Financial statements of
National Indian Brotherhood

March 31, 2020

Independent Auditor's Report	1–2
Statement of operations	3
Statement of financial position	4
Statement of changes in net assets	5
Statement of cash flows	6
Notes to the financial statements	7–13
Supporting schedules	
Schedule A – Indigenous Services Canada and Health Canada	14–17
Schedule B – Employment and Social Development Canada	18
Schedule C – Other funding agencies	19–21

Deloitte LLP
100 Queen Street
Suite 1600
Ottawa ON K1P 5T8
Canada

Tel: 613-236-2442
Fax: 613-236-2195
www.deloitte.ca

Independent Auditor's Report

To the Executive Committee of
National Indian Brotherhood

Opinion

We have audited the financial statements of National Indian Brotherhood (the "Corporation"), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Annual Report prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
July 14, 2020

National Indian Brotherhood

Statement of operations

Year ended March 31, 2020

	Schedules	2020 $	2019 $
Revenue			
Indigenous Services Canada	A	**30,839,466**	26,892,080
Health Canada	A	**4,264,992**	5,118,501
Environment and Climate Change Canada	C	**1,675,397**	855,000
Canadian Heritage	C	**1,594,402**	1,700,000
Fisheries and Oceans Canada	C	**1,527,100**	947,547
Employment and Social Development Canada	B and C	**1,150,632**	1,258,010
Public Health Agency of Canada	C	**809,428**	453,702
Nuclear Waste Management Organization	C	**542,454**	72,175
Parks Canada	C	**275,000**	189,135
Status of Women Canada	C	**210,602**	36,898
Agriculture and Agri-Food Canada	C	**124,038**	—
Natural Resources Canada	C	**100,000**	70,000
University of Ottawa	C	**88,000**	51,298
Public Safety Canada	C	**87,116**	395,606
Canadian Environmental Assessment Agency	C	**—**	500,000
Privy Council Office	C	**—**	249,572
Transport Canada	C	**—**	75,197
Other departments	C	**2,890,785**	3,020,785
		46,179,412	41,885,506
Expenses			
Advertising, promotion and publications		**241,052**	198,680
Amortization of capital assets		**176,279**	110,452
Insurance		**27,112**	27,418
Miscellaneous		**54,459**	21,517
Office expenses		**863,228**	1,167,487
Professional fees		**10,632,933**	9,568,063
Regional service delivery		**4,898,459**	3,426,142
Rent		**1,364,957**	1,207,926
Salaries and benefits		**15,175,203**	13,576,993
Travel and meetings		**12,444,190**	11,190,478
		45,877,872	40,495,156
Excess of revenue over expenses		**301,540**	1,390,350

The accompanying notes and supporting schedules are an integral part of the financial statements

National Indian Brotherhood

Statement of financial position

As at March 31, 2020

	Notes	2020 $	2019 $
Assets			
Current assets			
Cash		**13,049,922**	12,256,703
Grants and contributions receivable	4	**3,725,710**	3,684,609
Other accounts receivable		**427,270**	190,925
Due from National Indian Brotherhood Trust Fund	11	**67,760**	85,859
Sales tax recoverable		**810,712**	615,516
Inventory		**171,306**	185,508
Prepaid expenses		**437,302**	464,146
		18,689,982	17,483,266
Asset held in trust	3	**15,911**	15,281
Prepaid expenses		**158,854**	232,171
Capital assets	5	**507,547**	247,628
		19,372,294	17,978,346
Liabilities			
Current liabilities			
Accounts payable and accrued liabilities		**7,979,676**	7,584,005
Government remittances payable		**209,155**	119,353
Deferred contributions	6	**8,560,383**	7,925,406
Excess contributions	7	**874,986**	823,658
Current portion of long-term debt		**—**	80,000
		17,624,200	16,532,422
Liability held in trust	3	**15,911**	15,281
		17,640,111	16,547,703
Contingencies and commitments	8 and 9		
Net assets			
Invested in capital assets		**507,547**	247,628
Internally restricted		**1,200,000**	1,100,000
Unrestricted		**24,636**	83,015
		1,732,183	1,430,643
		19,372,294	17,978,346

The accompanying notes and supporting schedules are an integral part of the financial statements.

On behalf of the Executive Committee

_____, Perry Bellegarde, National Chief

_____, Roger Augustine, Regional Chief, Management Committee

National Indian Brotherhood

Statement of changes in net assets

Year ended March 31, 2020

	Notes	Invested in capital assets $	Internally restricted $	Unrestricted general operations $	2020 Total $	2019 Total $
Net assets, beginning of year		**247,628**	**1,100,000**	**83,015**	**1,430,643**	40,293
Excess of revenue over expenses		**—**	**—**	**301,540**	**301,540**	1,390,350
Internal transfer	16	**—**	**100,000**	**(100,000)**	**—**	—
Acquisition of capital assets		**436,198**	**—**	**(436,198)**	**—**	—
Amortization of capital assets		**(176,279)**	**—**	**176,279**	**—**	—
Net assets, end of year		**507,547**	**1,200,000**	**24,636**	**1,732,183**	1,430,643

The accompanying notes and supporting schedules are an integral part of the financial statements.

National Indian Brotherhood

Statement of cash flows

Year ended March 31, 2020

	Notes	2020 $	2019 $
Operating activities			
Excess of revenue over expenses		**301,540**	1,390,350
Items not affecting cash			
Amortization of capital assets		**176,279**	110,452
		477,819	1,500,802
Changes in non-cash operating working capital items	10	**813,499**	6,468,054
		1,291,318	7,968,856
Investing activities			
Decrease (increase) in due from			
National Indian Brotherhood Trust Fund		**18,099**	(27,979)
Acquisition of capital assets		**(436,198)**	(64,726)
		(418,099)	(92,705)
Financing activity			
Repayment of long-term debt		**(80,000)**	(96,000)
Net increase in cash		**793,219**	7,780,151
Cash, beginning of year		**12,256,703**	4,476,552
Cash, end of year		**13,049,922**	12,256,703

The accompanying notes and supporting schedules are an integral part of the financial statements.

1. Description of the organization

National Indian Brotherhood (the "Corporation") was incorporated under Part II of the *Canada Corporations Act* on September 29, 1970. In June 2014, the Corporation received a certificate of continuance under the *Canada Not-for-profit Corporations Act*. The Corporation has the following objectives:

- To assist and to work toward solutions for problems facing the First Nations people;
- To operate as a national body to both represent the First Nations people and to disseminate information to them;
- To study, in conjunction with First Nations representatives across Canada, the problems confronting First Nations and to make representations to the government and other organizations on their behalf;
- To assist in retaining the First Nations culture and values; and
- To act as the national spokesperson for First Nations throughout Canada.

The Corporation acts as the secretariat to the Assembly of First Nations (AFN).

The Corporation is a not-for-profit organization and, as such, is not subject to income taxes.

2. Accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Basis of presentation

The financial statements do not include the accounts of those of the National Indian Brotherhood Trust Fund (the "Trust Fund"), which is controlled by the Corporation. Summarized financial statements of the Trust Fund are disclosed in Note 11 of the financial statements.

Revenue recognition

The Corporation follows the deferral method of accounting for contributions.

Unrestricted contributions are recognized as revenue of the appropriate program when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions are recognized as revenue of the appropriate program in the year in which the related expenses are incurred.

Contributions received toward the acquisition of capital assets are deferred and amortized to revenue on the same basis as the related depreciable capital assets are amortized.

Financial instruments

The Corporation initially measures its financial assets and financial liabilities at fair value. The Corporation subsequently measures all its financial assets and financial liabilities at amortized cost except for cash which is measured at fair value.

2. Accounting policies (continued)

Capital assets

Capital assets are recorded at cost. Contributed capital assets are recorded at estimated fair value at the date of contribution.

Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

Computer equipment	3 years
Office equipment	3 years
Leasehold improvements	10 years

Excess contributions

The excess of revenue over expenses of some programs may require repayment and is recorded as a liability. When approval to retain the funds has been received, the excess is then recorded as revenue.

Allocation of expenses

Allocation of administrative expenses between the programs or funding agencies is done in accordance with the stipulated basis of allocation and maximum amounts or percentages mentioned in each of the different contribution agreements entered into by the Corporation.

Use of estimates

The preparation of these financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. In the opinion of management, these financial statements reflect, within reasonable limits of materiality, all adjustments necessary to present fairly the results for the years presented. Assumptions are used in estimating the collectability of grants and contributions receivable, other accounts receivable, the amount of inventory reserves, the useful life of capital assets, the amount of certain accrued liabilities and the allocation of expenses. Actual results could differ from these estimates.

3. Asset held in trust

The Corporation is holding in trust an education fund totaling $15,911 ($15,281 in 2019) for Kelly Morrisseau’s children. These funds were donated by individuals and organizations.

4. Grants and contributions receivable

Grants and contributions receivable are as follows:

	2020	2019
	$	$
Fisheries and Oceans Canada	**1,031,000**	487,722
Environment and Climate Change Canada	**1,004,500**	301,000
Public Health Agency of Canada	**432,690**	274,569
Indigenous Services Canada	**399,827**	480,700
Parks Canada	**275,000**	—
Public Safety Canada	**200,000**	390,476
Agriculture and Agri-Food Canada	**112,762**	154,218
Natural Resources Canada	**100,000**	70,000
Status of Women Canada	**87,500**	—
Transport Canada	**75,197**	75,197
Employment and Social Development Canada	**7,234**	856,114
Privy Council Office	**—**	253,575
Canadian Environmental Assessment Agency	**—**	236,038
Heritage Canada	**—**	85,000
University of Ottawa	**—**	20,000
	3,725,710	3,684,609

5. Capital assets

	Cost	**Accumulated amortization**	**2020 Net book value**	2019 Net book value
	$	**$**	**$**	$
Computer equipment	**224,663**	**139,747**	**84,916**	55,914
Office equipment	**376,134**	**222,207**	**153,927**	84,155
Leasehold improvements	**421,983**	**153,279**	**268,704**	107,559
	1,022,780	**515,233**	**507,547**	247,628

6. Deferred contributions

Changes in the deferred contributions balance are as follows:

	2020	2019
	$	$
Balance, beginning of year	**7,925,406**	1,028,542
Revenue received during the year	**46,855,600**	48,782,371
Revenue recognized during the year	**(46,220,623)**	(41,885,507)
Balance, end of year	**8,560,383**	7,925,406

6. Deferred contributions (continued)

The balance, end of year is composed of the following:

	2020	2019
	$	$
Indigenous Services Canada	**6,149,715**	6,268,020
Employment and Social Development Canada	**2,344,538**	—
Environment and Climate Change Canada	**31,603**	—
Heritage Canada	**22,430**	—
Nuclear Waste Management Organization	**12,098**	135,450
Health Canada	**—**	667,212
Registration fees – forums/assemblies	**—**	347,591
Court Order – Government of Canada	**—**	294,823
Status of Women Canada	**—**	123,102
Elections Canada	**—**	89,208
	8,560,383	7,925,406

7. Excess contributions

Excess contributions are as follows:

	2020	2019
	$	$
Indigenous Services Canada	**768,102**	768,102
Public Safety Canada	**106,884**	55,556
	874,986	823,658

8. Contingencies

The Corporation receives funding from various government agencies based on specific program needs and budgets and allocates certain expenses to the various programs. In many cases, the funding agency has the right to review the accounting records to ensure compliance with the terms and conditions of their programs. At this time, no estimate of the requirements, if any, to reimburse the agencies can be made. Management of the Corporation believes that its allocations of expenses are fair and appropriate in the circumstances. Adjustments to the financial statements as a result of these reviews, if any, will be recorded in the period in which they become known.

9. Commitments

The Corporation is committed to future minimum lease payments under operating leases for office space and equipment maturing in 2024, for which minimum annual payments for each year are as follows:

	$
2021	1,488,907
2022	1,453,023
2023	1,400,734
2024	302,676
	4,645,340

10. Changes in non-cash operating working capital items

	2020 **$**	2019 $
Grants and contributions receivable	**(41,101)**	(1,800,589)
Other accounts receivable	**(236,345)**	56,747
Sales tax recoverable	**(195,196)**	37,419
Inventory	**14,202**	(2,982)
Prepaid expenses	**100,161**	(247,742)
Accounts payable and accrued liabilities	**395,671**	1,515,951
Government remittances payable	**89,802**	(49,677)
Deferred contributions	**634,977**	6,896,864
Excess contributions	**51,328**	62,063
	813,499	6,468,054

11. Controlled entity

The Corporation appoints the trustees of the Trust Fund, a registered charity under paragraph 149(l)(f) of the *Income Tax Act*, to administer the Language and Literacy Fund, the Youth Healing Fund, the Research Sponsor Fund, the Heroes of Our Time Fund, the Education Fund, the Métis Fund, and the Education Legacy Fund. The Trust Fund is deemed a non-profit organization under the *Income Tax Act* (Canada), and accordingly is not subject to income taxes.

The summarized financial statements of the Trust Fund are as follows:

Summarized statement of financial position

	2020 **$**	2019 $
Assets	**194,948,494**	205,054,831
Liabilities	**1,624,210**	1,463,867
Fund balances	**193,324,284**	203,590,964
	194,948,494	205,054,831

Summarized statement of operations

	2020 **$**	2019 $
Revenue	**873,663**	70,418,188
Expenses	**11,140,343**	11,461,115
(Deficiency) excess of revenue over expenses	**(10,266,680)**	58,957,073

Summarized statement of cash flows

11. Controlled entity (continued)

	2020 $	2019 $
Operating activities	**(1,969,922)**	55,889,719
Investing activities	**3,525,364**	(55,956,461)
Net increase (decrease) in cash	**1,555,442**	(66,742)
Cash, beginning of year	**347,666**	414,408
Cash, end of year	**1,903,108**	347,666

As at March 31, 2020, the balance due from the Trust Fund was $67,760 ($82,959 in 2019).

For the year ended March 31, 2020, the Corporation received $36,066 ($60,000 in 2019) from the Trust Fund for services relating to the administration and management of the Trust Fund and $57,065 for the rental of office space ($48,117 in 2019). The Trust Fund moved its head office in Akwesasne, and a new rental agreement is in place as of the 1st day of September 2019. The total annual cost of the rental space is $11,212.

The transactions with the Trust Fund have been recorded at their exchange amount which is the amount in accordance with the agreements signed between the parties.

12. Executive salaries

By virtue of an annual general assembly resolution (62/98), the National Chief of the AFN receives a salary which is adjusted annually in connection with the consumer price index. Similarly, by virtue of a Confederacy of Nations resolution and an Executive Committee resolution, each Regional Chief is allocated a director's fee. Management and unelected officials are compensated within average industry remuneration levels for their positions.

13. Pension plan

The Corporation contributes to a defined contribution pension plan for its employees and Regional Chiefs. Contributions are up to 8% of an employee's salary. The employer's contributions for the year were $801,657 ($685,236 in 2019).

14. Credit facility

The Corporation has a banking agreement which establishes a demand credit facility for general business purposes up to a maximum of $2,500,000, bearing interest at prime plus 1%, renewable annually. The credit facility is secured by a general security agreement representing a first chare over all of the Corporation's assets. The balance outstanding at year-end is nil (nil in 2019).

15. Financial instruments

Credit risk

The risk arises from the potential that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The Corporation's various receivables represent credit provided for the Corporation's programs. The credit is provided mainly to the federal government and accordingly presents minimal credit risk to the Corporation.

The maximum credit exposure of the Corporation is represented by the fair value of various grants and contributions receivable as presented in the statement of financial position.

Interest rate risk

Interest rate risk refers to the adverse consequences of interest rate changes on the Corporation's cash flows, financial position and interest expenses.

The Corporation's cash is exposed to interest rate changes. Consequently, the cash flow exposure is not significant and the impact of adverse changes in rates is not considered material.

16. Capital Management

The Corporation considers its capital to consist of net assets. The Corporation's overall objective is to effectively use resources to maximize the ability to achieve its vision, fund tangible capital assets, future projects and ongoing operations. The Corporation manages net assets by establishing internally restricted funds and appropriating amounts to the restricted funds for anticipated future projects, contingencies and other capital requirements. These allocations are disclosed in the statement of changes in net assets.

The Corporation is not subject to externally imposed capital requirements.

Internally restricted net assets

Net assets are internally restricted for specific operating purposes as authorized by the Board of Directors from time to time. Internally restricted balances are supported by a clear statement of purpose, and an anticipated time frame for the accumulation and draw down of the balance at the time established.

The purpose of any internally restricted balance is consistent with the objectives of the Corporation's strategic initiatives and operating plans, as well as identified risks to the achievement of these objectives.

During the year ended March 31, 2020, an amount of $100,000 was internally restricted ($1,100,000 in 2019) for the above mention purposes.

17. COVID-19

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic, which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. The duration and impact of COVID-19 are unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and condition of the Corporation in future periods.

Schedule A – Indigenous Services Canada and Health Canada

	O&M, Housing and Infrastructure Project $	Basic Organizational Capacity $	FN Education Mgmt and Capacity Development $	Core Like $	Implementing the AFN-Canada MOU on Joint Priorities $	FN Capacity Engagement in the Pan-Canadian Framework on Clean Growth and Climate Change $	Analyzing FNCFS Agency Needs Project $	Specific Claims Joint Technical Committee $
Revenue								
Contributions/grants	**2,692,927**	**5,545,726**	**2,844,501**	**3,500,000**	**3,000,000**	**2,300,000**	**1,015,752**	**957,753**
Contributions/grants - prior years	**3,832,598**	**—**	**1,023,058**	**—**	**34,440**	**102,896**	**—**	**—**
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Registration fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Trade show fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
	6,525,525	**5,545,726**	**3,867,559**	**3,500,000**	**3,034,440**	**2,402,896**	**1,015,752**	**957,753**
Expenses								
Advertising, promotion and publication	**20,770**	**72,859**	**5,804**	**—**	**14,984**	**3,850**	**—**	**—**
Allocation of administrative expenses	**—**	**—**	**—**	**—**	**124,432**	**247,700**	**20,756**	**172,396**
Amortization of capital assets	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Insurance	**1,652**	**8,885**	**2,062**	**1,050**	**936**	**734**	**—**	**244**
Miscellaneous	**4,135**	**6,654**	**1,368**	**—**	**—**	**—**	**—**	**—**
Office expenses	**74,246**	**202,033**	**125,710**	**18,192**	**52,125**	**27,695**	**—**	**—**
Professional fees	**3,400,561**	**236,832**	**1,569,273**	**74,533**	**968,438**	**1,108,001**	**994,996**	**68,673**
Regional service delivery	**—**	**353,964**	**—**	**2,390,897**	**—**	**—**	**—**	**—**
Rent	**68,726**	**349,950**	**106,694**	**—**	**137,243**	**41,095**	**—**	**26,428**
Salaries and benefits	**1,021,428**	**3,642,250**	**1,129,618**	**414,617**	**1,080,173**	**385,582**	**—**	**330,507**
Travel and meetings	**1,934,007**	**672,431**	**927,030**	**600,711**	**658,208**	**588,239**	**—**	**359,505**
	6,525,525	**5,545,858**	**3,867,559**	**3,500,000**	**3,036,539**	**2,402,896**	**1,015,752**	**957,753**
Deficiency of revenue over expense	**—**	**(132)**	**—**	**—**	**(2,099)**	**—**	**—**	**—**

Schedule A – Indigenous Services Canada and Health Canada (continued)

	Social Development Work Plan	AFN/CIRC Policy Tables	Child and Family Services	Bill S-3 Indian Act Registration Reform	IRSSA Order of Perell J.	FN Trade and Economic Policy and Programs to Support FN	AFN Emergency Services Project
	$	$	$	$	$	$	$
Revenue							
Contributions/grants	**677,444**	**—**	**669,416**	**372,752**	**77,327**	**114,597**	**250,000**
Contributions/grants - prior years	**38,309**	**683,955**	**—**	**15,004**	**294,823**	**211,685**	**—**
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Registration fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Trade show fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**
	715,753	**683,955**	**669,416**	**387,756**	**372,150**	**326,282**	**250,000**
Expenses							
Advertising, promotion and publications	**2,365**	**1,884**	**1,351**	**8,341**	**1,399**	**1,939**	**343**
Allocation of administrative expenses	**61,586**	**—**	**60,856**	**33,887**	**49,348**	**—**	**30,000**
Amortization of capital assets	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Insurance	**1,193**	**630**	**—**	**135**	**514**	**300**	**—**
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Office expenses	**31,236**	**19,889**	**21,326**	**14,302**	**22,167**	**16,177**	**4,338**
Professional fees	**24,768**	**14,247**	**119,289**	**41,496**	**2,558**	**88,913**	**3,521**
Regional service delivery	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Rent	**36,978**	**12,504**	**9,722**	**15,103**	**42,146**	**13,887**	**16,212**
Salaries and benefits	**386,753**	**265,851**	**240,952**	**188,608**	**229,543**	**90,818**	**129,694**
Travel and meetings	**171,309**	**369,032**	**215,920**	**85,884**	**24,475**	**114,312**	**65,896**
	716,188	**684,037**	**669,416**	**387,756**	**372,150**	**326,346**	**250,004**
Deficiency of revenue over expenses	**(435)**	**(82)**	**—**	**—**	**—**	**(64)**	**(4)**

Schedule A – Indigenous Services Canada and Health Canada (continued)

	Building a Vision for an Indigenous Peoples House $	Additions to Reserve $	Child Welfare Legislation Working Group Funding Proposal $	NFR Research Project Video Shoot $	Support of FN to attend the 2019 Wildland Fire Canada Conference $	First Nation Auditor General (Scope of Work) $	Indigenous Summer Work Experience Project $	Indigenous Resilience Stand Alone Report $
Revenue								
Contributions/grants	**184,360**	**160,000**	**—**	**60,000**	**30,607**	**—**	**26,611**	**20,000**
Contributions/grants - prior years	**—**	**—**	**60,101**	**—**	**—**	**26,847**	**—**	**—**
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Registration fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Trade show fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
	184,360	**160,000**	**60,101**	**60,000**	**30,607**	**26,847**	**26,611**	**20,000**
Expenses								
Advertising, promotion and publications	**601**	**633**	**—**	**—**	**—**	**—**	**—**	**—**
Allocation of administrative expenses	**—**	**—**	**—**	**—**	**10,247**	**—**	**2,419**	**1,818**
Amortization of capital assets	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Insurance	**236**	**38**	**—**	**—**	**—**	**—**	**—**	**—**
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Office expenses	**3,148**	**7,896**	**—**	**—**	**—**	**—**	**—**	**2,170**
Professional fees	**54,103**	**25,870**	**60,101**	**31,180**	**1,120**	**—**	**—**	**—**
Regional service delivery	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Rent	**18,998**	**8,177**	**—**	**—**	**—**	**—**	**—**	**—**
Salaries and benefits	**85,369**	**103,023**	**—**	**28,829**	**—**	**26,847**	**24,201**	**—**
Travel and meetings	**21,905**	**14,363**	**—**	**—**	**19,240**	**—**	**—**	**16,012**
	184,360	**160,000**	**60,101**	**60,009**	**30,607**	**26,847**	**26,620**	**20,000**
Deficiency of revenue over expenses	**—**	**—**	**—**	**(9)**	**—**	**—**	**(9)**	**—**

Schedule A – Indigenous Services Canada and Health Canada (continued)

	Funding to host a National gathering on FNCFS $	Comprehensive Claims $	Engagement on NAP to end Violence $	Health Block Contribution Funding $	Health Jordan's Principle $	Health Jordans Principle Policy Development Oversight $	Health IRS RHSP $	2020 Total $	2019 Total $
Revenue									
Contributions/grants	**11,315**	**2,960**	**1,702**	**3,166,318**	**166,486**	**197,780**	**124,200**	**28,170,534**	26,793,936
Contributions/grants - prior years	**—**	**—**	**—**	**481,546**	**128,662**	**—**	**—**	**6,933,924**	98,144
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	—
Registration fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	—
Trade show fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	—
	11,315	**2,960**	**1,702**	**3,647,864**	**295,148**	**197,780**	**124,200**	**35,104,458**	26,892,080
Expenses									
Advertising, promotion and publications	**—**	**—**	**1,268**	**10,935**	**465**	**—**	**—**	**149,791**	85,743
Allocation of administrative expenses	**—**	**—**	**—**	**312,975**	**22,199**	**17,980**	**11,291**	**1,179,890**	449,724
Amortization of capital assets	**—**	**—**	**—**	**14,493**	**—**	**—**	**—**	**14,493**	—
Insurance	**—**	**—**	**—**	**2,516**	**235**	**—**	**—**	**21,360**	15,087
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**12,157**	5,866
Office expenses	**15**	**235**	**—**	**80,300**	**3,970**	**226**	**3**	**727,399**	893,452
Professional fees	**—**	**2,725**	**—**	**213,540**	**1,890**	**13,276**	**1,269**	**9,121,173**	6,576,943
Regional service delivery	**—**	**—**	**—**	**100,000**	**—**	**—**	**—**	**2,844,861**	3,026,446
Rent	**—**	**—**	**—**	**131,406**	**12,528**	**—**	**—**	**1,047,797**	787,604
Salaries and benefits	**—**	**—**	**—**	**1,402,552**	**228,478**	**—**	**9,831**	**11,445,524**	8,806,723
Travel and meetings	**11,300**	**—**	**434**	**1,380,273**	**25,383**	**166,649**	**101,806**	**8,544,324**	6,247,350
	11,315	**2,960**	**1,702**	**3,648,990**	**295,148**	**198,131**	**124,200**	**35,108,769**	26,894,938
Deficiency of revenue over expenses	**—**	**—**	**—**	**(1,126)**	**—**	**(351)**	**—**	**(4,311)**	(2,858)

Schedule B – Employment and Social Development Canada

	Employment and Social Development Canada - AFN Strategic Partnership Agreement $	Employment and Social Development Canada - Early Learning and Child Care $	Employment and Social Development Canada - FN FN Government, Citizens and Accessibility Legislation $	Employment and Social Development Canada - Labour Market Information $	Employment and Social Development Canada - Leaving No one Behind $	Employment and Social Development Canada - Summer Student $	Total $
Revenue							
Contributions/grants	**268,513**	**31,418**	**312,955**	**204,528**	**324,760**	**8,459**	**1,150,633**
Contributions/grants - prior years	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Registration fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Trade show fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**
	268,513	**31,418**	**312,955**	**204,528**	**324,760**	**8,459**	**1,150,633**
Expenses							
Advertising, promotion and publicatic	**1,053**	**—**	**748**	**1,261**	**1,679**	**—**	**4,741**
Allocation of administrative expenses	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Amortization of capital assets	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Insurance	**358**	**46**	**105**	**368**	**87**	**—**	**964**
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Office expenses	**7,279**	**—**	**2,159**	**5,699**	**20,770**	**—**	**35,907**
Professional fees	**582**	**2,920**	**156,422**	**41,886**	**119,084**	**—**	**320,894**
Regional service delivery	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Rent	**12,687**	**2,165**	**6,767**	**15,249**	**3,776**	**—**	**40,644**
Salaries and benefits	**192,803**	**2,715**	**130,308**	**101,263**	**92,894**	**8,459**	**528,442**
Travel and meetings	**53,751**	**23,628**	**16,445**	**38,803**	**86,470**	**—**	**219,097**
	268,513	**31,474**	**312,954**	**204,529**	**324,760**	**8,459**	**1,150,689**
Excess (deficiency) of revenue over expenses	**—**	**(56)**	**1**	**(1)**	**—**	**—**	**(56)**

Schedule C – Other funding agencies

	Environment and Climate Change Canada - Participation in the National Steering Committee $	Environment and Climate Change Canada - Elders Council Indigenous Knowledge System $	Environment and Climate Change Canada - First Nations Species at Risk Advisory Committee $	Environment and Climate Change Canada - Yukon FN as Climate Action Leaders $	Environment and Climate Change Canada - Engaging FN in Implementing the Pan-Canadian Approach to Transforming Species at Risk Conservation $	Environment and Climate Change Canada - AFN Chronic Wasting Disease Working Group $	ment and Climate Canada - Building ships by Working ner - Side Session at the National Climate Gathering $
Revenue							
Contributions/grants	**452,000**	**408,397**	**290,000**	**250,000**	**100,000**	**75,000**	**50,000**
Contributions/grants - prior years	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Registration fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Trade show fees	**—**	**—**	**—**	**—**	**—**	**—**	**—**
	452,000	**408,397**	**290,000**	**250,000**	**100,000**	**75,000**	**50,000**
Expenses							
Advertising, promotion and publicatio	**—**	**—**	**1,000**	**—**	**—**	**—**	**—**
Allocation of administrative expenses	**45,455**	**32,850**	**—**	**—**	**9,092**	**5,880**	**4,545**
Amortization of capital assets	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Insurance	**520**	**—**	**161**	**—**	**287**	**—**	**—**
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Office expenses	**4,247**	**1,050**	**11,044**	**—**	**74**	**680**	**75**
Professional fees	**96,598**	**312,678**	**27,141**	**—**	**3,214**	**758**	**714**
Regional service delivery	**—**	**—**	**—**	**250,000**	**—**	**—**	**—**
Rent	**7,295**	**—**	**13,682**	**—**	**4,550**	**2,600**	**—**
Salaries and benefits	**173,685**	**7,357**	**114,899**	**—**	**32,442**	**16,942**	**—**
Travel and meetings	**124,200**	**54,462**	**122,134**	**—**	**50,409**	**48,140**	**44,960**
	452,000	**408,397**	**290,061**	**250,000**	**100,068**	**75,000**	**50,294**
Excess (deficiency) of revenue over expenses	**—**	**—**	**(61)**	**—**	**(68)**	**—**	**(294)**

Schedule C – Other funding agencies (continued)

	Environment and Climate Change Canada - Supporting Capacity of National Indigenous Organization to Engage in Conservation	Heritage Canada	Fisheries and Oceans Canada - AAROM	Fisheries and Oceans Canada - Oceans Management	Employment and Social Development Canada	Public Health Agency Canada - Planning & Engaging with FN Child Welfare	Nuclear Waste Management Organization - Foster Positive Dialogue
	$	$	$	$	$	$	$
					(Schedule B)		
Revenue							
Contributions/grants	50,000	1,592,570	1,177,100	350,000	1,150,632	809,428	407,004
Contributions/grants - prior years	—	—	—	—	—	—	135,450
Miscellaneous	—	1,832	—	—	—	—	—
Registration fees	—	—	—	—	—	—	—
Trade show fees	—	—	—	—	—	—	—
	50,000	1,594,402	1,177,100	350,000	1,150,632	809,428	542,454
Expenses							
Advertising, promotion and publications	155	10,775	3,932	220	4,740	—	2,635
Allocation of administrative expenses	—	145,122	67,105	16,615	—	10,000	47,686
Amortization of capital assets	—	—	—	—	—	—	—
Insurance	74	1,086	929	103	965	—	510
Miscellaneous	—	462	—	—	—	—	—
Office expenses	513	40,608	22,730	3,655	35,906	—	12,079
Professional fees	3,126	228,890	79,266	42,005	320,894	—	10,447
Regional service delivery	—	—	—	—	—	799,428	—
Rent	6,416	58,338	47,437	13,452	40,643	—	24,990
Salaries and benefits	15,000	624,184	456,897	125,800	528,443	—	331,908
Travel and meetings	24,716	484,937	551,540	149,457	219,097	—	113,436
	50,000	1,594,402	1,229,836	351,307	1,150,688	809,428	543,691
Excess (deficiency) of revenue over expenses	—	—	(52,736)	(1,307)	(56)	—	(1,237)

Schedule C – Other funding agencies (continued)

	Parks Canada	Status of Women Canada	Argriculture Canada - FN Agricultural Strategy	Natural Resources Canada - Indigenous Engagement Strategy	University of Ottawa - First Nations Food, Nutrition and Environment Study	Public Safety Canada - Emergency and Legal Services Project	Other	2020 Total	2019 Total
	$	$	$	$	$	$	$	$	$
Revenue									
Contributions/grants	**275,000**	**87,500**	**112,762**	**100,000**	**88,000**	**87,116**	**35,539**	**7,948,048**	11,209,358
Contributions/grants - prior years	**—**	**123,102**	**—**	**—**	**—**	**—**	**348**	**258,900**	871,460
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**1,530,384**	**1,532,216**	1,023,751
Registration fees	**—**	**—**	**—**	**—**	**—**	**—**	**1,054,832**	**1,054,832**	1,516,143
Trade show fees	**—**	**—**	**11,276**	**—**	**—**	**—**	**269,682**	**280,958**	372,714
	275,000	**210,602**	**124,038**	**100,000**	**88,000**	**87,116**	**2,890,785**	**11,074,954**	14,993,426
Expenses									
Advertising, promotion and publications	**—**	**—**	**—**	**36**	**—**	**—**	**67,768**	**91,261**	112,937
Allocation of administrative expenses	**27,963**	**2,253**	**11,276**	**—**	**8,000**	**—**	**(1,613,732)**	**(1,179,890)**	(449,724)
Amortization of capital assets	**—**	**—**	**—**	**—**	**—**	**—**	**161,786**	**161,786**	110,452
Insurance	**—**	**442**	**—**	**17**	**—**	**—**	**658**	**5,752**	12,331
Miscellaneous	**—**	**—**	**—**	**—**	**—**	**—**	**41,840**	**42,302**	15,651
Office expenses	**10,174**	**2,308**	**—**	**3,155**	**1,993**	**1,184**	**(15,646)**	**135,829**	274,035
Professional fees	**19,171**	**16,142**	**14,950**	**1**	**5,225**	**189**	**330,351**	**1,511,760**	2,991,120
Regional service delivery	**—**	**—**	**—**	**—**	**—**	**—**	**1,004,170**	**2,053,598**	399,696
Rent	**7,740**	**22,324**	**—**	**10,903**	**6,000**	**9,128**	**41,662**	**317,160**	420,322
Salaries and benefits	**105,566**	**90,150**	**97,812**	**83,873**	**31,774**	**69,445**	**823,502**	**3,729,679**	4,770,270
Travel and meetings	**104,469**	**76,983**	**—**	**2,019**	**35,082**	**7,170**	**1,686,655**	**3,899,866**	4,943,128
	275,083	**210,602**	**124,038**	**100,004**	**88,074**	**87,116**	**2,529,014**	**10,769,103**	13,600,218
Excess (deficiency) of revenue over expenses	**(83)**	**—**	**—**	**(4)**	**(74)**	**—**	**361,771**	**305,851**	1,393,208