrangement has been executed by Canada and the Province by their duly authorized representatives.

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

Regional Director General

In the presence of:

Witness: Denise Billiveau

Date: 2009-02-1

SIGNED ON BEHALF OF PROVINCE OF NEWFOUNDLAND AND LABRADOR, as represented by:

Minister of Education

In the presence of:

Witness: Dawn Blackwood

Date: January 21, 2009

Minister for Intergovernmental Affairs

In the presence of:

Witness: Joanne Hynes

Date: February 2/09

Minister of Aboriginal Affairs

In the presence of:

Witness:

Date: January 29/09

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DEFINITIONS

AMENDMENT

A formal change to the terms and conditions of this Arrangement which is mutually agreed to by both parties and executed in accordance with the provisions of Part B, sub-section 9.1.

BOARD

The Labrador School Board incorporated pursuant to section 53 of the *Schools Act, 1997* and vested with the powers and duties contained in sections 75 and 76 of said *Act*.

CONTRIBUTION (CONTR)

A conditional Transfer Payment for a specified purpose that is subject to being accounted for or audited for the purpose of determining adherence to terms and conditions of payment and for which unexpended balances or unallowable expenditures are to be reimbursed to Canada.

CULTURALLY RELEVANT CURRICULUM

Culturally relevant curriculum refers to a curriculum designed specifically to respond to the social, cultural and environmental needs of the Mushuau Innu and is intended to supplement and enrich the curriculum prescribed or approved under the *Schools Act, 1977*.

DEPARTMENT (DIAND)

The federal Department of Indian Affairs and Northern Development.

FISCAL YEAR

A twelve month period beginning on and including April 1 of a year and ending on and including March 31 of the immediately following calendar year.

MINISTER

The federal Minister of Indian Affairs and Northern Development.

MONTHLY EXPENDITURE PLAN

A statement set out in Part D - Program Budgets, Authorities and Monthly Expenditure Plan distributing the annual budget for Programs and Services in accordance with the Province's estimated monthly cash requirement.

MUSHUAU INNU

The Indian band, known as the Mushuau Innu First Nation, for the purposes of the *Indian Act* whose reserve is located at Natuashish.

PROGRAM AND SERVICES

The programs, services and activities to be funded as listed in PART D and E of this Arrangement, as may be amended from time to time, which the Province agrees to administer and/or deliver to Students and which include programs and services related to teaching, Board coordination and administration and coordination by the provincial Department of Education.

SCHOOL YEAR

A twelve month period beginning on and including July 1 of a year and ending on and including June 30 of the immediately following calendar year.

SURPLUS

The amount by which funds, provided by the Minister and other sources exceeds eligible expenditures by the Province for delivery of a service funded after all terms and conditions have been fulfilled by the Province.

STUDENT

Children who ordinarily reside in Natuashish and who meet the definition of "student" as that term is defined in subsection 2 (t) of the *Schools Act, 1997*.

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PART B

GENERAL TERMS AND CONDITIONS

1.0 RIGHTS OF ACCESS

1.1 Canada shall provide the Province, at no cost, with rights of access, use and occupation of the school facility situated in Natuashish in accordance with the terms of the Newfoundland-Labrador/Canada/Mushuau Innu Land Transfer Agreement.

2.0 PROGRAMS AND SERVICES

2.1 The Province shall:

(a) engage the Board to deliver the primary, elementary and secondary educational Programs and Services listed in PART D and E to Students in Natuashish; said Programs and Services to be delivered in accordance with the terms and conditions of this Arrangement, to the extent they do not conflict with the said Act;

(b) facilitate the enhancement of the social and cultural relevancy of the curriculum and the means of its delivery by participating in processes and sub-committees as agreed to by the parties;

(c) participate in any process leading to the devolution of the administration and delivery of educational Programs and Services to the Mushuau Innu; and

(d) maintain a system of accountability in accordance with the framework set out in Part C.

3.0 TERMS OF PAYMENTS

3.1 **Monthly Expenditure Plan**

The Province agrees to the Monthly Expenditure Plan as set out in PART D. The Province may propose changes to the monthly expenditures as required. Such changes will take effect thirty (30) days after being mutually agreed to by the Province and the Minister, subject to 3.2.2.

3.2 **Cash Payments**

3.2.1 The Minister shall make payments, through the application of the Federal Cash Management Policy, based on the annual amounts identified in PART D. The Minister shall provide the Province with a schedule of payments.

3.2.2 The Parties agree that PART D may be amended in accordance with the requirements set out in section 11, to allow for the reallocation of funds within existing approved limits so as to accommodate unforseen or unusual costs, but in no event shall Canada's obligation under this Arrangement exceed the agreed maximum annual amount(s) as set out in section 2 of the Articles of Agreement.

3.2.3 As required by section 40 of the *Financial Administration Act*, funding under this Arrangement is subject to the appropriation of funds by Parliament with respect to the Programs and Services set out in this Arrangement. The Minister shall notify the Province in writing of any cancellation or reduction in the funding provided pursuant to this Arrangement in the event that the Minister's funding levels are changed by Parliament.

3.2.4 Payments may be withheld by the Minister, if the reports are not provided by the Province to the Minister as required under this Arrangement. Any amounts so withheld shall be paid by the Minister to the Province, within forty-five (45) days of the submission of the reports.

3.2.5 The Minister may extend the deadline for the receipt of reports in the event the Province provides written notice, prior to the date the report is due, of circumstances beyond the Province's control.

3.2.6 Any Surplus or other amount owing by the Province to the Minister under this Arrangement is a debt due and payable on the date the financial report is due or on 2009/03/31. The Minister shall notify the Province in writing of the amount owing and may thereafter set off such amount against any amount payable by the Minister to the Province.

3.3 **Surpluses**

3.3.1 For each program or service identified in Part D

(a) subject to sub-section 3.2.2 and 9.1, any Surplus shall be reimbursed by the Province to the Minister; and

(b) any claims eligible for reimbursement under the terms and conditions of this Arrangement shall be reimbursed by the Minister to the Province.

4.0 RECORDS

The Province shall:

4.1 ensure that records are maintained for each Program or Service identified in PART D covered by this Arrangement in accordance with the requirements of the *Schools Act, 1997* and any other relevant provincial legislation;

4.2 provide to the Minister the following reports:

(a) annually, on October 15, a student census report based on a census date of September 30;

(b) at the end of each School Year, a School evaluation report; and

(c) a financial report as required in subsections 5.1 and 5.2; and

4.3 allow the Minister access to all records relating to any information reported under the terms and conditions of this Arrangement. This right is not to be exercised without reasonable cause. The Province will be notified in writing of such cause. The right of access to these records is subject to the *Schools Act, 1997* and provincial laws relating to privacy and access to information.

4.4 For further clarity the Minister:

(a) may request access to such records as referred to in subsections 4.1, 4.2 and 4.3 above for purposes including:

(i) compliance reviews for the purpose of determining eligibility and adherence to established standards; and

(ii) reviews of the quality of data which the Minister uses for resourcing, operations, accountability, policy/planning and statutory requirements.

(b) shall notify the Province in writing, at least two (2) weeks in advance of the requirement for access to the Province's records and the tests the Minister shall perform to confirm the quality of information reported by the Province under the terms and conditions of this Arrangement.

5.0 FINANCIAL REPORTING

5.1 The Province shall ensure that an audit is conducted by an independent auditor licensed under the *Public Accountancy Act* as required by the *Schools Act, 1997*.

5.2 The Province shall ensure that a financial report is prepared in accordance with the requirements set out in PART C - Appendix A and which shall be delivered to the Minister, within one hundred and eighty (180) calendar days of the Province's Fiscal Year end.

5.3 Where the deadline for receipt of the financial report required under this Arrangement has not been complied with, the Minister may require that an independent auditor be appointed immediately by the Province. Should the Province refuse to abide by the Minister's request, the Minister may appoint an independent auditor whose reasonable cost shall be paid by the Province. The Province shall ensure that such an auditor shall have reasonable access to records and files.

5.4 The Minister shall provide the Province with notice of receipt and general comments within thirty (30) days of receiving the financial report.

6.0 DEFAULT

6.1 The Province shall be in default of this Arrangement in the event that:

(a) the terms and conditions of this Arrangement are not being met by the Province; or

(b) an auditor gives a denial of opinion or adverse opinion with respect to the financial statements of the Province in the course of conducting an audit pursuant to subsections 5.2 or 5.3.

6.2 Canada shall be in default of this Arrangement in the event that terms and conditions of this Arrangement are not being met by Canada.

7.0 PROVISION OF INFORMATION

7.1 The Minister will, at the Province's request, provide to the Province:

(a) any fiscal management policies relevant to the funding provided for in this Arrangement upon such policy becoming available to the public; and

(b) any publicly available information or guidelines relevant to the Programs and Services in this Arrangement.

8.0 SUBJECT MATTER OF THE ARRANGEMENT

8.1 This Arrangement is only for the funding and delivery of the Programs and Services listed in PART D and E.

9.0 AMENDMENTS

9.1 All Amendments to this Arrangement shall be made in writing and agreed to by both Parties.

10.0 TERMINATION

10.1 Termination of this Arrangement shall require written notice by either party, at least ninety (90) days prior to the end of the School Year;

10.2 Such termination shall become effective on September 1 of the following School Year and Canada agrees to reimburse the Province its reasonable costs incurred by such early termination including costs of meeting any contractual obligations; and

10.3 In the event of the termination of this Arrangement:

(a) the Province will provide the Minister with financial statements within ninety (90) days following the effective date of termination, unless the Minister waives this requirement in writing;

(b) any unexpended funding transferred to the Province by the Minister, up to the effective date of termination will be paid to the Minister by the Province, unless the Province and the Minister agree otherwise in writing; and

(c) any monies owed to the Province by the Minister, up to the effective date of termination will be paid to the Province by the Minister, unless the Province and the Minister agree otherwise in writing.

11.0 NOTICES

11.1 Where in this Arrangement any notice, request, direction, or other communication is required to be given or made by either party, it shall be in writing addressed to the party for whom it is intended at the addresses noted in section 11.4.

11.2 The notice referred to in section 11.1 will be effective by using any one of the following methods and deemed to have been given as at the date specified for each method:

(a) by personal delivery, on the date upon which the notice is delivered;

(b) by registered mail or courier, the date upon which receipt of the notice is acknowledged by the other party;

(c) by facsimile or electronic mail, on the date upon which the notice is transmitted and receipt of such transmission by the other party can be confirmed.

11.3 The address information of either party referred to in section 11.4 may be changed by providing notice to the other party of such change.

11.4 Notices shall be mailed to:

Province at:	**Canada at:**
Department of Education	Department of Indian & Inuit Affairs and Northern Development-Atlantic
PO Box 8700	PO Box 160 (40 Havelock Street)
St. John's, NL A1B 4J6	Amherst, NS B4H 3Z3
Attention: Senior Director School Services	**Attention: Director, Government Relations**
Fax # (709)729-6818	**Fax # (902)661-6237**

12.0 EXTENT OF ARRANGEMENT

12.1 This Arrangement constitutes the entire Arrangement between the Parties with respect to the subject matter herein.

13.0 SUCCESSORS

13.1 This Arrangement shall be binding upon the parties to this Arrangement and their respective administrators and successors.

14.0 REPRESENTATION OF AUTHORITY

14.1 For the purposes of this Arrangement, the Province is not an agent of Canada.

15.0 CONFLICT OF INTEREST PROVISIONS

15.1 No member of the Senate, House of Commons of Canada, the House of Assembly of Newfoundland and Labrador or the Board, shall be admitted to any share or part of this Arrangement or any benefit arising therefrom.

15.2 No individual for whom the post-employment provisions of Canada's *Conflict of Interest and Post- Employment Code for Public Office Holders*. or the *Conflict of Interest and Post-Employment Code for the Public Service*, or any relevant Provincial laws and or policies applied, will derive any direct benefit from this Arrangement unless that individual is in compliance with the applicable post-employment provisions.

16.0 ASSIGNMENT

16.1 This Agreement cannot be assigned without the written consent of the parties.

17.0 INDEMNIFICATION

17.1 The Province will save harmless and fully indemnify the Minister, his officers, employees, servants and agents, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from any act, omission, or negligence of the Province, any breach of this Arrangement by the Province, and performance or nonperformance (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities, and demands that may arise from the Province entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

17.2 Canada shall fully indemnify the Province for the reasonable costs incurred by the Province in the event that the Province is unable to perform its obligations under this Arrangement due to circumstances beyond the Province's control.

17.3 Canada will save harmless and fully indemnify the Province, its officers, employees, servants and agents, successors and assigns from and against all claims, liabilities and demands arising directly or indirectly from any act, omission or negligence of Canada, from any breach of this Arrangement by Canada and performance or nonperformance (in whole or in part) of Canada's obligations under this Arrangement, such indemnification will survive the termination or expiration of this Arrangement.

PART C

ACCOUNTABILITY FRAMEWORK

1.0 General

1.1 Without limiting the accountability provisions contained elsewhere in this Arrangement, the Province agrees to implement and maintain a system of accountability consistent with the following accountability framework and the obligations contained herein.

2.0 Transparency

2.1 Agency of the Province - the Board

2.1.1 It is acknowledged that the Board will deliver the Programs and Services, maintain records and submit reports, as required, in accordance with the provisions of the *Schools Act, 1997*. The Province will remain, however, liable to the Minister for the performance of its obligations under this Arrangement.

2.1.2 The Province will save harmless and fully indemnify the Minister, his officers, employees, servants and agents, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from any act, omission, or negligence of the Board. from the performance or nonperformance (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities, and demands that may arise from the Board entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

2.2 Loans

The Province shall not make loans from funds transferred under this Arrangement.

REPORTING WITH AUDITED FINANCIAL STATEMENTS

1.0 INTRODUCTION

1.1 Provincial financial reporting of DIAND funding will be based on general purpose financial statements that meet the needs of all potential readers and be prepared in accordance with generally accepted accounting principles (GAAP). These statements shall be audited in accordance with generally accepted auditing standards.

2.0 TREATMENT OF DIAND FUNDING AT YEAR END

2.1 Programs and Services Schedules

In addition to the financial statements required by GAAP, DIAND requires that the Province prepare a separate schedule of revenue and expenditure for each Program and Service funded under the Arrangement.

2.2 Amounts due to/from the Crown

Contribution funding provided to the Province is to be used for the purposes specified in the Arrangement. The Province must reimburse any unexpended balances or unallowable expenditures to DIAND and disclose these amounts as an accounts payable to DIAND in its audited financial statements.

Also, any claims eligible for reimbursement under the terms and conditions of the Arrangement will be reimbursed by DIAND to the Province and must be disclosed as an account receivable in the Province's audited financial statements.

EXAMPLE OF PROGRAMS AND SERVICES SCHEDULE

Statement of Revenue and Expenditure

(Description of the Programs and Services as stated in the Arrangement)

for the year ended (_____)

	Budget		
	20(xx)	20(xx)	20(xx-1)
	$	$	$
REVENUE(S)			
DIAND			
Other sources			
Total Programs and Services Revenue			
EXPENDITURES			
Salaries			
Employee benefits			
Travel			
Consultation fees			
Administration			
Bank and interest charges			
Other _____			
Total Programs and Services Expenditures			
SURPLUS (DEFICIT)			

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Unclassified

PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Arrangement No.: : 0809-02-000064
Fiscal Year: : 2008-2009

Comprehensive Funding Arrangement

Funding

P2103 ELEMENTARY/SECONDARY INSTRUCTIONAL SERVICES - PROVINCIAL SCHOOLS																			
TUITION AGREEMENTS	02125	001	374	0282	Cont	157,463.00	178,555.00	178,555.00	178,555.00	178,555.00	178,555.00	178,555.00	178,555.00	178,555.00	178,555.00	178,555.00	178,555.00	0.00	0.00	2,155,000.00
P2104 ELEMENTARY/SECONDARY/STUDENT SUPPORT SERVICES																			
ADVICE AID ASSISTANCE, PROVINCIAL SCHOOLS	02140	002	374	0282	FTP	23,181.00	22,115.00	22,115.00	22,115.00	22,115.00	22,115.00	22,115.00	22,115.00	22,115.00	22,115.00	22,115.00	22,111.00	0.00	0.00	266,452.00
Total						210,000.00	200,661.00	200,661.00	200,661.00	200,661.00	200,661.00	200,661.00	200,661.00	200,661.00	200,661.00	200,661.00	200,676.00	0.00	0.00	2,421,452.00

Where an instalment would be due on a Saturday, Sunday, or statutory holiday, the instalment will be made on the next following business day.

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Unclassified

Arrangement No.: : 0809-02-000064
Fiscal Year: : 2008-2009

Comprehensive Funding Arrangement

PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Allocation Summary Per Program

	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Total
Education	$210,666.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,976.00	$0.00	$0.00	$2,421,452.00
Total	$210,666.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,976.00	$0.00	$0.00	$2,421,452.00

Allocation Summary	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	
Total Funding	$210,666.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,976.00	$0.00	$0.00	$2,421,452.00
Total	$210,666.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,981.00	$200,976.00	$0.00	$0.00	$2,421,452.00

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PART E

LIST OF PROGRAMS AND SERVICES TO BE PROVIDED AT NATUASHISH

UNDER THIS AGREEMENT AND IN ACCORDANCE WITH THE ACT

FOR FISCAL YEAR 2008-2009

Item	Purpose	2008/2009
1	Teaching services	
1.1	Human Resources	
1.1.1	25 Teachers - salaries and benefits (Includes substitutes)	$1,663,858
1.1.2	1 Special Education Teacher	$70,094
1.2	Instructional	$200,057
1.3	Inuu Language Material	$11,449
1.4	Complementary Services	$30,059
1.5	Cultural Activities and Programs	$17,172
	Total	$1,992,699
2	School Operations	
2.2	Telecommunications (Distance Education)	$12,857
2.3.1	Lunch program - personnel	$12,300
2.3.2	Lunch Program - supplies	$20,295
2.4	Photocopying	$9,225
	Total	$54,677
3	Board Coordination and Administration	
3.1	Administative and Program Specialist Inuu - salary and benefits	$102,417
3.2	Program Administration Costs (includes $15,000 for IT technician)	$54,179
3.3	Staff Travel	$50,055
3.4	Orientation and Professional Development	$100,174
3.5	Curriculum Development and Support	$31,802
3.6	Teacher Recruitment	$5,207
	Total	$343,844
4	Department of Education Coordination	
4.1	Travel	$24,932
4.2	Audit	$5,300
		$30,232
	Teaching Services and Support Costs (1, 2, 3.1 and 3.6)	$2,155,000
	Advice and Assistance (3 & 4.2)	$266,452
	Total	$2,421,452

Protected A

FORM OF AMENDING COMPREHENSIVE FUNDING ARRANGMENT (CFA) 2008/2009

AGREEMENT NO.: 0809-02-000065

AMENDMENT NO.: 0001

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA as represented herein by the Minister of Indian Affairs and Northern Development (hereinafter referred to as "Minister").

AND

THE PROV. NEWFOUNDLAND & LABRADOR -EDUCATION, as represented by Minister of Education (hereinafter referred to as the "Recipient")

WHEREAS the parties entered into a **Comprehensive Funding Agreement** dated the, 11th day of February, 2009, ("the Agreement") and wish to amend the Agreement;

NOW THEREFORE, the parties agree as follows:

1.0 Schedule of Reporting Requirement Due Dates has been amended to include the following information:

DCI # - 462572 - Nominal Roll Student Census Report has been canceled.(08/09)

See correspondense tab for back-up.

2.0 All other terms and conditions of the Agreement will continue in full force and effect.

This Amendment has been executed by a duly authorized representative of the Minister.

K Tuple
A/Manager, Agreement Administration

Feb 24/09
Date

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FNITP Report

Schedule of Reporting Requirement Due Dates

Reporting Requirement Adjustments

There are no new reports added.

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FNITP Report

Unclassified

Schedule of Reporting Requirement Due Dates

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Arrangement No. : 0809-02-000065
Fiscal Year : 2008-2009
Amendment Reference Number : 0001

Comprehensive Funding Arrangement

Program Service Area / Budget Activity / Report Name	Reports Due
Community Development	
OPERATION AND MAINTENANCE OF EDUCATION ASSETS AND FACILITIES	
460620 - (0108) - Housing and Infrastructure Assets Annual Report	
Housing and Infrastructure Assets Annual Report	2009/03/31
Financial	
No DCI - (0083) - Statement of Revenue and Expenditure	
Statement of Revenue and Expenditure	2009/07/29

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

FNITP Report

Unclassified

PART G - Schedule of reporting Requirement Due Dates

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Arrangement No. : 0809-02-000065
Fiscal Year : 2008-2009
Amendment Reference Number : 0001

Comprehensive Funding Arrangement

Program Service Area / Budget Activity / Report Name	Reports Due
Community Development	
OPERATION AND MAINTENANCE OF EDUCATION ASSETS AND FACILITIES	
460620 - (0108) - Housing and Infrastructure Assets Annual Report	
Housing and Infrastructure Assets Annual Report	2009/03/31
Financial	
No DCI - (0083) - Statement of Revenue and Expenditure	
Statement of Revenue and Expenditure	2009/07/29

This is Exhibit " Z " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Initial

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COMPREHENSIVE FUNDING ARRANGEMENT

FOR

PROVINCE OF NEWFOUNDLAND AND LABRADOR

For Delivery of Education to the Sheshatshiu Innu First Nation

2008/2009

COPY

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Arrangement No.: 0809-02-000065

COMPREHENSIVE FUNDING ARRANGEMENT
ARTICLES OF AGREEMENT

This Comprehensive Funding Arrangement hereinafter referred to as the "Arrangement" is made:

BETWEEN:

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

(hereinafter referred to as "Canada")

AND

HER MAJESTY THE QUEEN IN RIGHT OF
THE PROVINCE OF NEWFOUNDLAND & LABRADOR
as represented by Minister of Education, the Minister for Intergovernmental Affairs and the Minister Responsible for Aboriginal Affairs

(hereinafter referred to as the "Province")

WHEREAS section 91(24) of the *Constitution Act, 1867* states that the Parliament of Canada has exclusive legislative authority to
make laws in relation to Indians and lands reserved for Indians;
AND WHEREAS section 93 of the *Constitution Act, 1867* states that the provincial legislatures have exclusive authority to make laws in relation to education;
AND WHEREAS the Minister has agreed to provide funding to reimburse the Province 100% of the costs incurred by it in the administration and delivery of education Programs and Services to members of the Sheshatshiu Innu First Nation and other students at Sheshatshiu;
AND WHEREAS, the Province has agreed to administer and deliver these education Programs and Services in accordance with the *Schools Act, 1997*, SNL1997 c.S-12.2 (hereinafter referred to as the '*Schools Act*, 1997') and the terms of this Arrangement to
the extent that they do not conflict with said Act.
AND WHEREAS Canada and the Province have further agreed to work together with the Sheshatshiu Innu First Nation to develop
Culturally Relevant Curriculum and to establish processes intended to lead to the devolution of the administration and delivery of these Programs and Services to the Sheshatshiu Innu;
AND WHEREAS the Minister has been provided the authority to enter into this Arrangement on behalf of Canada;
AND WHEREAS the Lieutenant Governor in Council by OC 2007-152 has authorized the provincial Ministers to enter into this Arrangement on behalf of the Province and has approved the terms and conditions of this Arrangement.
NOW THEREFORE THE MINISTER AND THE RECIPIENT AGREE TO THE FOLLOWING:

1.0 ARRANGEMENT

1.1 This Arrangement consists of the following documents and any Amendments relating thereto:

PART A -	Definitions
PART B -	General Terms and Conditions
PART C -	Accountability Framework
PART D -	Program Budgets, Authorities and Monthly Expenditure Plan
PART E -	List of Programs and Services to be Provided
PART F -	Operations & Maintenance Standards and Guidelines

2.0 ARRANGEMENT AMOUNT

2.1 Canada agrees to provide an amount not to exceed the sum of four million, three hundred seventy thousand, nine hundred dollars ($4,370,900.00) to the 2008-2009 Fiscal Year for services at Sheshatshiu to the Province in accordance with the terms and conditions of this Arrangement.

TOTAL AMOUNT OF AGREEMENT FOR FISCAL YEAR 2008-2009 - $4,370,900

3.0 DEVOLUTION OF CONTROL TO THE SHESHATSHIU INNU

3.1 The parties acknowledge that the devolution of the administration and delivery of educational Programs and Services to the Sheshatshiu Innu is a critical element in Canada's Healing Strategy for members of the Sheshatshiu Innu. During the

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Arrangement No.1 (2008-2009)

way of this Arrangement the parties shall participate in any processes as may be agreed to by the parties, which are intended to lead to the resolution of the administration and delivery of these Programs and Services to the Métis living here.

4.0 DURATION OF THE ARRANGEMENT

4.1 This Arrangement shall be in effect from [illegible] until [illegible] subject to the termination provisions contained in this Arrangement.

5.0 REPRESENTATIONS AND WARRANTIES

5.1 The Province represents and warrants that any person lobbying on its behalf is registered pursuant to the Lobbyists' Registration Act R.S.C., 1985, c.44 (4th Supp.) as amended.

This Arrangement has been executed by Canada and the Province by their duly authorized representatives.

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

Regional Director General

In the presence of:

Dermine Bellinceau

Witness

Date: 2009-02-11

SIGNED ON BEHALF OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR, as represented by

Minister of Education

In the presence of:

Diana Mackenzie

Witness

Date: January 21, 2009

Minister for Intergovernmental Affairs

In the presence of:

Witness

Date: 28 January 2009

Minister of Municipal Affairs

In the presence of:

Witness

Date: 28 January 09

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PART A

DEFINITIONS

AMENDMENT

A formal change to the terms and conditions of this Arrangement which is mutually agreed to by both parties and executed in accordance with the provisions of Part B, sub-section 9.1.

BOARD

The Labrador School Board incorporated pursuant to section 53 of the *Schools Act, 1997* and vested with the powers and duties contained in sections 75 and 76 of said *Act*.

CONTRIBUTION (CONTR)

A conditional Transfer Payment for a specified purpose that is subject to being accounted for or audited for the purpose of determining adherence to terms and conditions of payment and for which unexpended balances or unallowable expenditures are to be reimbursed to Canada.

CULTURALLY RELEVANT CURRICULUM

Culturally relevant curriculum refers to a curriculum designed specifically to respond to the social, cultural and environmental needs of the Sheshatshiu Innu and is intended to supplement and enrich the curriculum prescribed or approved under the *Schools Act, 1977*.

DEPARTMENT (DIAND)

The federal Department of Indian Affairs and Northern Development.

FISCAL YEAR

A twelve month period beginning on and including April 1 of a year and ending on and including March 31 of the immediately following calendar year.

MINISTER

The federal Minister of Indian Affairs and Northern Development.

MONTHLY EXPENDITURE PLAN

A statement set out in Part D - Program Budgets, Authorities and Monthly Expenditure Plan distributing the annual budget for Programs and Services in accordance with the Province's estimated monthly cash requirement.

PROGRAM AND SERVICES

The programs, services and activities to be funded as listed in PART E of this Arrangement, as may be amended from time to time, which the Province agrees to administer and/or deliver to Students and which include programs and services related to teaching, Board coordination and administration and coordination by the provincial Department of Education, operation and maintenance of school facilities, bussing of students and clerical and administrative support to staff teachers.

SHESHATSHIU INNU

The Indian band, known as the Sheshatshiu Innu First Nation, for the purposes of the *Indian Act* whose reserve is located at Sheshatshiu, Newfoundland and Labrador.

SURPLUS

The amount by which funds, provided by the Minister and other sources exceeds eligible expenditures by the Province for delivery of a service funded after all terms and conditions have been fulfilled by the Province.

STUDENT

Children who ordinarily reside in Sheshatshiu and who meet the definition of "student" as that term is defined in subsection 2(t) of the *Schools Act, 1997*.

SCHOOL YEAR

A twelve month period beginning on and including July 1 of a year and ending on and including June 30 of the immediately following calendar year.

PART B

GENERAL TERMS AND CONDITIONS

1.0 RIGHTS OF ACCESS

1.1 Canada shall provide the Province, at no cost, with rights of access, use and occupation of the school facility situated in Sheshatshiu in accordance with the Agreement on Land Transfer for Sheshatshiu, entered into among Canada, the Province of Newfoundland and Labrador, the Sheshatshiu Innu, the Sheshatshiu Innu Reserve Holding Corporation and the Sheshatshiu Innu Band Council Inc. dated September 15, 2008.

2.0 PROGRAMS AND SERVICES

2.1 The Province shall:

(a) engage the Board to deliver the primary, elementary and secondary educational Programs and Services to Students in Sheshatshiu; to perform Operation and Maintenance in relation to the Peenamin McKenzie School and grounds, to provide bussing to students and to provide clerical and administrative support for staff teachers, as listed in Part D, E & F; said Programs and Services to be delivered in accordance with the terms and conditions of this Arrangement, to the extent they do not conflict with the said Act;

(b) facilitate the enhancement of the social and cultural relevancy of the curriculum and the means of its delivery by participating in processes and sub-committees as agreed to by the parties;

(c) participate in any process leading to the devolution of the administration and delivery of educational Programs and Services to the Sheshatshiu Innu; and

(d) maintain a system of accountability in accordance with the framework set out in PART C.

3.0 TERMS OF PAYMENTS

3.1 Monthly Expenditure Plan

The Province agrees to the Monthly Expenditure Plan as set out in PART D. The Province may propose changes to the monthly expenditures as required. Such proposed changes will take effect thirty (30) days after being mutually agreed to by the Province and the Minister, subject to 3.2.2.

3.2 Cash Payments

3.2.1 The Minister shall make payments, through the application of the Federal Cash Management Policy, based on the annual amounts identified in Part D. The Minister shall provide the Province with a schedule of payments.

3.2.2 The parties agree that PART D may be amended in accordance with the requirements set out in section 11, to allow for the reallocation of funds within existing approved limits so as to accommodate unforeseen or unusual costs, but in no event shall Canada's obligation under this Arrangement exceed the agreed maximum annual amount(s) as set out in section 2 of the Articles of Agreement.

3.2.3 As required by section 40 of the *Financial Administration Act*, funding under this Arrangement is subject to the appropriation of funds by Parliament with respect to the Programs and Services set out in this Arrangement. The Minister shall notify the Province in writing of any cancellation or reduction in the funding provided pursuant to this Arrangement in the event that the Minister's funding levels are changed by Parliament.

3.2.4 Payments may be withheld by the Minister, if the reports are not provided by the Province to the Minister as required under this Arrangement. Any amounts so withheld shall be paid by the Minister to the Province, within forty-five (45) days of the submission of the reports.

3.2.5 The Minister may extend the deadline for the receipt of reports in the event the Province provides written notice, prior to the date the report is due, of circumstances beyond the Province's control.

3.2.6 Any Surplus or other amount owing by the Province to the Minister under this Arrangement is a debt due and payable on the date the financial report is due. The Minister shall notify the Province in writing of the amount owing and may thereafter set off such amount against any amount payable by the Minister to the Province.

3.3 Surpluses

3.3.1 For each program or service identified in Part D.

(a) subject to sub-section 3.2.2 and 9.1, any Surplus shall be reimbursed by the Province to the Minister; and

(b) any claims eligible for reimbursement under the terms and conditions of this Arrangement shall be reimbursed by the Minister to the Province.

4.0 RECORDS

The Province shall:

4.1 ensure that records are maintained for each Program or Service identified in PART D covered by this Arrangement in accordance with the requirements of the *Schools Act, 1997* and any other relevant provincial legislation;

4.2 provide to the Minister the following reports:

(a) annually, on October 15, a student census report based on a census date of September 30;

(b) at the end of each School Year, a school evaluation report; and

(c) a financial report as required in subsections 5.1 and 5.2; and

4.3 allow the Minister access to all records relating to any information reported under the terms and conditions of this Arrangement. This right is not to be exercised without reasonable cause. The Province will be notified in writing of such cause. The right of access to these records is subject to the *Schools Act, 1997* and provincial laws relating to privacy and access to information.

4.4 For further clarity the Minister:

(a) may request access to such records as referred to in subsections 4.1, 4.2 and 4.3 above for purposes including:

(i) compliance reviews for the purpose of determining eligibility and adherence to established standards; and

(ii) reviews of the quality of data which the Minister uses for resourcing, operations, accountability, policy/planning and statutory requirements.

(b) shall notify the Province in writing, at least two (2) weeks in advance of the requirement for access to the Province's records and the tests the Minister shall perform to confirm the quality of information reported by the Province under the terms and conditions of this Arrangement.

5.0 FINANCIAL REPORTING

5.1 The Province shall ensure that an audit is conducted by an independent auditor licensed under the *Public Accountancy Act* as required by the *Schools Act, 1997*.

5.2 The Province shall ensure that a financial report is prepared in accordance with the requirements set out in PART C - Appendix A and which shall be delivered to the Minister, within one hundred and eighty (180) calendar days of the Province's fiscal year end.

5.3 Where the deadline for receipt of the financial report required under this Arrangement has not been complied with, the Minister may require that an independent auditor be appointed by the Province by a date specified by the Minister. Should the Province fail to abide by the Minister's request, the Minister may appoint an independent auditor whose reasonable cost shall be paid by the Province. The Province shall ensure that such an auditor shall have reasonable access to records and files.

5.4 The Minister shall provide the Province with notice of receipt and general comments within thirty (30) days of receiving the financial report.

6.0 DEFAULT

6.1 The Province shall be in default of this Arrangement in the event that:

(a) the terms and conditions of this Arrangement are not being met by the Province; or

(b) an auditor gives a denial of opinion or adverse opinion with respect to the financial statements of the Province in the course of conducting an audit pursuant to subsections 5.2 or 5.3.

6.2 Canada shall be in default of this Arrangement in the event that terms and conditions of this Arrangement are not being met by Canada.

7.0 PROVISION OF INFORMATION

7.1 The Minister will, at the Province's request, provide to the Province:

(a) any fiscal management policies relevant to the funding provided for in this Arrangement upon such policy becoming available to the public; and

(b) any publicly available information or guidelines relevant to the Programs and Services in this arrangement.

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8.0 SUBJECT MATTER OF THE ARRANGEMENT

8.1 This Arrangement is only for the funding and delivery of Programs and Services listed in PART E.

9.0 AMENDMENTS

7.1 All Amendments to this Arrangement shall be made in writing and executed by both parties.

10.0 TERMINATION

10.1 Termination of this Arrangement shall require written notice by either party, at least ninety (90) days prior to the end of the School Year;

10.2 Such termination shall become effective on September 1 of the following School Year and Canada agrees to reimburse the Province its reasonable costs incurred by such early termination including costs of meeting any contractual obligations; and

10.3 In the event of the termination of this Arrangement:

(a) the Province will provide the Minister with financial statements within ninety (90) days following the effective date of termination, unless the Minister waives this requirement in writing;

(b) any unexpended funding transferred to the Province by the Minister, up to the effective date of termination will be paid to the Minister by the Province, unless the Province and the Minister agree otherwise in writing; and

(c) any monies owed to the Province by the Minister, up to the effective date of termination will be paid to the Province by the Minister, unless the Province and the Minister agree otherwise in writing.

11.0 NOTICES

11.1 Where in this Arrangement any notice, request, direction, or other communication is required to be given or made by either party, it shall be in writing addressed to the party for whom it is intended at the addresses noted in section 11.4.

11.2 The notice referred to in section 11.1 will be effective by using any one of the following methods and deemed to have been given as at the date specified for each method:

(a) by personal delivery, on the date upon which the notice is delivered;

(b) by registered mail or courier, on the date upon which receipt of the notice is acknowledged by the other party;

(c) by facsimile or electronic mail, on the date upon which the notice is transmitted and receipt of such transmission by the other party can be confirmed.

11.3 The address information of either party referred to in section 11.4 may be changed by providing notice to the other party of such change.

11.4 Notices shall be mailed, couriered and/or faxed to:

Province at:	Canada at:
Department of Education	Department of Indian & Inuit Affairs
PO Box 8700	PO Box 160 (40 Havelock Street)
St. John's, NL A1B 4J6	Amherst, NS B4H 3Z3
Attention: Senior Director School Services	Attention: Director, Government Relations
Fax # (709)729-5896	Fax # (902) 661-6237

12.0 EXTENT OF ARRANGEMENT

12.1 This Arrangement constitutes the entire agreement between the parties with respect to the subject matter herein.

13.0 SUCCESSORS

13.1 This Arrangement shall be binding upon the parties to this Arrangement and their respective administrators and successors.

14.0 REPRESENTATION OF AUTHORITY

14.1 For the purposes of this Arrangement, the Province is not an agent of Canada.

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15.0 CONFLICT OF INTEREST PROVISIONS

15.1 No member of the Senate or House of Commons of Canada, the House of Assembly of Newfoundland and Labrador or the Board, shall be admitted to any share or part of this Arrangement or any benefit arising therefrom

15.2 No individual for whom the post-employment provisions of the *Conflict of Interest Act*, the *Conflict of Interest and Post-Employment Code for Public Office Holders*, or the *Conflict of Interest and Post-Employment Code for the Public Service, or any relevant Provincial laws and or policies* applied, will derive any direct benefit from this Arrangement unless that individual is in compliance with the applicable post-employment provisions.

16.0 ASSIGNMENT

16.1 This agreement cannot be assigned without the written consent of the parties.

17.0 INDEMNIFICATION

17.1 The Province will save harmless and fully indemnify Canada, Her officers, employees, servants and agents, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from any act, omission, or negligence of the Province, any breach of this Arrangement by the Province, and performance or nonperformance (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities, and demands that may arise from the Province entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

17.2 Canada shall fully indemnify the Province for the reasonable costs incurred by the Province in the event that the Province is unable to perform its obligations under this Arrangement due to circumstances beyond the Province's control.

17.3 Canada will save harmless and fully indemnify the Province, its officers, employees, servants and agents, successors and assigns from and against all claims, liabilities and demands arising directly or indirectly from any act, omission or negligence of Canada, from any breach of this Arrangement by Canada and performance or nonperformance (in whole or in part) of Canada's obligations under this Arrangement, such indemnification will survive the termination or expiration of this Arrangement.

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PART C

ACCOUNTABILITY FRAMEWORK

1.0 General

1.1 Without limiting the accountability provisions contained elsewhere in this Arrangement, the Province agrees to implement and maintain a system of accountability consistent with the following accountability framework and the obligations contained herein.

2.0 Transparency

2.1 Agency of the Province - the Board

2.1.1 It is acknowledged that the Board will deliver the Programs and Services, maintain records and submit reports, as required, in accordance with the provisions of the *Schools Act, 1997*. The Province will remain, however, liable to the Minister for the performance of its obligations under this Arrangement.

2.1.2 The Province will save harmless and fully indemnify Canada, Her officers, employees, servants and agents, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from any act, omission, or negligence of the Board, from the performance or nonperformance (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities, and demands that may arise from the Board entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

2.2 LOANS

The Province shall not make loans from funds transferred under this Arrangement.

REPORTING WITH AUDITED FINANCIAL STATEMENTS

1.0 INTRODUCTION

1.1 Provincial financial reporting of DIAND funding will be based on general purpose financial statements that meet the needs of all potential readers and be prepared in accordance with generally accepted accounting principles (GAAP). These statements shall be audited in accordance with generally accepted auditing standards.

2.0 TREATMENT OF DIAND FUNDING AT YEAR END

2.1 Programs and Services Schedules

In addition to the financial statements required by GAAP, DIAND requires that the Province prepare a separate schedule of revenue and expenditure for each Program and Service funded under the Arrangement.

2.2 Amounts due to/from Canada

Contribution funding provided to the Province is to be used for the purposes specified in the Arrangement. The Province must reimburse any unexpended balances or unallowable expenditures to DIAND and disclose these amounts as an accounts payable to DIAND in its audited financial statements. Also, any claims eligible for reimbursement under the terms and conditions of the Arrangement will be reimbursed by DIAND to the Province and must be disclosed as an account receivable in the Province's audited financial statements.

EXAMPLE SCHEDULE OF EXPENDITURES FOR PROGRAMS AND SERVICES

Statement of Revenue and Expenditure
(Description of the Programs and Services as stated in the Arrangement)
for the year ended (_____)

		Budget	
	20(xx)	20(xx)	20(xx-1)
	$	$	$
REVENUE(S)			
DIAND			
Other Sources	_____	_____	_____
Total Programs and Services Revenue			
EXPENDITURES			
Salaries			
Employee benefits			
Travel			
Consultation fees			
Administration			

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Bank and interest charges			
Other _____ _____			
Total Programs and Services Expenditures			
SURPLUS (DEFICIT)			

Unclassified

PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Arrangement No.: : 0809-02-000065
Fiscal Year: : 2008-2009

Comprehensive Funding Arrangement

Funding

PROGRAM/SERVICE DESCRIPTION	Code	Sec	Activity	ROM	Fed/Auth	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Allocation Total $
P2103 ELEMENTARY/SECONDARY INSTRUCTIONAL SERVICES - PROVINCIAL SCHOOLS																				
TUITION AGREEMENTS	02125	001	374	0282	Cont	297,522.00	283,843.00	283,843.00	283,843.00	283,843.00	283,843.00	283,843.00	283,843.00	283,843.00	283,843.00	283,843.00	283,846.00	0.00	0.00	3,419,799.00
P2104 ELEMENTARY/SECONDARY/STUDENT SUPPORT SERVICES																				
ADVICE AND ASSISTANCE, PROVINCIAL SCHOOLS	02140	001	374	0282	FTP	20,172.00	19,244.00	19,244.00	19,244.00	19,244.00	19,244.00	19,244.00	19,244.00	19,244.00	19,244.00	19,244.00	19,245.00	0.00	0.00	231,557.00
STUDENT TRANSPORTATION SERVICES (ALL SCHOOL TYPES)	02137	001	374	0282	FTP	28,408.00	27,100.00	27,100.00	27,100.00	27,100.00	27,100.00	27,100.00	27,100.00	27,100.00	27,100.00	27,100.00	27,094.00	0.00	0.00	326,502.00
E3202 OPERATION AND MAINTENANCE OF EDUCATION ASSETS AND FACILITIES																				
SCHOOLS - O&M	04355	001	379	0282	FTP	34,169.00	32,598.00	32,598.00	32,598.00	32,598.00	32,598.00	32,598.00	32,598.00	32,598.00	32,598.00	32,598.00	32,596.00	0.00	0.00	392,745.00
Total						360,269.00	362,785.00	362,785.00	362,785.00	362,785.00	362,785.00	362,785.00	362,785.00	362,785.00	362,785.00	362,785.00	362,781.00	0.00	0.00	4,370,900.00

Where an instalment would be due on a Saturday, Sunday, or statutory holiday, the instalment will be made on the next following business day.

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Arrangement No.: : 0809-02-000065
Fiscal Year: : 2008-2009

Comprehensive Funding Arrangement

PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Allocation Summary Per Program

	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Total
Community Development	$34,169.00	$32,598.00	$32,598.00	$32,598.00	$32,598.00	$32,598.00	$32,598.00	$32,598.00	$32,598.00	$32,598.00	$32,598.00	$32,589.00	$0.00	$0.00	$392,748.00
Education	$348,120.00	$330,187.00	$330,187.00	$330,187.00	$330,187.00	$330,187.00	$330,187.00	$330,187.00	$330,187.00	$330,187.00	$330,187.00	$330,188.00	$0.00	$0.00	$3,978,152.00
Total	$382,289.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,781.00	$0.00	$0.00	$4,370,900.00

Allocation Summary	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	
Total Funding	$380,289.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,781.00	$0.00	$0.00	$4,370,900.00
Total	$380,289.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,785.00	$362,781.00	$0.00	$0.00	$4,370,900.00

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Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

PART E

LIST OF PROGRAMS AND SERVICES TO BE PROVIDED AT SNESHATSHU

UNDER THIS ARRANGEMENT AND IN ACCORDANCE WITH THE ACT

FOR FISCAL YEAR 2008/2009

Item	Purpose	2008/2009
1.	Teaching Services	
1.1	Human Resources	
1.1.1	33 teachers - salaries and benefits April 1, 2008 to August 31, 2008	$1,078,018
	32 teachers - salaries and benefits Sept 1, 2008 to March 31, 2009	$1,550,658
1.1.2	Substitute teachers - salaries and benefits	$55,199
1.1.3	Student Assistants - salaries and benefits	$44,196
1.1.3.1	Student Assistants - replacements	$5,325
1.2	Instructional	$388,220
1.3	Innu Language Material	$33,256
1.4	Complementary Services	$32,185
1.5	Cultural Activities and Programs	$49,351
	Total Human Resources	$3,294,318
2.	School Operations	
2.1	Telecommunications (Distance Education)	$7,688
2.2	Photocopying	$10,250
	Total School Operations	$17,938
3.	Board Coordination and Administration	
3.1	Administrative and Program Specialist Innu - salary and benefits	$102,417
3.2	Program Administration Costs (includes $15,000 for IT technician)	$59,006
3.3	Staff Travel	$8,458
3.4	Orientation and Professional Development	$66,663
3.5	Curriculum Development and Support	$53,842
3.6	Teacher Recruitment	$5,125
	Total Board Coordination and Administration	$323,511
4.	Department of Education Coordination	
4.1	Travel	$10,763
4.2	Audit	$5,125
	Total Dept of Education Coordination	$15,888

Item	Purpose	2003/2009
5	Wages and Benefits - Instructional	
5.1	School Secretary - salary and benefits	$38,873
5.1.1	School Secretary - severance accrual	$3,634
5.1.1.1	School Secretary - paid leave (illness etc)	$5,325
	Total Wages and Benefits - Instructional	$34,032
6	Wages and Benefits - Maintenance and Operations	
6.1	J & M - salaries and benefits	$91,039
6.2	J & M - salaries and benefits - overtime	$4,260
6.3	J & M - salaries and benefits - replacements	$4,260
6.4	Additional Janitor - salary and benefits	$22,365
	Total Wages and Benefits - M & O	$121,924
7	Operations	
7.1	Telecommunications - telephone, internet connectivity	$7,687
7.2	Fuel	$45,100
7.3	Electricity	$13,483
7.4	Snow Clearing (8 month contract effective October 1,2003)	$9,943
7.5	Contingency*	$15,375
7.6	Municipal Fees	$17,000
	Total Operations	$108,588
8	Repairs and Maintenance	
8.1	General repairs and maintenance	$63,000
8.2	Furnace maintenance	$5,125
8.3	Contracted services (fire alarm inspections, security system, PA)	$4,613
	Total Repairs and Maintenance	$ 77,738
9	Supplies and Equipment	
9.1	Janitorial (toilet paper, paper towels, cleaning supplies, etc)	$7,693
9.2	Maintenance	$22,550
	Total Supplies and Equipment	$30,443
10	Student Transportation	
10.1	Cost of bussing services provided	$304,000
10.2	Contingency - Repairs and Maintenance *	$22,500
	Total Student Transportation	$326,500
	Total Operations, Maintenance and Transportation	$565,169

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SUMMARY

Item	Purpose	2008/2009
1, 2, 3.1, & 3.6	Teaching Services and Support Cost	$3,419,793
3 & 4	Advice and Assistance	$231,857
5,6,7,8,9	Operations and Maintenance	$392,745
10	Student Transportation	$326,500
	Grand Total	$4,370,900

This is Exhibit " **AA** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

St John's, NL

Initial

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LABRADOR SCHOOL BOARD
INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT

AUDITORS' REPORT

FINANCIAL STATEMENTS - MARCH 31, 2009

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

LABRADOR SCHOOL BOARD
INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT

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March 31, 2009

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Revenue and Expenditure	2
Notes to the Financial Statement	3

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

WALTERS HOFFE
CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To the Members of the **Labrador School Board**

We have audited the statement of revenue and expenditure of the **Labrador School Board - Innu Education Comprehensive Funding Agreement** for the year ended March 31, 2009. This financial statement is the responsibility of the Board's management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

In our opinion, this financial statement presents fairly, in all material respects, the results of its operations for the year ended March 31, 2009 in accordance with Canadian generally accepted accounting principles.

Walters Hoffe
Chartered Accountants

Gander, Newfoundland

May 28, 2009

P.O. BOX 1029, STN B, HAPPY VALLEY-GOOSE BAY, NL A0P 1E0 • TEL (709) 896-2961 • FAX: (709) 896-9160 • EMAIL: whoffe@nf.aibn.com

LABRADOR SCHOOL BOARD
INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT

Statement of Revenue and Expenditure

Year ended March 31, 2009

	2009	2008
Revenue:		
Innu Education Comprehensive Funding Agreement	$ 560,151	535,470
Less deferred	-	75,216
	560,151	460,254
Expenditure:		
Administration	54,199	40,000
Complementary services	30,059	27,832
Cultural activities	45,401	30,097
Professional curriculum development	42,675	35,222
Instructional	112,555	80,930
Innu language materials	3,104	4,822
Modern technologies	55,470	24,683
Teacher recruitment	10,282	7,689
Teacher retention	99,273	97,157
Teachers' texts	32,937	10,632
Telecommunications	6,163	6,292
Travel	50,472	60,956
Rental and equipment repairs	12,336	6,069
Lunch program	35,738	27,873
	590,664	460,254
Excess (deficiency) of revenue over expenditure	$(30,513)	-

See accompanying notes:

On behalf of the Board:

_____ **Chairperson**

_____ **Treasurer**

Walters Hoffe
CHARTERED ACCOUNTANTS

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

D

LABRADOR SCHOOL BOARD
INNU EDUCATION COMPREHENSIVE FUNDING AGREEMENT

Notes to the Financial Statements

March 31, 2009

1. Nature of operations:

To provide and deliver a culturally relevant curriculum designed to respond to the social, cultural and environmental needs of the Mushuau Innu people, and which is intended to supplement and enrich the curriculum prescribed or approved under the Schools Act, 1997

2. Measurement uncertainty:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates; however, such differences would not be expected to have a material impact on this financial statement.

This is Exhibit " **BB** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

a barrister, NL

Initial

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Indian and Northern Affairs Canada / Affaires indiennes et du Nord Canada

75/31/03

FACSIMILE TRANSMITTAL
TRANSMISSION PAR TÉLÉCOPIEUR

Number of pages including this page / Nombre de pages incluant cette page	3

Date: 2008-03-27

FROM - DE

Name - Nom	Position title - Titre du poste
Donna Mitchell	Resource and Allocation Analyst
Directorate - Direction	**Branch - Direction générale**
NL/GR	

Room - Pièce	Facsimile no. - N° de télécopieur	Telephone no. - N° de téléphone
	(902) 661-6237	(902) 661-6246

TO - À

Name - Nom

ATTENTION: RICK HAYWARD

Facsimile no. - No de télécopieur	Telephone no. - N° de téléphone
(709) 729-1330	(709) 729-5146

Good morning Rick,

Attached, please find a signed copy of the agreement to transfer funds between the Province of Newfoundland and Labradror and The Department of Indian and Northern Affairs Canada.

Please sign and send a copy back to our office for our files.

Thank you,
Donna Mitchell
INAC - Atlantic

Note: That signatures are completed but on two separate agreements.

Canada

AGREEMENT TO TRANSFER FUNDS BETWEEN THE PROVINCE OF NEWFOUNDLAND AND LABRADOR AND THE DEPARTMENT OF INDIAN AND NORTHERN AFFAIRS CANADA

This AGREEMENT TO TRANSFER FUNDS is made this _____ day of _____ 200___.

BETWEEN:

The Province of Newfoundland and Labrador, as represented by hereinafter referred to as "NL"

AND:

Department of Indian and Northern Affairs Canada, as represented by the Director, Government Relations, Atlantic Region, hereinafter referred to as "INAC"

PREAMBLE

1. WHEREAS this agreement represents a form of administrative cooperation and not a transfer of program responsibilities between federal and provincial departments;

2. WHEREAS INAC and the Province has the mandate to enter such agreements.

IT IS UNDERSTOOD THAT:

1.0 General

1.1 This agreement applies only to the Province's contribution to the new school in Sheshatshiu.

1.2 The Province agrees to contribute $4 M to the costs incurred by the Department of Indian and Northern affairs for the construction of a new school in Sheshatshiu.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

1.3 NL agrees to issue two cheques of $2 M to be deposited into a INAC suspense account, one in 2007/08 fiscal year and the second in 2008/09 fiscal year.

1.4 INAC agrees upon receipt of the funding to issue a cheque(s) to the Sheshatshiu Innu First Nation.

1.5 The INAC Regional Director, Government Relations, Atlantic Region and the Deputy Minister, Department of Education, NL, shall sign this agreement.

2.0 Transfer of Funds

2.1 NL will issue two cheques, one for fiscal year 2007-2008 and one for 2008-2009, each in the amount of two million dollars ($2,000,000), to INAC, to be deposited into suspense account number 978-7602. Upon receipt of the cheques, INAC will issue the two cheques in the amount of two million dollars ($2,000,000) each to Sheshatshiu Innu First Nation for a total of $4 M.

SIGNED ON BEHALF OF THE DEPARTMENT OF INDIAN AND AND NORTHERN AFFAIRS CANADA

BY:

REGIONAL DIRECTOR, GOVERNMENT RELATIONS, ATLANTIC REGION

Mark Dawe

IN THE PRESENCE OF:

DATED: 27/03/08

SIGNED ON BEHALF OF THE PROVINCE OF NEWFOUNDLAND AND LABRADOR

BY:

DEPUTY MINISTER
DEPARTMENT OF EDUCATION
NEWFOUNDLANDAND LABRADOR

DEPUTY MINISTER
INTEGOVERNMENTAL AFFAIRS

IN THE PRESENCE OF:

DATED: _____

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

75/31/03

Newfoundland Labrador

Government of Newfoundland and Labrador
Department of Education
Office of the Deputy Minister

March 27, 2008

Mr. Mark Davis
Regional Director
Indian and Northern Affairs
P.O. Box 160
Amherst, NS B4H 2Z3

Dear Mr. Davis:

Attached please find an agreement to formalize our arrangement with respect to the Provincial contribution to the new school being constructed in Sheshatshiu.

A cheque for $2 million is also enclosed. Please sign and return one copy of the signed agreement for our records.

Sincerely,

REBECCA ROOME
Deputy Minister

cc: Robert Coombs
Marian Fushell

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

AGREEMENT TO TRANSFER FUNDS BETWEEN THE GOVERNMENT OF NEWFOUNDLAND AND LABRADOR AND THE DEPARTMENT OF INDIAN AND NORTHERN AFFAIRS CANADA

This AGREEMENT TO TRANSFER FUNDS is made this 27th day of March 2008.

BETWEEN:

The Government of Newfoundland and Labrador, as represented by the Deputy Minister of Education and the Deputy Minister of Intergovernmental Affairs, hereinafter referred to as the Province.

AND:

Department of Indian and Northern Affairs Canada, as represented by the Director, Government Relations, Atlantic Region, hereinafter referred to as "INAC"

PREAMBLE

1. WHEREAS this agreement represents a form of administrative cooperation and not a transfer of program responsibilities between federal and provincial departments;

2. WHEREAS INAC and the Province has the mandate to enter such agreements.

IT IS UNDERSTOOD THAT:

1.0 General

1.1 This agreement applies only to the Province's contribution to the new school in Sheshatshiu.

1.2 The Province agrees to contribute $4 million towards the costs incurred by INAC for the construction of a new school in Sheshatshiu.

1.3 The Province agrees to issue two cheques of $2 million to be deposited into a INAC suspense account, one in 2007/08 fiscal year and the second in 2008/09 fiscal year.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

1.4 INAC agrees upon receipt of the funding to issue a cheque(s) to the Sheshatshiu Innu First Nation.

1.5 The INAC Regional Director, Government Relations, Atlantic Region and the Deputy Minister, Department of Education, and the Deputy Minister of Intergovernmental Affairs for the Province, shall sign this agreement.

2.0 Transfer of Funds

2.1 The Province will issue two cheques, one for fiscal year 2007-2008 and one for 2008-2009, each in the amount of $2 million dollars ($2,000,000), to INAC, to be deposited into suspense account number 978-7602. Upon receipt of the cheques, INAC will issue the two cheques in the amount of $2 million dollars ($2,000,000) each to Sheshatshiu Innu First Nation for a total of $4 million.

SIGNED ON BEHALF OF THE DEPARTMENT OF INDIAN AND NORTHER AFFAIRS CANADA

BY:

REGIONAL DIRECTOR, GOVERNMENT RELATIONS, ATLANTIC REGION

DATED: _____

SIGNED ON BEHALF OF THE GOVERNMENT OF

BY:

R Hayward

DEPUTY MINISTER
DEPARTMENT OF EDUCATION
NEWFOUNDLANDAND LABRADOR

Sean Dalton

DEPUTY MINISTER
INTERGOVERNMENTAL AFFAIRS

DATED: March 27 08

This is Exhibit " **CC** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St Johns, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador
a barrister, NL

Initial

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COMPREHENSIVE FUNDING ARRANGEMENT

PROVINCE OF NEWFOUNDLAND/LABRADOR

For Delivery of Education to the Mushuau Innu

FOR

2009/2010

FEB 3'10 AM 7:45

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

COMPREHENSIVE FUNDING ARRANGEMENT
ARTICLES OF AGREEMENT

This Comprehensive Funding Arrangement hereinafter referred to as the "Arrangement" is made:

BETWEEN:

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

(hereinafter referred to as the "Minister")

AND

THE PROV. NEWFOUNDLAND & LABRADOR -EDUCATION,
as represented by Minister of Education, Minister of Intergovernmental Affairs, Minister Responsible for Aboriginal Affairs

(hereinafter referred to as the "Province")

WHEREAS Section 91(24) of the Constitution Act, 1867 states that the Parliament of Canada has exclusive legislative authority to make laws in relation to Indians and lands reserved for Indians;

AND WHEREAS Section 93 of the Constitution Act, 1867 states that the provincial legislatures have exclusive authority to make laws in relation to education;

AND WHEREAS the Minister has agreed to provide funding to reimburse the Province 100% of the costs incurred by it in the administration and delivery of education Programs and Services to members of the Mushuau Innu First Nation and other students at Natuashish;

AND WHEREAS the Province has agreed to administer and deliver these education Programs and Services in accordance with the Schools Act, 1997, SNL 1997 c.S-12.2 (hereinafter referred to as the Schools Act, 1997) and the terms of this Arrangement to the extent that they do not conflict with said Act

AND WHEREAS Canada and the Province have further agreed to work together with the Mushuau Innu First Nation todevelop Culturally Relevant Curriculum and to establish processes intended to lead to the devolution of the administration and delivery of these Programs and Sevices to the Mushuau Innu First Nation;

AND WHEREAS the Treasury Board of Canada, by virture of P.C. 1997-7/415 dated March 19, 1997 has given the Minister the authority to enter into this Arrangment on behalf of Canada and has approved the terms and conditions of this Arrangement;

AND WHEREAS the Lieutenant Governor in Council by OC 2003-145 has authorized the provincial Ministers to enter into this Arrangement on behalf of the Province and has approved the terms and conditions of this Arrangement

NOW THEREFORE CANADA AND THE PROVINCE AGREE TO THE FOLLOWING:

1.0 ARRANGEMENT

1.1 This Arrangement consists of the following documents and any Amendments relating thereto:

PART A -	Definitions
PART B -	General Terms and Conditions
PART C -	Accountability Framework
PART D -	Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan
PART E -	List of Programs and Services To Be Provided
PART G -	Schedule of Reporting Requirement Due Dates

2.0 ARRANGEMENT AMOUNT

2.1 The Minister agrees to provide an amount of up to one million, thirteen thousand, four hundred eighty two dollars ($1,013,482.00) in the 2009/2010 fiscal year for services at Natuashish to the Province in accordance with the terms and conditions of this Arrangement.

TOTAL AMOUNT OF AGREEMENT - 2009-2010 - $1,013,482.00

3.0 DEVOLUTION OF CONTROL TO THE MUSHUAU INNU

3.1 The Parties acknowledge that the devolution of the administration and delivery of educational Programs and Services to the Mushuau Innu is a critical element in Canada's Healing Strategy for members of the Mushuau Innu. During the t erms of this Agreement the Parties shall participate in any processes as may be agreed to by the Parties, which intended to lead to the devolution of the administration and delivery of these Programs and Services to the Mushuau Innu.

4.0 DURATION OF THE ARRANGEMENT

4.1 This Arrangement shall be in effect from April 1, 2009 until March 31, 2010 subject to the termination provisions contained in this Arrangement.

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4.0 REPRESENTATIONS AND WARRANTIES

4.1 The Recipient represents and warrants that:

(a) any person lobbying on its behalf is registered pursuant to the *Lobbying Act*; and

This Arrangement has been executed by the Minister and the Recipient by their duly authorized representatives.

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

Regional Director General

In the presence of:

Witness

Date: Feb 5/2010

SIGNED ON BEHALF OF PROVINCE OF NEWFOUNDLAND & LABRADOR - EDUCATION

Minister of Education

In the presence of:

Witness

Date: Dec 14, 2009

Minister of Intergovernmental Affairs

In the presence of:

Witness

Date: Feb. 1, 2010

Minister Responsible for Aboriginal Affairs

In the presence of:

Witness

Date: Jan. 27/10

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

PART A

DEFINITIONS

AMENDMENT

A formal change to the terms and conditions of this Arrangement which is executed by both parties.

BOARD

The Labrador School Board incorporated pursuant to section 53 of the *Schools Act, 1997* and vested with the powers and duties contained in sections 75 and 76 of said Act..

CONTRIBUTION (CONTR)

A conditional Transfer Payment for a specified purpose that is subject to being accounted for or audited for the purpose of determining adherence to terms and conditions of payment and for which unexpended balances or unallowable expenditures are to be reimbursed to the Crown.

CULTURALLY RELEVANT CURRICULUM

Culturally relevant curriculum refers to a curriculum designed specifically to respond to the social, cultural and enfironmental needs of the Mushuau Innu and is intended to supplement and enrich the curriculum prescribed or approved under the *Schools Act, 1977*..

DEPARTMENT (DIAND)

The Department of Indian Affairs and Northern Development.

FISCAL YEAR

A twelve month period beginning on and including April 1 of a year and ending on and including March 31 of the immediately following calendar year.

MINISTER

The federal Minister of Indian Affairs and Northern Development.

MONTHLY EXPENDITURE PLAN

A statement set out in Part D - Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan distributing the annual budget for programs, services and activities in accordance with the Province's estimated monthly cash requirement.

MUSHUAU INN

The Indian Band known as the Mushuau Innu First Nation, for the purposes of the *Indian Act* whose reserve in located at Natuashish.

PROGRAM AND SERVICES

The Programs, services and activities to be funded as listed in PART D and E of this Arrangement, as may be amended from time to time, which the Province agrees to administer and/or deliver to students and which include programs and services related to teaching, Board Coordination and Administration and coordination by the Provincial Department of Education.

SCHOOL YEAR

A twelve month period beginning on and including July 1 of a year and ending on and including June 30 of the immediately following calendar year.

SURPLUS

The amount by which funds, provided by the Minister and other sources exceeds eligible expenditures by the Province for delivery of a service funded after all terms and conditions have been fulfilled by the Province.

STUDENT

Children who ordinarily reside in Natuashish and who meet the definition of "student" as that term is defined in subsection 2(t) of the *Schools Act, 1997*

PART B

GENERAL TERMS AND CONDITIONS

1.0 RIGHTS OF ACCESS

1.1 Canada shall provide the Province, at no cost, with rights ofaccess, use and occupation of the school facility situated in Natuashish in accordance with the terms of the Newfoundland-Labrador/Canada/Mushuau Innu Land Transfer Agreement.

2.0 PROGRAMS AND SERVICES

2.1 The Province shall:

(a) engage the Board to deliver the primary, elementary and secondary educational Programs and Services listed in PART D and E to students in Natuashish; said Programs and Services to be delivered in accordance with the terms and conditions of this Arrangement, to the extent they do not conflict with the said Act;

(b) facilitate the enhancement of the social and cultural relevancy of the curriculum and the means of its delivery by participating in processes and sub-committees as agreed to by the parties;

(c) participate in any process leading to the devolution of the administration and delivery of educational Programs and Services to the Mushuau Innu; and

(d) maintain a system of accountability in accordance with the framework set out in Part C

3.0 TERMS OF PAYMENTS

3.1 Monthly Expenditure Plan

3.1.1 The Province agrees to the monthly expenditures as set out in Part D - Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan. The Province may propose changes to the monthly expenditures as required. Such changes will take effect thirty (30) days after being mutually agreed to by the Province and the Minister, subject to 3.2.2.

3.2 Cash Payments

3.2.1 The Minister shall make payments, through the application of the Federal Cash Management Policy, based on the annual amounts identified in Part D - Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan. The Minister shall provide the Province with a schedule of payments.

3.2.2 The Parties agree that PART D may be amended in accordance with the requirements set out in section 11, to allow for the reallocatioin of funds within existing approved limits so as to accommodate unforeseen or unusual costs, but in no even shall Canada's obligatioin under this Arrangement exceed the agreed maximun annual amount(s) as set out in section 2 of the Articles of Agreement.

3.2.3 As required by section 40 of the *Financial Administration Act*, funding under this Arrangement is subject to the appropriation of funds by Parliament with respect to the particular programs, services and activities set out in this Arrangement. The Minister shall notify the Recipient in writing of any cancellation or reduction in the funding provided pursuant to this Arrangement in the event that the Minister's funding levels are changed by Parliament.

3.2.4 Payments may be withheld by the Minister. if the reports are not provided by the Province to the Minister as required under this Arrangement. Any amounts so withheld shall be paid by the Minister to the Province, within forty-five (45) days of the submission of the reports

3.2.5 The Minister may extend the deadline for the receipt of reports in the event the Province provides written notice, prior to the date the report is due, of circumstances beyond the Province's control.

3.2.6 Any Surplus or other amount owing by the Province to the Minister under this Arrangement is a debt due to the Minister and payable on the date the financial report is due or on March 31, 2010. The Minister shall notify the Province in writing of any such amount owing and may thereafter set off such amount against any amount payable by the Minister to the Province under this Arrangement or any other Arrangement.

3.3 Surpluses

3.3.1 For each program, service or activity identified in Part D - Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan:

(a) subject to sub-section 3.2.2 and 9.1, any surplus shall be reimbursed by the Province tothe Minister; and

(b) any claims eligible for reimbursement under the terms and conditions of this Arrangement shall be reimbursed by the Minister to the Province.

4.0 RECORDS

The Province shall:

4.1 ensure that records are maintained for each Program or Service identified in PART D covered by this Arrangement in accordance with the requirements of the *Schools Act,1997* and any other relevant provincial legislation;

4.2 provide to the Minister the following reports:

(a) annually, on October 15, a student census report based on a census date of September 30;

(b) at the end of each school year, a School evaluation report; and

(c) a financial report as required in subsections 5.1 and 5.2; and

4.3 Allow the Minister access to all records relating to any information reported under the terms and conditions of this Arrangement. This right is not to be exercised without reasonable cause. The Province will be notified in writing of such cause. The right of access to these records is subject to the Schools Act, 1997 and provincial laws relating to privacy and access to information.

4.4 For further clarity the Minister:

(a) may request access to such records as referred to in subsections 4.1, 4.2 and 4.3 above for purposes including:

(i) compliance reviews for the purpose of determining eligibility and adherence to established standards; and

(ii) reviews of the quality of data which the Minister uses for resourcing, operations, accountability, policy/planning and statutory requirements

(b) shall notify the Province in writing, at least two (2) weeks in advance of the requirement for access to the Province's records and the tests the Minister shall perform to confirm the quality of information reported by the Province under the terms and conditions of this Arrangement.

5.0 FINANCIAL REPORTING

5.1 The Province shall ensure that an audit is conducted by an independent auditor licensed under the *Public Accountancy Act* as required by the *Schools Act, 1997*.

5.2 The Province shall ensure that a financial report is prepared in accordance with the requirements set out in PART C - Appendix A and which shall be delivered to the Minister, within one hundred and eighty (180) calendar days of the province's fiscal year end.

5.3 Where the deadline for receipt of the financial report required under this Arrangement has not been compiled with, the Minister may require that an independent auditorbe appointed immediately by the Province. Should the Province refuse to abide by the Minister's request, the Minister may appoint an independent auditor whose reasonable cost shall be paid by the Province. The Province shall ensure that such an auditor shall have reasonable access to records and files.

5.4 The Minister shall provide the Province with notice of receipt and general comments with thirty (30) days of receiving the financial report.

6.0 DEFAULT

6.1 The Province shall be in default of this Arrangement in the event that:

(a) the terms and conditions of this Arrangement are not being met by the Province; or

(b) an auditor gives a denial of opinion or adverse opinion with respect to the financial statements of the Province in the course of conducting an audit pursuant to subsections 5.2 or 5.3.

6.2 Canada shall be in default of this Arrangement in the event that terms and conditions of this Arrangement are not being met by Canada.

7.0 PROVISION OF INFORMATION AND EVALUATION

7.1 The Minister will, at the Province's request, provide to the Province:

(a) any fiscal management policies relevant to the funding provided for in this Arrangement upon such policy becoming available to the public; and

(b) any publicly available information or guidelines relevant to the programs and services in this Arrangement.

7.2 At the invitation of the Province, Canada may, at any time during the term of this Agreement or within five years of its expiry or termination, carry out one or more audits or evaluations of the effectiveness of any or all of the programs and services funded under this Arrangement, including those programs and services provided by Agencies, or of the Province's management practices in relation to this Arrangement. In the event that Canada decides, at the invitation of the Province, to carry out one or more audits or evaluations, the Province will cooperate in the conduct of any such audit or evaluation and provide to Canada or representatives of Canada such information as Canada or Canada's representatives require. The Province shall maintain accounting documentation regarding all funding provided by Canada in a manner that will allow for audit.

8.0 SUBJECT MATTER OF THE ARRANGEMENT

8.1 This Arrangement is only for the funding and delivery of the programs and services listed in PART D and E.

9.0 AMENDMENTS

9.1 All Amendments to this Arrangement shall be made in writing and executed by both parties.

10.0 TERMINATION

10.1 Termination of this Arrangement shall require written notice by either party, at least ninety (90) days prior to the end of the school year.

10.2 Such termination shall be come effective on September 1 of the following school year and Canada agrees to reimburse the Province its reasonable costs incurred by such early termination including costs of meeting any contractual obligations; and

10.3 In the event of the termination of this Arrangement

(a) the Province will provide the Minister with financial statements, prepared in accordance with the requirements set out in Appendix A, within ninety (90) days of the date of termination, unless the Minister waives this requirement in writing;

(b) any unexpended funding transferred to the Province by the Minister, up to the termination date of this Arrangement, will be paid to the Minister by the Province, unless the Province and the Minister agree otherwise in writing;

(c) any monies owed to the Province by the Minister, up to the termination date of this Arrangement, will be paid to the Province by the Minister, unless the Province and the Minister agree otherwise in writing; and

11.0 NOTICES

11.1 Where in this Arrangement any notice, request, direction, or other communication is required to be given or made by either party, it shall be in writing addressed to the party for whom it is intended at the addresses noted in section 11.4.

11.2 The notice referred to in section 11.1 will be effective by using any one of the following methods and deemed to have been given as at the date specified for each method:

(a) by personal delivery, on the date upon which the notice is delivered;

(b) by registered mail or courier, on the date upon which receipt of the notice is acknowledged by the other party;

(c) by facsimile or electronic mail, on the date upon which the notice is transmitted and receipt of such transmission by the other party can be confirmed.

11.3 The address information of either party referred to in section 9.4 may be changed by providing notice to the other party of such change.

11.4 Notices shall be mailed to:

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PART C

ACCOUNTABILITY FRAMEWORK

1.0 General

1.1 Without limiting the accountability provisions contained elsewhere in this Arrangement, the Province agrees to implement and maintain a system of accountability consistent with the following accountability framework and the obligations contained herein.

2.0 Transparency

2.1 Agency of the Province - the Board

2.1.1 It is acknowledged that the Board will deliver the Programs and Services, maintain records and submit reports as required, in accordance with the provisions of the *Schools Act, 1997*. The Province will remain, however, liable to the Minister for the performance of its obligations under this Arrangement.

2.1.2 The Province will save harmless and fully indemnify the Minister, his officers, employees, servants and agents, successors and assigns from and against all claims, liabilities and demands arising directly or indirectly from any act, omission, or negligence of the Board, from the performance or nonperformance (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities and demands that may arise from the board entering into any loan, capital lease or other long terms obligation and such indemnification will survive the termination or expiration of this Arrangement.

2.2 Loans

2.3. The Province shall not make loans from funds transferred under this Arrangement.

REPORTING WITH AUDITED FINANCIAL STATEMENTS

1.0 INTRODUCTION

1.1 Provincial financial reporting of DIAND funding will be based on general purpose financial statement that meet the needs of all potential readers and be prepared in accordance with generally accepted accounting principles (GAAP). These statement shall be audited in accordance with generally accepted auditing standards.

2.0 TREATMENT OF DIAND FUNDING AT YEAR END

2.1 Programs and Services Schedules

In addition to thefinancial statement required by GAAP, DIAND requires that the Province prepare a separate schedule of revenue and expenditure for each Program and Service funded under the Arrangement.

2.2 Amounts due to/from the Crown

Contribution funding provided to the Province is to be used for the purposes specified in the Arrangement. The Province must reimburse any unexpended balances or unallowable expenditures to DIAND and disclose these amounts as an accounts payable in ts audited financial statements.

Also, any claims eligible for reimbursement under the terms and conditions of the Arrangement will be reimbursed by DIAND to the Province and must be disclosed as an account receivable in the Province's audited financial statements.

PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Arrangement No.: : 0910-02-000034
Fiscal Year: : 2009-2010

Comprehensive Funding Arrangement

Funding

PROGRAM/SERVICE DESCRIPTION	Code	Seq	Auth	RCM	Fund. Auth.	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	HoldBack	Allocation Total $
P2103 ELEMENTARY/SECONDARY INSTRUCTIONAL SERVICES - PROVINCIAL SCHOOLS																				
TUITION AGREEMENTS	02125	001	374	0231	Cont	0.00	0.00	0.00	0.00	0.00	0.00	941,958.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	941,958.00
P2104 ELEMENTARY/SECONDARY/STUDENT SUPPORT SERVICES																				
ADVICE AND ASSISTANCE, PROVINCIAL SCHOOLS	02140	001	374	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	71,514.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,514.00
Total						0.00	0.00	0.00	0.00	0.00	0.00	1,013,472.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,013,472.00

Where an instalment would be due on a Saturday, Sunday, or statutory holiday, the instalment will be made on the next following business day.

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Arrangement No.: : 0910-02-000034
Fiscal Year: : 2009-2010

Comprehensive Funding Arrangement

PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Allocation Summary Per Program

	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Total
Education	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,013,452.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,013,452.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,013,452.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,013,452.00

Allocation Summary	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	
Total Funding	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,013,452.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,013,452.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,013,452.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,013,452.00

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PART E

LIST OF PROGRAMS AND SERVICES TO BE PROVIDED AT NATUASHISH UNDER THIS AGREEMENT AND IN ACCORDANCE WITH THE ACT FOR FISCAL YEAR 2009-2010

Item	Purpose	2009/2010
1	**Teaching services**	
1.1	**Human Resources**	
1.1.1	25 Teachers - salaries and benefits (Includes substitutes)	$791,300
1.1.2	1 Special Education Teacher	$29,206
1.2	Instructional	$75,805
1.3	Innu Language Material	$0
1.4	Complementary Services	$13,545
1.5	Cultural Activities and Programs	$240
	Total	**$910,096**
2	**School Operations**	
2.2	Telecommunications (Distance Education)	$2,582
2.3.1	Lunch program - personnel	$0
2.3.2	Lunch Program - supplies	$0
2.4	Photocopying	$4,688
	Total	**$7,270**
3	**Board Coordination and Administration**	
3.1	Administrative and Program Specialist Innu - salary and benefits	$42,674
3.2	Program Administration Costs (includes $3,750 for IT technician)	$10,712
3.3	Staff Travel	$1,813
3.4	Orientation and Professional Development	$5,927
3.5	Curriculum Development and Support	$0
3.6	Teacher Recruitment	$0
	Total	**$61,126**
4	**Department of Education Coordination**	
4.1	Travel	$10,388
4.2	Audit	$0
	Total	**$10,388**
	ONE TIME TRANSITIONAL COSTS	
5	**Human Resources**	
5.1	**Teachers**	
5.1.1	Severance for one redundant teacher	$11,171
5.1.2	Relocation for 7 Teachers	$13,431
	Total	**$24,602**
	SUMMARY	
	Tuition – Provincial TA – 2125 Teaching Services and Support Costs (1, 2 and 5)	**$941,968**
	Advice and Assistance TA – 2140 (3 & 4)	**$71,514**
	Total	**$1,013,482**

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FNITP Report

PART G - Schedule of reporting Requirement Due Dates

No required reports for this arrangement.

OPTION 3

APPENDIX A

REPORTING WITH A
STATEMENT OF REVENUE AND EXPENDITURE

1.0 INTRODUCTION

1.1 Recipients will provide DIAND with a statement of revenue and expenditure to account for the funds provided through the Arrangement.

2.0 FINANCIAL REPORTING REQUIREMENTS

2.1 The statement of revenue and expenditure shall include the following:

(a) A statement of revenue and expenditure for each program, service and activity funded under this Arrangement (see example) signed by the Recipient. More specifically,

(i) the statement should be presented on an accrual basis;

(ii) the revenue section of the statement should include funding/revenue from all sources including funds received from other government departments, private enterprises and other sources;

(iii) the expenditure section of the statement should include all expenditures relating to the programs, services and activities; and

(iv) the amounts due to/from DIAND should be disclosed. Contribution funding provided to the Recipient is to be used for the purposes specified in the Arrangement. Recipients must reimburse any unexpended balances or unallowable expenditures to DIAND and disclose these amounts as an accounts payable. Also, any claims eligible for reimbursement under the terms and conditions of the Arrangement will be reimbursed by DIAND to the Recipient and must be disclosed as an accounts receivable.

(b) The accompanying notes to the statement of revenue and expenditure.

OPTION 3

APPENDIX A

EXAMPLE OF PROGRAMS, SERVICES AND ACTIVITIES
STATEMENT OF REVENUE AND EXPENDITURE

(Recipient's Name)
Statement of Revenue and Expenditure
(Description of the programs, services and activities as stated in the Arrangement)
for the year ended (_____)

	Budget 20(xx)	20(xx)	20(xx-1)
	$	$	$
REVENUE			
DIAND			
Other government departments			
Private enterprises			
Other sources	(____)	(____)	(____)
Total programs, services and activities revenue			
EXPENDITURE			
Salaries			
Employee benefits			
Rent			
Travel			
Consultation fees			
Administration			
Bank and interest charges			
Other	____	____	____
Total programs, services and activities expenditure	____	____	____
SURPLUS (DEFICIT)	____	____	____
AMOUNT PAYABLE TO DIAND	____	____	____

Signature: _____

See accompanying notes to statement of revenue and expenditure

This is Exhibit " **DD** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St Johns, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits
for Newfoundland and Labrador

Initial

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

COMPREHENSIVE FUNDING ARRANGEMENT

FOR

PROVINCE OF NEWFOUNDLAND AND LABRADOR

For Delivery of Education to the Sheshatshiu Innu

2009/2010

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

COMPREHENSIVE FUNDING ARRANGEMENT
ARTICLES OF AGREEMENT

This Comprehensive Funding Arrangement hereinafter referred to as the "Arrangement" is made:

BETWEEN:

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

(hereinafter referred to as the "Minister")

AND

THE PROV. NEWFOUNDLAND & LABRADOR -EDUCATION,
as represented by Minister of Education, Minister for Intergovernmental Affairs and Minister Responsible for Aboriginal Affairs

(hereinafter referred to as the "Recipient")

WHEREAS section 91(24) of the *Constitution Act, 1867* states the Parliament of Canada has exclusive legislative authority to make law in relation to Indians and lands reserved for Indians;

AND WHEREAS Section 93 of the *Constitution Act, 1867* states that the provincial legislature have exclusive authority to make laws in relation to education;

AND WHEREAS the Minister has agreed to provide funding to reimburse the Province 100% of the costs incurred by it in the administration and delivery of education Programs and Services to members of the Sheshatshiu Inn First Nation and other student at Sheshatshiu;

AND WHEREAS the Province has agreed to administer and deliver these education Programs and Services in accordance with the *Schools Act, 1997*, SNL 1997 c.S-12.2 (hereinafter referred to as the *Schools Act, 1997*) and the terms of this Arrangement to the extent that they do not conflict with said Act.

AND WHEREAS Canada and the Province have further agreed to work together with the Sheshatshiu Innu First Nation to develop Culturally Relevant Curriculum and to establish processes intended to lead to the devolution of the administration and delivery of these Programs and Services to the Sheshatshiu Innu;

AND WHEREAS the Minister has been provided the authority to enter into this Arrangement on behalf of Canada;

AND WHEREAS the Lieutenant Governor in Council by OC 2007-152 has authorized the provincial Ministers to enter into this Arrangment on behalf of the Province and has approved the terms and conditions of this Arrangment.

NOW THEREFORE THE MINISTER AND THE RECIPIENT AGREE TO THE FOLLOWING:

1.0 ARRANGEMENT

1.1 This Arrangement consists of the following documents and any Amendments relating thereto:

PART A -	Definitions
PART B -	General Terms and Conditions
PART C -	Accountability Framework
PART D -	Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan
PART E -	List of Programs and Services to be Provided
PART G -	Schedule of Reporting Requirement Due Dates

2.0 ARRANGEMENT AMOUNT

2.1 Canada agrees to provide an amount not to exceed **one million, six hundred forty thousand, seven hundred seventy eight dollars ($1,640,778.00)** in the 2009/2010 fiscal year for services at Sheshatshiu to the Province in accordance with the terms and conditions of this Arrangement.

TOTAL AMOUNT OF AGREEMENT FOR FISCAL YEAR 2009-2010 - $$1,640,778.00

3.0 DEVOLUTION OF CONTROL TO THE SHESHATSHIU INNU

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

4.0 **REPRESENTATIONS AND WARRANTIES**

4.1 The Recipient represents and warrants that:

(a) any person lobbying on its behalf is registered pursuant to the *Lobbying Act*; and

This Arrangement has been executed by the Minister and the Recipient by their duly authorized representatives.

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

Regional Director General

In the presence of:

Witness

Date: Feb 5/2010

SIGNED ON BEHALF OF PROVINCE OF NEWFOUNDLAND & LABRADOR - EDUCATION

Minister of Education

In the presence of:

Witness

Date: Dec 14, 2009

Minister of Intergovernmental Affairs

In the presence of:

Witness

Date: Feb. 1, 2010

Minister Responsible for Aboriginal Affairs

In the presence of:

Witness

Date: Jan. 27/10

DEFINITIONS

AMENDMENT

A formal change to the terms and conditions of this Arrangement which is executed by both parties.

BOARD

The Labrador School Board incorporated pursuant to section 53 of the *Schools Act, 1997* and vested with the powers and duties contained in section 75 and 76 of said Act.

CONTRIBUTION (CONTR)

A conditional Transfer Payment for a specified purpose that is subject to being accounted for or audited for the purpose of determining adherence to terms and conditions of payment and for which unexpended balances or unallowable expenditures are to be reimbursed to Canada.

CULTURALLY RELEVANT CURRICULUM

Culturally relevant curriculum refers to a curriculum designed specifically to respond to the social, cultural and environmental needs of the Sheshatshiu Innu and its intended to supplement and enrich the curriculum prescribed or approved under the *Schools Act, 1977.*

DEPARTMENT (DIAND)

The Department of Indian Affairs and Northern Development.

FISCAL YEAR

A twelve month period beginning on and including April 1 of a year and ending on and including March 31 of the immediately following calendar year.

MINISTER

The federal Minister of Indian Affairs and Northern Development.

MONTHLY EXPENDITURE PLAN

A statement set out in Part D - Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan distributing the annual budget for programs, services and activities in accordance with the Province's estimated monthly cash requirement.

PROGRAM AND SERVICES

The Programs, services and activities to be funded as listed in PART E of this Arrangement, as may be amended from time to time, which the Province agrees to administer and/or deliver to Students and which include programs and services related to teaching, Board coordination and administration and coordinatioin by the provincial Department of Education, operation and maintenance of school facilities, bussing of students and clerical and administrative support to staff teachers..

SHESHATSHIU INNU

The Indian Band, known as Sheshatshiu Innu First Nation, for the purposes of the *Indian Act* whose reserve is located at Sheshatshiu, Newfoundland/Labrador..

SURPLUS

The amount by which funds, provided by the Minister and other sources exceeds eligible expenditures by the Province for delivery of a service funded after all terms and conditions have been fulfilled by the Province.

STUDENT

Children who ordinarily reside in Sheshatshiu and who meet the definition of "student" as that term is defined in subsection 2(t) of the *Schools Act, 1997.*

SCHOOL YEAR

A twelve month period beginning on and including July 1 of a year and ending on and including June 30 of the immediately following calendar year.

PART B

GENERAL TERMS AND CONDITIONS

1.0 RIGHTS OF ACCESS

1.1 Canada shall provide the Province, at no cost, with rights of access, use and occupation of the school facility situated in Sheshatshiu in accordance with the Agreement on Land Transfer for Sheshatshiu, entered into among Canada, the Province of Newfoundland and Labrador, the Sheshatshiu Innu, the Sheshatshiu Innu Reserve Holding Corporation and the Sheshatshiu Inn Band Council In. dated September 15, 2006.

2.0 PROGRAMS AND SERVICES

The Province shall:

(a) engage the Board to deliver the primary, elementary and secondary educational Programs and Services to Students in Sheshatshiu; to perform Operation and Maintenance in relation to the Peenamin McKenzie School and grounds , to provide bussing to students and to provide clerical and administrative support for staff teachers as listed in Part D, E & F; said Programs and Services to be delivered in accordance with the terms and conditions of this Arrnagment, tothe extent they do not conflict with the said Act;

(b) facilitate the enhancement of the social and cultural relevancy ofthe curriculum and the means of its delivery by participating in processes and sub-committes as agreed to by the parties;

(c) participate in any process leading to the devolution of the administration and delivery of educational Programs and Services to the Sheshatshiu Innu; and

(d) maintain a system of accountability in accordance with the framework set ou in PART C.

3.0 TERMS OF PAYMENTS

3.1 Monthly Expenditure Plan

3.1.1 The Province agrees to the monthly expenditures as set out in Part D - Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan. The Province may propose changes to the monthly expenditures as required. Such changes will take effect thirty (30) days after being mutually agreed to by the Province and the Minister, subject to 3.2.2

3.2 Cash Payments

3.2.1 The Minister shall make payments, through the application of the Federal Cash Management Policy, based on the annual amounts identified in Part D - Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan. The Minister shall provide the Recipient with a schedule of payments.

3.2.2 The Parties agree that PART D may be amended in accordance with the requirements set ou in section 11, to allow for the reallocation of funds within existing approved limits so as to accommodate unforseen or unusual costs, but in no event shall Canada's obligation under this Arrangement exceed the agreed maximum annual amount(s) asset out in Section 2 of the Articles of Agreement

3.2.3 As required by section 40 of the *Financial Administration Act*, funding under this Arrangement is subject to the appropriation of funds by Parliament with respect to the particular programs, services and activities set out in this Arrangement. The Minister shall notify the Recipient in writing of any cancellation or reduction in the funding provided pursuant to this Arrangement in the event that the Minister's funding levels are changed by Parliament.

3.2.4 Payments may be withheld by the Minister, if the reports are not provided by the Province to the Minister as required under this Arrangement. Any amounts so withheld shall be paid by the Minister to the Province, within forty-five (45) days of the submission of the reports.

3.2.5 The Minister may extend the deadline for the receip of reports in the event the Province provides written notice, prior to thedate the report is due, of circumstances beyond the Proi

3.2.6 Any Surplus or other amount owing by the Province to the Minister under this Arrangement is a debt due and payable on the date the financial report is due. The Minister shall notify the Province in writing of any such amount owing and such amount shall be payable to the Minister at the time the written notice is given. The Minister may thereafter set off such amount against any amount payable by the Minister to the Province under this Arrangement or any other Arrangement.

3.3 Surpluses

3.3.1 For each program, service or activity identified in Part D - Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan:

(a) subject to sub-section 3.2.2 and 9.1, any surplus shall be reimbursed by the Province to the Minister; and

(b) any claims eligible for reimbursement under the terms and conditions of this Arrangement shall be reimbursed by the Minister to the Province

4.0 RECORDS

The Province shall:

4.1 ensure that records are maintained for each Program or Service identified in PART D covered by this Arrnagmenet in accordance with the requirements of the *Schools Act, 1997* and any other relevant provincial legislation;

4.2 provide to the Minister the following reports:

(a) annually, on October 15, a student census report based on a census date of September 30;

(b) at the end of each school year, a school evaluation report; and

(c) a financial report as required in subsections 5.1 and 5.2; and

4.3 allow the Minister access to all records relating to any information reported under the terms and conditions of this Arrangement. This right is not be be exercised without reasonable cause. The Province will be notified in writing of such cause. The right of access to these records is subject to the *Schools Act, 1997* and provincial laws relating to privacy and access to information.

4.4 For further clarity the Minister:

(a) may request access to such records as referred to in subsections 4.1. 4.2 and 4.3 above for purposes including:

(i) compliance review for the purpose of determining eligibility and adherence to established standards; and

(ii) reviews of the quality of data which the Minister uses for resourcing, operations, accountability, policy/planning and statutory requirements

(b) shall notify the Province in writing, at least two (2) weeks in advance of the requirement for access tot he Province's records and the tests the Minister shall perform to confirm the quality of information reported by the Province under the terms and conditions of this Arrangment

5.0 FINANCIAL REPORTING

5.1 The Province shall ensure that an audit is conducted by an independent auditor licensed under the *Public Accountancy Act* as required by the *School Act, 1997*

5.2 The Province shall ensure that a financial report is prepared in accordance with the requirements set out in PART C - Appendix A and whichshall be delivered to the Minister, withone hundred and eight (180) calendar days of the Province's fiscal year end..

5.3 Where the deadline for receipt of the financial statements required under this Arrangement, or any financial statements required under any previous Arrangement, has not been complied with, the Minister may require that an independent auditor be appointed immediately by the Recipient. Should the Recipient refuse to abide by the Minister's request, the Minister may appoint an independent auditor whose reasonable cost shall be paid by the Recipient. The Recipient shall ensure that such an auditor shall have reasonable access to records and files.

5.4 The Minister shall provide the Province with notice of receipt and general comments within thirty (30) days of receiving the financial statements prepared in accordance with the requirements set out in Appendix A.

6.0 DEFAULT

6.1 The Province shall be in default of this Arrangement in the event that:

(a) the terms and conditions of this Arrangement are not being me by the Province; and

(b) an auditor gives a denial of opinion or adverse opinion with respect to thefinancial statements of the Province in the course of conducting an audit pursuant to subsections 5.2 or 5.3.

6.2 Canada shall be in default of this Arrangement in the event that terms and conditions of this Arrnagement are not being met by Canada.

7.0 PROVISION OF INFORMATION AND EVALUATION

7.1 The Minister will, at the Province's request, provide to the Province:

(a) any fiscal management policies relevant to the funding provided for in this Arrangement upon such policy becoming available to the public; and

(b) any publicly available information or guidelines relevant to the programs, services and activities set out in this Arrangement

7.2 At the invitation of the Province, Canada may, at any time during the term of this Agreement or within five years of its expiry or termination, carry out one or more audits or evaluations of the effectiveness of any or all of the programs and services funded under this Arrangement, including those programs and services provided by Agencies, or of the Province's management practices in relation to this Arrangement. In the event that Canada decides, at the invitation of the Province, to carry out one or more audits or evaluations, the Province will cooperate in the conduct of any such audit or evaluation and provide to Canada or representatives of Canada such information as Canada or Canada's representatives require. The Province shall maintain accounting documentation regarding all funding provided by Canada in a manner that will allow for audit.

8.0 SUBJECT MATTER OF THE ARRANGEMENT

8.1 This Arrangement is only for the funding and delivery of programs and services listed in PART E.

9.0 AMENDMENTS

9.1 All Amendments to this Arrangement shall be made in writing and executed by both parties.

10.0 TERMINATION

10.1 Termination of this Arrangement shall require written notice by either party, at least ninety (90) days prior to the end of the school year.

10.2 Such termination shall become effective on September 1 of the following school year and Canada agrees to reimburse the Province its reasonable costs iincurred by such early termination including costs of meeting any contractual obligations; and

10.3 In the event of the termination of this Arrangement:

(a) the Province will provide the Minister with financial statements, prepared in accordance with the requirements set out in Appendix A, within ninety (90) days following the effective date of terminatioin unless the Minister waives this requirement in writing;

(b) any unexpended funding transferred to the Province by the Minister, up to the termination date of this Arrangement, will be paid to the Minister by the Province, unless the Province and the Minister agree otherwise in writing;

(c) any monies owed to the Province by the Minister, up to the termination date of this Arrangement, will be paid to the Province by the Minister, unless the Province and the Minister agree otherwise in writing; and

11.0 NOTICES

11.1 Where in this Arrangement any notice, request, direction, or other communication is required to be given or made by either party, it shall be in writing addressed to the party for whom it is intended at the addresses noted in section 11.4.

11.2 The notice referred to in section 11.1 will be effective by using any one of the following methods and deemed to have been given as at the date specified for each method:

(a) by personal delivery, on the date upon which the notice is delivered;

(b) by registered mail or courier, on the date upon which receipt of the notice is acknowledged by the other party;

(c) by facsimile or electronic mail, on the date upon which the notice is transmitted and receipt of such transmission by the other party can be confirmed.

11.3 The address information of either party referred to in section 9.4 may be changed by providing notice to the other party of such change.

11.4 Notices shall be mailed to:

Recipient	Minister
Department of Education	Department of Indian and Northern Affairs
PO Box 8700 St. John's, NL A1B 4J6 Attention: Senior Director School Services	PO Box 160 (40 Havelock St.) Amherst, NS B4H 3Z3 Attention: Director, Funding Services

12.0 EXTENT OF ARRANGEMENT

12.1 This Arrangement constitutes the entire agreement between the parties with respect to the subject matter herein and supersedes all previous agreements relating to it unless they are incorporated by reference in this Arrangement.

13.0 SUCCESSORS

13.1 This Arrangement shall be binding upon the parties to this Arrangement and their respective administrators and successors.

14.0 REPRESENTATION OF AUTHORITY

14.1 For the purposes of this Arrangement, the Recipient agrees not to represent itself as an agent of the Minister.

15.0 CONFLICT OF INTEREST PROVISIONS REGARDING FEDERAL OFFICIALS

15.1 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 therefrom

15.2 No individual to whom the post-employment provisions of the *Conflict of Interest Act*, the *Conflict of Interest and Post-Employment Code for Public Office Holders*, the *Values and Ethics Code for the Public Service*,or the *Conflict of Interest and Post-Employment Code for the Public Service* apply will derive any direct benefit from this Arrangement unless that individual is in compliance with the applicable post-employment provisions.

16.0 ASSIGNMENT

This Agreement cannot be assigned without written consent of the parties.

17.0 INDEMNIFICATION

17.1 The Province will save harmless and fully indemnify Canada, her officers, employees, servants and agents, successors and assigns from and against all claims, liabilities, and demands arising directly or indirectly from any act, omission, or negligence of the Province, any breach of this Arrangement by the Province, and performance or nonperformance (in whole or in part) of the Recipient's obligations under this Arrangement, and any claims, liabilities, and demands that may arise from the Recipient entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

17.2 Canada shall fully indemnify the Province for the reasonable costs incurred by the Province in the event that the Province is unable to perform its obligations under this Arrangement due to circumstances beyond the Province's control.

17.3 Canada will save harmless and fully indemnify the Province, its officers, employees, servants and agents, successors and assigns from any against all claims, liabilities and demands arising directly or indirectly from any act, omission or negligence of Canada, from any breach of this Arrangement by Canada and performance or nonperformance (in whole or in part) of Canada's obligations under this Arrangement, such indemnification will survive the termination or expiration of this Arrangement.

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PART C

ACCOUNTABILITY FRAMEWORK

1.0 General

1.1 Without limiting the accountability provisions contained elsewhere in this Arrangement, the Recipient agrees to develop, implement and maintain a system of accountability consistent with the following accountability framework and the obligations contained herein.

2.0 Transparency

2.1 Agency of the Province - the Board

2.1.1 It is acknowledged that the Board will deliver the Programs and Services, maintain records and submit reports, as required, in accordance with the provinsions of the Schools Act, 1997. The Province will remain, however, liable to the Minister for the performance of its obligations under this Arrangement.

2.1.2 The Province will save harmless and fully indemnify Canada, her officers, employees, servants and agents, successors and assigns from and against all claims, liabilities and demands arising directly or indirectly from any act, omission, or negligency of the Board, from the performance or nonperformancy (in whole or in part) of the Province's obligations under this Arrangement, and any claims, liabilities and demands that may arise from the Board entering into any loan, capital lease or other long term obligation and such indemnification will survive the termination or expiration of this Arrangement.

Loans

2.4.1 The Recipient shall not make loans from funds transferred under this Arrangement.

PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Arrangement No.: : 0910-02-000032
Fiscal Year: : 2009-2010

Comprehensive Funding Arrangement

Funding

PROGRAM/SERVICE DESCRIPTION	Code	Seq	Auth	RCM	Fund. Auth.	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Allocation Total $
P2103 ELEMENTARY/SECONDARY INSTRUCTIONAL SERVICES - PROVINCIAL SCHOOLS																				
TUITION AGREEMENTS	02125	001	374	0231	Cont	0.00	0.00	0.00	0.00	0.00	0.00	1,210,611.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,210,611.00
P2104 ELEMENTARY/SECONDARY/STUDENT SUPPORT SERVICES																				
ADVICE AND ASSISTANCE, PROVINCIAL SCHOOLS	02140	001	374	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	75,976.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,976.00
STUDENT TRANSPORTATION SERVICES (ALL SCHOOL TYPES)	02137	001	374	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	213,152.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	213,152.00
B3202 OPERATION AND MAINTENANCE OF EDUCATION ASSETS AND FACILITIES																				
SCHOOLS - O&M	04355	001	379	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	141,039.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,039.00
Total						0.00	0.00	0.00	0.00	0.00	0.00	1,640,778.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,640,778.00

Where an instalment would be due on a Saturday, Sunday, or statutory holiday, the instalment will be made on the next following business day.

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Arrangement No.: : 0910-02-000032
Fiscal Year: : 2009-2010

Comprehensive Funding Arrangement

PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Allocation Summary Per Program

	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Total
Community Development	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$141,039.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$141,039.00
Education	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,499,739.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,499,739.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,640,778.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,640,778.00

Allocation Summary	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	
Total Funding	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,640,778.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,640,778.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,640,778.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,640,778.00

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PART E

LIST OF PROGRAMS AND SERVICES TO BE PROVIDED AT SHESHATSHIU UNDER THIS ARRANGEMENT AND IN ACCORDANCE WITH THE ACT FOR FISCAL YEAR 2009/2010

Item	Purpose	2009/2010
1.	**Teaching Services**	
1.1	**Human Resources**	
1.1.1	32 teachers - salaries and benefits April 1, 2009 to August 31, 2009	$1,029,600
1.1.2	Substitute teachers - salaries and benefits	$25,560
1.1.3	Student Assistants - salaries and benefits	$13,260
1.1.3.1	Student Assistants – replacements	$1,600
1.2	Instructional	$91,042
1.3	Innu Language Material	$0
1.4	Complementary Services	$0
1.5	Cultural Activities and Programs	$13,124
	Total Human Resources	**$1,174,186**
2.	**School Operations**	
2.1	Telecommunications (Distance Education)	$0
2.2	Photocopying	$0
	Total School Operations	**$0**
3.	**Board Coordination and Administration**	
3.1	Administrative and Program Specialist Innu - salary and benefits	$42,674
3.2	Program Administration Costs (includes $3,750 for IT technician)	$26,486
3.3	Staff Travel	$863
3.4	Orientation and Professional Development	$1,119
3.5	Curriculum Development and Support	$349
3.6	Teacher Recruitment	$0
	Total Board Coordination and Administration	**$71,491**
4.	**Department of Education Coordination**	
4.1	Travel	$4,485
4.2	Audit	$0
	Total Dept of Education Coordination	**$4,485**

LIST OF PROGRAMS AND SERVICES TO BE PROVIDED AT SHESHATSHIU UNDER THIS ARRANGEMENT AND IN ACCORDANCE WITH THE ACT FOR FISCAL YEAR 2009/2010

Item	Purpose	2009/2010
5	**Wages and Benefits – Instructional**	
5.1	School Secretary - salary and benefits	$19,400
5.1.1	School Secretary - severance accrual	$10,145
5.1.1.1	School Secretary - paid leave (illness etc)	$8,357
	Total Wages and Benefits - Instructional	**$37,902**
6	**Wages and Benefits - Maintenance and Operations**	
6.1	J & M - salaries and benefits	$45,500
6.2	J & M - salaries and benefits – overtime	$2,130
6.3	J & M - salaries and benefits – replacements	$2,130
6.4	Additional Janitor - salary and benefits	$20,635
	Total Wages and Benefits - M & O	**$70,395**
7	**Operations**	
7.1	Telecommunications - telephone, internet connectivity	$1,922
7.2	Fuel	$9,496
7.3	Electricity	$3,363
7.4	Snow Clearing	$2,486
7.5	Contingency	$0
7.6	Municipal Fees	$4,250
	Total Operations	**$21,517**
8	**Repairs and Maintenance**	
8.1	General repairs and maintenance	$11,225
8.2	Furnace maintenance	$0
8.3	Contracted services (fire alarm inspections, security system, PA)	$0
	Total Repairs and Maintenance	**$11,225**

Item	Purpose	2009/2010
9	**Supplies and Equipment**	
9.1	Janitorial (toilet paper, paper towels, cleaning supplies, etc)	$0
9.2	Maintenance	$0
	Total Supplies and Equipment	**$0**
10	**Student Transportation**	
10.1	Cost of bussing services provided	$91,200
10.2	Contingency - Repairs and Maintenance	$11,250
	Total Student Transportation	**$102,450**

	ONE TIME TRANSITIONAL COSTS	
11	**Human Resources**	
11.1	**Teachers**	
11.1.1	Severance for one redundant teacher	$36,425
2	**Fixed Assets**	
2.1	Outstanding balance on bus loans	$110,702
	SUMMARY	
Item	**Purpose**	**2009/2010**
1, 2, & 11.1	**Tuition – Provincial TA – 2125** Teaching Services and Support Cost	**$1,210,611**
10 & 11.2	**Student Transportation TA – 2137**	**$213,152**
3 & 4	**Advice and Assistance TA – 2140**	**$75,976**
5,6,7,8,9	**Operations and Maintenance TA – 4355**	**$141,039**
	Grand Total	**$1,640,778**

FNITP Report

Unclassified

PART G - Schedule of reporting Requirement Due Dates

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Arrangement No. : 0910-02-000032
Fiscal Year : 2009-2010

Comprehensive Funding Arrangement

Program Service Area / Budget Activity / Report Name	Reports Due
Financial	
No DCI - (0083) - Statement of Revenue and Expenditure Statement of Revenue and Expenditure	2010/07/29

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OPTION 3

APPENDIX A

REPORTING WITH A STATEMENT OF REVENUE AND EXPENDITURE

1.0 INTRODUCTION

1.1 Recipients will provide DIAND with a statement of revenue and expenditure to account for the funds provided through the Arrangement.

2.0 FINANCIAL REPORTING REQUIREMENTS

2.1 The statement of revenue and expenditure shall include the following:

(a) A statement of revenue and expenditure for each program, service and activity funded under this Arrangement (see example) signed by the Recipient. More specifically,

(i) the statement should be presented on an accrual basis;

(ii) the revenue section of the statement should include funding/revenue from all sources including funds received from other government departments, private enterprises and other sources;

(iii) the expenditure section of the statement should include all expenditures relating to the programs, services and activities; and

(iv) the amounts due to/from DIAND should be disclosed. Contribution funding provided to the Recipient is to be used for the purposes specified in the Arrangement. Recipients must reimburse any unexpended balances or unallowable expenditures to DIAND and disclose these amounts as an accounts payable. Also, any claims eligible for reimbursement under the terms and conditions of the Arrangement will be reimbursed by DIAND to the Recipient and must be disclosed as an accounts receivable.

(b) The accompanying notes to the statement of revenue and expenditure.

OPTION 3

APPENDIX A

EXAMPLE OF PROGRAMS, SERVICES AND ACTIVITIES
STATEMENT OF REVENUE AND EXPENDITURE

(Recipient's Name)
Statement of Revenue and Expenditure
(Description of the programs, services and activities as stated in the Arrangement)
for the year ended (_____)

	Budget 20(xx)	20(xx)	20(xx-1)
	$	$	$
REVENUE			
DIAND			
Other government departments			
Private enterprises			
Other sources	(____)	(____)	(____)
Total programs, services and activities revenue			
EXPENDITURE			
Salaries			
Employee benefits			
Rent			
Travel			
Consultation fees			
Administration			
Bank and interest charges			
Other	____	____	____
Total programs, services and activities expenditure	____	____	____
SURPLUS (DEFICIT)	____	____	____
AMOUNT PAYABLE TO DIAND	____	____	____

Signature: _____

See accompanying notes to statement of revenue and expenditure

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Indian and Northern Affairs Canada / Affaires indiennes et du Nord Canada

NOTICE OF CHANGE TO THE MONTHLY EXPENDITURE

FOR COMPREHENSIVE FUNDING ARRANGEMENT (CFA)

NAME: **PROV. NEWFOUNDLAND & LABRADOR -EDUCATION**

ARRANGEMENT NO.: **0910-02-000032**

FISCAL YEAR: **2009-2010**

NOTICE OF CHANGE(S) TO THE MONTHLY EXPENDITURE NO.: **0001**

WHEREAS HER MAJESTY THE QUEEN IN RIGHT OF CANADA, as represented by the Minister of Indian Affairs and Northern Development, hereinafter referred to as the "Minister", and the PROV. NEWFOUNDLAND & LABRADOR -EDUCATION, as represented by the Minister of Education, the Minister for Intergovernmental Affairs and the Minister Responsible for Aboriginal Affairs, hereinafter referred to as the "Province", entered into a CFA (the "Arrangement") effective as of the **10th day of February, 2010** :

WHEREAS pursuant to section 2.1.1 of Part B of the Arrangement, the Minister shall make payments through the application of the Federal Cash Management Policy, based on the annual amounts identified in Part D: Program/Service Budgets, Authorities and Monthly Expenditure Plan. The Minister shall provide the Council with a schedule of payments to be made monthly:

WHEREAS the Council has requested/the Minister has made the decision to change Schedule 1 - Cash Flow Statement of the Agreement upon notice by the Minister.

NOW THEREFORE, the Minister hereby gives notice as follows:

Transaction Activity # 03485 - Student Transportation Services (School Buses - Sheshatshiu)

$110,702.00 (as per Issue Sheet) has been moved to the pool as per Program.

Please see correspondence tab for supporting documentation.

1.0 The Minister replaces Part D - Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan of the Arrangement with Part D - Program, Service or Activity Budgets, Authorities and Monthly Expenditure Plan set out in *Appendix A* to this Notice.

2.0 This Notice forms part of the Arrangement and is subject to the provisions of the Arrangement.

3.0 All other terms and conditions of the Arrangement will continue in full force and effect.

This Notice has been executed by a duly authorized representative of the Minister.

Manager, Agreement Administration

Feb 11/10
Date

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Appendix A - PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

Adjustment Details Report

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Fiscal Year 2009-2010

Arrangement No.: : 0910-02-000032
Cash Flow Reference No. : 0001

Comprehensive Funding Arrangement

Funding

PROGRAM/SERVICE DESCRIPTION	Code	Seq	Auth	RCM	Fund. Auth.	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Adjustment Total $
P2104 ELEMENTARY/SECONDARY/STUDENT SUPPORT SERVICES																				
STUDENT TRANSPORTATION SERVICES (ALL SCHOOL TYPES)	02137	001	374	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	(110,702.00)	0.00	0.00	0.00	0.00	0.00	110,702.00	0.00	0.00
Total						0.00	0.00	0.00	0.00	0.00	0.00	(110,702.00)	0.00	0.00	0.00	0.00	0.00	110,702.00	0.00	0.00

Where an instalment would be due on a Saturday, Sunday, or statutory holiday, the instalment will be made on the next following business day

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Appendix A - PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Fiscal Year 2009-2010

Arrangement No.: : 0910-02-000032
Cash Flow Reference No. : 0001

Comprehensive Funding Arrangement

Funding

PROGRAM/SERVICE DESCRIPTION	Code	Seq	Auth	RCM	Fund. Auth.	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Allocation Total $
P2103 ELEMENTARY/SECONDARY INSTRUCTIONAL SERVICES - PROVINCIAL SCHOOLS																				
TUITION AGREEMENTS	02125	001	374	0231	Cont	0.00	0.00	0.00	0.00	0.00	0.00	1,210,611.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,210,611.00
P2104 ELEMENTARY/SECONDARY/STUDENT SUPPORT SERVICES																				
ADVICE AND ASSISTANCE, PROVINCIAL SCHOOLS	02140	001	374	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	75,976.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,976.00
STUDENT TRANSPORTATION SERVICES (ALL SCHOOL TYPES)	02137	001	374	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	102,450.00	0.00	0.00	0.00	0.00	0.00	110,702.00	0.00	213,152.00
E3202 OPERATION AND MAINTENANCE OF EDUCATION ASSETS AND FACILITIES																				
SCHOOLS - O&M	04355	001	379	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	141,039.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,039.00
Total						0.00	0.00	0.00	0.00	0.00	0.00	1,530,076.00	0.00	0.00	0.00	0.00	0.00	110,702.00	0.00	1,640,778.00

Where an instalment would be due on a Saturday, Sunday, or statutory holiday, the instalment will be made on the next following business day.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Arrangement No.: : 0910-02-000032
Cash Flow Reference No. : 0001

Comprehensive Funding Arrangement

Appendix A - PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan

Allocation Summary Per Program

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Fiscal Year 2009-2010

	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Total
Community Development	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$141,039.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$141,039.00
Education	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,389,037.00	$0.00	$0.00	$0.00	$0.00	$0.00	$110,702.00	$0.00	$1,499,739.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,530,076.00	$0.00	$0.00	$0.00	$0.00	$0.00	$110,702.00	$0.00	$1,640,778.00

Allocation Summary	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	
Total Funding	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,530,076.00	$0.00	$0.00	$0.00	$0.00	$0.00	$110,702.00	$0.00	$1,640,778.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,530,076.00	$0.00	$0.00	$0.00	$0.00	$0.00	$110,702.00	$0.00	$1,640,778.00

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Appendix A - PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan (consolidated)

Adjustment Details Report

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Fiscal Year 2009-2010

Arrangement No.: : 0910-02-000032
Cash Flow Reference No. : 0001

Comprehensive Funding Arrangement

Funding

PROGRAM/SERVICE DESCRIPTION	Code	Seq	Auth	RCM	Fund. Auth.	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Adjustment Total $
P2104 ELEMENTARY/SECONDARY/STUDENT SUPPORT SERVICES																				
STUDENT TRANSPORTATION SERVICES (ALL SCHOOL TYPES)	02137	001	374	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	(110,702.00)	0.00	0.00	0.00	0.00	0.00	110,702.00	0.00	0.00
Total						0.00	0.00	0.00	0.00	0.00	0.00	(110,702.00)	0.00	0.00	0.00	0.00	0.00	110,702.00	0.00	0.00

Where an instalment would be due on a Saturday, Sunday, or statutory holiday, the instalment will be made on the next following business day.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Appendix A - PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan (consolidated)

Program/Service Budgets, Authorities and Monthly Expenditure Plan

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Fiscal Year 2009-2010

Arrangement No.: : 0910-02-000032
Cash Flow Reference No. : 0001

Comprehensive Funding Arrangement

Funding

PROGRAM/SERVICE DESCRIPTION	Code	Seq	Auth	RCM	Fund. Auth.	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Allocation Total $
P2103 ELEMENTARY/SECONDARY INSTRUCTIONAL SERVICES - PROVINCIAL SCHOOLS																				
TUITION AGREEMENTS	02125	001	374	0231	Cont	0.00	0.00	0.00	0.00	0.00	0.00	1,210,611.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,210,611.00
P2104 ELEMENTARY/SECONDARY/STUDENT SUPPORT SERVICES																				
ADVICE AND ASSISTANCE, PROVINCIAL SCHOOLS	02140	001	374	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	75,976.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,976.00
STUDENT TRANSPORTATION SERVICES (ALL SCHOOL TYPES)	02137	001	374	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	102,450.00	0.00	0.00	0.00	0.00	0.00	110,707.00	0.00	213,157.00
B3202 OPERATION AND MAINTENANCE OF EDUCATION ASSETS AND FACILITIES																				
SCHOOLS - O&M	04355	001	370	0231	FTP	0.00	0.00	0.00	0.00	0.00	0.00	141,039.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,039.00
Total						0.00	0.00	0.00	0.00	0.00	0.00	1,530,076.00	0.00	0.00	0.00	0.00	0.00	110,707.00	0.00	1,640,783.00

Where an instalment would be due on a Saturday, Sunday, or statutory holiday, the instalment will be made on the next following business day.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

Arrangement No.: : 0910-02-000032
Cash Flow Reference No. : 0001

Comprehensive Funding Arrangement

Appendix A - PART D - Program/Service Budgets, Authorities and Monthly Expenditure Plan (consolidated)

Allocation Summary Per Program

PROV. NEWFOUNDLAND & LABRADOR -EDUCATION (3485)

Fiscal Year 2009-2010

	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	Total
Community Development	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$141,039.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$141,039.00
Education	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,382,837.00	$0.00	$0.00	$0.00	$0.00	$0.00	$110,702.00	$0.00	$1,493,539.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,523,876.00	$0.00	$0.00	$0.00	$0.00	$0.00	$110,702.00	$0.00	$1,634,578.00

Allocation Summary	P1 Apr	P2 May	P3 Jun	P4 Jul	P5 Aug	P6 Sep	P7 Oct	P8 Nov	P9 Dec	P10 Jan	P11 Feb	P12 Mar	Pool	Holdback	
Total Funding	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,523,876.00	$0.00	$0.00	$0.00	$0.00	$0.00	$110,702.00	$0.00	$1,634,578.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,523,876.00	$0.00	$0.00	$0.00	$0.00	$0.00	$110,702.00	$0.00	$1,634,578.00

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3.1 The parties acknowledge that the devolution of the administration and delivery of educational Programs and Services to the Sheshatshiu Innu is critical element in Canada's Healing Strategy for members of the Sheshatshiu Inn. During the term of this Arrangement the parties shall participate in any processes as may be agreed to by the parties which are intended to lead to the devolution of the administration and delivery of these Programs and Services to the Sheshatshiu Inn.

4.0 DURATION OF THE ARRANGEMENT

4.1 This Arrangement shall be in effect from **April 1, 2009** until **March 31, 2010** subject to the termination provisions contained in this Arrangement.

5.0 REPRESENTATIONS AND WARRANTIES

5.1 The Province represents and warrants that any person lobbying on its behalf is registered pursuant to the *Lobbyist Registration Act*, R.S.C., 1985, c.44 (4th Supp) as amended.

This Arrangement has been executed by Canada and the Province by their duly authorized representatives.

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

_____
Regional Director General

SIGNED ON BEHALF OF PROVINCE OF NEWFOUNDLAND & LABRADOR - EDUCATION

_____
Minister of Education

in the presence of:

_____
Witness

Date:_____

_____
Minister for Intergovernmental Affairs

in the presence of:

_____
Witness

Date:_____

_____
Minister Responsible for Aboriginal Affairs

in the presence of:

_____
Witness

Date:_____

This is Exhibit " **EE** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St Johns, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

a barrister, NL

Initial

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MAY 09 2000

FEED FAX THIS END

FAX

To: Brian Welsh
Dept.:
Fax No.: 709-729-4900
No. of Pages: 27
From: Clarence
Date:
Company:
Fax No.:
Comments:

ALTERNATIVE FUNDING ARRANGEMENT

SHESHATSHIU INNU

AGREEMENT # - 200-10197 (1998/1999-2002/2003)

Arrangement No.: 200-10197 (1998/1999 - 2002/2003)

ALTERNATIVE FUNDING ARRANGEMENTS

TRANSFER PAYMENT AGREEMENT

ARTICLES OF AGREEMENT

This transfer payment agreement (hereinafter referred to as the "Agreement") is made the _____ day of _____ 1998.

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

And: Sheshatshiu Innu Band Council as represented by Chief and Council (hereinafter referred to as the "Sheshatshiu Innu").

1. AGREEMENT

The Agreement consists of the following documents and any written amendments relating thereto:

Articles of Agreement
Appendix A - Definitions
Appendix B - Statement of Services
Appendix C - Payment Terms
Appendix D - General Conditions
Appendix E - Base Budget
Appendix F - Expenditure Plan
Appendix G - Cash Flow Statement
Appendix H - Application of Adjustment Factors

Arrangement No.: 200-10197 (1998/1999 - 2002/2003)

2. AGREEMENT AMOUNT

The Minister agrees to provide an amount of Thirty-one million, five hundred fifty-five thousand and eighty-four dollars ($31,555,084) in accordance with the terms and conditions of this Agreement.

3. DURATION OF THIS AGREEMENT

This Agreement shall be in effect from April 1, 1998, until March 31, 2003, subject to Section GC5.

This Agreement has been executed on behalf of Sheshatshiu Innu and her Majesty by their duly authorized representatives.

SIGNED, ON BEHALF OF HER MAJESTY

by:

_____
William Montour
Regional Director General
Atlantic Region

in the presence of:

_____

Date: _____

SIGNED, ON BEHALF OF SHEHATSHIU INNU

by:

_____
Chief

_____
Councillor

_____
Councillor

_____
Councillor

_____
Councillor

_____
Councillor

_____
Councillor

in the presence of:

_____

Date: _____

Arrangement No.: 200-10197 (1998/1999 - 2002/2003)

APPENDIX A

DEFINITIONS

1. "Amendment" means a formal change to the terms and conditions of a funding arrangement which is executed by both parties.

2. "Approved Capital Plan" means the plan approved by the Minister, that identifies the Sheshatshiu Innu's capital projects, scheduled by priority, with cost estimates that may be amended as data is refined. It should cover a five (5) year period and contain funded and unfunded projects.

3. "Base Budget" means the amount of funds determined as being available annually under this Agreement, as set out in Appendix E, and is subject to adjustment in accordance with the terms and conditions of this Agreement.

4. "Canadian Environmental Assessment Act (CEAA)" means an Act to establish a federal environmental assessment process.

5. "Capital" means funds for the construction, renovation or purchase of assets for which the DIAND Capital Facilities and Community Services Program has funding authority.

6. "Cash Flow Statement" means a statement provided by the Sheshatshiu Innu in advance of each fiscal year, stating the Sheshatshiu Innu's total monthly cash requirement for capital and non-capital for the fiscal year, which will form the basis upon which cheques will be issued to the Sheshatshiu Innu in accordance with the terms and conditions of this Agreement.

7. "Contribution" means a conditional transfer payment for a specific purpose that is subject to being accounted for or audited for the purpose of determining adherence to terms and conditions of payment and for which unexpended balances or unallowable expenditures are to be reimbursed to the Crown.

8. "Department" or "DIAND" means Department as defined in the *Indian Act*.

9. "Environmental Assessment" means, in respect of a project, an assessment of the environmental effects of the project that is conducted in accordance with CEAA and its regulations which lead to an environmental assessment decision for the period when there is no CEAA section 59(l) regulation in effect for the Sheshatshiu Innu.

10. "Environmental Assessment Decision" means a decision made in general accordance with Section 20 of CEAA.

11. "Expenditure Plan" means a general statement prepared by the Sheshatshiu Innu and set out in Appendix F outlining for each fiscal year covered by the Agreement the services to be provided and the planned level of expenditure for these services.

12. "Funding Arrangement" means a document containing the terms and conditions by which a transfer payment is made by the Crown for the delivery of services by the Sheshatshiu Innu.

13. "Mandatory Capital Projects" means projects within the Sheshatshiu Innu's approved capital plan for which there is a specific ministerial obligation. Such obligations limit the Minister's authority to allocate capital.

14. "Minister" means Minister as defined in the *Indian Act* and for purposes of this Agreement shall include duly authorized representatives of the Department of Indian Affairs & Northern Development.

15. "Notice of Budget Adjustment" means changes to a program funding level, calculated in accordance with predetermined adjustment factors set out in Appendix H - Application of Adjustment Factors, and confirmed to the Sheshatshiu Innu by means of a notice.

16. "Project" means any proposed construction, operation, modification, decommissioning, abandonment or other undertaking in relation to a physical work.

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APPENDIX B

STATEMENT OF SERVICES

SS1. PROGRAMS AND SERVICES

The Sheshatshiu Innu undertakes to provide the programs and services listed below:

1.1 FIRST NATIONS FUNDING

- Elementary/Secondary Instructional Services-Provincial &Band Operated Schools
- Education Instructional Services
- Post-Secondary Education
- Social Assistance - Special Needs
- Family Violence
- Adult Care
- Acquisition and Construction of Infrastructure Assets and Facilities
- Operation and Maintenance of Infrastructure Assets and Facilities

* **INDIVIDUAL PROJECTS LESS THAN $6.0 MILLION.**

- Community Housing, Construction & Renovation
- Community O&M Housing Support
- Band Support Funding
- Band Advisory Services
- Indian/Inuit Management Development
- Community Economic Development

NOTE: THE PROGRAMS AND SERVICES LISTED ABOVE ARE IDENTIFIED AT THE VARIABLE FUNDING LEVEL; ANY EXCEPTIONS ARE NOTED.

SS2. MINIMUM PROGRAM REQUIREMENTS

The Sheshatshiu Innu shall abide by the following Minimum Program Requirements with respect to the delivery of the programs and services listed below. These Minimum Program Requirements are established to enable the Minister to fulfil his obligation for accountability to Parliament, to ensure that essential standards are met and to fulfil his responsibilities.

2.1 ENVIRONMENTAL ASSESSMENT

The Sheshatshiu Innu shall ensure that:

- every project which does not appear on the Exclusion List, prescribed pursuant to regulations made under the Canadian Environmental Assessment Act (CEAA) paragraph 59(c) and which is carried out with funding provided under this Agreement, undergoes an environmental assessment;

- work does not commence on such project(s) until an environmental assessment is completed and the Minister has made the related environmental assessment decision(s);

- all mitigation measures and any follow-up program recommended in the Minister's environmental assessment decision are implemented;

- the Minister is notified promptly if the intended results of the specified mitigation measures are found to be inadequate.

2.2 ELEMENTARY/SECONDARY INSTRUCTIONAL SERVICES

The Sheshatshiu Innu shall ensure students ordinarily resident in the community of Sheshatshiu have access to education from grades kindergarten to twelve. Sheshatshiu Innu shall ensure that education standards enable students to transfer within the school systems of the Province of Newfoundland and Labrador without academic disadvantage.

2.3 POST-SECONDARY EDUCATION

The Sheshatshiu Innu shall ensure that Post-Secondary Education/University and College Entrance Preparation programs for community members are administered in accordance with eligibility criteria and allowance schedules which are formally defined and publicly available. Administrative decisions shall be subject to appeal through an established process to ensure equitable management of the program.

2.4 SOCIAL ASSISTANCE AND SUPPORT SERVICES

The Sheshatshiu Innu shall ensure that programs for individuals and families in need will be administered to residents of the community in accordance with:

- an objective needs test
- a formally defined and publicly available benefit schedule specifying rates, conditions and criteria for eligibility
- provisions to ensure equitable treatment of all community residents
- an impartial process for the appeal of administrative decisions
- procedures to ensure confidentiality of client information

2.5 CAPITAL FACILITIES AND MAINTENANCE

2.5.1. General

The Sheshatshiu Innu shall provide for the preservation of public health and safety and the environment, and the protection of the Federal Government's investment in capital assets.

2.5.2. Capital and Housing

The Sheshatshiu Innu agrees that Capital projects shall be planned and implemented according to the following generally accepted project management principles:

1) all projects will have a well defined and formally approved scope of work, schedule, and budget;
2) a qualified project manager will be appointed for all projects;
3) feasibility studies will be carried out when deemed necessary by the Sheshatshiu Innu;
4) all new facilities shall be designed to meet all the applicable codes and standards for design, construction and operations of facilities. All designs for projects having a total estimated cost of more than $50,000 or not normally within the competence of a technician/technologist shall bear the stamp of a professional engineer or architect;

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5) all projects will be inspected and certified for compliance with code requirements by qualified inspectors; and
6) all housing construction must be inspected by CMHC designated inspectors for compliance with code requirements at the following stages: site, foundation, framing and insulation, and completion.

2.5.3. Facilities Operation and Maintenance

Operation and maintenance of community infrastructure and education capital facilities shall be carried out in accordance with the following maintenance procedures:

1) community capital assets shall be recorded in an inventory of community assets;
2) performance/level of service standards shall be identified for all assets;
3) minimum maintenance activities shall be identified for all assets;
4) all activities shall be assigned to a responsible person to ensure their completion; and
5) a record shall be kept of all maintenance activities performed.

2.5.4. Fire Protection Services

The Sheshatshiu Innu shall provide fire protection services.

2.6 ECONOMIC DEVELOPMENT

The Sheshatshiu Innu shall administer Economic Development Activities as negotiated with DIAND and reflected in the Sheshatshiu Innu's Economic Development Operating Plan, as amended from time to time.

2.7 YOUTH STRATEGY PROGRAM

The Sheshatshiu Innu shall conduct the Youth Strategy Program in accordance with all terms and conditions which form part of the Sheshatshiu Innu's approved Youth Strategy Program application. The reporting of the results will be made known to the Minister in the format provided in the *Evaluation Report on the Youth Strategy Program* and such other reports, as required, pursuant to further applications for the Youth Strategy Program.

2.8 ACCOUNTABILITY

The Sheshatshiu Innu shall complete an assessment of its accountability and management systems in accordance with the document entitled "Accountability and Management Assessment" and, if required, a Development Plan to address any recommendations set out in the assessment. The Sheshatshiu Innu shall submit a copy of its completed assessment and Development Plan, if any, to the Minister by March 31, 1999.

SS3. PROGRAM POLICIES OF THE SHESHATSHIU INNU

The Sheshatshiu Innu shall adopt and apply the following policies in order to meet the Minimum Program Requirements in SS2. These policies are subject to change by the Sheshatshiu Innu and the Minister will be advised of any such changes not later than 30 days after their adoption.

Pending completion of Sheshatshiu Innu's program policies, they will operate under current DIAND policies. Once these program policies are developed, Sheshatshiu Innu will advise DIAND of any changes.

APPENDIX C

PAYMENT TERMS

PT1. AMOUNT OF AGREEMENT

In accordance with the terms and conditions of this Agreement, the Minister will provide the Sheshatshiu Innu an amount of Thirty-one million, five hundred fifty-five thousand and eighty-four dollars ($31,555,084), as follows, for the delivery of community services and programs as described in the Statement of Services:

Fiscal Year	Non-Capital	Capital	Total
1998-1999	$2,635,080	$3,410,936	$6,046,016
1999-2000	2,460,080	3,760,937	6,221,017
2000-2001	2,235,080	4,185,937	6,421,017
2001-2002	2,235,080	4,185,937	6,421,017
2002-2003	2,235,080	4,210,937	6,446,017

PT2. SUBJECT TO APPROPRIATION OF FUNDS

As required by Section 40 of the *Financial Administration Act*, funding under this Agreement, including funding for adjustments, is subject to the appropriation of funds by Parliament.

PT3. EXPENDITURE PLAN BY FISCAL YEAR

The Sheshatshiu Innu's Expenditure Plan attached as Appendix F lists the Sheshatshiu Innu's planned expenditures for each of the fiscal years covered by this Agreement.

PT4. CASH FLOW REQUIREMENTS

4.1 The calculation of monthly payments to be made by the Minister to the Sheshatshiu Innu for the 1998-1999 fiscal year is provided in Appendix G - Cash Flow Statement. Monthly cash flow for subsequent years budgets will be calculated using this approach and percentage.

4.2 The Sheshatshiu Innu may request, annually, a change to the monthly distribution of payments listed in the "percentage of annual funding" column of Appendix G - Cash Flow Statement based upon operational needs. The Minister will adjust the distribution where the amounts are demonstrated to be reasonable.

4.3 A portion of the monthly advances shall be withheld by the Minister if the reports are not provided by the Sheshatshiu Innu to the Minister as required under this Agreement or its predecessor. Any amounts so withheld shall be paid by the Minister to the Sheshatshiu Innu within sixty (60) days of the submission of the reports.

PT5. RETENTION OF UNEXPENDED BALANCES

The Sheshatshiu Innu shall retain unexpended balances and shall be responsible for expenditures in excess of the funding to be provided under the terms and conditions of this Agreement.

PT6. REPORTING REQUIREMENTS

6.1 The Sheshatshiu Innu agrees to engage an independent auditor recognized by the province of Newfoundland and Labrador and to provide the Minister annually, within ninety (90) days of the end of the Sheshatshiu Innu's fiscal year, annual audited financial statements in accordance with the *Year-end Reporting Handbook* as amended from time to time.

6.2 The Minister shall provide an initial response to the Sheshatshiu Innu's audit within thirty (30) days of receipt, providing general comments and indicating any areas for future action.

6.3 The Sheshatshiu Innu shall make available to community members copies of the audited financial statement, and auditor's opinion as set out in the *Year-end Reporting*.

6.4 This Agreement includes an amount of $2,000 per annum for the extra cost involved in preparing the AFA annual return as set out in the *National Reporting Guide*.

6.5 The Minister reserves the right to appoint independent auditors to review and assess the affairs of the Sheshatshiu Innu relative to this Agreement. This right is not to be exercised without reasonable cause. The Sheshatshiu Innu will be notified in writing of such cause. The Sheshatshiu Innu agrees to provide access to its financial and statistical records.

6.6 The Sheshatshiu Innu agrees to provide to the Minister reports as prescribed in the *National Reporting Guide* issued by the Minister and as amended from time to time. In the continuing effort to reduce Sheshatshiu Innu's response burden and workload, the Minister will endeavour to make use of surveys and sampling techniques to gather information whenever practicable. The Sheshatshiu Innu also agrees to give serious consideration to voluntary participation in surveys and other information collection instruments if they are chosen as part of a sample.

6.7 The Sheshatshiu Innu agrees to conduct an annual verification of all individuals residing in the community as of August 1st of each fiscal year. The reporting of the results will be made known to the Minister by September 15 of each year in the format provided through the *National Reporting Guide*.

PT7. FINANCIAL RECORDS

7.1 The Sheshatshiu Innu agrees to maintain financial records in accordance with generally accepted accounting principles, as prescribed by the Canadian Institute of Chartered Accountants and the requirements of the *Year-end Reporting Handbook*, in order to ensure the relevance and completeness of financial reports to its membership and to the Minister.

7.2 The Sheshatshiu Innu will maintain a financial management regime which sets out the Sheshatshiu Innu's formal procedures for the approval of expenditures, the allocation and reallocation of funds and, in general, for the management of all funds included in this Agreement.

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PT8. DATA QUALITY

8.1 The Minister may request access to Sheshatshiu Innu records for the purpose of validating the data which the Minister uses to acquire, allocate and account for public funds.

8.2 The Sheshatshiu Innu shall allow the Minister access to all records relating to any information reported under the terms and conditions of this Agreement, and to perform such tests as required to confirm the quality of such information.

8.3 The Minister shall notify the Sheshatshiu Innu in writing, at least two (2) weeks in advance of the requirement for access to the Sheshatshiu Innu's records and the test the Minister shall perform to confirm the quality of information reported by the Sheshatshiu Innu under the terms and conditions of this Agreement.

PT9. ANNUAL REPORT

The Sheshatshiu Innu agrees to publish an Annual Report to its membership including, as a minimum, the items described in section PT6.3. The Annual Report may also include other information, such as that suggested in the *Year-end Reporting Handbook* and *National Reporting Guide*, which would be of interest to the membership.

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Arrangement No.: 200-10197 (1998/1999 - 2002/2003)

APPENDIX D

GENERAL CONDITIONS

GC1. ACCOUNTABILITY

1.1 The Sheshatshiu Innu is accountable under this Agreement to its members for its leadership, sound management of Sheshatshiu Innu affairs and effective and efficient delivery of the services described in this Agreement, and to the Minister for the use of public funds.

1.2 The Sheshatshiu Innu, in carrying out the services in this Agreement, may define community objectives and plans, establish its own program policies (reference SS3) and allocate funds in accordance with its priorities as long as Minimum Program Requirements (as defined in SS2) and the limitations on Transferability of Funds (GC2) are met.

1.3 The Sheshatshiu Innu agrees that, in carrying out its responsibilities under this Agreement, it is responsible for complying with any applicable standards related to health, safety and environment.

1.4 **INDEMNIFICATION**

The Sheshatshiu Innu shall indemnify and save harmless Her Majesty and the Department from and against all claims, losses, damages, costs, expenses, actions and other proceedings made, sustained, brought, prosecuted, threatened to be brought or prosecuted, in any manner based upon, occasioned by, attributable to, or arising from any wilful or negligent act, omission or delay on the part of the Sheshatshiu Innu, or the Sheshatshiu Innu's servants or agents, in the performance of this Agreement.

1.5 **LEGAL RELATIONSHIP**

1.5.1. It is understood and agreed that the Sheshatshiu Innu is acting on behalf of its membership for the purposes of this Agreement and the services provided in accordance with this Agreement and not as an agent of the Crown.

GC2. TRANSFERABILITY OF FUNDS

2.1 The Sheshatshiu Innu may transfer funds provided under this Agreement from one program or service to another, except that funds provided for capital purposes, including such funds unexpended at the end of the term of this Agreement, must be spent for capital purposes.

2.2 The Sheshatshiu Innu shall apply capital funding provided through this Agreement to projects contained within its approved capital plan. The Sheshatshiu Innu shall by notice request the Minister to approve changes to the approved capital plan.

G3. AMENDMENTS

All amendments to this Agreement are to be made in writing and executed by both parties.

GC4. DEFAULT AND REMEDIAL MANAGEMENT

4.1 For the purposes of this Agreement, the Sheshatshiu Innu shall be deemed to be in default in the event the Minister has reason to believe that one or more of the following circumstances exist:

4.1.1 the terms and conditions of the Agreement are not being met by the Sheshatshiu Innu;

4.1.2 the auditors report indicates financial problems or a denial of opinion or risk of insolvency or the Sheshatshiu Innu's financial statements indicate a deficit or the need for a remedial management plan in accordance with the Departmental Indebtedness Policy, as amended from time to time;

4.1.3 funds are being mismanaged;

4.1.4 there are third party claims against the Sheshatshiu Innu and the Crown; and

4.1.5 the health, safety, and general welfare of community members is being endangered by actions or omissions of the Sheshatshiu Innu;

4.2 In the event the Sheshatshiu Innu is in default, the Minister may:

4.2.1 review the situation with the Sheshatshiu Innu;

4.2.2 advise the Sheshatshiu Innu of the findings of the review;

4.2.3 require the Sheshatshiu Innu to provide any requested information in relation to the default; and

4.2.4 request that the Sheshatshiu Innu develop and with the approval of the Minister implement a remedial management plan.

4.3 Where remedial management is warranted in accordance with section GC4.2.4, a remedial management plan shall be developed within thirty (30) days of the request and shall be approved by the Minister and the Sheshatshiu Innu within ninety (90) days from the date of the request.

4.4 Notwithstanding sections GC4.2.4 and GC4.3 if, in the opinion of the Minister, immediate remedial management is required, the Minister reserves the right to take the action he deems necessary.

4.5 In the event the remedial management plan developed by the Sheshatshiu Innu is unacceptable or does not provide corrective measures to resolve problem areas, the Minister may:

4.5.1 take any action the Minister deems necessary, including the withholding of funds;

4.5.2 immediately terminate this Agreement.

GC5. TERMINATION

5.1 If remedial management is not successful, the Minister may terminate this Agreement upon giving such period of notice in writing as the Minister deems appropriate.

5.2 Either party may terminate this Agreement as of March 31 of any year during the life of the Agreement, by serving at least ninety (90) days notice in writing indicating the intent and reasons for such termination.

5.3 If the Agreement is terminated, decisions will be made by the Minister and the Sheshatshiu Innu at that time regarding the nature, scope and conditions of the services to be delivered. Such decision will be communicated in writing.

GC6. NOTICES

Where in this Agreement any notice, request, direction, or other communication is required to be given or made by either party, it shall be in writing and is effective if delivered in person, sent by facsimile transmission, registered mail or courier addressed to the party for whom it is intended. Any notice, request, direction or other communication shall be deemed to have been given if by registered mail or courier when receipt is acknowledged by the other party and by facsimile transmission at the time it is transmitted to the other party. The address of either party may be changed by notice in the manner set out in this provision.

Notices shall be directed to:

Sheshatshiu Innu	Minister
Sheshatshiu Innu Band Council P.O. Box 160 Northwest River, Labrador A0P 1M0	Department of Indian & Inuit Affairs P.O. Box 160 Amherst, Nova Scotia B4H 3Z3

GC7. MEMBERS OF THE SENATE OR HOUSE OF COMMONS OF CANADA

No member of the Senate or House of Commons of Canada shall be admitted to any share or part of this Agreement or any benefit arising therefrom.

GC8. EVALUATION

8.1 The Sheshatshiu Innu agrees to provide information as may be required in order to formally evaluate the Alternative Funding Arrangements process and to participate on a committee in conjunction with the Minister when requested to do so in order to plan and implement evaluations of the short and long term impacts of Alternative Funding Arrangements. The cost of the evaluation will be borne by the Minister.

8.2 The Sheshatshiu Innu agrees to provide information as may be required and to participate in processes for evaluation, on a national or regional basis, of specific programs and services included in this Agreement. The cost of such evaluation will be borne by the Minister.

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GC9. UNFORESEEN EVENTS

When both parties agree that circumstances causing unforeseen expenses pursuant to the funding provided under this Agreement have occurred, the Sheshatshiu Innu may return to the Minister to seek adjustments to the budget. This clause is envisioned as dealing with an emergency situation, which could in no way have been predicted in this Agreement.

GC10. EXTENT OF AGREEMENT

This Agreement constitutes the entire agreement between the parties with respect to the subject matter herein and supersedes all previous negotiations, communication and other agreements relating to it unless they are incorporated by reference in this Agreement.

GC11. BAND MANAGEMENT DEVELOPMENT

The Sheshatshiu Innu agrees to annually assess its management development requirements and to develop and implement management development activities based on needs identified.

GC12. AUTHORITIES, BOARDS & COMMITTEES

Authorities, boards or committees established by Sheshatshiu Innu to administer services, shall have a specified mandate, clearly identified role and defined relationship to Sheshatshiu Innu.

GC13. FUNDING FOR PROGRAMS OR SERVICES NOT INCLUDED

13.1 The Sheshatshiu Innu may request an amendment to this Agreement to provide funding for programs or services which it may want to impact on this Agreement, including new undertakings by the Minister during the term of this Agreement.

13.2 The Minister may authorize the inclusion of additional programs or services in Alternative Funding Arrangements which are currently being funded under contribution arrangements. The parties agree that this Agreement may be amended to include such programs or services.

ALTERNATE FUNDING ARRANGEMENT		25-Feb-1998							
1997-2002									TOTAL
SHESHATSHUI	1997-98	ONE TIME	97-98 TOTAL	1998-99	1999-00	2000-01	2001-02	2002-03	(INCLUDES)
									98-03 ONLY)
ALTERNATE FUNDING ARRANGEMENT		25-Feb-1998							
1997-2002									TOTAL
SHESHATSHUI	1997-98	ONE TIME	97-98 TOTAL	1998-99	1999-00	2000-01	2001-02	2002-03	(INCLUDES)
									98-03 ONLY)
320-2001 Management	$0	$0	$0	$0	$0	$0	$0	$0	$0
20101 LANDS	$0	$0	$0	$0	$0	$0	$0	$0	$0
324-2047 Administration	$0	$0	$0	$0	$0	$0	$0	$0	$0
20104 INDIAN REGISTR. & BAND LISTS	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL LANDS	$0	$0	$0	$0	$0	$0	$0	$0	$0
20201 SELF-GOVERNMENT NEGOTIATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2140 Instructional Services Formula	$371,007	$0	$371,007	$728,142	$728,142	$728,142	$728,142	$728,142	$3,640,710
331-2141 Special Education	$0	$0	$0	$0	$0	$0	$0	$0	$0
20209 BAND OPERATED SCHOOLS	$371,007	$0	$371,007	$728,142	$728,142	$728,142	$728,142	$728,142	$3,640,710
331-2145 Tuition Agreements	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2146 Ancillary Services	$198,132	$0	$198,132	$0	$0	$0	$0	$0	$0
331-2147 Special	$0	$0	$0	$0	$0	$0	$0	$0	$0
20210 PROVINCIAL SCHOOLS	$198,132	$0	$198,132	$0	$0	$0	$0	$0	$0
331-2156 Student Accommodations(All)	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2157 Student Transportation(All)	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2158 Financial Assistance(All)	$9,316	$0	$9,316	$9,316	$9,316	$9,316	$9,316	$9,316	$46,580
331-2159 Guidance and Counselling	$71,867	$0	$71,867	$71,867	$71,867	$71,867	$71,867	$71,867	$359,335
331-2160 Advice and Assistance(Prov)	$175,000	$0	$175,000	$175,000	$0	$0	$0	$0	$175,000
20212 EDUCATION INSTRUCTIONAL SERV.	$256,183	$0	$256,183	$256,183	$81,183	$81,183	$81,183	$81,183	$580,915
331-2166 Cultural/Education Centres	$0	$0	$0	$0	$0	$0	$0	$0	$0
20213 CULTURAL CENTRES	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2167 Co-op Education	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2168 Science and Technology Summer Camps	$0	$0	$0		$0	$0	$0	$0	$0
331-2169 Summer Student Careers Placement	$0	$30,000	$30,000		$0	$0	$0	$0	$0
20214 YOUTH STRATEGY PROGRAM	$0	$30,000	$30,000	$0	$0	$0	$0	$0	$0
20215 INDIAN STUDIES SUPPORT PROGRAM	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2175 Post-Secondary Education	$187,605	$0	$187,605	$234,506	$234,506	$234,506	$234,506	$234,506	$1,172,530
331-2177 Administration	$46,901	$0	$46,901	$0	$0	$0	$0	$0	$0
20216 POST-SECONDARY EDUCATION	$234,506	$0	$234,506	$234,506	$234,506	$234,506	$234,506	$234,506	$1,172,530
TOTAL EDUCATION	$1,059,828	$30,000	$1,089,828	$1,218,831	$1,043,831	$1,043,831	$1,043,831	$1,043,831	$5,394,155

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ALTERNATE FUNDING ARRANGEMENT			25-FEB-1998						
1997-2002									TOTAL
SHESHATSHUI		1997-98	ONE TIME	97-98 TOTAL	1998-99	1999-00	2000-01	2001-02	2002-03	(INCLUDES 98-03 ONLY)
347-2180	Basic Needs	$0	$0	$0	$0	$0	$0	$0	$0	$0
347-2190	Special Needs	$44,576	$0	$44,576	$44,576	$44,576	$44,576	$44,576	$44,576	$222,880
347-2195	Service Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0
347-2206	Maintenance - Foster Homes	$0	$0	$0	$0	$0	$0	$0	$0	$0
347-2208	Operations	$0	$0	$0	$0	$0	$0	$0	$0	$0
20221	CHILD & FMLY.SVCS.OPERATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
347-2213	Family Violence	$0	$10,232	$10,232	$0	$0	$0	$0	$0	$0
350-4201	Emerg. Shelters-Project Haven	$0	$0	$0	$0	$0	$0	$0	$0	$0
350-4202	Emerg. Shelters Non-Proj Haven	$0	$0	$0	$0	$0	$0	$0	$0	$0
20222	FAMILY VIOLENCE	$0	$10,232	$10,232	$0	$0	$0	$0	$0	$0
347-2225	In-Home Care	$110,284	$0	$110,284	$110,284	$110,284	$110,284	$110,284	$110,284	$551,420
347-2232	Disabled	$0	$1,302	$1,302	$0	$0	$0	$0	$0	$0
20223	ADULT CARE	$110,284	$1,302	$111,586	$110,284	$110,284	$110,284	$110,284	$110,284	$551,420
347-2238	Service Delivery			$0						$0
347-2239	Day-Care	$0	$0	$0	$0	$0	$0	$0	$0	$0
20224	OTHER SOCIAL SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL SOCIAL SERVICES		$154,860	$11,534	$166,394	$154,860	$154,860	$154,860	$154,860	$154,860	$774,300
359-2250	Fire Protection	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2251	Other Protection	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2253	Roads and Bridges	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2254	Sanitation Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2255	Water Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2257	Municipal Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2258	Community Buildings	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2259	Special Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2260	Capital Planning Proj.-Infras.	$792,663	$0	$792,663	$732,688	$732,688	$732,688	$732,688	$732,688	$3,663,440
359-2260	Additional Capital Requirement	$2,620,081	$0	$2,620,081	$2,320,391	$2,670,392	$3,095,392	$3,095,392	$3,120,392	
359-2261	Contributions: Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
20225	ACQUISITION AND CONSTRUCTION	$3,412,744	$0	$3,412,744	$3,053,079	$3,403,080	$3,828,080	$3,828,080	$3,853,080	$17,965,399
363-2277	Roads and Bridges	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2278	Sanitation Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2279	Water Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0

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ALTERNATE FUNDING ARRANGEMENT			28-FEB-1998						
1997-2002									TOTAL
SHESHATSHUI		1997-98	ONE TIME	97-98 TOTAL	1998-99	1999-00	2000-01	2001-02	2002-03	(INCLUDES)
										98-03 ONLY)
10227	FIRST NATION INFR. INITIATIVE	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2266	Funding Joint Schools	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2267	Fit Up of Education Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2268	Plan Design Constr.Educ.Facil.	$0	$0	$0	$0	$0	$0	$0	$0	$0
10226	ACQUISITION AND CONSTRUCTION	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL ACQUISITION AND COSTRUCTION		$3,412,744	$0	$6,032,825	$3,053,079	$3,403,080	$3,828,080	$3,828,080	$3,853,080	$17,985,399
363-2275	Development of Maint.Mgmt.Sys.	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2276	Fire Protection	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2277	Roads and Bridges	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2278	Sanitation Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2279	Water Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2281	Municipal Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2282	Community Buildings	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2285	Other Protection	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2286	Maintenance Management	$419,849	$0	$419,849	$419,849	$419,849	$419,849	$419,849	$419,849	$2,099,245
363-2287	ACRS	$0	$0	$0	$0	$0	$0	$0	$0	$0
10227	OPERATION AND MAINTENANCE	$419,849	$0	$419,849	$419,849	$419,849	$419,849	$419,849	$419,849	$2,099,245
363-2295	Schools - O.& M.	$0	$0	$0	$0	$0	$0	$0	$0	$0
10228	OPERATION AND MAINTENANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL OPERATION AND MAINTENANCE		$419,849	$0	$419,849	$419,849	$419,849	$419,849	$419,849	$419,849	$2,099,245
359-2336	Plan. Design and Construction	$328,720	$0	$328,720	$328,720	$328,720	$328,720	$328,720	$328,720	$1,643,600
359-2337	Major Renova, Exten. & Repairs	$29,137	$0	$29,137	$29,137	$29,137	$29,137	$29,137	$29,137	$145,685
10233	ON-RESERVE HOUS.-CONSTURCTION	$357,857	$0	$357,857	$357,857	$357,857	$357,857	$357,857	$357,857	$1,789,285
363-2345	Inspections	$4,200	$0	$4,200	$4,200	$4,200	$4,200	$4,200	$4,200	$21,000
363-2347	Training	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2249	Management Support	$3,200	$0	$3,200	$3,200	$3,200	$3,200	$3,200	$3,200	$16,000
363-2350	Technical Assistance	$0	$0	$0	$0	$0	$0	$0	$0	$0
10234	ON-RESERVE O & M HOUS. SUPPORT	$7,400	$0	$7,400	$7,400	$7,400	$7,400	$7,400	$7,400	$37,000

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MINISTRY OF INDIAN AFFAIRS
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ALTERNATE FUNDING ARRANGEMENT		28-FEB-1998							
1997-2002									TOTAL
SHESHATSHIU	1997-98	ONE TIME	97-98 TOTAL	1998-99	1999-00	2000-01	2001-02	2002-03	(INCLUDES)
									98-03 ONLY)
TOTAL ON-RESERVE HOUSING	$365,257	$0	$365,257	$365,257	$365,257	$365,257	$365,257	$365,257	$1,825,285
372-2380 Tribal Council Advisory Servs.	$0	$0	$0	$0	$0	$0	$0	$0	$0
372-2390 Band Support Funding	$347,176	$0	$347,176	$347,176	$347,176	$347,176	$347,176	$347,176	$1,735,880
372-2400 Band Employee Benefits	$9,880	$0	$9,880	$9,880	$9,880	$9,880	$9,880	$9,880	$49,400
372-2430 Training and Development	$278,924	$0	$278,924	$278,924	$278,924	$53,924	$53,924	$53,924	$719,620
TOTAL BAND MANAGEMENT	$635,980	$0	$635,980	$635,980	$635,980	$410,980	$410,980	$410,980	$2,504,900
378-2456 Consultation	$0	$0	$0	$0	$0	$0	$0	$0	$0
310-2465 CEDO Planning and Operations	$98,160	$0	$98,160	$98,160	$98,160	$98,160	$98,160	$98,160	$490,800
Traditional Pursuits	$100,000	$0	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
TOTAL COMMUNITY ECONOMIC DEVELOPMENT	$198,160	$0	$198,160	$198,160	$198,160	$198,160	$198,160	$198,160	$990,800
333-2500 Policing (Solicitor General)	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL POLICING	$0	$0	$0	$0	$0	$0	$0	$0	$0
323-2501 Medical Services - Health Canada	$0	$0	$0	$0	$0	$0	$0	$0	$0
100-2510 Funding Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
384-5100 Emergency Preparedness	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL CAPITAL	$3,770,601	$0	$3,770,601	$3,410,936	$3,760,937	$4,185,937	$4,185,937	$4,210,937	$19,754,684
TOTAL BAND	$6,246,678	$41,534	$6,288,212	$6,046,016	$6,221,017	$6,421,017	$6,421,017	$6,446,017	$31,555,084

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ALTERNATE FUNDING ARRANGEMENT		25-Feb-1998							
1997-2002									TOTAL
SHESHATSHUI	1997-98	ONE TIME	97-98 TOTAL	1998-99	1999-00	2000-01	2001-02	2002-03	(INCLUDES 98-03 ONLY)
ALTERNATE FUNDING ARRANGEMENT		25-Feb-1998							
1997-2002									TOTAL
SHESHATSHUI	1997-98	ONE TIME	97-98 TOTAL	1998-99	1999-00	2000-01	2001-02	2002-03	(INCLUDES 98-03 ONLY)
320-2001 Management	$0	$0	$0	$0	$0	$0	$0	$0	$0
20101 LANDS	$0	$0	$0	$0	$0	$0	$0	$0	$0
324-2047 Administration	$0	$0	$0	$0	$0	$0	$0	$0	$0
20104 INDIAN REGISTR. & BAND LISTS	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL LANDS	$0	$0	$0	$0	$0	$0	$0	$0	$0
20201 SELF-GOVERNMENT NEGOTIATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2140 Instructional Services Formula	$371,007	$0	$371,007	$728,142	$728,142	$728,142	$728,142	$728,142	$3,640,710
331-2141 Special Education	$0	$0	$0	$0	$0	$0	$0	$0	$0
20209 BAND OPERATED SCHOOLS	$371,007	$0	$371,007	$728,142	$728,142	$728,142	$728,142	$728,142	$3,640,710
331-2145 Tuition Agreements	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2146 Ancillary Services	$198,132	$0	$198,132	$0	$0	$0	$0	$0	$0
331-2147 Special	$0	$0	$0	$0	$0	$0	$0	$0	$0
20210 PROVINCIAL SCHOOLS	$198,132	$0	$198,132	$0	$0	$0	$0	$0	$0
331-2156 Student Accommodations(All)	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2157 Student Transportation(All)	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2158 Financial Assistance(All)	$9,316	$0	$9,316	$9,316	$9,316	$9,316	$9,316	$9,316	$46,580
331-2159 Guidance and Counselling	$71,867	$0	$71,867	$71,867	$71,867	$71,867	$71,867	$71,867	$359,335
331-2160 Advice and Assistance(Prov)	$175,000	$0	$175,000	$175,000	$0	$0	$0	$0	$175,000
20212 EDUCATION INSTRUCTIONAL SERV.	$256,183	$0	$256,183	$256,183	$81,183	$81,183	$81,183	$81,183	$580,915
331-2166 Cultural/Education Centres	$0	$0	$0	$0	$0	$0	$0	$0	$0
20213 CULTURAL CENTRES	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2167 Co-op Education	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2168 Science and Technology Summer Camps	$0	$0	$0		$0	$0	$0	$0	$0
331-2169 Summer Student Careers Placement	$0	$30,000	$30,000		$0	$0	$0	$0	$0
20214 YOUTH STRATEGY PROGRAM	$0	$30,000	$30,000	$0	$0	$0	$0	$0	$0
20215 INDIAN STUDIES SUPPORT PROGRAM	$0	$0	$0	$0	$0	$0	$0	$0	$0
331-2175 Post-Secondary Education	$187,605	$0	$187,605	$234,506	$234,506	$234,506	$234,506	$234,506	$1,172,530
331-2177 Administration	$46,901	$0	$46,901	$0	$0	$0	$0	$0	$0
20216 POST-SECONDARY EDUCATION	$234,506	$0	$234,506	$234,506	$234,506	$234,506	$234,506	$234,506	$1,172,530
TOTAL EDUCATION	$1,059,828	$30,000	$1,089,828	$1,218,831	$1,043,831	$1,043,831	$1,043,831	$1,043,831	$5,394,165

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ALTERNATE FUNDING ARRANGEMENT			25-FEB-1998						
1997-2002									TOTAL
SHESHATSHUI		1997-98	ONE TIME	97-98 TOTAL	1998-99	1999-00	2000-01	2001-02	2002-03	(INCLUDES 98-03 ONLY)
347-2180	Basic Needs	$0	$0	$0	$0	$0	$0	$0	$0	$0
347-2190	Special Needs	$44,576	$0	$44,576	$44,576	$44,576	$44,576	$44,576	$44,576	$222,880
347-2195	Service Delivery	$0	$0	$0	$0	$0	$0	$0	$0	$0
347-2206	Maintenance - Foster Homes	$0	$0	$0	$0	$0	$0	$0	$0	$0
347-2208	Operations	$0	$0	$0	$0	$0	$0	$0	$0	$0
20221	CHILD & FMLY.SVCS.OPERATIONS	$0	$0	$0	$0	$0	$0	$0	$0	$0
347-2213	Family Violence	$0	$10,232	$10,232	$0	$0	$0	$0	$0	$0
350-4201	Emerg. Shelters-Project Haven	$0	$0	$0	$0	$0	$0	$0	$0	$0
350-4202	Emerg. Shelters Non-Proj Haven	$0	$0	$0	$0	$0	$0	$0	$0	$0
20222	FAMILY VIOLENCE	$0	$10,232	$10,232	$0	$0	$0	$0	$0	$0
347-2225	In-Home Care	$110,284	$0	$110,284	$110,284	$110,284	$110,284	$110,284	$110,284	$551,420
347-2232	Disabled	$0	$1,302	$1,302	$0	$0	$0	$0	$0	$0
20223	ADULT CARE	$110,284	$1,302	$111,586	$110,284	$110,284	$110,284	$110,284	$110,284	$551,420
347-2238	Service Delivery			$0						$0
347-2239	Day-Care	$0	$0	$0	$0	$0	$0	$0	$0	$0
20224	OTHER SOCIAL SERVICES	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL SOCIAL SERVICES		$154,860	$11,534	$166,394	$154,860	$154,860	$154,860	$154,860	$154,860	$774,300
359-2250	Fire Protection	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2251	Other Protection	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2253	Roads and Bridges	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2254	Sanitation Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2255	Water Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2257	Municipal Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2258	Community Buildings	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2259	Special Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2260	Capital Planning Proj.-Infras.	$792,663	$0	$792,663	$732,688	$732,688	$732,688	$732,688	$732,688	$3,663,440
359-2260	Additional Capital Requirement	$2,620,081	$0	$2,620,081	$2,320,391	$2,670,392	$3,095,392	$3,095,392	$3,120,392	
359-2261	Contributions: Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0
20225	ACQUISITION AND CONSTRUCTION	$3,412,744	$0	$3,412,744	$3,053,079	$3,403,080	$3,828,080	$3,828,080	$3,853,080	$17,955,399
363-2277	Roads and Bridges	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2278	Sanitation Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2279	Water Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0

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ALTERNATE FUNDING ARRANGEMENT			25-Feb-1998							
1997-2002										TOTAL
SHESHATSHUI		1997-98	ONE TIME	97-98 TOTAL	1998-99	1999-00	2000-01	2001-02	2002-03	(INCLUDES)
										98-03 ONLY)
20227	FIRST NATION INFR. INITIATIVE	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2286	Funding Joint Schools	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2287	Fit Up of Education Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0
359-2288	Plan Design Constr.Educ.Facil.	$0	$0	$0	$0	$0	$0	$0	$0	$0
20226	ACQUISITION AND CONSTRUCTION	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL ACQUISITION AND COSTRUCTION		$3,412,744	$0	$6,032,825	$3,053,079	$3,403,080	$3,628,080	$3,628,080	$3,853,080	$17,985,399
363-2275	Development of Maint.Mgmt.Sys.	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2276	Fire Protection	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2277	Roads and Bridges	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2278	Sanitation Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2279	Water Systems	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2281	Municipal Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2282	Community Buildings	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2285	Other Protection	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2286	Maintenance Management	$419,849	$0	$419,849	$419,849	$419,849	$419,849	$419,849	$419,849	$2,099,245
363-2287	ACRS	$0	$0	$0	$0	$0	$0	$0	$0	$0
20227	OPERATION AND MAINTENANCE	$419,849	$0	$419,849	$419,849	$419,849	$419,849	$419,849	$419,849	$2,099,245
363-2295	Schools - O.& M.	$0	$0	$0	$0	$0	$0	$0	$0	$0
20228	OPERATION AND MAINTENANCE	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL OPERATION AND MAINTENANCE		$419,849	$0	$419,849	$419,849	$419,849	$419,849	$419,849	$419,849	$2,099,245
359-2336	Plan. Design and Construction	$328,720	$0	$328,720	$328,720	$328,720	$328,720	$328,720	$328,720	$1,643,600
359-2337	Major Renova, Exten. & Repairs	$29,137	$0	$29,137	$29,137	$29,137	$29,137	$29,137	$29,137	$145,685
20233	ON-RESERVE HOUS.-CONSTURCTION	$357,857	$0	$357,857	$357,857	$357,857	$357,857	$357,857	$357,857	$1,789,285
363-2345	Inspections	$4,200	$0	$4,200	$4,200	$4,200	$4,200	$4,200	$4,200	$21,000
363-2347	Training	$0	$0	$0	$0	$0	$0	$0	$0	$0
363-2349	Management Support	$3,200	$0	$3,200	$3,200	$3,200	$3,200	$3,200	$3,200	$16,000
363-2350	Technical Assistance	$0	$0	$0	$0	$0	$0	$0	$0	$0
20234	ON-RESERVE O & M HOUS. SUPPORT	$7,400	$0	$7,400	$7,400	$7,400	$7,400	$7,400	$7,400	$37,000

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ALTERNATE FUNDING ARRANGEMENT			25-Feb-1998							
1997-2002										TOTAL
SHESHATSHIU		1997-98	ONE TIME	97-98 TOTAL	1998-99	1999-00	2000-01	2001-02	2002-03	(INCLUDES 98-03 ONLY)
TOTAL ON-RESERVE HOUSING		$365,257	$0	$365,257	$365,257	$365,257	$365,257	$365,257	$365,257	$1,826,285
372-2380	Tribal Council Advisory Servs.	$0	$0	$0	$0	$0	$0	$0	$0	$0
372-2390	Band Support Funding	$347,176	$0	$347,176	$347,176	$347,176	$347,176	$347,176	$347,176	$1,735,880
372-2400	Band Employee Benefits	$9,880	$0	$9,880	$9,880	$9,880	$9,880	$9,880	$9,880	$49,400
372-2430	Training and Development	$278,924	$0	$278,924	$278,924	$278,924	$53,924	$53,924	$53,924	$719,620
TOTAL BAND MANAGEMENT		$635,980	$0	$635,980	$635,980	$635,980	$410,980	$410,980	$410,980	$2,504,980
375-2456	Consultation	$0	$0	$0	$0	$0	$0	$0	$0	$0
310-2465	CEDO Planning and Operations	$98,160	$0	$98,160	$98,160	$98,160	$98,160	$98,160	$98,160	$490,800
	Traditional Pursuits	$100,000	$0	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000
TOTAL COMMUNITY ECONOMIC DEVELOPMENT		$198,160	$0	$198,160	$198,160	$198,160	$198,160	$198,160	$198,160	$989,800
433-2500	Policing (Solicitor General)	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL POLICING		$0	$0	$0	$0	$0	$0	$0	$0	$0
423-2501	Medical Services - Health Canada	$0	$0	$0	$0	$0	$0	$0	$0	$0
100-2510	Funding Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
384-5100	Emergency Preparedness	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL	CAPITAL	$3,770,601	$0	$3,770,601	$3,410,936	$3,760,937	$4,185,937	$4,185,937	$4,210,937	$19,754,684
TOTAL BAND		$6,246,678	$41,534	$6,288,212	$6,046,016	$6,221,017	$6,421,017	$6,421,017	$6,446,017	$31,555,084

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Arrangement No.: 200-10197 (1998/1999 - 2002/2003)

APPENDIX F

EXPENDITURE PLAN

(To be prepared in detail and mutually agreed to by both parties.)

NOTE: THE SHESHATSHIU INNU MAY SET THE FORMAT AND CONTENT FOR ITS EXPENDITURE PLAN. THE SHESHATSHIU INNU MAY ADJUST THE PLAN THROUGHOUT THE YEAR IN ACCORDANCE WITH APPENDIX D - GC2 WITHOUT NEED TO AMEND THE AGREEMENT. THE OBJECTIVE OF THE INITIAL PLAN IS TO PROVIDE A BASIS FOR THE TRANSFER OF FUNDS FROM THE MINISTER TO THE SHESHATSHIU INNU OVER THE PERIOD OF THE AGREEMENT. AT MINIMUM THE PLAN IS TO IDENTIFY THE PROGRAM AREAS TO BE DELIVERED, PROGRAM BUDGETS, AND THE CAPITAL PROJECTS ON AN ANNUAL BASIS.

Arrangement No.: 200-10197 (1998/1999 - 2002/2003)

APPENDIX G

CASH FLOW STATEMENT

MONTH	19XX-19XX ($000)	% OF ANNUAL FUNDING	PAYMENT DUE DATE
April		8.7	April *
May		8.3	April *
June		8.3	April *
July		8.3	May **
August		8.3	June **
September		8.3	July **
October		8.3	August **
November		8.3	September **
December		8.3	October **
January		8.3	November **
February		8.3	December **
March		8.3	January **

* Within the first ten business days of the month.
** First business day of the month.

NOTE: **THIS METHOD IS BASED ON THE APPLICATION OF THE FEDERAL CASH MANAGEMENT POLICY FOR AGREEMENTS OVER ONE MILLION DOLLARS ($1,000,000) AND THE 90 DAY CASH ADVANCE FOR AFA. SHESHATSHIU INNU MAY REQUEST A CHANGE TO THIS METHOD OF ESTABLISHING THE PAYMENT SCHEDULE BASED ON THEIR PARTICULAR NEED. HOWEVER, THE SHESHATSHIU INNU'S CHANGE MUST BE BASED ON THE TOTAL BUDGET AND NOT A SINGLE LINE ITEM.**

Arrangement No.: 200-10197 (1998/1999 - 2002/2003)

APPENDIX H

APPLICATION OF ADJUSTMENT FACTORS

PROGRAMS/SERVICES	METHOD OF APPLICATION OF ADJUSTMENT (REFER ALSO TO SECTION PT3. OF THE AGREEMENT)
FIRST NATIONS FUNDING	
• Elementary/Secondary Instructional Services - Provincial & Band Operated Schools	• The budget will be set at the start of each fiscal year and no adjustments will be made during the year.
• Education Instructional Services	• The budget will be set at the start of each fiscal year and no adjustments will be made during the year.
• Youth Strategy Program	• The budget is set based on a proposal basis.
• Post-Secondary Education	• The budget will be set at the start of each fiscal year and no adjustments will be made during the year.
• Social Assistance and Support Services **NOTE: EXCLUDING SERVICE DELIVERY** • Adult Care	• The budget will be set at the start of each fiscal year and no adjustments will be made during the year.

Arrangement No.: 200-10197 (1998/1999 - 2002/2003)

APPENDIX H

APPLICATION OF ADJUSTMENT FACTORS

PROGRAMS/SERVICES	METHOD OF APPLICATION OF ADJUSTMENT (REFER ALSO TO SECTION PT3, OF THE AGREEMENT)
• Capital - Acquisition and Construction of Infrastructure Assets and Facilities	• The budget will be set based on the Atlantic Region's Capital Allocation Process, effective April 3, 1995.
• Operation and Maintenance of Infrastructure Assets and Facilities; Community Capital Facilities Service Delivery	• The budget will be set at the start of each fiscal year and no adjustments will be made during the year. • The budget will be set based on the Atlantic Region's Capital Allocation Process, effective April 3, 1995.
• Community Housing, Construction & Renovation; Community O&M Housing Support;	
• Band Support Funding • Band Advisory Services • Indian/Inuit Management Development	• The budget will be set at the start of each fiscal year and no adjustments will be made during the year.
Community Economic Development	• The budget will be set at the start of each fiscal year and no adjustments will be made during the year.

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FEED FAX THIS END
FAX
To: David Hughes
Dept: Native Policy
Fax No.: 1-709-737-4900
No. of Pages: 1
From: Tom Keeping
Date: 6-18-98
Company: DIAND
Fax No:
Comments: As discussed.

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JUN 18 1998

Date: June 18, 1998
Page 1 of 1

Report by Funding Type / Planning Variable Details
Fiscal Year: 98/99
SHESHATSHIU INNU COUNCIL (010197)

As of June 17, 1998 extraction

Planning Variable Description		Grant	FTP	Contribution	AFA	Total
Sub-Activity:	**202 FIRST NATIONS FUNDING(SUB-ACT.**					
2020900	ELEM./SEC. INSTRUCT. SERV.-B.O	$0.00	$0.00	$0.00	$728,142.00	$728,142.00
2021200	EDUCATION SUPPORT SERVICES	$0.00	$0.00	$0.00	$256,183.00	$256,183.00
2021600	POST-SECONDARY EDUCATION	$0.00	$0.00	$0.00	$234,506.00	$234,506.00
2021800	SOCIAL ASSISTANCE-SPEC. NEEDS	$0.00	$0.00	$0.00	$44,676.00	$44,676.00
2022200	FAMILY VIOLENCE	$0.00	$10,232.00	$0.00	$0.00	$10,232.00
2022300	ADULT CARE	$0.00	$0.00	$1,302.00	$110,284.00	$111,586.00
2022600	ACQ.&CONST.INFRA.ASSETS&FAC.	$0.00	$0.00	$0.00	$3,053,079.00	$3,053,079.00
2022700	OPER.&MAINT.INFRA.ASSETS&FAC.	$0.00	$0.00	$0.00	$419,849.00	$419,849.00
2023300	ON-RESERVE HOUSING CONST.&RENO	$0.00	$0.00	$0.00	$357,857.00	$357,857.00
2023400	ON-RESERVE O&M HOUSING SUPPORT	$0.00	$0.00	$0.00	$7,400.00	$7,400.00
2023800	BAND SUPPORT FUNDING	$0.00	$0.00	$0.00	$347,176.00	$347,176.00
2024000	BAND EMPLOYEE BENEFITS	$0.00	$0.00	$0.00	$9,880.00	$9,880.00
2024300	INDIAN/INUIT MGMT. DEVELOPMENT	$0.00	$0.00	$0.00	$278,924.00	$278,924.00
2024800	COMM. ECON. DEV. ORGANIZATIONS	$0.00	$0.00	$0.00	$198,160.00	$198,160.00
2025400	NON-DIAND FLOW-THROUGH-SUSPEN	$0.00	$6,451.00	$0.00	$0.00	$6,451.00
Total for Sub-Activity:	**FIRST NATIONS FUNDING(SUB-ACT.**	$0.00	$16,683.00	$1,302.00	$8,046,016.00	$8,064,001.00
Total for Arrangement Type:	**AFA**	$0.00	$16,683.00	$1,302.00	$8,046,016.00	$8,064,001.00

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FAX

To: John Beranicky
Dept: Native Policy
Fax No: 1-709-729-4900
No. of Pages: 1
From: T. Keagan
Date: 6-18-98
Company: DIAND
Fax No:
Comments: as discussed.

JUN 18 1998

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Date: June 18, 1998
Page 1 of 1

Report by Funding Type / Planning Variable Details
Fiscal Year: 98/99
MUSHUAU INNU COUNCIL (010450)

As of June 17, 1998 extraction

Planning Variable Description		Grant	FTP	Contribution	AFA	Total
Sub-Activity:	**202 FIRST NATIONS FUNDING(SUB-ACT.**					
2020900	ELEM./SEC. INSTRUCT. SERV.-B.O	$0.00	$0.00	$0.00	$847,691.00	$847,691.00
2021200	EDUCATION SUPPORT SERVICES	$0.00	$0.00	$0.00	$216,257.00	$216,257.00
2021600	POST-SECONDARY EDUCATION	$0.00	$0.00	$0.00	$177,880.00	$177,880.00
2021800	SOCIAL ASSISTANCE-SPEC. NEEDS	$0.00	$0.00	$0.00	$9,253.00	$9,253.00
2022200	FAMILY VIOLENCE	$0.00	$6,822.00	$0.00	$0.00	$6,822.00
2022300	ADULT CARE	$0.00	$0.00	$888.00	$121,341.00	$122,209.00
2022500	ACQ.&CONST.INFRA.ASSETS&FAC.	$0.00	$0.00	$0.00	$330,829.00	$330,829.00
2022700	OPER.&MAINT.INFRA.ASSETS&FAC.	$0.00	$0.00	$0.00	$745,473.00	$745,473.00
2023300	ON-RESERVE HOUSING CONST.&RENO	$0.00	$0.00	$0.00	$218,313.00	$218,313.00
2023400	ON-RESERVE O&M HOUSING SUPPORT	$0.00	$0.00	$0.00	$4,000.00	$4,000.00
2023900	BAND SUPPORT FUNDING	$0.00	$0.00	$0.00	$473,899.00	$473,899.00
2024000	BAND EMPLOYEE BENEFITS	$0.00	$0.00	$0.00	$15,893.00	$15,893.00
2024300	INDIAN/INUIT MGMT. DEVELOPMENT	$0.00	$0.00	$0.00	$280,382.00	$280,382.00
2024900	COMM. ECON. DEV. ORGANIZATIONS	$0.00	$0.00	$0.00	$165,440.00	$165,440.00
2025400	NON-DIAND FLOW-THROUGH-SUSPEN	$0.00	$4,301.00	$0.00	$0.00	$4,301.00
Total for Sub-Activity:	**FIRST NATIONS FUNDING(SUB-ACT.**	$0.00	$11,123.00	$888.00	$3,606,651.00	$3,618,642.00
Total for Arrangement Type:	**AFA**	$0.00	$11,123.00	$888.00	$3,606,651.00	$3,618,642.00

John: There will also be another agreement soon for 900K for Transition or emergency services.

T.K.

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

This is Exhibit " **FF** " referred to in the affidavit of Leonard Wade Locke, affirmed before me at St John's, NL this 10th day of September, 2025.

A Commissioner for taking Affidavits for Newfoundland and Labrador

Docusign Envelope ID: B9218F0F-CF34-4644-939D-EE630DA89887

SHESHATSHIU AGREEMENT
ANAYLSIS OF CLAIM

Categories	Agreement Amounts: Oct '06 - Mar '07 (6 mons)	Agreement Amounts: Apr '07 - Jun '07 (3 mons)	Agreement Amounts: Total Oct '06 - Jun '07 (9 mons)	District's Actual Expenditures: July - Sept '06 (3 mons)	District's Actual Expenditures: Oct '06 - Mar '07 (6 mons)	District's Actual Expenditures: Apr - Jun '07 (3 mons)	District's Actual Expenditures: Total Jul '06- Jun '07 (12 mons)	District's Actual Expenditures: Total Oct '06 - Jun '07 (9 mons)	Difference Between Agreement & Exp
Revenue - Provincial grant	138,744	69,372	208,116	85,856	140,437	75,431	301,724	215,868	7,752
Nothern Benefits	10,530	5,265	15,795					0	(15,795)
Revenue - Additional Payment		73,160	73,160			73,160	73,160	73,160	0
Accounts receivable (transportation ??)					54,961		54,961	54,961	54,961
Total	149,274	147,797	297,071	85,856	195,398	148,591	429,845	343,989	46,918
Expenditures									
Instructional	115,000	84,750	199,750	29,716	25,528	(14,661)	40,583	10,867	(188,883)
Rentals and Repairs	3,333	2,563	5,896	3,535	7,450	2,736	13,721	10,186	4,290
Teacher Texts		2,500	2,500				0	0	(2,500)
Innu Language Material	10,333	7,944	18,277				0	0	(18,277)
Complementary Services	10,000	7,688	17,688				0	0	(17,688)
Cutiural Activities	15,333	11,788	27,121				0	0	(27,121)
Modern Technologies	7,500	7,500	15,000				0	0	(15,000)
Staff Travel	2,000	1,538	3,538		213	98	311	311	(3,227)
Professional Development	30,000	23,063	53,063				0	0	(53,063)
Innu Professional Development							0	0	0
Curriculum Development	16,667	12,813	29,480				0	0	(29,480)
Teacher Recuitment	1,667	1,281	2,948				0	0	(2,948)
Utilities							0	0	0
Telephone	6,250	3,844	10,094	2,029	4,093	2,180	8,312	6,283	(3,811)
Fuel	20,000	10,250	30,250		31,200	7,530	38,730	38,730	8,480
Electricity	6,250	3,203	9,453	1,108	4,512	3,529	9,149	8,041	(1,412)
Snow Clearing	7,275	2,486	9,761		6,830	2,533	9,363	9,363	(398)
Contingency	7,500	3,844	11,344		8,926	(1,682)	7,244	7,244	(4,100)
Wages & Benefits - Instructioal							0	0	0
School Secretaries	20,750	10,557	31,307	8,380	16,164	11,948	36,492	28,112	(3,195)
Severance	4,641	2,361	7,002				0	0	(7,002)
Wages & Benefits - Maintenance & Operations							0	0	0
J & M Salaries	57,242	29,122	86,364	25,997	56,122	31,731	113,850	87,853	1,489
Repairs and Maintenance							0	0	0
General	96,463	30,781	127,244	2,266	61,959	2,105	66,330	64,064	(63,180)
Contingency - Furance		2,500	2,500				0	0	(2,500)
Contingency for capital repairs	100,000	25,000	125,000				0	0	(125,000)
Contracted Services	2,250	1,153	3,403	2,696	1,820	910	5,426	2,730	(673)
Supplies and Equipment							0	0	0
Janitorial	3,500	1,794	5,294	8,528	6,975	4,163	19,666	11,138	5,844
Maintenance	10,000	5,125	15,125		47	257	304	304	(14,821)
Administration	15,833	11,591	27,424					0	(27,424)
Student Transportation							0	0	0
Student Transportation	70,430	34,174	104,604				0	0	(104,604)
Contingency	7,500	5,625	13,125				0	0	(13,125)
Total Agreement Amounts	647,717	346,838	994,555	84,255	231,839	53,387	369,481	285,226	(709,329)
Amount owing to District	(498,443)	(199,041)	(697,484)	1,601	(36,441)	95,204	60,384	58,763	756,247
Departmental Adjustments									
- no expenditures against									
Contingency for capital repairs	(100,000)	(25,000)	(125,000)						
Contingency - Furance		(2,500)	(2,500)						
Total Adjustments	(100,000)	(27,500)	(127,500)						
Student Transportation									
Student Transportation	(70,430)	(34,174)	(104,604)						
Contingency	(7,500)	(5,625)	(13,125)						
	(77,930)	(39,799)	(117,729)						
Net amount owing to District	(320,513)	(131,742)	(452,255)						

Amounts needed for 2007/08

- 2006/07	320,513	
- 2007/08	742,455	
- Contingency	110,000	1,172,968

Operating grant		
- School year 2007/08	287,932	
- Nothern benefits	21,060	
	308,992	
Quarterly		77,248
Sheshatshiu Agreement		
- Operating	4,248,557	
- Less Teachers	(2,845,837)	
- Less Transportation	(159,194)	
- Less Dept Travel	(10,250)	
- Less Contingency	(110,000)	
	1,123,276	
Quarterly		280,819
Quarterly Operating Payment to District		(203,571)

Amount owing for October 2006 - Sept 2007	655,826
Amount owing for Oct - Dec 2007	203,571
Amount owing for Jan - Mar 2008	203,571
Amount owing for Contingency	110,000
	1,172,968

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Less:		
Teachers Texts		-
Administration		25,833
Teacher Recruitment		1,667
Innu Language Material		10,333
Cultural Activities		15,333
Staff Travel		2,000
Curriculum Development		16,667
Professional Development		30,000
Innu Professional Dev.		-
Total		101,833
Modern Technologies		7,500
Utilities		47,275
Wages and Benefits		
Instructional	25,391	
Janitorial & Maintenanc	57,242	82,633
Repairs and Maintenance		198,713
Supplies & Equipment		13,500
Student Transportation		77,930
		427,551
General supplies		
Instructional		115,000
Rentals and repairs		3,333
Total		647,717

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Federal Funding required for April 1, 2007- June 30, 2007 (3 months)			
Expenditure			
Instructional			$84,750
Rentals and repairs			$2,563
Teachers Texts			2,500
Innu Language Material			7,944
Complementary Services			7,688
Cultural Activities			11,788
Modern Technologies			7,500
Staff Travel			1,538
Professional Development			23,063
Innu Professional Dev.			
Curriculum Development			12,813
Teacher Recruitment			1,281
Utilities			
Telephone		3,844	
Fuel		10,250	
Electricity		3,203	
Snow Clearing		2,486	
Contingency		3,844	23,626
Wages & Benefits- Instructional			
School Sect.		10,557	
Severance		2,361	12,918
Wages & Benefits- Maintenance & Operations			
J& M Salaries			29,122
Repairs and Maintenance			
General	33,281		
Contingency	25,000	58,281	
Contracted Services		1,153	59,435
Supplies & Equipment			
Janitorial		1,794	
Maintenance		5,125	6,919
Student Transportation			39,796
Administration			11,594
Total			$346,833
Less: received from the Dept of Ed. (excluding bussing)			$75,431
Balance			$271,402

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PMKS 07

	July-Sept 06	Oct-Mar 07	Apr-Jun 07	Totals per G/L June 2007
Revenue to Date				
Operations	85,856	140,437	75,431	301,724
Student Transportation (Note)				
Federal		77,930	39,799	117,729
Provincial		31,255	14,794	46,049
Charter Runs		2,405	559	2,964
Account receivable		54,961	0	54,961
	85,856	306,988	130,583	523,427
Expenses to date.				
Instructional	29,716	25,528	668	55,912
Rentals and repairs	3,535	7,450	2,736	13,721
Teachers Texts				0
Innu Language Material				0
Complementary Services				0
Cultural Activities				0
Modern Technologies			4690	4,690
Staff Travel		213	98	311
Professional Development			3983	3,983
Innu Professional Dev.				0
Curriculum Development				0
Teacher Recruitment				0
Utilities				0
Telephone	2,029	4,093	2,190	8,312
Fuel		31,200	7,530	38,730
Electricity	1,108	4,512	3,529	9,149
Snow Clearing	0	6,830	2,533	9,363
Municipal Service Fees	0	8,926	(1,682)	7,244
Contingency				0
Wages & Benefits- Instructional				0
School Sect.	3,859	20,685	11,948	36,492
Severance				0
Wages & Benefits- Maintenance & Operations				0
J& M Salaries	25,997	56,122	36,352	118,471
Repairs and Maintenance				0
General	2,266	61,959	5,786	70,011
Contingency				0
Contracted Services	2,696	1,820	910	5,426
Supplies & Equipment				0
Janitorial	8,528	6,975	4,410	19,913
Maintenance		47	257	304
Student Transportation				0
Wages & Benefits-		99,864	49,932	149,795
Operations:		48,754	24,385	73,139
Administration		18,333	19,281	37,614
	79,734	403,311	179,536	662,580
Difference	6,122	(96,322)	(48,953)	(139,154)

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Notes:
Revenue to date as per the schedule simply reflects revenue received from the DOE.
To date no funding has been received for the federal grant for PMKS.

Student transportation revenue:
Federal Grant Year Ending March 31, 2007 -
The revenue figure provided by the grant is $77,930 for the period Oct 1, 2006- March 31, 2007.
The revenue figure calculated from the provincial funding on a pro- rata share of 40 vehicles for the period ending March 31, 2007 is as follows:

Provincial Operating Grant for the fiscal year 2006/07	$2,183,700
Allocation per 12 months	$181,975
per bus/ 40 vehicles (includes two service vehicles)	$4,549
for 6 month period Oct 1, 2006- March 31, 2007 for 4 vehicles	$109,185
This amount was included in the provincial operating grant.	
Amount per the Federal Agreement	$77,930
Difference	$31,255

Federal Grant Year Ending March 31, 2008 -

As above for Provincial Allocation:	$4,549
for 3 month period April 1, 2007- June 30, 2007 for 4 vehicles	$54,593
This amount was included in the provincial operating grant.	
Amount per the Federal Agreement	$39,799
Difference	$14,794

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Revenue received to date:

	July-Sept 06	Oct-Mar 07	Apr-Jun 07	Totals per G/L June 2007
Revenue to Date				
Operations		140,437	75,431	215,868
Student Transportation (Note)				
Federal		77,930	39,799	117,729
Provincial		31,255	14,794	46,049
Charter Runs		2,405	559	2,964
Account receivable		54,961	0	54,961
		306,988	130,583	437,571
Amount due per Grants		647,717	346,833	994,550
Difference		340,729	216,251	556,980
Amount to reflect as:				
Earned		96,322	48,953	
Deferred		244,407	167,298	
		340,729	216,251	

Journal entry required to reflect funding:	Dr.	Cr.
Provincial Operating Grant 320-110-0400	140,437	
Innu Grant 350-712-0400		140,437
To record payments re the agreement for PMKS for the period ending March 31, 2007.		
Bussing Grant 320-320-0400	109,185	
Innu Grant 350-712-0400		109,185
To record period ending March 31, 2007		
Provincial Operating Grant 320-110-0400	75,431	
Innu Grant 350-712-0400		75,431
To record payments re the agreement for PMKS for the period ending April- June 2007		
Bussing Grant 320-320-0400	54,593	
Innu Grant 350-712-0400		54,593
To record period ending April- June 2007		
Accounts Receivable 111-310	340,729	
Innu Grant 350-712-0400		96,322
Deferred Revenue 211-186		244,407
To record revenue earned and deferred for the period ending March 31, 2007		
Accounts Receivable 111-310	216,251	
Innu Grant 350-712-0400		48,953
Deferred Revenue 211-186		167,298
To record revenue earned and deferred for the period ending June 30, 2007		
Revenue- Pupil Transportation 320-320-0400	56,192	
Accounts receivable 111-310		56,192
To record portion of deficit applicable to PMKS Grant. A/R recognized under j/e for March and June 07		

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Given the lack of funding for the periods in question- end March 31, 2007 and first quarter ending June 30, 2007, any funding that should become available should reflect the following:
1) Any amounts due to the province for the period ending March 31, 2007.
2) a reduction in the funding schedule for the first quarter to reflect the categories not funded and for which no expenditures were incurred.
3) A resolution as to the available funding for the 2nd, 3rd and 4th quarters if any. This is required for the LSB to properly account for the revenues and expenditures. Presently the LSB has no idea of the funding if any that may be available to it. The present document states "Proposed". Accordingly until such time as it is signed, expenditures can not be incurred that are greater than the funding presently being provided by the DOE.

As well, given this for the period ending March 31, 2007 audited f/s are not available as there was no funding received. The expenses reflected above are included in the LSB's financial statements for the year ended June 30, 2007.

Calculations for bussing:

1) Determination of costs for period ending March 31, 2007.

	G/L Sept 06	G/L Mar 07
Costs	306,315	1,484,681
Less applicable to salary	(169,000)	(959,489)
Total	137,315	525,192
Less costs to end of Sept 06		(137,315)
		387,877
Costs		38,788

Allocation based on pro ration of costs over 40 buses/vehicles in fleet and the four busses used for PMKS: 4/40

Principal payments on buses:	
Oct, Nov, Dec 3mos x 16314 per month	48,942
Jan- March: 3 mos x 16912	50,736
	99,678
Costs	9,968

Allocation based on pro ration of costs over 40 buses/vehicles in fleet and the four busses used for PMKS: 4/40

Total cost	48,756

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LABRADOR SCHOOL BOARD
Pupil Transportation Costs
30-Jun-07

	Dept. of Education Budget	Actual Costs 2006/07	Variance
Pupil Transportation			
Revenue:			
Operating	2,183,700	2,001,453	(182,247)
Less applicanle to PMKS	(166,742)	(166,742)	0
Special Needs	0		0
School Bus Fees	41,000	51,069	10,069
Sub total	2,057,958	1,885,780	(172,178)
Less:			
Debt Charges Principle	198,000	0	(198,000)
	1,859,958	1,885,780	25,822
Expenditures:			
Contracted Transportation		43	(43)
Handicapped Busing	0	5,463	(5,463)
Salaries Drivers & Mech's	1,259,600	1,182,585	77,015
Salaries Admin.	120,700	153,506	(32,806)
Payroll Tax	22,100	21,876	224
Employee Benefits	0	51,553	(51,553)
Severance Accrual	0	23,293	(23,293)
Debt Charges Principle	198,000	0	198,000
Debt Charges Interest	85,600	75,068	10,532
Gas and Oil	268,000	252,599	15,401
Licence	23,000	22,414	586
Insurance	29,900	35,714	(5,814)
Repairs & Maint. Fleet	82,500	163,304	(80,804)
Repairs & Maint. Bldg.	2,400	6,957	(4,557)
Tires & Tubes	28,600	33,375	(4,775)
Heat & Lights	2,000	5,416	(3,416)
Municipal Services	1,200	1,096	104
Snow Clearing	12,700	19,502	(6,802)
Office Supplies	1,700	4,183	(2,483)
Advertising	0	831	(831)
Training	0	3,097	(3,097)
Building Rental	50,000	48,310	1,690
Travel	9,600	12,396	(2,796)
Professional Fees	1,500	1,319	181
Telephone	19,000	21,939	(2,939)
Bank Charges	0	0	0
Miscellaneous	6,600	538	6,062
Total	2,224,700	2,146,377	78,323
Less:			
Debt Charges Principle	198,000	0	198,000
Applicable to PMKS	222,935	222,935	0
Revised	2,001,765	1,923,442	78,323
Surplus (Deficit)	(141,807)	(37,662)	104,145

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NATIVE PEOPLE'S EDUCATION GRANT- INNU
Fiscal Year Ending March 31, 2007
Sheshatshiu

	Oct-Mar 07	Apr-Jun 07	Totals Jun 07	
Revenue to Date				
Student Transportation (Note)				
Federal	77,930	39,799	117,729	
Provincial	31,255	14,794	46,049	
Charter Runs	2,405	559	2,964	
	111,590	55,152	166,742	
Expenses:				
Student Transportation				0
Wages & Benefits-	99,864	49,932	149,795	
Operations:	48,754	24,385	73,139	
	148,618	74,317	222,934	
Difference:	(37,028)	(19,165)	(56,192)	

Proof of Deficit:	
Innu Grant:	(56,192)
Operating	(37,662)
	(93,854)