INCOME ASSISTANCE REPORT

DCI Number/Fiscal Year:
455897A (2023-2024)

Purpose:
This report is required to provide statistics on the Income Assistance (IA) program expenditures, clients and their dependents. Indigenous Services Canada (ISC) uses the report for program planning and policy analysis, to determine statistical trends, to measure program performance and to ensure continuity of services in First Nation communities.

The purpose of the IA program is to provide financial assistance to eligible on-reserve residents who demonstrated a need for food, shelter, or other goods and services that are essential to the resident's well-being. The program is of last resort and provides funding when no other source of funding is available (from federal, provincial or other sources) to meet basic special needs and pre-employment supports of residents on-reserve as stated in the delivery requirements referenced in your funding agreement.

Report Description:
Section 1: Clients and Dependents
Section 1 collects information on IA clients and their dependents, by family composition, age and sex. **It must be filled by all organizations delivering parts of the IA Program**. In the case where two different people are responsible for providing information, both of them are required to fill out **one report each** of their **respective section(s) of the report**, as well as completing the declaration section at the end of the report.

Note: Ontario recipients funded for Employment Experience, complete questions 7 and 8 only.

Section 2: Financial Management
Section 2 collects information on IA expenditures, shelter information and children out of parental home (COPH).

Note: Ontario recipients funded for Employment Experience, complete questions 10 d) only, with the amount of Employment Experience funding transferred to employers as a wage subsidy for the clients and dependents noted in questions 7 and 8 only.

Section 3: Case Management
Section 3 reports on the number of case workers and clients and dependents that are being case managed.

Note: Ontario recipients funded for Employment Experience, note this section is not required.

Reporting Period:
All sections of the report must be filled out by all funding recipients*, whether they are under an annual or a multi-year funding agreement, **every quarter (four (4) times a year).**

Unless otherwise noted, for totals related to clients, the number provided should be a **point-in-time pulled from the last day of the quarter:**

- June 30th for quarter one (Q1)
- September 30th for quarter two (Q2)
- December 31st for quarter three (Q3)
- March 31st for quarter four (Q4)

*Ontario recipients funded for Employment Experience, note the report questions 7, 8 and 10 d) only must be filled out **annually**, by **May 31**.

All financial related totals must be the **total amount from the course of the three months that make up the quarter** (i.e. month one expenditures + month two expenditures + month three expenditures = total amount of expenditures for the quarter).

Due Date:
The report is due **quarterly, on the 30th of each month following the quarter**, for all funding recipients* regardless of the agreement type and duration:

- July 30th for the first quarter (Q1) being April, May and June
- October 30th for the second quarter (Q2) being July, August and September
- January 30th for the third quarter (Q3) being October, November and December
- April 30th for the fourth quarter (Q4) being January, February and March

*Ontario recipients funded for Employment Experience, note the report questions 7, 8 and 10 d) only must be filled out **annually**, by **May 31**.

Field Definitions:

Field	Definition
Identification – Fields 1 to 4	
1. Recipient Name	First Nation or Organization name stated in the Financial Agreement with Indigenous Services Canada.
2. Recipient Number	First Nation or Organization number stated in the Financial Agreement with Indigenous Services Canada.
3. Reporting Period	Report on financial events that took place during the quarter. Three-month quarters as follows: - Q1 (April, May, June) - Q2 (July, August, September) - Q3 (October, November, December) - Q4 (January, February, March)
4. Region	The Region that manages the recipient funding agreement: - Atlantic - Quebec - Ontario - Manitoba - Saskatchewan - Alberta - British Columbia - Yukon
Section 1: Clients and Dependents – Fields 5 to 9 (including clients/dependents in active measures and pre-employment supports)	
5. Family Composition	Family composition discusses the role of the Income Assistance family structure and includes the following: - **Single(s):** the client has no spouse/partner, nor any dependent child(ren) or dependent adults - **Single(s) with child(ren):** the client has no

Field	Definition
	spouse/partner, but has one or more dependent child(ren) or dependent adults - **Couple(s):** The client has a spouse/partner; but neither the client nor their spouse/partner has any dependent child(ren) - **Couple(s) with child(ren):** The client has a spouse/partner, and they and/or their spouse/partner have one or more dependent child(ren) and/or dependent adults All family composition types must include the number of clients and dependents, their age and their sex.
Clients	The client is the person in a family unit who is in receipt of Income Assistance payments on behalf of the family unit. This also includes single persons. Include the number of clients **on the last day of the quarter** distributed by age and sex: - June 30 for the first quarter (Q1) - September 30th for the second quarter (Q2) - December 31st for the third quarter (Q3) - March 31st for the fourth quarter (Q4) For example: A First Nation has 100 clients in April, 120 clients in May and 80 clients **on June 30th**. The number to be reported is 80 clients, as of the last day of June.
Dependents	A dependent is a person who resides with the client and who is: - the client's spouse/partner - the client's child or his/her spouse/partner's child - the client's adult dependent or his/her spouse/partner's adult dependent Include the number of dependents **on the last day of the quarter** distributed by age and sex: - June 30 for the first quarter (Q1) - September 30 for the second quarter (Q2) - December 31 for the third quarter (Q3) - March 31 for the fourth quarter (Q4) The determination of state of dependence for an adult, a child and/or a spouse/partner is based on the reference province/territory regulations.
Age	Age groups refers to their age effective the last day of the quarter and are defined as the following: - **0-5, 6-15, 16-17, 18-24, 25-34, 35-44, 45-64, 65+**
Sex	Include one of the two categories: **male** or **female**.
Educational Attainment	Educational attainment is a term commonly used by statisticians to refer to the highest degree of education an individual has completed. Include the number of clients and/or dependents by the levels of educational attainment listed below. Please choose only the **highest attainment** per client and/or dependents:

Field	Definition
	- **Did not complete secondary (high) school diploma** - **Secondary (high) school diploma or equivalent:** examples of secondary (high) school equivalency certificates are General Educational Development (GED) and Adult Basic Education (ABE) - **Post-secondary, apprenticeship or trades certificate, diploma or degree from a college/Collège d'enseignement général et professionnel (CEGEP) or university:** examples of registered apprenticeship or trades certificate include (but not limited to) hairstyling, cooking, electrician, carpentry, etc. College, Collège d'enseignement général et professionnel (CEGEP) or other non-university certificate or diploma examples include (but not limited to) accounting technology, real estate agent, industrial engineering technology, dental hygiene, legal assistant, etc. University certificate or diploma includes certificate or diploma below or above bachelor level, bachelor's degree (including Bachelor of Laws), master's degree, degree in medicine, dentistry, veterinary medicine or optometry, earned doctorate **Note:** Educational attainment for the age group 0-5, 6-15 and 65+ is not required in this section. Include only the number of clients (65+) or dependents (0-15) in affiliation with the clients.
6. Clients and dependents (16+) who meet the employability criteria (expected to work), by family composition, age and sex (including clients/dependents in active measures and pre-employment supports)	Include the number of Income Assistance clients and their dependents aged 16 and over who meet the employability criteria (expected to work) **on the last day of the quarter**: - June 30 for the first quarter (Q1) - September 30 for the second quarter (Q2) - December 31 for the third quarter (Q3) - March 31 for the fourth quarter (Q4) Employability criteria are defined as clients who were assessed and meet the employability criteria or who are expected to work as per the definition of the reference province or Yukon. Counts should be derived from clients and dependents referred to in section 5. Refer to section 5 for definition of family composition, clients, dependents, age and sex.
7. Clients and dependants (16+) who participated in active measures and pre- employment supports, by family composition, age and sex	The number of Income Assistance clients and their dependents aged 16 and over who participated in active measures and pre-employment supports **on the last day of the quarter:** - June 30 for the first quarter (Q1) - September 30 for the second quarter (Q2) - December 31 for the third quarter (Q3) - March 31 for the fourth quarter (Q4)

Field	Definition
	Active measures and pre-employment supports are defined as the supports designed to help individuals increase their employability so they can join and stay attached to the labour market. Examples of these supports include (but are not limited to): - Employment/Pre-employment (e.g. job shadowing, internship) - Skills training - Basic literacy and essential skills training - Adult education - Voluntary work opportunity - Career and job seeking skills counselling - Case management - Employment/Pre-employment supports (e.g. Child Care, Employment Experience/Work Opportunity Program (WOP), Wage Subsidy) The examples listed above and other items identified need to be aligned with the reference province/territorial legislation. Counts should be derived from clients and dependents referred to in section 5. Also, please refer to section 5 above for definition of family composition, clients, dependents, age and sex.
8. Clients and dependents (16+) who exited to employment or education, by family composition, age and sex (including clients/dependents in active measures and pre-employment supports)	Include the **actual unique number** of clients and/or dependants by age group and sex that exited Income Assistance **during the quarter** for the following reasons: a) **Exited to employment:** refers to the number of clients and/or dependants who left Income Assistance during the reporting period for reasons of employment because their income was in excess of the eligibility threshold b) **Exited to education:** refers to the number of clients and/or dependants who left Income Assistance during the reporting period to go to school or attend a recognized training program as defined by provincial/territorial eligibility criteria c) **Other reasons:** refers to the number of clients and/or dependants who left Income Assistance for which the reasons for leaving is other than employment or education such as health issues, moved off-reserve, unable to track, etc. For example: 1 clients in April + 5 clients in May + 2 clients in June = a total of 8 clients to be reported in the first quarter (Q1). Counts should be derived from clients and dependants referred to in section 5. Also, please refer to section 5 above for definition of family composition, clients, dependants, age and sex.

Field	Definition
9. Service Delivery	Check whether Income Assistance clients have access to some form of Case Management* Process: ☐ Yes or ☐ No If "Yes", indicate whether: a) Case management is accessed by clients directly through the Band/First Nation recipient b) Case management is accessed by clients outside of the Band/First Nation through another organization (for example, Aboriginal Skills and Employment Training Strategy (ASETS) agreement holder, employment center), **with** a formal shared service agreement. Please specify the name of the organization. c) Case management is accessed by clients outside of the Band/First Nation through another organization (for example, Aboriginal Skills and Employment Training Strategy agreement holder, employment center) **without** a formal shared service agreement. Please specify the name of the organization. **Case management is defined as a method of providing services to Income Assistance clients whereby an Income Assistance administrator (or band social assistance worker or band social development worker or case worker or case manager) collaboratively assesses the needs of the client and their family; plans and coordinates through referrals to employment, pre-employment, health, special needs or education services; monitors; evaluates; and advocates for a package of multiple services to meet the client's needs. This is usually done through an individualized action plan.*
Section 2: Financial Management – Fields 10 to 13	
10. Income Assistance Expenditures	Income Assistance expenditures refers to the total funding spent on eligible items in the reference province/territory for basic needs, special needs and specific categories of active measures over the course of the reporting period. For example: Month one expenditures + month two expenditures + month three expenditures = total amount of expenditures for the quarter.
a) Basic Needs	Total amounts for Basic Needs should include expenditures that are aligned with eligible expenditures in the reference province or territory of residence, as well as program requirements. As such, Basic Needs expenditures can include: - food (including special diets) - clothing (including children's winter and school clothing) - shelter - fuel/utilities - other costs potentially applicable

Field	Definition
	Expenditures in this category may be revised from time to time by the reference province or territory.
b) Special Needs	The applicable eligible expenditures are in alignment with the reference province or territory of residence and program requirements. Some examples of special needs expenditures are: - essential household items - guide dogs - special transportation and moving costs - funerals and burials (including the costs or repatriation of a body, if required, by rail, air and/or vehicle transport) Expenditures in this category may be revised from time to time by the reference province or territory.
c) Service Delivery (excluding case management capacity)	Funding for service delivery and administrative costs directly attributable to program and service delivery including: - salaries, wages and benefits; travel, transportation, accommodation; training and professional development, office supplies; instructional and information materials; office equipment; telecommunications; computer systems; printing and professional services - data collection and management activities required for program monitoring, planning, reporting and evaluation; maintenance and upgrading of systems - development and implementation of case management systems including structured client assessment, referral, job placement, re-assessment and counselling, training and professional support for administrators and case managers; and, development of operational policy implementation projects and delivery options to encourage local integration or aggregation of services (e.g. management control framework, aggregation models, income support and labour market programs) for more effective delivery and administration of the programs **Note:** Case Management salaries and training should **not** be included in this section, but under case management capacity funding.
d) Employment and Training	Funding for eligible items in the reference province/territory including employment and training should include costs for active measures* activities that are not funded under the case management capacity and should relate to direct costs to the client or dependent: - child care and accommodation, transportation and equipment, employment-related relocation costs, training, and career and job-seeking skills counselling

Field	Definition
	- training allowances - wage subsidy associated with work experience - transfers to employers, other institutions and governments for training and employment services (e.g., Employment Experience/Work Opportunity Program, Aboriginal Social Assistance Recipient Employment Training Initiative, Job Corps, Social Assistance Transfer) ** Active measures are defined as the supports designed to help individuals increase their employability so they can join and stay attached to the labour market.*
e) Case Management Capacity	Case Management Capacity Enhancement costs support the selection or retention of case workers* who can assess clients' needs and work with them on a plan to increase employability so they find employment. Expenditures under this category include: - training for existing and additional case workers, including traveling related to training - salaries or salary top ups for new and existing case workers - other related expenditure necessary to support the implementation of the case management (for example, supplies) **A case worker is defined as an Income Assistance employee who delivers pre-employment supports to Income Assistance clients and their dependents. The case workers ensures mandatory participation of Income Assistance clients and provides mandatory assessments, individual action plans and incentives and disincentives to ensure clients' participation in training necessary for them to gain employment or exit to post-secondary schooling. These case workers provide Client Supports and refer clients to other organizations for training or other services such as health services. The case worker will actively manage the journey of a client through these supports until they exit Income Assistance.*
11. Shelter Information	Shelter is defined as the cost for a dwelling place used as a principal residence. Allowable shelter costs for a principal residence include rent, principal and interests on a mortgage or loan; occupancy costs paid under an agreement purchase; taxes; utilities (such as heat and hydro) and insurance premiums for the dwelling place or its contents. The benefit covers rental, utility, maintenance, taxes, insurance premiums and mortgage costs at rates set by the reference province or territory and according to their criteria. The client is the person in a family unit who is in receipt of Income Assistance payments on behalf of the family unit. This includes single persons and heads of households.
	i) Clients and Expenditures

Field	Definition
	a) The total number of Income Assistance clients who received Shelter Allowance (rent, fuel/utilities and other related expenditures) **on the last day of the reporting period:** - June 30 for the first quarter (Q1) - September 30 for the second quarter (Q2) - December 31 for the third quarter (Q3) - March 31 for the fourth quarter (Q4) The total Shelter Allowance expenditures (rent and fuel/utilities and other related expenditures such as user fees) for housing units occupied by Income Assistance clients for all types of housing units. For Canada Mortgage and Housing Corporation (CMHC) units, rent could represent payments towards a mortgage. Total expenditures refers to the total funding spent on shelter over the course of the reporting period (i.e. month one expenditures + month two expenditures + month three expenditures = total amount of expenditures for the quarter). **Note:** In order to ensure that double counting does not take place, clients from sections 11 i) a) **should not be included** under 11 i) b). b) Include the number of Income Assistance clients who received only fuel/utilities, as reported **on the last day of the reporting period:** - June 30th for the first quarter (Q1) - September 30th for the second quarter (Q2) - December 31st for the third quarter (Q3) - March 31st for the fourth quarter (Q4) The total fuel/utilities expenditures for housing units occupied by Income Assistance clients for which fuel/utilities costs were paid separately (including Canada Mortgage and Housing Corporation, Non- Canada Mortgage and Housing Corporation, privately owned and other units occupied by IA clients) over the course of the reporting period (i.e. month one expenditures + month two expenditures + month three expenditures = total amount of expenditures for the quarter). **Note:** In order to ensure that double counting does not take place, clients from sections 11 i) b) **should not be included** under 11 i) a).
	ii) Housing Units c) Include the number of housing units occupied by Income Assistance clients, including Canada Mortgage and Housing Corporation, non- Canada Mortgage and Housing Corporation, privately owned, and other types of housing arrangements such as shared dwellings, room and board, **on the last day of the reporting period:** - June 30th for the first quarter (Q1)

Field	Definition
	- September 30th for the second quarter (Q2) - December 31st for the third quarter (Q3) - March 31st for the fourth quarter (Q4) d) Include the number of housing units occupied by Income Assistance clients for which **only fuel/utilities costs** were paid, including Canada Mortgage and Housing Corporation, non-Canada Mortgage and Housing Corporation, privately owned and others occupied by clients that pay only for fuel/utilities, and Canada Mortgage and Housing Corporation units whose mortgages are paid off and other types of housing arrangements such as shared dwellings, room and board, **on the last day of the reporting period:** - June 30th for the first quarter (Q1) - September 30th for the second quarter (Q2) - December 31st for the third quarter (Q3) - March 31st for the fourth quarter (Q4) e) Include the number of housing units occupied by Income Assistance clients for which **fuels, utilities costs and rent** were paid (including Canada Mortgage and Housing Corporation, non- Canada Mortgage and Housing Corporation, privately owned and others types of housing arrangements for which rent was paid such as sharing dwellings, room and board. For Canada Mortgage and Housing Corporation units, rent could represent payments towards mortgage) **on the last day of the reporting period:** - June 30th for the first quarter (Q1) - September 30th for the second quarter (Q2) - December 31st for the third quarter (Q3) - March 31st for the fourth quarter (Q4)
12. Children out of parental home (COPH)	Children out of parental home* refers to the total number of children for whom Income Assistance is provided and/or who are not dependents of their parents, **on the last day of the reporting period:** - June 30th for the first quarter (Q1) - September 30th for the second quarter (Q2) - December 31st for the third quarter (Q3) - March 31st for the fourth quarter (Q4) Expenditures ($) paid for children out of parental home (COPH) include the total amount of eligible expenditures, over the course of the reporting period (i.e. month one expenditures + month two expenditures + month three expenditures = total amount of expenditures for the quarter) pertaining to children out of the parental homes, for purposes of Income Assistance, in accordance with the

Field	Definition
	provincial/territorial guidelines and not including a child taken into care under the Child and Family Services Program. **Children out of Parental Home (COPH) expenditures and expenditures for similar or related programs that are funded through the Income Assistance budget are to be included in this field only. They should not be included within the 'Basic Needs' expenditures field or elsewhere.*
Section 3: Case Management – Fields 13 to 14	
13. Case workers	Include the total number of full-time equivalent (FTE) case worker* positions that were added during the reporting period **on the last day of the quarter:** - June 30th for the first quarter (Q1) - September 30th for the second quarter (Q2) - December 31st for the third quarter (Q3) - March 31st for the fourth quarter (Q4) For case workers funded only part time, include the appropriate full-time equivalent numeric value. For example: Two 0.5 full-time equivalent part-time workers would equal 1 full-time equivalent. **A case worker is defined as an Income Assistance employee who delivers pre-employment supports to Income Assistance clients and their dependents. The case worker ensures mandatory participation of Income Assistance clients and provides mandatory assessments, individual action plans and incentives and disincentives to ensure clients' participation in training necessary for them to gain employment or exit to post-secondary schooling. These case workers provide Client Supports and refer clients to the other organizations for training or other services such as health services. The case worker will actively manage the journey of a client through these supports until they exit Income Assistance.*
14. Clients and dependents that are actively being case managed with an action plan, by age and sex	Include the total number of NEW clients and/or dependents that have been case managed* with an action plan **for the quarter**, as well as the TOTAL number that have been case managed, distributed by age and sex, **on the last day of the quarter:** - June 30th for the first quarter (Q1) - September 30th for the second quarter (Q2) - December 31st for the third quarter (Q3) - March 31st for the fourth quarter (Q4) Counts should be derived from the clients and dependents referred to in Question 5. Also, please refer to Question 5 above for definition of clients, dependents, age and sex. **A case worker is defined as an Income Assistance employee who delivers pre-employment supports to Income*

Field	Definition
	Assistance clients and their dependents. The case worker ensures mandatory participation of Income Assistance clients and provides mandatory assessments, individual action plans and incentives and disincentives to ensure clients participation in training necessary for them to gain employment or exit to post-secondary schooling. These case workers provide Client Supports and refer clients to the other organizations for training or other services such as health services. The case worker will actively manage the journey of a client through these supports until they exit Income Assistance.
Declaration	
Given Name Family Name Title Date (YYYYMMDD)	The given name, family name and position title of the person who acknowledged the accuracy of the information, and the date on which it was completed. Dates are in the format of 'Year Month Day'.