



# Accountability and Control: Canada's First Nations Reporting Requirements

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## Abstract

This paper explores the accountability relationship between the Government of Canada and First Nations Bands arising from Program Devolution. Reporting requirements associated with this relationship have been characterized in a 2002 Report of the Auditor General of Canada as burdensome and of little use to many of the First Nations communities that are compelled to meet them. This study examines the reporting requirements used in the Auditor General's report and drawing on institutional theory and accountability literature develops a theoretically informed argument positioning Program Devolution, as it was practiced, as a colonizing undertaking that undermines self-government.

**Keywords:** *First Nations, Accountability, Reporting, Institutional Theory, Aboriginal, Indigenous, Self-government.*

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## Introduction

Over the past several decades the provision of public services such as education, health care, and housing in communities of Canada's First Nations has been devolving from Canadian federal government departments to First Nations. This initiative, called program devolution, has been seen as a way for First Nations to assume some control over program delivery, such as education (Office of the Auditor General, 2000) and perhaps as a transitional step towards First Nations self-government (see Rae, 2009; Health Canada, 2004, p. 1). As a result, First Nations have engaged in an accountability relationship with various departments of the Canadian government. The reporting requirements arising out of this accountability relationship is the focus of this study.

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In 1996, the Royal Commission on Aboriginal Peoples reported that Aboriginal governments were subject to excessive and complex accountability requirements (Royal Commission on Aboriginal Peoples, 1996a). Six years later a study conducted by Canada's Auditor General found these reporting requirements to be excessive and burdensome and noted that only a few of the reports "met the needs of First Nations or...the federal government" (Office of the Auditor General, 2002, p. 22). In a follow up report released in 2006 the Auditor General found that meaningful action was "...still needed to reduce the unnecessary reporting burden placed on First Nations communities" (Office of the Auditor General, 2006, p. 163). By 2011, it was reported that:

*"Despite many initiatives, we have not seen a significant reduction in the reporting burden...First Nations officials with whom we spoke also told us that they had not seen a reduction in reporting requirements since our last audit, and many indicated that the reporting burden has increased in recent years"* (Office of the Auditor General, 2011).

There is a growing body of literature that examines issues arising from the imposition of Western-based accounting technologies on Aboriginal [1] cultures and organizations. It has been argued that accounting has played (and continues to play) a role in the process of dispossession of Aboriginal Australians and that onerous accountability requirements facilitate the constraint and oppression of Aboriginal organizations by the Australian government (Gibson, 2000). Neu has argued that accounting has been used as a mechanism to facilitate the Canadian government's objectives of economic development and assimilation and has implicated accounting in the colonization of Canada's First Nations (Neu, 2000a; Neu & Therrien, 2003). It has also been suggested that there are fundamental conflicts between the values and notions of accountability embedded in Western accounting practices and those found in Aboriginal cultures (Alfred, 1999; Chew & Greer, 1997; Greer and Patel, 2000; Ivanitz, 1999; Cosco, 2005; Rowse, 2000) and that colonial influence and domination can continue to affect the development and growth of Aboriginal populations even in an era of Aboriginal self-government (Gallhofer & Chew, 2000). Baker *et al.* (2012) argues that deconstructing the mechanisms of accountability can uncover tensions and inconsistencies in an accountability relationship that binds together parties with different cultural histories.

A theme that runs through this literature is that accounting and accountability are not benign, objective organizational constructs. Rather, both are viewed as mechanisms used for the achievement of broader political interests, the interests of those in a position of power and domination (Burchell *et al.*, 1980; Tinker, 1980) and as instruments of government to control and exert influence over Aboriginal peoples (Neu, 2000b; Neu & Graham, 2004; Greer & Neu, 2009). This theme is consistent with the perspective that accounting is a subjective, value-laden activity that, while intended to reflect organizational reality, also shapes that organizational reality (Roberts & Scapens, 1985; Humphrey & Scapens, 1996). It influences what is considered significant in organizations (Hopwood, 1983). This literature suggests more complex implications of the excessive reporting requirements faced by First Nations than a simple administrative burden.

Motivated by the persistence of excessive reporting requirements, this study examines the reports identified in the 2002 Auditor General's Report and draws upon accountability and indigenous studies literatures to provide insights into this issue. In doing so a

broader understanding of the issue is developed by situating the reporting requirements within the context of the accountability relationship out of which they arise. This approach draws attention to the fundamental tensions within this relationship due to the differing world views and ideas of accountability held by First Nations and the non-Aboriginal population. Finally, drawing on institutional theory, it is theorized that the accountability relationship imposed by the Canadian government through program devolution can have an assimilating and controlling effect upon First Nations which undermines government rhetoric championing First Nations self-government.

This study contributes to the discourse on First Nations self-government by showing how reporting serves as an important metric to gauge and understand the nature and effects of the relationship between Aboriginal and non-Aboriginal governments. Insights are gained into the excessive reporting requirements by examining the accountability relationship established through program devolution which can inform current and future efforts to develop more effective and equitable reporting requirements. This study identifies underlying tensions embedded within this accountability relationship and develops a theoretically informed dialogue that challenges claims that program devolution serves as a pathway leading to First Nations self-government.

### **Accountability and Institutions**

Accountability has been described as a relationship whereby one party demands “reasons of conduct” from another party (Roberts & Scapens, 1985, p. 447) who has an “obligation to present an account of and answer for the execution of responsibilities” delegated to them (Gray & Jenkins, 1993, p. 55). Hoskin (1996) views responsibility as being “liable to answer for duties defined as yours” and being held responsible involves a reckoning of how one has conserved and used things with which one has been charged, such as goods, money, and power. Accountability, however, can extend beyond the provision of an *ex post* account of the discharge of responsibility delegated from one party to another. Accountability can be more total in scope and operation than responsibility because with the transfer of resources and/or responsibilities comes expectations and directives which can include instructions on *how* the delegated responsibilities are to be carried out (the specification of actual duties) and *how* resources are expected to be used. Additionally, the means of evaluating performance is prescribed by norms, standards and targets. Through the specification of processes and the use of norms, standards and targets, accountability can span time to influence and control future actions, rather than simply account for past results. This is because being held accountable imposes an implicit or explicit constraint on everything people do (Tetlock *et al.*, 1989). It has also been argued that the accountability relationship not only impacts behaviour, but also how people interpret and think about events (Tetlock, 1983) because the account produces an image of ourselves and our activity (Roberts, 1991).

An underlying principle of accountability is the presumption that one party has certain rights to hold another party accountable (Laughlin, 1996; Unerman & O’Dwyer, 2006). This relationship has been characterized as an arrangement between a principal (the transferor of resources and/or responsibilities) and an agent (the transferee) where the principal has the right to demand an account from the agent (Chew & Greer, 1997; Laughlin, 1990, 1996). It is a relationship of power and power resides with the person

or group “to whom the account is given” (Stewart, 1984, p. 16). The right to demand an account of the conduct of the agent is often linked to the transfer of resources since “he who pays the piper calls the tune” (Laughlin, 1996, p. 227).

Information provided by one or more parties in an accountability relationship is the mechanism through which one is held to account. Cutt & Murray (2000) identify two levels of administrative accountability information found in a structured accountability relationship: procedural and consequential. Procedural accountability information reports on compliance with procedures and processes. This type of information can pertain to a manager’s (or organization’s) compliance with statutes, regulations and by-laws and would include reports demonstrating that funds were spent in the manner for which they were provided. Consequential accountability entails assessing the achievement of programmatic and organizational objectives and thus reports on performance. The nature of the reporting regime dictates the degree of freedom exercised by the one who is held to account. Specifically, consequential reporting suggests flexibility and latitude in attaining agreed upon outcomes. Procedural reporting, on the other hand, suggests greater control over actions and behaviours and less freedom by those being held to account.

The nature of the information demanded and supplied will reflect the context of the accountability relationship. Laughlin (1990; 1996) identifies two broad types of accountability context: contractual and communal. A contractual context involves a relationship where expectations and the information demanded and supplied are “...tightly defined and clearly specified...” (1996, p. 229) often taking on “...written forms of recording and defining expectations” (1990, p. 97). Laughlin proposes that contractual forms of accountability can lead to greater potential value conflicts and notes that tighter accountability controls create less relative “freedoms” for the agent (1996, p. 231).

The second accountability context identified by Laughlin, a communal accountability context, is less formal and less structured. Kristie S. Fleckenstein defines communal accountability as “the reciprocal commitment among individuals to act in ways that promote the evolution and health of their interconnections. Such answerability requires people to recognize the value of group cohesiveness, their inherent interdependence, and their individual responsibility for the well-being of one another” (2005, p. 1). The absence of asymmetries of power encourages individuals to recognize interdependence and work towards coexistence so that consensus can be fostered. Accountability is exercised through informal “talk” and face-to-face interaction, a socializing form of accountability (Roberts, 1991). Simple accounting techniques suffice as a supporting mechanism of accountability under a communal approach because these simple techniques are supported by trust, cooperation, and sanctions (Awio, 2007).

In addition to varying degrees of formality (context) the relationship between parties can be characterized as either hierarchical where a superior (the principal) and a subordinate (the agent) are clearly defined in the relationship or lateral/consensual (Munro & Hatherly, 1993; Graham, 1999). A defining characteristic of the former is power. The principal (superior) has it; the agent (subordinate) does not.

Non-hierarchical forms of accountability can emerge from a partnership of equals in a formal context or in the absence of asymmetrical power and control in an informal

context. This arrangement “among partners” allows for a shared accountability relationship amongst those who are considered equal and/or independent (Shepherd, 2006, p. 147).

Within accountability relationships, Gray & Jenkins (1993) acknowledge the role of values and beliefs which they identify as the code of accountability. This code of accountability comprises the system of signals, meanings and customs “which binds the principal and the steward (agent) in the establishment, execution and adjudication of their relationship” (p. 55). The notion of shared signals, meanings, and customs denotes the cultural aspect of accountability (Graham, 1999; Alfred, 1999). Ideas of accountability therefore reflect the values and norms that prevail in a specific social environment and upon which taken for granted assumptions about the accountability relationships are built. These broader values and norms can be described as institutions, the more enduring features of social life (Giddens, 1984).

Institutions are “stabilized and legitimized ideas...that are taken for granted and accorded authority (more or less) by common assent” (Chapman *et al.*, 2010, p. 1). They are “cognitive, normative, and regulative structures and activities that provide stability and meaning to social behavior” (Scott, 1995, p. 33). It is also useful to view institutions as “a way of thought or action of some prevalence and permanence, which is embedded in the habits of a group or customs of a people” (Hamilton, 1932, p. 84). These definitions convey stability and rigidity in organizational behavior as organizational actors are understood to be constrained by institutional pressures and normative expectations (Zucker, 1987). Social norms, values and that which is considered important and legitimate in terms of organizational structure and behavior penetrate an organization. It has been argued that it is the influence of these broad social norms and expectations that causes organizational homogeneity (DiMaggio & Powell, 1991; DiMaggio & Powell, 1983) as organizations are “constructed through institutionalized practices and historical experiences that construct normative models of organizational legitimacy” (Oakes *et al.*, 1998, p. 259). Values regarded as legitimate in an organization’s environment provide an interpretive scheme for its structure and systems (Greenwood & Hinings, 1996). This environment has been termed an organization’s field. It is a network of social relationships (Oakes *et al.*, 1998) consisting of the aggregation of organizations that constitute a recognized area of institutional life, such as competing firms, key suppliers, regulatory agencies and, indeed, all actors relevant to an organization (DiMaggio & Powell, 1983).

Institutional theory, however, can be invoked to describe both organizational stability and change (Siti-Nabiha & Scapens, 2005; Burns & Scapens, 2000; de la luz Fernandez-Alles & Valle-Cabrera, 2006). Stability is found where institutions constrain behavior and the repetition of routine actions over time institutionalizes these actions to the point where they become routinized, or taken for granted (Burns & Scapens, 2000; Burns, 2000). In becoming routinized, actions can take the form of “habitualized behavior” and become a carrier of institutions (Scott, 1995, p. 54). Stability in behavior and organizational structures and systems will persist provided they are aligned with what is considered legitimate and proper by the field in which the organization operates.

Organizational change can occur when structures and behaviors at the organizational level are asynchronous with the norms and values of the organization’s field through

coercive, mimetic, and normative isomorphic processes (DiMaggio & Powell, 1991). This change occurs as an organization conforms to these prevailing norms and values in order to achieve legitimacy. Thus institutional theory provides insights into the diffusion of dominant norms and values, or cultural templates, globally or locally (Suddaby *et al.*, 2007).

From the preceding review shows that accountability can take on different forms, from the rigid, formal, hierarchical structure involving a principal and an agent to less formal, socializing, lateral arrangements. Hierarchical, contractual accountability relationships place a greater emphasis on control and limiting the freedom of one of the parties. "Agents do not speak with the same authority as principals" (Plumptre & Graham, 1999, p. 2). The type of information demanded reflects and influences the relationship; procedural information demands will restrict the actions of one party more so than consequential information demands. Furthermore, accountability is infused with the values and norms that provide structure and meaning to social life (institutions). The practices and behaviors the accountability relationship promotes will reflect those practices and behaviors that have gained legitimacy in an organization's broader environment. Since the underlying beliefs of the broader society are reflected in the structure and mechanisms of accountability, the cultural aspect of accountability, then an accountability relationship can act as a carrier for these institutions; that is, accountability relationships that span cultural settings can impose the values of one culture onto another. Furthermore, as these practices become embedded or routinized within an organization these underlying beliefs can become increasingly entrenched.

## **First Nations Reporting**

### **Historical Context**

A First Nation or "band" is a group of Aboriginal people with a shared cultural history (who are neither Inuit nor Metis). There are 617 First Nation communities spread across Canada comprised of over 50 historically distinct Aboriginal societies, some of which have "fragmented" across communities (Aboriginal Affairs & Northern Development Canada, 2013a; Abele & Prince, 2006). Many of these communities have less than five hundred residents and many (20.9%) were located in remote and isolated areas and each community is distinct with regards to "culture, degree of economic development, and the types and levels of services required" (Office of the Auditor General, 2002, p. 3).

Typically, members of each First Nation elect a chief and members of a council who assume a local leadership and governance role. They are supported by a community-level organization of administration and clerical staff. In some cases a group of First Nations have entered into a collective called a Tribal Council and nationally, the Assembly of First Nations (AFN) purports to represent all First Nations citizens. The AFN actively promotes the principles of self-determination and self-government and explicitly seeks to protect future generations of First Nations citizens from colonialism (Assembly of First Nations, 2003).

Historically these groups have been recognized, through treaties, as sovereign nations (Wilkins & Lomawaima, 2001). Treaties were an instrument that reflected a government-to-government relationship. These agreements were reciprocal as evidenced in

the Canadian government's March 2000 publication, *Treaties with Aboriginal Peoples*, which states "The Government of Canada and the courts understand treaties between the Crown and Aboriginal people to be solemn agreements that set out promises, obligations and benefits for both parties" (Aboriginal Affairs and Northern Development Canada, 2010). Recognition that obligations existed for both parties reflects an accountability relationship whereby each party is accountable to the other.

Warry (2007) suggests that the two-row wampum belts, which marked symbolically the peace and friendship treaties made between the Haudenosaunee and Dutch, serves as an appropriate symbol of the political and diplomatic relationships not only between tribes, but also between First Nations and Europeans. Wampum belts were constructed using beads and shells in a way that recorded special events and agreements (Buhr, 2011). In Haudenosaunee oral tradition, the two rows of the two-row wampum symbolize ships, canoes, or vessels traveling down the same river, which correspondingly means that two peoples "will travel the river together, but each in our own boat. And neither will try to steer the other's vessel," (Warry, 2007, p. 183).

This arrangement is consistent with First Nations historical treaties "...that envisaged separateness and sharing equally of lands and resources" (Shepherd, 2006, p. 408) and the findings of the Royal Commission on Aboriginal Peoples that recognized that First Nations constitute nations who have the right to control their own governments, lands and resources (Royal Commission on Aboriginal Peoples, 1996a, Vol. 1, Ch. 1). The accountability relationship symbolized by the two-row wampum would include respect for one another's cultures, laws and customs, the nation-to-nation relationship, and "the autonomy, authority and jurisdiction of each nation," (Warry, 2007, p. 183). This view connotes a lateral, government-to-government accountability relationship based upon shared resources that connects two parties of distinct cultures and histories.

The early relationship between First Nations and European settlers, however, would change:

*In the waning decades of the 1700s and the early years of the 1800s, it became increasingly clear that a fundamental change was occurring in the relationship between Aboriginal and non-Aboriginal peoples...In retrospect it is clear that the non-Aboriginal settlers, because of their sheer numbers and economic and military strength, now had the capacity to impose a new relationship on Aboriginal peoples...In Canada, the period saw the end of most aspects of the formal nation-to-nation relationship of rough equality that had developed in the earlier stage of relations* (Royal Commission on Aboriginal Peoples, 1996a, Vol. 1, Ch. 6).

What followed was a colonial policy of dispossession (Neu, 2000b), assimilation (Neu & Graham, 2004), and the subjugation of the Aboriginal population (Bartlett, 1986; McLeod, 2003; Lee, 1992).

*Non-Aboriginal society made repeated attempts to recast Aboriginal people and their distinct forms of social organization so they would conform to the expectations of what had become the mainstream. In this period, interventions in Aboriginal societies reached their peak, taking the form of relocations, residential schools, the outlawing of Aboriginal cultural*

*practices, and various other interventionist measures of the type found in the Indian Acts of the late 1800s and early 1900s (Royal Commission on Aboriginal Peoples, 1996a, Vol. 1, Ch. 3).*

*“Treaties between Aboriginal and non-Aboriginal governments were agreements to share the land. They were replaced by policies intended to remove Aboriginal people from their homelands, suppress Aboriginal nations and their governments, undermine Aboriginal cultures and to stifle Aboriginal identity” (Royal Commission on Aboriginal Peoples, 1996b).*

First Nations have always asserted their right to self-government and in the 1970s in particular a concerted effort began to force the Canadian government to recognize their sovereign status (Wherrett, 1999). The Government of Canada recognized their inherent right to self-government in Section 35 of Canada’s *Constitution Act, 1982* (Belanger & Newhouse, 2004). Recently the Canadian government has begun a policy of negotiating self-government agreements with First Nations which provide for more flexibility, freedom and choice. As of 2013, however, only 21 bands had signed such agreements (Aboriginal Affairs & Northern Development Canada, 2013b). Almost all First Nations, however, have sought “some control” over their affairs by assuming responsibility for the delivery of public services in their communities (Rae, 2009, p. 17).

Since the 1950s, the delivery of public services such as education, health care and housing has devolved from federal government employees to First Nations (program devolution). Bands receive funding from the federal government to deliver these services themselves. Funding is provided through funding agreements, which are formal contracts, between federal government departments and each First Nation. The initial devolution policy was “soundly” criticized, however, and characterized as simply the decentralization of the administration of federal government programs and by 1985 new demands for increased autonomy and control of resources arose (Crough, 1996, p. 10).

More recently, a policy of *function devolution* has emerged which involves the transfer of functions (areas of responsibility) rather than programs (rules and structures). This, too, has met with criticism. While the devolution of certain functions allowed for new elements of flexibility, “whatever powers a (First Nation) does acquire must be exercised consistent with Canadian rather than local standards. The whole initiative is completely a government-led devolution and is still a long way from an entrenched recognition of an inherent right to self-government” (Elias, 1991, p. 112).

Reporting requirements for these organizations are outlined in the funding agreements and in reporting guides issued by the respective federal departments. The most comprehensive of these is the First Nations Reporting Guide issued by Aboriginal Affairs and Northern Development Canada (AANDC), formerly the Department of Indian Affairs and Northern Development. This guide outlines the reporting requirements of First Nations that have entered into funding agreements with that department. These agreements set out the amount and type of funding (i.e. capital or operating, for example) to be received by the band throughout the duration of the agreement, which is typically one year but can be longer. They also outline the consequences of non-compliance with the terms of the agreement. One of the consequences of non-compliance is remedial management.

Remedial management refers to a process where employees of the federal government intervene in the management of the band either directly or indirectly through the use of a third party. Specifically, where reporting requirements are not being fulfilled, where the organization's deficit exceeds 8% of revenues, or where the terms and conditions of the funding agreements are not being met, intervention may be initiated. There are three levels of intervention which can be categorized as low, moderate and high (Library of Parliament, 2003). The first level of intervention (low) involves government employees from the AANDC working with the First Nation to build an action plan to address any shortcomings. The second or moderate level requires the appointment of a co-manager to work with the band. The highest level of intervention involves the appointment of a third party manager to take control of the band's management. The band typically does not have a say in the selection process of the third party manager (Office of the Auditor General, 2006), but does bear the costs associated with it which can exceed \$300,000 (Carr-Stewart, 2006, p. 1008).

### **Report of the Auditor General of Canada: Streamlining First Nations Reporting to Federal Organizations**

The Office of the Auditor General is a federal agency that reports directly to the Canadian House of Commons rather than the ruling government of the day and is responsible for auditing the various departments and programs of the Government of Canada. In the 2002 Report of the Auditor General of Canada, the findings of a study of First Nations reporting requirements to federal government departments were reported (Office of the Auditor General, 2002). The 2002 Auditor General's Report is examined for this study because of its significance in bringing the issue to the public and because it has served as a benchmark for subsequent audits (Office of the Auditor General, 2006, 2011) and reports (see, for example, Assembly of First Nations, 2011). The study's objectives were to assess the reporting and audit requirements of First Nations, examine the use of these reports and audits, and develop criteria for an effective reporting system. The study examined the reporting requirements of the four federal organizations that provided the most funding to First Nations: AANDC, Health Canada, Human Resources Development Canada (HRDC), and Canada Housing and Mortgage Corporation (CMHC). At the time of the study these four departments accounted for ninety-five percent of the federal funding received by First Nations [2].

Some of the key findings of the report were:

- First Nations reporting requirements established by federal government organizations are a significant burden
- Reporting requirements are dictated not based on consultation
- The reports contain information that does not reflect community priorities.
- There is little feedback to the First Nations...
- Most required reports for Indian and Northern Affairs (AANDC) and Health Canada do not provide adequate information on performance or results.
- Little of the information being collected from the First Nations is being used... the federal organizations in their reporting to Parliament (Office of the Auditor General, 2002, p. 1).

Around the time of the audit, 32 First Nations were being operated by third party managers selected and appointed by the federal government, 49 were co-managed and 73 were working under a remedial management plan (the lowest form of intervention) (Library of Parliament, 2003).

### **First Nations Reporting and Accountability**

The 2002 report identified eighty distinct reports that were required, some more frequently than others (i.e. quarterly, monthly, annual, bi-annual or tri-annual reporting dates) from First Nations receiving funding from the AANDC, Health Canada, HRDC, and CMHC. Taking into account the frequency of some reports a minimum of 168 and up to 202 reports were required throughout each fiscal year, depending on the type of funding agreement used (Office of the Auditor General, 2002, p. 7). Failure to meet these reporting requirements could result in the withholding of funds. The report also emphasized that many of these reports were not useful to First Nations. As community leaders told the audit team, "...the reporting often has no importance or consequences for program delivery, it encourages the practice of filing reports for the sole purpose of ensuring continued funding..." (p.11). This practice, however, was not simply an administrative burden. One band stated that the onerous reporting obligations left them with little time to devote to strategic management (p. 13).

The major financial reports are the annual audited financial statements and accompanying schedules. Included in this annual reporting requirement is a statement of financial position (balance sheet), a statement of activities, and a statement of changes in financial position. The annual audit is conducted by an independent third party, a professionally designated accountant from a public accounting firm. Historically, First Nations have been compelled to use Generally Accepted Accounting Principles and provide additional special reports (Canadian Institute of Chartered Accountants, 2008). Non-financial reporting requirements ranged from providing personal data of individuals for AANDC's registry of band members to providing a count of students registered in the local school. The 2002 Auditor's Report noted that an effective reporting system for First Nations should "be organized to achieve results, and to collect information on performance" (Office of the Auditor General, 2002, p. 21) yet most reports did not provide adequate information on results.

Insights into the accountability relationship between a government department and a First Nation can be gained by examining the reports required because the information that is demanded and supplied will reflect the nature of the relationship. For example, a two-way flow of information would reflect a lateral relationship or partnership. Informal information would be indicative of a communal or socializing form of accountability while the use of procedural reports suggests a higher degree of control being exercised by one party over the other. The reporting requirements outlined in the 2002 Auditor General's Report were classified into groups based on the nature of the information they contained and the levels of administrative accountability information. Some reports contained procedural or consequential accountability information or a combination of both. Other reports were comprised only of raw data, such as population statistics. Finally, some reports were completed in order to request funding.

The eighty distinct reports required by the four federal departments, therefore, were categorized into five groups: 1) requests for funding/approval 2) procedural and conse-

quential 3) solely procedural 4) information and 5) solely consequential. The category of each report was determined jointly by reference to the description provided in the Report of the Auditor General and by examining the description and contents of each report provided by the reporting guidelines of each department.

To categorize the reports into these classifications criteria were established for each group. Specifically, procedural reports contained information regarding compliance with established accounting procedures or statutes, by-laws, or administrative policies but did not report on achievements, such as outcomes and performance as measured against objectives. Consequential reports, on the other hand, did report on achievements in terms of resource utilization (efficiency) and the attainment of intended outcomes (effectiveness). Some reports contained both procedural and consequential information. Other reports provided only information (such as census statistics) or were submitted to request funding. Appendix 1 summarizes the categories and key criteria for classification. Appendix 2 illustrates how each report was classified. The results of this classification are summarized in Table 1.

**Table 1. Classification of Reports**

Category	#	%
Request For Funding/Approval	4	5%
Procedural/Consequential	9	11%
Procedural	29	36%
Information	25	31%
Consequential	<u>13</u>	16%
<b>Total</b>	<b>80</b>	

Source of Reports: Office of the Auditor General (2002)

This analysis of reporting requirements reveals a heavy emphasis on procedural reports. Also of note is the second largest category of reports: information requirements. This is curious since much of this information was “of no real benefit” to First Nations or the federal government (Office of the Auditor General, 2002, p. 30). It is not a benign practice, however, since failure to submit these (or any of the reports) can result in the First Nation losing federal funds. Together these two accountability information types represent sixty-seven percent of the total reports required. Far fewer address effectiveness or assess performance.

The reporting regime is the primary mechanism by which First Nations are held accountable. AANDC addressed this accountability in its 2001-2002 First Nations Reporting Guide (and in subsequent years) in the following manner:

*“All governing bodies are ultimately accountable to the members of the public they represent. Being accountable requires governing bodies to be answerable to their members for their decisions. First Nations have a responsibility to their members to make the most effective and efficient use of all funds allocated to the First Nation. Similarly, DIAND (AANDC) must demonstrate to the Canadian public, through the Minister, Parliament and agencies, such as the Auditor General of Canada, that all funds, including those allocated to First Nations*

*are being spent wisely and are achieving the desired policy objectives*” (Aboriginal Affairs and Northern Development Canada, 2001, Vol. II, pp. 4-5).

The accountability framework used by Health Canada during the time of the 2002 report noted that First Nation leadership was accountable to its community members as well as the Health minister who, in turn, was responsible to Parliament “...for prudent financial management of community health resources and for overall program results...”(Health Canada, 2004, p. 18).

Two observations can be made from these statements of accountability. The first is that both of these organizations purport to account for the use of funds by achievement (i.e. results). The preceding review of the reports prepared by First Nations, however, reveals that the majority do not actually report on results (i.e. consequential accountability).

Secondly, a dual constituency is recognized with regards to the funding used for the provision of services to First Nations: members of the local First Nations community and the broader Canadian public, to whom departments of the federal government are ultimately accountable through Parliament. It is the information needs of the stakeholders who are affected by an organization’s actions which determine that organization’s duties of accountability (Gray *et al.*, 1996). Yet the reporting regime accompanying the transfer of funds largely excludes the needs of First Nations community members. The Auditor General noted that the “...required information generally does not reflect their (First Nations) priorities. The reporting requirements are dictated to them, not determined through consultations” (Office of the Auditor General, 2002, p. 11). This is analogous to the “narrowest view” of accountability where reporting preferences a narrowly defined group, such as those that provide funding (Unerman & O’Dwyer, 2006, p. 356). The reporting regime examined here preferences the federal departments while excluding the needs of First Nations leadership and community members. The majority of First Nations administrators (sixty-five percent) stated that the provision of information to community members was their primary responsibility. Interestingly, the majority of external auditors of First Nations stated that reporting to AANDC, not the community members, was the primary responsibility (Enviro-nics Research Group, 1999).

Within a Canadian government department accountability is hierarchical with multiple layers constructed by the delegation of authority and responsibility administered through superior-subordinate accountability relationships. Public servants within a department are held accountable by their superior, with final accountability rising to the minister assigned to that department who answers to Parliament (Aucoin & Jarvis, 2005; Bovens, 2007). This federal government accountability framework extends to First Nations because the minister is responsible for the funds allocated to each First Nation as they are administering programs as “an agent of the federal government” (Aboriginal Affairs and Northern Development Canada, 2006, p. 21). The reporting requirements reflect this relationship. It is also reflected in the comment of one First Nation administrator: “We should not be treated as a program; we should be treated as a government. Then our accountability is more to the community” (Aboriginal Affairs and Northern Development Canada, 2009).

### **Reporting, Accountability, Institutions and Implications**

The program devolution accountability relationship is established by the delegation of responsibility and transfer of resources by the Canadian government, through its departments, to a First Nation using formal contracts. These contracts, in the form of a funding agreement, are the mechanism used to establish a process of accountability which adheres mainly to contractual, rule-based procedures (Shepherd, 2006, p. 156) and specifies precise reporting requirements. The form or context of the relationship, therefore, is contractual. The Canadian government holds the power in the accountability relationship as evidenced by its control over resources, the introduction of reporting requirements without consultation with First Nations, and the one-sided punitive component of the agreements (remedial management). As administrators of federal government programs, it draws a First Nation into the hierarchical principal-agent accountability regime of the Canadian government. This is because “while First Nations now deliver many of the programs funded by the federal government, they continue to operate under delegated authority, and the ultimate responsibility for programs still rests with the departments' ministers” (Office of the Auditor General, 2006, p. 148).

Accompanying the delegation of responsibility and transfer of resources is the demand for information, the mechanism by which the agent, a First Nation, is held to account. The information demanded does not reflect community priorities thus the dual constituency recognized by both AANDC and Health Canada is absent in the program devolution reporting regime. If the fundamental task of accountability in governance “is guaranteeing that constituents have ultimate control over governors” (Cornell 1993, p. 2), then the reporting requirements associated with the delivery of public services fails the constituency of local band members. The Auditor General noted that some First Nations developed their own internal financial reporting, but also reported that one band was “...so caught up in meeting their reporting obligations...they were unable to deal with the most strategic management issues” (Office of the Auditor General, 2002, p. 13). Failure to supply these reports could result in losing control through the remedial management process. The analysis undertaken here shows that the greatest proportion of reports is procedural. Only 16% of the reports are solely consequential. If the reports are the medium, the message this mix of procedural/consequential information types conveys is control over First Nations by government departments.

The reporting regime reflects the view that First Nations are acting as “agents” on behalf of the federal government for the delivery of public services. It does not reflect the notion that program devolution is empowering or is a pathway towards self-government. Its effect, rather, might be quite the opposite particularly since this reporting regime is embedded in a hierarchical accountability arrangement. Hierarchical accountability relationships can, it has been argued, result in a loss of autonomy and independence on the part of the agent in exchange for a “comforting and childlike dependence” (Roberts, 1991, p. 356).

The majority of reports do not seek to demonstrate the “effective and efficient” use of funds that AANDC’s view of First Nations accountability calls for. Similarly, for the department itself, the majority of reports do not substantiate whether “...all funds, including those allocated to First Nations are being spent wisely and are achieving the desired policy objectives” (Aboriginal Affairs and Northern Development Canada, 2001).

The preceding depicts a contractual, hierarchical, principal-agent accountability relationship. A narrow view of accountability is in place that preferences federal government departments to the exclusion of community constituents. This underscores the asymmetry of power within this relationship. The nature of the accountability information reflects this imbalance and implies control, not partnership. Excessive reporting requirements of this nature can saturate a First Nation with the presence of the Canadian government. To further inform our understanding of this relationship, we turn now to the role of the values and norms that constitute the code of accountability.

### Differing World Views

Social values and norms, the “established order or custom which governs behavior”, are embedded within an accountability relationship shaping meanings and expectations (Gray & Jenkins, 1993, p. 55). External codes of accountability are enacted within and are attributable to specific social or cultural contexts. Tensions arise when “... assumptions made by either principal or steward (agent) about the particular implications of an external code turn out not to be shared by the other party” (p. 56). To “... overcome the colonizing potential of accounting systems, systems of accountability should take into account the particular context in which they operate” (Chew & Greer, 1997, p. 293). The values and norms that constitute the Aboriginal social context are not analogous to those that shape Western-based systems of accountability.

“...Aboriginal belief systems, world views, and life philosophies are so fundamentally different from those of the dominant Euro-Canadian society that they are inherently in conflict” (Sinclair, 1994, p. 22). Land, for example, is not viewed by Aboriginal peoples as a resource that is owned by an individual. Rather, it is held collectively (Greer & Patel, 2000) or owned by the Creator and people’s relationship to the land was that of communal sharing (Royal Commission on Aboriginal Peoples, 1996a). Similarly, responsibility for the well-being of earth and nature is shared (Gallhofer *et al.*, 2000). Both these examples eschew land ownership in the Western sense and the idea that it could be “purchased” from First Nations and other Aboriginal peoples (Neu, 2000b, p. 168). As the Royal Commission on Aboriginal Peoples noted:

*“We know now, if the original settlers did not, that this country was not terra nullius at the time of contact and that the newcomers did not ‘discover’ it in any meaningful sense. We know also that the peoples who lived here had their own systems of law and governance, their own customs, languages and cultures. They were not untutored and ignorant; they were simply cast by the Creator in a different mould, one beyond the experience and comprehension of the new arrivals. They had a different view of the world and their place in it and a different set of norms and values to live by” (1996a, Vol. 2, Ch. 1).*

Differences also become apparent with respect to ideas about accountability. Shepherd (2006) outlines two main forms of accountability that exist for First Nations: 1) *contingent accountability*, those external ‘administrative relationships’ between First Nations and donors (i.e. sources of funding) and the unique ‘process’ of accountability that exists between them, and 2) *inherent accountability*, community based or local First Nations government systems of accountability that have been established according to traditional practices or processes (pp. 60-61). Although there are very distinct differ-

ences in governance practices and how accountability is understood and implemented amongst First Nations, one of the key differences between inherent and contingent accountability is “The indigenous concept of accountability demands an intimate knowledge of the particular culture of the community, and consistent close contact with the people,” (Alfred, 1999, p. 93). Shepherd (2006) describes this as the localized accountability relationship established according to First Nations traditional practices.

*Accountability in the indigenous sense needs to be understood not just as a set of processes but as a relationship. In a very basic way, accountability can be thought of in terms of the answer to the question ‘Who do you answer to’...The purely technical sense of accountability—accurate bookkeeping and procedural transparency—is only a starting point for understanding what indigenous people demand of their government leaders (Alfred, 1999, p. 2).*

In Western accountability systems delegated authority and detached bureaucratic structures create a distance between leaders and the led that makes accountability a largely impersonal matter of procedure (Bovens, 2007). An imposed bureaucratic accountability structure does not accommodate the localized fabric of accountability for Aboriginal people, which can include spiritual accountability (Cosco, 2005) and kinship (Chew & Greer, 1997).

One consequence of program devolution has been:

*“Sophisticated Aboriginal bureaucracies have developed around formalized administrative systems, largely as a consequence of Aboriginal governments having to structure themselves administratively to respond to the demands of external governments. While these forms of administrative organization have their advantages, they can also alienate community members, especially when they reflect values and practices that are foreign and in many cases inappropriate to Aboriginal cultures” (Royal Commission on Aboriginal Peoples, 1996a, Vol. 2, Ch.3).*

A cultural “match” between First Nations governance and the prevailing ideas of the community is important in order to “command allegiance and respect” and to be regarded as legitimate in the eyes of community members. Where cultural match is low, legitimacy is low. When this happens a First Nations government is more likely to be “...toothless, ignored, disrespected, and/or turned into vehicles for personal enrichment” (Cornell & Kalt, 1998, pp. 18-19).

In accountability relationships “...accountability procedures basically reflect the cultural values of the people” (Alfred, 1999, p. 92). Where notions of accountability differ, tensions or conflicts can arise. The Aboriginal concept of accountability differs from the bureaucratic accountability structure of a Canadian government department. “When Western forms of accounting practice are transferred to non-Western contexts, such as Aboriginal cultural contexts, they may be particularly ineffective, disabling and alienating” (Chew & Greer, 1997, p. 277). But accountability mechanisms can also translate colonial objectives into practice and foster assimilation (Neu, 2000a; Neu & Graham, 2004). Institutional theory can provide insights into how this happens and how Western-based accountability regimes can marginalize First Nations forms of accountability and undermine self-government.

### Theorizing Program Devolution Accountability

The accountability model employed by the Government of Canada is a Western ethnocentric socially constructed mechanism that is embedded with the institutions that prevail in mainstream, non-Aboriginal Canadian society. This is reflected in a bureaucratic accountability structure that incorporates a principal-agent type of relationship where those that control resources are designated as principals and their right to place demands upon those to whom the resources are transferred is unquestioned. This type of accountability is built upon the taken for granted belief that resources are owned rather than shared, such as in the case of land. It also ignores any socializing, informal mechanisms of accountability. Formal means of control are not taken for granted as necessary in other cultures (Chew & Greer, 1997) while the individualizing nature of hierarchical accountability arrangements conflicts with collectivist societies, such as First Nations, which traditionally emphasized collective rights, responsibilities and actions (Royal Commission on Aboriginal Peoples, 1996a, Vol. 1, Part 3, Ch. 14).

Institutional theory posits that organizations adopt similar structures and exhibit similar behaviours through normative, mimetic and coercive isomorphic processes (DiMaggio & Powell, 1991). They do so in order to be seen as acting in a rational and legitimate way by the broader society (and organizational field) in which they operate. Through these processes dominant norms and values, whether societal or within an organizational field, can penetrate and alter an organization's structure and processes.

The organizational field for a First Nation is populated with suppliers, other First Nations, other types of governments (provincial and sometimes municipal) and other organizations with whom they conduct business. For many First Nations, especially those with small populations, the dominant powers in the organizational field are the departments of the Canadian government. There will be a propensity for First Nations to adopt structures and practices that are seen as legitimate by these dominant actors. This can occur either through coercion (i.e. regulations, law, or funding agreements), by copying the practices of federal government departments or other governments within the field (mimetic isomorphism), or through normative influences (i.e. adopting practices that are considered proper and legitimate due to the norms and values widely held by actors in the field). Alfred and Corntassel observe:

*“Colonial legacies and contemporary practices of disconnection, dependency and dispossession have effectively confined Indigenous identities to state-sanctioned legal and political definitional approaches. This political-legal compartmentalization of community values often leads Indigenous nations to mimic the practices of dominant non-Indigenous legal-political institutions and adhere to state-sanctioned definitions of Indigenous identity. Such compartmentalization results in a ‘politics of distraction’ that diverts energies away from decolonizing and regenerating communities and frames community relationships in state-centric terms...”* (2005, p. 600).

There are strategies available to counter these isomorphic processes (see, for example, Oliver, 1991). In order to employ these, however, including introducing institutionally novel practices and structures, an organization must have the capacity to do so (Greenwood & Hinings, 1996).

In order to achieve legitimacy, which is seen as necessary for an organization's survival, many First Nations must conform to the norms and expectations of those organizations and actors that dominate their organizational field. If this field is dominated by bureaucratic, rule-based organizations, then bands may adopt similar structures in order to gain legitimacy. As one author notes, impersonal, bureaucratic forms of accountability are not consistent with the First Nations view of accountability as a relationship that requires "consistent close contact with the people" (Alfred 1999, p. 93). There is a difference between Canadian government accountability and accountability in an historical "indigenous sense" (p. 2). Accountability, the way it is viewed and exercised, will reflect the cultural values that prevail in the social context from which it is constructed. The reporting regime imposed upon First Nations reflects and is part of the accountability structure of the Canadian government. This form of accountability and the associated processes and reports (and the resultant behaviors these promote) reflect Western ethnocentric values and norms.

Once adopted, organizational practices and behaviors become reinforced by repetition serving to further entrench these practices and behaviors through a recursive process (Giddens, 1984; Burns & Scapens, 2000). It is this process that results in the institutionalization or taken for granted quality of norms, standards and practices. In this way, Western ethnocentric values of accountability and governance can become entrenched in a First Nation. Once established, organizational practices developed by First Nations as a result of program devolution can be difficult to change (Rae, 2009).

The preceding theorizing suggests that the accountability process that accompanies program devolution can have a deep impact on organizational (and individual) behavior, influencing how organizations are structured and what organizational actors consider important and legitimate. This is because being held accountable imposes an implicit or explicit constraint on everything people do. The accountability relationship is the medium through which foreign norms and values are introduced and reinforced. Furthermore, the accountability relationship not only impacts behavior, but also how people interpret and think about social information and events (Tetlock, 1983; 1985) because the reporting associated with accountability, the account, produces an image of ourselves and our activity; "to secure self, one must see oneself and what one does in the terms in which one is judged" (Roberts, 1991, p. 359).

The reporting requirements can be seen as a supporting architecture upon which the influence of the Government of Canada penetrates and influences a First Nation. Designed and enforced by federal government departments these reports produce a Western image of the First Nation and an evaluation of a First Nation based on Western ideas about what is important. This suggests that satisfying the federal government's reporting requirements is not simply an inconvenience or burden for First Nations administrators. Rather, they serve as a medium for the transmission and reinforcement of Western norms and values. Throughout each fiscal year, a First Nation will be reminded over and over again (up to 202 times, the potential number of reports required annually) that it must prove to be in compliance with the expectations imposed upon it by a dominating and powerful external entity.

## Conclusion

An analysis of the reporting requirements shows a heavy emphasis on procedural rather than consequential reports. This indicates a high degree of control being exerted over First Nations by the federal government departments. Furthermore, the absence of reports developed by or for First Nations community members reflects a narrow view of accountability where the federal government is privileged. That reporting requirements have been dictated to First Nations rather than developed through consultation reflects this. Although the federal government, through its departments, has recognized the dual constituency present in Government of Canada-First Nations accountability and claimed that program devolution may serve as a transitional measure on a pathway toward self-government, the reporting requirements themselves do not reflect this.

By situating the reporting requirements within the broader accountability relationship attention is drawn to the different understandings, expressions, and processes of accountability between Aboriginal and non-Aboriginal peoples. It is notable that the reporting regime does not accommodate the inherent or localized First Nations accountability in any way. This is a further indication of control rather than self-determination. It also suggests an embedded source of tension within the accountability relationship that no streamlining or reduction of the number of reports required would address.

The code or institutions upon which program devolution accountability is based are Western ethnocentric. As demonstrated here, there are fundamental differences in world views between Aboriginal and non-Aboriginal societies. Of particular relevance for this study is the collective, rather than individual, nature of traditional First Nations societies. This connotes a communal, socializing and informal expression of accountability. The program devolution accountability relationship is detached, bureaucratic, hierarchical and contractual; all indicators of control and subjugation over First Nations by the Canadian government. This relationship is far removed from the government-to-government relationship reflected symbolically by the two-row wampum.

Finally, it has been theorized that the values and beliefs enshrined in this accountability relationship can penetrate and alter a First Nation. The "Aboriginal bureaucracies" that have developed through program devolution respond to and reflect non-Aboriginal values and norms (Royal Commission on Aboriginal Peoples, 1996a, Vol. 2, Ch. 3). First Nations may respond to institutional pressure by adapting their organizations and accountability mechanisms through isomorphic processes. It is argued here that through these processes Western ethnocentric values can become adopted by First Nations. These values, these Western ways of doing things, can become entrenched through the recursive nature of influence between action and institutions (values and norms). But this interaction between action and prescribed norms enacted through the accountability relationship would be void of, or at least would marginalize, the institutions carried through Aboriginal cultures. The effect would be assimilating.

*"Indigenous peoples will never be really free and in full control of their destiny so long as they continue to operate within the current political and institutional framework and accept its normative premises"* (Salée & Lévesque, 2010, p. 104).

This study is limited by the generalist approach taken. The different types of funding agreements used in program devolution were not considered. The differing sizes, lev-

els of economic activity, and cultures amongst First Nations was not considered nor were accountability relationships between First Nations and other entities (such as other First Nations, Tribal Councils, private sector companies, or other levels of government).

## Notes

1. We use the term “Aboriginal” to refer to first inhabitants and view it as synonymous to “Indigenous”.
2. 68% from Aboriginal Affairs and Northern Development Canada, 18% from Health Canada, 5% from Human Resources Development Canada, and 4% from the Canada Mortgage and Housing Corporation (Office of the Auditor General, 2002, p. 4).

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### Appendix 1. Categorization Criteria

Category	Key Criteria	Example	Description
Request for Funding/ Approval	Information provided in a request format (future oriented)	Renovations Capital Work plan (AANDC)	Provides information such as itemized work to be completed submitted in a form in order to obtain approval
Procedural/ Consequential	Exhibits both procedural and consequential characteristics (compliance and achievements)	Annual Audit Report (HRDC)	Reports on compliance (with accounting standards and requirements) and achievements (effectiveness of program monitoring)
Procedural	Demonstrates compliance with standards, policies, regulations or established procedures <i>without</i> a references to objectives or achievements	Certification of Teachers and Curriculum (AANDC)	Serves as a declaration that teachers have been certified (compliance with policy)
Information	Data only. No linkage to regulations or policies or pre-set objectives (historical information).	Program Activity Report (Health Canada)	Reports data only such as number of children on waiting lists and number of visits by dental staff without reference to achievement or compliance.
Consequential	Reports, in some form, on efficiency and effectiveness (i.e. achievements) and linked to objectives	Economic Development Report (AANDC)	Reports on outcomes such as jobs created

**Appendix 2. Report Classification**

	<b>Department</b>	<b>Report</b>	<b>I</b>	<b>P</b>	<b>C</b>	<b>P/C</b>	<b>R</b>
1	AANDC	Non-Registered On-Reserve Population Certificate	X				
2		Non-Registered On-Reserve Population Collection Form	X				
3		Indian Registry Data Entry Miscellaneous Amendments	X				
4		Indian Registry Data Entry	X				
5		Nominal Roll School Summary Report	X				
6		Nominal Roll Student Census	X				
7		Certification of Teachers and Curriculum	X				
8		Approved School Transportation Certificate		X			
9		School Evaluation Report			X		
10		Register of Post-Secondary Students	X				
11		Report on Post-Secondary Graduates	X				
12		Administering Organization Summary Data Report	X				
13		Social Assistance Monthly Report		X			
14		Social Assistance Annual Report		X			
15		NCB Reinvestment Annual Report				X	
16		Child Care Notification Form			X		
17		Special Needs Greater Than \$2,000 Report					X
18		CFS Operational Report	X				
19		CFS Evaluation			X		
20		Institutional Adult Care Placement Federal Funding Criteria form	X				
21		Home Care Services Report	X				
22		Band Support Funding Application for Grant		X			
23		New Housing Capital Workplan					X
24		Housing Conditions Annual Report	X				
25		Water Delivery Systems Annual Report	X				
26		Sewage Systems Annual Report			X		
27		New Housing Policy Annual Report		X			
28		Housing Totals Annual Report	X				
29		Community Services Annual Report			X		
30		Capital Assets Inventory System Update		X			
31		Maintenance Management Plan Annual Report	X				
32		Asset Condition Reporting System Annual Report	X				
33		Economic Development Report					X
34		Opportunity Fund...					X
35		Resource Partnerships Program Project (RPP) Status Report					X
36		Regional Partnerships Fund (RPF) Project Status Report					X

37		School board invoices to band councils	X	
38		Indian Child and Family Services Child Specific Invoice Summary	X	
39		Institutional Residential Adult Care Placement Invoices	X	
40		One-Year Band-Based Capital Plan	X	
41		Capital Projects Summary	X	
42		Renovations Capital Workplan		X
43		Other Capital Workplan		X
44		Certificate of Completion for Capital Projects	X	
45		Consolidated Financial Statements	X	
46		Schedule of Revenues and Expenditures	X	
47	<b>Health Canada</b>	Annual Program Activity Report		X
48		Workplan/Activity Report	X	
49		Community Needs Assessment	X	
50		Program Activity Report	X	
51		Annual Program Activity Report		X
52		Annual Report	X	
53		Program Activity Report	X	
54		Annual Report		X
55		Program Activity Report	X	
56		Statistical Form	X	
57		Evaluation		X
58		Community Health Plan		X
59		Annual Report		X
60		Financial Report	X	
61		Financial Progress Reports	X	
62		Financial Report	X	
63		Financial Report	X	
64		Financial Progress Reports	X	
65		Year-end Financial Report		X
66		Comprehensive Auditor's Report	X	
67	<b>HRDC</b>	Agreement between an AHRDA holder and a third party for funding	X	
68		Quarterly Progress Reports		X
69		Monthly/Quarterly Progress/Activity Reports		X
70		Annual Report		X
71		Expenditure Plan	X	
72		Accounting of the contributions	X	
73		Annual Audit Report		X

74	<b>CMHC</b>	Other information from time to time, as requested	X				
75		Environmental Site Assessment (Phase 1 report)				X	
76		Evidence that per diem rates or grants will be available...		X			
77		Project Data Report (CMHC 2254)		X			
78		Audited financial statements		X			
79		Audited statement of "final" capital costs		X			
80		Audited financial statements		X			
<b>Totals</b>			<b>25</b>	<b>29</b>	<b>13</b>	<b>9</b>	<b>4</b>