

# Elementary and Secondary Education Program: National Program Guidelines 2025 to 2026

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Indigenous Services  
Canada

Services aux  
Autochtones Canada

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The following preamble was prepared by the National Indian Education Council (NIEC). The views and assertions expressed are those of the NIEC and do not necessarily reflect the views of the Government of Canada.

## Preamble

For Treaty First Nations, only Treaty people will speak on behalf of Treaties. Whereas Treaty First Nations have articulated a completely separate process from 'transforming First Nations elementary and secondary policy proposal' in which they propose to initiate a process that recognizes and respects their inherent authority and jurisdiction that can only be exercised by them. Treaty First Nations are best suited to decide for themselves on all matters regarding life-long learning and their languages, including the implementation of First Nations control of First Nations education. Treaties with the Crown are internationally recognized today and are the instruments that reflect First Nations jurisdiction over all aspects of their lives. With respect to education, the Treaty peoples, original to these lands, maintain their inherent right to be self-determining. They articulate and maintain the belief in themselves to choose a path forward to exercise their education responsibilities and their jurisdiction as Nations.

Exercising jurisdictional authority to receive funding capacity in order for the Treaty peoples to determine a process for themselves is outlined in the proposal put forward by those First Nations.

National Indian Education Council: April 1, 2019 statement

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## Introduction

The Government of Canada is committed to achieving reconciliation with Indigenous peoples through a renewed, nation-to-nation and government-to-government relationship based on recognition of rights, respect, co-operation and partnership as the foundation for transformative change.

The implementation of the United Nations Declaration on the Rights of Indigenous Peoples requires transformative change in the Government's relationship with Indigenous peoples.

These efforts must be guided by Canada's obligation to respect and uphold First Nations inherent, Indigenous and treaty rights, including those rights to education referenced in specific treaties and self-government agreements.

The nation-to-nation relationship between the Government of Canada and First Nations is rooted in historic treaties, the numbered treaties, self-government agreements, section 35, guided by the United Nations Declaration on the Rights of Indigenous Peoples and informed by the Report of the Royal Commission on Aboriginal Peoples and the Truth and Reconciliation Commission of Canada's Calls to Action.

The Government of Canada is committed to working in partnership with First Nations on a nation-to-nation basis to help First Nations and First Nations mandated organizations establish education systems over which First Nations will exercise control. Indigenous Services Canada (ISC) supports First Nations control of First Nations education, which includes providing First Nations with access to their education data via the Education Reports and Analysis Solution (ERAS).

These education systems are intended to provide for the delivery of education programs to First Nations students in a manner that respects First Nations methods of teaching and learning. This includes support for complementary, culturally appropriate, early childhood education programming on reserves.

# 1. Program introduction

The Elementary and Secondary Education Program provides funding to support elementary and secondary education for First Nations students, schools and communities.

These guidelines reflect the policy framework for First Nations elementary and secondary education. Through a locally-driven implementation approach to support the unique needs of First Nations students and to help create a foundation for lifelong learning, this policy framework:

- reflects the inherent right of self-government
- respects treaty rights and treaty-based agreements
- supports First Nations control of First Nations education

These guidelines set out the program delivery requirements for funding recipients that enter into a funding agreement with ISC for the delivery of the Elementary and Secondary Education Program unless otherwise approved by separate authority, for example, legislated self-government and modern treaty agreements, claims settlements or new fiscal relationship agreements.

These guidelines, referred to as the Elementary and Secondary Education Program: National program guidelines 2025 to 2026, are effective as of April 1, 2025. They replace the [Elementary and Secondary Education Program: National program guidelines 2024 to 2025](#).

The guidelines are to be read in conjunction with the funding agreement signed by the funding recipient.

In the event of an inconsistency or conflict between provisions contained in these guidelines and an education agreement, the provisions of an education agreement will prevail to the extent of the inconsistency or conflict.

In addition to core elementary and secondary education funding, ISC also provides supplementary funding through other targeted programs. Provisions for these programs are in the respective program guidelines available on the [Elementary and Secondary education](#). They include information on:

- eligible recipients
- activities and expenditures
- minimum program delivery requirements
- proposal and assessment processes

## 2. Purpose and objectives

The Elementary and Secondary Education Program provides funding to support First Nations control of First Nations education and the delivery of kindergarten to grade 12 educational services for all eligible students ordinarily resident on reserve.

The Elementary and Secondary Education Program aims to create a financially stable environment for First Nations education, enabling better quality and consistent supports for students, schools, educators, communities and First Nations education organizations, conditions that help improve student outcomes.

The interim regional funding formulas are provincially comparable and respond to variable cost factors, such as remoteness, school size, language and socio-economic conditions. The funding models also include funding for:

- language and culture programming
- **school food programming**
- full-day kindergarten for ages 4 and 5 in First Nations schools
- specific cost drivers to First Nations education, such as school size and socio-economic conditions
- before and after-school programming
- menstrual products for eligible students
- student supports for students in First Nations and provincial schools

This funding method uses an objective, transparent and formula based approach to funding First Nations education.

ISC is collaborating with First Nations partners and mandated First Nations organizations on the development of education agreements, for example, Regional Education Agreements and education authorities that respond to the education needs and priorities set by First Nations partners. The agreements may reference complementary components with other ISC Program areas, such as planning, design, construction, renovation and maintenance of education facilities that are currently in the Capital Facilities and Maintenance Program. Complementary components are not covered by the Elementary and Secondary Education Program terms and conditions but will be annexed to the main agreement to demonstrate the comprehensive nature of support needed. The approach to the complementary components will be discussed and determined by the First Nations partners involved in the Regional Education Authority process together with ISC.

### 3. Expected outcomes

The Government of Canada is committed to working in partnership with First Nations to help close the education outcome gaps between First Nations peoples and other Canadians.

As a result, the expected outcomes of the program are that:

- First Nations carry out activities to increase capacity and have flexibility to meet their education system needs and priorities
- education services and resources better reflect student needs, culture and language
- First Nations have increased education system capacity which may include training and hiring education staff

- First Nations students participate and progress in their elementary and secondary education
- First Nations students on reserve achieve levels of secondary education comparable to non-Indigenous students in Canada

## 4. Funding recipients

A funding recipient means an entity that has met the eligibility criteria of the program and has signed a funding agreement with ISC to deliver the program, service or activity.

<b>Eligible recipients for contribution funding</b>	
<b>Type of recipient</b>	<b>Core education funding</b>
<b>First Nations or bands</b>	yes
<b>First Nations schools established in Yukon or Northwest Territories</b>	no
<b>First Nations organizations</b>	
<b>Tribal councils, political, treaty or settlement organizations</b>	yes
<b>National First Nations representative organizations</b>	no
<b>Other First Nations education organizations designated by a First Nation</b> <small>Table note*</small>	yes
<b>Other organizations</b>	
<b>Other organizations designated by First Nations as service providers</b> <small>Table note**</small>	yes
<b>Provincial ministries of education or school boards</b>	based on tuition agreements

## Eligible recipients for contribution funding

Type of recipient	Core education funding
Private schools or independent schools	based on tuition agreements
Federal schools	yes
Funding agreement managers and recipient appointed advisors <a href="#">Table note***</a>	yes

In some cases, ISC may deliver services directly, such as in the remaining federal schools.

### Table note \*

First Nations education organizations designated by a First Nation include First Nations organizations such as a school board, school board-like entity and First Nations regional representative organization.

[Return to table note\\*referrer](#)

### Table note \*\*

First Nations-mandated organizations designated by First Nations as service providers include:

- not-for-profit organizations
- for-profit organizations, such as academic institutions provided that the nature and intent of the activity:
  - is non-commercial
  - isn't intended to generate profit
  - supports program priorities and objectives
  - will be made publicly available at no cost
- organizations designated to deliver elementary or secondary education programming to eligible students ordinarily living on reserve

[Return to table note\\*\\*referrer](#)

### Table note \*\*\*

Funding agreement managers and recipient appointed advisors in accordance with ISC's Default Prevention and Management Policy.

[Return to table note\\*\\*\\*referrer](#)

## 5. Eligible participants

### Nominal roll: eligibility requirements

The nominal roll is the registry of all elementary and secondary students funded by ISC under the Elementary and Secondary Education Program. Recipients confirm the eligibility of each student before including them on their nominal roll.

To be eligible for inclusion on the nominal roll, a student must be:

- aged 4 and above, on December 31 of the school year in which funding support is required
- ordinarily resident on reserve
- enrolled and participating in elementary and secondary education programming in a:
  - First Nations school
  - provincial school
  - private school
  - independent school
  - e-learning institution
  - alternative or outreach school
  - Aboriginal Head Start on Reserve facilities or an early learning centre.

Students may also be included on the nominal roll in cases where they are enrolled in basic education/literacy and basic skills/remedial program, provided they meet the above criteria.

On the last instructional day of September of a school year, the census date, students meeting the above criteria will be included on the nominal roll, subject to validation of student eligibility.

Validated nominal roll data is used to determine funding. In cases where students appear to be enrolled in more than 1 school, attendance records may assist ISC and the recipient in determining which school or community the student will be registered under.

A student who is ordinarily resident on reserve lands that are leased is not eligible for funding unless that student is registered under the *Indian Act*.

Ordinarily resident on reserve means that the student:

- lives at a civic address on reserve
- is a student in joint custody who lives on reserve most of the time
- is staying on reserve and has no usual home elsewhere

Students continue to be considered ordinarily resident on reserve if they return to live on reserve during the year, even if the students live elsewhere while attending school or spend summer outside of their home community.

In this context, reserves are deemed to include all land set aside by the federal government for the use and occupancy of a First Nations band, along with all other Crown lands which are recognized by ISC as settlement lands of the First Nations of which the student is a resident.

## **6. Eligible components and activities**

### **6.1 Contribution funding: core elementary and secondary education funding**

Core contribution funding may support the provision of:

- education services for eligible students that include costs associated with, but not limited to:
  - delivery and administration of instructional services
  - operation of school boards or school board-like entities
  - students with special education needs
  - transportation and travel costs, including seasonal or special transportation and training costs associated with transportation standards in the province of residence
  - accommodation when attending school away from a student's home community
  - school liaison
  - guidance and counseling services
  - ancillary costs
  - financial assistance allowance
  - the operation and maintenance or rental of elementary and secondary school facilities or other facilities hosting elementary and secondary programs
- multi-level education support services that include costs associated with, but not limited to:
  - policy and advocacy
  - capacity building, professional development and training
  - program and curricula development
  - administration, management, coordination and delivery of programs and services
  - professional services development and support
  - school evaluation services and support
  - regional education organization structures
  - research for schools
- any other activities that meet the unique needs of First Nations students as agreed to in education agreements, for example, Regional Education Agreements and education authorities where they exist

### **6.2 Minimum program delivery requirements for contribution funding**

**Core elementary and secondary education funding**

The recipient will ensure that eligible students have access to elementary and secondary education programs and services in a First Nations school, federal school, provincial school or private or independent school.

A private or independent school must be recognized by the province as an elementary or secondary institution.

## First Nations school

In the case of a First Nations school, the recipient will ensure that:

- the program allows students to transfer to an equivalent grade in another school within the province, employs provincially or First Nations certified teachers, reflects the unique needs of First Nations and provides a base for lifelong learning
  - kindergarten curriculum can be adapted from a provincial system, an early learning program or developed by a First Nations community. Education delivery can take place in person, online or through a combination of in person and virtual learning
- strategies are in place to monitor student participation and engagement and to promote continued involvement allowing First Nations students to progress in their elementary and secondary education
- education programming is delivered in accordance with all applicable statutes, regulations, by-laws, policies, guidelines and agreements. Schools are physically secure for the children, staff, parents and visitors
- ongoing operation and routine maintenance activities are performed in accordance with ISC's [Operations and Maintenance Directive](#), as well as ISC's [Protocol for ISC-Funded Infrastructure](#), which lists the:
  - statutes
  - regulations
  - policies
  - codes
  - directives
  - standards
  - protocols
  - specifications
  - guidelines
  - procedures applicable under ISC's [Capital and Facilities Maintenance Program](#).

The operation and maintenance activities are meant to ensure the day-to-day proper functioning of education facilities with due regard to health and safety of the community and the environment and should preserve the education facilities in as near to their original or renovated condition as is practical. A maintenance management plan needs to be developed and implemented for each asset and be considered in the record of the condition of funded capital assets. A maintenance management plan is a document that formalizes the planning, scheduling, documenting and reporting of maintenance activities and provides a method of corrective measures

- rental of elementary and secondary school facilities or other facilities is managed in accordance with ISC's [Rental of Facilities for Federal and Band-Operated Schools](#) policy and directive

## **Federal schools**

Where programs or services are provided in federal schools, these programs and services will be in accordance with the local agreements established with the applicable federal school and in alignment with First Nations school requirements where appropriate.

## **Provincial or private or independent school**

Where instructional services are provided to a First Nations student in a provincial school or in a private or independent school recognized by the province as an elementary or secondary institution, a local education agreement or tuition agreement between all applicable parties needs to be established and maintained in good standing.

## **Core elementary and secondary education funding: second-level education support services**

The recipient will ensure that second-level education support services, as per [section 6.1](#) of these guidelines, are provided to First Nations schools.

Second-level services include, but are not limited to, educational, professional, administrative and technical services that may include support to communities, education staff and students by undertaking services such as:

- human resources
- rehabilitation services
- communication
- special education
- education specialists
- professional development for teachers
- capacity development
- networking
- technical support

Second-level education support services are to be delivered by a recipient or designated First Nations service provider. Ongoing communications with First Nations must be established to ensure needs and accountabilities are met in accordance with the programs, services and activities to be delivered.

# **7. Expenditures**

## 7.1 Eligible expenditures

### 7.1.1 Eligible expenditures for contribution funding: core elementary and secondary education funding

Eligible expenditures are those directly related to the eligible activities and can include the following:

- salaries, pensions and benefits
- costs associated with the delivery and administration of instructional services
- costs associated with student support services
- costs associated with the operation and maintenance or rental of elementary and secondary school facilities or other facilities hosting elementary and secondary programs
- costs associated with student transportation, including seasonal or special
- costs associated with travel for staff and professionals
- professional fees
- reasonable expenditures associated with eligible activities of supplementary targeted programs
- other costs necessary to complete the eligible activities to achieve the intended results of the funding provided approved in writing by the Minister of Indigenous Services Canada

Travel expenses must be claimed at actual cost but cannot exceed the rates and allowances established in the [National Joint Council Travel Directive](#) in effect at the time of travel. Expenses which exceed the rates set for in the directive are ineligible.

Employee pension and benefits may be provided to cover the employer's share of contributions in order to establish competitive employee benefit packages comparable to other employers such as federal, provincial and municipal governments and school boards. The pension plans must:

- meet the requirements of the Canada Revenue Agency for the [Canada Pension Plan](#) and [Quebec Pension Plan](#)
- comply with either the provisions of the [Pension Benefits Standards Act, 1985 RSC, 1985, c. 32](#) as determined by the Office of the Superintendent of Financial Institutions or be a provincially legislated pension plan that meets the requirements of the provincial regulator and the equivalent provincial legislation. The employee's share of the cost of employer-sponsored pension plans must be at least equal to the employer's share

### 7.1.2 Eligible expenditures for contribution funding: second-level services

Eligible expenditures are those directly related to the eligible activities and may include educational, professional, administrative and technical services.

Travel expenses must be claimed at actual cost but cannot exceed the rates and allowances established in the [National Joint Council Travel Directive](#) in effect at the time of travel. Expenses which exceed the rates set for in the directive are ineligible.

## 7.2 Ineligible expenditures

Ineligible expenditures include:

- activities that are not directly related to the delivery of instructional services in First Nations schools, federal schools, provincial schools or private or independent schools recognized by a province as an elementary or secondary institution
- activities that are not directly related to the delivery of student support services and school board type services
- activities supporting band council governance and support funded under the ISC Band Support Program
- activities related to minor or major capital projects and teacherages funded under ISC's [Capital and Facilities Maintenance Program](#)
- operations and maintenance activities of a capital facility or asset not funded by ISC
- employee pension and benefits for employees who are:
  - receiving pension benefits from another program
  - working on capital projects and profit-oriented organizations
  - providing services via contracts
  - who are acting in the capacity of a member of a board of directors of an incorporated entity

## 8. Funding

### 8.1 Maximum amount of funding

The maximum amount of funding provided to a funding recipient in a fiscal year is set out in the funding agreement signed by the funding recipient.

#### 8.1.1 Contribution funding: core elementary and secondary education funding

The maximum amount payable to any 1 recipient per year is determined by the funding calculation for core elementary and secondary education that is based on the nominal roll, provincial comparability, funding enhancements or as defined in an education agreement such as a Regional Education Agreement or education authority.

These amounts are provided to recipients and regions through detailed allocation workbooks and other supporting materials.

For students attending private or independent schools, the maximum amount payable is the rate that would have been paid if the student attended the nearest provincial school to the student's home community, supplemented by student support services funding and tuition administration funding.

### 8.2 Funding approaches

Transfer payments to funding recipients of the core Elementary and Secondary Education Program are made using fixed, flexible or block contribution depending on the recipient's eligibility and the service delivered.

ISC regional officers can provide information on the eligibility requirements of these funding approaches and on the requirements related to the management of the funds.

The funding approach used to transfer funds to a recipient is identified in the recipient's signed funding agreement.

Core elementary and secondary education funding may also be included in a new fiscal relationship grant in accordance with the Terms and Conditions of the [Grant to support the new fiscal relationship for First Nations under the \*Indian Act\*](#).

The following specific program directions for the management of transfer payments complement the directions provided in the recipient's signed funding agreement and are to be read in conjunction with the funding agreement.

These directions apply to:

- First Nations schools
- federal schools
- provincial schools
- private or independent schools

## **Fixed contribution funding**

Reallocation of funding:

During the fiscal year, recipients can reallocate funds among the budget activities and functional areas of core elementary and secondary education.

Unexpended funding:

Recipients can retain unexpended funding from a fiscal year, to expend in the one-year period immediately following the fiscal year for which it was provided on eligible activities related to core elementary and secondary education with the exception of unexpended provincial school tuition funding that must be used for the purpose of provincial tuition only.

## **Exceptional circumstances**

In the context where the use of funds was maximized for activities that fall under core elementary and secondary education, such as minimum delivery requirements met, recipients can use the unexpended funds for eligible activities that fall under the Post-Secondary Student Support Program and University and College Entrance Preparation Program in accordance with a deferred revenue plan approved by departmental officials in the regional office. This exceptionality does not apply to adult education implementation. Recipients must present a plan to departmental officials in the regional office that demonstrates how the use of the funds will contribute to ISC's strategic objectives in education.

## Flexible contribution funding

Reallocation of funding:

During the fiscal year, recipients can reallocate funds among the budget activities and functional areas of core elementary and secondary education.

Unexpended funding:

Recipients can retain remaining unexpended funding at the end of each fiscal year to expend in a subsequent fiscal year on eligible activities related to core elementary and secondary education, with the exception of unexpended provincial school tuition funding that must be used for the purpose of provincial tuition only.

## Exceptional circumstances

In the context where the use of funds was maximized for activities that fall under core elementary and secondary education, such as minimum delivery requirements met, recipients can use the unexpended funds for eligible activities that fall under the Post-Secondary Student Support Program and University and College Entrance Preparation Program in accordance with a deferred revenue plan approved by departmental officials in the regional office. This exceptionality does not apply to adult education implementation.

Recipients must present a plan to departmental officials in the regional office that demonstrates how the use of the funds contribute to ISC's strategic objectives in education.

# 9. Reporting requirements and monitoring and oversight activities

## 9.1 Reporting requirements

The reporting requirements for program reports and financial reports and their respective due dates are listed in the recipient's funding agreement and details on these requirements are available in the [Reporting guide](#).

Recipients will report on all funds received and expended, including the use of unexpended funding they were allowed to retain to use in another fiscal year. Consult the [Funding approaches](#) section of these guidelines for details on the use of retained unexpended funds.

Recipients who have access to the ISC services portal can access the reporting forms by opening a session on the portal. Recipients who do not have access to the portal should contact their [regional office](#).

All recipient reporting requirements are subject to monitoring and oversight activities to determine the accuracy of the information provided to ISC.

## 9.2 Monitoring and oversight

To ensure that program outcomes and objectives are being met and opportunities for continuous improvement with a goal to improve results for Indigenous peoples are being identified, activities including audits, evaluations, as well as targeted program reviews may be conducted in collaboration with the recipient, for example, desk and on-site reviews.

Student eligibility to be entered on the nominal roll may be monitored and verified by an on-site or an in-office review by ISC and First Nations. These reviews can provide opportunities to explore resources to improve student participation, for example, attendance, engagement and retention in order to allow First Nations students to progress in their education and to verify any other program requirements set out in these guidelines are met.

In the event of an inconsistency or conflict between provisions contained in these guidelines and an education agreement, the provisions of an education agreement will prevail to the extent of the inconsistency or conflict.

First Nations or federal schools can conduct an independent evaluation to review curriculum, assess instructional quality and standards and determine if community and school objectives have been achieved.

ISC encourages the recipient to share with the community and ISC any evaluation report that was developed and plan that was put in place and maintained by the school for the implementation of the recommendations of the school evaluation report to support continuous improvement.

## 10. Personal information

ISC's collection and use of personal information and other records for the purposes of targeted program reviews, for example, desk and on-site reviews, will be limited to what is necessary to ensure program delivery requirements are met.

ISC is responsible for all information and records in its possession. The confidentiality of the information will be managed by ISC in accordance with the [\*Privacy Act, R.S.C., 1985, c. p. 21\*](#) and other related policies on privacy. Recipients are responsible for the protection of personal information as per applicable provincial privacy statutes and regulations and the recipient's policies up to the point that the personal information is transferred to ISC.

## 11. Accountability

ISC is committed to providing assistance to recipients in order to help them effectively carry out their obligations under these guidelines and funding agreements.

Regional offices and other ISC contacts are available to answer questions and provide guidance related to ISC programs and funding.

Recipients must:

- deliver the programs in accordance with the provisions of their funding agreement and the delivery requirements outlined in these guidelines
- ensure that the necessary management controls are in place to manage funding and monitor activities
- exercise due diligence when approving expenditures
- ensure that such expenditures are in accordance with the eligible expenditures set out in these guidelines

## 12. Contact information

To find out more about the program, visit:

- [Elementary and Secondary Education Program](#)

Visit the [Regional offices](#) page to find your regional contact.

You can also write to:

Education Branch  
Indigenous Services Canada  
10 rue Wellington - Suite 1455, Mailstop 25E-19  
Gatineau QC K1A 0H4  
Email: [education-education@sac-isc.gc.ca](mailto:education-education@sac-isc.gc.ca)

To learn more about education programs, consult the [national program guidelines](#) or click the View instructions button on the first page of this program's data collection instrument.

## Related links

- [Grants and Contributions to Support First Nations Elementary and Secondary Educational Advancement](#)