



Accounting and Reporting support for COVID-19 funding from Indigenous Service Canada



Telehealth Session #3
November 17, 2020





Topics to be covered

- Expressed Concerns By First Nations and Organizations
- Identification of funds
- Use of funds – Eligibility of Activities and Example
- Accounting
- Reporting
- Funding Agreement Considerations
- Final Telehealth Session



Expressed Concerns by First Nations and Organizations

- Members of the Community Liaison Team have shared a number of concerns expressed by First Nations and Organization such as:
 - All COVID-19 funding that has been received by the Nation has been put together in one account and how is it to be accounted for;
 - The Nations funding agreement is ending this fiscal year and how does that impact the funding received;
 - ISC has created some confusion regarding perimeter security as the funding streams have changed causing issues at the Nation level with accounting/reporting;
 - The Nation is dealing with the emergency of the pandemic and does not have the human resources to support the financial administration necessary to manage all the different funding streams;
 - With the different streams of funding, are the COVID-19 reporting requirements going to be different for each stream? Are the deadlines hard deadlines or will there be some flexibility in reporting?



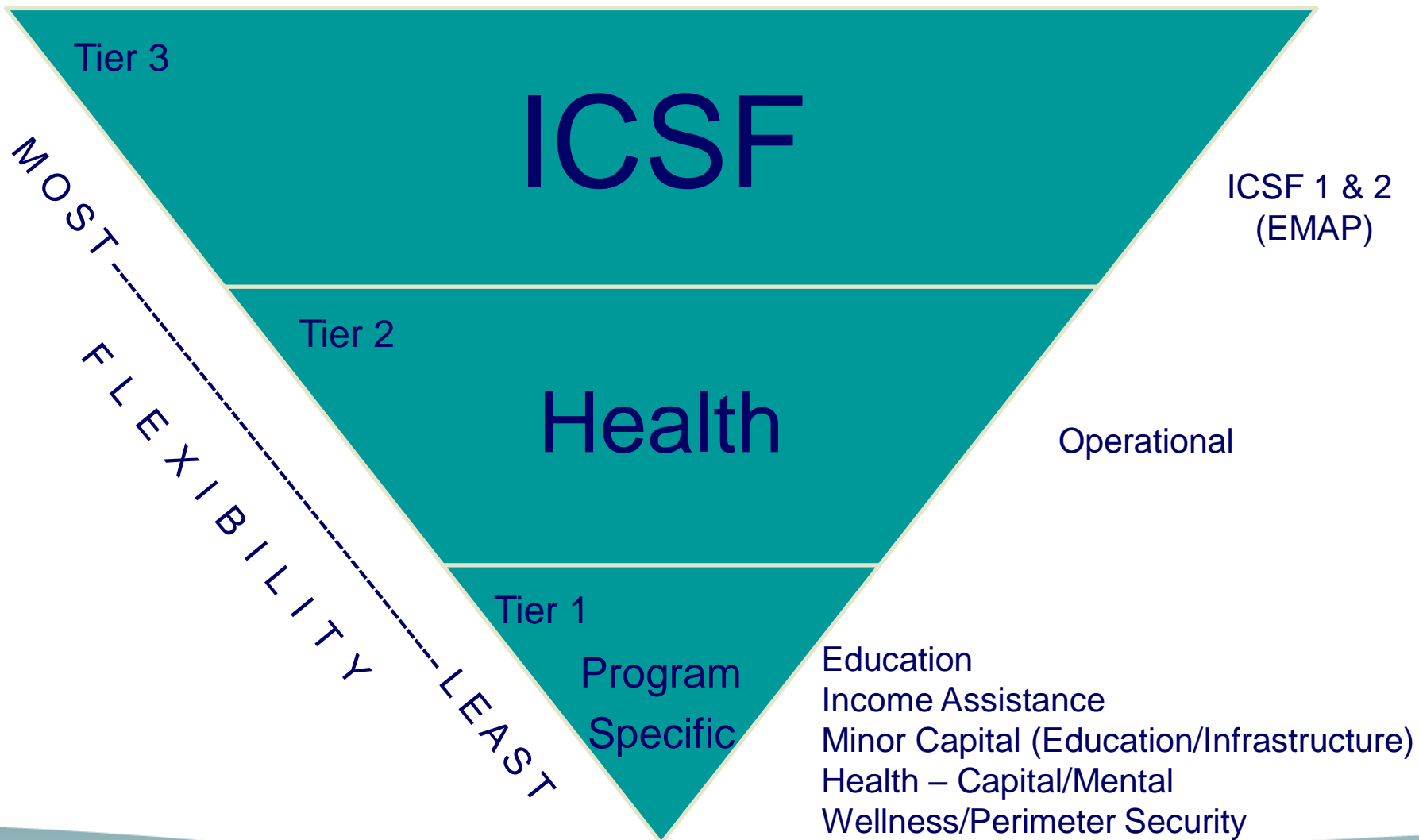
Identification of Funds

- There are over 14 different streams of COVID-19 funding with more being added on a frequent basis – see ISC COVID-19 Funding document
- Funding identification is specific to the coding found within your funding agreement – do not rely on program names
- Table below will be populated and shared with each individual Nation

COVID-19 Funding Stream	Program Funded / Destination	Description	Reporting	Amounts
Isolation - Capital	Q300 – Capital Investments			
Perimeter Security Q1-2	Q23X - CDE Planning and Response			
Operational Q1-4	Q23X - CDE Planning and Response			
EMAP & ICSF1	EMAP & ICSF (Q3FP)*			
	ICSF2 & Perimeter Security Q3-Q4			
	Q2A6 – Special Needs Q2AF – Service Delivery Q29W – Basic Needs			
	Q24F - FN SCHOOL FORMULA Q29A - Post Secondary Student Support Program			
	Q36M – Fit up of Education Facilities Q36R - RENO/ADDITIONS - <1.5M			
	Q2C3 - PREV/LEAST DISRUPTIVE MEAS			
ICBF – Indigenous Community Business Fund	Q3QP COVID-19 LEDSP			
Indigenous Community Support Fund: Urban and off-reserve Indigenous organizations and communities	Q2DW Programs and Services Other			



Use of Funds – Eligibility of Activities





Use of Funds - Personal Protective Equipment Example

- Community Expense:
 - \$100,000(yr.) for masks, gloves, etc. to support all members of the Nation

Expense breakdown

- Tier 1
 - Minor Capital
 - Education – Staff, Students - \$20,000
 - Infrastructure – Staff, Clients - \$10,000
 - Health
 - Perimeter Security (Q1/Q2) – Staff - \$10,000
- Tier 2
 - Health
 - Operational – Staff, Essential Workers (Nation), Clients - \$40,000
- Tier 3
 - ICSF (1&2)
 - Members - \$20,000



Accounting

- Unless indicated otherwise, funding needs to be accounted for under the program it was flowed out through.
- All expenses should be categorised with clear titles and include sub-categories as needed.
 - A review of funding stream eligibility should be done by the finance department to assist with the accounting set-up
- Expenses can be split between funding streams as long those expenses align with the eligibility requirements of funding streams.
- Use common sense and reasonability when completing expense breakdowns involving receipts, invoices, etc.
- COVID-19 funding streams should be used first to support COVID-19 activities before existing program funding
- Funding for temporary financial assistance can be accessed under the Health Needs operational funding stream.
- Internal reviews of COVID-19 expenses and discussions with ISC regarding funding streams to support those expenses should occur regularly.



Reporting

- COVID-19 funding streams have a DCI (data control instrument) identification number attached for reporting purposes which can be located in your funding agreement.
- Most common reporting requirement will be an audit
 - Audit confirmation packages will include a breakdown of COVID-19 funding received
- Details and requirements for each report can be found in the reporting guide using the DCI number as a guide.
- Currently the deadline date is the due date of the reports. You will be advised of any changes to the reporting deadline should they happen.
 - Most reports are by July 29 with some being due as of March 31. Please refer to your funding agreement and DCI for more details



Funding Agreement Considerations

- When determining a course of action to take to support your pandemic response, it is important to consider the following:
 - Funding received
 - COVID -19 specific
 - Program specific
 - Type of funding received
 - Set, Fixed, Flexible, Block
 - Carry forward considerations
 - Eligibility of activities
 - Funding streams
 - Type/Number of agreements
 - Funding Agreement end date
 - current fiscal year or beyond
- If unsure please contact your Field Service Officer or Program Liaison Officer to discuss your agreement and your options.



Final Telehealth Session – What do you want

- The final telehealth session scheduled for Tuesday November 24th from 1-3pm will address the topics or suggestions related to COVID-19 that are put forth by the First Nations and Organizations.
- Please submit your topics to the following email:
sac.cdemergenciesab-urgencesmtab.isc@canada.ca
- If no topics or suggestions are received by Thursday November 19th, the telehealth sessions may be postponed or cancelled.