Expert analysis: Federal funding and First Nations in Canada
This report was prepared at the request of a First Nation and their legal team for a matter before the Supreme Court of Canada. The content is Kevin Page's expert opinion to the Court.
1) What on-reserve programs, services and / or activity areas does the federal government fund for Indian Act bands?

Indigenous Services Canada (ISC) is the primary source of federal funding for Indian Act Bands and Services. The Department of Indigenous Services Act enumerates the following ministerial duties for eligible recipients:

(a) child and family services;
(b) education;
(c) health;
(d) social development;
(e) economic development;
(f) housing;
(g) infrastructure;
(h) emergency management;
(h.1) governance;
(i) any other matter designated by order of the Governor in Council.

ISC lists its areas of activity to be: “[education], emergency management, governance, health, housing, infrastructure, land and economic development, social programs, [and] water.” Programs are set forth by ISC for the administration of community governance regarding accessibility of services and are guided by the terms of the Indian Act.

For an overview of programs, expenditures, and performance criteria, see Appendix 1.

While the federal government funds most areas of activity on-reserve, there are various areas of activity that intersect with those of the province or in which there are legislative gaps on-reserve. Education is a particular case, as it is an area of provincial jurisdiction, but the Indian Act prescribes control of education for Bands to the federal government.

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2 Department of Indigenous Services Act, SC, 2019, c.29 at s. 6.2.
For a list of programs, please see: <https://www.sac-isc.gc.ca/eng/1591289631120/1591289804651?wbdisable=true>.
5 Indian Act, R.S.C., 1985, c. I-5, s. 114-117.
For First Nations on-reserve, health often involves a tripartite approach to governance and service delivery between the federal, provincial, and community governments. On-reserve, the federal government may fund and/or deliver certain health programs and services. Wherever they reside, First Nations can access provincial health services, and non-insured health benefits (covered by ISC).

In child and family services, the federal government funds First Nations child and family services (FNCFS) agencies serving communities on-reserve, as well as related activities on-reserve led by First Nations. Should a First Nation not be served by a FNCFS agency, notably for protection services, the First Nation by default is served by the province (which the federal government funds for services on-reserve). With An Act respecting First Nations, Inuit and Métis children, youth and families, First Nations have the option of exercising their jurisdiction in child family services, taking on the indemnification and service delivery requirements in the area (assuming concurrence with federal and provincial actors).

2) **How are federally funded programs, services and / or activity areas for Indian Act bands on-reserve determined?**

Every federally funded program has a set of parameters that determine funding allocations, the purpose/goal of the program, its duration, and its oversight and reporting requirements, as defined by Treasury Board of Canada policy. These parameters are consistent for the Government of Canada, while tools and approaches may vary to accommodate different program goals.

In the case of Indian Act bands, the programs and services funded by the federal government on-reserve are guided by the Indian Act. Indigenous Services Canada (ISC), the primary source of funding for Indian Bands, funds programs and services in the following categories: “[education], emergency management, governance, health, housing, infrastructure, land and economic development, social programs and water.” For each area of activity, there are one or more programs. Each program will have its distinct purpose, funding approach, indicators to measure progress, timeline, and vote structure (for Parliament’s appropriation).

Nearly all of ISC’s funding is allocated on a voted basis, i.e., the funding is reviewed and must be approved by Parliament every fiscal year (or upon sunset of the program) to be transferred to the managing department, and ultimately, the program recipient. There are virtually no statutory programs within ISC. A statutory program does not require an annual Parliamentary appropriation, as the governing legislation, once passed, defines the allocation principles and its source(s) on an ongoing basis.

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8 Ibid at s.8.
There are three dimensions to a funding approval: 1) spending authority of the federal government to act in areas related to First Nations (see question #1 above); 2) executive authority to make a policy management and financial decision; 3) parliamentary appropriations and oversight.

The federal government makes a policy decision related to program activities over which it has authority. The proposed policy decision and related allocation goes first to Cabinet for approval. The Prime Minister and the Minister of Finance must sign-off on the proposal (financial authority) through a record of decision. Assuming Cabinet approves the approach, the funding request is presented to Parliament as part of the appropriations process. Assuming Parliament approves the allocation, the responsible department can spend the allocated funds with the terms and conditions assigned on the program based on Treasury Board’s decision (before appropriation by Parliament). The department is required to report back to Parliament through the Public Accounts (and related documents, e.g., Departmental Results Reports) on its activities in alignment to the terms and conditions. Any change to policy or funding levels would require working through the three dimensions of funding approval.

The decision by the executive on funding requirements and adequacy is shared through the policy approval process, the funding authorities, and program requirements. It plays out on policy, with program and management related constructs (management authorities), with Parliament’s role through the approval of authorities and the review of the programs for which they have oversight obligations. While policy and funding decisions are proposed by the executive and approved by the legislature, there is no guarantee or necessarily, a requirement that the funding amounts be sufficient to meet the different goals and needs of distinct First Nations Bands. Program and funding decisions have their own performance measures associated for monitoring and measuring the achievement of desired targets.

3) What are the funding principles and / or factors that govern the determination of funding allocations for Indian Act bands from the federal government?

Transfers to First Nations flow mainly from two federal departments: Crown-Indigenous and Northern Affairs Canada (CIRNAC); and Indigenous Services Canada (ISC). There are general principles (objectives) that govern all federal transfer payments, whether to First Nations or others. In theory, those principles aim to ensure that transfer payments: are managed with accountability; are designed based on the policy decision made by the executive; ensure transparency and accountability of recipients; are aligned with government priorities to achieve better outcomes for Canadians; and consider risks associated with the transfers.

There are also high-level principles associated with transfer payments to First Nations. The preamble of CIRNAC’s Comprehensive Funding Agreement 2022-23 template includes the following:
WHEREAS this Agreement has been developed in the context of an ongoing initiative to establish a new fiscal relationship ("NFR") between First Nations and the Crown, whereby First Nations and the Crown seek to co-develop new approaches:

- to support capacity-building by First Nations and to empower First Nations councils to plan and invest based on their own socio-economic, education and health priorities;
- to work toward the closure of socio-economic gaps between First Nations and other peoples of Canada; and
- that are founded on a mutual accountability relationship whereby Canada and the First nations are mutually accountable for the commitments they make to one another under the Agreement, while First Nations are primarily accountable to their [CitizenOrMember].

Guided by the financial management principles for Canada’s public service, ISC uses its budget management principles, considering Indigenous services context, to allocate funds to First Nations programs. As such,

ISC budget management decisions seek to:

- respond to needs and emerging pressures
- sustain ongoing service delivery
- optimize funding and benefits to Indigenous communities
- implement government priorities.

Responding to needs and emerging pressures in budget decisions does not imply sufficiency in funding to cover all cost requirements. For instance, the federal government may allocate resources to First Nations water and wastewater, a basic need, but there is no requirement that the funding amounts be sufficient to fully cover the different goals and needs of distinct First Nations Bands, both in relation to water and wastewater and more generally.

In addition to these high-level principles and objectives, there are terms and conditions for each funding program that specifies the type of funding (see answer to Question 6), the amount of funding, payment schedule, reporting requirements, delivery requirements, adjustment process if the amount or timing of the funding need to be adjusted, and several other conditions.

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4) Does the federal government purport to provide enough funding to meet the basic needs of *Indian Act* bands? If so, how does it determine the bands’ basic needs? Does it monitor or assess whether it is actually meeting those needs?

The federal government has spending obligations to First Nations Bands. The levels and parameters of those spending decisions are based on policy, performance frameworks, and funding decisions. In its expenditures, the federal government is held accountable for the effectiveness and efficiency of its expenditures based on the performance parameters established at the outset of the program by the executive. The policy and the related performance framework will guide spending decisions and any reassessments.

Consider for instance, ISC’s budget management principles that suggest the federal government is supposed to provide funding to meet the basic needs of *Indian Act* Bands. According to ISC budget management principles: “[ISC] adheres to the Departmental Results Framework of the Government of Canada which defines the department’s core responsibilities and explains how it achieves outcomes, with the provision of data and performance information.”

In its explanation, ISC uses the word ‘responds’ to needs rather than concepts of sufficiency or adequacy:

ISC budget management decisions seek to:
- respond to needs and emerging pressures
- sustain ongoing service delivery
- optimize funding and benefits to Indigenous communities
- implement government priorities.

To determine budgets, ISC indicates that various inputs, including historical trends and forecasting are used: “(...) ISC continually monitors and forecasts program demand to meet program funding needs and legal obligations. Budgets are determined based on anticipated needs, which are normally established through historical trends and forecasting.”

Legislation, such as the *ISC Act*, define areas of responsibility and general obligations on the part of the federal government. The policy decisions and performance frameworks associated to those activities are based on executive decisions. There are areas of activity on-reserve for First Nations Bands that the federal government is accountable for funding based on legislation with terms defined by federal policy decisions and performance frameworks, e.g., education, child and family services.

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13 Ibid.
14 Supra at note 11.
15 Ibid.
Requests to increase funding to the executive (budget) and the use of reallocations are instruments to address funding shortfalls.

Information on projected needs (and changing demand conditions) are generally not made available to Parliament and the public in a systematic manner, beyond what is included in the Departmental Plans, program descriptions, and other reporting materials. These materials tend to include information in aggregate with high-level expenditure plans and general policy goals.

Since 2015, funding to First Nations on-reserve through ISC has increased. ISC’s 2022-23 Departmental Plan notes various net increases, beyond one-time increases to meet COVID-19 related expenditures. It can be assumed that the funding increase recognizes and attempts to respond to shortfalls relative to needs. Over time, however, the expenditures are projected to decline.

The funding changes are consistent with findings from various reports and rulings that highlight ongoing gaps in needs and services. Consider for instance, the Canadian Human Rights Tribunal (CHRT) rulings on First Nations child and family services that found the system to be discriminatory and underfunded and required actions be taken to remedy discrimination.

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17 See 2022 CHRT 8; 2021 CHRT 41 amendment; 2021 CHRT 41; 2021 CHRT 12; 2021 CHRT 7; 2021 CHRT 6; 2020 CHRT 15; 2021 CHRT 36; 2020 CHRT 24; 2020 CHRT 20; 2020 CHRT 17; 2020 CHRT 7; 2020 CHRT 11;
Auditor General released a 2021 report assessing the Government of Canada’s commitment to eliminate drinking water advisories on-reserve and found that actions by ISC were insufficient to meet those targets. In its cost analysis of water and wastewater infrastructure for First Nations on-reserve, the Office of the Parliamentary Budget Officer (PBO) (2021) found that investments for related infrastructure were sufficient, but ongoing capital and maintenance allocations were not, potentially leaving a gap in sustainability.

5) Is funding adequacy defined by the federal government?

The Executive approves spending decisions with rationale for relevant policies. Changes to spending levels can be linked to various requirements, including political or demand pressures, e.g., First Nations advocacy, emergency or crisis, Auditor General report, court decision, etc. Since 2015, funding to First Nations has increased, whereas spending parameters on the grants and contributions have been slower to change, i.e., most funding remains fixed or flexible.

Needs/requirements and funding adequacy must be linked to the policy with recourse for change through a performance framework. It is necessary for the frameworks to reflect desired goals, use relevant indicators, and be subject to review. A strong performance framework is clearly linked to the goal of the program or activity and uses indicators relevant to monitoring that goal. If a performance framework is weak, i.e., it is not linked to goals, relevant indicators for monitoring, the policy review is weak, and Parliament’s and the public’s ability to assess funding adequacy and demand changes is limited.

For instance, ISC’s 2022-23 Departmental Plan includes planned expenditure data and related activities for the upcoming fiscal year, with planned spending up to fiscal years 2024-25. In these forward-looking planning documents, there is seldom consideration of why decisions are being made or certain amounts of funding being allocated. There are no principles or rationale made publicly available to define a funding approach or formula.

Consider for instance the actual and projected spending detailed by ISC in its 2022-23 Departmental Plan.

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20 Supra note 16.
The increase in funding from 2019-20 and 2024-25 is at a rate (2.4%) lower than inflation and population growth. This trend would suggest that demand pressures are declining overtime (although current data on population and inflation suggest otherwise) because funding is not keeping pace with inflation and population growth.

6) What are the mechanisms and / or structures for the transfer of federal funds to Indian Act band recipients?

To support Government of Canada’s Policy on Transfer Payments, the President of the Treasury Board has issued a directive under subsection 7(1) of the Financial Administration Act, providing guidance to Government Departments on how to tailor and modify general funding requirements to reflect the specific relationship between the federal government and certain recipients.21

Given the different points of departure of First Nations Bands, the federal government employs a range of funding options with varying degrees of flexibility and reporting requirements.

The following table summarizes the funding approaches of ISC and CIRNAC. The funding approach offered to a recipient is chosen following discussion with the recipient and is based on the recipient’s specific needs, priorities, and capacity.

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21 Financial Administration Act, RSC, 1985, c.F-11 at s. 7(1).
<table>
<thead>
<tr>
<th>Funding Approach</th>
<th>Description</th>
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<tbody>
<tr>
<td><strong>Grant</strong></td>
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</table>
| Regular Grants   | • Transfer payment based on agreement.  
|                  | • Must report on results, but not required to account for spending.  
|                  | • Recipient must meet “eligibility and other entitlement” criteria.  
|                  | • Duration is flexible. |
| 10-year Grant    | • Subject to more stringent eligibility requirements co-developed with the Assembly of First Nations.  
|                  | • Flexible to design services and allocate and use funds suited to local needs.  
|                  | • Can retain unspent funds.  
|                  | • Annual escalator based on population growth and inflation.  
|                  | • No compliance-based reporting requirement. |
| **Contribution** |             |
| Set              | • Funds used for a defined purpose and subject to performance conditions.  
|                  | • Any unused funds must be returned at the end of the fiscal year (no carry forward option).  
|                  | • The use of this approach has been limited since April 1, 2018, and is used only as needed, e.g., risk management. |
| Fixed            | • Total expenditure is fixed with annual transfers estimated using a formula.  
|                  | • Carry forwards are possible; cost-overrungs are the responsibility of the recipient.  
|                  | • Approach applied to a defined purpose or program and must be (re)issued annually. |
| Flexible         | • Funds are for programs for a minimum of two-year duration.  
|                  | • Requisite capacity and relationship with the department are required.  
|                  | • Funds can be reallocated between cost categories within a program. |
| Block            | • Funds are moveable between a block of programs (so long as objectives are achieved). Unspent funds can be kept and used within the same program block.  
|                  | • Recipient must meet “readiness assessment criteria” for this approach. |

**Grants** are the most flexible funding approach. They are based on pre-established eligibility conditions. Once the grant is approved the recipient is not subject to audit but may require
reporting on results. There is flexibility to carry forward unspent funds subject to approval by
the funding department. As part of the efforts to establish a new fiscal relationship with First
Nations, the Government of Canada has worked with the Assembly of First Nations (AFN) to
establish 10-year grants that provide longer-term secure funding with more flexibility and
control to First Nations. The recipients have the flexibility to allocate the funds on the basis of
local needs and changed circumstances and priorities. The annual funding grows with the rate
of inflation and the rate of growth of the First Nation’s population to maintain the per person
real value of the funding. The recipient is not obligated to provide compliance reports and the
funding department does not do audits and compliance reviews.22

**Set funding** is the most restrictive funding approach in terms of eligibility and reporting
requirements. It is normally used for a specific objective over a limited time period. The
recipient is accountable for results, is subject to audits and cannot reallocate or retain unspent
funds. According to the Government of Canada, for new agreements, starting in 2018, this
approach is used only in special cases where the funding department believes there are
heightened execution and compliance risks.23

**Fixed funding** is used when there is a credible estimate of the total expenditure needed to
achieve the key objectives of the program. The amount of annual transfers is determined
using a formula, which is based on the requirements for different stages of the program and
the progress in implementation. Carrying forward the unspent funds to the next year is
possible if the program objectives are met and the unspent funds are used for initiatives
aligned with those objectives.24

**Flexible funding** is designed for programs that require at least two years to be implemented.
Flexible funding provides more flexibility to the recipient to reallocate funds to different cost
areas of the project when there are unforeseen implementation challenges in certain parts of
the project. The recipient also has the flexibility to carry forward the unspent amounts from
one year to the next to achieve the overall objectives of the program. The carry-forward option
is not available in the last year of the program. Any unspent amount in the last year of the
program must be returned to the Government of Canada.25

**Block funding** is offered when there are several related transfer programs that together
require at least five years to be implemented. The recipient has the flexibility to move the
funds among the different programs in the block when the priorities and circumstances change.
The recipient is committed to achieving the objectives of all the programs in the block and is
responsible for any cost overruns. If there is unspent money at the expiration of the funding
agreement, the recipient has the flexibility of retaining the unspent money if it can show that it

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22 Government of Canada, “10-year grant” (December 2021) online: Indigenous Services Canada
23 Government of Canada, “Directive on Transfer Payments: Appendix K”, (April 2022) online: Treasury Board of
24 Ibid.
25 Ibid.
will be spent on programs consistent with the set objectives of the programs of the block or any other priority of the recipient if agreed by the funding department.  

Flexible and block funding are only offered when the recipients show the capacity to manage and execute a program effectively. The funding department evaluates the recipient’s capacity in several areas including governance structure, program management, financial management and control, financial position, and reporting transparency.  

7) Can an Indian Act band allocate federal resources within its community according to its discretion?

No. All funding approaches are subject to terms and conditions set by the Treasury Board Secretariat and the funding departments. The degree of flexibility for reallocating the funds to other purposes varies with each funding approach. Grants and block contribution funding allow the recipients to reallocate funds in response to changed priorities and circumstances, but they must be consistent with the original objectives of the funding program. 

In the case of flexible contribution funding, the recipient can only reallocate funds to other cost areas of the original project. The fixed and set contribution funding do not allow the reallocation of funds.

8) What are the compliance and reporting practices for Indian Act bands who receive federal funding?

Reporting is required by any recipients of federal funding and reporting terms are dictated at the time of allocation. The terms of the transfer payment program, i.e., grant, or contribution (set, fixed, flexible, block) will dictate the reporting requirements based on the terms and conditions of the funding. The terms and conditions and performance framework are defined at the time of agreement:

Both INAC and ISC use various funding approaches to manage transfer payments related to their programs. There are five funding approaches that may be considered in the design and delivery of transfer payment programs: one approach for grant funding and four approaches for contribution funding. Related to contributions, funding approach options are made available to recipients based on discussion between departmental officers and the recipient and considering factors such as the nature of the program, the level of funding and recipient goals, priorities, and capacity.  

26 Ibid.  
27 Ibid.  
In addition to standard reporting requirements based on the transfer payment program, First Nations have disclosure requirements defined in the First Nations Financial Transparency Act. Every fiscal year, First Nation Bands are required to provide specific financial reports to nationally recognized standards, as defined in section 7.1(a-d) of the Act:

(a) its audited consolidated financial statements;
(b) the Schedule of Remuneration and Expenses;
(c) the auditor’s written report respecting the consolidated financial statements; and
(d) the auditor’s report or the review engagement report, as the case may be, respecting the Schedule of Remuneration and Expenses.

The Minister of Crown-Indigenous Relations and Northern Affairs is required to publish the above listed financial reports on the Internet “without delay” once they are received. Per Administrative Powers in section 13.1:

If a First Nation is in breach of any duty imposed on it under sections 5 to 8, the Minister may take one or more of the following measures:

(a) require the council to develop an appropriate action plan to remedy the breach;
(b) withhold moneys payable as a grant or contribution to the First Nation under an agreement that is in force on the day on which the breach occurs and that is entered into by the First Nation and Her Majesty in right of Canada as represented by the Minister, solely or in combination with other ministers of the Crown, until the First Nation has complied with its duty; or
(c) terminate any agreement referred to in paragraph (b).

9) Are there penalties or other ramifications for Indian Act bands who do not meet compliance and reporting standards and/or practices?

Agreements govern funding received by First Nations to deliver programs and services. There are legally binding provisions in these agreements that define terms and conditions, as well as actions Canada may take should the recipient default on their obligations. ISC defines the following instances in which a default may be considered to occur:

- The health, safety or welfare of the community is at risk or being compromised
- The recipient has not met its obligations under the funding agreement

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30 Ibid at s. 7.1(a-d).
31 Ibid at s. 9.
32 Ibid at 13.1.
• An auditor has flagged concerns with the recipient's annual audited financial statements
• The recipient's financial position places the delivery of funded programs at risk
• The recipient is bankrupt or at risk of bankruptcy; or has lost or is at risk of losing its corporate status.  

Should a default occur, there are different ways in which the department may intervene in the First Nation’s management or delivery of a program or services. The interventions vary in severity and intrusiveness, from management by the recipient to third-party management.

The three levels of default management are:

1. Recipient Managed – Management Action Plan: replaces Recipient Managed in accordance with Remedial Management plans (RMP) under the former Intervention policy. In this level of default management, the recipient develops a plan, acceptable to the Department, to remedy and recover from a default, to address the default and prevent its recurrence.
2. Recipient-Appointed Advisor – Management Action Plan (M AP): replaces Expert Resource Support under the previous DPMP. The Recipient-Appointed Advisor is contracted by the recipient as part of their Management Action Plan to address the default and prevent its recurrence. In some cases, a Co-Managed level of default exists where the recipient has entered into a Co-Management Agreement prior to the implementation of the DPMP and that Co-Management Agreement has not yet expired.
3. Third-Party Management: The Third-Party Manager, contracted by the Department, administers the Department's funding for the delivery of programs and services and works to remedy the underlying causes of the default. This level of default management is a temporary measure to ensure the continued delivery of programs and services to community members.

ISC has a Default Prevention and Management Policy that is designed to support community capacity development and avoid recurrence of default.

10) What happens to any unused (surplus) funding?

The conditions on carrying forward and applying any surplus funding is dependent on the terms of the funding approach through which the original transfer was made. The table below summarizes the potential applications of surplus funding based on the terms of the transfer.

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34 Ibid.
The most flexible funding approaches are the grant and the block, which provide recipients with maximal latitude in the application of surplus funding. While the fixed and flexible approaches allow for carry forwards, there are terms and specifications on the application of the funds. In essence, the more flexible the funding approach, the greater the latitude of the useability of surplus funding.

<table>
<thead>
<tr>
<th>Funding Approach</th>
<th>Carry Forward</th>
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<tbody>
<tr>
<td><strong>Grant</strong></td>
<td></td>
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<tr>
<td>Regular grants</td>
<td>Yes. Subject to the approval of the funding department within the duration of the program.</td>
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<tr>
<td>10-year grant</td>
<td>Yes. Within the duration of the program.</td>
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<tr>
<td><strong>Contribution</strong></td>
<td></td>
</tr>
<tr>
<td>Set</td>
<td>No.</td>
</tr>
<tr>
<td>Fixed</td>
<td>Yes. Carry forward is allowed. Any unspent amount at the end of the program can be retained if the objectives of the program have been met and the surplus funds are used for purposes consistent with the original objectives.</td>
</tr>
<tr>
<td>Flexible</td>
<td>Yes. Carry forward is allowed during the program’s time frame but any surplus money at the end of the program must be returned to the Crown.</td>
</tr>
<tr>
<td>Block</td>
<td>Yes. The recipient is allowed to reallocate and carry forward the funds during the program time frame. It is also possible to retain any surplus money at the expiry of the program if it can be shown that the funds will be spent on initiatives consistent with the original objectives of the programs in the block. It is also possible to use surplus money for other purposes subject to the approval of the funding department.</td>
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</table>

11) Does surplus federal funding in specific program areas imply adequacy of funding for the need that program or service is directed to?

Surplus or excess funding is registered at the end of a fiscal year or the funding period when the amount allocated to a program or service exceeds the expenditures to implement or deliver the program or service.

The ways in which surplus funding can be used (or not) are dictated by the terms and conditions applied to the funding transfer. For instance, set, fixed, flexible, block, and grant funding transfers have different rules for the use of surplus funding, as do 10-year grants.
There are various reasons why a surplus may be generated:

(a) The transferred funding exceeded the required resources to deliver the program or service, i.e., more money was allocated than was needed;
(b) The recipient could not expend the funding within the fiscal year or funding period because they could not access the products or services required;
(c) The recipient did not deliver the program or service within the allotted time.

Generating a surplus does not necessarily indicate funding adequacy. Funds may go unused when products or services are inaccessible or cannot be acquired within the funding period. Consider for instance, the case of housing. First Nations in more remote geographic areas or colder climates have a short construction season. Unless funds were readily available at the start of the season, funding for housing would lapse as the First Nation could not use the resources to meet their needs with timing that aligned to the federal fiscal year. As a First Nation profiled in IFSD’s 2021 cost analysis of housing needs explained: “(…) timing must be consistent and aligned to the construction season. Often, financial resource approvals do not arrive until the end of the summer or fall which is too late for construction. Federal fiscal years and construction seasons do not align.”

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37 Ibid.
38 Ibid.
39 Ibid.
40 Supra note 22.
41 Institute of Fiscal Studies and Democracy, “Final Report: Cost analysis of current housing gaps and future housing needs in First Nations” (2021) online: <https://static1.squarespace.com/static/5f29b2710512b20bd57bed44/t/618930be4ba2743dace94502/1636380867668/COO+SCA+2021+-+IFSD+National+Housing+Need+Cost+Analysis.pdf> at 34.
When funding cannot be used it typically lapses and may register as surplus funding. Whether or not the recipient can retain the funding and use it in the next fiscal year within the program or service area depends on the terms and conditions of the funding.

A consideration for many recipients of federal funding is the reliability of the date of receipt. If a recipient does not have funding in-hand by a particular time, they risk not being able to use the resources fast enough to meet the end of a fiscal year. Again, using the example of housing, IFSD found that the time in which resources flow impact their useability:

Compounding the resource limitations are their unreliability. In many First Nations, funding for housing is not allocated and transferred at regular and reliable intervals. This has significant repercussions for First Nations, especially those in more remote and isolated places, because it limits their ability to plan for construction. If funding levels are not confirmed or if the funding does not arrive in time, First Nations can experience significant delays or may even have to skip construction seasons all together.\(^\text{42}\)

**12) Have any assessments or evaluations been carried out by the federal government or third parties to assess the adequacy of the funding provided by the federal government for on-reserve programs and services? If so, please list reports and if possible, summarize their conclusions.**

The gap analysis of services on-reserve is limited relative to the scale of known gaps in the delivery of services in many First Nations.

A recent report by the Office of the Parliamentary Budget Officer (PBO) analyzing the increased expenditures in ISC and CIRNAC relative to their results reporting suggests that more spending does not imply better results. A weakly designed program with a weak performance and accountability framework does not benefit recipients, nor does it address challenges in communities. The PBO’s analysis of significant changes to measurement indicators in these departments suggests that the government is struggling to determine program requirements to achieve desired goals. While funding amounts are a critical consideration, the structure and accountability (with reporting) for programs are perhaps even more important. A funding gap can be addressed with increased resources; a poorly designed program and accountability framework are not so easily corrected.

The table below provides a sample of reports that were undertaken as assessments of funding adequacy in First Nations. Those reports that were authored by IFSD were produced under my supervision.

\(^{42}\) *Ibid* at 21.
<table>
<thead>
<tr>
<th>Report</th>
<th>Author</th>
<th>Principal Conclusions</th>
</tr>
</thead>
<tbody>
<tr>
<td>At a Crossroads: The roadmap from fiscal discrimination to equity in Indigenous child welfare (2022)</td>
<td>British Columbia’s Representative for Children and Youth (RCY), IFSD’s full report is appended</td>
<td>In British Columbia, an Indigenous child living off-reserve is likely to experience service and funding challenges in child and family services, relative to Indigenous children living on-reserve. With the Canadian Human Rights Tribunal’s (CHRT) orders, funding has increased to First Nations child and family services (FNCFS) agencies serving children on-reserve. In British Columbia, FNCFS agencies primarily funded by the federal government considered their funding to be adequate, relative to those funded primarily by the province, which considered themselves to be inadequately funded. The difference in perceived funding adequacy is likely a function of the CHRT’s orders (not a long-term solution).</td>
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<tr>
<td>Clean Water for First Nations: Is the Government Spending Enough? (2021)</td>
<td>Office of the Parliamentary Budget Officer (PBO)</td>
<td>Past and planned capital investments (into fiscal year 2025-26) for water and wastewater on-reserve were considered sufficient by the PBO. For operating and maintenance costs of these systems, however, the PBO estimated an average $138M annual funding gap, as only two-thirds of the required funding is covered in planned spending.</td>
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<tr>
<td>Cost analysis of current housing gaps and future housing needs in First Nations (2021)</td>
<td>IFSD</td>
<td>There is an approximate $59B shortfall in funding for housing on-reserve (this includes resources to close existing gaps and future needs, while accounting for migration to reserves). Using data from the Assembly of First Nations’ (AFN) (2018) First Nations On-</td>
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44 Supra note 19.

45 Supra note 41.
| **Enabling First Nations Children to Thrive (2018)** | IFSD | Reserve Housing and Related Infrastructure Needs survey data (through the First Nations Information Governance Centre (FNIGC)), IFSD produced a range of cost scenarios to estimate the gaps in housing needs on-reserve. The cost analysis was supplemented with profiles from ten First Nations, as well as the development of a performance architecture to measure housing through the lens of well-being. |
| **‘Set Up To Fail?’ An Analysis of Self-Administered Indigenous Police Services in Canada (2017)** | John Kiedrowski, Nicholas A. Hones, and Rick Ruddell in *Police Practice* | With data from 76% of FNCFS agencies, this study costed the existing system and identified funding gaps. The report found a very tight relationship between the number of First Nations children in care and the size of an agency’s budget. Prior to the Canadian Human Rights Tribunal’s (CHRT) rulings for funding at actuals, agencies were often forced to place children into protective services to unlock funding. The report highlighted the gaps found by the CHRT’s early rulings that the FNCFS system was discriminatory and underfunded. This report highlights the gaps in funding for: prevention services; geography; poverty; information technology; and capital. |
Appendix 1

The program table for the Department of Indigenous Services (Indigenous Services Canada (ISC)), was constructed using GC InfoBase. For fiscal year 2020-21, the following information for ISC programs was recorded using the Program Spending list in GC InfoBase:

1) About This Program: Used to build the description and program principle sections.
2) Results: Contained information on measures, targets, and outcomes.
3) Finances: Actual expenditure information for fiscal years 2019-20 and 2020-21.

Additional information on funding instruments were retrieved from ISC’s Details on transfer payment programs, from its 2022-23 Departmental Plan.

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Housing

The program supports First Nations in their efforts to have safe and sustainable infrastructure.

<table>
<thead>
<tr>
<th>Program name</th>
<th>Program principles</th>
<th>Program description</th>
<th>Program measure</th>
<th>Target outcomes (2020-21)</th>
<th>Results (2020-21)</th>
<th>Spending FY 2020-21 ($)</th>
<th>Spending FY 2019-20 ($)</th>
<th>Funding Instrument</th>
<th>Authority*</th>
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</table>

Transfer Payments: 47.0% Penner, 3.0%. Obligations: 43.0%. Details on Transfer Payments specifies that Contributions were used for Operation and Maintenance of Community Housing. Contributions were used for Operation and Maintenance of Community Housing.

Healthy Child Development

The objective of Healthy Child Development is to address the gender-related health outcomes associated with First Nations and Inuit, children, and families.

<table>
<thead>
<tr>
<th>Program name</th>
<th>Program principles</th>
<th>Program description</th>
<th>Program measure</th>
<th>Target outcomes (2020-21)</th>
<th>Results (2020-21)</th>
<th>Spending FY 2020-21 ($)</th>
<th>Spending FY 2019-20 ($)</th>
<th>Funding Instrument</th>
<th>Authority*</th>
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</table>

Transfer Payments: 48.9% Penner, 4.0%. Obligations: 45.0%. Details on Transfer Payments specifies that Contributions were used for First Nations and Inuit Child Health Care.

Income Assistance

The program provides funding to First Nations child and family services agencies which are established, managed and controlled by First Nations agencies and delegated by provincial authorities to provide prevention and protection services. Services are provided by provincially delegated First Nations child and family services agencies, tribal councils, First Nations organizations, and registered Indian bands. Services may include the provision of in-home family support services, including case management and respite services, foster care, adoption services, youth services, family mediation services, and emergency shelters for aboriginal children and youth.

<table>
<thead>
<tr>
<th>Program name</th>
<th>Program principles</th>
<th>Program description</th>
<th>Program measure</th>
<th>Target outcomes (2020-21)</th>
<th>Results (2020-21)</th>
<th>Spending FY 2020-21 ($)</th>
<th>Spending FY 2019-20 ($)</th>
<th>Funding Instrument</th>
<th>Authority*</th>
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</table>

Transfer Payments: 54.9% Penner, 1.0%. Obligations: 53.0%. Details on Transfer Payments specifies that Contributions were used for Protection and Prevention Programs to support Community Welfare, Youth Development and Early Intervention Services and to "support community welfare, youth development and early intervention services for children and youth."
Program name | Program principles | Program description | Program measure | Target outcomes (2020-21) | Results (2020-21) | Spending FY 2020-21 ($M) | Spending FY 2019-20 ($M) | Funding Instrument | Authority*
---|---|---|---|---|---|---|---|---|---
New Fiscal Relationship | | | | | | | | | 
The purpose of the Program is to ensure First Nation communities have sustainable fiscal oversight. Fiscal support provided by provinces and territories through contributions and grants by providing enhanced flexibility, the transparency of funding, and a process of accountability.

At Least 65% Spending FY 2019-20 ($M) At Least 65% At Least 90% Voted To be achieved March 2028 (as of now 33.0)

| Percentage of First Nations Adults Reporting That Their Health is "Excellent" or "Very Good" To be Determined | To be achieved March 2021 (as of now Improvement)

Water and Wastewater | | | | | | | | | 
The Water and Wastewater program contributes to the Departmental Result of improving social well-being and economic productivity in First Nation communities. To improve social well-being and economic productivity, the program supports the development of healthier and more sustainable communities.

In April 2014, the Program became the sole vehicle for First Nations to secure funding for emergency management costs. Through the Program, the Department supports the four pillars of emergency management: mitigation, preparedness, response, and recovery – as well as several other public activities to ensure that First Nations have access to comprehensive emergency assistance services available to other residents in their respective jurisdictions. The Department also partners with First Nations that are leaders in infrastructure development and sustainable communities.

Percentage of Evacuees That Have Returned to Their Community Within Three Months To be achieved March 2021 (as of now Improvement)

Emergency Management | | | | | | | | | 
Emergency Management supports First Nation communities to develop and deliver quality health services that enhance health outcomes and improve health outcomes and improve health outcomes and improve health outcomes.

Funding can help with a wide range of health, social, and education needs including: 1) climate change mitigation; 2) medical equipment; 3) educational support; and mental health services. Services are primarily for the First Nations communities, and the Program also provides support to the Northern and Inuit communities.

Number of Approved Requests for Products and Services to Support First Nations Children Under the Jordan’s Principle Child First Initiative To be achieved March 2021 (as of now Improvement)

Public Health Services: 7.3%. Personnel: 2.8%. Other(s): 0.0%. Information: 0.0%.

British Columbia Tripartite Health | | | | | | | | | 
The Policy is to enable the Ministry of Health, Indigenous Services Canada, and Indigenous health authorities to develop and deliver quality health services that enhance health outcomes and improve health outcomes and improve health outcomes.

The British Columbia Tripartite Health Framework Agreement is an agreement among the Government of Canada, the Province of British Columbia, and the British Columbia First Nations. In 2011, the provincial and territorial Ministries of Health and the First Nations Tripartite Framework Agreement on First Nations Health Governance, under the First Nations Health Authority to assume the responsibility for the design, management, and delivery of First Nations health programs in British Columbia. The federal government will continue to fund a federal and provincial partner but will no longer have any role in program delivery.

Percentage of First Nations Adults Reporting That Their Health is "Excellent" or "Very Good" To be Determined | To be achieved March 2021 (as of now Improvement)

Expenditure | | | | | | | | | 
Expenditure supports the establishment of a First Nations Fiscal Health Program. The Program funds are used for "the collection, treatment and disposal of wastewater". Special Services: 3.0%. Other(s): 0.0%. (ISC’s Details on Transfer Payments specifies that

The program supports First Nations communities in their efforts to have a reliable and sustainable infrastructure by providing funding to plan, design, construct, acquire, operate and maintain community infrastructure assets and facilities, as well as support funding and vulnerability-building activities in the communities.

The Department funds eighteen infrastructure programs, including roads and bridges, connectivity, culture and recreational facilities, as well as infrastructure projects on reserve. The goal of the program is to improve the quality of life and the environment for First Nation children, families, and communities.

Percentage of First Nations and Inuit Adults Reporting "Good" or "Very Good" Mental Health To be achieved March 2021 (as of now Improvement)

Mental Wellness | | | | | | | | | 
The objective of the Mental Wellness program is to support the mental wellness of First Nations and Inuit individuals, families, and communities. The program supports First Nations communities in their efforts to have a reliable and sustainable infrastructure by providing funding to plan, design, construct, acquire, operate and maintain community infrastructure assets and facilities, as well as support funding and vulnerability-building activities in the communities.

The program supports First Nations communities in their efforts to have a reliable and sustainable infrastructure by providing funding to plan, design, construct, acquire, operate and maintain community infrastructure assets and facilities, as well as support funding and vulnerability-building activities in the communities.

Percentage of First Nations and Inuit Adults Reporting "Good" or "Very Good" Mental Health To be achieved March 2021 (as of now Improvement)
| Program name | Program purpose | Program description | Program measure | Target outcomes (2023-24) | Results (2023-24) | Spending FY 2020-21 ($) | Spending FY 2019-20 ($) | Funding Instrument | Authority* |
|--------------|----------------|---------------------|----------------|-----------------------------|-----------------|---------------------------|---------------------------|----------------|
| Other Community Infrastructure and Utilities | The Indigenous Governance and Capacity program provides targeted funding for community capacity development projects on reserve. The goal of the program is to improve the quality of life and environment for First Nations communities. | The program supports community capacity development projects on reserve. It funds community capacity development projects that support the renewal of community infrastructure on reserve. | Percentage of Inspected Indigenous Housing for the Last 3 Years with a Better Than Fair Condition Rating | To be achieved March 2021 (as of now 65.7%) | 365.2 M | 410.9 M | 424.2 M | SCS Details on Transfer Payments specifies that Grants and Contributions were used for Urban Programming for Indigenous Peoples | Cred |
| Urban Programming for Indigenous Peoples | This Program supports participation of urban Indigenous individuals and communities in the workforce. | This Program supports participation of urban Indigenous individuals and communities in the workforce. | Percentage of Inspected Indigenous Housing for the Last 3 Years with a Better Than Fair Condition Rating | To be achieved March 2021 (as of now 65.7%) | 365.2 M | 410.9 M | 424.2 M | SCS Details on Transfer Payments specifies that Grants and Contributions were used for Urban Programming for Indigenous Peoples | Cred |
| Clinical and Client Care | The objective of the Clinical and Client Care Program is to provide primary care services to First Nations individuals, families, and communities in remote and isolated First Nations communities. | The Clinical and Client Care Program is to provide primary care services to First Nations individuals, families, and communities in remote and isolated First Nations communities. | Percentage of First Nations with a Completed Community Plan | To be achieved March 2021 (as of now 58.8%) | 342.6 M | 430.8 M | 473.9 M | Transfer Payments: 45.3%, Provincial: 25.1%, Professional and Special Services: 14.5%, Other: 12.4%, (ISC's Details on Transfer Payments specifies that Grants and Contributions were used for Band Support Funding and the Miawpukek First Nation) | Cred |
| Indigenous Governance and Capacity | Indigenous Services Canada supports the development of strong, sustainable First Nations, and Inuit communities through the Indigenous Governance and Capacity program. | Indigenous Services Canada supports the development of strong, sustainable First Nations, and Inuit communities through the Indigenous Governance and Capacity program. | Percentage of First Nations with a Completed Community Plan | To be achieved March 2021 (as of now 58.8%) | 342.6 M | 430.8 M | 473.9 M | Transfer Payments: 45.3%, Provincial: 25.1%, Professional and Special Services: 14.5%, Other: 12.4%, (ISC's Details on Transfer Payments specifies that Grants and Contributions were used for Band Support Funding and the Miawpukek First Nation) | Cred |
| Communicable Disease Control and Management | The objective of the Communicable Disease Control and Management Program is to reduce the incidence, spread, and impact of communicable diseases affecting First Nations living on reserves. | The objective of the Communicable Disease Control and Management Program is to reduce the incidence, spread, and impact of communicable diseases affecting First Nations living on reserves. | Percentage of First Nations Ocularis De Rerum who are Up To Date with the Meningococcal ACWY Vaccine by Two Years of Age in On-Reserve who are Up-To Date with Other(s): 13.3%. (ISC's Details on Transfer Payments specifies that Grants and Contributions were used for First Nations and Inuit Health Care.) | To be achieved March 2021 (as of now 65.7%) | 365.2 M | 410.9 M | 424.2 M | Transfer Payments: 45.3%, Provincial: 25.1%, Professional and Special Services: 14.5%, Other: 12.4%, (ISC's Details on Transfer Payments specifies that Grants and Contributions were used for Band Support Funding and the Miawpukek First Nation) | Cred |
| Education Facilities | The Education Facilities program contributes to the Departmental Result Indigenous peoples learn and develop the knowledge, skills, and abilities needed for personal, work, and community involvement, and to provide leadership in the fields of education, training, and employment. | The Education Facilities program contributes to the Departmental Result Indigenous peoples learn and develop the knowledge, skills, and abilities needed for personal, work, and community involvement, and to provide leadership in the fields of education, training, and employment. | Percentage of Improved Indigenous Services Canada-Operated Infrastructure Assets Projected to Be Operative (Operational for Life 30 Years) | To be achieved March 2021 (as of now 65.7%) | 365.2 M | 410.9 M | 424.2 M | Transfer Payments: 45.3%, Provincial: 25.1%, Professional and Special Services: 14.5%, Other: 12.4%, (ISC's Details on Transfer Payments specifies that Grants and Contributions were used for Band Support Funding and the Miawpukek First Nation) | Cred |
The Health Facilities Program supports the development and delivery of health programs and services through initiatives that facilitate modernization, efficiency, and effectiveness in health service delivery and management. The program provides support to Indigenous communities to self-direct and manage health services through contribution agreements and funding. It contributes to the Departmental Result: "The Self-Determined Services Program contributes by supporting Indigenous people and communities in the development of Indigenous health programs and services through contribution agreements and funding."

**Program measure**

- To be achieved March 2021 (as of now 49)

**Target outcomes (2020-21)**

- At Least 52

**Spending FY 2019-20 ($)**

- 91.0 M

**Voted**

- 8.6% (ISC’s Details on Transfer Payments: 94.7%)

**Authority**

- Note listed

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**Health Facilities**

- To be achieved March 2021 (as of now 49)

**Dollar Value of Federal Procurement Contracts Set Aside for Indigenous Businesses**

- At Least 5%

**Contracts Set Aside for Indigenous Businesses**

- At Least 52

**Voted**

- 8.6% (ISC’s Details on Transfer Payments: 94.7%)

**Authority**

- Note listed

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**Indigenous Entrepreneurship and Business Development**

- To be achieved March 2021 (as of now 49)

**Dollar Value of Federal Procurement Contracts Set Aside for Indigenous Businesses**

- At Least 5%
<table>
<thead>
<tr>
<th>Program name</th>
<th>Program objectives</th>
<th>Program description</th>
<th>Program measure</th>
<th>Target outcomes (2020-21)</th>
<th>Results (2020-21)</th>
<th>Spending FY 2020-21 ( millions)</th>
<th>Spending FY 2019-20 ( millions)</th>
<th>Funding Instrument</th>
<th>Authority*</th>
</tr>
</thead>
</table>
| Individual Affairs                 | The objective of the Individual Living program is to ensure that individual and community contexts support the needs of eligible low-income individuals to help them maintain their independence for as long as possible. This includes housing, income, and support services. The program assists individuals living in their own homes or in residential facilities. The program also provides financial assistance for the care of frail and dependent individuals. | The program is designed to provide a range of services to support the goals of the program, including financial assistance, in-home care, and community support services. | To be achieved March 2023 (as of new regulations)                                                        | 123 M                    | 98 M               | 123 M                       | 98 M                        | Transfer Payments: 67% of 
  Personnel: 16.8%, Other: 0.4%  
  Other Subsidies and Payments: 0.0%  
  ISC's Details on Transfer Payments specifies that Contributions were used to Fund First Nations and Health Care | Federal                      |
<p>| Healthy Living                     | The objective of the Healthy Living Program is to address the greater risks and benefits for individuals associated with lifestyle choices such as diet, exercise, and substance use. This program aims to improve the efficiency of program delivery, to increase productivity (IT) to support government priorities and activities undertaken to achieve efficient program delivery. | The program is designed to address the greater risks and benefits for individuals associated with lifestyle choices such as diet, exercise, and substance use. The program aims to improve the efficiency of program delivery, to increase productivity (IT) to support government priorities and activities undertaken to achieve efficient program delivery. | To be achieved March 2023 (as of new regulations)                                                        | 60 M                     | 40 M               | 60 M                        | 40 M                        | Professional and Special Services: 31.0%, Pension: 48.9%, Medical Equipment: 17.7%, Other: 1.4% | Federal                      |
| Information Technology Services    | Information technology services involve activities undertaken to achieve effective and efficient use of information technology and IT program delivery, to increase productivity and enhance services to the public. | The program is designed to achieve effective and efficient use of information technology and IT program delivery, to increase productivity and enhance services to the public. | To be achieved March 2023 (as of new regulations)                                                        | 123 M                    | 98 M               | 123 M                       | 98 M                        | ISC's Details on Transfer Payments specifies that Contributions were used for First Nations and Health Care | Federal                      |
| Department of Indigenous Services  | The objective of the Department of Indigenous Services is to address the greater risks and benefits for individuals associated with lifestyle choices such as diet, exercise, and substance use. This program aims to improve the efficiency of program delivery, to increase productivity (IT) to support government priorities and activities undertaken to achieve efficient program delivery. | The program is designed to address the greater risks and benefits for individuals associated with lifestyle choices such as diet, exercise, and substance use. The program aims to improve the efficiency of program delivery, to increase productivity (IT) to support government priorities and activities undertaken to achieve efficient program delivery. | To be achieved March 2023 (as of new regulations)                                                        | 123 M                    | 98 M               | 123 M                       | 98 M                        | ISC's Details on Transfer Payments specifies that Contributions were used for First Nations and Health Care | Federal                      |
| Family Violence Prevention Program | The Family Violence Prevention Program provides funding to fund programs in providing access to direct victim services, emergency shelter services, and prevention activities for women, children, and families. The program aims to reduce the incidence of family violence, and promote education and awareness on the issue of family violence. | The program is designed to reduce the incidence of family violence, and promote education and awareness on the issue of family violence. | To be achieved March 2023 (as of new regulations)                                                        | 123 M                    | 98 M               | 123 M                       | 98 M                        | ISC's Details on Transfer Payments specifies that Contributions were used for First Nations and Health Care | Federal                      |
| Health Infrastructure              | Health infrastructure is a branch of the Department of Indigenous Services. The program aims to improve the efficiency of program delivery, to increase productivity (IT) to support government priorities and activities undertaken to achieve efficient program delivery. | The program is designed to improve the efficiency of program delivery, to increase productivity (IT) to support government priorities and activities undertaken to achieve efficient program delivery. | To be achieved March 2023 (as of new regulations)                                                        | 123 M                    | 98 M               | 123 M                       | 98 M                        | ISC's Details on Transfer Payments specifies that Contributions were used for First Nations and Health Care | Federal                      |
| Individual Affairs                 | The objective of the Individual Affairs program is to ensure that individual and community contexts support the needs of eligible low-income individuals to help them maintain their independence for as long as possible. This includes housing, income, and support services. The program assists individuals living in their own homes or in residential facilities. The program also provides financial assistance for the care of frail and dependent individuals. | The program is designed to provide a range of services to support the goals of the program, including financial assistance, in-home care, and community support services. | To be achieved March 2023 (as of new regulations)                                                        | 123 M                    | 98 M               | 123 M                       | 98 M                        | ISC's Details on Transfer Payments specifies that Contributions were used to Fund First Nations and Health Care | Federal                      |</p>
<table>
<thead>
<tr>
<th>Program area</th>
<th>Program initiatives</th>
<th>Program description</th>
<th>Program measures</th>
<th>Target outcomes (2020-21)</th>
<th>Results (2020-21)</th>
<th>Spending FY 2020-21 (C)</th>
<th>Spending FY 2019-20 (C)</th>
<th>Funding Instrument</th>
<th>Authority*</th>
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</thead>
<tbody>
<tr>
<td>Indigenous Services - Department of Real Property Management</td>
<td>Environmentally sustainable materials are used throughout the design and construction phase of projects to conserve natural resources and minimize environmental impacts.</td>
<td>New Environmental Public Health initiatives include public education, training, and environmental health and safety programs.</td>
<td>Percentage of the Recommended Number of Sampling Wells that Forward Public Health Systems in First Nations Communities were Monitored for Environmental Health Risks</td>
<td>To be achieved March 2022 (as of now 309)</td>
<td>20.1 M</td>
<td>18.1 M</td>
<td>17.5 M</td>
<td>Voted</td>
<td>Transfer Payments: Professional and Special Services: 44.7%, Professional Services: 29.6%, Professional and Special Services: 0.6%, Others: 29.2%.</td>
</tr>
<tr>
<td>Financial Management Services - Department of Indigenous Services</td>
<td>Most financial resources are managed in a sustainable and efficient manner throughout the department.</td>
<td>Financial management services involve activities undertaken to ensure that federal government service operations and programs comply with applicable laws, regulations, and policies.</td>
<td>Federal government service operations and programs comply with applicable laws, regulations, and policies.</td>
<td>Most federal real property services are captured under specific Internal Services categories.</td>
<td>Most of the department’s expenditure is allocated to the Asst. Minister's Purposes, Operations, and Special Services: 31.3%.</td>
<td>Spending FY 2020-21 (C)</td>
<td>Spending FY 2019-20 (C)</td>
<td>Funding Instrument</td>
<td>Authority*</td>
</tr>
<tr>
<td>Human Resource Management Services - Department of Indigenous Services</td>
<td>Management and oversight services are critical to ensuring the effective and efficient delivery of government programs.</td>
<td>Human resource management services include activities related to supporting human resources (HR) planning and reporting, recruiting and selecting employees, developing organizational design, delivering and assessing performance, and addressing workplace relations.</td>
<td>Effective delivery of government programs.</td>
<td>Effective delivery of government programs.</td>
<td>30.2 M</td>
<td>29.7 M</td>
<td>22.2 M</td>
<td>Voted</td>
<td>Professional and Special Services: 44.7%, Professional Services: 29.6%, Professional and Special Services: 0.6%, Others: 29.2%.</td>
</tr>
<tr>
<td>Communications Services - Department of Indigenous Services</td>
<td>Communications services are critical to ensuring that government communications are effectively managed, well-coordinated, and responsive to the diverse information, and that the views and concerns of the public are taken into account.</td>
<td>Communications services involve activities undertaken to ensure that government communications are effectively managed, well-coordinated, and responsive to the diverse information needs of the public.</td>
<td>These activities ensure that the public receives government communications effectively, well-coordinated, and responsive to the diverse information needs of the public.</td>
<td>These activities ensure that the public receives government communications effectively, well-coordinated, and responsive to the diverse information needs of the public.</td>
<td>20.6 M</td>
<td>18.6 M</td>
<td>20.1 M</td>
<td>Voted</td>
<td>Professional and Special Services: 44.7%, Professional Services: 29.6%, Professional and Special Services: 0.6%, Others: 29.2%.</td>
</tr>
<tr>
<td>Human Resource Management Services - Department of Indigenous Services</td>
<td>Workforce planning and management services ensure that the department has the resources and capabilities needed to meet its business objectives and priorities.</td>
<td>Workforce planning and management services ensure that the department has the resources and capabilities needed to meet its business objectives and priorities.</td>
<td>Workforce planning and management services ensure that the department has the resources and capabilities needed to meet its business objectives and priorities.</td>
<td>Workforce planning and management services ensure that the department has the resources and capabilities needed to meet its business objectives and priorities.</td>
<td>30.2 M</td>
<td>29.7 M</td>
<td>22.2 M</td>
<td>Voted</td>
<td>Professional and Special Services: 44.7%, Professional Services: 29.6%, Professional and Special Services: 0.6%, Others: 29.2%.</td>
</tr>
<tr>
<td>Finance Services - Department of Indigenous Services</td>
<td>The objective of the Community Oral Health Services is to promote the oral health and well-being of First Nations and Inuit communities, and to reduce oral health disparities in First Nations and Inuit communities.</td>
<td>The objective of the Community Oral Health Services is to promote the oral health and well-being of First Nations and Inuit communities, and to reduce oral health disparities in First Nations and Inuit communities.</td>
<td>The objective of the Community Oral Health Services is to promote the oral health and well-being of First Nations and Inuit communities, and to reduce oral health disparities in First Nations and Inuit communities.</td>
<td>The objective of the Community Oral Health Services is to promote the oral health and well-being of First Nations and Inuit communities, and to reduce oral health disparities in First Nations and Inuit communities.</td>
<td>To be achieved March 2022 (as of now 309)</td>
<td>20.1 M</td>
<td>18.1 M</td>
<td>17.5 M</td>
<td>Voted</td>
</tr>
<tr>
<td>Legal Services - Department of Indigenous Services</td>
<td>Legal services involve activities undertaken to ensure that personal legal rights, and human rights, are protected.</td>
<td>Legal services involve activities undertaken to ensure that personal legal rights, and human rights, are protected.</td>
<td>Legal services involve activities undertaken to ensure that personal legal rights, and human rights, are protected.</td>
<td>Legal services involve activities undertaken to ensure that personal legal rights, and human rights, are protected.</td>
<td>20.6 M</td>
<td>18.6 M</td>
<td>20.1 M</td>
<td>Voted</td>
<td>Professional and Special Services: 44.7%, Professional Services: 29.6%, Professional and Special Services: 0.6%, Others: 29.2%.</td>
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<tr>
<td>Program name</td>
<td>Program principles</td>
<td>Program description</td>
<td>Program measure</td>
<td>Target outcomes (2020-21)</td>
<td>Results (2020-21)</td>
<td>Spending FY 2020-21 ($)</td>
<td>Spending FY 2019-20 ($)</td>
<td>Funding Instrument</td>
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<tr>
<td>Acquisition Management Services</td>
<td>Department of Indigenous Services</td>
<td>To be achieved March 2023 (As of now, 3.1%)</td>
<td>To be achieved March 2023 (As of now, 3.1%)</td>
<td>1.5 M (in 2018-19)</td>
<td>4.5 M</td>
<td>12.0 M (6.0 M in 2018-19)</td>
<td>6.0 M</td>
<td>3.6 M</td>
<td>3.1%</td>
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<tr>
<td>Modern, Legislative and Policy Support to First Nations Governance</td>
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<tr>
<td>Health Human Resources</td>
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<tr>
<td>Information Management Services</td>
<td>Department of Indigenous Services</td>
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*Voted

**Not Available

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"These activities include processing, monitoring and reporting, developing and implementing departmental policies and procedures, and activities that support the sound management of procurement contracts."