



TAB A - INTRODUCTION

PURPOSE OF THE FIRST NATIONS REPORTING GUIDE (FNRG).....	2
WHY IS REPORTING NECESSARY?.....	2
FUNDING ARRANGEMENTS AND AUTHORITIES	4
FIRST NATIONS REPORTING SCHEDULE FOR 2006-2007 FUNDING AGREEMENTS.....	5
INDIAN GOVERNMENT SERVICES OVERVIEW	7
INDIAN REGISTRATION OVERVIEW	8
ELEMENTARY/SECONDARY EDUCATION OVERVIEW	9
CULTURAL EDUCATION PROGRAM OVERVIEW.....	9
FIRST NATION AND INUIT YOUTH EMPLOYMENT STRATEGY OVERVIEW.....	10
SPECIAL EDUCATION PROGRAM (SEP) OVERVIEW	11
POST-SECONDARY EDUCATION OVERVIEW.....	15
SOCIAL DEVELOPMENT OVERVIEW	15
LAND MANAGEMENT AND TRANSFERS OVERVIEW	17
ECONOMIC DEVELOPMENT OVERVIEW.....	18
COMMUNITY INFRASTRUCTURE OVERVIEW	19
LIST OF INAC REGIONAL OFFICES.....	22

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PURPOSE OF THE FIRST NATIONS REPORTING GUIDE (FNRG)

– *National Template*

The national version of the FNRG is a generic reference manual for INAC's national program reporting requirements. INAC regional offices will provide region-specific versions of FNRGs to First Nations to assist them in complying with their specific funding agreements. These include Comprehensive Funding Arrangements (CFA), Financial Transfer Agreements (FTA), Canada/First Nations Funding Agreements (CFNFA), and INAC/ First Nations Funding Agreements (DFNFA).

Throughout this publication the terms "Indian" and "band" (as defined in the *Indian Act*) are used interchangeably with the term "First Nation." The term "region" refers to INAC regional offices on page **Error! Bookmark not defined.**

WHY IS REPORTING NECESSARY?

The collection of timely and complete program data is essential for INAC and for First Nations to effectively fulfill their respective obligations. First Nation administrators are responsible to their communities and members for their activities in band governance and for administering services and programs. Consistent with self-government, First Nations have assumed greater responsibilities for program development and service delivery. As such, program data are an increasingly important tool supporting the decision-making processes of individual First Nations. In effect, INAC's rationale for program reporting is increasingly becoming a First Nation's rationale.

For INAC, the information received from First Nations is equally important to assess and report that

- funds have been used for the purposes intended;
- the terms and conditions of the funding arrangements have been met;
- there is sound management and financial control ensuring essential services are being/have been delivered to members of First Nations;
- overall results of expenditures in terms of the efficiency and effectiveness of programs and services are clearly documented and reported; and
- expenditures are effectively meeting the objectives of Canada's Social Policies.

INAC collects program data to support statutory requirements, resource allocation and performance reporting, accountability, program planning/policy analysis, and operational requirements. In addition, the data can also be used to compare against similar data collected for the rest of Canada by agencies such as Statistics Canada.

Statutory or Other Government Requirements

All governments/governing bodies are required either by law, regulation or sometimes policy to file reports from time to time on certain events such as births, deaths and conditions. INAC is required by the *Indian Act* (Chapter 1, Section 1), for example, to record in the Indian Register the names of individuals who are registered under the *Act*. Data on the type of residence, age and location are also collected for policy purposes. They help determine where and what level of resources will be required to meet the needs of Canada's Registered Indian population. In other cases, the information is reported directly to the appropriate authority, without INAC's involvement. Fire losses, for example, must be reported to the appropriate authority and subsequently to Human Resources Development Canada (formerly Labour Canada). Reporting information such as this is essential to plan future fire fighting and prevention strategies.

Resource Allocation and Performance Reporting

Data collected from First Nations are also used to justify and defend INAC's budget and current level of resources. INAC must demonstrate that resources have been allocated to regions, and subsequently to First Nations, in a fair and equitable manner. This is especially critical for those programs and services that are discretionary. INAC's ability to acquire funds on behalf of First Nations and to report on achievements depends largely on receiving quality program data.

Accountability

All governing bodies are ultimately accountable to the members they represent. Being accountable requires governing bodies to be answerable to their members for their decisions. First Nations have a responsibility to their members to make the most effective and efficient use of all funds allocated to them. Similarly, INAC must demonstrate to the Canadian public, through the Minister, Parliament and agencies such as the Auditor General of Canada that all funds, including those allocated to First Nations are being spent wisely and are achieving the desired policy objectives.

The collection of data from First Nations is, therefore, essential for both INAC and First Nations to assess the results of program expenditures against operational, program and policy objectives. Accountability, through data collection processes, can provide a reporting framework for the long run. Although some information can be obtained from external sources such as Statistics Canada, First Nations are the primary source of data on population, assets on reserve, education, social assistance and housing, etc.

It is important that both First Nations and INAC know, for example, whether:

- the elementary/secondary education graduation rate is increasing, decreasing or remaining constant;
- students in post-secondary education programs are graduating, in which fields, etc.
- the proportion of on-reserve residents on social assistance is increasing, decreasing or remaining constant;
- the First Nation has implemented a maintenance plan to safeguard capital assets; and
- the First Nation is making progress in resolving housing shortages.

Program Planning/Policy Analysis

First Nations and INAC both have a stake in knowing whether funded programs and policies are having the desired effect and, if not, whether there is a need to devise other options to address the issues more adequately. Success or failure of policies and programs can, in many cases, only be judged by observing results and trends over time.

For example, a declining graduation rate in elementary/secondary education may prompt First Nations and INAC to undertake new policies to improve the retention of students in elementary/secondary education. Similarly, information indicating an increasing dependency on social assistance may prompt the introduction of special efforts to improve the local economy.

Identifying trends, which are useful to both First Nations and INAC, can only be detected by collecting uniform, consistent data. To accomplish this, it is imperative that all First Nations and administering authorities report the same information, at the same time and in the same format. If this is not done, the data could be disproportionate or unreliable.

Operational Requirements

First Nations need to have information to inform their community members about the effectiveness of programs, as well as to be able to adjust the programs to meet the specific needs of their members more efficiently and effectively. Working in partnership with First Nations, INAC tries to ensure that all the information identified and collected through this Guide is beneficial for First Nations or tribal councils, as well as for INAC, in effectively administering and managing funded programs.

FUNDING ARRANGEMENTS AND AUTHORITIES

The department, through the Transfer Payments Directorate, develops and maintains key generic funding agreement models for use with First Nation communities which have not entered into their own self-government agreements. These funding agreements require First Nations to adhere to a common set of accountability requirements which address areas of high risk through transparency, disclosure and redress policies, and emphasize local accountability for local decision making.

Generic funding agreements contain terms and conditions to manage funding that is transferred in one of three ways:

- General - requirement for an audit; provision for access to records; provision for reporting and data quality; provision for default and remedial management; requirement for representation and warranties and indemnification, etc.
- Recipient specific - project specific requirements (for example, training, policy development or other capacity development activities).
- Program specific - minimum program delivery and reporting requirements.

If you have any questions regarding departmental funding agreements, please contact your INAC regional office on page .

The **Comprehensive Funding Arrangement (CFA)** is a program-budgeted funding agreement that INAC enters into with Recipients for a one year duration and which contains programs funded by means of **Contribution**, which is a reimbursement of actual expenditures; **Flexible Transfer Payment**, which is formula funded where surpluses may be retained provided terms and conditions have been fulfilled; and/or **Grant**, which is unconditional. For a generic template of the agreement in use (for reference and information purposes only) please see http://www.ainc-inac.gc.ca/pr/pub/compfn_e.html

Financial Transfer Agreements (FTA) also establish a different relationship between the Crown and recipients than what exists under CFAs. Specifically, FTA are funding mechanisms that define minimum standards for a local accountability framework in order to transfer increased authority to First Nations over program design and delivery and the management of funds. Recipients may reallocate funds between program areas and redesign programs to meet specific community needs. FTAs provide First Nations with the greatest flexibility.

The **DIAND/First Nations Funding Agreement (DFNFA)** is a block-budgeted funding agreement that INAC enters into with First Nations and Tribal Councils for a five year duration. The DFNFA is a funding agreement which defines minimum standards for a local accountability framework in order to transfer increased authority to First Nations over program design and delivery and the management of funds. First Nations may redesign programs to meet specific community needs, subject to maintaining minimum delivery standards, and may reallocate funds between program areas. For a generic template of the agreement in use (for reference and information purposes only) please see http://www.ainc-inac.gc.ca/pr/pub/fundi_e.html

The **Canada/First Nations Funding Agreement (CFNFA)** is a block-budgeted funding agreement that INAC and other federal government departments enter into with First Nations and Tribal Councils for a five year duration. The CFNFA is a funding agreement which contains a common set of federal government funding terms and conditions in the main body of the agreement, while schedules attached to the agreement contain terms and conditions specific to each federal department. The CFNFA defines minimum standards for a local accountability framework in order to transfer increased authority to First Nations over program design and delivery and the management of funds. First Nations may redesign programs to meet specific community needs, subject to maintaining minimum delivery standards, and may reallocate funds between program areas. For a generic template of the agreement in use (for reference and information purposes only) please see http://www.ainc-inac.gc.ca/pr/pub/cana_e.html

FIRST NATIONS REPORTING SCHEDULE FOR 2006-2007 FUNDING AGREEMENTS

NOTE: "T" in the FTA/CFNFA/DFNFA column denotes a program that is funded as a targeted program, which is a time limited and specific undertaking as set out by a Federal Department. Funding is not included in block funding.

T A B	C F A	FTA CFNFA DFNFA	Database / Program Reports (Summary)	First Nations Collection Period / Census Date	DUE DATES First Nations to Regions
B INDIAN GOVERNMENT SERVICES					
■	■		Tribal Council Program Annual Report	Annually (previous fiscal year)	May 31
			Eligible Unaffiliated Large Band Advisory Services Annual Report		
Band Employee Benefits Program					
■	■*		Application for Band Employee Benefits Funding (*required only upon renewal of FTA/CFNFA/DFNFA funding arrangements)	Annually (previous fiscal year)	May 31
■	■*		List of Eligible Employees (*required only upon renewal of FTA/CFNFA /DFNFA funding arrangements)		
■	■		Pension Plan Funding Annual Report		
C INDIAN REGISTRATION					
■	■		Indian Register Events Reports Summary	Monthly	Contact Region
			Indian Registry Data Entry (Events/Amendments)		
			Certificate of Indian Status Register		
D EDUCATION					
D1 - Elementary/secondary Education					
■	■		Nominal Roll Student Census Report	September 30	October 15
■	■		Annual Teacher and Curriculum Information Form	Annually	November 15
■	■		School Program Evaluation Report	Once every 5 years	Set by Region
■			Provincial/Territorial Educational Services Report	Annually (previous fiscal year)	May 15
■	■T		New Path for Education - Final Project Report (only where applicable)		
■	■T		Parental and Community Engagement Strategy - Final Activity Report		
■	■T		Teacher Recruitment and Retention Final Activity Report		
D2 - Cultural Education Centres Program					
■	■T		Cultural Education Annual Activity Report	Annually (previous fiscal year)	Set by Region
D3 - First Nations and Inuit Youth Employment Strategy					
■	■T		Career Promotion and Awareness Activities/ Co-operative Education Report	Annually (previous fiscal year)	March 31
			First Nations and Inuit Science and Technology Program Report		September 15 (summer programs) March 31 (fall and winter programs)
			First Nations and Inuit Student Summer Employment Opportunities Program Report		September 15
			First Nations and Inuit Student Youth Work Experience Program Report		Mar 31
			Youth Needs Assessment		

T A B	C F A	FTA CFNFA DFNFA	Database / Program Reports (Summary)	First Nations Collection Period / Census Date	DUE DATES First Nations to Regions
D D4 - Special Education Program (SEP)					
■	■	T	First Nation Special Education Program Annual Report for Schools	May 1	May 15
■			First Nation Special Education Program Annual Report for First Nation Regional Managing Organizations (FNRMOs)	Census date: May 1 Collection: May 15	June 30
D5 - Post-Secondary Education (PSE)					
■	■		Register of PSE Students	November 1	December 31
■	■		Register of PSE <i>Graduates</i> /Summary Total of PSE Funded <i>Students</i> TF Indian Studies Support Program (ISSP)	Annually (previous fiscal year)	December 31 Set by Region
E SOCIAL DEVELOPMENT					
Income Assistance					
■			Income Assistance Monthly Reports	Monthly	Contact Region
	■		Income Assistance Annual Reports	Annually (previous fiscal year)	May 31
Child and Family Services					
■	■	T	Child and Family Services <i>Maintenance</i> Monthly Report	Monthly	15 days after months end
■			Child and Family Services <i>Operational</i> Report	twice yearly or quarterly	Contact Region
	■		Child and Family Services <i>Operational</i> Report	Annually	Contact Region
■	*		Child and Family Services <i>Quarterly</i> Report (*for First Nations approved under FFOM, see Tab E)	Quarterly	15 days after end of quarter
Assisted Living					
■			Assisted Living Monthly Report	Monthly	15 days after months end
	■		Assisted Living Annual Report	Annually (previous fiscal year)	May 31
Family Violence					
■	■	T	Family Violence <i>Projects</i> Annual Report Family Violence <i>Shelters</i> Annual Report		
National Child Benefit					
■	■		National Child Benefit (NCB) First Nations Annual Report on Reinvestment	Annually (previous fiscal year)	Contact Region
Other					
■	*	■	Day Care Facilities/ Head Start Program Annual Report (*applies to CFA First Nations in New Brunswick, Ontario and Alberta only)	Annually (previous fiscal year)	Contact Region
■	■	T	Disabilities Initiatives Report		
F LANDS					
■	■		Summary Report of Land Management Transactions	Project-by-project annually or twice yearly	Contact Region
			Report on Rentals and Receivables		
G ECONOMIC DEVELOPMENT					
■	■		Community Economic Development Program Report	Annually (previous fiscal year)	Due within 120 days after the end of the fiscal year in which funding was received
■	■	T	Community Economic Opportunities Program Project Status Report		
■	■	*	Community Economic Development Operational Plan (*required on January 15 each year of the term of the funding agreement)	Annually	January 15 for the upcoming fiscal year

T A B	C F A	FTA CFNFA DFNFA	Database / Program Reports (Summary)	First Nations Collection Period / Census Date	DUE DATES First Nations to Regions
H COMMUNITY INFRASTRUCTURE					
Operation and Maintenance of Infrastructure and Education Assets and Facilities					
■	■		Fire Losses Annual Report	Annually (previous <i>calendar year</i>)	March 31
			Housing and Infrastructure Assets Annual Report	Annually (previous fiscal year)	
Capital Assets:					
■	■		Changes in Capital Assets Annual Report		
			Completed ACRS Project Annual Report		
Community Capital Facilities Service Delivery (Including Housing)					
■	■		Community-Based Housing Plan Annual Report		
Capital Projects:					
			Progress Report on Capital Projects	Monthly	Set by Funding Agreement
■	■		Certificate of Completion for Capital Projects (Provisional and Final)	Project-by-project	90 days after completion
			Five Year Capital Plan Annual Update	Annually (previous <i>calendar year</i>)	March 31
I OTHER GOVERNMENT DEPARTMENT PROGRAM REPORTING					
		■	Policing (Public Safety and Emergency Preparedness Canada (Solicitor General Canada))	Contact Region	
			Health Services Reporting and Auditing Guidelines (Health Canada)		
J		■	ANNUAL RETURN MANAGEMENT REPORT	Contact Region	

INDIAN GOVERNMENT SUPPORT OVERVIEW

The Indian Government Support program policies have been revised to reflect the renewed program authorities. The policies are available either from your regional office or on the INAC Internet site at http://www.ainc-inac.gc.ca/ps/lts/fng/ppd/index_e.html.

Tribal Council Funding is a Flexible Transfer Payment (FTP) for formally incorporated Tribal Councils to fund advisory services (such as financial management, band government, economic development, community planning and technical services) provided to the tribal councils' member bands. With a mandate from their First Nation membership, Tribal Councils may also deliver programs and services, following established program requirements.

Band Advisory Services is a Flexible Transfer Payment (FTP) for unaffiliated large First Nations (First Nations with an on-reserve registered population of 2,000 or more who are not now or who do not intend to be affiliated with a tribal council) that are eligible to receive funding for advisory services (such as financial management, band government, economic development, community planning and technical services)

Band Employee Benefits (BEB) include pension plans and group insurance plans (and may also include other optional benefits) offered to employees of First Nations or tribal councils. Eligible First Nations and tribal councils may be funded by INAC to provide support towards the employer's contribution for these benefits under the Band Employee Benefits Program (BEBP), up to specified limits for all eligible employees.

An **Eligible Employee** is one who is employed by an eligible employer for the purpose of delivering services pursuant to an eligible program whose salary is derived from INAC, BEB Program funding does not cover pension plan costs for anyone providing services under a service contract, members of boards of directors, employees working on capital projects or anyone working for a revenue-generating organization. Bands and tribal councils that apply for BEBP funding must refer to the Band Employee Benefits Program Policy.

The Application for Band Employee Benefits Funding includes the following information:

- number of employees in each program area and their salaries;
- amounts for employer and employee contributions for private pension plans and the Canada/Quebec pension plans; and
- a breakdown of employer contributions according to the total benefits payable under INAC-funded program activities.

Each application for band employee benefits funding must be accompanied by a list of eligible employees for whom INAC will contribute towards the costs of the employer's share of benefits. The list shows:

- the name and occupation of each employee;
- the name of the eligible program for which the employee works;
- the source of the employee's salary;
- the amount of the salary; and
- the breakdown of contribution amounts for the employee and the employer in pension and group insurance plans.

Applications for funding new benefit plans will continue to be accepted. However, these applications cannot be approved until INAC receives confirmation from the Office of the Superintendent of Financial Institutions (OSFI) that the plan is registered by both OSFI and Canada Revenue Agency (Taxation). It is important to note that there will be no increase in departmental contributions to existing BEB plans if the proposed increase can be attributed to decisions that are solely within the sphere of the employer (such as salary increases to employees or increases in the number of employees in the workforce). Contact your INAC regional office for more information.

INDIAN REGISTRATION OVERVIEW

Indian registration and the maintenance of information for band lists includes information on so-called "tombstone" events in the First Nations communities, including births, age of majority, confirmed deaths, marriages and divorces. Regular information is also needed on adoptions, transfer of child custody, name changes, age of majority and changes in the Indian Registry category. This information is required to update the Indian Registry as operated under the authority of the Indian Act.

A Certificate of Indian Status, commonly known as a Status Card, is a document that verifies that the cardholder is a registered Indian. Certificates of Indian Status are usually issued by the region, district or band office charged with the maintenance of the Indian Register of the band list concerned.

The Indian Registry Administrator (IRA) is required to provide information on Indian registration, the maintenance of information for band lists and the Certificate of Indian Status on a monthly basis at least, to assist INAC in maintaining the accuracy of the Indian Registry where First Nations have undertaken the Indian Registry program. The Indian Registry Reporting Manual should be consulted for detailed instructions and information on reporting requirements. The Indian Registry Data Entry form and other forms (to provide amendments and summaries of Indian Registry data) should be used. Information requirements include up-to-date information on responsibility centre; name, surname; registry number; serial number; date issued; applicant's signature; applicant's address; and who issued the certificate.

ELEMENTARY/SECONDARY EDUCATION OVERVIEW

Indian and Northern Affairs Canada's (INAC) objective is to ensure that all eligible Indians and Inuit students have access to a quality and range of elementary/secondary education programs and services that are relevant to the social, economic and cultural needs and conditions of the individual First Nations and communities being served, and that are comparable to those provided by the provincial public education system.

INAC provides funding for the provision of elementary/secondary education to eligible students, registered Indians residing on reserve, and Inuit. These include instructional services in federal schools, the reimbursement of costs for on-reserve students attending provincial and private schools and funding for instruction in First Nation schools and student support services including transportation, accommodation, guidance and counselling services and student financing.

Nominal Roll Student Census

The nominal roll system is an information database and a mechanism for regions, districts and schools to undertake an annual census of eligible students living on reserve.

Provincial or Territorial Educational Services

INAC and/or First Nation Councils negotiate agreements with provincial school authorities concerning the capital and tuition funds required to provide space and educational services for eligible Indian students. In these cases, school boards invoice First Nation Councils/INAC for the cost of educational services to First Nation students.

First Nations are to provide a list of students registered in schools at the start of the school year so that education funding requirements can be estimated by INAC. All students not returning to school must also be reported with the reason for and the destination of their departure. The following information describes examples of what to include on the Nominal Roll Student Census form:

- student identification, including the registration numbers and the full name of each student;
- date of birth, gender, status code and grade; and
- details of residence, accommodation, transportation arrangements, special education needs, extent of Indian language instruction, band of financial responsibility, band of residence and reserve of residence.

Provincial or territorial education services are provided in cases where First Nations students attend off-reserve schools. School boards invoice band councils for the cost of providing provincial or territorial educational services, and funds can be requested from INAC to cover these costs on an annual basis. To verify how funds are spent and to request additional funds if necessary, band councils should provide:

- copies of all school board invoices or bills for off-reserve educational services; and
- a list of students attending provincial or territorial schools.

INAC requires that band councils evaluate elementary and secondary educational services every five years. The evaluation must demonstrate that community and school objectives are being met. For more information on the evaluation process and requirements, contact your INAC regional office. The main purpose of the evaluation is to review the school curriculum and assess the quality of instruction offered.

CULTURAL EDUCATION PROGRAM OVERVIEW

The Department provides financial assistance to Indian bands, tribal/district councils and Indian/Inuit non-profit corporations to preserve, develop, promote and express their cultural heritage, language, religion, philosophy institutions, inventions, art skills, instruments, and behaviours which distinguish one group from another. Cultural/Educational centres develop and operate cultural/educational programs for First Nation peoples to participate in and for the general public to experience.

FIRST NATIONS AND INUIT YOUTH EMPLOYMENT STRATEGY OVERVIEW

Indian and Northern Affairs Canada's (INAC) First Nations and Inuit Youth Employment Strategy (FNIYES) is part of the Government of Canada's Youth Employment Strategy (YES). The FNIYES targets First Nations and Inuit youth, between the ages of 15 and 30, resident on-reserve or in recognized communities. The overall objectives are to develop and enhance essential employability skills, such as communication, problem solving, and working with others, expose youth to a variety of career options, and promote the benefits of education as being key to labour market participation.

With a national annual budget of \$24 million, INAC administers four programs under the FNIYES:

1. First Nations and Inuit Career Promotion and Awareness Program (includes Co-operative Education) (\$4M)

- Objectives*
- Support the development and enhancement of essential employability skills;
 - Expose youth to a variety of career options;
 - Promote the benefits of education as being key to labour market participation;
 - Co-Operative Education - Support the provision for mentored school-based work and study opportunities, where applicable.
- Key Activities*
- Career planning and access to career development information, including awareness and support activities such as, but not limited to career fairs, leadership projects, etc.;
 - Life and work skills development for the participant;
 - Co-operative Education projects.

2. First Nations and Inuit Science and Technology Program (\$2M)

- Objectives*
- Promote Science and Technology as an educational and/or career choice;
 - Support the development and enhancement of essential employability skills;
 - Expose youth to a variety of career options;
 - Promote the benefits of education as being key to labour market participation;
 - Encourage the enhancement of traditional knowledge (where applicable).
- Key Activities*
- Support science and technology related activities that will provide First Nations and Inuit youth with first-hand experience in various science and technology disciplines which can include the enhancement of traditional knowledge.

3. First Nations and Inuit Student Summer Employment Opportunities Program (\$8M)

- Objectives*
- Support skills acquisition through the provision of wage subsidies for short term work experience;
 - Assist First Nations and Inuit secondary and post-secondary students to prepare for future entry into the labour market by facilitating access to summer employment;
 - Support First Nations and Inuit students to earn wages for post-secondary financing.
- Key Activities*
- Support work experience opportunities during the summer months for First Nations and Inuit secondary and post-secondary students.

4. First Nations and Inuit Youth Work Experience Program (\$10M)

- Objectives*
- Support the provision of opportunities for mentored work experience;
 - Support the development and enhancement of essential employability skills;
 - Expose youth to a variety of career options;
 - Promote the benefits of education as being key to labour market participation.

- Key Activities*
- Mentored work experience;
 - Career planning and counselling activities, including a youth needs assessment for each participant;
 - Life and work skills development for participants.

For each FNIYES program, First Nation and Inuit communities and organizations are required to submit both a *final activity report* and an *evaluation report*. All reports must be submitted within 30 days of the due date for communities and organizations to be eligible for funding in the following fiscal year. Minimum data requirements are listed for each report. A template is provided for the final activity report. To complete the evaluation report, please attach separate sheets to the final activity report. All program activities must be completed by March 31.

A *Youth Needs Assessment Report* must be completed for each Youth Work Experience participant. Each participant report is submitted to INAC with the final activity and evaluation reports for the Youth Work Experience program. Parts A & B must be completed upon selection / intake of the youth for a work experience opportunity; Part C is completed upon termination / completion of the work opportunity. The report captures personal information on each participant, including names, SINS, employment status, education level, and plans upon completion of the program.

For information regarding other federal youth programs, please refer to the Government of Canada's website at www.youth.gc.ca or contact 1-800-622-6232. For information regarding the FNIYES, please refer to INAC's website at http://www.ainc-inac.gc.ca/ps/ys/index_e.html

SPECIAL EDUCATION PROGRAM (SEP) OVERVIEW

INAC will arrange for the administration of funding for the SEP with Chiefs and Councils or their organizations (including those operating under self-government, sectoral or alternative funding arrangements) by entering into agreements with educational organizations, facilities or agencies for the provision of special education services and programs. Based on the identified special needs of students, SEP funding will include timely funding arrangements that will provide First Nations with the support to deliver appropriate programs for students identified with moderate to profound special education needs.

Special education programs and services in the SEP are divided into two categories: direct service delivery and indirect service delivery, as described in the eligible expenditures on page . The maximum amount of SEP funding that can be spent on indirect services is 25% of the annual new funding, leaving a minimum of 75% for direct services.

FNRMO are eligible to manage the SEP funding provided they meet the minimum national requirements of a FNRMO. Regional Offices, First Nations and FNRMO are required to report on SEP expenditures and programming information as specified in the Terms and Conditions of funding arrangements and through the provision of annual audits.

In keeping with the traditional values and culture of First Nations, it is essential to recognize that special education policy must be responsive to the educational needs of First Nation children.

Eligibility

Band-operated schools will be considered a priority for SEP funding in order to address the gap between provincial and band-operated programs and services. The objective of the program is to provide eligible students with education programs and services of a standard comparable to that of other Canadians.

All on-reserve students whose special education services are funded under this contribution authority must be included, or be eligible for inclusion, on INAC's Nominal Roll - Student Registry database. Recipients are required to demonstrate the eligibility of students for funding, according to the following criteria:

- children or dependants of Indians (i.e., persons who are Indians in the meaning of the Indian Act), or band or federal employees enrolled in and attending a federal, provincial, band-operated or private/independent school;
- aged 4 to 18 years (or the age range eligible for elementary and secondary education support in the province of residence) on December 31 of the school year in which funding support is required; and,
- be ordinarily resident on reserve or an approved settlement on crown lands - meaning that they usually live at a civic address on reserve, or are children in joint custody who live on reserve most of the time, or are staying on reserve and have no usual home elsewhere. Students continue to be considered ordinarily resident on reserve if they return to live on reserve with their parents, guardians or care givers, even if they live elsewhere while attending school.

The nominal roll student registry system contains data about the students including their school of attendance, band of residence and status. Information shown on the nominal roll shall be supported by the student records maintained by the school and, where applicable, records in the Indian Registry. All questions should be directed to the respective region and FNRMO if applicable.

Roles and Responsibilities

- **INAC Headquarters** will be responsible for the management and administration of SEP nationally, and achieving the planned results within the resources made available.
- **INAC Regional offices** are responsible for implementing and administering the SEP in accordance with the national program terms and conditions and guidelines. The regions are also responsible for assessing the applications for SEP funding to ensure that all program terms and conditions are met, and for establishing FNRMO as required.
- **First Nations** are responsible for providing the direct services to students and accessing indirect services from a FNRMO where available. First Nations are also responsible for providing regional offices with program and financial information, data and other documentation as agreed to in funding arrangements and by INAC's First Nation Year-End Reporting Handbook. All First Nations are required to have a written Special Education policy.
- **FNRMO** are responsible for providing regional offices with program and financial information, data and other documentation in accordance with the terms and conditions of their funding arrangements and by INAC's First Nation Year-End Reporting Handbook. All FNRMOs are required to have a written Special Education policy.

First Nation Regional Management Organizations (FNRMO)

Regional organizations that manage the SEP funding, or a portion thereof, are designated First Nation Regional Managing Organizations (FNRMO). In order to respect First Nations autonomy and diversity, regions/provinces are not limited to having one FNRMO. In the cases where there is more than one FNRMO, the maximum 25% from new funding for indirect services will be allocated between them by region. For those FNRMO who do not qualify for Tribal Council funding, indirect SEP funding may be used for administrative support up to a maximum of 10% of the indirect SEP funding.

In order to enable flexibility and account for regional variances, provinces/regions will be responsible for the development of a regional application and approval process for establishing FNRMO's. Regions will also be required to develop their own measures of readiness when determining which FNRMO will deliver the full envelope of SEP funding in the future. All FNRMOs must, however, meet the minimum requirements as listed below:

Minimum National Requirements for a First Nation Regional Managing Organization (FNRMO)

A general framework for an FNRMO has been developed to enable flexibility and to account for regional variances. In order for an organization to be considered an FNRMO, it must meet the following minimum requirements. In general, an FNRMO shall:

- Have a documented management framework outlining the governance structure;
- Have documented support from its member First Nations (Band Council Resolutions, letters, etc);
- Have documented policy guidelines, both general to the FNRMO and specific to First Nations Special Education;
- Have a workplan, including a budget and evaluation component;
- Provide second and third level services; and
- Demonstrate economies of scale.

Note: Flow through organizations do not qualify as FNRMO.

FNRMO Phases of Development

Recognizing that organizations, both new and existing, within the provinces/regions are at various stages of readiness in terms of having the capacity to be an effective FNRMO, a list of suggested activities and phases is provided. It is important to note that this list is not intended to be restrictive or limiting in any way. It is meant to provide some clarity in terms of the types of activities and services an FNRMO may provide at various stages of development.

Phase 1

- Provision of Indirect Services
- Capacity Building of FNRMO;
- Further development of workplan and governance structure;
- Development and implementation of a communication strategy to share information with First Nations and to engage First Nations input;
- Development and implementation of an accountability strategy (reporting to First Nations and government);
- Policy development; and
- Knowledge of local/provincial legislation and special education policies.

Phase 2

- Continued Provision of Indirect Services;
- Continuation of the activities in Phase 1;
- Implementation of workplanning;
- Assist in capacity building within First Nations communities and schools;
- Provide professional development opportunities for staff working with First Nations students with special needs;
- Produce publications related to special education;
- Provide bulk purchasing opportunities to enhance economies of scale;
- Participate in elevating the awareness of issues related to First Nations special education;
- Conduct research in areas related to First Nations special education;
- Develop or participate in the development of culturally relevant assessment tools and curriculum;
- Liaise with regional and provincial organizations as well as institutions such as colleges and universities;
- Communicate and coordinate activities with First Nations and other Provincial/regional bodies; and
- Negotiate the integration of services for students.

Phase 3

- Provision of both direct and indirect services;
- Continuation of the activities of phases 1 and 2;
- Provide assessments;
- Review assessments and determine eligibility for SEP funding;
- Provide specialists who participate in the development and implementation of programs for individual First Nations special needs students;
- Administer both direct and indirect service delivery funds;
- Monitor the service delivery of students receiving SEP funding; and
- Report on the full SEP program funding.

Eligible Expenditures

The screening of students is part of classroom management, not the SEP.

Direct Services to students shall include the following classroom or school based services:

- Elder services;
- Counsellors;
- Arrangement and completion of assessments of students using provincially recognized methods and techniques;
- Developing and monitoring individual education plans (IEP);
- Salary for teachers and classroom para-professionals;
- Hiring or contracting for professional services such as education psychologists, speech and language therapists, and resource and learning assistance staff;
- Acquiring relevant teaching material, equipment assessment materials and student technical equipment;
- Tuition accommodation and transportation costs for students attending a specialized school whose program is designed to meet their needs;
- Educating and training community members and parents to support special education;
- Teacher and classroom para-professional training specifically for delivery of a student(s) program;
- First Nations parents and family members of special need children will be encouraged to play a central role in the education of their child. Specialized training regarding the special needs of their child will be offered;
- Purchasing of teaching and testing materials; and
- Reporting of data as per reporting requirements.

Indirect Services to students shall include the following FNRM based programs and services:

- Supporting First Nations and federal schools with the design and implementation of special education programs and services;
- Professional development and other instructional support including; information and self-teaching materials for teachers, para-professionals and parents;
- Conduct research to adapt or develop approaches to special education that are culturally appropriate to First Nations students;
- Hiring or contracting for professional and consultative services such as education psychologists, speech and language therapists, and resource and learning assistance staff;
- Developing relevant teaching materials, programs and equipment;
- Supporting improved coordination with other community programs such as Early Childhood Development, HeadStart, child care, and FAS/FAE programs;
- Liaising with provincial education authorities entering into agreements and ensuring appropriate payments for special education services;
- Administering SEP;
- Counsellors;
- Elder services;
- Educating, training community members and parents to support special education;
- First Nations parents and family members of special need children will be encouraged to play a central role in the education of their child. Specialized training regarding the special needs of their child will be offered;
- Establishing and developing protocols with other community agencies (i.e. CFS, Social Assistance and Community awareness programs); and
- Reporting of data as per reporting requirements.

POST-SECONDARY EDUCATION OVERVIEW

Indian and Northern Affairs Canada (INAC) encourages and supports the educational and/or career development opportunities of registered Indians and Inuit through the provision of financial assistance for post-secondary education studies through the **Post-Secondary Student Support Program**. This is expected to improve access and participation of First Nation and Inuit students in post-secondary studies and lead to higher graduation rates from post-secondary programs. It is expected that students participating in this program will have education outcomes comparable to other Canadians with similar education backgrounds and there will be an improvement in their labour market participation rates.

Under the department's Post-Secondary Student Support Program (PSSSP), and University and College Entrance Preparation Program (UCEP), financial support is provided to eligible registered Indians and Inuit toward the costs of their post-secondary education. First Nation and Inuit organizations managing these programs as well as their delegated administering authorities are responsible for reporting on identified student data.

The *Register of Post-Secondary Education Students* is an annual report to INAC that requires:

- Indian Registry number, date of birth, gender and student's full name receiving post-secondary funding;
- name and number of the post-secondary institution attended by each student, area of study, length of the program, current year of study and qualification being sought; and
- whether or not a student is in attendance part-time or full-time.

Band councils must also submit an annual *Register of Post-secondary Education Graduates / Summary Total of PSE Funded Students* that gives a breakdown of students, who have completed their studies in the past year, including:

- detailed student information on all graduates; and
- the actual total number of students who received post-secondary education funding in the previous year.

The **Indian Studies Support Program** supports the development and delivery of college and university level courses for Indian and Inuit students, and research and development on Indian and Inuit education. This is expected to increase PSE participation by eligible Indian and Inuit students by increasing the availability of post-secondary education programs tailored to their particular cultural and educational needs. This in turn will foster enhanced educational outcomes for Indian and Inuit post-secondary students, and reduce the gap with other Canadians.

SOCIAL DEVELOPMENT OVERVIEW

First Nations people, like other Canadian citizens, are responsible for managing their own affairs and maintaining themselves to the extent that their resources permit. Some individuals and families are unable to provide for themselves and their dependents. Situations therefore exist in which assistance must be available to community members in need. Income Assistance is one type of income-supplement to eligible persons. Other income supports include Old Age Security, Child Tax Benefits, etc.

Income Assistance provides the basic and special needs of indigent residents of Indian reserves and their dependents as well as social support programs which meet the special needs of infirm, chronically ill and disabled persons. All of these programs will be delivered at a standard reasonably comparable to the reference province/territory of residence. The objective of the Income Assistance program is to provide for basic needs such as food, shelter, clothing, and assistance for special needs such as special diets, essential household items, and guide dogs.

INAC arranges for the administration of funding for income support programs and services, and other public services, with the Chiefs and Councils of Indian bands recognized by the Minister of Indian Affairs and Northern Development. Chiefs and Councils may opt to deliver programs directly; share services with other member communities in tribal/district councils, or incorporated political/treaty/First Nation organizations; or, enter into agreement for service delivery with other provincial/territorial or municipal agencies, private businesses or non-governmental organizations.

Some First Nations may offer work opportunity projects to further assist recipients gain employment experience. They may also be asked to participate in program reviews from time to time according to the Indian and Northern Affairs Canada (INAC) policy. More detailed information on policy directives and program review requirements can be obtained from the INAC regional offices.

Child and Family Services usually include counselling and education programs to prevent family breakdown and the removal of children from their homes; child protection, foster homes and adoption; and placements of children in either group homes, institutions or special counselling programs. The circumstances under which child protection becomes necessary are defined through provincial or territorial legislation. First Nations are required to submit monthly or annual reports on child and family services that provide details on child protection activities. An annual or twice-yearly report on child and family services is also required in the regions. Contact your INAC regional office for more information about reporting requirements for the operation of child and family services. Regions may also require documentation on each child to confirm eligibility for maintenance funding as per INAC authorities (i.e., status Indian with on-reserve residence status at the time of apprehension).

Assisted Living services are provided by First Nations and are intended to give support to families in situations where individuals need special help due to age, illness, or disability. Services include institutional care, foster care and in-home care (primarily homemaking/home management, non-medical care) for the elderly and to those who are ill, or have disabilities. First Nations are required to provide a monthly or annual report on Assisted Living service.

Since the first **Family Violence Initiative** in 1988, INAC has funded the operation of various types of emergency and transitional shelters for victims of family and domestic violence on First Nations reserves. First Nations that receive funding under the Family Violence Initiative and related programs are required to submit yearly reports that include the following information:

- name of the project and a short description that outlines the original purpose, planned activities, schedule and required resources. Administering agencies should indicate if the project involved the establishment or operation of an emergency shelter under the Project Haven initiative, the payment of funds to provincial or private sector agencies for emergency shelter use by First Nations individuals and children, or the establishment of second-stage transitional housing units.
- short description of project outcomes and accomplishments for the last fiscal year, including the number of clients using the project.

An audited year-end financial statement is also required to show the total costs. Future allocations of family violence initiatives depend on the documented need for services. For more information on funding requirements and reporting guidelines, contact the INAC regional office. To obtain further information on family violence, including the Family Violence Initiative, please contact the National Clearinghouse on Family Violence at the following address:

National Clearinghouse on Family Violence

Population and Public Health Branch, Health Canada,
Jeanne Mance Building, Address Locator: #1907D1, Tunney's Pasture
Ottawa, Ontario K1A 1B4

Tel: (613)957-2938 or 1-800-267-1291, fax: (613) 941-8930

TTY: (613) 952-6396 or 1-800-561-5643

Internet Homepage: <http://www.hc-sc.gc.ca/nc-cn>

The **National Child Benefit (NCB)** is a federal initiative aimed at preventing and reducing the depth of child poverty in Canada. It was initiated in July 1998⁰ and is comprised of:

- an increase in the federal Canada Child Tax Benefit with the addition of the National Child Benefit Supplement for low-income families with children;
- in most provinces, territories and First Nation communities, adjustments to Income Assistance payments to low-income families with children equal to the amount of the increase in the NCB Supplement; and,
- use of offset Income Assistance dollars by provinces, territories and First Nations to fund reinvestment programs for low-income families with children.

It is expected that First Nations will develop reinvestment programs and services that meet the broad requirements set out in the Regional Management Framework for NCB in First Nations.

The **Disabilities Initiative** (formerly known as the National Strategy for the Integration of Persons with Disabilities) started in 1991 and provides funds to First Nations to help them recognize and address the issues faced by on-reserve persons with disabilities. First Nations receiving funding under this initiative are required to submit yearly reports that give the name of the project and a short description that outlines the purpose, planned activities, schedule, required resources and accomplishments. The report should also indicate if the project is achieved in collaboration with other federal or provincial departments or other organizations. First Nations that undertake special programs to promote initiatives for persons with disabilities are required to submit a yearly report to INAC outlining their activities and accomplishments.

Day Care Facilities/Head Start Program: Prior to the implementation of Human Resources Development Canada's (HRDC) Day Care Program, INAC funded the establishment of a number of day care facilities on-reserve in Alberta and Ontario regions and a Head Start program in the Atlantic region. INAC continues to fund these programs today.

LAND MANAGEMENT AND TRANSFERS OVERVIEW

First Nations councils may be with or without delegated authority from the Minister to administer land transactions on designated and non-designated lands under sections 53 and 60 of the *Indian Act*.

First Nations councils **with** delegated authority must submit the following reports on land transactions:

- a quarterly report that includes a detailed listing of rents collected or receivable. Rents not yet paid should be shown as "aged receivables," clearly indicating the amounts owing and the number of days since the last payment.
- an annual summary of land transactions that lists all activities such as rental agreements entered into and approvals for development of facilities.

Bands **without** delegated authority under the *Indian Act* are required to provide an annual report on land transactions administered for the previous year. For more details on reporting requirements and deadlines, contact your INAC regional office.

⁰1. Due to the implementation of the provincial family policy in 1997, reinvestment funds of First Nations in the Quebec Region have been accruing since December 1, 1997.

ECONOMIC DEVELOPMENT OVERVIEW

The **Community Economic Development Program (CEDP)** provides core funding to First Nation and Inuit communities, or organizations they mandate or designate, for economic development planning, proposal development, and planning and implementation of ongoing activities and one-time projects. This program is in the process of being modernized and integrated with other INAC economic development programs.

Core support is intended to enable recipients to carry out community economic development planning and capacity development initiatives, develop proposals and lever financial resources, and carry out economic development activities in areas such as getting community members into employment, the development of community-owned and community member businesses, the development of land and resources under community control, access to opportunities from land and resources not under community control, promoting investment, and research and advocacy. In some instances, recipients may decide to carry out these activities by hiring economic development officers.

The **Community Economic Opportunities Program (CEOP)** provides funding to First Nation and Inuit communities, and organizations they mandate or designate, to pursue their economic objectives in areas such as the employment of community members, the development of community-owned and community member businesses, the development of land and resources under community control, access to economic opportunities on land and resources beyond community control, investment promotion, and research and advocacy.

The Community Economic Opportunities Program provides financial support in response to opportunities to First Nation and Inuit communities and the organizations they mandate or designate as funding recipients. Where First Nation and Inuit communities identify opportunities and lack the financial resources to pursue them, they are encouraged to submit proposals to the Community Economic Opportunities Program. Proposals will be assessed based on their community economic impacts, and projects with the best returns will be supported.

Expected Results

The Community Economic Development Program and the Community Economic Opportunities Program are intended collectively to provide a broad range of tools to assist First Nation and Inuit communities to pursue their economic objectives. In the long term (fifteen years plus), these programs are expected to lead to increased participation of First Nation and Inuit communities in the economy. Over the next five to ten years, these programs are expected to lead to increased community capacity; increased employment of community members; more and larger community businesses; greater utilization of or value of community land and resources; more contracts for or sales by community businesses; more community government revenues from economic development; more or better community economic and other infrastructure; more or better access arrangements for land and resources beyond community control and their implementation; more investment in communities; and a better climate and environment for community economic development.

COMMUNITY INFRASTRUCTURE OVERVIEW

The Operation and Maintenance of the Infrastructure Program is one component of INAC's strategic objective to assist First Nations to build healthy and sustainable communities. The objective of the program is to provide funding to assist First Nations to acquire, construct, operate and maintain basic community facilities and services such as water and sewage, roads, electrification, schools, community buildings and fire protection. The program ensures that these facilities and community services meet recognized standards and are comparable to the services provided to nearby communities by provincial and municipal governments.

The **Housing and Infrastructure Assets (H&IA) Web-site** houses site level information on the adequacy of basic community services, housing conditions, water quality and sewer services to the homes. First Nations may update their housing data and access previous years' data through the INAC'S H&IA web site at http://pse-esd.ainc-inac.gc.ca/esd-pse/index_all_e.asp Contact your regional INAC office for further instructions.

Capital Asset Management System (CAMS) is an automated system that records information for the Operation and Maintenance of Infrastructure sub-activity. CAMS is comprised of three systems:

Capital Asset Inventory System (CAIS) is a sub-system of CAMS, which contains base level information on capital assets such as location of asset, asset type, asset quantity, year of construction, etc. It is also attached to a cost database that is updated yearly to reflect Consumer Price Index (CPI) changes. Combining CAIS and the cost database allows asset Operation and Maintenance (O&M) and replacement costs to be calculated.

Asset Condition Reporting System (ACRS) stores the results of asset inspections that are carried out on 33% of the inventory annually. Asset remediation/recapitalization needs to be identified during inspections to correct deficiencies are also stored in the system.

Capital Management Database (CMDDB) holds site level information on School Facilities, Joint School Agreements and Capital Plans.

Services available:

For those communities operating under the new **Housing Policy**, housing funding can be used for a wide-range of activities including new construction, renovations, administration, insurance, training, debt servicing and maintenance.

- **Housing Subsidy Funding to First Nations** for constructing and renovating on-reserve housing.
- **Capital Construction Funding:** for planning, designing, constructing and maintaining education and other community facilities.
- **Facilities Maintenance Funding** for assisting First Nations with the cost of operating and maintaining educational facilities and other community infrastructure facilities.
- **Funding for Advisory Services and Program Support**
 1. Housing Management
 2. Band Community Housing Planning
 3. Technical Assistance for Housing
 4. Training
 5. Housing Inspections
 6. Maintenance Management
 7. Fire Safety

Progress Report on Capital Projects

Regular progress reports are needed on capital projects undertaken by First Nations when funding is through a funding arrangement that requires progress reports. These are required for the cash management policy to ensure that further advances are justified. Progress reports usually must be received by INAC for the next payment to be released.

Certificate of Completion on Capital Projects

A Certificate of Completion showing that a capital project is finished must be completed at the end of every capital project. This is required before funding for operation and maintenance can be provided. The Certificate of Completion should be filed with the overall project completion report within six months of project completion. It must be signed by the project manager after inspection by a CMHC-approved building inspector (for housing projects) or by another qualified inspection authority (for public buildings or facilities where public health and safety are involved). Inspection reports or certificates by these authorities should be attached to the completion certificate.

Five Year Capital Plan Annual Update

First Nations are required to complete this update to provide a projection for upcoming capital projects and forms the basis for the region's capital funding in the following fiscal years.

Housing and Infrastructure Assets (H&IA)

Information is required annually from First Nations about changes in housing, housing infrastructure and community services. This information is required to demonstrate a measure of progress and accountability to Parliament as well as for planning purposes to determine outstanding requirements. The data are used in the computerized Capital Management Database (CMDDB). The regional offices of INAC will provide a copy of the previous year's report to bands for corrections and additions. The following definitions are used in conjunction with H&IA:

- A **housing unit** is any self-contained dwelling unit on a reserve or settlement with at least one bedroom. It is considered to be a main residence, rather than a seasonal or vacation home, whether or not it is presently occupied or needing renovation or repair. A housing unit can be a detached or semidetached house, a mobile home, a row house or a multi-unit residence such as an apartment, condominium, duplex or triplex, where each unit is counted separately.
- **Special purpose units** are self-contained houses that provide on-site care facilities. Examples are: children's aid homes, halfway houses, shelters for homeless people, homes for single mothers, shelters for those experiencing family violence, homes for drug and alcohol rehabilitation programs, residences for physically or mentally disabled adults or children, and nursing homes.
- **Community Services** identify the type of electrical services, road access availability, solid waste disposal services and fire protection services provided to the community.
- **Housing Conditions** refer to the number of housing units that require replacement, major renovations, indoor plumbing; and/or the number of adequate dwellings. An adequate dwelling is defined as one that does not require major repairs and does possess basic plumbing facilities, specifically hot and cold running water, inside toilets, and installed baths or showers.
- **Water Servicing** identifies types of water delivery systems used by the housing units on site.
- **Water Quality/Quantity** identifies quality and quantity of the water supply to housing units on site.
- **Sewage Servicing** identifies the sewage disposal systems used by the housing units on site.
- **Sewage Effluent** identifies whether sewage effluent from housing units on site is disposed of properly.

Capital Assets

Detailed information on changes in capital assets is required from First Nations each year to update the computerized Capital Assets Management System (CAMS). The following definitions are used in conjunction with H&IA:

- **Capital Assets** are permanent resources in the community such as houses, schools, community buildings, roads, electricity, sewage disposal, water delivery systems and equipment. There are five categories of assets:
 1. Buildings;
 2. Utilities (includes water supply and disposal equipment such as water mains, community wells, hydro-electricity, street lights, diesel generators, landfills, refuse sites and incinerators);
 3. Grounds (includes grass, trees, sidewalks and parking compounds);
 4. Transportation (includes any form of transportation infrastructure such as roads, bridges, ditches, and ferries); and

5. Vehicles (includes fire, garbage, water and sewage trucks).
- **Operation and Maintenance of Capital Assets** is the performance of work or services and the provision of materials and energy to ensure the day-to-day proper functioning of an asset (e.g., the work activities and associated chemicals and fuel to run a water treatment plant).
 - **Capital Funding** is any money that is received by First Nations to identify, plan, design, construct, renovate or purchase capital assets.
 - A **facility** is anything that is built or installed to serve a specific need in a First Nations community. For example, a recreation hall is a facility because it provides a place for people to meet. Facilities form part of the infrastructure of a community.
 - **Infrastructure** are capital assets that are long-term resources held in common for the benefit of the entire community and includes bridges, roads, wells, water and sewage systems and electricity.
 - **Capital Projects** involve the planning, building, renovation or improvement of a community's capital assets. To receive funding for a capital project, First Nations must submit a project cost estimate, schedule and implementation plan according to the requirements of their funding arrangement. Reports are required for projects worth \$1 million and over.
 - A **capital plan** lists the capital projects over a five-year period. Capital plans give the estimated costs of new capital projects and show which projects are the most important. These projections should be updated every year to reflect any changes that take place.

Reporting Requirements: Completed Asset Condition Reporting System (ACRS) Project

First Nations are asked to provide information and assistance to inspectors contracted by the bands and/or tribal councils with INAC funding who gather information on the condition of capital assets. Inspectors provide a report for the centralized ACRS. They are usually provided in advance with summary information on existing assets by INAC's regional offices. This summary information includes asset numbers, extension numbers and the number of ACRS projects. Details on reporting procedures and deadlines are available from INAC's regional offices.

LIST OF INAC REGIONAL OFFICES

<p>ALBERTA REGION Indian and Northern Affairs Canada 630 Canada Place, 9700 Jasper Avenue EDMONTON AB T5J 4G2 Tel: (780) 495-2773 Fax: (780) 495-4088</p>	<p>ATLANTIC REGION Indian and Northern Affairs Canada 40 Havelock Street, PO Box 160 AMHERST NS B4H 3Z3 Tel: (902) 661-6200 Fax: (902) 661-6237</p>
<p>BRITISH COLUMBIA REGION Indian and Northern Affairs Canada Suite 600, 1138 Melville Street VANCOUVER BC V6E 4S3 Tel: (604) 775-5100 Fax: (604)775-7400</p>	<p>MANITOBA REGION Indian and Northern Affairs Canada Room 200, 365 Hargrave Street WINNIPEG MB R3B 3A3 Tel: (204) 983-4928 Fax: (204) 983-7820</p>
<p>ONTARIO REGION Indian and Northern Affairs Canada <u>Regional Operations South</u> 25 St. Clair Avenue East, 8th Floor TORONTO ON M4T 1M2 Phone: (416) 973-6234 Fax: (416) 954-6329 <u>Regional Operations North</u> 100 Anemki Drive, Suite 101 THUNDER BAY ON P7J 1A5 Phone: (807) 623-3534 Fax: (807) 623-7021</p>	<p>QUEBEC REGION Indian and Northern Affairs Canada Jacques-Cartier Complex 320 east, St-Joseph Street, Office 400 QUEBEC QC G1K 9J2 Tel: (418) 648-3270 Fax: (418) 648-2266</p>
<p>SASKATCHEWAN REGION Indian and Northern Affairs Canada Room 200, 1 First Nations Way REGINA SK S4S 7K5 Tel: (306) 780-5945 Fax: (306) 780-5733</p>	<p>NORTHWEST TERRITORIES REGION Indian and Northern Affairs Canada PO Box 1500 YELLOWKNIFE NT X1A 2R3 Tel: (867) 669-2626 Fax: (867) 669-2408</p>
<p>YUKON REGION Indian and Northern Affairs Canada Room 415C, 300 Main Street WHITEHORSE YT Y1A 2B5 Tel: (867) 667-3380 Fax: (867) 667-3387</p>	<p>NUNAVUT Indian and Northern Affairs Canada Qimugjuk Building 969, PO Box 2200 IQALUIT Nunavut X0A 0H0 Tel: (867) 975-4500 Fax: (867) 975-4560</p>