

**AGREEMENT TO AMEND THE CANADA-SASKATCHEWAN CANADA-WIDE
EARLY LEARNING AND CHILD CARE AGREEMENT – 2021-2026
INCLUDING ANNEX 4 – CANADA – SASKATCHEWAN EARLY LEARNING
AND CHILD CARE INFRASTRUCTURE FUNDING AGREEMENT FOR FISCAL
YEARS 2023 to 2024 THROUGH 2025 TO 2026**

Amendment 7

Between:

His Majesty the King in Right of Canada (hereinafter referred to as “Canada” or “Government of Canada”) as represented by the Minister of Jobs and Families and Minister responsible for the Federal Economic Development Agency for Northern Ontario (herein referred to as “the federal Minister”)

And

His Majesty the King in Right of Saskatchewan (hereinafter referred to as “Saskatchewan” or “Government of Saskatchewan”) as represented by the Minister of Education (herein referred to as “the provincial Minister”)

Referred to each collectively as the “Parties”.

Preamble

Whereas, the Parties concluded the Canada-Saskatchewan Canada-wide Early Learning and Child Care (CWELCC) Agreement (“Canada-wide Agreement”) for 2021-2022 to 2025-2026 on August 13, 2021;

Whereas, the Parties have agreed to extend the Canada-wide Agreement to Fiscal Year 2030-2031;

Whereas, Canada and Saskatchewan will work together to support timely and focused reporting to measure progress in developing the Canada-wide system and will consider how best data sharing can reduce administrative burden.

Whereas, Canada and Saskatchewan will work together and multilaterally to develop a common set of streamlined indicators to support a national portrait of the Canada-wide ELCC system and to report on these indicators once approved by the Federal, Provincial and Territorial Forum of Ministers Most Responsible for Early Learning and Child Care.

Now therefore, the Parties agree to amend the Canada-wide Agreement as follows:

1. Section 1.0 of the Agreement is amended by replacing Section 1.2 a) with the following

“1.2 Canada and Saskatchewan continue to support the following objectives:

a) An average of \$10-a-day system achieved in April 2023.

“1.3 Canada and Saskatchewan agree that progress toward this vision will be undertaken by prioritizing federal investments in support of regulated early learning and child care and for children under age 6.”

2. Section 2.0 of the Agreement is amended by replacing Sections 2.1.1 to 2.1.3 with the following and adding Section 2.1.4:

“2.1.1 Canada and Saskatchewan commit to the following objectives, with “regulated” as defined in section 2.2.1(a):

- affordability:
 - Saskatchewan used federal funding to reduce out-of-pocket parent fees for regulated ELCC spaces for children under age 6 by an average of 50% from 2019 levels.
 - Saskatchewan commits to using federal funding to maintain out-of-pocket parent fees for full-time regulated ELCC spaces for children under age 6 at an average of \$10/day through fiscal year 2026 to 2027 to fiscal year 2030 to 2031.
- access:
 - Saskatchewan commits to using federal funding to increase the net number of regulated child care spaces for children under age 6 (28,000 spaces) to achieve a coverage rate of 59% by fiscal year 2026 to 2027.
 - In creating these child care spaces, Saskatchewan commits that:
 - federal funding will be used predominantly to support not-for-profit, public child care providers/operations, as well as family-based child care. For further clarity, the proportion of not-for-profit licensed or regulated Canada-wide ELCC child care spaces for children under age 6 created and funded under this Agreement, will be 90% (25,200) spaces.
 - For-profit expansion will be limited to small-scale or local operators, focusing on underserved communities. Saskatchewan further commits to develop a for-profit expansion plan that includes, but not limited to, the following guardrails:
 - Prioritize not-for-profit space creation;
 - Set of robust quality controls;

- Set of cost controls;
 - Reasonable funding model;
 - Regular reporting from child care providers and a compliance framework;
 - A process to address non-compliance;
 - Committing to participate in the development of a National Quality Framework.
 - federal funding will be exclusively used to support regulated child care delivery by regulated or licensed providers
- quality:
 - Saskatchewan commits to use federal funds to demonstrate meaningful progress on improving quality, including:
 - Maintaining and implementing evidence-based quality frameworks, standards, and tools for early learning and child care
 - Implementing a wage grid for Early Childhood Educators (ECEs).
 - Maintaining the 85% of child care workers providing regulated child care in Saskatchewan who fully meet the province's certification requirements through to fiscal year 2030 to 2031.

- inclusive:

- Saskatchewan commits to develop, implement and fund a plan to ensure that new space creation ensures diverse and/or vulnerable children and families – including children with disabilities and children needing enhanced or individual supports, Indigenous children, Black and other racialized children, children of newcomers, and official language minorities – have spaces equivalent to or greater than their share of the population in Saskatchewan.

In supporting inclusive child care, Saskatchewan commits:

- To track and report on the number of inclusive spaces with inclusive programming created/converted as well as the annual public expenditures on child care programming dedicated to children from diverse and/or vulnerable families.
- Where tracking is not possible by Saskatchewan, seek to establish a collection method to capture all inclusive spaces.

- To work in collaboration with willing Indigenous partners and implement targeted plans or measures to address their needs.
 - To work in collaboration with representatives of official language minority communities and support measures to address their needs.
- data sharing and reporting:
 - Saskatchewan commits to share financial and administrative data (including micro data) needed to monitor progress in establishing the Canada-wide system

2.1.2 Saskatchewan's policy and approach to achieving these objectives is set out in its Action Plans attached as Annexes 2 and 3 and a consolidated five-year (2026-2027 to 2030-2031) action plan to be annexed to the Agreement.

2.1.3 Canada and Saskatchewan agree that Canada will provide financial support from 2023 to 2024 through 2026 to 2027 to Saskatchewan that will be used to support infrastructure projects that increase inclusion in ELCC for underserved communities, as set out in Annex 4.

2.1.4 Saskatchewan commits to maintain the objectives referred to under section 2.1.1 through Fiscal Year 2026-2027 to Fiscal Year 2030-2031."

3. Section 2.0 of the Agreement is amended by replacing Section 2.2.1 with the following:

"2.2.1 Saskatchewan agrees to use funds provided by Canada under this Agreement to support the expansion of regulated child care, and prioritize not-for-profit (including publicly delivered and family home child care) early learning and child care programs and services, for children 6 and under, where:

a) Regulated programs and services are defined as those that meet standards that are established and/or monitored by provincial/territorial governments and Indigenous governing bodies and authorities.

b) Not-for-profit providers/operations, which includes publicly delivered operations, are defined as those that provide child care services to a community for a purpose other than generating a profit, typically improving family and/or child well-being and/or development. Providers may generate a profit, but the surplus earnings, or other resources, are directed towards improving child

care services rather than distributed for the personal benefit of owners, members, investors or to enhance asset growth. Early learning and child care programs and services are defined as those supporting direct care and early learning for children in settings including, but not limited to, regulated child care centres, regulated family child care homes, early learning centres, preschools and nursery schools.

c) children who turn six, within the school calendar year, while in regulated child care may remain in existing spaces funded under this Agreement to maintain affordability of care.”

4. Section 3.0 of the Agreement is amended by replacing Section 3.1 with the following:

“3.1 This Agreement shall come into effect upon the last signature being affixed and will remain in effect until March 31, 2031, unless terminated in writing by Canada or Saskatchewan in accordance with the terms hereof in section 10. Funding provided under this Agreement, in accordance with section 4, will cover the period of April 1, 2021, to March 31, 2031 (hereinafter the “Term”).”

5. Section 3.0 of the Agreement is amended by replacing Section 3.2.1 and 3.2.2 with the following:

“3.2.1 In the event this Agreement is extended in accordance with the terms of sections 3.2.2 and 9.0, Saskatchewan may continue to use funding provided to cover the same eligible areas of investment as those covered through funding received for the period 2021-2031 subject to the terms and conditions of that extended agreement.

3.2.2 If this Agreement is extended beyond the expiry of this agreement indicated in 3.1, the Agreement will provide Saskatchewan and Canada the opportunity to review and course correct, if required, and realign new priorities in future Agreements based on progress made to date.”

6. Section 4.0 of the Agreement is amended by replacing Section 4.2.1 with the following:

“4.2.1 Subject to Parliamentary approval of appropriations, Canada has designated the following maximum amounts to be transferred in total to all provinces and territories under this initiative with a fixed base rate of \$2 million per year for each province and territory and the balance of the funding on a per child (0-12) basis for the period starting on April 1, 2021 and ending on March 31, 2031. This funding includes financial commitments made as part of the 2021-2031 Canada-wide Early Learning and Child Care Agreements. The amounts below include an annual 3%

escalator starting in fiscal year 2027-2028, compounded annually for the remaining years of the Agreement (through 2030-2031).

- a) \$2,948,082,433 for the Fiscal Year beginning on April 1, 2021
- b) \$4,489,349,839 for the Fiscal Year beginning on April 1, 2022
- c) \$5,538,345,183 for the Fiscal Year beginning on April 1, 2023
- d) \$6,492,201,954 for the Fiscal Year beginning on April 1, 2024
- e) \$7,718,943,823 for the Fiscal Year beginning on April 1, 2025
- f) \$7,718,943,823 for the Fiscal Year beginning on April 1, 2026
- g) \$7,950,512,138 for the Fiscal Year beginning on April 1, 2027
- h) \$8,189,027,501 for the Fiscal Year beginning on April 1, 2028
- i) \$8,434,698,326 for the Fiscal Year beginning on April 1, 2029
- j) \$8,687,739,276 for the Fiscal Year beginning on April 1, 2030

7. Section 4.2. of the Agreement is amended by replacing Section 4.2.2 with the following:

“4.2.2 Subject to annual adjustment based on the formula described in section 4.2.4, Saskatchewan’s estimated projected share of the amounts described in section 4.2.1 will be:

“Table 1: Estimated amount to be paid to Saskatchewan

Fiscal year	Estimated amount to be paid to Saskatchewan* (subject to annual adjustment)
2021 to 2022	\$114,410,468
2022 to 2023	\$179,850,668
2023 to 2024	\$223,996,682
2024 to 2025	\$264,633,193
2025 to 2026	\$316,567,960
2026 to 2027	\$289,134,228
2027 to 2028	\$289,134,228
2028 to 2029	\$289,134,228

“Table 1: Estimated amount to be paid to Saskatchewan

Fiscal year	Estimated amount to be paid to Saskatchewan* (subject to annual adjustment)
2029 to 2030	\$289,134,228
2030 to 2031	\$289,134,228

* The notional allocations for 2021-2022 use Statistics Canada’s population estimates as at July 1, 2020. Notional allocations for years 2022- 2023 to 2025-2026 are calculated based on Statistics Canada’s longer-term population growth models using the Medium Growth M1 Population Growth Scenario from the previous Fiscal Year. The notional allocations for 2026-2027 through 2030-2031 use Statistics Canada’s population estimates as of July 1, 2024.”

8. Section 4.0 of the Agreement is amended by replacing Section 4.2.3 and 4.2.4 with the following, and adding Section 4.2.5:

“4.2.3 Starting in Fiscal Year 2027 to 2028, Saskatchewan will receive an escalator amount reflective of its proportional share of the annual 3% escalator applied to the total maximum amounts to be transferred to provinces and territories, described in 4.2.1. The escalator amount is subject to Parliamentary approval of appropriations. The estimated projected share of the amounts are as follows:

“Table 2: Estimated Escalator amount to be paid to Saskatchewan

Fiscal year	Estimated amount to be paid to Saskatchewan* (subject to annual adjustment)
2027 to 2028	\$8,643,140
2028 to 2029	\$17,545,574
2029 to 2030	\$26,715,081
2030 to 2031	\$36,159,673

*The notional allocations for Fiscal Year 2027 to 2028 through 2030 to 2031 use Statistics Canada’s population estimates as of July 1, 2024, and will be adjusted using the most recent population estimates annually.

4.2.4 The final amount to be paid to Saskatchewan for the Fiscal Year will be calculated using the formula $F \times K/L$ plus \$2 million, where:

F is the annual total funding amount transferred to provinces and territories for the Fiscal Year minus the base funding from all provinces and territories;

K is the total population of children aged 0 to 12 in Saskatchewan on July 1 of that Fiscal Year, as determined using population estimates from Statistics Canada;

L is the total population of children aged 0 to 12 on July 1 of that Fiscal Year, as determined using population estimates from Statistics Canada.

4.2.5 For the purposes of the formula in section 4.2.4, the population of children aged 0-12 for Saskatchewan for each Fiscal Year and the total population of children aged 0-12 in all provinces and territories for that fiscal year are the respective populations as determined on the basis of the preliminary estimates of the respective populations on July 1 of that Fiscal Year. These estimates are released by Statistics Canada in September of each Fiscal Year.”

9. Section 4.4 of the Agreement is amended by replacing Section 4.4.3 with the following:

“4.4.3 The amount of the second installment will be an amount equal to the balance of Canada’s contribution to Saskatchewan for the Fiscal Year based on the actual amount of the contribution determined under sections 4.2.4 and 4.2.5 for the Fiscal Year.”

10. Section 4.4 of the Agreement is amended by replacing Sections 4.4.6 to 4.4.10 and by adding section 4.4.11:

“4.4.6 Starting in 2026 to 2027, Canada may withhold payment of its first installment and may withhold future installments if Canada has not received from Saskatchewan its consolidated five-year (2026-2027 to 2030-2031) action plan, in accordance with requirements outlined in section 5.1.

4.4.7 Starting in 2022 -2023, Canada may withhold payment of its first installment of a Fiscal Year if Canada has not received from Saskatchewan all information requested under section 4.4.8 for the payment of its second installment from the previous Fiscal Year.

4.4.8 Starting in 2022-2023, Canada may withhold payment of its second installment for that Fiscal Year until Saskatchewan provides an annual consolidated progress report outlining data and results achieved from the previous Fiscal Year in accordance with section 5.2.2 (a) and its annual

audited financial statement of the previous Fiscal Year in accordance with section 5.2.2 (c).

4.4.9 Starting in 2022-2023, Canada may withhold amounts payable in respect of Fiscal Year if Saskatchewan is unable to meet the objectives of the Agreement, in accordance with section 2. In such an event, Canada will provide Saskatchewan with no less than 30 days' written notice of its intention to withhold amounts payable, and procedures for dispute resolution will be followed in accordance with Section 8.0.

4.4.10 The sum of both semi-annual installments constitutes a final payment and is not subject to any further adjustment once the second installment of that Fiscal Year has been paid, unless there is a debt due to Canada, which requires repayment in accordance with section 4.7.

4.4.11 Payment of Canada's funding for each Fiscal Year of this Agreement is subject to an annual appropriation by the Parliament of Canada for this purpose. Likewise, use of the funding by Saskatchewan is subject to an annual appropriation by Saskatchewan's Legislature."

11. Section 4.6 of the Agreement is amended by replacing sections 4.6.6 to 4.6.8 with the following and adding section 4.6.9 and 4.6.10:

"4.6.6 Starting in 2026-2027, at the request of Saskatchewan, and subject to approval by the Government of Canada, Saskatchewan may retain and carry forward to the following fiscal year any unexpended funds remaining from Saskatchewan's annual contribution payable under section 4.2, up to a maximum of 10% of the contribution payable. Any unexpended funds in excess of 10% of the contribution payable represents an overpayment subject to section 4.7.

4.6.7 Saskatchewan may only use the amount carried forward to the following fiscal year for expenditures on eligible areas of investment made under section 2.2 incurred that fiscal year.

4.6.8 For greater certainty, any amount carried forward under section 4.6.1 through 4.6.6 is supplementary to the maximum amount payable to Saskatchewan under section 4.2 of this Agreement during the fiscal year in which the funding is carried forward.

4.6.9 All amounts carried forward to the next fiscal year, pursuant to section 4.6.1 through 4.6.6 must be spent by the end of that fiscal year. Saskatchewan is not entitled to retain any such carried forward amounts that remain unexpended after the end of that fiscal year, nor is it entitled to retain any balance of Canada's contribution payable pursuant to section 4.2. that remains unexpended at the end of that fiscal year and is not

carried forward in accordance with sections 4.6.1 to 4.6.6. Such amounts are considered debts due to Canada and shall be repaid in accordance with section 4.7.

4.6.10 In fiscal year 2030 to 2031 – the final year of the agreement - Saskatchewan may not retain and carry forward to the following fiscal year any unexpended funds remaining from Saskatchewan's annual contribution payable under section 4.2, unless an extension to this agreement is in place.”

12. Section 5.1 of the Agreement is amended by replacing the opening section of 5.1.1 and subsection a) and b) with the following:

“5.1.1 Saskatchewan has completed and shared its Action Plan for fiscal year 2021 to 2022 and fiscal year 2022 to 2023 (Annex 2) and an Action Plan for fiscal years 2023 to 2024 through 2025 to 2026 (Annex 3). Subsequently, Saskatchewan will provide a consolidated five-year (2026-2027 to 2030-2031) action plan, outlining the investments for the Canada-wide Agreement, the Canada-Saskatchewan ELCC Agreement, and the Canada-Saskatchewan ELCC Infrastructure Funding Agreement, by May 1st, 2026, and will publicly release this action plan.

a) outline implementation plan towards achieving objectives set out in Section 1, including priority areas for investment, and targets by indicator, within the Framework's parameters

b) identifies specific targets for each indicator that will be reported on annually for tracking progress in relation to the objectives set out under section 2.1.1, and as outlined in its action plan, which may include the following indicators below. The following indicators should be used where data is available; for the indicators that Saskatchewan is unable to report, it should indicate in its action plan how it plans to investigate the production of these indicators over the course of the agreement:

Sub-paragraphs 5.1.1 b) i to xiii and c) through f) remain unchanged and still apply.”

13. Section 5.0 of the Agreement is amended by adding the following clause:

“5.1.5 By the beginning of each fiscal year, Saskatchewan commits to share with Canada its consolidated five-year (2026-2027 to 2030-2031) action plan. The action plan shall include the elements described in section 5.1.1 a) to f). Once the parties agree that the action plan is final, the action plan may be published by one or both of the parties and

Canada will be able to provide Saskatchewan with its first payment for the fiscal year according to section 4.4.”

14. Section 5.2.2 of the Agreement is amended by replacing the following clause with:

“5.2.2 Starting in 2026-2027, by no later than October 1st of each fiscal year during the period of this Agreement, Saskatchewan agrees to:

- a. provide to Canada an Annual Report in the format and manner decided jointly by Canada and Saskatchewan. The report may be consolidated for multiple ELCC agreements, but shall show separately the results attributable to the funding provided by Canada under this Agreement and shall include:
 - i. description of the activities, expenditures and results of the Agreement as set out in the action plan
 - ii. results achieved in working towards and maintaining the vision for Canada-wide ELCC set out in this Agreement, including average child care fees and an average fee of \$10 per day
 - iii. results achieved according to the indicators and targets referred to in the action plan
 - iv. the impact on families more in need, as described in section 2.2.5, including progress toward specific Saskatchewan targets as described in the action plan, such as the numbers of inclusive spaces supported by federal funding and by category. For the elements that Saskatchewan is unable to report, it should indicate in its action plan how it plans to investigate the production of these elements over the course of the agreement
 - v. additional available information to be reported annually that would be useful to assess progress
 - vi. description of any relevant consultation processes, the type of groups consulted, and annual priorities related to stakeholder feedback referred to in the action plan
 - vii. any additional results of an annual child care census as per section 5.2.2 (f) and any evaluation activities undertaken in the fiscal year, as available

Sub-paragraphs 5.2.2 b) through f) remain unchanged and still apply.”

15. Section 12.0 of the Agreement is amended by replacing Section 12.1 with the following

“12.1 This Agreement, including Annexes 1 to 4, Schedules 1 and 2 Amendments 1 to 7 comprise the entire agreement entered into by the Parties with respect to the subject matter hereof”

16. Annex 4 – Canada – Saskatchewan Early Learning and Child Care Infrastructure Funding Agreement for fiscal years 2023 to 2024 through 2025 to 2026, Section 1.0, is amended by replacing Section 1.1 with the following:

“1.1 Canada and Saskatchewan agree that for fiscal years 2023 to 2024 through 2026 to 2027, financial support from Canada to Saskatchewan will be used to support infrastructure projects that increase inclusion in ELCC for underserved communities. In alignment with the period of this Annex in section 3.0, the four years of infrastructure funding (2023 to 2024 through 2026 to 2027) will be provided through this Annex, subject to Parliamentary approval and appropriations.”

17. Annex 4, Section 3.1.1 is amended by replacing with the following

“3.1.1 Subject to Parliamentary approval of appropriations, Canada has designated the following amounts to be transferred in total to all provinces and territories under this initiative, with a three-step formula of 0.3% of the annual envelope allocated to each of the territories, a fixed base rate of \$2 million per year for each province and territory, and the balance of the annual envelope calculated on a per child (0 to 12) basis for each province and territory.

- a. \$75,000,000 for the fiscal year beginning on April 1, 2023
- b. \$150,000,000 for the fiscal year beginning on April 1, 2024
- c. \$200,000,000 for the fiscal year beginning on April 1, 2025
- d. \$200,000,000 for the fiscal year beginning on April 1, 2026”

18. Annex 4, Section 3.1.2 is amended by replacing 3.1.2 with the following:

“3.1.2 Saskatchewan allocations outlined in Table 1 may increase if another jurisdiction chooses not to sign onto the ELCC Infrastructure Fund for fiscal years 2023 to 2024 through 2026 to 2027.

Table 1: Amount to be paid to Saskatchewan (not subject to annual adjustment):

Fiscal year	Amount to be paid to Saskatchewan
2023 to 2024	\$3,847,521
2024 to 2025	\$6,689,053
2025 to 2026	\$8,583,408
2026 to 2027	\$8,583,408

19. Annex 4, Section 3.2, is amended by replacing Sections 3.2.7, 3.2.8 and 3.2.9 and adding 3.2.10 with the following:

“ 3.2.7 For fiscal year 2026 to 2027, Canada may withhold payment of its first and second installment for that fiscal year if Saskatchewan has failed to provide its consolidated 5-year (2026-2027 to 2030-2031) action plan covering fiscal year 2026 to 2027 in accordance with section 4.1 of this Annex which has been approved by Canada and may withhold future installments until this requirement has been satisfied.

3.2.8 Starting in fiscal year 2024 to 2025, Canada may withhold payment of its second installment for that fiscal year and may withhold future installments until Saskatchewan provides:

- a consolidated annual progress report outlining data and results achieved from the previous Fiscal Year in accordance with section 5.2 of the Canada-wide Agreement and section 4.2 of this Annex; and
- its unaudited financial statement of the previous fiscal year in accordance with section 5.2 of the Canada-wide Agreement and section 4.2 of this Annex.

3.2.9 Starting in fiscal year 2025 to 2026, Canada may withhold payment of its second installment for that fiscal year and may withhold future installments until Saskatchewan provides:

- a consolidated annual progress report outlining data and results achieved from the previous fiscal year in accordance with section 5.2 of the Canada-wide Agreement and section 4.2 of this Annex; and
- its annual audited financial statement of the previous fiscal year in accordance with section 5.2 of the Canada-wide Agreement and section 4.2 of this Annex.

3.2.10 Starting in fiscal year 2024 to 2025, Canada may withhold amounts payable in respect of a fiscal year if Saskatchewan is unable to meet the objectives of this Annex, in accordance with section 2.0.”

20. Annex 4, Section 3.3, is amended by replacing Section 3.3.4 and adding Section 3.3.5 with the following

“3.3.4 For fiscal year 2026 to 2027, at the request of Saskatchewan and subject to approval by the Government of Canada, Saskatchewan may retain and carry forward to the following fiscal year any unexpended funds remaining from Saskatchewan’s annual contribution payable under section 3.1 of this Annex, up to a maximum of 10% of the contribution payable. Any unexpended funds in excess of maximum carry forward represents an overpayment subject to section 4.7 of the Canada-wide Agreement.

3.3.5 All amounts carried forward to the next fiscal year, pursuant to sections 3.3.1 through 3.3.4 must be spent by the end of that fiscal year. Saskatchewan is not entitled to retain any such carried forward amounts that remain unexpended after the end of that fiscal year, nor is it entitled to retain any balance of Canada's contribution payable pursuant to section 3.1 that remains unexpended at the end of that fiscal year and is not carried forward in accordance with section 3.3.1 through 3.3.4. Such amounts are considered debts due to Canada and shall be repaid in accordance with section 4.7 of the Canada-wide Agreement."

21. Annex 4, Section 3.4.2 is amended by replacing with the following

"3.4.2 Canada and Saskatchewan agree that, within each fiscal year of the period of this Annex, Saskatchewan may move funding between the individual programming categories that will be outlined in its ELCC Infrastructure Action Plans for 2024 to 2025 (Schedule 1), for fiscal year 2025 to 2026 (Schedule 2) and for 2026 to 2027 (via the action plan) to ensure the maximum use of funding. Saskatchewan agrees to notify Canada in writing of any such change in funding allocation, including the rationale for the change. The change will be implemented upon written agreement between Canada and Saskatchewan."

22. Annex 4, Section 4.1, is amended by replacing Section 4.1.1 with the following:

"4.1.1 In fiscal year 2024 to 2025, Saskatchewan committed to developing and providing its action plan for fiscal year 2024 to 2025 and for fiscal year 2025 to 2026 that meets the federal requirements outlined in section 4.1.2 of this Annex, subject to approval by Canada. In fiscal year 2026 to 2027, Saskatchewan commits to developing and providing a consolidated action plan that meets the federal requirements outlined in section 4.1.2 of this Annex, subject to approval by Canada.

4.1.2 By May 1st, 2026, Saskatchewan agrees to provide Canada with a consolidated action plan, subject to approval by Canada. In addition to the requirements outlined in the Canada-wide Agreement under section 5.1, Saskatchewan's ELCC Infrastructure Fund Action Plans for fiscal year 2024 to 2025 (Schedule 1), for fiscal year 2025 to 2026 (Schedule 2) and for fiscal year 2026 to 2027 (via the action plan), shall include the elements described in 4.1.2 (a) to (g) of this Annex. Once the Parties agree on the consolidated action plan, it may be published by one or both of the Parties. Saskatchewan will publicly release their action plan which will include the following."

The remainder of Section 4.1.2 (a) through to (g) remains unchanged.

23. Annex 4, Section 4.2, is amended by replacing Section 4.2.1 with the following

“4.2.1 In addition to the requirements outlined in the Canada-wide Agreement under section 5.2, for fiscal years 2024 to 2025 through 2026 to 2027, Saskatchewan agrees to:

a) within 365 days of the end of the fiscal year report to the people of Saskatchewan and to Canada on the results and expenditures to support infrastructure projects that increase inclusion for underserved communities. The consolidated annual report shall show separately the results attributable to the funding provided by Canada under this Annex.

b) by no later than October 1 of each fiscal year, provide to Canada additional information in the consolidated annual report for the previous fiscal year that shall show separately the results attributable to the funding provided by Canada under this Annex, and which will include the following:

- i. a description of the activities, expenditures and results of this Annex as set out in the ELCC Infrastructure Action Plan for fiscal year 2024 to 2025 (Schedule 1), fiscal year 2025 to 2026 (Schedule 2) or for 2026 to 2027 (via the action plan), as applicable.
- ii. results achieved according to the indicators and targets referred to in the ELCC Infrastructure Action Plan for fiscal year 2024 to 2025 (Schedule 1), fiscal year 2025 to 2026 (Schedule 2) or 2026 to 2027 (via the action plan), as applicable.
- iii. the number of infrastructure projects supported by the ELCC Infrastructure Fund and a description of how each project supported inclusion for an underserved community.
- iv. a description of results of each project achieved in increasing inclusion in ELCC.
- v. a description of the results of any stakeholder consultations per section 4.1.3 of this Annex.

The remainder of Section 4.2.1 c) and d) remains unchanged.”

24. Annex 4, Section 4.2, is amended by replacing Section 4.2.4 with the following:

“4.2.4 If any funding received under section 3.1 of this Annex is carried forward to fiscal year 2027 to 2028 in accordance with the carry forward provisions of section 3.3, the reporting obligations set out in this Annex that apply to funds provided under section 3.1 shall continue to apply in respect of that fiscal year in relation to the funds carried forward.”

25. The Canada-wide Agreement and Annex 4 remain unchanged in all other aspects.


26. This amending agreement shall be read in conjunction with the Canada-wide Agreement and shall take effect as if its provisions were an integral part of the Canada-wide Agreement.
27. This amending agreement shall take effect upon its signatures by both of the Parties.

SIGNED on behalf of Canada by the Minister of Jobs and Families and Minister Responsible for the Federal Economic Development Agency for Northern Ontario at Gatineau this 25 day of November, 2025.



The Honourable Patty Hajdu, Minister of Jobs and Families and Minister Responsible for the Federal Economic Development Agency of Northern Ontario

SIGNED on behalf of Saskatchewan by the Minister of Education at Regina this 26th day of November, 2025.



The Honourable Everett Hindley, Minister of Education