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Northern Development. Band Fiscal
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Statistics on band financial admin-
istration/prepared by Fund Accounting
Directorate, Band Financial Admin. Div.

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ANNUAL REPORT
STATISTICS ON BAND FINANCIAL ADMINISTRATION
FISCAL YEAR 1980 - 81

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Prepared by: Fund Accounting
Directorate
Band Financial
Administration Division
October 1982.

ANNUAL REPORT
 STATISTICS ON BAND FINANCIAL ADMINISTRATION
 FISCAL YEAR 1980-81

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EXECUTIVE SUMMARY

In the past, the Band Financial Administration Division has prepared its annual report describing in general terms the bands accounting system and internal control on a regional basis. The most recent annual report, that is for the 1980-81 fiscal year, is quite different from previous reports both in its format and content.

The objective of the 1980-81 report is to present data that speaks for itself rather than discuss the events that led to a specific situation. It provides a statistical analysis of the financial management of five hundred thirty eight (538) bands. From the information included in the band audited financial statements and related audit complements available at Headquarters as at August 31, 1982, the following nine (9) variables have been selected to evaluate on a regional basis the bands accounting system, internal control and financial position as of March 31, 1981:

- opinion of auditor;
- balancing of books;
- preparation of monthly revenue and expenditure report;
- internal control;
- type of accounting system in use;
- compliance to the Accounting Guide on Indian Bands in Canada;
- working capital deficit and ratio of working capital deficit to DIAND funding;
- other financial problems;
- contributions transferred to Bands.

For each variable, national and regional averages have been calculated and reproduced on graphs. The graph presentations provide a global picture of bands performance within a Region and on a national level.

The total reported working capital deficit in 1980-81 for 203 bands is \$14.8 million. Based on current projections of contribution funds to be transferred to bands in 1982-83, the minimum forecast deficit is \$27 million.

The statistical findings indicate that many bands have difficulty developing and reporting basic information on their financial affairs and that almost half the bands require major improvements in procedures and methods of management and administration. There is a need for training and ongoing financial advisory services. It is, therefore, recommended that:

- a) that a formal training package be developed and made available to Bands to assist Band Councils and senior Band staff in developing and implementing policies and procedures to ensure timely, accurate financial data and operations carried out efficiently and according to plan;
- b) that hands-on follow-up assistance be provided to Bands to help ensure that training objectives are met; and,
- c) that the related District report on the results achieved by each Band that received the training, perhaps as part of the audit package.

INTRODUCTION

The purpose of the report is to provide a statistical analysis of the financial management of Indian Bands in Canada, including the financial position of each Band at March 31, 1981, and the accounting and reporting system in use.

Information was gathered on 538 Bands. The sources used were the audited financial statements supplied by the Bands and available in Headquarters by August 31, 1982, together with the related audit complements for 452 of the Bands. Some 42 Bands were not included; 26 because no audits were available, and 16 because they did not receive any funding from DIAND (as shown in Appendix XIV).

The following variables (shown in Appendix XV) were quantified:

1. Opinion of auditor(s);
2. Whether or not books of accounts were balanced monthly;
3. Whether or not monthly revenue and expenditure reports were prepared;
4. Whether internal control was considered adequate or inadequate;
5. Type of accounting system in use;
6. Whether the Departmental Accounting Guide was used in preparation of the audited financial statements;
7. Whether there was a working capital deficit, and the ratio of any working capital deficit to DIAND funding; and,
8. Whether a Band suffered from other financial problems, and the major cause of any such problems.

The ninth variable quantified (shown on Appendices X to XIII) deals with the amount of contributions transferred to Bands.

For each variable, national and regional averages were calculated and compared, both in words and graphically. Where possible, relationships between variables were also noted. The analysis does not attempt to explain why a region differs from the national average. It points out relative strengths and weaknesses of the Bands on a regional basis, rather than attempting to provide solutions to problems.

1.0 AUDITOR'S OPINION (APPENDIX I)

There are four basic types of audit opinion: clear (or unqualified) opinion, qualified opinion, denial of opinion and adverse opinion.

A clear opinion indicates that the auditor is satisfied that the financial statements reported on give a fair picture of an organization's financial position on a stated date, and/or of the organization's financial operations during a stated period.

A qualified opinion indicates that the auditor is satisfied that a fair picture is given by the statements, except for specific items stated in the auditor's report. For example, written confirmation by debtors of amounts owing to a client might have been impossible, and the auditor would qualify his opinion as to accounts receivable.

A denial of opinion means that, for stated reasons arising from the audit, that the auditor was unable to obtain sufficient evidence to justify an opinion on the statements; for example, suppliers' invoices might be unavailable.

An adverse opinion means that the auditor is satisfied that one or more statements, or the financial statements taken as a whole, do not give a fair picture. For example, the assets of an entity might be turned over to a new entity without meeting legal requirements. The receiving entity's auditor would give an adverse opinion because of legal status of the assets acquired.

It should be noted that the auditor's report can only add credibility to a Band's financial statements, and that it cannot by itself indicate quality of record-keeping or financial management. It is theoretically possible for an organization to keep all the necessary pieces of paper, maintain no books of account whatsoever, pay no attention to the financial situation, and receive an unqualified opinion on year-end financial statements prepared by the auditor.

It should also be noted that the auditor may or may not accept the Department's Accounting Guide, and alter his opinion accordingly as to whether the Band has complied with generally accepted accounting principles. (Where the auditor expressed an opinion other than a clear opinion solely because of a disagreement with the Guide's suggested presentation of fixed assets or trust funds on the Band's balance sheet, the opinion was considered unqualified for statistical purposes).

1.1 CLEAR OPINIONS

As shown on Appendix "I", the national average for clear opinions was 43.3%.

The highest percentage of clear opinions was achieved by the Atlantic Region (75%).

Other regions above the national average were British Columbia (57%), Quebec (55%) and Ontario (46%).

Closest to the average was the Northwest Territories (44%).

The lowest percentage of clear opinions was received by the Yukon (13%).

Other regions below average were Alberta (14%), Manitoba (20%) and Saskatchewan (22%).

1.2 QUALIFIED OPINIONS

The national average for qualified opinions was 19.3%.

The highest percentage of qualified opinions was received by Alberta (33%).

Other regions above the national average were Atlantic (25%), Quebec (24%) and British Columbia (21%).

Closest to the average was Saskatchewan (19%).

The lowest percentage of qualified opinions was received by the Yukon. (7%)

Other regions below average were the Northwest Territories (12%), Manitoba (13%) and Ontario (14%).

1.3 DENIALS OF OPINION

The national average for denials of opinion was 37%.

The highest (worst) percentage of denials of opinion was received by the Yukon (80%).

Other regions above (worse than) average were Manitoba (67%), Saskatchewan (57%), Alberta (53%), the Northwest Territories (44%) and Ontario (40%).

The lowest (best) percentage of denials of opinion was achieved by the Atlantic Region (0%).

Also, below (better than) average were British Columbia and Quebec (both 21%).

1.4

ADVERSE OPINIONS

The national average for adverse opinions was 0.4%. Two bands received adverse opinions, one in Saskatchewan and one in British Columbia. Considering that the percentage is very low, no comparison to the national average (or graphs) has been included.

2.0 BALANCING OF BOOKS (APPENDIX II)

The reason for balancing books of account is to prove that the bookkeeping is technically correct. If balancing isn't done regularly, errors can mount up. It takes longer to find the errors, and time is wasted that could be better spent. In rare cases where there are only a very few transactions, quarterly balancing might suffice, but in nearly all cases it should be done monthly, and this norm was used for statistical purposes.

2.1 "YES" ANSWERS

As shown on Appendix "II", 67% of Bands were reported by their auditors as balancing their books monthly.

The highest percentage was reported for Ontario (85%).

Other above-average regions were Alberta (74%), Quebec (73%), Atlantic (71%) and Saskatchewan (70%).

Closest to the average was the Yukon (67%).

The lowest percentage was reported for the N.W.T. (56%).

Other below-average regions were British Columbia (57%) and Manitoba (59%).

2.2 "NO" ANSWERS

The national average of "no" answers was 19%.

The lowest (best) percentage was reported for the Atlantic Region (7%).

Other below-average regions were Ontario (9%), Alberta (14%) and Saskatchewan (17%).

The region closest to average was Manitoba (19%).

The highest (worst) percentage was reported for the Northwest Territories (38%).

Other above-average regions were the Yukon (33%), British Columbia (25%) and Quebec (24%).

2.3

UNAVAILABLE DATA

Information on 14% of Bands was not on file, and the necessary documents could not be located.

The highest percentages of unavailable data were from Atlantic and Manitoba (both 22%).

British Columbia (19%) was also above average.

The region closest to average was Saskatchewan (13%).

No data was missing from the Yukon.

Other below-average regions were Quebec (3%), Ontario and the Northwest Territories (both 6%), and Alberta (12%).

3.0 MONTHLY FINANCIAL REPORT (APPENDIX III)

The audit complement requested information from the Bands' auditors on the preparation each month of the following financial data:

- a) revenue and expenditure statement;
- b) aged listing of accounts receivable;
- c) aged listing of accounts payable;
- d) delinquent list for mortgages receivable;
- e) delinquent list for loans receivable.

The key report is the revenue and expenditure statement, because it is through this report that the Band Council (and funding agencies) can assess operations, compare them with the financial plan (budget), and determine what action is required to eliminate any deficits.

The other reports listed above assist Band Council in assessing the Band's financial position, which is obviously important, but for many Bands these reports are not applicable or the amounts involved are immaterial. If there is an overall surplus on the latest revenue and expenditure statement, and prior year surpluses and deficits have been included, assets necessarily exceed liabilities. For these reasons, statistics on this point were based on monthly preparation of a revenue and expenditure statement.

3.1 "YES" ANSWERS

Auditors reported 48% of Bands as preparing monthly revenue and expenditure reports.

The region reporting the highest percentage of report preparation was Saskatchewan (78%).

Other regions above the national average were the Yukon (60%) and Ontario (58%).

Closest to the average were Alberta (50%) and Atlantic (46%).

The lowest percentage was reported for the Northwest Territories (31%).

Other below-average regions were British Columbia (37%), and Manitoba and Quebec (both 39%).

3.2

"NO" ANSWERS

Auditors reported 38% of Bands as not preparing monthly revenue and expenditure reports.

The region reporting the highest (worst) percentage of non-preparation of reports was the Northwest Territories (63%).

Other above-average regions were Quebec (58%), British Columbia (44%) and Manitoba (41%).

Closest to the average were the Yukon (40%), and Alberta and Ontario (36%).

The lowest (best) percentage of non-preparation was reported for Saskatchewan (9%).

Atlantic Region (32%) was also below average.

3.3

DATA UNAVAILABLE

Information on 14% of Bands was not on file, and necessary documents could not be located.

The highest percentage of unavailable data was from Atlantic (22%).

Other above-average regions were Manitoba (20%) and British Columbia (19%).

Closest to the average was Alberta (14%).

No data was missing from the Yukon.

Other below-average regions were Quebec (3%), the Northwest Territories and Ontario (both 6%), and Saskatchewan (13%).

4.0 INTERNAL CONTROL (APPENDIX IV)

The Canadian Institute of Chartered Accountants has defined internal control as "the plan of organization and all the co-ordinated methods and measures adopted by management to safeguard assets, ensure the accuracy and reliability of accounting data, promote operational efficiency and maintain adherence to prescribed policies". Clearly much more is involved than the Band's books: staff of appropriate quality, an organization chart making an appropriate separation of incompatible duties, sound practices in performance of duties, and all policy manuals (such as the Band's administrative and financial regulations, and personnel policies). All these things, among others, are considered in the auditor's judgement of internal control, and this judgement is the basis of the type and extent of audit procedures he carries out: better internal control increases the likelihood of an unqualified opinion, and reduces audit time (and therefore, audit costs).

4.1 ADEQUATE INTERNAL CONTROL

Internal control was considered adequate for 49% of Bands in Canada.

The region achieving the highest percentage was Atlantic (100%).

British Columbia (66%) was also above-average.

The region closest to average was Ontario (58%).

The region with the lowest percentage was Manitoba (15%).

Five other regions were below average: Saskatchewan (25%), Alberta (26%), the Yukon (27%), the Northwest Territories (31%) and Quebec (39%).

4.2 INADEQUATE INTERNAL CONTROL

Internal control was considered inadequate for 47% of Bands in Canada.

The highest (worst) percentage occurred in Manitoba (80%).

Other regions above (worse than) average were the Yukon (73%), Saskatchewan (70%), the Northwest Territories (63%), Alberta (62%) and Quebec (61%).

Closest to the average was Ontario (40%).

The lowest (best) percentage was Atlantic's (0%).

British Columbia was also below average (30%).

4.3 UNAVAILABLE DATA

Information on 4% of Bands was not on file, and necessary documents could not be located.

No data was missing for either Yukon, Quebec or Atlantic regions.

Also below-average was Ontario (2%).

Closest to the average was British Columbia (4%).

The highest percentage of unavailable data was from Alberta (12%).

Other high percentages were from the Northwest Territories (6%), and Saskatchewan and Manitoba (both 5%).

5.0 ACCOUNTING SYSTEM (APPENDIX V)

In classifying Bands as to type of accounting system in use, it was noted that a significant number of Bands had evolved hybrid systems, e.g., computer and one-write, or one-write and synoptic. In such cases, the Band was classified as having the system with the lesser degree of sophistication (the second type in each of the examples). In addition, no distinction was made among computerized Bands on the basis of whether the computer was Band-owned or whether an outside service agency was used.

It is interesting to note that the most consistently good internal control and the most frequently clear audit opinions were achieved by Atlantic region, which also had the second highest usage of synoptics. The highest degree of financial difficulties occurred in Manitoba, the most-computerized region. The conclusion is not, of course, that computers cause problems, but that it takes motivated people to find and implement solutions: a computer alone is not the answer.

5.1 COMPUTERIZED BANDS

A band was considered computerized if it was reported as using a computer without any use of manual accounting systems. By this standard, 8% of bands were classified as computerized.

The highest degree of computerization occurred in Manitoba (13%).

Alberta (10%) also exceeded the national average.

The closest regions to the national average were British Columbia and Ontario (both 9%).

The Yukon and the Northwest Territories had no computerized bands.

Also below average were Saskatchewan (2%), Atlantic (4%) and Quebec (5%).

5.2 ONE-WRITE SYSTEM

A one-write system creates the source document (cheque or receipt), the summary of type of cost and the summary by time period simultaneously. (Synoptics and other manual systems require the three records to be created separately, making possible types of error that a one-write system can prevent). Some 28% of Bands use a one-write system with or without computer assistance.

The region making greatest use of a one-write system was the Yukon (60%).

Other above-average regions were Ontario (51%), Saskatchewan (46%), Manitoba (44%) and Alberta (36%).

Closest to the average was Quebec (24%).

The least use of a one-write system was in the Atlantic region (4%).

Other below-average regions were the Northwest Territories (6%) and British Columbia (7%).

3 SYNOPTIC SYSTEM

The most common accounting system (48% nationally) was a synoptic, in which cheques and deposits are recorded on multi-column pages with revenue, expense, bank and other columns as needed.

The greatest use of a synoptic system was in the Northwest Territories (88%).

Above-average use also occurred in Atlantic (71%), Quebec (68%) and B. C. (65%).

Closest to the average was Alberta (40%).

Lowest use of synoptics occurred in Manitoba (17%).

Also below average were the Yukon (20%), Ontario (26%), and Saskatchewan (39%).

5.4 UNAVAILABLE DATA

Data on 16% of Bands was not on file, and necessary documents could not be located.

The lowest degree of missing data was in Quebec (3%).

Other below-average regions were the Northwest Territories (6%), Saskatchewan (13%), and Ontario and Alberta (both 14%).

Closest to the average was British Columbia (19%).

The highest degree of missing data was in Manitoba (26%).

Other above-average regions were Atlantic (21%) and Yukon (20%).

6.0 Other Financial Problems

The most common financial problem for Bands was a working capital deficit, which is discussed later in this report. The majority problems other than a working capital deficit involved deficits in Band-owned enterprises. There were also problems caused by loans to members, defaults on CMHC loans and unrecorded liabilities.

6.1 Statistical Breakdown

Some 12 Bands (6 in Manitoba, 3 in Ontario and 3 in British Columbia) were reported as having unprofitable Band enterprises. Another 4 bands in Manitoba were considered to have significant problems with loans to members. Unrecorded liabilities were reported by the auditors of 3 Bands (2 Manitoba and 1 British Columbia). In Quebec, 2 Bands had defaulted on CMHC loans.

7.0 Accounting Guide (Appendix VI)

The "Accounting Guide on Indian Bands in Canada" was published in November 1980. It was written pursuant to the requirements of Section 9.4.2 of the Treasury Board "Guide on Financial Administration" that contribution arrangements include "the audit arrangements including timing and scope". It was, therefore, necessary for DIAND as donor to establish through the "Accounting Guide" "the extent, scope, coverage and timing" of the audit of funding under its contribution arrangements.

The Guide describes the nature of Band operations and accounting principles used (including financial statement presentation), departmental funding and audit requirements. It also includes definitions of terms used by the Department, and a sample of financial statements to encourage standardization among the many auditors along lines considered desirable by the department.

A key item in the Guide is the Audit Complement, which asks for specific information to be provided for every Band on a number of matters designed to allow us to assess day-to-day operations of each Band in a way that the auditor's opinion alone could not permit.

In determining whether the Guide had been used by the auditor(s) of a Band, the following questions were asked:

1. Was a Balance Sheet included?
2. Were funds held in trust excluded from the Balance Sheet?
3. Were fixed assets excluded from the Balance Sheet?
4. Was the concept of a Band Operations Fund used in preparing the financial statements?

If the answer to any question was a definite "no", the Guide was considered not to have been used.

There was a considerable degree of non-acceptance of the Guide by auditors, particularly in the west. It was necessary for statistical purposes to consider as unqualified a number of audit opinions in which it was held that suggested presentation by the Guide was not that generally used by Bands. Some auditors did not differentiate between Bands (as not-for-profit service organizations or a level of government) and profit-oriented businesses (which probably form the greater part of their professional practices), and at least one entirely misunderstood the nature of Band Funds held in trust.

7.1 Acceptance by Region

The Guide achieved only 56% acceptance by Bands' auditors or Bands for which we received audited statements.

There was 100% acceptance only in the Yukon. A high degree of acceptance occurred in Quebec (92%), Ontario (77%) and Atlantic (75%).

Average acceptance took place in the Northwest Territories (56%).

The lowest degree of acceptance was in Alberta (31%).

There was also a low degree of acceptance in Saskatchewan (41%), Manitoba (43%), and British Columbia (45%).

7.2 Non-Acceptance by Region

The Guide was considered not used by 44% of Bands' auditors or Bands for which we received audited statements.

The greatest degree of non-acceptance occurred in Alberta (69%).

High non-acceptance occurred in Saskatchewan (59%), Manitoba (57%) and British Columbia (55%).

Average non-acceptance occurred in the Northwest Territories (44%).

Lowest non-acceptance occurred in the Yukon (0%).

Low non-acceptance occurred in Quebec (8%), Ontario (23%) and Atlantic (25%).

Working Capital (Appendices VII to IX)

Can a Band pay its bills as they come due? To answer this important question, a calculation was made of each Band's working capital. The working capital is calculated as follows:

$$\text{(Current Assets)} - \text{(Current Liabilities)} = \text{(Working Capital)}$$

"Current Assets" includes funds normally available to the Band within one year, such as bank accounts, term deposits; loans and other receivables. Investments in Band enterprises, fixed assets, funding to be received and applicable to future years, and Band Funds held in trust, have been excluded. Inventories have also been excluded because they are assets of Band enterprises, rather than of department-funded operations and maintenance activities.

"Current Liabilities" includes any amount normally payable within one year, such as bank loans and overdrafts, accounts payable and accrued liabilities, any portion of long-term debt due within one year, and any funding received that is considered applicable to the year after the one covered by the financial statements.

Where a Band is determined to have a working capital deficit (i.e., when current liabilities exceed current assets), the total working capital deficit has been listed (see Appendices VII and VIII) by Region and Band. Each deficit has also been shown as a percentage of 1980-81 departmental funding as a measure of the relative seriousness of each Band's inability to meet its financial commitments. As an assessment of a possible worst-case scenario, the total Band Funds held in trust for the affected Bands have been shown as a percentage of the working capital deficit: can the Band "bail itself out" using Funds held in Trust?

Balance sheets (and therefore working capital data) were not available for 11 Bands: 9 in Saskatchewan (14% of region), and 1 each in Ontario (1%) and Alberta (2%). With these exceptions, working capital data for the regions is presented graphically on Appendix IX.

8.1 Positive Working Capital

The national average percentage of Bands with positive working capital (a surplus) was 60%.

The highest percentage occurred in the Yukon (87%).

Above-average percentages were also recorded for British Columbia (70%) and Saskatchewan (65%).

Closest to the average was Quebec (61%).

The lowest percentage occurred in Manitoba (31%).

Other below-average regions were Atlantic (46%), Alberta (55%), the Northwest Territories (56%) and Ontario (58%).

8.2 Negative Working Capital

Negative working capital (a deficit) was reported for 38% of Bands in Canada.

The highest (worst) percentage occurred in Manitoba (69%).

Other regions above (worse than) average were Atlantic (54%), the Northwest Territories (44%), Alberta (43%) and Ontario (41%).

Closest to the average was Quebec (39%).

The lowest (best) percentage occurred in the Yukon (13%).

Other regions below (better than) average were Saskatchewan (21%) and British Columbia (30%).

8.3 Negative Working Capital Projection for 1982-83

The Management Variance Report, as of September 27, 1982, projects that \$543,000,000 will be transferred in 1982/83 to Bands.

For fiscal year 1980-81, the total working capital deficits for Bands is \$14,840,079; the total D.I.A. audited funds transferred to Bands is \$316,370,834. The ratio of reported working capital deficits to total DIAND funding audited is about 5%. Based on this ratio, we can estimate the total deficit for Bands as \$27,000,000.

9.0 FUNDING TO BANDS (APPENDICES X TO XIII)

As per departmental records, a total of \$339.7 million was transferred to Bands in fiscal year 1980-81. (This total does not include the Associations). Of this total, the largest shares went to British Columbia (20.4%), Manitoba (20.2%) and Ontario (17.5%). On a basis of highest average funding per Band, the leader was Manitoba (\$1,184,000), followed by Alberta (\$870,000), Atlantic (\$852,000), and Quebec (\$819,000). Further information is shown on Appendix X.

Appendix XI provides a list of 81 Bands which received between \$1,000,000 and \$2,999,000 in DIAND contributions in 1980-81. Of the 81 Bands, 23 were in Manitoba, 14 in British Columbia, 13 in Ontario and 12 in Saskatchewan.

Appendix XII lists 14 Bands which received over \$3,000,000 in DIAND contributions in 1980-81. Eskasoni Band (Atlantic) and Iroquois de Caughnawaga received \$5.5 million and \$5.4 million, respectively.

Appendix XIII shows funding transferred to Bands by contribution bracket. All 16 Bands in the Northwest Territories received less than \$500,000 each along with 13 (87%) of the Yukon's Bands and 143 (74%) in British Columbia. Between \$500,000 and \$1,000,000 was contributed to each of 12 (42%) Atlantic Bands, 30 (25%) Ontario Bands and 14 (24%) Manitoba Bands. Between \$1,000,000 and \$3,000,000 of funding went to each of 23 Bands (40%) in Manitoba, 12 Bands (18%) in Saskatchewan and 7 Bands (18%) in Quebec. Over \$3,000,000 each went to 4 Bands (10%) in Alberta, 3 Bands (5%) in Manitoba and 2 Bands (5%) in Quebec.

Conclusion and Recommendations

Our conclusions and recommendations are divided into two general areas, the accounting and reporting system and the financial situation.

Accounting and Reporting System

After collecting data for Bands within a region and computing statistics on a regional basis, we observe that many Bands have difficulty developing and reporting basic information on their financial affairs, and that almost half the Bands needed major improvements in procedures and methods of management and administration.

This indicates a need for training and ongoing assistance in finance.

We recommend:

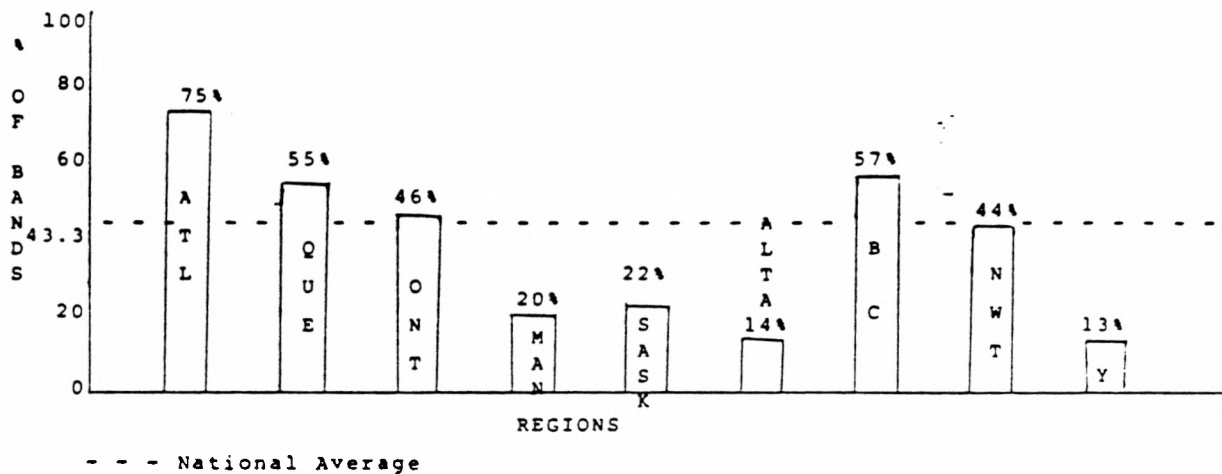
- a) that a formal training package be developed and made available to Bands to assist Band Councils and senior Band staff in developing and implementing policies and procedures to ensure timely, accurate financial data and operations carried out efficiently and according to plan;
- b) that hands-on follow-up assistance be provided to Bands to help ensure that training objectives are met; and
- c) that the related District report on the results achieved by each Band that received the training, perhaps as part of the audit package.

Financial Situation

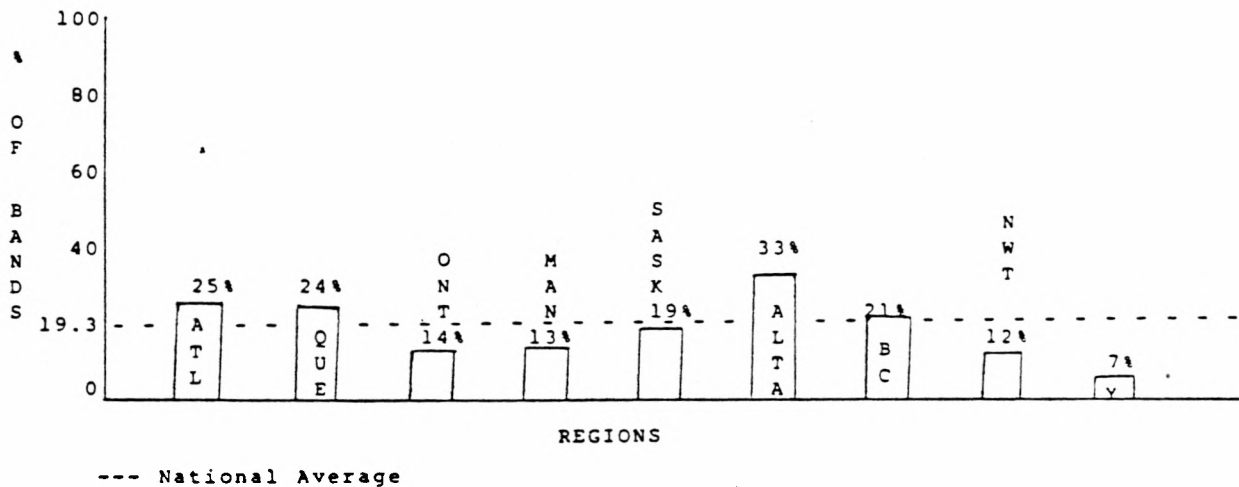
The total reported working capital deficit for 1980-81 was \$14.8 million. Based on current projections of contribution funds to be transferred to Bands in 1982-83, the forecast deficit is 27,000,000. The deficit measures incapacity to meet current obligations, and in 1980-81 involved over 200 Bands. The deficit for any particular Band could be explained by any of a number of causes, such as:

- poor management
- poor control tools
- the general economic situation
- lack of timely, accurate financial data
- poor accounting systems
- lack of management and/or financial skills

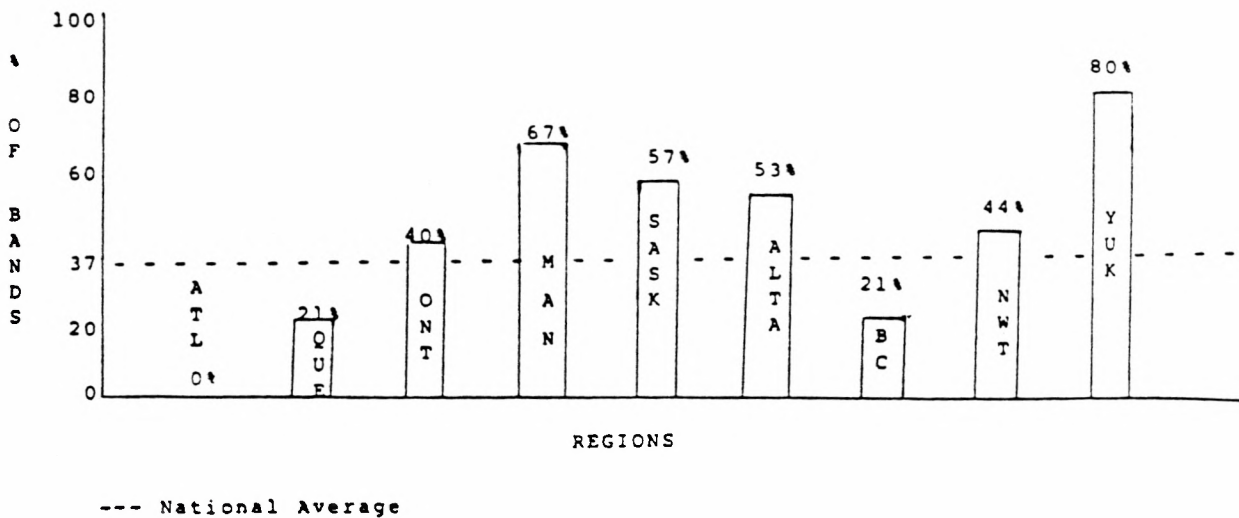
CLEAR OPINIONS



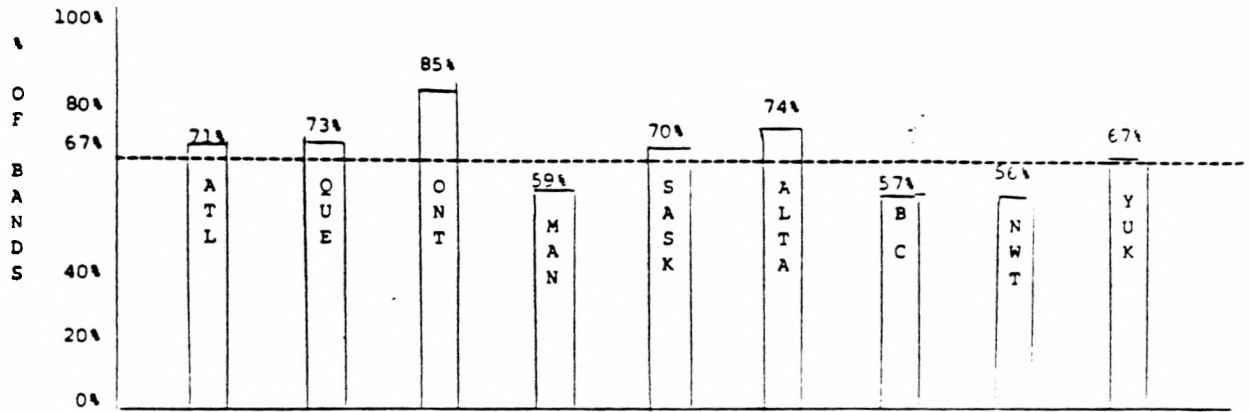
QUALIFIED OPINIONS



DENIALS OF OPINION

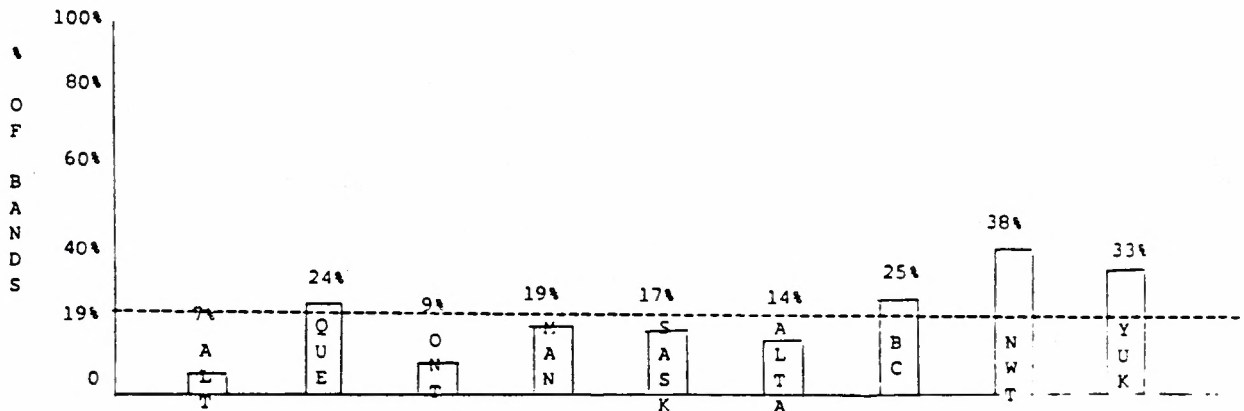


BOOKS BALANCED



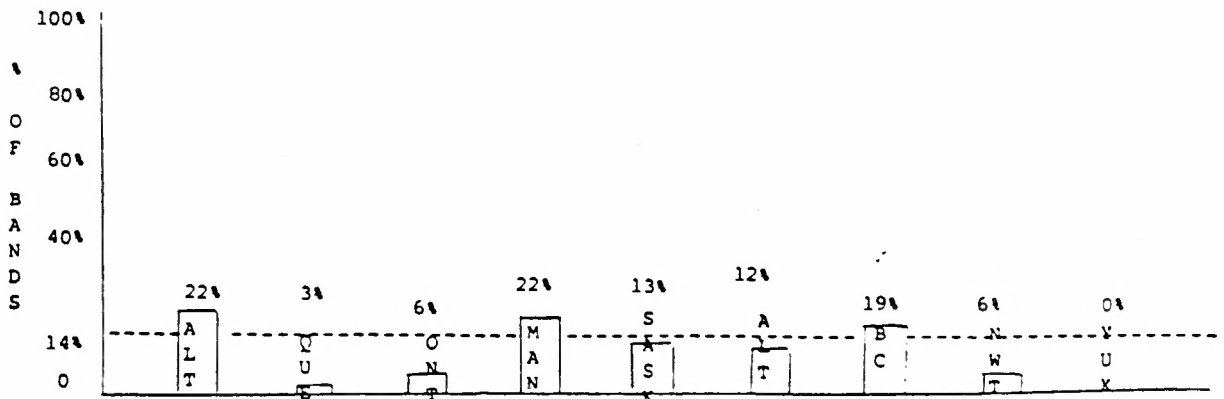
--- National Average

BOOKS NOT BALANCED



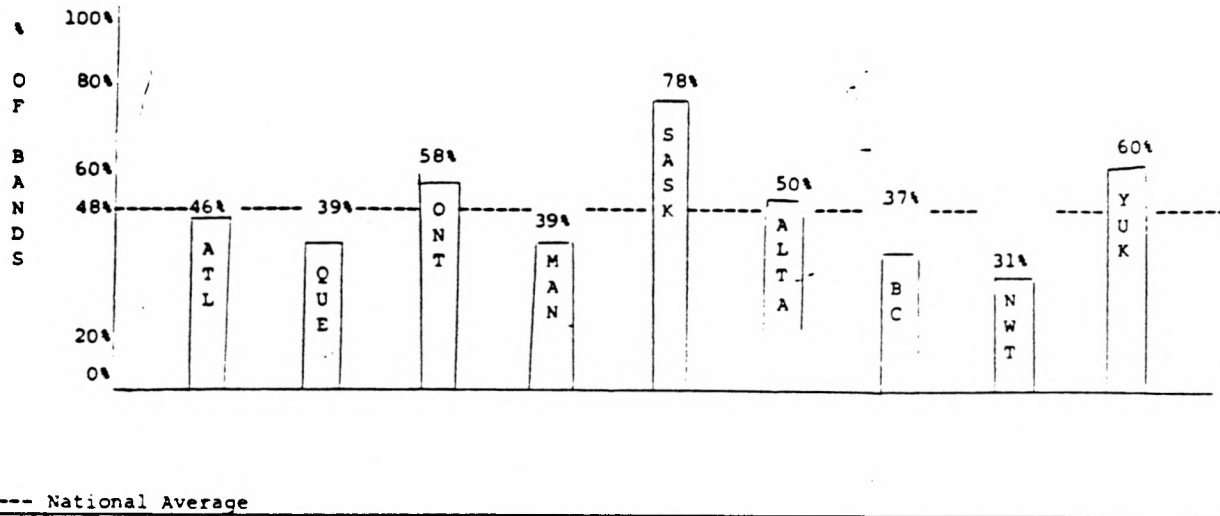
--- National Average

DATA UNAVAILABLE

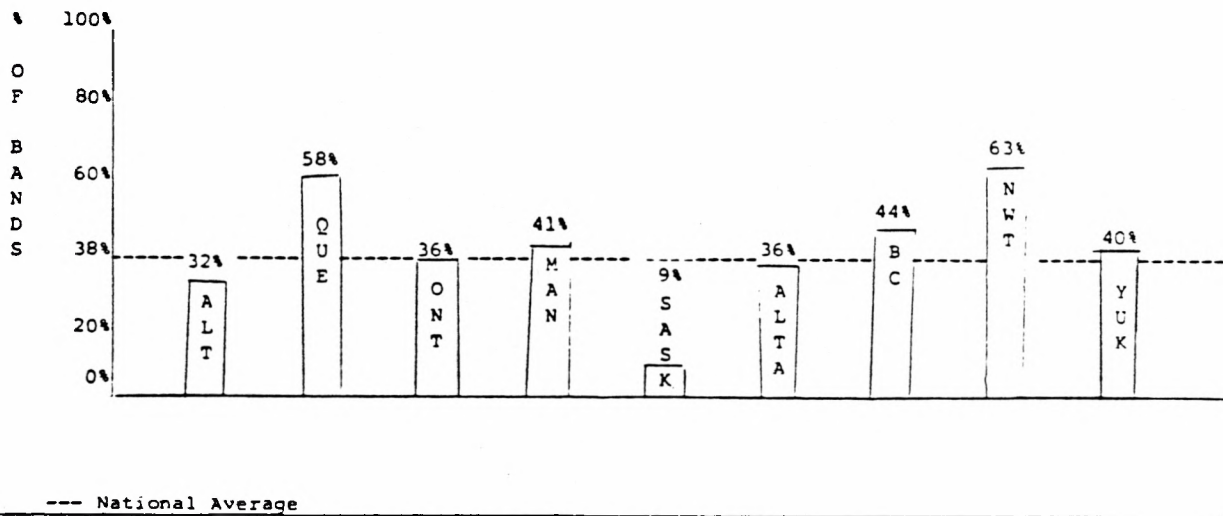


--- National Average

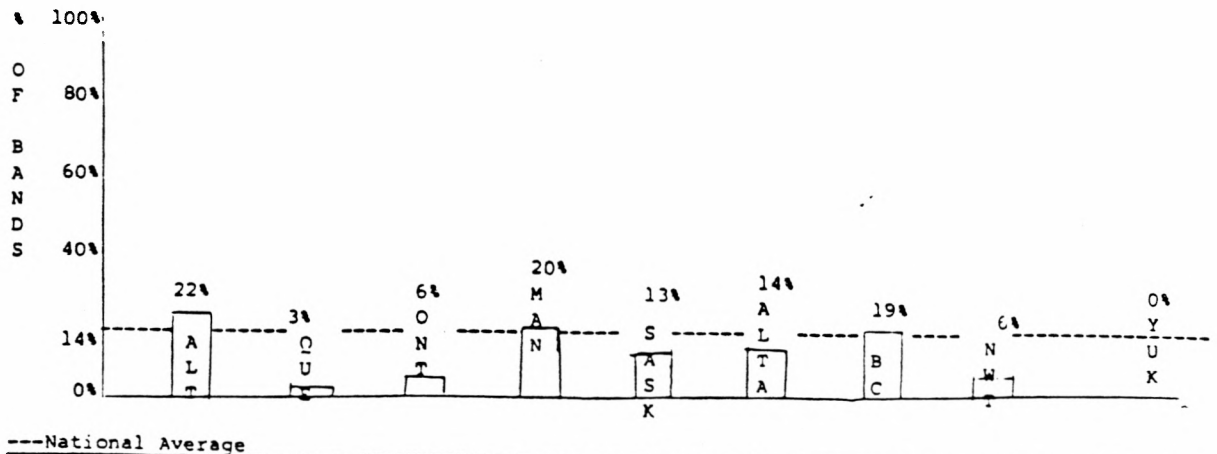
Monthly Report Prepared



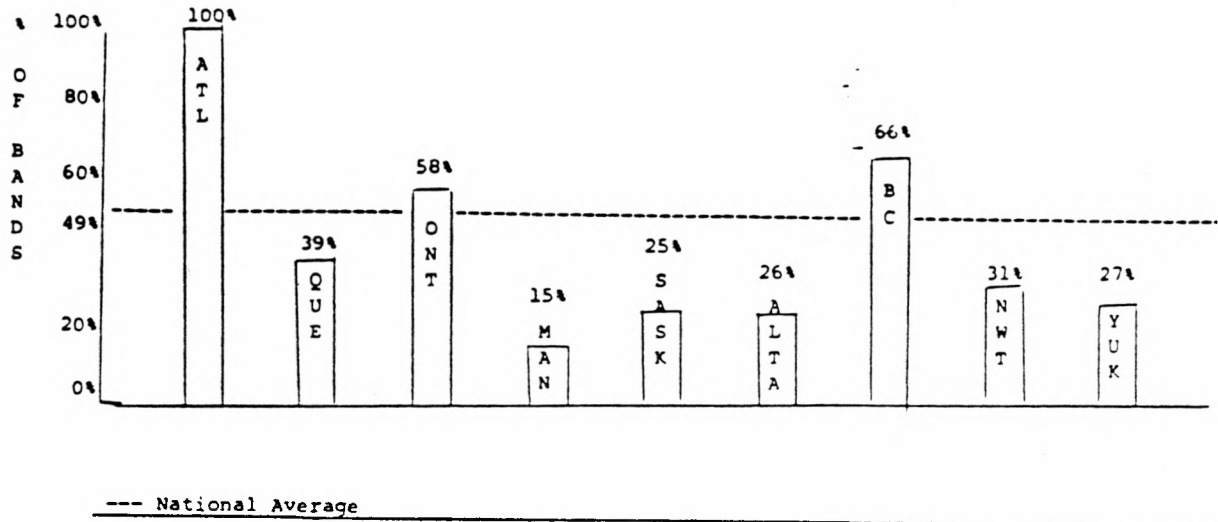
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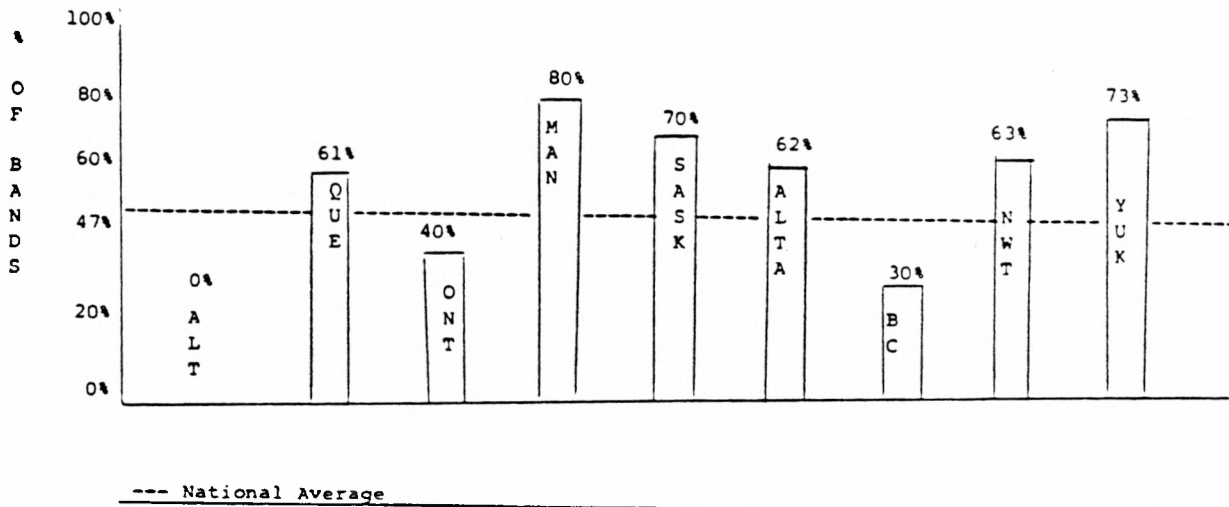
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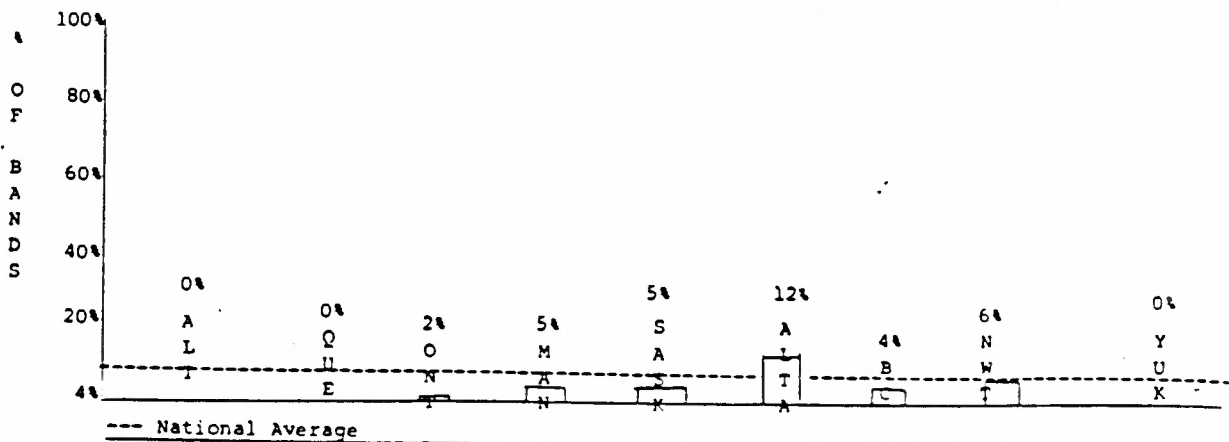
Adequate Internal Control

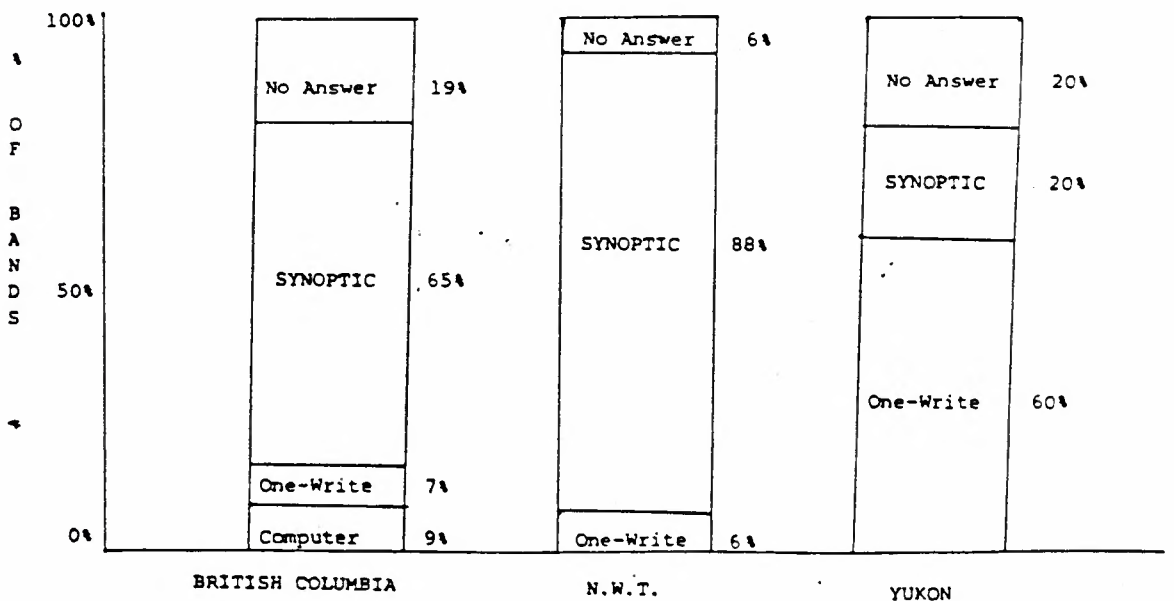
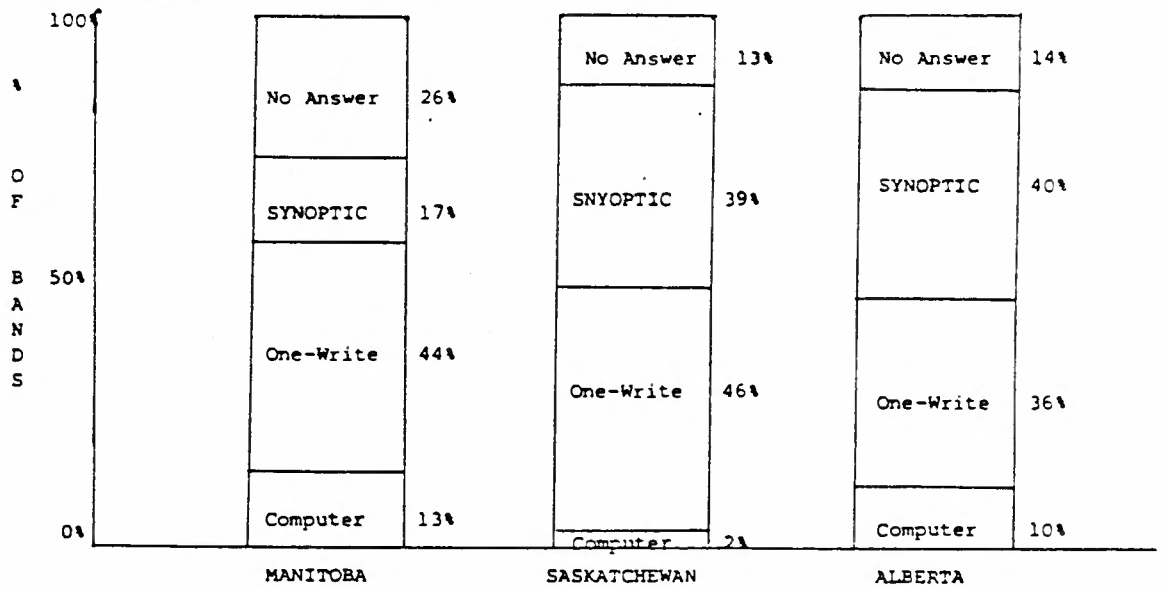
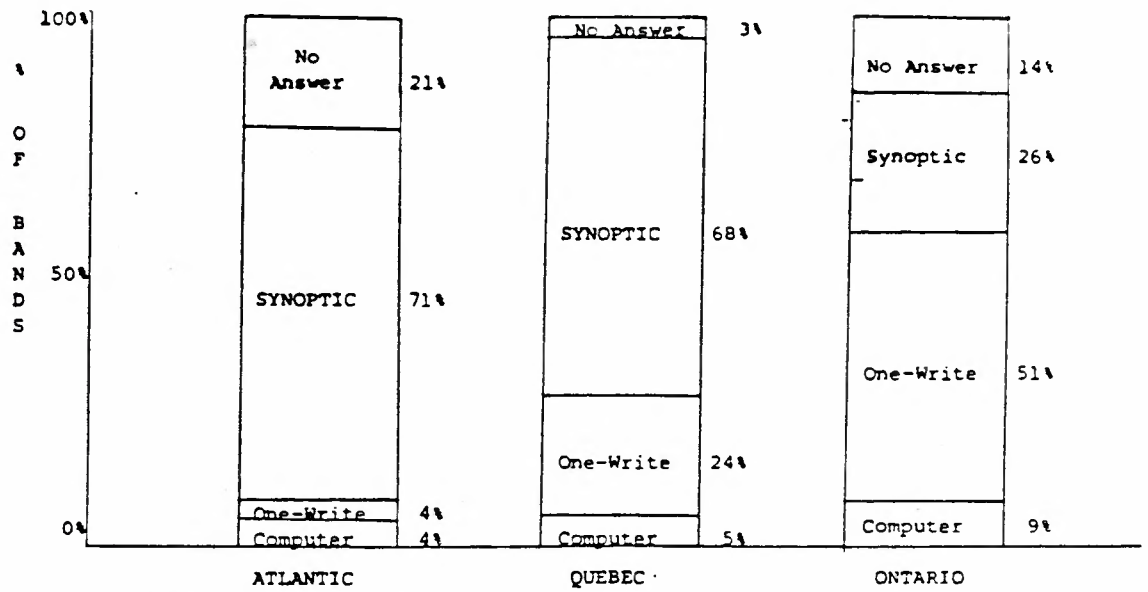


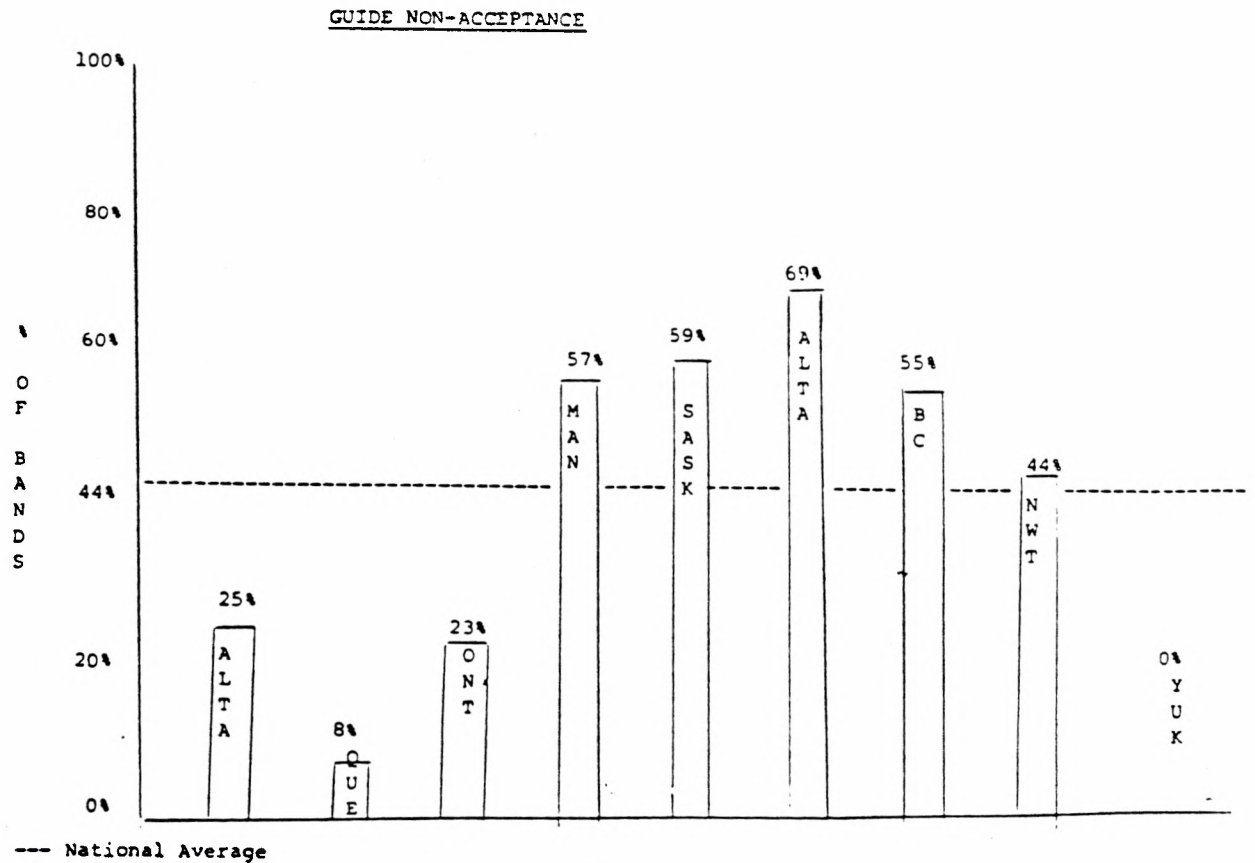
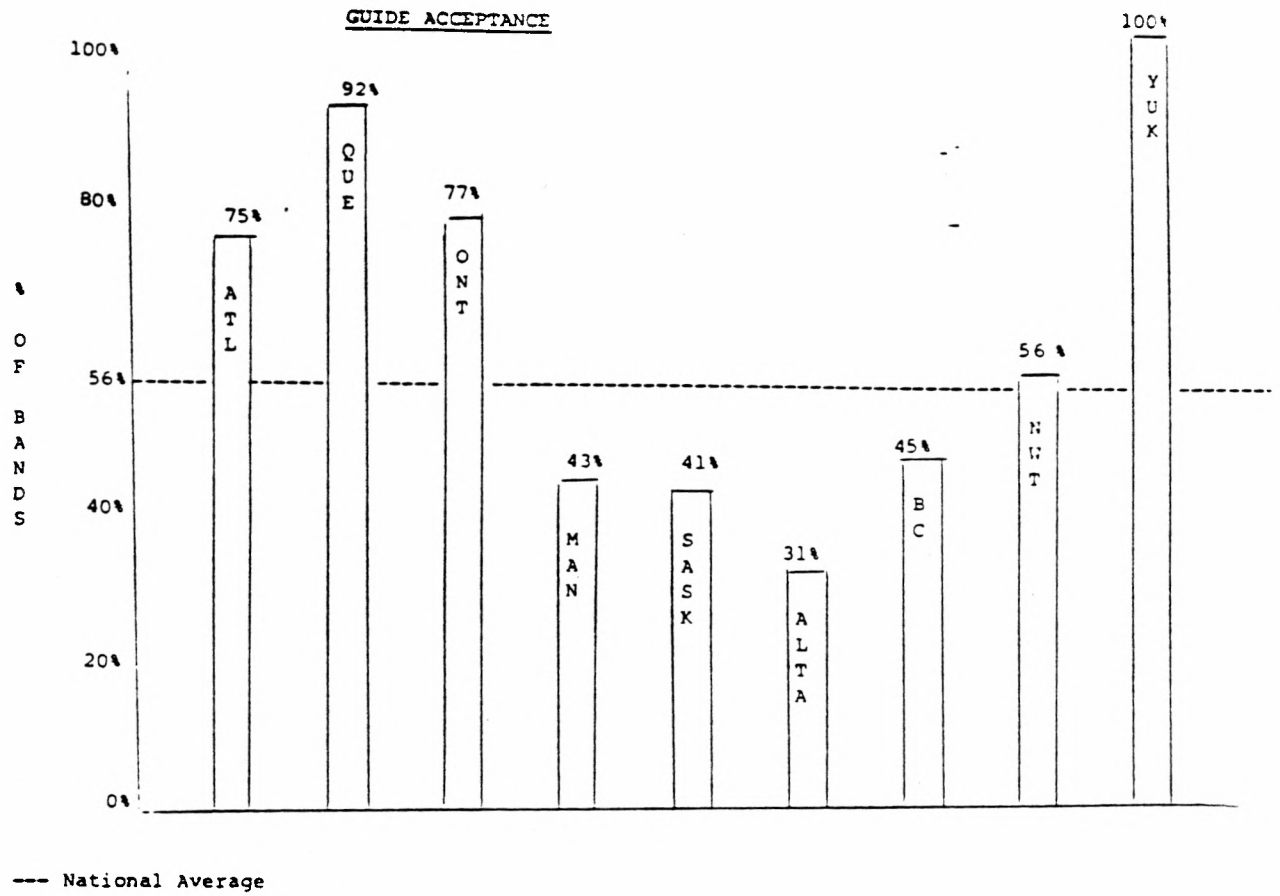
Inadequate Internal Control



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WORKING CAPITAL DEFICITS BY REGION
As at March 31, 1981

REGION	NO. OF BANDS WITH DEFICIT	% OF BANDS WITH DEFICIT	TOTAL D.I.A. FUNDING AUDITED	TOTAL DEFICITS	(TOTAL DEFICITS) (TOTAL D.I.A. FUNDING AUDITED)
ATLANTIC	15	54	\$ 24,690,254	\$ 712,204	2.88%
QUEBEC	15	39	31,947,135	1,317,167	4.12
ONTARIO	41	41	53,041,275	2,324,894	4.38
MANITOBA	37	69	61,704,915	4,116,867	6.67
SASKATCHEWAN	13	21	34,567,537	627,416	1.81
ALBERTA	18	43	36,525,250	3,179,025	8.70
BRITISH COLUMBIA	55	30	68,789,397	2,531,126	3.68
NORTHWEST TERRITORY	7	44	656,957	20,149	3.07
YUKON	2	13	4,448,114	11,231	0.25
	203	38%	\$316,370,834	\$14,840,079	4.69%

WORKING CAPITAL DEFICITS BY BAND/REGION
As at March 31, 1981

REGION	WORKING CAPITAL DEFICIT AMOUNT	WORKING CAPITAL DEFICIT AS % OF FUNDS TRANSFERRED TO BANDS	TOTAL TRUST FUNDS AMOUNT	% OF DEFICIT COVERED BY TRUST FUNDS	
<u>ATLANTIC</u>					
002	Lennox Island	\$ 63,564	11%	\$ 965	2%
007	Eel Ground	146,976	18	9,312	6
008	Eel River	58,475	9	12,706	22
010	Indian Island	1,309	1	675	52
011	Kingsclear	57,397	12	7,972	14
013	Pabineau	7,125	6	11,495	161
014	Red Bank	6,506	1	18,959	291
016	Tobique	219,091	13	6,842	3
019	Afton	4,374	1	5,304	121
022	Chapel Island	45,912	6	266	1
024	Pictou Landing	57,380	11	21,051	37
026	Sydney	18,839	2	19,192	102
027	Truro	10,012	1	18,119	181
028	Wagmatcook	12,891	2	5,217	40
029	Whycocomagh	2,353	0	13,893	590
	Regional Total	\$ 712,204			
<u>ONTARIO</u>					
124	Big Grassy	\$ 64,971	9%	\$ 55,267	85%
125	Big Island	32,464	11	4,942	15
126	Couchiching	112,471	11	76,698	68
127	Lac La Croix	170,492	22	30,434	18
128	NaiCatchewenin	96,730	25	58,263	60
129	Nicickousemenecaning	26,823	7	29,374	110
130	Rainy River	158,905	19	15,874	10
131	Sabaskong	37,837	4	22,873	60
135	Moose Deer Point	19,469	12	3,667	19
138	Chippewas of Georgina Island	52,353	16	121,699	232
139	Chippewas of Rama	173,861	26	73,966	43
141	Beausoleil	205,041	32	19,439	9
142	Albany	39,721	6	18,708	47
147	Dalles	9,135	18	10,948	120
152	Northwest Angle #34 & #37	22,908	9	10,783	47
154	Shoal Lake #39	53,972	17	31,743	59
159	Iroquois of St. Regis	84,675	3	173,585	205
163	Golden Lake	53,029	10	5,693	11
171	Chippewas of Kettle Point and Stoney Point	27,868	4	275,171	987
175	Wikwemikong	77,247	2	101,639	132
179	Spanish River	82,383	7	44,484	54
181	West Bay	81,606	6	75,746	93
182	Constance Lake	3,883	0	71,750	1,848
185	Long Lake #77	25,076	16	40,132	160
189	Lac des Mille Lacs	6,376	20	167,658	2,630
199	Garden River	30,008	2	281,993	940
200	Mississauga	107,712	16	23,645	22
205	Lac Seul	37,070	48	153,907	415
207	Bearskin Lake	89,038	19	2,382	3
209	Big Trout Lake	20,899	2	1,463	7
211	Deer Lake	45,247	4	15,394	34
214	Sachigo Lake	1,748	1	1,974	113
217	Wunnumin Lake	45,592	12	2,819	6
224	Whitefish Lake	951	0	393,132	41,339
225	Michipicoten	5,446	9	11,102	204
226	Mattagami	20,426	11	26,910	132
230	Whitefish River	30,669	6	205,225	669
231	Henevy Inlet	30,317	12	92,320	305
235	Washagamis Bay	7,564	5	16,546	219
237	Sandy Lake	17,402	4	0	0
243	Kashechewan	115,509	20	0	0
	Regional Total	\$2,324,894			

WORKING CAPITAL DEFICITS BY BAND/REGION
As at March 31, 1981

REGION	WORKING CAPITAL DEFICIT AMOUNT	WORKING CAPITAL DEFICIT AS % OF FUNDS TRANSFERRED TO BANDS	TOTAL TRUST FUNDS AMOUNT	% OF DEFICIT COVERED BY TRUST FUNDS
<u>QUEBEC</u>				
052	Micmacs de Maria \$ 79,031	22%	\$ 4,319	5%
055	Abitibiwinini 66,886	8	199,568	298
056	Waswanipi 80,736	30	8,157	10
058	Fort George 6,777	1	2,183	32
062	Grand Lac Victoria 386	2	191	49
065	Kipawa 12,608	7	5,477	43
066	Great Whale River (Inuit) 12,092	3	Ø	Ø
069	Oka 18,585	2	26,741	144
072	Odanak 21,348	6	3,041	14
075	Mistassini 21,116	3	24,973	118
077	Weymontachie 14,862	3	244,874	1,648
080	Sept-Isles 861,237	37	13,373	2
082	Mingan 98,722	40	21,836	22
084	Romaine 1,696	0	448	26
087	Montagnais de Scheffer- ville 21,085	7	472	2
	Regional Total \$1,317,167			
<u>MANITOBA</u>				
260	Little Black River \$ 559	0%	\$ 1,544	276%
264	Fisher River 276,589	17	2,742	1
266	Berens River 45,846	7	2,068	5
268	Jackhead 24,047	4	15,395	64
269	Peguis 77,435	2	38,456	50
271	Lake Manitoba 159,201	11	12,932	8
272	Fairford 256,142	20	511	0
273	Roseau River 43,850	3	12,232	28
274	Little Saskatchewan 36,879	7	1,415	4
275	Lake St. Martin 185,176	15	770	0
276	Cross Lake 618,596	21	10,485	2
277	Poplar River 31,044	2	2,745	9
278	Norway House 107,508	4	12,273	11
279	Crane River 10,611	3	5,372	51
280	Ebb and Flow 93,766	8	1,865	2
281	Waterhen 60,227	7	3,039	5
282	Pine Creek 3,662	0	22	1
283	Sandy Bay 305,898	7	14,583	5
285	Waywayseecappo 132,603	12	3,811	3
288	Dakota Plains 35,814	11	132	0
289	Oak Lake 33,665	7	5,688	17
292	Valley River 16,034	2	1,844	12
295	Dakota Tipi 4,406	1	77	2
296	God's Lake 241,997	13	9,346	4
298	St. Theresa Point 131,585	12	1,312	1
299	Wasagamack 28,469	2	7,644	27
304	York Factory 27,937	7	2,330	8
305	Fox Lake 11,742	4	6,277	53
306	Split Lake 59,239	4	3,454	6
307	Shamattawa 49,453	6	4,574	9
309	Chemashawin 1,534	0	16,126	1,051
311	Mathias Columb 74,492	7	16,278	22
312	Moose Lake 14,290	2	54,953	382
313	Nelson House 608,966	21	11,097	2
315	The Pas 235,699	8	8,517	4
316	Dauphin River 36,540	12	8,517	2
317	Northlands 35,366	3	1,262	4
	Regional Total \$4,116,867			

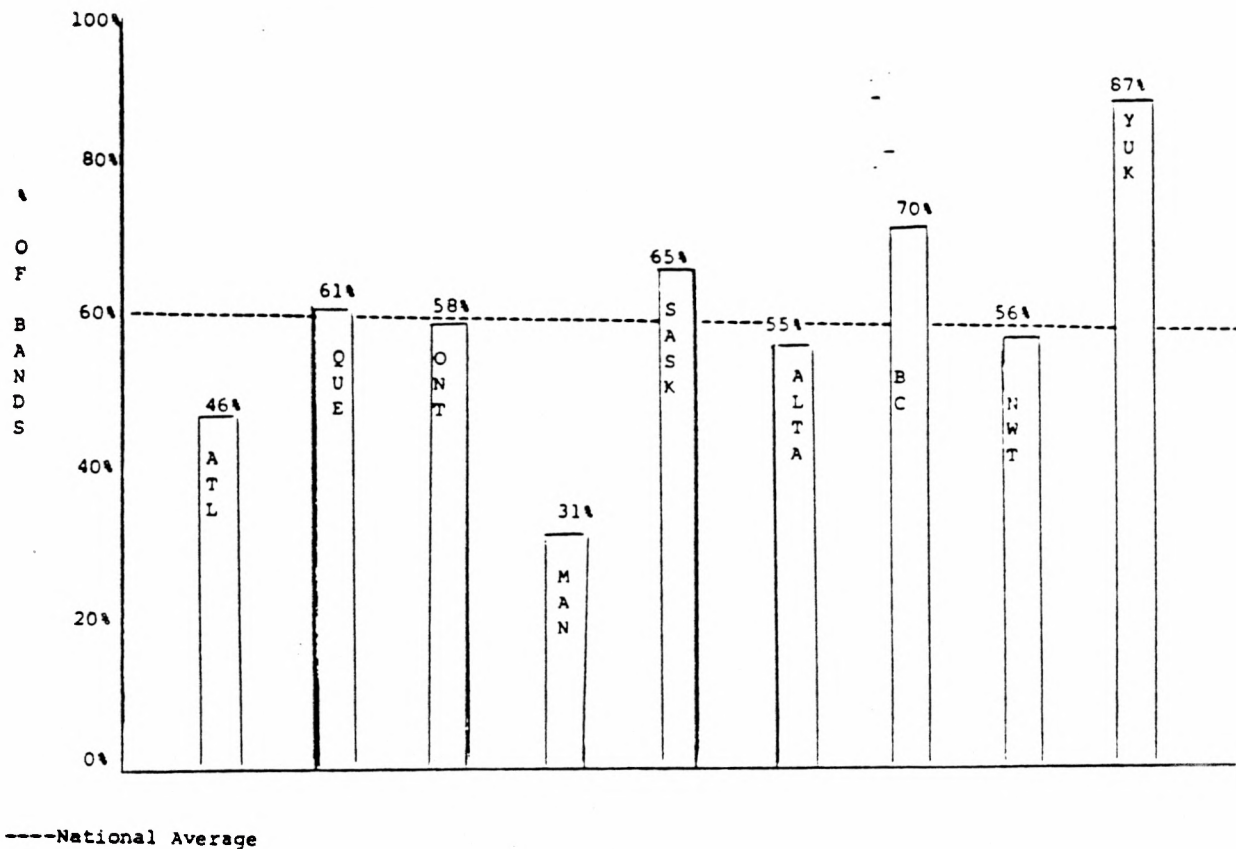
WORKING CAPITAL DEFICITS BY BAND/REGION
As at March 31, 1981

REGION		WORKING CAPITAL DEFICIT AMOUNT	WORKING CAPITAL DEFICIT AS % OF FUNDS TRANSFERRED TO BANDS	TOTAL TRUST FUNDS AMOUNT	% OF DEFICIT COVERED BY TRUST FUNDS
<u>SASKATCHEWAN</u>					
346	Red Pheasant	\$ 36,825	6%	\$ 663	2%
360	Sturgeon Lake	88,304	8	42,035	48
361	Cowessess	17,006	3	46,073	271
362	Kahkewistahaw	29,804	6	11,243	38
366	Côté	139,185	11	9,666	7
367	Keeseekoose	29,072	4	32,661	112
368	Key	10,676	3	31,675	297
369	Beardy's and Okemasis	75,605	5	2,848	4
373	One Arrow	38,003	6	3,018	8
384	Peepeekisis	79,697	13	7,969	10
389	Day Star	3,889	2	6,173	159
391	Gordon	45,909	4	37,060	81
401	Portage La Loche	33,441	12	1,474	4
	Regional Total	\$ 627,416			
<u>ALBERTA</u>					
430	Blackfoot	\$ 48,607	2%	\$ 1,455,952	2,995%
436	Peigan	309,446	10	1,039,940	336
437	Alexis	330,568	23	1,759,397	532
445	Boyer River	65,058	20	61,181	94
446	Tallicree (Fort Vermillion)	48,999	12	55,602	113
447	Little Red River	46,555	5	231,240	497
455	Sturgeon Lake	189,906	497	366,522	193
457	Swan River	5,553	292	13,206	238
458	Wagasca (Big Stone)	74,162	2	190,782	257
459	Whitefish Lake	339,705	446	1,056,154	311
461	Cree	170,988	27	486	0
462	Saddle Lake	657,948	25	3,642,404	554
463	Fort Chipewyan	22,483	7	552	2
465	Frog Lake	91,680	6	53,626	58
466	Kehewin	243,609	10	79,365	33
468	Fort McMurray	618	0	41,196	6,666
469	Heart Lake	427,734	84	199,922	47
470	Janvier	105,406	27	193,438	184
	Regional Total	\$3,179,025			
<u>YUKON</u>					
502	Liard River	\$ 5,976	2%	\$ 15,860	265%
503	Kluane	5,255	3	Ø	0
	Regional Total	\$ 11,231			
<u>NORTHWEST TERRITORIES</u>					
753	Arctic Red River	\$ 4,981	10%	\$ Ø	0%
754	Fort Franklin	4,005	15	Ø	0
755	Aklavik	2,893	8	Ø	0
756	Fort Wrigley	104	0	Ø	0
757	Fort Simpson	1,479	3	Ø	0
758	Fort Liard	3,902	10	\$ 11,520	295
762	Resolution	2,785	10	Ø	0
	Regional Total	\$ 20,149			

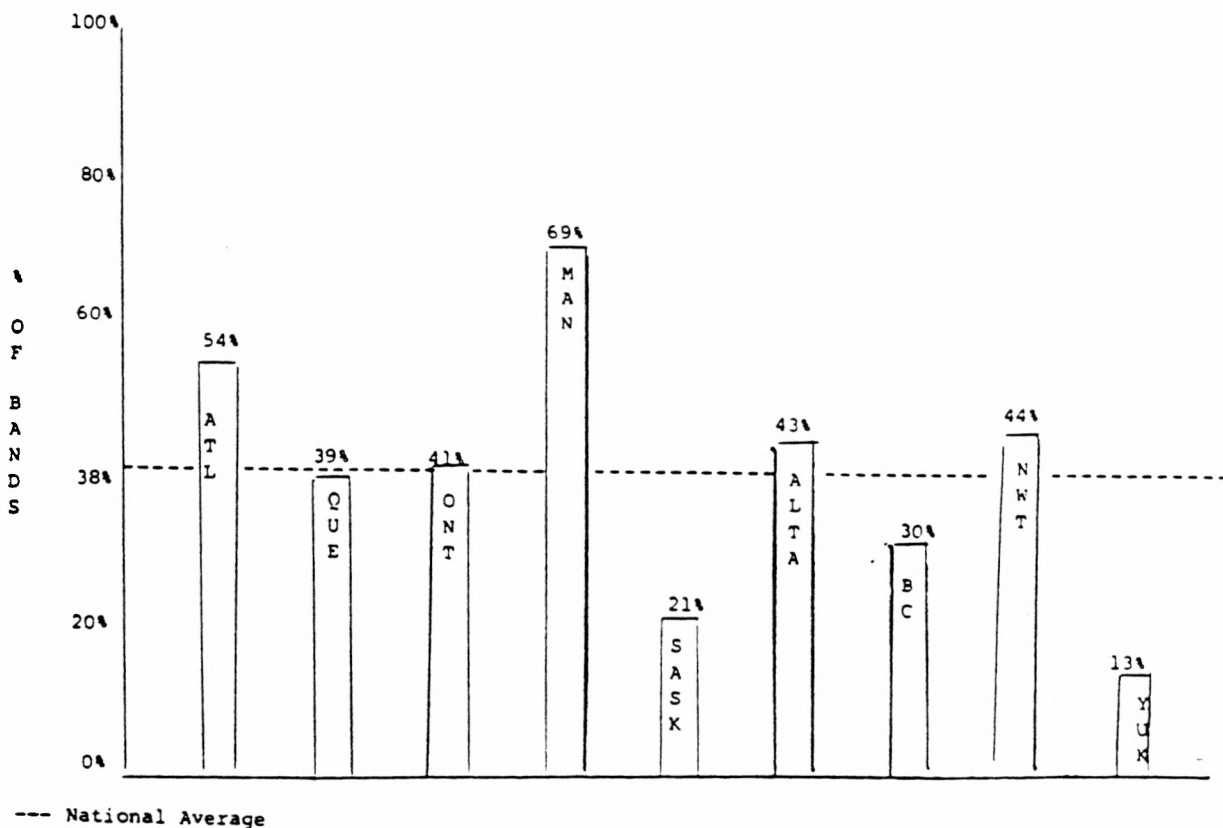
WORKING CAPITAL DEFICITS BY BAND/REGION
As at March 31, 1981

REGION	WORKING CAPITAL DEFICIT AMOUNT	WORKING CAPITAL DEFICIT AS % OF FUNDS TRANSFERRED TO BANDS	TOTAL TRUST FUNDS	% OF DEFICIT COVERED BY TRUST FUNDS
BRITISH COLUMBIA				
531	Gitanmaax \$ 16,760	3%	\$ 53,487	31%
532	Kispiox 744	0	38,077	5,118
533	Glen Vowell 21,264	10	5,916	28
538	Bella Bella 455,152	12	8,714	2
540	Kitasoo 52,752	5	13,327	25
547	Blueberry River 78,174	48	17,911	23
548	Doig River 7,580	9	21,872	289
552	Homalco 14,912	50	38,809	260
553	Klahoose 5,834	15	92,898	1,592
554	Sliammon 143,944	55	101,057	70
557	Mount Currie 396,703	19	8,912	2
558	Aitchelitz 397	2	1,881	474
578	Sumas 55,361	153	9,923	18
579	Lakahahmen 1,801	4	39,417	2,189
583	Hope 9,125	10	45,210	495
587	Ohamil 628	3	36,159	5,758
591	Cayoos Creek 1,383	6	38,411	2,777
595	Seton Lake 5,470	2	63,864	1,168
598	Lower Similkameen 37,915	7	55,816	147
599	Upper Similkameen 450	3	50,789	11,286
607	Lake Babine 2,618	0	36,152	1,381
617	Stuart-Trembleur Lake 27,486	2	98,536	358
625	Kwicksutaineuk 17,584	9	7,223	41
626	Kwawkeylth 2,735	0	90,525	3,310
627	Kwawwaineuk 1,655	14	7,490	453
631	Nimpkish 147,754	10	6,531	4,420
633	Quatsino 2,627	2	59,522	2,266
638	Kyuguoat 32,451	17	52,255	161
654	Tsawout 8,858	2	43,654	493
656	Songhees 3,570	1	33,251	931
659	Ahousaht 7,012	1	24,831	354
661	Hesquiaht 3,875	1	37,366	964
662	Nitinaht 2,943	1	27,789	944
665	Sheshaht 51,221	7	8,942	17
666	Toquaht 3,925	4	25,552	651
667	Uchucklesaht 6,543	8	31,912	488
668	Ucluelet 6,569	2	23,753	362
679	Canyon City 58,103	29	34	0
682	Tahltan 42,589	15	3,999	9
683	Iskut 9,773	3	3,661	37
687	Deadman's Creek 80,776	15	21,045	26
688	Kamloops 65,034	9	96,744	149
690	Neskainlith 3,094	1	21,464	694
696	Nicomen 1,184	3	65,855	5,562
697	Upper Nicola 113,714	19	171,833	151
698	Shackan 558	0	63,090	11,306
699	Nooaitch 9,877	5	67,887	687
707	Skuppah 5,690	19	5,344	94
711	Alkali Lake 121,395	14	20,490	17
713	Canim Lake 180,501	23	46,221	26
715	Quesnel 42,471	88	90,615	213
717	Stone 3,566	1	10,293	289
718	Toosey 149,753	82	30,634	20
719	Williams Lake 3,193	1	96,055	3,008
721	Kluskus 4,080	8	7,992	196
	Regional Total		\$2,531,126	
	NATIONAL TOTAL		\$14,840,079	

POSITIVE WORKING CAPITAL



NEGATIVE WORKING CAPITAL



TOTAL FUNDING TO BANDS BY REGION
FISCAL YEAR 1980-81

REGION	TOTAL FUNDING (\$ MILLION)	%	AVERAGE PER BAND
ATLANTIC	\$24.7	7.3	\$ 852,009
QUEBEC	31.9	9.4	819,157
ONTARIO	59.5	17.5	491,447
MANITOBA	68.7	20.2	1,184,005
SASKATCHEWAN	43.9	12.9	644,872
ALBERTA	36.5	10.8	869,649
BRITISH COLUMBIA	69.4	20.4	358,092
NORTHWEST TERRITORY	0.7	0.2	41,059
YUKON	4.4	1.3	296,541
TOTAL	\$339.7 *	100%	\$584,757

*as per departmental records.

LISTING OF BANDS RECEIVING
\$1,000,000 - \$2,999,999
D.I.A. CONTRIBUTIONS
FOR THE YEAR 1980-81

BAND NO. & REGION	BAND NAME	AMOUNT	TOTAL BANDS
<u>ATLANTIC</u>			
003	Big Cove	\$ 2,793,216	
005	Burnt Church	1,512,569	
016	Tobique	1,652,529	
025	Shubenacadie	1,652,025	
029	Whycocomagh	1,297,538	
	Regional Total	\$ 8,907,877	5/29
<u>QUEBEC</u>			
051	Restigouche	\$ 1,736,948	
058	Fort George	1,332,302	
073	River Desert	2,098,317	
078	Manowan	1,387,440	
080	Sept-Iles	2,337,798	
083	Natashquan	1,539,816	
085	Bersimis	1,372,871	
	Regional Total	\$ 11,805,492	7/39
<u>ONTARIO</u>			
121	Six Nations of the Grand River	\$ 1,103,434	
144	Moose Factory	1,346,078	
161	Curve Lake	1,206,879	
164	Mohawks of the Bay of Quinte	1,008,190	
169	Oneidas of the Thames	1,136,512	
170	Walpole Island	1,023,504	
179	Spanish River	1,212,755	
181	West Bay	1,307,774	
182	Constance Lake	1,096,307	
183	Fort Hope	2,041,826	
199	Garden River	1,415,399	
209	Big Trout Lake	1,067,466	
211	Deer Lake	1,175,748	
	Regional Total	\$ 16,141,872	13/121
<u>MANITOBA</u>			
264	Fisher River	\$ 1,641,788	
270	Little Grand Rapids	1,171,645	
271	Lake Manitoba	1,501,455	
272	Fairford	1,302,239	
273	Roseau River	1,473,649	
275	Lake St. Martin	1,250,501	
276	Cross Lake	2,901,351	
277	Poplar River	1,477,125	
278	Norway House	2,701,346	
280	Ebb and Flow	1,112,859	
285	Waywayseecappo	1,149,810	
287	Long Plain	1,898,907	
290	Sioux Valley	1,613,944	
296	God's Lake	1,891,721	
297	Garden Hill	2,325,137	
298	St. Theresa Point	1,122,007	
299	Wasagamack	1,175,292	
301	Oxford House	1,816,552	
306	Split Lake	1,425,107	
311	Mathias Columb	1,091,408	
313	Nelson House	2,874,484	
315	The Pas	2,898,816	
317	Northlands	1,241,772	
	Regional Total	\$ 39,058,915	23/58

BAND NO. & REGION	BAND NAME	AMOUNT	TOTAL BANDS
<u>SASKATCHEWAN</u>			
344	Onion Lake	\$ 2,597,749	
348	Sweet Grass	1,217,899	
349	Thunderchild	1,113,550	
354	Montreal Lake	1,884,351	
355	Peter Ballantyne	1,721,950	
360	Sturgeon Lake	1,127,530	
366	Côté	1,304,365	
369	Beardy's and Okemasis	1,420,795	
370	James Smith	1,300,098	
374	Mistawasis	1,030,989	
391	Gordon	1,051,540	
393	Poorman	1,004,374	
	Regional Total	\$ 16,775,190	12/68
<u>ALBERTA</u>			
432	Sarcee	\$ 1,107,424	
437	Alexis	1,460,044	
448	Slaves of Upper Hay	1,986,945	
462	Saddle Lake	2,615,997	
464	Cold Lake	1,506,271	
465	Frog Lake	1,644,143	
466	Kehewin	2,556,126	
	Regional Total	\$ 12,878,950	7/42
<u>BRITISH COLUMBIA</u>			
530	Moricetown	\$ 1,196,207	
532	Kispiox	1,041,794	
539	Bella Coola	1,150,266	
555	Squamish	1,451,590	
557	Mount Currie	2,057,306	
607	Lake Babine	1,423,431	
616	Okanagan	1,104,243	
617	Stuart-Trembleur Lake	1,114,659	
631	Nimpkish	1,503,126	
642	Cowichan	2,939,277	
659	Ahousaht	1,261,540	
669	Masset	1,585,453	
674	Port Simpson	1,130,218	
705	Lytton	1,051,702	
	Regional Total	\$ 20,010,812	14/194
<u>YUKON</u>			
			Nil/15
<u>N.W.T.</u>			
			Nil/16
	NATIONAL TOTAL	\$125,579,108	81/582

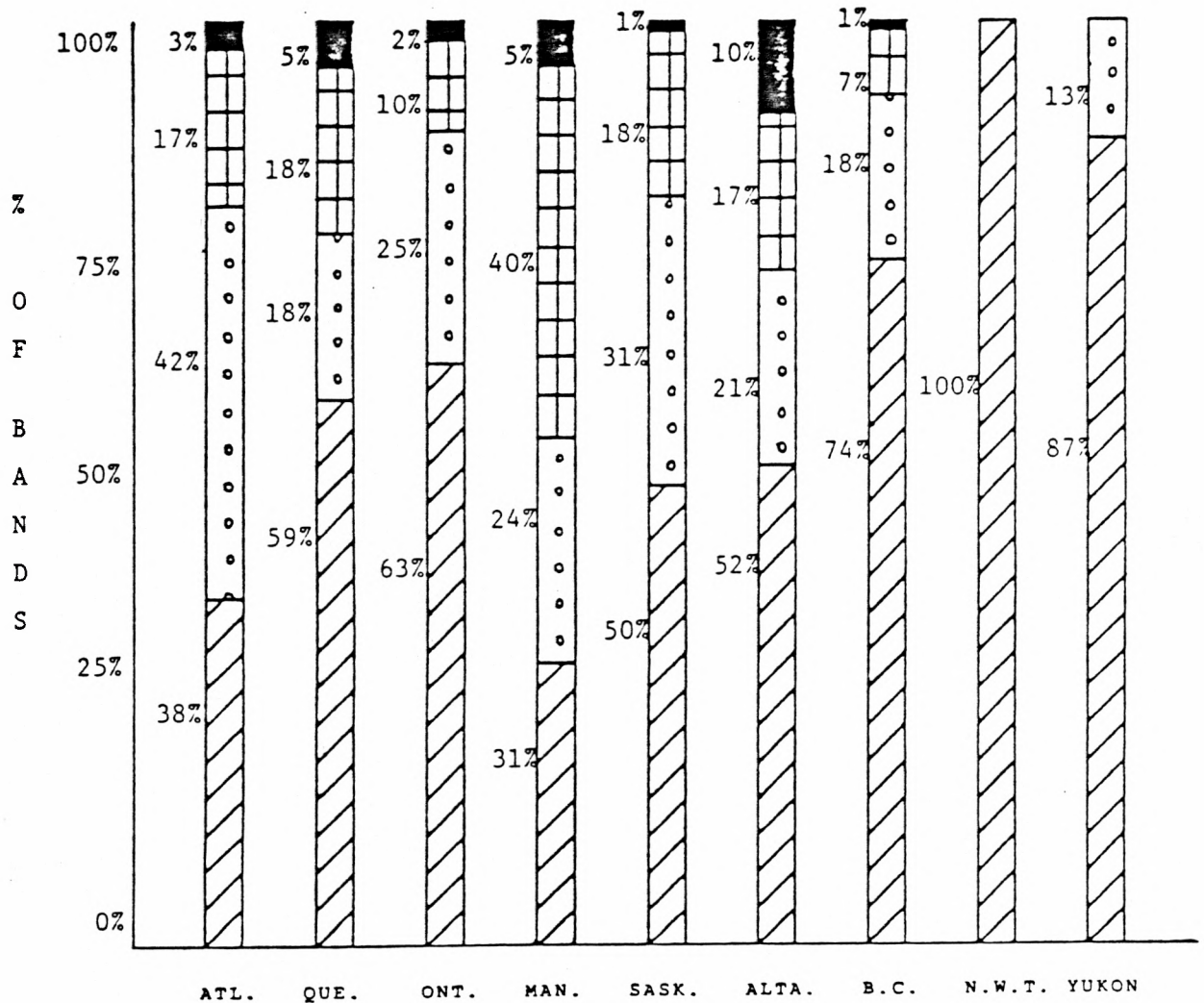
LISTING OF BANDS RECEIVING
IN EXCESS OF \$3,000,000
D.I.A. CONTRIBUTIONS
FOR THE YEAR 1980-81

BAND NO. & REGION	BAND NAME	AMOUNT	TOTAL BANDS
<u>ATLANTIC</u>			
023	Eskasoni	\$ 5,495,898	
	Regional Total	\$ 5,495,898	1/29
<u>QUEBEC</u>			
070	Iroquois de Caughnawaga	\$ 5,396,593	
076	Montagnais du Lac St. Jean	\$ 4,119,140	
	Regional Total	\$ 9,515,733	2/39
<u>ONTARIO</u>			
159	Iroquois of St. Regis	\$ 3,260,426	
175	Wikwemikong	\$ 3,330,976	
	Regional Total	\$ 6,591,402	2/121
<u>MANITOBA</u>			
262	Fort Alexander	\$ 4,862,944	
269	Pequis	\$ 4,091,871	
283	Sandy Pine	\$ 4,183,348	
	Regional Total	\$13,138,163	3/58
<u>SASKATCHEWAN</u>			
353	Lac La Ronge	\$ 4,008,711	
	Regional Total	\$ 4,008,711	1/68
<u>ALBERTA</u>			
430	Blackfoot	\$ 3,857,303	
435	Blood	\$ 3,424,527	
436	Peigan	\$ 3,089,453	
458	Wagasca (Bigstone)	\$ 3,017,356	
	Regional Total	\$13,388,639	4/42
<u>BRITISH COLUMBIA</u>			
538	Bella Bella	\$ 3,760,620	
	Regional Total	\$ 3,760,620	1/194
<u>YUKON</u>			
			Nil/15
<u>NORTHWEST TERRITORY</u>			
			Nil/16
	NATIONAL TOTAL	\$55,899,166	14/582

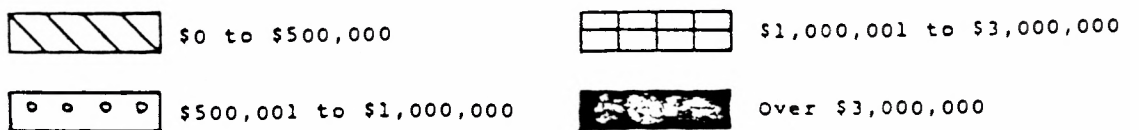
FUNDING TO BANDS
BY REGION
AND BY CONTRIBUTION BRACKET

BRACKETS	\$0 to \$500,000		\$500,000 to \$1,000,000		\$1,000,000 to \$3,000,000		Over \$3,000,000		TOTAL	
	No. of Bands	% of Bands	No. of Bands	% of Bands	No. of Bands	% of Bands	No. of Bands	% of Bands	No. of Bands	% of Bands
YUKON	13	87	2	13	0	0	0	0	15	100
N.W.T.	16	100	0	0	0	0	0	0	16	100
B.C.	143	74	36	18	14	7	1	1	194	100
ALTA.	22	52	9	21	7	17	4	10	42	100
SASK.	34	50	21	31	12	18	1	1	68	100
MAN.	18	31	14	24	23	40	3	5	58	100
ONT.	76	63	30	25	13	10	2	2	121	100
QUE.	23	59	7	18	7	18	2	5	39	100
ATL.	11	38	12	42	5	17	1	3	29	100
TOTAL	356	61	131	23	81	14	14	2	582	100

FUNDING TO BANDS
BY REGION AND
BY CONTRIBUTION BRACKET
1980-81



CONTRIBUTION BRACKETS



LISTING OF 1980-81 BAND
AUDITS NOT AVAILABLE
AS OF AUGUST 31, 1982

ATLANTIC

Buctouche

QUEBEC

none

ONTARIO

- Chippewas of Nawash
- Saugeen
- Stangecoming
- New Post
- Oneidas of the Thames
- Fort Hope
- Marten Falls
- Pic Heron Bay
- Matachewan
- North Spirit Lake
- Lansdowne House
- Webequie
- Summer Beaver

MANITOBA

- Fort Alexander
- Buffalo Point
- Red Sucker Lake
- Oxford House

SASKATCHEWAN

- Cumberland House
- Peter Ballantyne
- James Smith
- Muscowpetung
- Island Lake

ALBERTA

none

BRITISH COLUMBIA

- Ehattesah
- Coldwater
- Nazko

LISTING OF BANDS WHICH
RECEIVED NO DIAND FUNDING
1980-81

ATLANTIC

none

QUEBEC

Viger

ONTARIO

- Caldwell
- Cockburn Island
- Magnettawan
- Nipigon
- Sandpoint
- Chapleau Cree
- Missanobie Cree
- Flying Post

MANITOBA

none

SASKATCHEWAN

none

ALBERTA

None

BRITISH COLUMBIA

- New Westminster
- Semiahmoo
- Kwiakah
- Mamalillikulla
- Nuwitti
- Tanakteuk
- Highbar

NORTHWEST TERRITORIES

none

YUKON

none

STATISTICS ON BAND FINANCIAL ADMINISTRATION - 1980-81

REGIONS	NATIONAL		YUKON		N.W.T.		B.C.		ALBERTA		SASK.		MANITOBA		ONTARIO		QUEBEC		ATLANTIC	
	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands
<u>Audit Opinion:</u>																				
Clear	233	43.3	2	13	7	44	105	57	6	14	14	22	11	20	46	46	21	55	21	75
Qualified	104	19.3	1	7	2	12	38	21	14	33	12	19	7	13	14	14	9	24	7	25
Denial	199	37.0	12	80	7	44	38	21	22	53	36	57	36	67	40	40	8	21	0	0
Adverse	2	0.4	0	0	0	0	1	1	0	0	1	2	0	0	0	0	0	0	0	0
<u>Books Balanced Monthly?</u>																				
Yes	362	67	10	67	9	56	103	57	31	74	44	70	32	59	85	85	28	73	20	71
No	103	19	5	33	6	38	45	25	6	14	11	17	10	19	9	9	9	24	2	7
No Answer	73	14	0	0	1	6	34	19	5	12	8	13	12	22	6	6	1	3	6	22
<u>Monthly Report Prepared?</u>																				
Yes	258	48	9	60	5	31	67	37	21	50	49	78	21	39	58	58	15	39	13	46
No	207	38	6	40	10	63	81	44	15	36	6	9	22	41	36	36	22	58	9	32
No Answer	73	14	0	0	1	6	34	19	6	14	8	13	11	20	6	6	1	3	6	22

STATISTICS ON BAND FINANCIAL ADMINISTRATION - 1980-81

REGIONS	NATIONAL		YUKON		N.W.T.		B.C.		ALBERTA		SASK.		MANITOBA		ONTARIO		QUEBEC		ATLANTIC	
	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands
<u>Internal Control</u>																				
Adequate	265	49	4	27	5	31	120	66	11	26	16	25	8	15	58	58	15	39	28	100
Inadequate	251	47	11	73	10	63	54	30	26	62	44	70	43	80	40	40	23	61	0	0
No Answer	22	4	0	0	1	6	8	4	5	12	3	5	3	5	2	2	0	0	0	0
<u>Accounting System</u>																				
Computer	2	8	0	0	0	0	17	9	4	10	1	2	7	13	9	9	2	5	1	4
One-Write	152	28	9	60	1	6	13	7	15	36	29	46	24	44	51	51	9	24	1	4
Synoptic	257	48	3	20	14	88	117	65	17	40	25	39	9	17	26	26	26	68	20	71
No Answer	88	16	3	20	1	6	35	19	6	14	8	13	14	26	14	14	1	3	6	21
<u>Accounting Guide Used?</u>																				
Yes	301	56	15	100	9	56	82	45	13	31	26	41	23	43	77	77	35	92	21	75
No	237	44	0	0	7	44	100	55	29	69	37	59	31	57	23	23	3	8	7	25

REGIONS	NATIONAL		YUKON		N.W.T.		B.C.		ALBERTA		SASK.		MANITOBA		ONTARIO		QUEBEC		ATLANTIC	
	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands	Bands
<u>Working Capital</u>																				
Positive	324	60	13	87	9	56	127	70	23	55	41	65	17	31	58	58	23	61	13	46
No Balance Sheet	11	2	0	0	0	0	0	0	1	2	9	14	0	0	1	1	0	0	0	0
Negative	203	38	2	13	7	44	55	30	18	43	13	21	37	69	41	41	15	39	15	54
Ratio: - W.C.D. Contributions																				
0% - 10%	127	23	2	13	3	19	36	20	7	17	10	16	27	50	21	21	11	29	10	36
10% - 20%	46	9	0	0	4	25	11	6	2	5	3	5	8	15	13	13	0	0	5	18
Over 20%	30	6	0	0	0	0	8	4	9	21	0	0	2	4	7	7	4	10	0	0
<u>Other Financial Problems</u>																				
Yes	21	4	0	0	0	0	4	2	0	0	0	0	12	22	3	3	2	5	0	0
No	506	94	15	100	16	100	178	98	41	98	54	86	42	78	96	96	36	95	28	100
No Answer	11	2	0	0	0	0	0	0	1	2	9	14	0	0	1	1	0	0	0	0
Number of Band audited financial statements available at H.Q.'s as of August 31, 1982/ total number of financial statements to be received.	538/564		15/15		16/16		182/185		42/42		63/68		54/58		100/113		38/38		28/29	

*** INFORMATION ON THESE VARIABLES QUANTIFIED FOR EACH BAND IS AVAILABLE AT THE BAND FINANCIAL ADMINISTRATION DIVISION.