aboriginal policy studies

Article

Remaining Unreconciled: Philanthropy and Indigenous Governance in Canada

Damien Lee
Toronto Metropolitan University

aboriginal policy studies Vol. 10, no. 2, 2023, pp. 3-32

This article can be found at:

http://ejournals.library.ualberta.ca/index.php/aps/article/view/28316

ISSN: 1923-3299

Article DOI: 10.5663/aps.v10i2.29419

Remaining Unreconciled: Philanthropy and Indigenous Governance in Canada

Damien Lee[1]
Toronto Metropolitan University

Abstract

Canadian philanthropic foundations are increasingly engaged in reconciliation-focused activities with Indigenous peoples. However, reconciliation can uphold colonial relations if care is not taken to support the resurgence of inherent Indigenous governance systems. I therefore argue that to the extent that Canada and the philanthropic community are serious about decolonizing their relationships with Indigenous nations, Canadian tax law will need to find ways to defer to Indigenous leaders who prefer not to reconcile every aspect of their political systems with the Canadian state. The paper identifies the Income Tax Act as part of what upholds settler colonialism within the philanthropic sector, specifically exploring how the concept of "qualified donee status" impedes inherent Indigenous leaders from engaging with philanthropic foundations on their own terms. Examples of inherent Indigenous governance systems are provided.

Introduction

Colonization is nearly always a legal process (see Williams 1992). Whether it be papal bulls issued by Popes of centuries past in the name of claiming Indigenous lands (e.g. Williams 1992, 71–81), the design and implementation of Indian residential schools in Canada (Truth and Reconciliation Commission of Canada 2015, 1, Pt. 1: 151–61), or the taking up of treaty lands for resource extraction projects that conflict with Indigenous peoples' territorial jurisdiction (e.g. Grassy Narrows First Nation v. Ontario [Natural Resources] 2014 at 3 and 4), among other examples, colonialism is not something that happens outside of the law as much as something that happens through it. While we can learn to see colonialism at play by looking for its most egregious manifestations, of which there is ample evidence (e.g. Obomsawin 1993; Irlbacher-Fox 2009; Pasternak 2017; Pasternak and King 2019; Poon 2020), a more rigorous approach is to trace its metastasized formations (e.g. Wolfe 2016). It does us little good to say colonialism ended only because, say, Indian residential schools have formally closed, when the colonial impulse that gave rise to them only pivoted to create the 60s Scoop and the Millennial Scoop, for example (Swidrovich 2004, 73, 89; CBC 2018). For those interested in promoting decolonization in Canada, then, developing the ability and emotional fortitude to trace colonialism in its covert yet enduring formations is a basic requirement.

1Dr. Damien Lee is racially white and was adopted into Fort William First Nation as a baby and in accordance with Anishinaabe law. He grew up on- and off-reserve and is a Fort William First Nation band member. He was raised as Anishinaabe and identifies as such. Moreover, Dr. Lee worked in the Canadian and international not-for-profit sector for nearly a decade before starting his bachelor's degree.

ISSN: 1923-3299

This paper does just that, but with a focus on one aspect of the Canadian legislative apparatus. Here, I consider one way in which colonialism—or, more accurately, *settler* colonialism (Wolfe 2006)—structures the relationship between philanthropic foundations and Indigenous peoples to perpetuate the longstanding Canadian project of displacing inherent Indigenous governance systems. By "inherent," I mean those Indigenous political orders (and the people who have authority to lead within them) that draw their authority from sources beyond and before the Canadian state's presumption of sovereignty (e.g. Henderson 2006, chapter 4). Philanthropic foundations in Canada operate within specific legal matrices, which include the federal *Income Tax Act*. While this gives structure to philanthropic activity in Canada, it also harbours an eliminatory element, which I unpack in this article. In short, the act prevents foundations from giving money directly to those inherent Indigenous leaders who, based on their inherent authority, do not see the need to have their activities reimagined as "charitable" or their governance bodies legitimated as "qualified" through settler governments' recognition (Paulette Senior qtd. in Senate of Canada 2019, 98). This is a colonialism of the present. Inherent Indigenous leaders should not be made to seek federal or provincial recognition as a prerequisite to accessing philanthropic support. To require them to do so is another way of saying that their authority is not as legitimate as European-derived concepts of governance and law. In short, inherent Indigenous governance systems can remain unreconciled with the Canadian state and still be legitimate (Manley-Casimir 2012, 138).[2]

This paper proceeds as follows. First, I provide a critical outline of the Canadian civil society sector, briefly tracing how colonialism moves through it. This is important ground to cover because any anti-colonial analysis of the philanthropic sector must be able to show how civil society is not immune to or outside of settler colonialism (e.g. Carverhill 2020). Settler colonialism is stable in part because it structures and moves through society invisibly (Coulthard 2014), normalizing certain asymmetrical relationships while undermining governance systems that do not align with state culture (e.g. Tomiak 2016; Willmott 2020). This discussion provides a footing on which to then outline the key argument of this paper: that Canadian charity law is complicit in the colonial project. I show this through a discussion about current tax law and a proposed amendment, where something known as "qualified donee status" and definitions of "charitable purpose" marginalize inherent Indigenous governance systems. To the extent that Canada and the philanthropic community are serious about decolonizing their relationships with Indigenous nations (Trudeau 2018), Canadian tax law will need to make room for inherent Indigenous political authority. I thus focus the middle sections of the paper on explaining why inherent Indigenous governance systems should be given the deference they deserve and what philanthropic foundations are currently doing to promote reconciliation. I close with a call for philanthropic foundations to find better ways to support inherent Indigenous leaders who refuse to jump the hoops of Canadian charity law.

2 Indeed, the very survival of inherent Indigenous legal and political systems might depend on non-reconciliation. Manley-Casimir argues that "The recognition of incommensurability between the non-Indigenous legal system and Indigenous legal traditions may contribute to the survival of Indigenous cultures and the flourishing of Indigenous legal traditions within Canada" (Manley-Casimir 2012, 138).

Literature and Theory

It is easy to associate civil society with altruism (e.g. Powell and Steinberg 2006; Liverant 2009). In the case of philanthropic foundations, it is undeniable that grantmaking and associated supports have had a deep impact on Canadian society. Sectors such as education, health, social services, arts and culture, religion, the environment, sports and recreation, and social justice have all benefitted from philanthropic activity (Philanthropic Foundations Canada 2017, 4; Elson *et al.* 2018, 1781). Indigenous peoples have benefited as well (e.g. Galloway 2017; Planatscher 2022, 4; RAVEN n.d.a). However, while research has shown that formal philanthropy has created positive change in Canadian society, very few studies critique this sector from an Indigenist lens (Consultation Panel on the Political Activities of Charities 2017; Senate of Canada 2019, 78–88)[3] by applying an analytical framework that promotes decolonization by centring critical Indigenous perspectives (Simpson 2009). This section therefore applies such a lens to show that, despite its benefits, philanthropic activity is a part of the structure of state-making that Indigenous peoples experience as part of colonization.

Critical scholarship has analyzed civil societies largely through the lens of neoliberalism. Such scholarship has been successful in showing that the state, while not always visible in civil society activity, nonetheless can regulate it "at arm's length" to achieve its own goals. In describing post-war shifts in US civil society, for example, Jennifer Wolch argued in 1989 that, with the emergence of the civil society (or voluntary sector) came a *shadow state*, "that is, a para-state apparatus with collective service responsibilities previously shouldered by the public sector, administered outside traditional democratic politics, but yet controlled in both formal and informal ways by the state" (Wolch 1989, 201). Scholars have noted the emergence of the shadow state in Canada as well (Ilcan and Basok 2004; Tomiak 2016). A pan of the literature reveals that the shadow state is linked to an array of neoliberal governing techniques. These include but are not limited to containing civil society activity through contractual relationships (Tomiak 2016, 223–24), aligning civil society activity with state goals (Fyfe and Milligan 2003, 403; Tomiak 2016, 222–25), and encouraging civil society organizations to provide public services that traditionally fell under state responsibility (e.g. Wolch 1989, 201; Planatscher 2022, 96). These have the effect of insulating state governments from public pressure, making them less responsive to the public (Wolch 1989, 217) while also marketizing citizenship, whereby civil society organizations become competitive and entrepreneurial (e.g. Wolch 1989, 211; Planatscher 2022, 96). In the end, such techniques enable fiscal surveillance of citizen organizing (Tomiak 2016, 221–23; more generally, see Rose 1999, 154) while reconstituting the internal structures of civil society organizations, reflecting an audit and accountability culture congruent with fiscal surveillance (Rose 1999,

3 While the Special Senate Committee on the Charitable Sector's report covers a broad range of perspectives on the need for reform within the charitable and non-profit sectors, including making mention of Indigenous issues, it does not centre Indigenous political perspectives. Notably absent is any critical discussion about the colonial relationship between Canada and Indigenous peoples. A similar absence was noted in the Consultation Panel on the Political Activities of Charities' 2017 report, also cited here.

153). More recently, critical scholars have taken such analyses further and have introduced the concept of the "non-profit industrial complex" as an additional framework through which to understand the way in which states use civil society to manage dissent (A. Smith 2017, 3; Incite! Women of Color Against Violence 2017).

However, though the state uses civil society to download responsibility to its citizens while simultaneously regulating their activity, this should not eclipse the fact that, from the perspective of Indigenous governance systems, civil society activity is part of the state's ongoing colonial project (Ladner 2014). On the one hand, the state needs civil society to deliver services to the public while shrinking itself fiscally and in terms of its responsibilities. This form of devolution—a hallmark of neoliberalism—"responsiblizes" and even *creates* citizens (Rose 1999; Ilcan and Basok 2004; Willmott 2022). On the other hand, the state also relies on the historical and ongoing elimination of inherent Indigenous political orders as part of the state-making project (Tomiak 2016, 222). While civil society organizations might experience fiscal surveillance, realignment to audit culture, and other aspects of neoliberal governmentality as an inconvenience, Indigenous peoples experience the same as part of the colonization process. Their inherent governance systems do not register in the civil society imaginary; instead, Indigenous governance bodies are expected to incorporate into the sector by following provincial or federal legislation. For Indigenous peoples, these processes of becoming stronger actors in a marketized, neoliberal governance system have been more about their erasure as nations than about merely providing public services that were once the responsibility of the state (Tomiak 2016, 222; Jobin 2020, 101). Again, a pan of the literature shows how the state's use of such neoliberal techniques impacts Indigenous governance systems. They

- are bound up in the broader project of eliminating Indigenous political orders as part of gaining and maintaining access to Indigenous lands (Pasternak 2016, 317; Tomiak 2016, 222; Jobin 2020);
- usher in values of "progress" and "civilization" (i.e. assimilation) as part of how the state engages with Indigenous communities and political groups (Shewell 2004, 20), what I see as a process of "qualifying" for state-regulated resources or the sharing of wealth;
- redirect Indigenous leaders' accountability away from their nations and toward the Canadian state (Shewell 2004; Pasternak 2016, 326; Tomiak 2016, 223–24); and,
- necessitate the political, symbolic, and/or physical elimination of Indigenous peoples' own ways of being as part Canada's nation-building project (Pasternak 2016, 332).

I will unpack these points through two examples: the way inherent Indigenous leaders and governing systems are made intelligible to the state through incorporation as not-for-profits or charities (Canada Revenue Agency 2018b; Ontario, Ministry of the Attorney

General 2018), and how, after incorporation, fiscal relationships are used to regulate Indigenous political activity.

First, by incorporating into civil society as not-for-profit organizations or charities, Indigenous-led groups become readable to the state but at the expense of their inherent political authority as nations. Groups such as the Assembly of First Nations, the Union of Ontario Indians, and even individual Indian bands engage in their relationships with Canada not as inherent governance bodies[4] but as civil society organizations that draw their legal status from federal or provincial legislation. While this does not necessarily preclude their resistance to the state or to colonialism (Tomiak 2016), being made intelligible in this way (i.e. through state-regulated recognition; Coulthard 2014, chapter 1) suggests that Indigenous political action can be legitimate only insofar as it is part of the shadow state. This is simply not true and at best repositions the state's jurisdiction as ahistorical. The legitimacy of inherent Indigenous governance systems is not created through the shadow state but exists outside of it and the state's jurisdiction altogether (Ladner 2014, 228), as I unpack more extensively below. Becoming readable to colonial eyes is not a prerequisite for decolonization (wa Thiong'o 1993, chapter 1; Coulthard 2014, 41, 43).

Second, once incorporated, Indigenous organizations are disciplined to realign their political values with those of the state. This can be seen, for example, in how federal authorities have managed fiscal relationships with Indigenous organizations in recent years. As Julie Tomiak has shown in the context of large First Nations political organizations, Canada has used changes in funding methodologies to realign Indigenous political interests and energy. Under Stephen Harper's Conservative Party government (2006–2015), Tomiak shows, Canada shifted funding methodologies away from core funding approaches towards a project-based approach. This shift enabled Canada to reduce its overall fiscal support for First Nations political organizations by 32.3% (more than $6 million) in 2014–2015 alone, with more drastic cuts being felt by national Indigenous organizations such as the Assembly of First Nations (Tomiak 2016, 223). While divestment itself is a form of regulation from a distance, the shift from core-based funding to project-based funding also ushered in a contractual relationship between Canada and First Nations organizations, allowing for increased fiscal surveillance and what Tomiak refers to as an "audit culture." Whereas core funding allows organizations more discretion over the use of funds, project-based contribution agreements are predicated on specific, preapproved workplans that the state uses to justify fiscal surveillance, funding holdbacks, and "other disciplinary technologies for ensuring compliance with state objectives" (Tomiak 2016, 223). Project-based funding is a Trojan horse.

Thus, while non-Indigenous civil society organizations experience fiscal and organizational regulation as just part of the status quo, the same is experienced by Indigenous peoples and incorporated Indigenous groups as something much more dubious. As Hugh Shewell has shown, neoliberalized fiscal regulation has long been part of eliminating

4 Inherent Indigenous governance bodies include the Kanien'kehá:ka long house, the Anishinaabe Three-Fires Confederacy, the Métis buffalo hunt, and many others.

Indigenous nations under the disciplinary approaches noted above, among others. He shows that Indigenous peoples' "progress" towards "civility" was and is measured by how willing they are to accept state surveillance into their political and fiscal affairs (Shewell 2004, 22). This surveillance is now embodied in legislation such as the *First Nations Financial Transparency Act* (Willmott 2022). As Shiri Pasternak has shown, the settler state's reimagining of Indigenous peoples as "fiscal subjects" ultimately informed Canada's assimilation and enfranchisement legislation (Pasternak 2016, 315, 332). The settler state deploys fiscal sophistry in ways that settle.

Philanthropic foundations and grantmaking work might thus promote decolonization by being sensitive to not only how Indigenous peoples experience civil society but what is at stake if Indigenous leaders are made to incorporate simply to access fiscal support. Putting into action the awareness that inherent Indigenous leaders' authority lies beyond state control and recognition might entail finding innovative ways to put fiscal resources into the hands of those leaders who chose not to incorporate as an organization cognizable to federal or provincial law. Some foundations have found ways to do this, including MakeWay's (formerly Tides Canada's) "shared platform," to which I will return later. However, I would argue that, despite current innovations, more work is needed to avoid feeding into the ways in which the state uses funding and the shadow state to subdue inherent Indigenous political orders. In this spirit, it will be useful to offer a better description of such orders and their legitimacy.

Indigenous Governance

Indigenous peoples have their own, inherent sources of political authority. While a pan-Indigenous approach to this point should be avoided, it is safe to say that inherent Indigenous authority to govern exists at individual, familial, and community levels and is not something delegated from a state. Indigenous scholars have shown that it comes from the "implicate order" of creation (Ladner 2001, 264; Henderson 2006, chapter 4) and through kinship-based relationships (W2 2017; Jewell 2018, 28, 126). It inheres in individuals through heredity and spirituality (Ottmann 2005; von der Porten 2012, 8; Borrows 2017b, 27) as well as through charismatic, emergent leadership, and it is not restricted to men nor the Western gender binary (Miller 2016, 67; Jewell 2018, 45–46). It is not always wielded perfectly (Jago 2020; Barrera 2022), but Indigenous governance systems have established ways to check political leaders when necessary (Borrows 2017b). To the extent that the sources of inherent political authority lay beyond what the Canadian state can create and justifiably regulate, they pose a risk to Canada's story about itself as the only political game in town. This explains in part why Canadian colonialism has sought to eradicate Indigenous governance systems and the sources of authority from which they draw their legitimacy (Green 2003, 52). It will therefore be important for philanthropic foundations to become strongly aware that inherent Indigenous governance systems exist and that, in many instances, they differ from what federal and provincial governments recognize as legitimate. To proceed in funding Indigenous-led projects without this awareness runs the risk of reproducing colonialism and undermining the resurgence of Indigenous nationhoods.

Many might consider the First Nation Chief and Council system to be a legitimate or even traditional governance structure. Given this possibility, it is worth remembering that this structure has been imposed onto certain Indigenous peoples by Canada and is therefore legitimate only insofar as settler colonial law makes it so (Boldt 1993, 125–26). Scholars have described the Chief and Council system as a dysfunctional form of government created as part of the state's (legal) assimilation of Indigenous nations (Canada, Royal Commission on Aboriginal Peoples 1996, 237; Borrows 2017a, 121), one predicated on the disempowerment of all but a few political elites (Boldt 1993, 129) and forced onto Indigenous nations in a constitutional landscape that leaves no room for inherent Indigenous political authority (Monture-Angus 1999, 34; Titley 1986; Pasternak 2017). Specifically, it was designed to replace inherent Indigenous governance systems with municipal-type political bodies (Canada, Royal Commission on Aboriginal Peoples 1996, 132, 253), the adoption of which settler colonial bureaucrats considered "a mark of progress and civilization" (Daugherty and Madill 1980, 2). However, the few powers they possess have long been "supervised, scrutinized, and openly critiqued by Ottawa," and any limitations or poor decisions they make are used to justify further assimilationist intervention by the federal government (Borrows 2017a, 121). Understanding the Chief and Council system as distinct from inherent governance systems is therefore important. They are not the same thing. What matters most in the context of this paper is the sources from which they draw their political authority. The Chief and Council's authority comes from Parliament, specifically through the *Indian Act* (*Indian Act* 1985, s.74). The political authority for Parliament to make such law does not derive from Indigenous legal orders but from section 91(24) of Canada's Constitution (Monture-Angus 1999, 34; c.f. Borrows 2010). By contrast, Indigenous political authorities flow from elsewhere (e.g. Henderson 2006, chapter 4). They do not flow from an act of Canada's Parliament, or Parliament itself.

From an Anishinaabe perspective, inherent political authority has not been eradicated. At times, however, it has been hidden underground—"out of sight but not out of memory" (Benton-Benai 1988, 91)—as a matter of deep political strategy. Consider, for example, Anishinaabe leader Tobasonakwut Kinew-ba's 1978 testimony on the matter:

> The Provincial Government may tell you that the Indian people no longer have sovereignty. That is because when my people were approached with guns, when my father and others living off the land were jailed, had guns and nets and game confiscated, they had no choice but to recognize other laws. But when the presence of guns was and is removed, the Anishinabaig returned to abide by our own laws again. It has always been this way. … [This is] what people refer to as suppressed sovereignty. Because, when you remove that gun, the inherent sovereignty still remains. (Kinew-ba 1978, 2898)

This form of strategically hiding things away, whether in stories, in songs, in the land, or elsewhere, should not be read as mere *reaction* to settler colonialism but as an extension of existing Indigenous political and cultural theory. For example, one need only look to the ways that Anishinaabeg have used hunting caches (i.e. *asunjigan*) to live well on and with

the land. Life-sustaining materials like food, tools, and knowledge are stored in the ground and across territories in a decentralized manner, forming a mesh of support to draw upon when needed (e.g. Miller 2016, 57–61). This precolonial tradition of storing things for later use informs Anishinaabe anti-colonial praxis today; political authority is redeployed "when the presence of guns … is removed" (Kinew-ba 1978, 2898).

However, fiscal colonization, which is not limited to the past (e.g. Willmott 2020), ushers in a new source of authority that First Nation communities then find themselves having to navigate. As is readily seen in Canada's recent moves towards requiring First Nations to access fiscal resources on a project basis (as noted above; Tomiak 2016, 223–24), such funding repositions the state as the arbiter of who is a legitimate governing body. Chiefs and Councils are upheld through fiscal recognition while inherent leaders are sidelined as "cultural" beings. This neoliberal approach to governing, broadly speaking, reorients accountability structures by creating "accountability to one set of norms … at the expense of accountability to another set of norms" (Rose 1999, 154), symbolically representing the relationship between "the gun" and the lack of "choice" that Kinew-ba narrates above. In turn, Indigenous peoples' inherent authority to govern is undermined, overburdened with the state's presumed authority to bestow recognition (i.e. legitimization) upon Indigenous governance systems.

Thus, when Indigenous peoples decide to operationalize their inherent political authority outside of state-sanctioned governance systems, I understand them to be operating outside of the state's presumed sovereignty. Performing leadership responsibilities in this unreconciled way is a legitimate form of political organizing (Henderson 1994; Ladner 2009; Manley-Casimir 2012), and one that by its very existence questions the authority of the settler state (c.f. Borrows 2010; Ladner 2014, 228; McNeil 2016). This does not mean that inherent Indigenous leaders have full access to the wealth of their lands (Manuel and Derrickson 2017, 70); the wealth of Indigenous peoples' territories currently resides largely in settler society, including at times within some philanthropic foundations (Philanthropic Foundations Canada 2015, 2; Canada, Crown-Indigenous Relations and Northern Affairs 2018).[5] Nevertheless, inherent Indigenous leaders continue to uphold their political responsibilities despite being marginalized economically. For me, the question that arises is this: How can philanthropic organizations better share the wealth they hold with inherent Indigenous leaders who refuse to ask the settler state to validate their authority?

The Robinson Superior Treaty Women's Council

For those new to the concept of inherent Indigenous political authority or to the idea that inherent leaders might exist alongside Chief and Council systems within First Nations con-

5 As noted by Philanthropic Foundations Canada, public and private foundations held a total of CAD$55.6 billion in 2013. While not all this money may come directly from Indigenous lands (for example through endowments built upon resource extraction wealth held by families), the wealth they control stands in contrast to the poverty Indigenous peoples endure due to the state's taking of their lands. For comparison, Canada allotted approximately CAD$12.2 billion for Indigenous peoples in its 2017–2018 federal budget, a difference of CAD$43.4 billion relative to philanthropic wealth reported in 2013.

texts, an example will help to explain what I am referring to. There are many examples to draw from, including the work being done by the Tiny House Warriors in Secwepemc territory (Tiny House Warriors n.d.) and the Unist'ot'en clan leaders in Wet'suwet'en territory (Unist'ot'en n.d.), both of which are located in what is currently more broadly known as "British Columbia, Canada". There are likely dozens or even hundreds of examples we could discuss (e.g. Akwesasne Notes 2005; Borrows 2005; Coyle 2017; Johnston n.d.). However, I will focus on one in particular.

Taking their name from the Robinson-Superior Treaty of 1850, the Robinson-Superior Treaty Women's Council (the "Women's Council" or the "Council") is a group of Anishinaabe women serving First Nations women, children, and families within northwestern Ontario.[6] As they explained to me in 2017,[7] the women saw a need for political organizing that was not being met (as discussed briefly below), so they created the capacity to address challenges being experienced by Indigenous women within the Robinson-Superior Treaty territory. Formed in 2005 to serve 13 First Nations communities (W1 2017), the Council continues to operate today.

Indigenous women have been politically active in what is now the Robinson-Superior Treaty territory since time immemorial, including throughout the last 160-plus years as the settler state emerged (Sy 2018). Building on this ongoing presence, the members of the Women's Council have been politically active in many ways throughout their careers. Several have longstanding political and community-organizing experience dating back well into the 1970s, which mostly focused on regional issues but also extended to Indigenous women's organizing on a national scale. As community organizers, some were involved in establishing organizations such as the Ontario Native Women's Association (ONWA), as well as an Indigenous women's crisis shelter in Thunder Bay, Ontario, known as "Beendigen" (Janovicek 2009). Some played lead roles in establishing Thunder Bay's Indian Friendship Centre (Walberg 2007), and others still were elected to their respective First Nations' Chiefs and Council governments.

The members of the Women's Council consider themselves to be political leaders with the inherent authority to lead. As noted above, inherent Indigenous political authority does not come from the Canadian state, whether through delegated powers under the *Indian Act* or through other acts of Parliament such as charity legislation, but from kinship, the land, and other sources (Henderson 2006, chapter 4). Thus, the Council is not incorporated under provincial not-for-profit legislation, nor is it registered as a charity.

6 The Robinson-Superior Treaty 1850 territory stretches from the Canada–U.S. border at Pigeon River and around the northern shore of Lake Superior to Sault Ste. Marie, Ontario.

7 The information presented here about the Robinson Superior Treaty Women's Council was shared with me in the context of a qualitative research project. I interviewed members of the Women's Council in November 2017 while in Thunder Bay, Ontario. I reference those interviews in this paper with assigned pseudonyms such as "W1" and "W2." I thank the Women's Council for sharing their time and knowledge with me (University of Saskatchewan research ethics protocol # Beh-17-319 and Toronto Metropolitan University research ethics protocol # 2018-295).

While at times this presented hurdles for them—including being seen with suspicion by local Chiefs (W1 2017)[8]–they were still able to access funding for their work (W1 2017) and deliver on their mandate.

Members of the Women Council noted that, rather than being rooted in federal or provincial legislation, their authority comes from Anishinaabe political and legal orders. When speaking about the source of their authority as political leaders, some argued that it flows from relationships with ancestors, families, and the land. For example, W2, a founding member, explained as follows:

> There's a word, and when I can remember it and say that word, I could feel all those people behind me. … [W]hen you say that word, you can just feel all those people behind you, it's amazing. The power [we] have was given to us as children, we were given the ability to think for ourselves and do for ourselves and that's why we became the people we are, you know. (W2 2017)

During another research conversation, W4 (also a founding member) explained that her authority comes directly from her lived experiences and manifests in her ability to speak for herself. She noted as follows:

> Voices, the power of the young parents, the women, teens and the grandmothers, mothers. Their voices have the power to change; their voices have the power to maintain that solidarity within to keep functioning. If they didn't have that voice then, there would be [a] big thing missing. (W4 2017)

While W2 does not remember the word in Anishinaabemowin (the Ojibwe language) during our research conversation, the concept she is narrating nonetheless accords with what other Anishinaabeg have said about the political authority to lead. For example, John Borrows notes that the word *ogimaa* means "one who counts their followers" (Borrows 2016, 27). Elsewhere, in her study of Anishinaabe governance at Deshkan Ziibiing, my colleague Eva Jewell notes that this word, *ogimaa*, is one of the roots of *gimaadaasawin*, an Ojibwe word that "contains notions of governance and leadership within [it]" (Jewell 2018, 28, 126). Elsewhere again, Mary Black Rogers reports that the word *debinimaa* has been translated to English, in part, as "those who I am responsible for" (Black 1977, 147). When W2 speaks of "feel[ing] all those people behind me," I believe she is referring to those who empower her to provide leadership on issues pertinent to her family, community, and nation.

For those concerned about accountability, such as the Canada Revenue Agency (CRA), it is important to note that there is a relationship between those "standing behind" (i.e. authority) and being accountable as an Anishinaabe leader. Jewell makes this clear in a deeper reflection of that word, *gimaadaasawin*: It is "a word used to describe a methodological

8 W1 recounted a time when the Women's Council sought support from local chiefs at a Chiefs' assembly. In response, one of the key chiefs at the time said, "[Y]eah, I guess we could support them but with caution." While W1 later noted that seeking this recognition was problematic, it was important to her and the Women's Council at the time. As she put it, "I think we just wanted our foot in the door that day."

process of counting the people, accounting for the people, and being accountable to the people" (Jewell 2018, 28). This form of accountability is based on processes of ongoing consent (Jewell 2018, 49–50, 126–27). The Women's Council's authority as leaders depends on their ability to continuously renew and uphold their responsibilities to those relations that give them power (W1 2017; W2 2017; W4 2017). They do not act alone, nor are they accountable to some centralized institution. They are accountable to the people, kin, and land that empower them as leaders in the first place.

This is important because, at least within Anishinaabe thought, political legitimacy is something that flows from *within* rather than something bestowed upon leaders from some *external* source. Canada cannot create inherent political authority; the best it can do, I would argue, is defer to it. However, philanthropic foundations interested in decolonization may face a challenging task when trying to support inherent Indigenous governance groups like the Women's Council. The *Income Tax Act* makes it illegal for philanthropic foundations to provide fiscal support to individuals or groups that are not incorporated or have not obtained "qualified donee" status. This is a key barrier not only to philanthropic foundations interested in promoting decolonization but also to inherent Indigenous leaders who may be interested in accessing philanthropic support.

Qualified Donee Status

Scholars and practitioners have summarized the various ways in which fiscal resources can travel through the philanthropic sector (e.g. Elson *et al.* 2018; Stevens and Mason 2010). This has been helpful when trying to understand basic facts about how philanthropic foundations can legally disburse funds to others, so I recount some basic information here in brief. Canadian foundations can be private or public in designation, depending on their source of capital and governance structure constitution (Elson *et al.* 2018, 1778). In terms of governance, the two key differences rest on 1) the percentage of officials related to one another versus those who are not related, and 2) how and to what degree funding is sourced through board members. Elson *et al.* describe these intricacies in more detail:

> [P]rivate foundations in Canada may have 50% or more of is governing officials who are related to each other. Public foundations [on the other hand] must have more than 50% of its governing officials who are unrelated to each another. Private foundations receive the majority of its funding from a source that is represented on the foundation board, while the opposite is true for public foundations. (Elson et al. 2018, 1779)

While there are roughly an equal number of private and public foundations in Canada, Elson et al. note that private foundations include family and corporate foundations (e.g. RBC Foundation, Suncor Energy Foundation), whereas public foundations include "community foundations and other pooled philanthropic vessels" such as United Ways, Tides Canada (now MakeWay), and the Canadian Women's Foundation (Elson et al. 2018, 1778). However, regardless of whether a foundation is public or private, all must

meet specific annual disbursement quotas (or gift giving). In Canada, this means that foundations must "carry out their own charitable activities and/or [disburse] funds to qualified donees (e.g., registered charities) to an annual quota of at least 3.5% of capital assets" (Elson et al. 2018, 1799). Though this may seem like a small number, foundations provided between CAD$5.4 billion and CAD$5.7 billion in grants annually as of 2015 (Bridge 2015; Philanthropic Foundations Canada 2017, 1), with only a small percentage reaching Indigenous recipients (as discussed below).

The mention of "qualified donee" above carries significant weight for the purpose of this paper. Given my contention that "qualified donee" status works to prevent inherent Indigenous leaders from accessing philanthropic wealth on their own authority, it is worth understanding this concept and its function in greater detail. Writing in 2010, David Stevens and Margaret Mason noted that the notion of "qualified donee" is "defined in subsection 149.1(1) of the [*Income Tax Act*] by reference (in part) to the definition of 'total charitable gifts' and 'total crown gifts' contained in subsection 118.1(1) [of the Act]" (Stevens and Mason 2010, 104). Section 149.1(1) of the current *Income Tax Act* recognizes the following as qualified donees:

> *qualified donee*, at any time, means a person that is
>
> (a) registered by the Minister and that is
>
> (i) a housing corporation resident in Canada and exempt from tax under this Part because of paragraph 149(1)(i) that has applied for registration,
>
> (ii) a municipality in Canada,
>
> (iii) a municipal or public body performing a function of government in Canada that has applied for registration,
>
> (iv) a university outside Canada, the student body of which ordinarily includes students from Canada, that has applied for registration, or
>
> (v) a foreign charity that has applied to the Minister for registration under subsection (26),
>
> (b) a registered charity,
>
> (b.1) a registered journalism organization,
>
> (c) a registered Canadian amateur athletic association, or
>
> (d) Her Majesty in right of Canada or a province, the United Nations or an agency of the United Nations. (*Income Tax Act* 1985, s.149.1(1))

Importantly, since 2002, a Canadian charitable foundation can lose its charitable status if it provides grants directly to a non-qualified donee (Stevens and Mason 2010, 103; Ramsundarsingh and Falkenberg 2017, 57), thus making donee eligibility a critical legal criterion for foundations to consider when deciding whom to support with fiscal gifts. Others have provided greater detail on the rules governing Canadian charities and charitable foundations (Elson *et al.* 2018), while the Canadian federal government provides details on how groups can apply for qualified donee status (Canada Revenue Agency 2018a).

First Nations governed under the *Indian Act* as well as those constituted under Aboriginal self-governance legislation can apply to become a qualified donee based on the understanding that they are performing a function of government in Canada (Canada Revenue Agency 2013b). As the CRA notes, for a First Nation government (i.e. Indian band) to be considered eligible, it must be a "public body … that acquires both its existence and its authority from a statute enacted by a legislature" (Canada Revenue Agency 2013b), with said legislature being established by Canada's Constitution. It must also hold elections and have the ability and power to "govern, tax, pass bylaws and/or provide municipal- or provincial-type services to its members/citizens" (Canada Revenue Agency 2013b).[9] To date, more than 300 Indigenous communities, including First Nations, Métis, and Inuit, have applied for and been granted qualified donee status (Canada Revenue Agency n.d).

While First Nations are being encouraged to apply for qualified donee registration (The Circle on Philanthropy and Aboriginal Peoples in Canada 2017; Bridge 2015), doing so can contribute to the ongoing displacement of inherent Indigenous governance systems and leaders today. This hand-in-glove approach to political marginalization can be seen by tracing where authority comes from, and how governance is imagined in the context of achieving qualified donee status. As explained above, the First Nation Chief and Council system is established and authorized through Canadian law (in most cases, the *Indian Act*) rather than through Indigenous legal orders (Titley 1986, chapter 7); likewise, the authority for Aboriginal self-government legislation, based largely on recognition from the state, flows from Parliament rather than Indigenous peoples' constitutional orders. Inherent Indigenous leaders (and their governance systems) do not meet the requirement of qualified donee status on their own because they are not "a body that acquires both its existence and its authority from a statute enacted by a [federal or provincial] legislature" (Canada Revenue Agency 2013b). Some Indigenous leaders are concerned about this and choose not to apply for qualified donee status as a means of protecting their autonomy and self-determination (Paulette Senior qtd. in Senate of Canada 2019). Inherent leaders wishing to remain outside of state-sanctioned governance systems (i.e. unreconciled) thus do so outside the scope of Canada's recognition.

There is something assimilatory about making First Nations qualify as donees before they can access wealth that, at times, has been extracted from their territories by others. It helps to remember that Canada's "civilizing" project, which includes the Indian Act, residential

9 CRA's "Qualified Donee" webpage, cited here, also states that it accepts treaty negotiations or continued administration of a treaty as evidence of performing a function of government.

schools, etc., has long focused on raising Indigenous individuals and communities out of a supposed position of savagery to a "civilized" state, where "civilized" really just meant "European" (e.g. Canada, Royal Commission on Aboriginal Peoples 1996, 242–51, 316). On the other hand, the very definition of what counts as "charitable" in Canadian law is based in Eurocentric terms and history (Senate of Canada 2019, 61). It has its roots in a 17th-century English statute (i.e. the Charitable Uses Act, 1601), which was created at a time when "Indigenous peoples across the [British] empire were … treated as second-class citizens" at best (Don McRae qtd in "Proceedings of the Special Senate Committee on the Charitable Sector" 2018). Thus, while today's Income Tax Act might not have led the charge on assimilating Indigenous peoples, an uncomfortable juxtaposition (Cariou 2010, 21)10 is produced when it and its history are considered vis-à-vis the way that Indigenous peoples have been treated by Canada (and Great Britain before it). For example, the Indian Act's paternalistic and assimilationist spirit appears in a 2004 amendment to the Income Tax Act. In discussing First Nations as qualified donees in 2009, Blumberg wrote:

> The CRA [now] considers it a question of fact whether [an Indian] band qualifies [as a public body performing a function of government]. If significant bylaws have been passed under subsections 81 and 83 of the Indian Act, *or if the band has reached an "advanced stage of development" as formerly required under the Indian Act*, the CRA will accept the characterization. (Blumberg 2009, emphasis added)

To be a "qualified" done is thus not separate from a historical and political context wherein Canada's assimilation project rested on preparing Indians for life in modern civilization. Indeed, as Kyle Willmott has argued more broadly, Canadian tax law is deployed as yet another tool of colonization (Willmott 2020, 2022).

Qualified donee status is thus not politically or even culturally neutral. It is bound up in a larger discourse of recognition and non-recognition that has worked well to marginalize inherent Indigenous governance systems as a matter of law since the mid-19th century (Canada, Royal Commission on Aboriginal Peoples 1996, 253).[11] As noted in my introduction above, tracing colonialism in its metastasizing forms is not always

10 I borrow Cariou's term "uncomfortable juxtaposition" here. This does not mean that the *Income Tax Act* was written intentionally to colonize Indigenous peoples, though some might provide evidence to the contrary. The purpose of the term "uncomfortable juxtaposition" is, in my mind, to raise unsettling questions about one thing by comparing it to a similar thing.

11 The Royal Commission notes as follows:
The *Gradual Enfranchisement Act* [of 1869] permitted interference with tribal self-government itself. These measures were taken in response to the impatience of government officials with slow progress in civilization and enfranchisement efforts. Officials were united in pointing to the opposition of traditional Indian governments as the key impediment to achieving their policy goals. This new act, it was hoped, would allow those traditional governments to be undermined and eventually eliminated. … The primary means of doing this was through the power of the superintendent general of Indian affairs to force bands to adopt a municipal-style "responsible" government in place of what the deputy superintendent general of Indian affairs referred to as their "irresponsible" traditional governance systems.

easy; I would argue that qualified donee status is one such manifestation to the extent that it perpetuates the *Indian Act*'s historical displacement of inherent Indigenous leaders in concert with a broader thrust towards marketizing citizenship (Jobin 2020). My concern here is specific to how all of this works to prevent inherent Indigenous leaders from governing the wealth that may or may not have originated in Canada's original sin of exploiting Indigenous territories (see Saifer 2020).

Foundations and Reconciliation

Members within the Canadian philanthropic sector have taken note of the challenges that the qualified donee designation poses to Indigenous-led initiatives (Rigillo 2016; The Circle on Philanthropy and Aboriginal Peoples in Canada 2017, n.p.). Some foundations are finding creative ways to support Indigenous groups that either do not qualify for qualified donee status or chose not to apply. Indeed, philanthropic foundations in Canada have begun the process of thinking through what needs to occur within their sector in order to adequately support Indigenous communities in ways that promote reconciliation (The Circle on Philanthropy and Aboriginal Peoples in Canada *et al.* 2015), and this should not be overlooked. While some foundations have been committed to supporting First Nations community initiatives for decades, the philanthropic sector has responded to Indigenous issues with increased interest since the release of the Truth and Reconciliation Commission of Canada's (TRC) final report in 2015 (The Circle on Philanthropy and Aboriginal Peoples in Canada *et al.* 2015). To date, more than 80 foundations have formally committed their support to reconciliation by signing on to what is known as *The Philanthropic Community's Declaration of Action* (The Circle on Philanthropy and Aboriginal Peoples in Canada n.d.c). Signatories commit themselves to learning and remembering, understanding and acknowledging, and participating and acting in ways that promote reconciliation in Canada (The Circle on Philanthropy and Aboriginal Peoples in Canada *et al.* 2015).

However, philanthropic and private fiscal support for Indigenous issues remains relatively low. As Gravelle and Struthers show, only 6% of Canadian foundations provided grants to Indigenous recipients in 2011 (Gravelle and Struthers 2014, 8). Indigenous-focused grants were relatively small as well, with Indigenous donees receiving on average 62% of what grantmakers provided to others in the same year (Gravelle and Struthers 2014, 8). More recently, The Circle on Philanthropy and Aboriginal Peoples in Canada found that only 1% of philanthropic dollars granted in Canada reach Indigenous-led organizations (Archie 2022), and Michela Planatscher has shown that Indigenous charities receive fewer private donations than non-Indigenous charities (Planatscher 2022, 166).[12] These numbers may change as First Nations become more aware of the opportunity to apply for qualified donee status, as reconciliation increasingly aligns with biological conservation in Indigenous territories (e.g. Indigenous Circle of Experts 2018), and as the concept of "decolonizing wealth" gains more steam within popular philanthropic discourse

12 Planatscher shows that Indigenous charities receive an average of $132,000 less in private donations annually than non-Indigenous charities do.

(Villanueva 2018). As this section shows, however, some within the philanthropic sector are seeking innovative solutions that question status quo approaches to supporting Indigenous peoples, to which I will return in a moment.

It is worth noting, however, that Indigenous peoples are also actively engaged in building capacity within the Canadian philanthropic sector. While not an exhaustive list, two examples emerged prominently in my background research.[13] First, The Circle on Philanthropy and Aboriginal Peoples in Canada (The Circle) is an Ottawa-based charity that aims to build partnerships between Indigenous peoples and the Canadian mainstream philanthropic community. As was noted on its website in early 2019, The Circle strives to "connect with and support the empowerment of First Nations, Inuit and Métis nations, communities, and individuals in building a stronger, healthier future" (The Circle on Philanthropy and Aboriginal Peoples in Canada n.d.a). Today, The Circle continues this work by supporting "Indigenous led solutions for systems change and increased equity, justice and self determination" (The Circle on Philanthropy and Aboriginal Peoples in Canada n.d.b). The Circle has been heavily involved in promoting reconciliation and Indigenous philanthropy in Canada, and it provides a central hub of information through the production of publications and reports, as well as by hosting conferences and webinars, all of which explore the specific challenges and opportunities Indigenous peoples face in regards to engaging with the Canadian philanthropic sector.

The second example is a maritime-based charity known as the Ulnooweg Indigenous Communities Foundation (Ulnooweg). Similarly to The Circle, Ulnooweg seeks to build relations between eastern First Nations communities and the Canadian philanthropic community. However, it was also established to receive and manage funds in ways that benefit Indigenous qualified donees (Ulnooweg Indigenous Communities Foundation n.d.). In short, Ulnooweg not only works to increase public education about First Nations' potential relationships with philanthropic foundations (Bridge 2015) but it also takes action in this work by creating opportunities for donors to fiscally support Indigenous peoples through charitable donations. Charities like Ulnooweg are important in that they serve Indigenous community interests in ways led by Indigenous peoples while staying within the lines of "qualified donee" status according to Canadian law.

However, while some have called for Indigenous communities to jump the hoops required to become qualified donees in accordance with the *Income Tax Act*, another model has emerged in the Canadian philanthropic scene that works as a stopgap. In what is known as a "shared platform," an established charity can effectively take on a group's project as its own (Ontario Nonprofit Network 2017, 3), thereby allowing a non-charitable group to conduct the work it intends to do. A shared platform commonly refers to "a situation where an organization 'adopts' and provides a legal home for a project or initiative that is unincorporated and does not have its own legal status" (Ontario Nonprofit Network, n.d.a, 11), thereby providing "an alternative to incorporating or obtaining charitable registration"

13 Of note, the Ontario Indigenous Youth Partnership Project is a third group doing excellent work (see http://www.oiypp.ca).

(Ontario Nonprofit Network n.d.b). A good example is MakeWay Canada's shared platform. As noted on their website, the MakeWay shared platform provides non-qualified donee groups with a legal pathway to conduct projects while also providing them with administrative support in the areas of governance (e.g. board and senior management), compliance (e.g. charitable tax receipting), financial management (e.g. accounts payable and receivable, regulatory compliance), human resources (e.g. payroll administration), risk management (e.g. legal oversight), and grants administration (e.g. grant tracking and reporting), among others (e.g. accessing "an established reputation with funders"; MakeWay n.d.a). In other words, shared platforms offer a way for Indigenous and non-Indigenous groups to access philanthropic support without having to directly carry the more onerous reporting and oversight responsibilities that normally come with maintaining registered charity status (Ontario Nonprofit Network, n.d.a; Ontario Nonprofit Network 2017, 6; Stevens and Mason 2010, 99–101).

On the surface, innovations such as shared platforms and changes to the *Income Tax Act* allowing First Nations Indian bands to acquire qualified donee status seem to largely solve the issue of getting philanthropic wealth into the hands of Indigenous peoples. I do not wish to denigrate these developments; indeed, some Indigenous communities are benefitting (or may benefit) from current models in place (e.g. Canada Revenue Agency 2013b; MakeWay n.d.b; Ontario Nonprofit Network 2021, 3), and others still are benefitting from Indigenous groups becoming registered charities (The Circle on Philanthropy and Aboriginal Peoples in Canada n.d.d; RAVEN n.d.b). However, given that government and other actors are actively seeking ways to improve the charitable sector (Senate of Canada 2019; Canada Revenue Agency 2020), the time is right to better understand how qualified donee status limits decolonization, and how definitions of what counts as "charitable" might limit the resurgence of inherent Indigenous political authority. My main contention is that qualified donee status and definitions of charity both do so by marginalizing inherent Indigenous leaders, exemplifying what Nik Carverhill has termed a "structural limit" on supporting Indigenous self-determination within the Canadian philanthropic sector (Carverhill 2020, 130).

Bill S-216

Others are taking action to address the structural limitations imposed on Indigenous peoples by charity legislation. In late 2021, Canadian Senator Ratna Omidvar introduced Bill S-216, *The Effective and Accountable Charities Act*, which aims to change how the *Income Tax Act* deals with qualified and unqualified donees. Bill S-216 would make it possible for charitable organizations to provide fiscal support to individuals and groups that have not obtained qualified donee status, subject to restrictions. At the time of writing, Bill S-216 has passed three readings in the Canadian senate and the first of three readings in the House of Commons (Parliament of Canada n.d.).

Given that my argument is focused on identifying the qualified donee framework as a part of how Canadian legislation upholds the settler colonial order, it is important to explain

how Bill S-216 might benefit Indigenous nations if it becomes law, while also pointing out some of its limitations. The *Income Tax Act* allows charitable organizations to support unqualified donees so long as the granting organization can demonstrate that fiscal support is being used to further its own activity, such as through a shared platform (as discussed above). This means that charitable organization must exercise direction and control over a project that is otherwise imagined, designed, and implemented by an external group, such as a group of community members in a First Nation. In effect, the non-qualified donee's work is subsequently owned by the charitable organization, which is problematic when Indigenous knowledge is part of a project (Omidvar 2021a). As Senator Omidvar noted in December 2021, these requirements ring of colonialism when viewed against the backdrop of settler colonialism in Canada:

> I need not describe to you what the two words, "direction and control," mean to Indigenous organizations and Indigenous people. Any intellectual property that is the result of such an agreement is owned solely by the charity and not the Indigenous organizations. All public statements, including press releases, need approval from the funding charity. Every line item in a budget must be approved and re-approved if there is a minor change. The non-charity may be required to provide receipts, photographs, be subject to on-site inspections, provide minutes of meetings, written records of decisions and so on. Every legal document pertaining to the project must be signed by the charity, including leases, contracts, et cetera. (Omidvar 2021a)

In the current legislative environment, an Indigenous person and even an Indigenous nation must consent to their project being controlled by a charity if they are to access philanthropic wealth as a non-qualified donee. In an attempt to remove this paternalism, Bill S-216 proposes that wording such as "charitable activities carried out by itself" in the *Income Tax Act* be replaced with the more flexible term "charitable activities" (Omidvar 2021b). In essence, Bill S-216 shifts the focus from determining whether a *donee* is qualified to receive philanthropic support to ensuring that a supported *activity* qualifies as charitable.

To be clear, it seems that Bill S-216 would make it exponentially easier for inherent Indigenous leaders to access philanthropic wealth without giving up ownership of their work and intellectual property. In applying for qualified donee status, such leaders may be able to access philanthropic wealth on their own terms. This would be a welcome incremental step.

That said, one issue remains: What will count as "charitable activity"? It is unclear to me whether resisting oil and gas projects by exercising Indigenous territorial and political jurisdiction would qualify as "charitable." For context, case law has determined that charitable work falls within "four heads": 1. relief of poverty, 2. advancement of education, 3. advancement of religion, and 4. other purposes that are "beneficial to the community in a way the law regards as charitable," which, according to the CRA, includes promoting health and protecting the environment (Canada Revenue Agency 2013a; for a history of the case law, see Gousmett [2009, 411–39]). However, Indigenous resurgence takes many forms. It is often overtly political in that it questions and pushes back against Canada's claim to

having jurisdiction over Indigenous peoples' lands and territories. Historically, charity law significantly limited the amount of resources a charity could devote to political activity, though this is changing (Canada Without Poverty v. AG Canada 2018). Would the CRA or the courts see Indigenous resistance at Elsipogtog (Blackburn 2013), in Wet'suwet'en territory (Forester 2022), or Kanesatake (Obomsawin 1993) as "charitable"? If the answer is "no," then reconciliatory philanthropy will be limited in what it can do for decolonization.

Remaining Unreconciled

While the *Income Tax Act* provides structure to philanthropic activity in Canada, an Indigenist reading of it shows that it is also a part of state-building at the expense of inherent Indigenous governance systems. By shaping philanthropic gift giving, as I have shown here, the act plays a role in precluding inherent Indigenous leaders from accessing fiscal support based on their own political authority.

If inherent Indigenous leaders are acting based on authority that originates from outside the settler state, how can philanthropic foundations respect said authority on its own instead of providing fiscal support to only those groups who "qualify" for receipt of funds according to Canadian law? To remain outside of the state is to remain unreconciled to it. As explained above, the state has used a variety of mechanisms to subdue Indigenous political authorities, including through policy and indirectly through civil society. While Indigenous peoples at times engage with forms of governance that align (or reconcile) with what Canada deems acceptable forms of political authority, such engagement is often only partial (Craft 2013, conclusion; Manley-Casimir 2012). As demonstrated by the Robinson-Superior Treaty Women's Council discussed above, Indigenous peoples continue to use their own political orders outside of what the state deems acceptable. Thus, while recent innovations in the charitable sector have moved the yardstick, what is the next step? How can those inherent leaders who might feel comfortable accessing philanthropic wealth do so in ways that do not require them to disavow the very basis of their authority? How can they do so while remaining unreconciled?

As I have shown in this paper, tracing how the state controls where philanthropic wealth can and cannot go is an exercise in settler colonial political cartography: We can easily map out those the state deems "safe" and those it deems "unsafe." Often, formal or positive recognition simply identifies the governance system/body with which the settler state is willing to work, a process that serves to marginalize and even criminalize those Indigenous leaders the settler society deems problematic within the modern, capitalist, Western state formation of territorial governance. I have argued that this recognition is upheld, in part, through definitions of "qualified donee" and what counts as "charitable." For those grant-making foundations interested in decolonization, therefore, care needs to be shown to ensure that gift giving is not made contingent on Indigenous nations becoming reconciled to the Canadian state as a matter of course. Inherent Indigenous leaders must be able to access philanthropic wealth without being required to suppress their own political authority in the process.

Author's note:

Portions of the research informing this article were funded by the Laidlaw Foundation, for which I am grateful. I would also like to thank my research assistant Fiona Ezechiels for her assistance in finalizing this piece.

References

Akwesasne Notes, ed. 2005. *Basic Call to Consciousness*. Summertown: Native Voices.

Archie, Kris. 2022. "Opening Panel." In *2022 Virtual National Conference*. Online: PhiLab. https://reimaginingphilanthropy.umanize.com.

Barrera, Jorge. 2022. "Tears after Federal Court Ruling Ends Decades-Long 'dictatorship' in Northern Ontario First Nation." CBC News, April 21, 2022. https://www.cbc.ca/news/indigenous/court-saugeen-dictatorship-1.6426801.

Benton-Benai, Edward. 1988. *The Mishomis Book: The Voice of the Ojibway*. Hayward: Indian Country Communications.

Black, Mary. 1977. "Ojibwa Power Belief System." In *The Anthropology of Power: Ethnographic Studies from Asia, Oceania, and the New World*, edited by Raymond D. Fogelson and Richard N. Adams, 141–51. New York: Academic Press.

Blackburn, Mark. 2013. "Tensions Escalating in Northern New Brunswick as Anti-Fracking Protest Continues." APTN News, June 25, 2013. https://www.aptnnews.ca/national-news/tensions-escalating-in-northern-new-brunswick-as-anti-fracking-protest-continues/.

Blumberg, Mark. 2009. "First Nations Groups and Qualified Donee Status." Canadian Charity Law. December 2, 2009. https://www.canadiancharitylaw.ca/blog/first_nations_groups_and_qualified_donee_status/.

Boldt, Menno. 1993. *Surviving as Indians: The Challenge of Self-Government*. Toronto: University of Toronto Press.

Borrows, John. 2005. "Crown and Aboriginal Occupations of Land: A History & Comparison," October. https://www.attorneygeneral.jus.gov.on.ca/inquiries/ipperwash/policy_part/research/pdf/History_of_Occupations_Borrows.pdf.

———. 2010. *Canada's Indigenous Constitution*. Toronto: University of Toronto Press.

———. 2016. *Freedom and Indigenous Constitutionalism*. Toronto: University of Toronto Press.

———. 2017a. "Challenging Historical Frameworks: Aboriginal Rights, The Trickster, and Originalism." *Canadian Historical Review* 98, no. 1: 114–35. https://doi.org/10.3138/chr.98.1.Borrows.

———. 2017b. "Indigenous Constitutionalism: Pre-Existing Legal Genealogies in Canada." In *The Oxford Handbook of the Canadian Constitution*, edited by Peter Crawford Oliver, Patrick Macklem, and Nathalie Des Rosiers, 13–43. New York: Oxford University Press.

Bridge, Richard. 2015. "Philanthropy and Aboriginal Communities – Encouraging Developments in Atlantic Canada." *The Philanthropist*, Indigenous Communities and Philanthropy, https://thephilanthropist.ca/2015/10/philanthropy-and-aboriginal-communities-encouraging-developments-in-atlantic-canada/.

Canada, Crown-Indigenous Relations and Northern Affairs. 2018. "2017–18 Departmental Results Report." https://www.rcaanc-cirnac.gc.ca/eng/1539041238525/1539041286526.

Canada Revenue Agency. 2013a. "How to Draft Purposes for Charitable Registration." Reference Number CG-019. https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-019-draft-purposes-charitable-registration.html#toc2%C2%A0.

———. 2013b. "Qualified Donee – Municipal or Public Body Performing a Function of Government in Canada." Accessed February 19, 2019. https://www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/qualified-donee-municipal-public-body-performing-a-function-government-canada.html.

———. 2018a. "Apply for other qualified donee status." https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/registering-charitable-qualified-donee-status/applying-other-qualified-donee-status.html.

———. 2018b. "What Is Charitable?" https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/applying-registration/charitable-purposes-activities/what-charitable.html.

———. 2020. "Advisory Committee on the Charitable Sector." https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/corporate-reports-information/advisory-committee-charitable-sector.html.

———. n.d. "List of Municipal or Public Bodies Performing a Function of Government in Canada Registered as Qualified Donees." Accessed February 13, 2019a. https://www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/other-qualified-donees-listings/list-municipal-public-bodies-performing-a-function-government-canada-registered-qualified-donees.html.

Canada, Royal Commission on Aboriginal Peoples. 1996. *Final Report of the Royal Commission on Aboriginal Peoples, Vol.1 [Online Copy]*. Ottawa: Canada Communication Group. https://data2.archives.ca/e/e448/e011188230-01.pdf.

Canada Without Poverty v. AG Canada. 2018. ONSC 4147.

Cariou, Warren. 2010. "Foreword: Going to Canada." In *Across Cultures/across Borders: Canadian Aboriginal and Native American Literatures*, edited by Paul Warren De Pasquale, Renate Eigenbrod, and Emma LaRocque. Peterborough: Broadview Press.

Carverhill, Nicholas. 2020. "'Thank You for Your Donation!': Canadian Civil Society, Settler Colonialism, and the Management of Liberalism." Master's Thesis, Oxford University.

CBC. 2018. "The Millennium Scoop: Indigenous Youth Say Care System Repeats Horrors of the Past." The Current, January 25, 2018. https://www.cbc.ca/radio/thecurrent/a-special-edition-of-the-current-for-january-25-2018-1.4503172/the-millennium-scoop-indigenous-youth-say-care-system-repeats-horrors-of-the-past-1.4503179.

Consultation Panel on the Political Activities of Charities. 2017. "Report of the Consultation Panel on the Political Activities of Charities." Canada Revenue Agency. https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/about-charities-directorate/political-activities-consultation/consultation-panel-report-2016-2017.html.

Coulthard, Glen. 2014. *Red Skin, White Masks: Rejecting the Colonial Politics of Recognition*. Minneapolis: University of Minnesota Press.

Coyle, Michael. 2017. "Indigenous Legal Orders in Canada - a Literature Review." *Law Publications* 92. http://ir.lib.uwo.ca/lawpub/92.

Craft, Aimée. 2013. *Breathing Life into the Stone Fort Treaty: An Anishinabe Understanding of Treaty One*. Kindle edition. Saskatoon: Purich Publishing.

Daugherty, Wayne, and Dennis Madill. 1980. "Indian Government Under Indian Act Legislation 1868-1951." Ottawa: Department of Indian and Northern Affairs, Research Branch. http://publications.gc.ca/collections/collection_2017/aanc-inac/R5-183-1980-eng.pdf.

Elson, Peter, Jean-Marc Fontan, Sylvain Lefèvre, and James Stauch. 2018. "Foundations in Canada: A Comparative Perspective." *American Behavioral Scientist* 62, no. 13: 1777–1802. https://doi.org/10.1177/0002764218775803.

Forester, Brett. 2022. "Wet'suwet'en Chief Says Policing Is 'Industry Driven' as Documents Show Raid Was Rubber Stamped by Government." APTN News, March 29, 2022. https://www.aptnnews.ca/national-news/wetsuweten-chief-says-policing-industry-driven-as-raid-rubber-stamped-bc/.

Fyfe, Nicholas, and Christine Milligan. 2003. "Out of the Shadows: Exploring Contemporary Geographies of Voluntarism." *Progress in Human Geography* 27, no. 4: 397–413. https://doi.org/10.1191/0309132503ph435oa.

Galloway, Gloria. 2017. "Canadian Foundation Donates $12-Million to Support Indigenous People." *The Globe and Mail*, March 7, 2017. https://www.theglobeandmail.com/news/politics/canadian-foundation-donates-12-million-to-support-indigenous-people/article34227732/.

Gousmett, Michael. 2009. "The Charitable Purposes Exemption from Income Tax: Pitt to Pemsel 1798-1891." Unpublished PhD diss., University of Canterbury. http://hdl.handle.net/10092/3448.

Grassy Narrows First Nation v. Ontario (Natural Resources). 2014, 2 SCR 447. Supreme Court of Canada.

Gravelle, Mario, and Marylin Struthers. 2014. "Measuring the Circle: Emerging Trends in Philanthropy for First Nations, Métis and Inuit Communities in Canada." https://www.issuelab.org/resources/21368/21368.pdf.

Green, Joyce. 2003. "Decolonization and Recolonization in Canada." In *Changing Canada: Political Economy as Transformation*, edited by Wallace Clement, 51–78. Montréal: McGill-Queen's University Press.

Henderson, James Sákéj Youngblood. 1994. "Empowering Treaty Federalism." *Saskatchewan Law Review* 58: 241–329.

———. 2006. *First Nations Jurisprudence and Aboriginal Rights: Defining the Just Society*. Saskatoon: Native Law Centre, University of Saskatchewan.

Ilcan, Suzan, and Tanya Basok. 2004. "Community Government: Voluntary Agencies, Social Justice, and the Responsibilization of Citizens." *Citizenship Studies* 8, no. 2: 129–44. https://doi.org/10.1080/1362102042000214714.

Incite! Women of Color Against Violence, ed. 2017. *The Revolution Will Not Be Funded: Beyond the Non-Profit Industrial Complex*. Durham: Duke University Press.

Income Tax Act. 1985. https://laws-lois.justice.gc.ca/eng/acts/I-3.3/FullText.html.

Indian Act. 1985. http://laws-lois.justice.gc.ca/eng/acts/i-5/FullText.html.

Indigenous Circle of Experts. 2018. *We Rise Together: Achieving Pathway to Canada Target 1 through the Creation of Indigenous Protected and Conserved Areas in the Spirit and Practice of Reconciliation*. https://www.conservation2020canada.ca/resources.

Irlbacher-Fox, Stephanie. 2009. *Finding Dahshaa: Self-Government, Social Suffering, and Aboriginal Policy in Canada*. Vancouver: UBC Press.

Jago, Robert. 2020. "The Need to Protect Free Speech on First Nations Reserves." *The Walrus*, February 25, 2020. https://thewalrus.ca/the-need-to-protect-free-speech-on-first-nations-reserves/.

Janovicek, Nancy. 2009. "'Assisting Our Own': Urban Migration, Self-Governance, and Native Women's Organizing in Thunder Bay, Ontario, 1972-1989." In *Keeping the Campfires Going: Native Women's Activism in Urban Communities*, edited by Susan Applegate Krouse and Heather Howard-Bobiwash, 56–75. Lincoln: University of Nebraska Press.

Jewell, Eva. 2018. "Gimaadaasamin, We Are Accounting for the People: Support for Customary Governance in Deshkan Ziibiing." Unpublished PhD diss., Royal Rhodes University. http://hdl.handle.net/10613/8527.

Jobin, Shalene. 2020. "Market Citizenship and Indigeneity." In *Creating Indigenous Property: Power, Rights, and Relationships*, edited by Angela Cameron, Sari Graben, and Val Napoleon, 94–119. Toronto: University of Toronto Press.

Johnston, Darlene. n.d. "Connecting People to Place: Great Lakes Aboriginal History in Cultural Context." The Ipperwash Inquiry. https://www.attorneygeneral.jus.gov.on.ca/inquiries/ipperwash/transcripts/pdf/P1_Tab_1.pdf.

Kinew-ba, Tobasonakwut (Peter Kelly). 1978. "Submission to the Ontario Royal Commission on the Northern Environment [Transcript]." Kenora Recreation Centre, Kenora, Ontario: Government of Ontario. Trent University Bata Library, CA2ONRC 77N40.

Ladner, Kiera. 2001. "When Buffalo Speaks: Creating an Alternative Understanding of Traditional Blackfoot Governance." Unpublished PhD diss., Carleton University. https://curve.carleton.ca/1ad6db21-9e4f-472a-b767-0cc5e8d93173.

———. 2009. "(RE)Creating Good Governance Creating Honourable Governance: Renewing Indigenous Constitutional Orders." Paper presented at the Annual Conference of the Canadian Political Science Association, Ottawa, May 2009.

———. 2014. "Aysaka'paykinit: Contesting the Rope around the Nations' Neck." In *Group Politics and Social Movements in Canada*, edited by Miriam Smith, second edition, 227-249. Toronto: University of Toronto Press.

Liverant, Bettina. 2009. "The Incorporation of Philanthropy: Negotiating Tensions Between Capitalism and Altruism in Twentieth Century Canada." *Journal of the Canadian Historical Association* 20, no. 1: 191–220. https://doi.org/10.7202/039787.

MakeWay. n.d.a. "Shared Platform." Accessed August 12, 2020. https://makeway.org/solutions/shared-platform/.

———. n.d.b. "Shared Platform Projects." Accessed August 12, 2020. https://makeway.org/about-us/shared-platform-projects/.

Manley-Casimir, Kirsten. 2012. "Incommensurable Legal Cultures: Indigenous Legal Traditions and the Colonial Narrative." *Windsor Yearbook of Access to Justice* 30, no. 2: 137–161. https://doi.org/10.22329/wyaj.v30i2.4373.

Manuel, Arthur, and Ronald Derrickson. 2017. *The Reconciliation Manifesto: Recovering the Land, Rebuilding the Economy*. Toronto: James Lorimer and Company Ltd.

McNeil, Kent. 2016. "Aboriginal Title and Indigenous Governance: Identifying the Holders of Rights and Authority." *Osgoode Legal Studies Research Paper* 12, no. 14: 1–48. https://doi.org/10.2139/ssrn.2813637.

Miller, Cary. 2016. *Ogimaag: Anishinaabeg Leadership, 1760-1845*. Lincoln: University of Nebraska Press.

Monture-Angus, Patricia. 1999. *Journeying Forward: Dreaming First Nations' Independence*. Halifax: Fernwood.

Obomsawin, Alanis, dir. 1993. *Kanehsatake: 270 Years of Resistance*. https://www.nfb.ca/film/kanehsatake_270_years_of_resistance/.

Omidvar, Ratna. 2021a. "Speech on Bill S-216: The Effective and Accountable Charities Act." Speech, Senate of Canada, December 2. https://www.ratnaomidvar.ca/speech-on-bill-s216-the-effective-and-accountable-charities-act/.

———. 2021b. *An Act to Amend the Income Tax Act (Use of Resources of a Registered Charity)*.

Ontario, Ministry of the Attorney General. 2018. "Not-For-Profit Incorporator's Handbook." May 2018. https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/Not_for_Profit_Incorporators_Handbook_EN.html.

Ontario Nonprofit Network. 2017. "Shared Platforms in the Public Benefit Nonprofit Sector." Ontario Nonprofit Network. https://theonn.ca/wp-content/uploads/2017/12/Shared-Platforms-Case-for-Support-Nov-2017.pdf.

———. 2021. "Shared Platforms: An Introduction." Ontario Nonprofit Network. https://theonn.ca/wp-content/uploads/2021/01/Shared-platforms_-An-introduction-1.pdf.

———. n.d.a. "Shared Platform Guidebook." Ontario Nonprofit Network. https://theonn.ca/wp-content/uploads/2016/03/ONN_Shared_Platform_Guidebook.pdf

———. n.d.b. "What Is a Shared Platform?" https://theonn.ca/topics/policy-priorities/regulatory-environment/shared-platforms/.

Ottmann, Jacqueline. 2005. "First Nations Leadership Development within a Saskatchewan Context." Unpublished dissertation, Saskatoon: University of Saskatchewan. http://hdl.handle.net/10388/etd-04262005-094217.

Parliament of Canada. n.d. "S-216: An Act to Amend the Income Tax Act (Use of Resources of a Registered Charity)." LEGISinfo. Accessed April 21, 2022. https://www.parl.ca/legisinfo/en/bill/44-1/s-216.

Pasternak, Shiri. 2016. "The Fiscal Body of Sovereignty: To 'Make Live' in Indian Country." *Settler Colonial Studies* 6, no. 4: 317–338. https://doi.org/10.1080/2201473X.2015.1090525.

———. 2017. *Grounded Authority: The Algonquins of Barriere Lake against the State*. Minneapolis: University of Minnesota Press.

Pasternak, Shiri, and Hayden King. 2019. "Land Back: A Yellowhead Institute Red Paper." https://redpaper.yellowheadinstitute.org/.

Philanthropic Foundations Canada. 2015. "Assets & Giving of Canada's Top Grantmaking Foundations: Snapshot of 2013." https://pfc.ca/wp-content/uploads/2018/01/assets-giving-trends-canadas-grantmaking-foundations-2015-en.pdf.

———. 2017. "Snapshot of Foundation Giving in 2015." http://pfc.ca/wp-content/uploads/2018/05/pfc-snapshot-giving-2015.pdf.

Planatscher, Michela. 2022. "The Economics of Charities Serving Indigenous Peoples." Unpublished dissertation, Ottawa: University of Ottawa. http://hdl.handle.net/10393/43320.

Poon, Dorothy. 2020. "Without the Consent of Wet'suwet'en Hereditary Chiefs, Work on Coastal Gaslink Pipeline Continues amid COVID-19." *The Martlet*, May 21, 2020. https://www.martlet.ca/wetsuweten-cgl-covid-19/.

Porten, Suzanne von der. 2012. "Canadian Indigenous Governance Literature: A Review." *AlterNative: An International Journal of Indigenous Peoples* 8, no. 1: 1–14. https://doi.org/10.1177/117718011200800101.

Powell, Walter, and Richard Steinberg, eds. 2006. "Introduction." In *The Nonprofit Sector: A Research Handbook*, 2nd ed, 1–12. New Haven: Yale University Press.

"Proceedings of the Special Senate Committee on the Charitable Sector." 2018. Ottawa: Special Senate Committee on the Charitable Sector, Senate of Canada. https://sencanada.ca/en/Content/Sen/Committee/421/CSSB/08ev-54369-e.

Ramsundarsingh, Susan, and Loren Falkenberg. 2017. "An Exploration of Charity/Non-Charity Partnerships in Canada." *Canadian Journal of Nonprofit and Social Economy Research* 8 no. 1: 52–70.

RAVEN. n.d.a. "About." Accessed August 20, 2020. https://raventrust.com/about/.

———. n.d.b. "Fundraising Partner Guidelines." Accessed February 13, 2019. https://raventrust.com/approach/fundraising-partner-guidelines/.

Rigillo, Nicole. 2016. "Partnering with Indigenous Communities: A Challenge for Canadian Grantmakers." *Philanthropic Foundations Canada* (blog). July 6, 2016. https://pfc.ca/partnering-indigenous-communities/.

Rose, Nikolas. 1999. *Powers of Freedom: Reframing Political Thought*. Cambridge: Cambridge University Press.

Saifer, Adam. 2020. "Philanthropic Nation Branding, Ideology, and Accumulation: Insights from the Canadian Context." *Journal of Business Ethics*. https://doi.org/10.1007/s10551-020-04567-5.

Senate of Canada. 2019. "Catalyst for Change: A Roadmap to a Stronger Charitable Sector." Report of the Special Senate Committee on the Charitable Sector. Ottawa. https://sencanada.ca/en/info-page/parl-42-1/cssb-catalyst-for-change/.

Shewell, Hugh. 2004. *"Enough to Keep Them Alive": Indian Welfare in Canada, 1873–1965*. Toronto: University of Toronto Press.

Simpson, Leanne. 2009. "Advancing an Indigenist Agenda: Promoting Indigenous Intellectual Traditions in Research." In *Sacred Landscapes*, edited by Jill Oakes, Rick Riewe, Rachel ten Bruggencate, and Ainsly Cogswell, 141–54. Winnipeg: Aboriginal Issues Press, University of Manitoba.

Smith, Andrea. 2017. "Introduction: The Revolution Will Not Be Funded." In *The Revolution Will Not Be Funded: Beyond the Non-Profit Industrial Complex*, edited by INCITE! Women of Color against Violence, 1–18. Durham: Duke University Press.

Stevens, David, and Margaret Mason. 2010. "Tides Canada Initiatives Society: Charitable Venture Organizations: A New Infrastructure Model for Canadian Registered Charities." *The Philanthropist* 23, no. 2: 98–119.

Swidrovich, Cheryl. 2004. "Positive Experiences of First Nations Children in Non-Aboriginal Foster or Adoptive Care: De-Constructing the 'Sixties Scoop.'" Unpublished master's thesis, Saskatoon: University of Saskatchewan. http://hdl.handle.net/10388/etd-07082008-141746.

Sy, Christine. 2018. "Following Ininaahtigoog Home: Anishinaabeg Womxn Iskigamiziganing." Unpublished PhD diss., Trent University.

The Circle on Philanthropy and Aboriginal Peoples in Canada. 2017. "Increase Your Access to Funding: Applying for Qualified Donee Status with Canada Revenue Agency."

———. n.d.a. "Contact." Accessed February 10, 2019. http://www.philanthropyandaboriginalpeoples.ca/contact/.

———. n.d.b. "How We Work." Accessed August 19, 2020. https://www.the-circle.ca/how-we-work.html.

———. n.d.c. "Signatories." The Philanthropic Community's Declaration of Action. Accessed February 10, 2019. https://www.the-circle.ca/the-declaration.html.

———. n.d.d. "What We Do." Accessed February 13, 2019. http://www.philanthropyandaboriginalpeoples.ca/.

The Circle on Philanthropy and Aboriginal Peoples in Canada, Community Foundations of Canada, Philanthropic Foundations Canada, and the Counselling Foundation of Canada. 2015. "The Philanthropic Community's Declaration of Action." 2015. https://www.the-circle.ca/the-declaration.html.

Thiongʾo, Ngũgĩ wa. 1993. *Moving the Centre: The Struggle for Cultural Freedoms*. Studies in African Literature. Portsmouth: Heinemann.

Tiny House Warriors. n.d. "Our Land Is Home." Accessed September 3, 2020. http://www.tinyhousewarriors.com/.

Titley, E. Brian. 1986. *A Narrow Vision: Duncan Campbell Scott and the Administration of Indian Affairs in Canada*. Vancouver: UBC Press.

Tomiak, Julie. 2016. "Navigating the Contradictions of the Shadow State: The Assembly of First Nations, State Funding, and Scales of Indigenous Resistance." *Studies in Political Economy* 97, no. 3: 217–33. http://dx.doi.org/10.1080/07078552.2016.1249130.

Trudeau, Justin. 2018. "Remarks by the Prime Minister in the House of Commons on the Recognition and Implementation of Rights Framework." Prime Minister of Canada. February 16, 2018. https://pm.gc.ca/en/news/speeches/2018/02/14/remarks-prime-minister-house-commons-recognition-and-implementation-rights.

Truth and Reconciliation Commission of Canada. 2015. *Canada's Residential Schools: The Final Report of the Truth and Reconciliation Commission of Canada*. Vol. 1, Pt. 1. Montreal: McGill-Queen's University Press. https://nctr.ca/records/reports/#trc-reports.

Ulnooweg Indigenous Communities Foundation. n.d. "About." Accessed August 18, 2020. http://ulnoowegfoundation.ca/about/.

Unistʼotʼen. n.d. "Heal the People, Heal the Land." Accessed September 3, 2020. https://unistoten.camp.

Villanueva, Edgar. 2018. *Decolonizing Wealth: Indigenous Wisdom to Heal Divides and Restore Balance*. Oakland: Berrett-Koehler Publishers, Inc.

W1. 2017. Research conversation. Thunder Bay, Ontario.

W2. 2017. Research conversation. Thunder Bay, Ontario.

W4. 2017. Research conversation. Thunder Bay, Ontario.

Walberg, Barbara. 2007. "By the People, For the People: The Community Development Story of the Thunder Bay Indian Youth Friendship Centre." Master's thesis, Athabasca University. http://dtpr.lib.athabascau.ca/action/download.php?filename=mais/final%20pdf%20file.walberg.pdf.

Williams, Robert. 1992. *The American Indian in Western Legal Thought: The Discourses of Conquest*. New York: Oxford University Press.

Willmott, Kyle. 2020. "From Self-Government to Government of the Self: Fiscal Subjectivity, Indigenous Governance and the Politics of Transparency." *Critical Social Policy* 40 (3): 471–91. https://doi.org/10.1177/0261018319857169.

———. 2022. "Taxes, Taxpayers, and Settler Colonialism: Toward a Critical Fiscal Sociology of Tax as White Property." *Law & Society Review* 56, no. 1: 6–27. https://doi.org/10.1111/lasr.12587.

Wolch, Jennifer. 1989. "The Shadow State: Transformations in the Voluntary Sector." In *The Power of Geography: How Territory Shapes Social Life*, edited by Jennifer Wolch and Michael Dear, 197–221. Boston: Unwin Hyman.

Wolfe, Patrick. 2006. "Settler Colonialism and the Elimination of the Native." *Journal of Genocide Research* 8, no. 4: 387–409.

———. 2016. *Traces of History: Elementary Structures of Race*. Kindle Edition. London New York: Verso.