

Canada's Annual Report on Fiscal Transfers to Self-Governing Indigenous Governments

2019-2020



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Canada's Annual Report on Fiscal Transfers to Self-Governing Indigenous Governments 2019-2020

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Introduction

This is Canada's first annual report on fiscal transfers from Canada to self-governing Indigenous governments ("Indigenous governments") in accordance with *Canada's Collaborative Self-Government Fiscal Policy* ("the Policy")¹. A transparent approach to Canada's funding methodologies is at the core of the Policy and this report seeks to relay this transparency to Canadians. It does not report on specific expenditure amounts, as these allocations are at the discretion of Indigenous governments. Rather, this report gives updates on two key areas: the progress made in renewing Canada's fiscal relationship with Indigenous peoples and the associated fiscal transfers to Indigenous governments in 2019-2020.

The report also provides insight into how Canada and 25 Indigenous governments are working together to co-develop key funding methodologies for fiscal transfers, and to meet the expenditure needs of Indigenous governments. The work to date has resulted in a funding methodology for the critical area of Indigenous governance support. Other funding methodologies remain to be co-developed. Future annual reports will highlight the successes of this innovative co-development process as the other methodologies are finalized.

Indigenous Governments

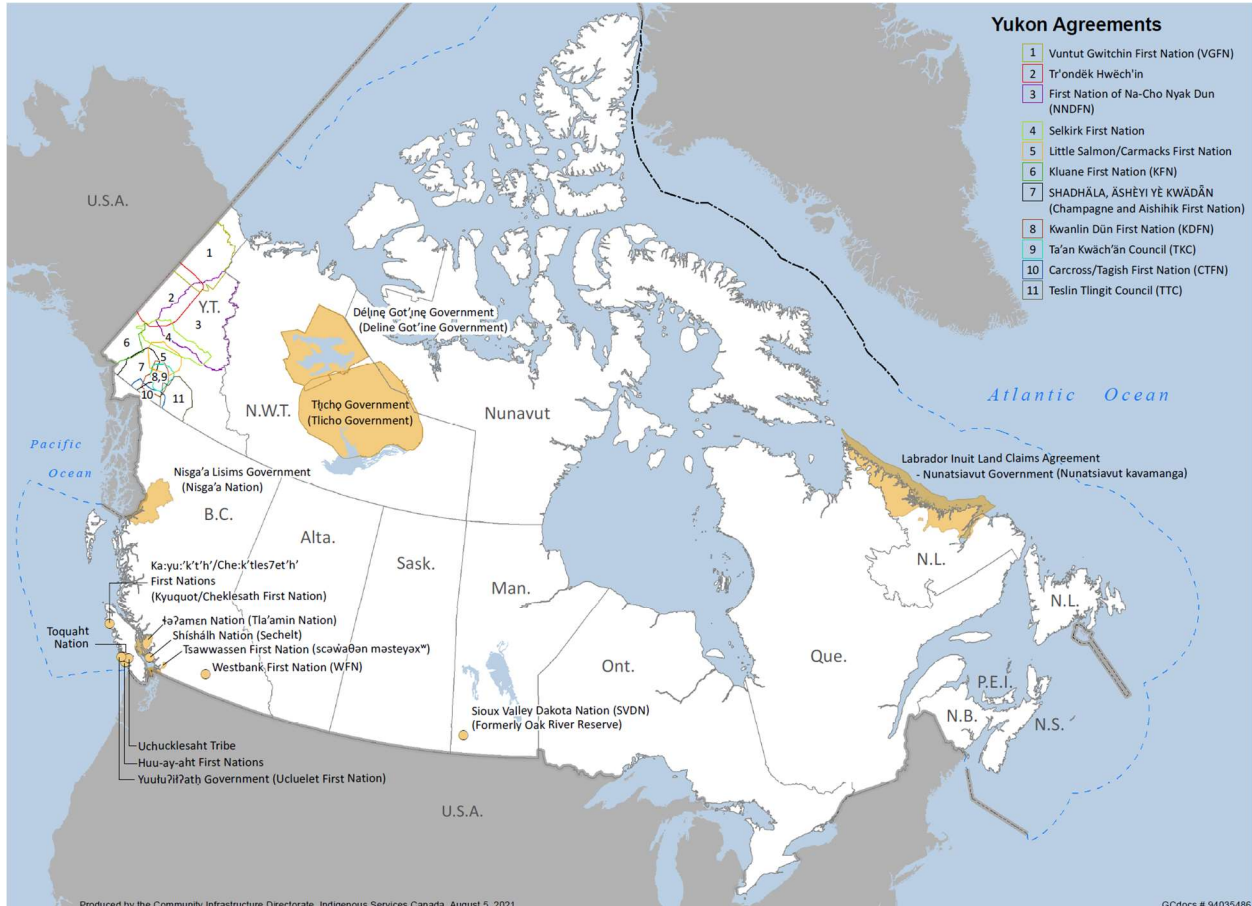
KEY HIGHLIGHT: Under modern treaty or self-government arrangements, Indigenous governments take on both the general costs of operating their governments and the jurisdiction to provide programs and services transferred from Canada to the Indigenous government.

As of March 2021, 25 Indigenous governments have participated in the development of the Policy. Modern treaties or self-government arrangements set out an Indigenous government's responsibilities to their citizens and the Indigenous government's relationship to other orders of government. The responsibilities of Indigenous governments are much broader than the responsibilities of *Indian Act* bands, and the Policy and related fiscal transfers are developed to reflect this. Under modern treaty or self-government arrangements, Indigenous governments take on both the general costs of operating their governments and the jurisdiction to provide programs and services transferred from Canada to the Indigenous government. Each self-government arrangement sets out the respective areas of jurisdiction of each Indigenous government and a process for negotiating fiscal agreements with Canada. The funding agreed to in fiscal agreements and transferred to Indigenous governments supports Indigenous

¹ *Canada's Collaborative Self-Government Fiscal Policy*, 2019, paragraph 103, states that "Canada will publish annually, and make publicly available, a report on the fiscal transfers to Indigenous Governments."

programs and services, particularly in areas that replace existing federal programs or services. Where an Indigenous government exercises a jurisdiction in a program or service area, the Indigenous government also takes on accountability for program outcomes.

Figure 1 – Map of Indigenous Governments in Canada



Responsibilities of Indigenous governments are extensive and can vary significantly depending on the jurisdictions exercised under the respective agreements as well as their community priorities, capacity, population, geography, and more. Responsibilities may include the following areas: modern treaty management (where a modern treaty has been entered into); economic development; culture, language and heritage; stewardship of lands and resources; environmental management; infrastructure maintenance and replacement; housing; and various social programs. The transfer of funding for one area of responsibility does not typically require that Indigenous governments apply it to that area. Indigenous governments have discretion over their own internal policy changes, program design and actual expenditure decisions including the reallocation of fiscal resources. Indigenous government populations are listed in Figure 2 below.

Figure 2 – Table of Indigenous Governments, Province or Territory of Indigenous Governments, and Total 2019 Populations²

Indigenous Government	Province or Territory	Total 2019 Population
Carcross/Tagish First Nation (C/TFN)	YT	989
SHADHĀLA, ĀSHĒYI YĒ KWĀDĀN (Champagne and Aishihik First Nation)	YT	1271
Délı̄nē Got'ı̄nē Government (Deline Got'ı̄ne Government)	NT	1071
Huu-ay-aht First Nations	BC	853
Ka:yu:'k't'h'/Che:k'tles7et'h' First Nations (Kyuquot/Cheklesath First Nation)	BC	616
Kluane First Nation (KFN)	YT	237
Kwanlin Dün First Nation (KDFN)	YT	1032
Little Salmon/Carmacks First Nation	YT	747
First Nation of Na-Cho Nyak Dun (NNDFN)	YT	630
Nisga'a Lisims Government (Nisga'a Nation)	BC	7542
Nunatsiavut Government (Nunatsiavut kavamanga)	NL	7119
Shíshálh Nation (Sechelt)	BC	1545
Selkirk First Nation	YT	710
Sioux Valley Dakota Nation (SVDN) (Formerly Oak River Reserve)	MB	2686
Ta'an Kwäch'än Council (TKC)	YT	480
Teslin Tlingit Council (TTC)	YT	777
łəʔamən Nation (Tla'amin Nation)	BC	1096
Tłı̄chq̄ Government (Tlicho Government)	NT	4474
Toquaht Nation	BC	164
Tr'ondëk Hwëch'in	YT	1228
Tsawwassen First Nation (scəwəθən məsteyəx ^w)	BC	492
Uchucklesaht Tribe	BC	301
Yuułu?ı̄?at̄ Government (Ucluelet First Nation)	BC	670
Vuntut Gwitchin First Nation (VGFN)	YT	833
Westbank First Nation (WFN)	BC	859
Grand Total	-	38,422

² Populations as reported by Indigenous governments in 2019

Description of the Fiscal Relationship

KEY HIGHLIGHT: Just as the relationship between Canada and each Indigenous government is unique, each Indigenous government's fiscal agreement is unique to the government-to-government relationship that Canada and Indigenous governments have pursuant to their respective modern treaty or self-government arrangement.

As mentioned in the preceding section, Canada provides fiscal support to Indigenous governments to carry out their responsibilities as autonomous governments within the Canadian federation. Each Indigenous government has a fiscal agreement with Canada which details their annual fiscal transfers. Other funding is occasionally provided for short-term or specific purposes.

Just as the relationship between Canada and each Indigenous government is unique, each fiscal agreement is unique to the government-to-government relationship that Canada and Indigenous governments have pursuant to their respective modern treaty or self-government arrangement. There are some commonalities across the fiscal relationships, but each fiscal agreement also has its particular set of authorities and functions. In some cases, an Indigenous government may wait before taking on certain jurisdictional responsibilities. Fiscal agreements and the associated fiscal transfers would reflect this.

Additionally, the scope and context of the jurisdictional responsibility may differ for each Indigenous government. For example, Indigenous governments' programming and services related to education may have different scopes: some Indigenous governments may apply the fiscal transfers to kindergarten-to-grade-12 education while other Indigenous governments' contributions to education may be in the form of supplementary programs or subsidies for post-secondary attainment. The variations reflect Indigenous governments' specific community needs and jurisdiction. Figures 3 and 4 illustrate the funding categories related to jurisdictional responsibilities that Canada supports through fiscal agreements, and which responsibilities Indigenous governments have taken on with varying capacities and unique scopes.

Figure 3 – Table of Funding Categories and Indigenous Governments Receiving Fiscal Transfers for Each Category⁴, 2019/2020

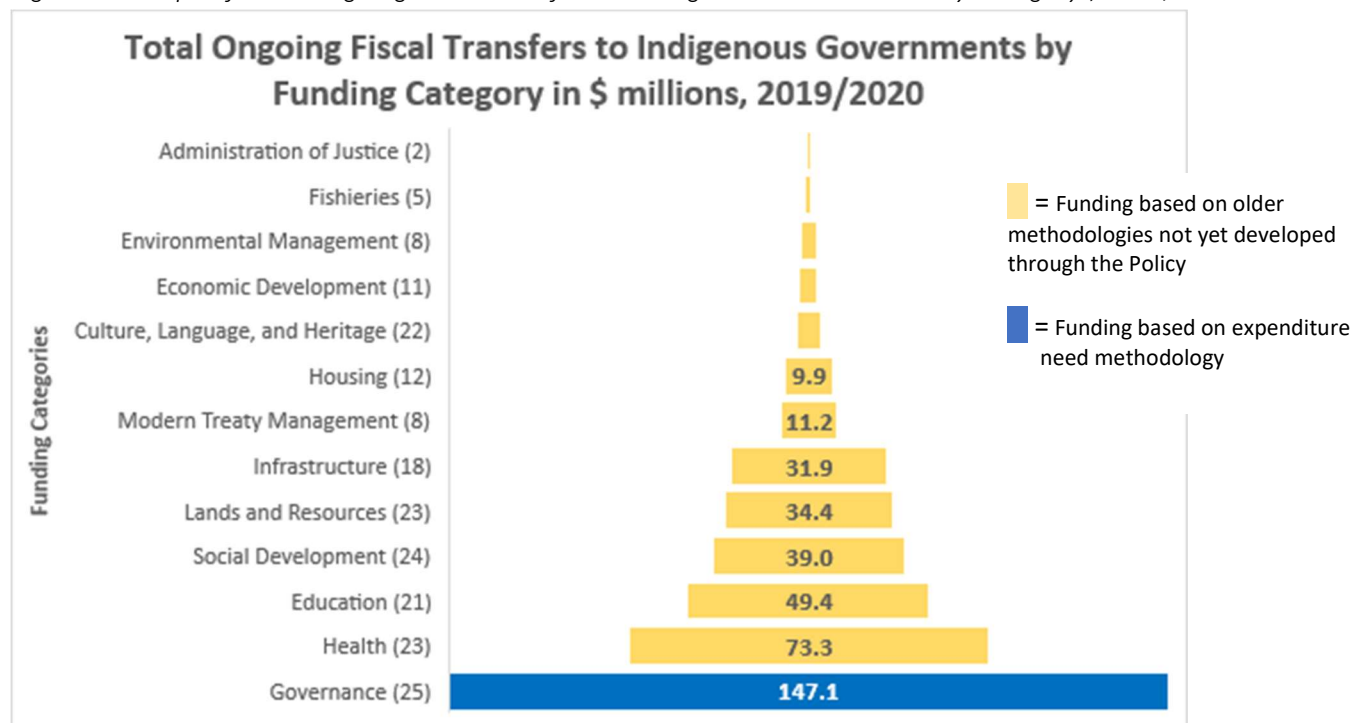
- = Indigenous government received a fiscal transfer for this funding category in 2019/2020
- = Indigenous government did not receive a fiscal transfer for this funding category in 2019/2020

Indigenous Government	Governance	Stewardship of Lands and Resources	Modern Treaty Management	Economic Development	Culture, Language, and Heritage	Environmental Management	Infrastructure	Housing ³	Education	Social Development	Health	Fisheries	Admin of Justice
Carcross/Tagish First Nation (C/TFN)	•	•	•	•	•	•	•	-	•	•	•	-	-
SHADHĀLA, ĀSHĒYI YĒ KWĀDĀN (Champagne and Aishihik First Nation)	•	•	•	•	•	•	•	•	•	•	•	-	-
Déliné Got'Iné Government (Deline Got'ine Government)	•	•	-	-	-	-	-	-	-	-	-	-	-
Huu-ay-aht First Nations	•	•	•	•	-	-	•	-	•	•	•	•	-
Ka:yu:'k't'h'/Che:k'tles7et'h' First Nations (Kyuquot/Cheklesath First Nation)	•	•	•	•	-	-	•	-	•	•	•	•	-
Kluane First Nation (KFN)	•	•	•	•	•	•	•	-	•	•	•	-	-
Kwanlin Dün First Nation (KDFN)	•	•	•	•	•	•	•	-	•	•	•	-	-
Little Salmon/Carmacks First Nation	•	•	•	•	•	•	•	•	•	•	•	-	-
First Nation of Na-Cho Nyak Dun (NNDFN)	•	•	•	•	•	•	•	•	•	•	•	-	-
Nisga'a Lisims Government (Nisga'a Nation)	•	•	-	-	-	-	•	•	•	•	•	-	-
Nunatsiavut Government (Nunatsiavut kavamanga)	•	-	-	•	•	-	•	•	•	•	•	•	-
Shishálh Nation (Sechelt)	•	•	-	•	-	-	•	-	•	•	•	-	-
Selkirk First Nation	•	•	•	•	•	•	•	•	•	•	•	-	-
Sioux Valley Dakota Nation (SVDN) (Formerly Oak River Reserve)	•	•	-	•	-	-	•	-	•	•	•	-	-
Ta'an Kwäch'än Council (TKC)	•	•	•	•	•	•	•	-	•	-	•	-	-
Teslin Tlingit Council (TTC)	•	•	•	•	•	•	•	•	•	•	•	-	•
łəʔamen Nation (Tla'amin Nation)	•	•	•	•	-	-	•	-	•	•	•	•	-
Tłı̨chǫ Government (Tlicho Government)	•	•	•	•	-	-	-	-	-	-	•	-	-
Toquaht Nation	•	•	•	•	-	-	•	-	•	•	•	•	-
Tr'ondëk Hwëch'in	•	•	•	•	•	•	•	-	•	•	•	-	-
Tsawwassen First Nation (scəwəθən məsteyəx ³)	•	•	-	-	-	-	•	-	•	•	•	•	-
Uchucklesaht Tribe	•	•	•	•	-	-	•	-	•	•	•	•	-
Yuufuʔiʔath Government (Ucluelet First Nation)	•	•	•	•	-	-	•	-	•	•	•	•	-
Vuntut Gwitchin First Nation (VGFN)	•	•	•	•	•	•	•	•	•	•	•	-	-
Westbank First Nation (WFN)	•	•	-	•	-	-	•	-	•	-	-	-	•
Total Per Funding Category	147.08	34.41	11.21	3.74	4.68	3.06	31.89	9.86	49.41	39.04	73.33	1.18	0.86

³ Certain categories of funding may have been developed after some Indigenous governments and Canada created their unique self-government agreements where the categories may have been combined (e.g., Housing is listed as a separate funding category in this report; however, some Indigenous governments such as Carcross/Tagish First Nation, Kluane First Nation, Kwanlin Dun First Nation, Ta'an Kwäch'än, and Tr'ondëk Hwëch'in will have received funding for Housing as part of their Infrastructure funding).

⁴ This figure illustrates funding categories and associated fiscal transfers in relation to the Policy and transferred by CIRNAC to Indigenous governments. Some Indigenous governments received funding from other government departments, which is not reflected in this figure.

Figure 4 – Graph of Total Ongoing Fiscal Transfers⁵ to Indigenous Governments by Category⁶, 2019/2020⁷



As with other orders of government such as provinces and territories, Canada transfers agreed fiscal resources to Indigenous governments through ongoing funds that allow flexibility to Indigenous governments to make expenditure decisions. The information that Indigenous governments share with Canada is financial (e.g., audits) and statistical (e.g., citizenship numbers, graduation rates) in nature. The reporting of financial information by Indigenous governments to Canada reflects the government-to-government relationship. Indigenous governments are accountable to their citizens, not to federal ministers. Federal ministers remain accountable to other Canadians for the allocation of federal resources.

⁵ Expenditure need is defined as a measure of the estimated cost of performing a set of services, functions or activities to meet a set of responsibilities, based on comparative measures or standards, and is discussed in more detail later in this report.

⁶ Brackets beside the funding categories listed in the graph refer to the total number of Indigenous governments that received funding for that category in 2019/2020.

⁷ The funding values not depicted in the graph are as follows:

Administration of Justice: \$0.86 million

Fisheries: \$1.18 million

Environmental Management: \$3.06 million

Economic Development: \$3.74 million

Culture, Language, and Heritage: \$4.68 million

Collaborative Fiscal Policy Development Process

KEY HIGHLIGHT: The collaborative approach to fiscal policy development has allowed a greater understanding, a higher level of trust and openness, and a stronger partnership between Canada and Indigenous governments.

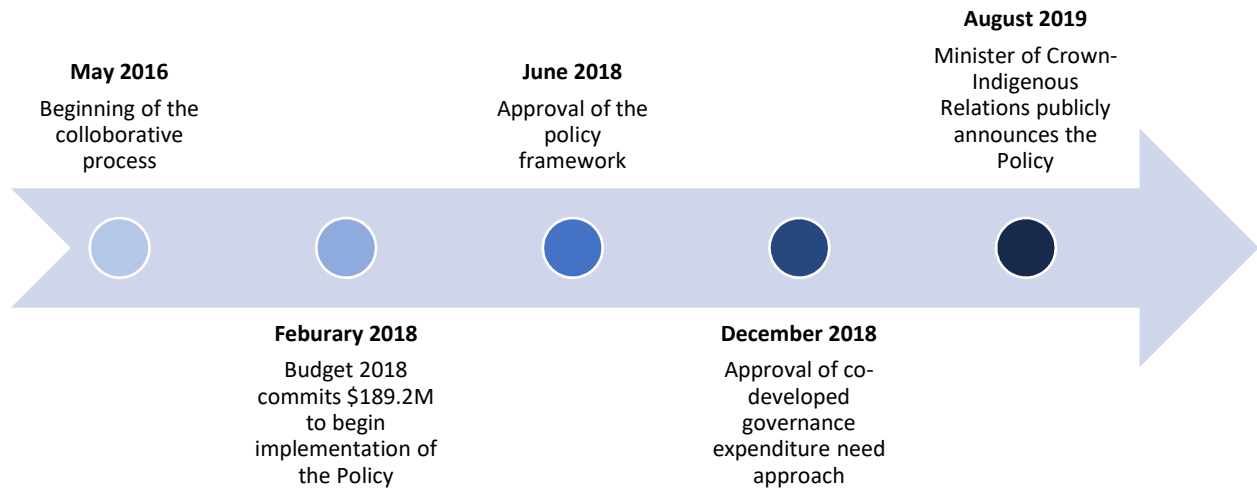
Canada and Indigenous governments committed to co-developing a new and improved policy to guide fiscal transfers to Indigenous governments through the collaborative fiscal policy development process (the “collaborative process”). This has been an innovative and significantly different approach to the federal policy development process.

Work to develop the Policy began in May 2016 and took place over several years. With the shared goal of Canada and Indigenous governments to work together, Canada helped finance Indigenous governments to enable their involvement in the policy development process, recognizing that such involvement was beyond the normal scope of their work. Senior officials, policy analysts, and advisors from Canada and Indigenous governments began the process by co-developing a policy framework. The framework outlined principles to guide the fiscal relationship, what areas of Indigenous government responsibility would be addressed under the Policy, and how gaps in social well-being might be addressed. Responsibilities under the policy framework include:

- modern treaty management;
- economic development;
- stewardship of lands and resources;
- infrastructure;
- housing;
- culture, language and heritage;
- education;
- social development; and
- health.

In August 2019, the Minister of Crown-Indigenous Relations publicly announced the policy framework in a Vancouver event widely attended by Indigenous governments and federal representatives. The occasion was a chance to celebrate this new approach to policy-making and the work accomplished together, as well as the new relationships forged along the way. To date, the collaborative approach to fiscal policy development has allowed a greater understanding, a higher level of trust and openness, and a stronger partnership between Canada and Indigenous governments. Additionally, it has facilitated communication between Indigenous governments, allowing them to build their relationships and approach Canada with common policy interests.

Figure 5 – Timeline of Developments of the Collaborative Fiscal Policy Development Process



Policy Development Accomplishments

Governance and Administration Expenditure Need Methodology

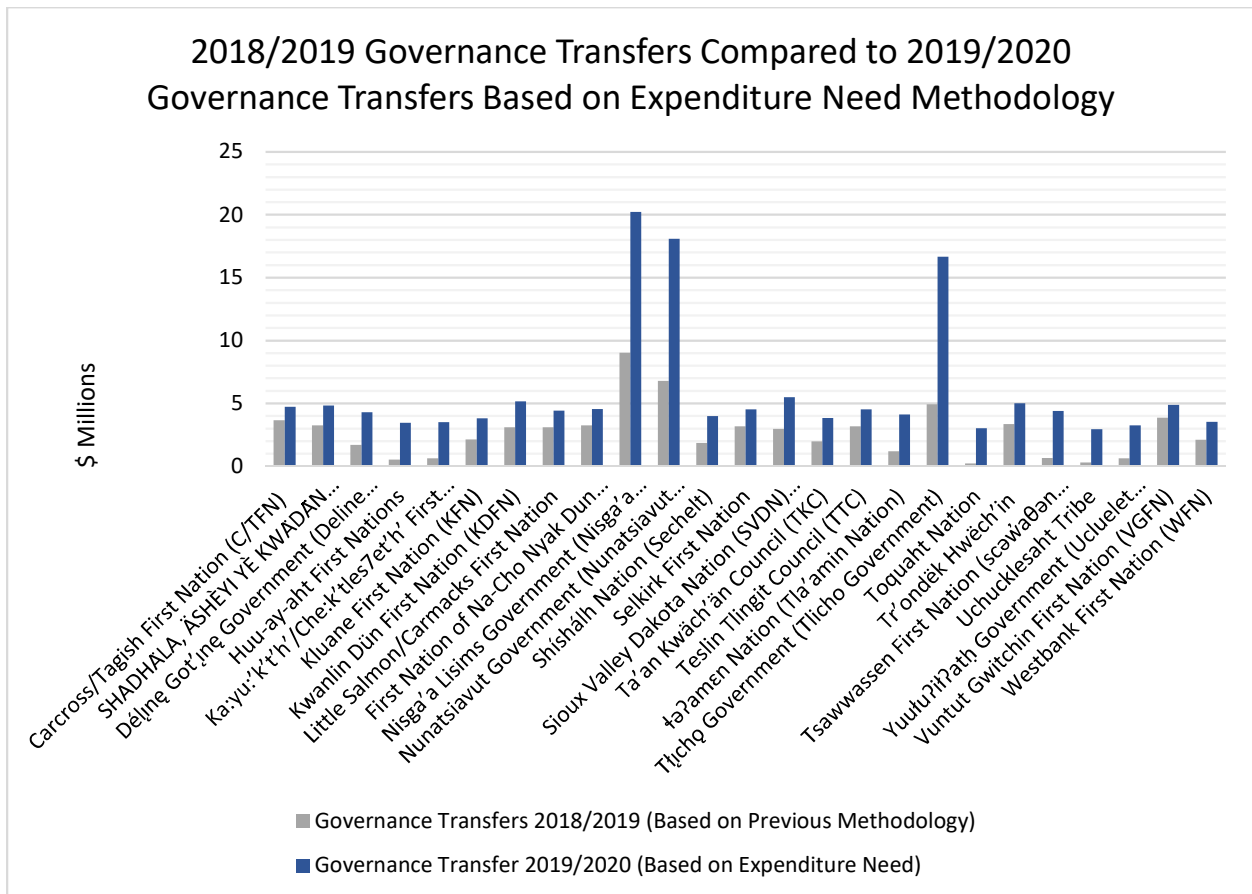
KEY HIGHLIGHT: Expenditure need is a measure of the estimated cost of performing a set of services, functions or activities to meet a set of responsibilities, based on comparative measures or standards.

A key accomplishment under the Policy to date was the co-development of the governance expenditure need methodology. Expenditure need is a widely recognized concept in intergovernmental fiscal arrangements and is defined as a measure of the estimated cost of performing a set of services, functions or activities to meet a set of responsibilities, based on comparative measures or standards. It can be viewed as a standard budget that can be modified for individual circumstances.

Indigenous governments have an expenditure need associated with carrying out governance functions, including: legislative and executive decision making; financial management; legal services; intergovernmental relations; financial reporting and information sharing; and general government administrative services. The governance expenditure need methodology considers two components: 1) a base cost relevant for all Indigenous governments' governance functions that must be carried out regardless of population, program responsibilities, and other circumstances, and 2) incremental costs of governance affected by numerous factors (e.g. population; geographic circumstances such as remoteness; program delivery responsibilities; structure of governments as single or multiple levels; traditional decision-making institutions or practices; or other unique cultural features).

The expenditure need approach provides flexibility regarding how an Indigenous government chooses to fund its responsibilities. Expenditure need also takes into consideration the cost of building governance capacity and other start-up costs for Indigenous groups that are transitioning into self-government arrangements. For groups that are already self-governing, expenditure need continues to consider the costs of building up and sustaining governance capacity on an ongoing basis. Figure 6 compares governance transfer amounts from 2018/19 to 2019/20 fiscal years to illustrate the enhanced funding related to the change in methodology.

Figure 6 – Graph of 2018/2019 Governance Transfers Compared to 2019/2020 Governance Transfers Based on Expenditure Need Methodology



The co-development of the governance expenditure need methodology marked the first expression of the concept of expenditure need under the collaborative process. This methodology was used in the calculation of governance fiscal transfers for each Indigenous government for 2019/2020 and will be used to calculate governance transfers in future years. The expenditure need methodology has resulted in more equitable and enhanced funding for governance compared to prior fiscal transfer approaches. By having a public and transparent funding methodology, Indigenous groups contemplating self-

government can refer to these resources to determine what level of funding they could expect should they decide to negotiate a self-government agreement with Canada.⁸

Completed Policy Annexes to Date

Beyond the governance and administration annex, other co-developed, completed Policy annexes include:

- a framework to enable Indigenous governments to lead the design and implementation of gap-closing initiatives according to their respective priorities;
- principles to guide the development of culture, language, and heritage funding; and
- the approach to be used in addressing the expenditure need for infrastructure maintenance and replacement.

Future Policy Development

There is much work left to be completed, and several Policy annexes continue to be collaboratively developed. The annexes to be finalized include:

- modern treaty management;
- economic development;
- stewardship of lands and resources;
- infrastructure;
- housing;
- culture, language, and heritage;
- education;
- social development; and
- health.

The policy framework also recognizes that culture, language, and heritage permeate all areas of government, and Canada and the Indigenous governments have made commitments to continue the collaborative process and develop approaches for resourcing these other areas of jurisdiction and/or responsibility for Indigenous governments, as well as related governance costs.

⁸ The expenditure need methodology for governance and administration can be found here: <https://www.rcaanc-cirnac.gc.ca/eng/1566482924303/1566482963919#a>

Application of the Policy to Fiscal Agreements

KEY HIGHLIGHT: The collaborative effort on the Policy and newly developed funding methodologies led to more efficient fiscal agreement renewals to implement the enhanced funding levels.

In 2019, Canada entered into fiscal agreement renewal negotiations with the 25 Indigenous governments; this was the first practical application of the Policy and its associated methodologies. The collaborative effort on the Policy and newly developed funding methodologies led to more efficient fiscal agreement renewals to implement the enhanced funding levels. Historically, individual fiscal agreement renewals could each take a number of years to negotiate and complete. With the new policy and renewal alignment, all 25 fiscal agreement renewals were completed between April 1, 2019 and March 31, 2020. Furthermore, instead of having fiscal agreement renewal dates staggered over different years, all agreements took effect on April 1, 2019 for a five-year duration. The continued development of the Policy methodologies is expected to further streamline and facilitate fiscal negotiations with Indigenous governments, which should be particularly important as the number of such self-governing Indigenous governments is expected to grow. Figure 7 illustrates the fiscal transfers to each Indigenous government, including the portion of fiscal transfer for governance, based on the expenditure need model.

Figure 7 – Table of Fiscal Transfers to Indigenous Governments

Indigenous Government	Fiscal Transfer Portion for Governance (\$M)		Total Fiscal Transfer (2019-2020) ⁹ (\$M)
	2018 – 2019	2019 – 2020 (Expenditure Need Methodology)	2019 – 2020
Carcross/Tagish First Nation (C/TFN)	3.6	4.7	13.2
SHADHĀLA, ĀSHĒYI YĒ KWĀDĀN (Champagne and Aishihik First Nation)	3.2	4.8	15.0
Délįnę Got’įnę Government (Deline Got’ine Government)	1.7	4.3	6.7
Huu-ay-aht First Nations	0.5	3.4	6.8
Ka:yu:k’t’h’/Che:k’tles7et’h’ First Nations (Kyuquot/Cheklesath First Nation)	0.6	3.5	7.8
Kluane First Nation (KFN)	2.1	3.8	9.1
Kwanlin Dūn First Nation (KDFN)	3.1	5.2	20.2
Little Salmon/Carmacks First Nation	3.1	4.4	14.1
First Nation of Na-Cho Nyak Dun (NNDFN)	3.2	4.5	13.2
Nisga’a Lisims Government (Nisga’a Nation)	9.0	20.2	83.4
Nunatsiavut Government (Nunatsiavut kavamanga)	6.8	18.1	69.2
Shishálh Nation (Sechelt)	1.8	4.0	9.9
Selkirk First Nation	3.2	4.5	13.8
Sioux Valley Dakota Nation (SVDN) (Formerly Oak River Reserve)	3.0	5.5	19.8
Ta’an Kwäch’än Council (TKC)	2.0	3.8	8.8
Teslin Tlingit Council (TTC)	3.2	4.5	14.8
łəʔamən Nation (Tla’amin Nation)	1.2	4.1	13.0
Tłı̨chǫ Government (Tlicho Government)	4.9	16.6	22.1
Toquaht Nation	0.2	3.0	4.7
Tr’ondëk Hwëch’in	3.4	5.0	14.4
Tsawwassen First Nation (scəwəθən məsteyəxʷ)	0.7	4.4	8.5
Uchucklesaht Tribe	0.3	2.9	5.0

⁹ Total Fiscal Transfer amounts include funding for governance, interim funding, and funding from existing methodologies. Some Indigenous governments received funding from other government departments, which is reflected in this figure. 2019-2020 total amounts are included to reflect the year reported in this report.

Yuufu?iif?ath Government (Ucluelet First Nation)	0.6	3.2	7.4
Vuntut Gwitchin First Nation (VGFN)	3.9	4.9	14.2
Westbank First Nation (WFN)	2.1	3.5	8.7
Total¹⁰	67.4	147.1	424.0

As other areas of the Policy are developed and as more Indigenous groups take on self-government, Canada will work with Indigenous governments to determine appropriate application of the Policy to their fiscal agreements and will update on progress through future annual reports. Fiscal agreements will be amended from time to time in order to replace legacy funding amounts with funding determined by outcomes from the collaborative process.

Unique Transfers Through Fiscal Agreements: Budget 2018 Funding

Fiscal agreements can also be an instrument for Canada to flow unique or specific-purpose funding to Indigenous governments. Budget 2018 funding in support of self-government is an example of such unique transfers. The budget committed \$189.2 million to a new fiscal relationship through collaboration with Indigenous governments.

“Through Budget 2018, the Government proposes to provide \$189.2 million in 2018–19 to begin the implementation of new fiscal policy reforms that have been co-developed with self-governing Indigenous Peoples in Canada. This funding will support key priorities, including the closing of socio-economic gaps, infrastructure, data collection and governance.” - *Budget 2018*

Canada worked with Indigenous governments to allocate these funds over the fiscal years of 2018-19, 2019-20, and 2020-21. Some funding was provided specifically to address infrastructure and housing deficits. Aligned with the social well-being annex developed for the Policy, Indigenous governments also provided specific action plans describing socioeconomic gap-closing initiatives and the key measurements and targets that will be used to determine the efficacy of each initiative. In addition to funding these gap-closing initiatives, amounts were allocated to two key purposes: 1) to develop more permanent mechanisms to support the collaborative process, and 2) a data initiative designed to build Indigenous government data-gathering foundations capacity¹¹.

¹⁰ Grand total may not add up due to rounding.

¹¹ See Figure 8 for Data Project Funding received by Indigenous governments.

Figure 8 – Budget 2018 Funding to Begin the Implementation of New Fiscal Policy Reforms Co-developed with Indigenous Governments

Indigenous Government	Total (2018 \$million)
Carcross/Tagish First Nation (C/TFN)	5.2
SHADHĀLA, ĀSHĒYI YĒ KWĀDĀN (Champagne and Aishihik First Nation)	7.6
Déjñę Got'ñę Government (Deline Got'ine Government)	6.1
Huu-ay-aht First Nations	6.6
Ka:yu:k't'h'/Che:k'tles7et'h' First Nations (Kyuquot/Cheklesath First Nation)	6.1
Kluane First Nation (KFN)	4.1
Kwanlin Dün First Nation (KDFN)	6.0
Little Salmon/Carmacks First Nation	5.3
First Nation of Na-Cho Nyak Dun (NNDFN)	5.4
Nisga'a Lisims Government (Nisga'a Nation)	13.6
Nunatsiavut Government (Nunatsiavut kavamanga)	17.7
Shíshálh Nation (Sechelt)	6.1
Selkirk First Nation	5.2
Sioux Valley Dakota Nation (SVDN) (Formerly Oak River Reserve)	8.9
Ta'an Kwäch'än Council (TKC)	4.2
Teslin Tlingit Council (TTC)	6.2
łəʔamen Nation (Tla'amin Nation)	5.6
Tłı̨chǫ̨ Government (Tlicho Government)	13.6
Toquaht Nation	4.7
Tr'ondëk Hwëch'in	5.6
Tsawwassen First Nation (scəwáθən məsteyəxʷ)	5.4
Uchucklesaht Tribe	4.7
Yuułuʔiłʔatḥ Government (Ucluelet First Nation)	6.0
Vuntut Gwitchin First Nation (VGFN)	5.3
Westbank First Nation (WFN)	6.6
For all Indigenous Governments	
Needs-based Infrastructure Funding ¹²	11.0
Secretariat Funding ¹³	4.0
Data Project Funding ¹⁴	2.4
Grand Total¹⁵	189.2

¹² Needs-based Infrastructure Funding has supported the development of Emergency Operations Centres, where each centre's funding capacity varies based on the specific needs of each Indigenous government.

¹³ Secretariat Funding includes support for coordinating the collaborative process, and for research funding.

¹⁴ The majority of funds from Budget 2018 were carried forward to the 2019-2020 fiscal year, which focused on coordination, resourcing, toolkit development, funding audits, and supporting capacity for the Data Project. These activities supported the aim to collect consistent, relevant, and reliable data to support Indigenous governments' socioeconomic outcomes. With the Data Toolkit developed in collaboration with Indigenous governments for Indigenous governments, the toolkit will provide access to tools and data for creating evidence-informed decisions.

¹⁵ Grand total may not add up due to rounding.

Conclusion

This report is the first of an annual series which describes the fiscal transfers from Canada to Indigenous governments. As Canada and Indigenous governments continue to co-develop the funding methodologies associated with the Policy, Canada's future annual reports will include the fiscal transfer amounts associated with the remaining funding categories.

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