

Accountability for Indians and Land Reserved for Indians

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According to the Auditor General of Canada in his report to Parliament in 1991, the federal policy of "devolution" of control of Indian affairs to Indian bands has been so poorly implemented that questions of accountability must be raised, not just in terms of fiscal accountability to Parliament but in terms of accountability to Indian people. Accountability in general terms is founded on particular and specific information, and a major shortcoming has been the failure to develop information systems. In this article, the scope of Indian governments' legislative authority is compared with the concerns with which chiefs and councils must deal on a day-to-day basis, in order to illustrate the range of Indian government information needs. The argument is put forward that the present situation, expressed in terms of "devolution," is one of the continuation of containment and control of Indians and Indian land. There is an immediate need for the creation of comprehensive information systems, controlled and maintained by First Nations people, in order for there to be substantive change. These systems must be organized in terms that are culturally appropriate. There are clear First Nations educational implications, particularly at the secondary and postsecondary level.

During 1990-1991 just about \$4 billion was spent on basic services for Indian people, \$2.6 of it allocated to the Department of Indian Affairs and Northern Development (DIAND). "A large portion" (Auditor General of Canada [AGC], 1991, p. 17) of that money goes in the form of grants to Indian bands. The report of the Auditor General is a starting point for this discussion of lack of accountability, lack of explicit policy, and lack of structure or established process for dealing with Indian people. These omissions have the effect of continuing a federal government Indian policy of containment and control, inimical to development.

The lack of accountability is a symptom of a larger problem. This article is a discussion of the categories of social and economic accounting information that Indian bands need to have access to if, at minimum, they are to be accountable to their own people in any better way than DIAND's slipshod way. DIAND's minimum is no standard, however, and I shall first demonstrate that there is at present no effective accounting system. The Auditor General's Report to Parliament of 1991 graphically illustrates this need.

The second part of the article takes up the issue of the present poor accounting system. This primitive system reflects the macrosystemic relations between Aboriginals and the political bureaucracy that the Canadian government established to deal with Indians. DIAND's rhetorical justification for its own poor accounting system is that we are moving to "devolution," that is, according to the Department, control of Indian affairs is supposed to be moving to Indian bands themselves. Yet no current DIAND model for assumption of band control includes a comprehensive information accounting component, and this lack is consistent

with its ambiguous direction in manifest policy. In fact DIAND relinquishes little control; the bands administer funds that in many cases have been committed or allocated by others. The lack of accessible or workable information systems ensures that the current relationships of power in all these spheres—social, political, legal, financial, infrastructural, and technical—are maintained. This is, of course, consistent with the unarticulated but historically familiar *real* policy, that of containment and control of Indian people.

The first two sections of this article intend to illustrate why Indian bands need personnel, social, economic, and environmental accounting systems. The third part is an attempt to define the nature of the systems that are needed in the current context. Reference is made to an ongoing project in Central Alberta that has been the focus of my own work in geography.

DIAND's Present Slipshod Accounting System

In keeping with a policy of "devolution," which DIAND says began as early as 1965, more than two thirds of the money spent on "essential services" for Indian people is transferred by DIAND to the bands, which then administer the expenditures. The practice of transferring the money to the bands for administration of expenditures has accelerated, and around 400 of the 600 or so Indian bands in Canada are responsible for administering such funds in the areas of health care, education, housing, and other services.

The money that is transferred to bands is not largesse, nor is there discretion as to how it is to be used. It is money that has been committed, as obligation. It meets commitments made by the Crown under Treaty and it meets obligations to third parties for services and supplies that in many cases the bands themselves have not been party to incurring, but that have been "negotiated" for on the bands' behalf by functionaries of the Department.

The problems with this arrangement are horrendous. The Auditor General's (AGC, 1991) report says

The Department has not been able to provide information to Parliament on how well the money was used. In the past, this Office [Minister of Supply and Services] and the Standing Committee on Public Accounts have expressed concern about the issue of the Department's accountability to Parliament for the use of these funds.... This Office reported that the planning and implementation of additional transfer of responsibility for program delivery had not been well thought out.... The Public Accounts Committee noted that expenditures by Indian bands were not subject to appropriate accountability processes. The Committee observed that the First Nations had voiced concerns about the inflexible conditions they were required to meet under existing contribution agreements. (pp. 17-18)

The Department has responded by "initiating negotiations with central agencies to develop an accountability process that would be acceptable to both First Nations and the government" (p. 18). The report does not specify how DIAND and other "central agencies" can create another system for Indians. The measure of the acceptability to Indian people that the Department hopes to achieve must be the extent of inclusion of First Nations people in the process of design, implementation, and administration of any such accounting systems.

The same report goes on to illustrate a major dilemma for the continuing daily administration of Indian affairs: it is not just a question of responsibility for administration of money, it is the fact that a policy vacuum exists that immobilizes Indian people and Indian government. It may be difficult for someone who has not had

first-hand experience in the context of federal government relationships with First Nations to understand the extent of this problem, but it is so clearly demonstrated in this report of the Ministry of Supply and Services, that these illustrative summary statements are quoted in full, with emphasis added as appropriate:

- 1.14 In 1986 this Office reported that the Department's mandate was not clear; specifically, the *Department was not sure whether it was still accountable for ensuring social and economic gains to native people, or was now responsible simply for ensuring an equitable distribution of financial support as native groups pursued their own objectives.* The Office noted that *there was a great difference between these two orientations, with different measures of accountability for each.* In 1988, the Office observed that it had been reporting for over 20 years on the Department's inability to assure Parliament that funds provided to bands, through contribution agreements and other funding arrangements, were used for their intended purposes.
- 1.15 Case studies in this year's Report illustrate a partnership between the Department and some bands that works. The accountability framework that seems to serve the band can also serve funding agencies. The leaders of these bands feel accountable in both directions—to funding agencies and to band members—and they report their results to both constituencies.
- 1.16 An important question is what type of accountability is appropriate for funding arrangements, when more than 70 percent of the Department's funds are devolved to Indian bands or tribal councils for self-administration? *Who is ultimately responsible, in an environment of devolution, for meeting the needs of First Nations in health, education and housing?*
- 1.17 *Whatever the fiscal and funding arrangements in the future, an appropriate accountability framework will be needed. The resolution of the long-standing dilemma of reconciling the Department's accountability to Parliament with the funding arrangements for First Nations is overdue.* (AGC, 1991, pp. 17-18)

AGC provides its own illustrations of the social cost of the dilemma. One of the first social costs has to do with accountability and trust: though DIAND is accountable to Parliament for the almost \$2 billion it transfers to bands, the Department “does not have assurance in all cases that [the money is] used for the purpose intended or managed with due regard for economy, efficiency and effectiveness” (AGC, 1991, p. 325). In other words, there is no structural or policy requirement for accountability. This works both ways: DIAND and the bands have a relationship that is typified by misinformation, lack of information or poorly organized information, abysmal communication, and finally, mutual distrust.

The work does not get done and the setting of priorities is haphazard. Three areas illustrate this particularly well: housing, provision for reenrolled members, and the handling of land claims. DIAND has a policy of providing housing assistance because Indians resident on reserves are not eligible for the assistance in housing provided to others, and because the Indian Act does not allow reserve land to be used as security for mortgages. DIAND cannot make clear whether its housing policy reflects a “benefit” or a “right” (AGC, 1991, p. 325), but the question may be moot because the Department “estimates that it would cost up to \$840 million to clear the existing backlog of 10,000 to 11,000 housing units” and the Department “has no strategic plan to resolve this critical problem” (p. 325).

DIAND projects a cost of over \$2 billion dollars to meet essential services and treaty obligations for Indians reenrolled under the terms of Bill C-31, but any plans it may have to meet these obligations are unclear.

Claims that DIAND has mismanaged Indian assets are a major problem: 600 such claims have been formally documented and presented over the past 20 years, but more than half are still being processed; the Department has not accounted for \$50 million it has provided to Indian associations and bands for research on specific claims (p. 325), and has attempted to deflect somehow any discredit for lack of accountability onto Indian people themselves.

The Auditor General's Report to Parliament in 1991 illustrates the situation in strong summary terms in the section titled "General Background" at the end of the Report. Though the following quotation is extensive, its clear articulation of an important problem warrants its inclusion:

- 14.8 The Department of Indian Affairs and Northern Development (DIAND) administers, in whole or in part, 46 statutes to fulfil the lawful obligations of the federal government to Aboriginal people arising from treaties, the Indian Act and other legislation. DIAND is responsible for administering Indian reserve lands and providing for the delivery of basic services to status Indian and Inuit communities. DIAND also negotiates the settlement of accepted claims relating to Aboriginal title not dealt with by treaty or other means and to non-fulfilment of government obligations.
- 14.9 Between the years 1981 and 1989, the status Indian population grew at a rate three times faster than the Canadian population as a whole. This has resulted in an Indian population that is very young. In 1989, the status Indian population was approximately 466,000. Slightly more than 50 percent were under 25 years of age, compared to less than 36 percent of the Canadian population as a whole. This growth has placed heavy demands on Indian communities and the federal government to provide education, housing, employment, and other services.
- 14.10 At the time of our audit, there were 601 registered Indian bands. Almost two thirds had a population of less than 500. The remoteness and small size of many Indian reserves drastically limit the opportunities available to Indians and affect the nature and cost of services provided to them.
- 14.11 Status Indians, as Canadian citizens, benefit from all universally available federal programs, such as Family Allowance, Old Age Security and Unemployment Insurance. In addition to these programs, status Indians who live on reserve (60 percent of the total Indian population) receive federal services such as education, health and dental care, social assistance, housing, community infrastructure and economic development. Furthermore, status Indians living on reserves generally do not pay income tax, provincial sales tax, property tax, or goods and services tax.
- 14.12 ... [The amount budgeted for expenditures for aboriginal people] for 1991 to 1992 is over \$4 billion. Indian needs will continue to grow over the years as a result of demographic and other factors. Although we are not expressing an opinion on the appropriateness of this amount, it is significant by any measure. Nevertheless, the standard of living in most native communities remains considerably lower than the national average.
- 14.13 Both Indians and federal government acknowledge the need to define the relationship between the "First Nations" and Canadian society in terms of constitutional rights and aboriginal title. Ongoing complex negotiations are anticipated for a number of years. However, important initiatives are urgently required if improvements in socio-economic conditions are to be met with assurance that government funds are used effectively.

Audit Objectives and Scope

- 14.14 The objectives and scope of our audit were to examine and assess:

- whether there is appropriate accountability for the \$2.6 billion spent by DIAND on the Indian and Inuit Affairs program;
- the adequacy of DIAND's procedures for providing support to individuals and bands in obtaining adequate housing;
- the adequacy of the planning for, and implementation of, the 1985 amendments of the Indian Act (Bill C-31);
- the adequacy of the specific claims process and results; and
- the extent to which DIAND verifies the completeness and accuracy of production reports by third-party leaseholders of Indian oil and gas resources.

Accountability

- 14.15 DIAND spent \$2.6 billion in 1990-91 on providing services to Indian people. For a number of years, the Department has been transferring the administrative authority and responsibility for the delivery of services to Indian bands and tribal councils. Funding administered by Indians in 1989-90 amounted to \$1.9 billion, which was 72 percent of total DIAND program expenditures. This reflects the willingness of the government and Indian groups to encourage Indian autonomy....
- 14.16 DIAND uses various vehicles to transfer funds to Indian bands and tribal councils for delivering services. Funds are appropriated by Parliament to achieve specified program results, while Indian communities are being provided with flexibility to redefine programs and reallocate resources. Alternative Funding Arrangements and Flexible Transfer Payments are significant vehicles used by DIAND to provide bands or tribal councils with lump-sum payments to deliver Indian programs. The bands can design and implement their own policies in such areas as welfare, education and economic development.
- 14.17 We acknowledge the concept of allowing bands to modify federally funded programs so that they will be more appropriate to their communities' needs. However, under certain legislation currently in place, the Department still retains ultimate accountability for the way in which these funds are spent and the results they produce.
- 14.18 According to DIAND, the Minister's accountability to Parliament remains intact for these funding arrangements with bands or tribal councils. They are not unconditional transfer payments. They have a specific purpose, which must be accounted for.

Observations and Recommendations

DIAND lacks accountability framework.

- 14.19 In prior years, we commented on DIAND's accountability regime and observed that improvements were needed. While eligible Indians should be provided with the level and quality of services to which they are entitled, every effort should be made to ensure that the funds devoted to this purpose are used effectively. This requires a proper accountability framework within the Indian community and adequate controls in DIAND to provide assurance of fairness and due regard for economy, efficiency and effectiveness. We found that DIAND's funding arrangements with bands and tribal councils still lack this accountability framework. In some cases, DIAND does not know how well bands are exercising their stewardship over public funds and has no procedures to ensure that bands are accountable for the spending of such funds.
- 14.20 DIAND should improve its accountability framework to include, as a minimum, the following requirements in administering payments to bands and tribal councils:
- timely submission of annual audited financial statements by bands and tribal councils;

- timely submission of activity and financial reports with acceptance of monitoring as a criterion of eligibility; and
- evaluation of funding arrangements respecting the quality and level of services provided to band members. (AGC, 1991, pp. 329 ff.)

In summary, the accountability issue is a symptom of a much larger issue. The Auditor General claims that DIAND does not meet its responsibility in accountability; DIAND in turn claims that that problem arises because of "devolution" of control of money to Indian bands.

The Larger Context: Internal Colonialism

The present macrosystemic social, political, and economic relationships between Indian people and non-Indian society and government have been the subject of considerable analysis. One of the most widely accepted model in recent years has been the model of internal colonialism. It is sometimes used as an ambiguous concept that only restates relationships of dependency, but it has been given a more precise definition by van den Berghe (1978), in his description of indigenous people in Peru. This is van den Berghe's description of internal colonialism:

1. Rule of one ethnic group (or coalition of such groups) over other such groups living within the continuous boundaries of a single state.
2. Territorial separation of the subordinate ethnic group's into "homelands," "native reserves," and the like, with land-tenure rights distinct from those applicable to members of the dominant group.
3. Presence of an internal government within a government especially created to rule the subject peoples, with a special legal status ascribed to the subordinate groups. Typically, members of the dominant group are incorporated into the state as individuals while members of the subordinate groups have a corporate group status that takes precedence over their individual status.
4. Relations of economic inequality in which subject peoples are relegated to positions of dependency and inferiority in the division of labour and the relations of production.

The position of Canadian Indians with respect to the Canadian government is aptly described using the internal colonial model but the federal policy is one of devolution, which appears to be directed toward changing that macro relationship. The evidence that DIAND has provided is in the transfer of funds to bands for administration. How effectively that transfer provides for control, for changing the colonial relationship, may be seen by looking at the areas where Indian bands have discretion.

Band councils have in fact the power to create by-laws in the administration of its affairs. This may appear to allow for discretion and judgment in making development decisions. The areas in which band councils are empowered to create by-laws are circumscribed: health and contagious diseases; traffic regulation; law and order provisions; regulation about domestic and wild animals on the reserve; local works: roads and fences, and so forth; zoning for activities and structures; land allotments and specific land uses; the regulation of public events such as races and "amusements"; regulation of peddlers and hawkers; and by-laws about trespass on the reserve. Infractions of by-laws are restricted to fine limits of \$100 and 30 days imprisonment. Hawley (1984) says

The powers conferred by Section 81 [of the *Indian Act* which describes the by-laws mentioned above] are first of all, powers to regulate, and to regulate only "administrative statutes." In other words, a band council has, in this area, the same sort of legislative

powers as those possessed by the council of a municipal corporation. The power to give effect to regulations cannot extend beyond these administrative statutes; they are accessory and nothing more. (p. 61)

Hawley's comparison does not favor the bands. Any of the acts of the 10 provinces in Canada that enable municipalities to establish by-laws (see, e.g., the Province of British Columbia's Municipal Act, 1976) define a scope for municipal responsibility that is so much greater than the bands' that any comparison must be made at this general level: the scope of bands' powers is so much less that it appears that provincial municipalities have a greater degree of autonomy than Indian bands.

By-laws have to be forwarded to Ottawa within four days of having been passed, and if a by-law is not disallowed by the Minister, it comes into effect 40 days after having been forwarded (DIAND, 1991).

"Advanced development" is a criterion that the Minister is supposed to use in deciding whether a band may have yet more discretion over its affairs. At the Minister's discretion, having decided that a band has reached "an advanced state of development," the council—still subject to Ministerial approval—can tax reserve and band land, license businesses, and disburse money raised by tax and license.

Another power given to bands that is supposed to be consistent with devolution is the power to determine their own membership, but the conditions under which they can do so are clearly spelled out in the Section 10 of the Indian Act. That provision was made in 1987, and by 1990 "39% of the bands controlled their membership lists, comprising approximately 188,000 people" (AGC, 1991, Section 14.42). The Auditor General notes that

the transfer ... means that DIAND no longer maintains, or has access to, a single comprehensive source of data on band membership and on-reserve populations. DIAND has acknowledged some bands are not able to maintain current, accurate and complete band lists. We noted that DIAND has not provided these bands with guidelines and training for adequate data maintenance. Nor does it have a quality control system in place to monitor the quality of the residency data in the Indian Regions....

The Department should, in collaboration with Indian bands, develop and maintain a population information system that meets the needs of all stakeholders. (Sections 14.43, 14.42)

In its response to the Auditor General, DIAND pleaded the process, not the policy, of devolution. In other words, the fault in accountability was that of the bands themselves. It is clear that bands have limited and circumscribed legislative powers, and that all band actions are monitored, vetted, and approved or rejected by DIAND; and further, that in this process of "devolution" DIAND has not provided adequate guidelines for personnel, social, economic, and environmental accounting, much less the direction or capacity for such accounting and auditing.

"Devolution" seems not to have addressed the political, legal, and economic relationships of the internal colonial model, but to have reinforced the dynamics of the asymmetrical relationship.

Urion (1983) applied the model to an Indian and Metis community in northern Alberta to see if any kind of advocacy position could be derived from the model. He found that most of the theorists of the internal colonial model were pessimistic about change. He also pointed out that the model interpreted action on the part of internally colonized people only as *reaction*.

The model may be appropriate to describe macro relationships, but it does not provide for a remedy and it does not provide a position for advocacy for band governments intent on change. The need is for a starting place to discuss the direction for needed change. It is in the related areas of information and accountability that the need is pointed out, so the position in this article is that these two areas are the place to begin discussion of how to change.

*The Nature of an Accounting System for Indian Band Survival
The Predicament of Indian Bands Experiencing "Devolution"*

The previous two sections demonstrate the need for information and accountability. In this section, the focus is on the nature and scope of such an information system. The initial system must be capable of assessing the scope of a large problem. It must have the clear potential to identify resources, impediments to progress, and strategies for change. It must be so structurally coherent and dynamically precise that the costs of specific remedial actions can be estimated.

Indian reserves are communities under stress, and Indian bands and their governments exist under conditions of tension. The stresses and tensions are generated and perpetuated by a variety of factors that may be internal to the communities (e.g., band-specific histories of internal politics) and external (e.g., DIAND's policies and a band's specific history of its relationship with the Department). One of the areas where these stresses are articulated is in the rhetoric of local politics. It is evident from listening to band electoral candidates' speeches, and then observing the reactions of the membership, that one way the stress is defined is not simply in terms of development, but in fact in terms of *survival* of "Indians and Lands Reserved for Indians." The present direction is inconsistent with survival. Survival means change. It is the common understanding of the membership, under these conditions, that if all that can legally be done by band government is to continue administering under a system that perpetuates the illusion of "devolution," the contradictions of that term with the reality of the exercise of arbitrary, directionless, external authority means that survival is predicated on immediate change. It is no challenge to non-Aboriginal Canadians, simply the commonsense application of the term *devolution*, to say that the changes must be conceptualized by Indian people.

Indian people see the need for resolution in the areas of both *ideology* and *effective control*. There is a need to articulate an ideology that recognizes the reality of the present situation, and that then addresses change in political systems, judicial systems, and economic systems. There must then be an accommodation of new administrative systems to be consistent with the ideologies articulated by Indian people through their own political processes. The area of control translates most effectively to "control of resources." One area of control that is subject to ongoing negotiation for many bands is in the area of land claims: an irony is that the office that funds and directs research about such claims, DIAND, is the office that Indians charge with mismanagement when a claim is made (see DIAND, 1981, 1986).

Indian leadership must take the initiative for change, and can do so only with the support of an informed and active membership. The term *informed* is crucial in this context and is at the heart of the argument of this article: mechanisms for administration, band government, and development that are proactive, visible to the membership, and consistent with the ideology of survival of the members'

cultural system must be based on information that presently has not been available to bands, and further must be organized in a way that is consistent with how the band traditionally organizes information.

The starting point for the articulation of appropriate ideology and assumption of control of resources has to be a recognition of the present situation. Right now it is difficult to first identify, then isolate, the sectors where the current problems are generated, and then to specify the level of analysis that would provide a clear picture of the current situation. This is because of lack of information. The existing procedures for accounting at the band level are only for the revenues that have been transferred from the federal government to the Department of Indian Affairs. The Department has its own formulas for determining the allocation and distribution of resources, based on a per-capita accounting of the band's membership and the size of the reserve. There is no unity of purpose by the various interest groups involved: DIAND, factions and individuals within the band, external development agencies, and consultants, all with divergent approaches to providing solutions to address and then resolve the many problem and concerns at the band level.

The assertion has been made that DIAND's implicit policy is one of containment and control. This at least is an effect: the poverty of information, to the point that we do not have a clear picture of even the demographics of the reserves, effects that policy.

If there is to be change, and survival is predicated on there being change, it would be of vital importance to identify the specific problem areas, to describe the dimensions of the problems, and in the process to define the areas that are involved in designing, developing, and implementing an effective accounting system for Indian bands that are consistent with a band's ideology and that are understandable in terms of a band's culture.

Methodology: Designing, Setting Up, and Evaluating Accounting Systems

The critical first step in establishing social and economic accounts is to recognize the difficulties that are realities at the band level. When the complex picture starts to unfold it is one of competing interests of different sectors and players. There is no information base on which to identify the dimensions of the stakes that are involved, but there are a number of ideas about what the stakes are. As background to all band-level administration, there is the knowledge that the main stake is survival.

That DIAND as a stakeholder does not define band level administration in these terms is demonstrated in the fact that even as the Department talks in terms of "devolution" it does so in a legal and administrative context that allows no such thing. It does so without reference to a definition of the scope of the power, authority, and jurisdiction of the leadership in an Indian community, and it does so in an information vacuum. At the band level there is an obvious and conspicuous absence of detailed planning, considered decision making within a working management framework; structures and processes for planning and decision making are ad hoc. Neither is there any information available about economic leakages and the interrelationships between the various sectors that can be found within the boundaries of an Indian reserve. This is almost inconceivable: there is usually no ability to monitor monetary transactions in the Indian community that occur during a particular time frame, and between the community and other communities. No accounting system appears to have the capacity to produce informa-

tion organized according to the unique characteristics of indigenous cultural values and practices, and to relate indigenous categories of knowledge to the categories that other governments use. Sectors themselves are poorly defined in the ad hoc accounting and planning systems in place, systems that often consider the reserve to be a homogenous unit and do not distinguish among such obvious sectors as government, business, households, and nonresidents.

Questions From the Field: Information Needs

Over the past three years I have had discussions with First Nations administrators, councillors, chiefs, and Elders about the need for designing, developing, establishing, implementing, managing, and maintaining integrated information management systems that would be controlled, owned, and operated by a band. The examples below of questions that First Nations administrators have about the use of such an accounting system are taken from those interviews. They illustrate the categories with which real administrators grapple in this context. When administrators are presented with the proposition of having integrated information management systems at their disposal, they have asked questions such as these:

- How will this solve bookkeeping problems?
- Every year I have to do the Nominal Role; will this improve the process?
- How will this help housing issues such as allocation of housing, housing conditions, and maintenance?
- Will this help with audits?
- Will this help in the 5-year timetable for self-government; will this help us get ready?
- Will this help in knowing the effects of any specific industry, and how an activity will affect the community?
- How will this help track who gets what?
- Could this system help preserve traditional methods?
- What proof do you have that this system would really work?
- Will this help us to have more input into the logging industry, the agricultural industry, the recreation industry, and all the other industrial activity in our region?
- Will this help us to address jurisdictional issues such as boundary information and historical preservation?
- Within the framework of our Treaties, will this—or how will this—address the legal, constitutional, and jurisdictional problems?
- Who will have control of all information this system will have?
- Will the community have to provide all the information to the Tribal Council?
- Do you have any idea how this will help our health and welfare needs?
- Could we solve our problems for employment and training?
- We have problems with high rates of drug abuse and dropout rates from school; could we use this system for helping our youth?

These questions range from immediately practical, through political and cultural, to ideological. An auditing and accounting system that addresses these and other multidimensional areas will have to be one of very large scope. Another measure of need is to look at the kinds of issues that band councils discuss and make decisions about. A partial list of general categories is shown in Figure 1.

A first step in developing a statement of the kind of information that is needed is to look at the kinds of information for which there is an immediate need, in order to meet current responsibilities for accountability and in order for Indian people to be able to set a direction for change. The list of questions shows a category of immediate needs; Figure 1 includes a range of subject areas where there is both an immediate need and a need for long-term planning and information.

Categories of Information Needed in and from the Field

The definition of these areas can be read as a suggestion for a beginning point for the range of accounts that is necessary to effect the change that will lead to survival. If information could be collected, maintained, and updated on the axes of the following, an initial assessment of the situation of the band could be made. The initial assessment should provide sufficient evidence this approach would be beneficial not only in accountability and credibility, but also as a decision making tool to assist in prioritization of plans and projection. Such a system of accounts would be crucial also in the area of project management where the integration of these accounts would be useful in prioritizing the sequence of events and the schedule of activities. This is an overview of some basic information requirements; though much of it is basic, it is currently not available to most Indian bands and administrations.

Population. Population counts; age, sex, marital status of members; births; deaths; time-specific mobility status; migration issues (reason moving to/from community), migration patterns, barriers to migration, C-31 data.

Housing. Number of occupied dwellings; waiting lists for housing; type of dwelling, tenure; number of bedrooms; household size; family structure; value of dwelling; general housing needs; specific needs (elderly, daycare); yearly housing payments; current housing conditions; expenditure on repairs; dependency ratios; geographical locations of houses.

Labor. Total labor force; unemployed; employed; unemployment rate; participation rate; number of weeks worked (productivity) at part time, full time; place of work; employment by industry; seasonal employment cycles; reasons for unemployment;

environment impact	health	right of way issues
assessment	communication	specific claims
information systems	minerals	adjacent reserves
resource management	trapping	federal affairs
economic leakage	residential schools	legal questions
parks	water quality monitoring	self-government
justice	erosion control	international affairs
policing	employment	treaties
facility appraisals	wildlife	housing
training system	elders' benefit package	social affairs
education systems	education centre	child welfare
technical support	research	child care
tourism	constitution	education
citizenship	interim measures	resource centre
passports	land question	
taxation	provincial affairs	

Figure 1. Example of range of issues discussed at Band Council level.

skills inventory; percentage of professionals in labor force; percentage of technical labor in labor force.

Education. Highest level of schooling; highest degree; years of schooling; trade certificates; major field of study; schools of attendance; training courses taken; reasons for not completing school or programs; educational aspirations; graduation and completion rates; student-teacher ratios; description of available educational program.

Health. Disability (number and type in band population); current health statuses; lifestyle considerations; health services and facilities; health safety awareness; mortality information; patterns of alcohol and drug use.

Income. Employment income; investment income; government transfer payment income; average income; income distribution; income from traditional sources; number receiving social assistance; self-employment income.

Cultural/Linguistic. Cultural or ethnic origin; mother tongue; home tongue; language ability; traditional activity participation; Aboriginal language issues: age when lost, use in school, availability of programs; cultural facilities

Expenditures. Personal expenditures (type, location, by population characteristic); firm expenditures (type, location); band administration expenditures (type, location); expenditure index (CPI).

Natural Resources. Roads; reserves; waterways; forest cover; wildlife habitats; agricultural usage; mineral deposits; topographical description of lands, mapping; access to digital information about resources.

Capital Assets Inventory System. All relevant municipal information; inventory system for road names; surface and subsurface utilities; sewage lines; buildings—infrastructure.

The Scope of the Information Needs

Comprehensive information has to be collected and organized with an organizational logic that relates to development. An organizational scheme would probably best be justified by expressing it as a model. During the 1960s and 1970s governments and researchers who focused on regional economic development in depressed areas were faced with the same question about the scope of information needs. The studies they produced give an indication of the scope and range of such needs for addressing development. For example, just a few of the studies and models for the Cape Breton area completed during that era illustrate that the scope of information needs is both wide and that the information must be specific (see, e.g., Czmananski, 1968, 1970, 1972; Czmananski, Alexandrin, Dzurik, & Wykes, 1968; Macdonald, 1975; Palmer, 1974; Wood & Palmer, 1970; Wood and Verge, 1966). By contrast with the models for Cape Breton, the document used by DIAND to familiarize band councils with “economic development,” a publication called *Take Charge!* (Westcoast Development Group, 1989) is sketchy. This problem is not that the discussion of issues is abbreviated: the little volume edited by Wilmers and Bourdillon (1985) that focuses on revitalizing local economies in the United Kingdom is also an abbreviated discussion, but it contains the same imperatives for comprehensiveness as the Cape Breton studies. *Framing the Issues*, the first discussion paper of the Royal Commission on Aboriginal Peoples (1992), is a short discussion but gives an indication of the wide and comprehensive scope that even a basic discussion of Indians and current developments involves.

The Organizational Logic of First Nations Accounting Systems

So far the information that is required has been represented as a series of lists. Practical needs from a band administrator's point of view are represented by a list of questions. There is a list of representative topics dealt with by band councils. These have suggested another list, a list of categories for information based on social and economic accounting.

The issue now is to find the organizational principle for the information that needs to be accounted for. This implies an organization of the data that is based on a matrix. One unidimensional matrix might show relationships between categorized information (i.e., values that are entered in terms of a the "list") and some other category of information needs. An X axis of a matrix might list the kinds of accounts (e.g., demographic categories such as age and employment, education level), and categories on the Y axis might be such things as "Federal Government Relations," "Labor Relations," and so forth. Information needs and information categories can be defined by looking at the intersections within the matrix, (e.g., projections of issues having to do with labor relations based on the configuration of band members' professional and vocational education would intersect at "Labor Relations," and variables associated with "education.")

It should be apparent that an organizational scheme for data would have to be multidimensional to account for a fairly wide variety of intersections between data and application, data and information need, data and sector, data and band members' attitudes, and so forth. The best organizational scheme can only be developed through application and trial, so only preliminary suggestions of multidimensional matrices are possible at present.

A further requirement for accounting in Indian development and Indian administration is fundamental to the collection, organization, retrieval, and use of information in accounting systems. Consider, for example, the broad category expressed in English as "land." It could be a major category in an English-language-based accounting system. Aspects of land that come immediately to mind are "land use," "taxation," "zoning," and "resources," to name but a few. A Cree-language based information and accounting system would suggest quite a different range of things immediately related to land. "Medical care systems," "genealogy," and "bases for authority (e.g., legitimacy of band leadership)" are three information categories that are closely related to concepts of land. The relationship of "land" to "language" is conceptually quite different in Cree cosmology than in Western tradition.

An information and accounting system that is used in band administration and government will have to be organized according to principles inherent in band cosmology. This is both the challenge and the potential of the current project. The adequacy of the project and its organization will have to be both developed and then proved in an application situation.

There would have to be an initial stage of information gathering into lists. It would be incomplete and rudimentary, but this stage would lead to an intermediate stage where specific applications could be tried out, and the relationships of multidimensional matrices, informed by Indian conceptual arrangement, could be tried.

This intermediate stage would thus be a time when a particular application could undergo rigorous assessment to determine the level of adaptation, develop-

ment, or other alternative requirements of the concept. If one application were successful—if it provided information on which decisions could be made in the specific cultural and political context of the band, and if the accounting system accurately reflected the social and economic domains it was supposed to represent—such a social and economic accounting system would be expanded in scope to address broader areas of management in the struggle for survival of “Indians and Lands Reserved for Indians.”

The predesign, design, and postdesign activities and events require an individual or a designated team, within a specified time frame and with a defined budget, to yield usable results. Up to the intermediate stage of development, when data gaps and organizational problems would be encountered, the concept is unprovable. The deficiencies in the concept would define whether that “intermediate stage” could progress to a “real application” stage. At that point, when there would be a clearer picture of what distance was yet to go and whether it would be worthwhile developing the concept, an attempt could be made to demonstrate the proof of the concept to the band membership.

Though the analytical and modeling functional capability of such accounting systems sounds good, enormous associated costs and steep learning curves would be incurred for such a system. The reason for this additional cost is in part based on the fact that existing efforts into implementing any form of social and economic systems do not have specific elements that can be easily adapted to a band needs matrix. The application costs for the adaptation of, or the development of, a social and economic account system tailor-made to suit the needs and interests of Indian bands is going to be high.

Summary

1. DIAND has had responsibility for management of Indian affairs. DIAND says that control of band affairs is in the process of “devolution.” It is clearly not meeting its responsibility for accountability to either Parliament or to Indian bands and people. If for no other reason than a poverty of accounting information, DIAND has mismanaged.
2. This mismanagement is consistent with an implicit policy of control and containment, *not* devolution or self-government, that can be described in terms of the internal colonial model. The internal colonial model includes no directions for structural change or for change in processes.
3. Change is necessary not just for development in Indian communities, but for survival. Information and accounting needs in connection with survival are a priority. It is not a matter of physical survival, but of fulfilled lives.
4. Any information or accounting system model that is going to contribute to Indian development and survival must be more comprehensive and internally consistent than almost anything reflected in the literature about development. It is going to have to be based on a new design.
5. That new design is going to have to be organized according to Indian conceptual organization, *in the context and content of Indian ideology and real Indian control*, not DIAND “devolution.”

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