Income Assistance – Performance framework

Overview

This note presents a performance framework for the on-reserve Income Assistance (IA) program. Building on the identification of key data gaps in understanding program demand, delivery, costs, and outcomes, the note outlines the types of information required to assess program effectiveness and support reform and proposes both a comprehensive performance framework as well as a simplified, focused framework to strengthen performance measurement within the next 5 years.

Outline

This note is outlined as follows:

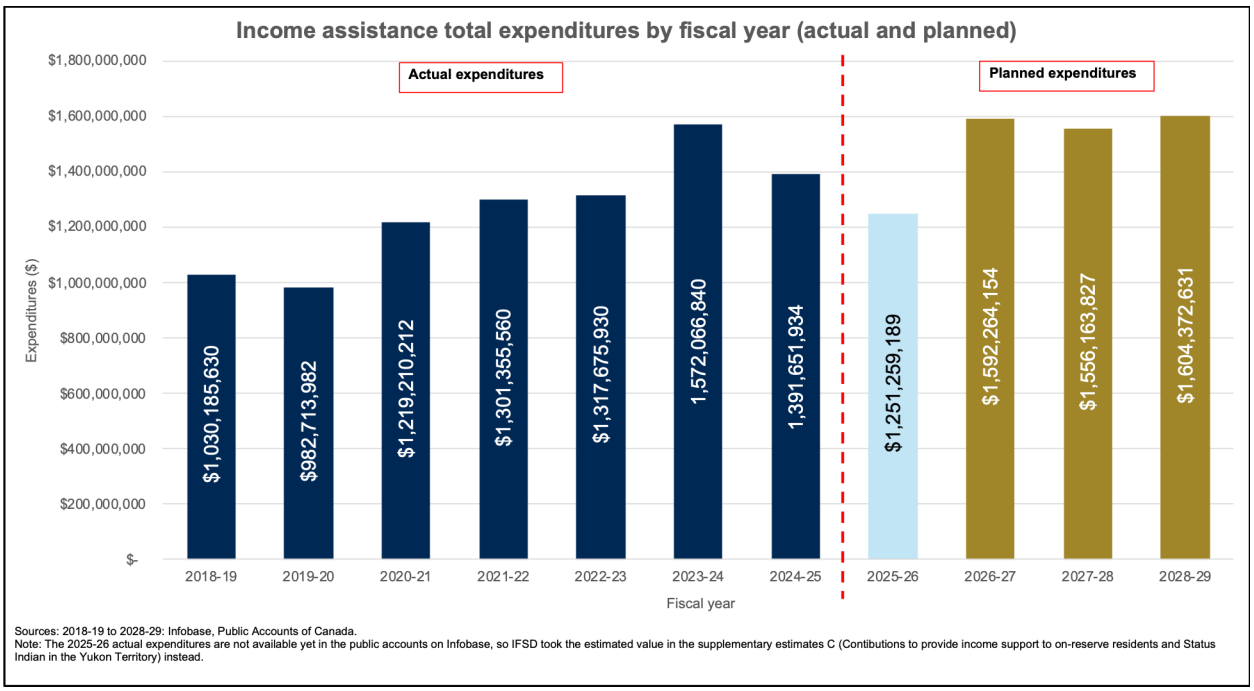
1. Context: Increasing IA expenditures and commitment to IA reform
2. Gaps in publicly available information on the IA program
3. What information is required to assess the IA program and plan for reform?
4. What is a performance framework and why does it matter?
5. Development of a performance framework for the IA program
    a. A full performance framework, revised with collaborators' input
    b. A focused performance framework

Context: Increasing IA expenditures and commitment to IA reform

Federal spending on the IA program has risen significantly, from $1.03bn in 2018-19 to $1.57bn in 2023-24. This represents a 52% increase in expenditures in 5 years. After dropping to $1.4bn in 2024-25, expenditures are expected to stabilize at approximately $1.6bn annually from 2026-27 to 2028-29 (see Figure 1).[1]

[1] GC InfoBase, "Infographic for Department of Indigenous Services," Government of Canada, last modified April 9, 2026, https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#infographic/dept/348/results.

Figure 1



Additionally, the Government of Canada has committed to reforming ISC's IA program. In Budget 2018, the federal government invested "$8.5 million over two years to work with First Nations to understand how to make the [Income Assistance] program more responsive to the needs of individuals and families on reserve…." This was followed by the Assembly of First Nations (AFN) passing a resolution in 2019 that recommends reforms to the IA program, including "implementing a needs-based, livable income for clients," etc.[2]

This commitment is a component of ISC's broader reform agenda to "identify approaches to enhance service provision" across social and health care programming.[3] The IA program is included under ISC's core responsibility of supporting Indigenous well-being and self-determination.[4]

[2] Assembly of First Nations, Reform of the On-Reserve Income Assistance Program: Resolution no. 07/2022 (AFN, 2022), https://afn.bynder.com/m/4132f7ff1a4e4399/original/07-2022-Reform-of-the-On-Reserve-Income-Assistance-Program.pdf; Assembly of First Nations, First Nations Policy Recommendations for Indigenous Services Canada's On-Reserve Income Assistance Program Reform. From Surviving to Thriving (AFN, January 2023), 3, https://afn.bynder.com/m/7c870a8b58977ad0/original/2024_IA-Report-EN.pdf.

[3] Indigenous Services Canada, "First Nations-led engagement on Income Assistance 2018 to 2020, national summary report," Government of Canada, last modified June 22, 2021, https://www.sac-isc.gc.ca/eng/1618345382082/1618345423300.

[4] GC InfoBase, "Infographic for Department of Indigenous Services," Government of Canada, last modified April 9, 2026, https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#infographic/dept/348/results.

Gaps in publicly available information on the IA program

Publicly available information is insufficient to substantiate the significant increase in IA expenditures. IFSD's research highlighted the existence of significant information gaps on the demand for the IA program, its operations, costs, and results. Table 1 presents an assessment of the public availability of information on IA.

Table 1

Income Assistance (IA)		
Information	**Assessment**	**Description**
Policy	◕	Information on the IA program's policy is mostly available, excluding more detailed information on core design parameters. The program's intent and expected outcomes are available. High-level information on design is available, including rules determining rates and benefit eligibility criteria, types of (in)eligible expenditures, eligible funding recipients, and reporting requirements.[5] Detailed information needed to fully understand the program's design is unavailable. Rates and eligibility criteria match provincial and Yukon programs;[6] as a result, the parameters of IA vary depending on the region. However, regional policy manuals detailing the rates and eligibility criteria applied in each province/territory are not available. As a result, it is not possible to comprehensively assess the program's design and compliance with regional comparability rules.
Expenditures	◑	Expenditure data is partially available, mainly through GC InfoBase or Public Accounts. Program-level expenditures,[7] program expenditures by standard object,[8] and program expenditures by authority

[5] Indigenous Services Canada, "National Income Assistance Program Guidelines 2026 to 2027," *Government of Canada*, last modified June 4, 2026, https://www.sac-isc.gc.ca/eng/1775762691606/1775762709883#chap8-2; detailed reporting requirements available at Indigenous Services Canada, "The Reporting Guide," last modified August 10, 2026, https://www.sac-isc.gc.ca/eng/1573764124180/1573764143080.

[6] See Section 2. Indigenous Services Canada, "National Income Assistance Program Guidelines 2026 to 2027," *Government of Canada*, last modified June 4, 2026, https://www.sac-isc.gc.ca/eng/1775762691606/1775762709883#chap8-2.

[7] Available through GC InfoBase's Report Builder function ("Expenditures and Planned Spending by Program," filter Organization for "Department of Indigenous Services" and Program for "Income Assistance.") GC InfoBase, "GC InfoBase," accessed August 13, 2026, https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start.

[8] This includes a breakdown of expenditures on internal services. Program activities are grouped under "Transfer payments," which make up the majority of spending. Available through GC InfoBase's Report Builder function ("Program Expenditures by Standard Object," filter Organization for "Department of Indigenous Services" and Program for "Income Assistance.") GC InfoBase, "GC InfoBase," accessed August 13, 2026, https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start.

		type[9] are available on GC InfoBase for the past 5 fiscal years, excluding the most recently completed fiscal year. Expenditure data for previous fiscal years is not available on GC InfoBase. Historical expenditures by transfer type are available for the fiscal years preceding the most recently completed fiscal year through the Public Accounts.[10,11] However, this data does not include program-related internal expenditures (e.g., ISC staff salaries and benefits, equipment) nor detailed expenditures by program activity. Audits and evaluations can provide information on historical program expenditures.[12] However, they do not constitute official sources of financial reporting. Detailed information on expenditure by program activity (e.g., financial benefits, employment supports, case management) is not available. Additionally, lack of demand, operational, and outcome data prevents any measurement of cost per capita, per service delivered, or per outcome achieved.
Program delivery and operations		Information on high-level delivery principles is available. However, basic operational facts are unknown. IA is delivered locally, either by First Nation bands, Tribal Councils, or their designated service organizations. Delivery activities include eligibility assessment, client payments, case management and employment or pre-employment supports.[13] However, basic information on program outputs is lacking. There is no information available on:

[9] Available through GC InfoBase's Report Builder function ("Program Expenditures by Authority Type," filter Organization for "Department of Indigenous Services" and Program for "Income Assistance.") GC InfoBase, "GC InfoBase," accessed August 13, 2026, https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#start.

[10] As of August 2026, information on grant and contribution expenditures for the most recently completed fiscal year (2025-2026) will be available in October-November 2026, according to the typical timeline for financial reporting.

[11] For 2024-2025, see Government of Canada, *Public Accounts of Canada Volume II: Details of Expenses and Revenues* (2025), 322, https://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2025/pdf/2025-vol2-eng.pdf.

For previous fiscal years, see Public Services and Procurement Canada, "Public Accounts of Canada," *Government of Canada*, last modified April 19, 2026, https://www.canada.ca/en/public-services-procurement/services/payments-accounting/public-accounts.html.

[12] See for example: Performance Measurement and Review Branch, *Evaluation of the On-Reserve Income Assistance Program* (Government of Canada, 2018), 6, https://www.sac-isc.gc.ca/eng/1557321693588/1557321741537.

[13] Indigenous Services Canada, Income Assistance Program, Section 2-6, Government of Canada, n.d., https://sac-isc.gc.ca/eng/1640176530565/1640176589896.

		• Type and utilization of services delivered (e.g., payments, employment supports, case management) • Staffing capacity (e.g., trained personnel) in delivery organizations • Infrastructure resources and needs in delivery organizations
Audit		Information from program audits is partially available. An internal audit of the IA program published in 2022 is available. However, the scope of the audit is restricted to compliance with COVID-19 funding terms and conditions.[14] As a result, it provides only partial insight on program effectiveness and efficiency in a more general context. The previous, most recent internal audit of the program available was published in 2018.[15,16]
Performance		Performance data on the IA program is limited. Information is available on the performance framework used for reporting, but actual results, whether output- or outcome-based, are not publicly available. The performance framework for IA presented on GC InfoBase provides one performance result, measured by one indicator:[17] • Result: "Indigenous people are financially self-sufficient" ○ Indicator: "Percentage of Income Assistance clients and dependents (that are expected to work) accessing case management and pre-employment supports." However, data on actual results is not available for any fiscal year. Indigenous Services Canada's (ISC) departmental results reports outlines a performance framework measuring progress by service area. The framework

[14] Audit and Assurance Services Branch, *Compliance Audit of the Terms and Conditions of the Income Assistance Program for COVID-19 Funding* (Government of Canada, 2022), https://www.sac-isc.gc.ca/eng/1672929802150/1672929825268.
[15] This does not include the summary report on ISC's engagement with First Nations published in 2021. Indigenous Services Canada, *National Report on the 2018 to 2020 First Nations-Led Engagement on Income Assistance* (Government of Canada, 2021), https://www.sac-isc.gc.ca/eng/1618345382082/1618345423300.
[16] Evaluation, Performance Measurement and Review Branch, *Evaluation of the On-Reserve Income Assistance Program* (Government of Canada, 2018), https://www.sac-isc.gc.ca/eng/1557321693588/1557321741537.
[17] GC InfoBase, "Infographic for Income Assistance," *Government of Canada*, accessed August 13, 2026, https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#infographic/program/INDSC-BYP09/results.

		does not mirror that presented in GC InfoBase. In the past 5 fiscal years, this includes one indicator specific to Income Assistance:[18] • Indicator: "Percentage of residents living on reserve who are supported through Income Assistance." However, data on actual results from 2019-20 onwards is not available.[19] There is a broader lack of collection, analysis and reporting of data on client outcomes, resulting in information gaps on the results of the IA program, including: • Transition to employment or training • Exits from IA and long-term trajectories • Measures of self-sufficiency or independence • Overall well-being of IA recipients
Demand factors	○	Factors driving demand for IA have not been defined. Available data on expenditures, operations, or performance is not sufficient to independently estimate factors driving demand, including: • Who is being served (e.g., caseload, recipient types on reserve) • How many people are eligible and receiving IA (e.g., uptake within eligible population) • What are the needs of program recipients (e.g., utilization of employment supports or special needs allowances) Previous audits and evaluations of the IA program have highlighted that the data necessary to reliably and comprehensively estimate demand and need for the program is not collected and/or reported.[20]
Needs assessment	◑	ISC's 2018-2020 First Nations-led engagement on IA reform provides information on the needs of both funding

[18] Indigenous Services Canada, "Indigenous Services Canada: 2024-25 Departmental Results Reports," *Government of Canada*, last modified November 7, 2025, https://www.sac-isc.gc.ca/eng/1752155698379/1752155722243#s3.
[19] Indigenous Services Canada, "Indigenous Services Canada: 2024-25 Departmental Results Reports," *Government of Canada*, last modified November 7, 2025, https://www.sac-isc.gc.ca/eng/1752155698379/1752155722243#s3; Indigenous Services Canada, "Departmental Results Report 2020-2021," *Government of Canada*, last modified February 1, 2022, https://www.sac-isc.gc.ca/eng/1752155698379/1752155722243#s3
[20] Evaluation, Performance Measurement and Review Branch, *Evaluation of the On-Reserve Income Assistance Program* (Government of Canada, 2018), 18, 20, https://www.sac-isc.gc.ca/eng/1557321693588/1557321741537; Audit and Assurance Services Branch, *Audit of the Income Assistance Program* (Government of Canada, 2016), 10-11, https://www.sac-isc.gc.ca/DAM/dam-cirnac-rcaanc/dam-aev/workarea/dam/texte-text/au_iap16_1475675642949_eng.pdf; Indigenous and Northern Affairs Canada's Evaluation, Performance Measurement, and Review Branch and Employment and Social Development Canada's Evaluation Directorate, *Joint Evaluation of the On-Reserve Income Assistance Reform* (Government of Canada, 2016), 21-23, document provided to IFSD by ISC.

		recipients and beneficiaries. This includes an assessment of the adequacy of program design, need for capacity building, importance of case management, employment supports, wraparound supports, and the inclusion of First Nations culture and self-determination in program design and delivery.[21] However, the report provides a high-level assessment of needs. It does not quantify the needs identified or target where adjustments should be made.
Effectiveness and efficiency	◯	Secondary research available is overall insufficient to determine the efficiency and effectiveness of the IA program. Audits and evaluations suggest the IA program fails to meet the basic needs of recipients and that insufficient capacity in First Nations hinder the effective delivery of the program.[22] There is no evidence indicating that the program effectively supports recipients' self-sufficiency through transition to employment, education, or training.[23] There is very limited evidence available to assess efficiency. Rising expenditures (from $805.7m in 2009-10[24] to $1.4b in 2023-24[25]) without evidence of results may indicate weaknesses in program efficiency.

There is a fundamental disconnect between increasing program expenditures and the development of program reform, and the availability of information required to understand the drivers of spending growth and the most effective and needed reform levers. Increased funding does not necessarily translate into improved outcomes for

[21] Indigenous Services Canada, *National Report on the 2018 to 2020 First Nations-Led Engagement on Income Assistance* (Government of Canada, 2021), https://www.sac-isc.gc.ca/eng/1618345382082/1618345423300.
[22] Indigenous Services Canada, *National Report on the 2018 to 2020 First Nations-Led Engagement on Income Assistance* (Government of Canada, 2021), 8-9, 11, https://sac-isc.gc.ca/eng/1618345382082/1618345423300; Evaluation, Performance Measurement and Review Branch, *Evaluation of the On-Reserve Income Assistance Program* (Government of Canada, 2018), iii-iv, https://www.sac-isc.gc.ca/eng/1557321693588/1557321741537.
[23] Audits and evaluations have used proxies such as the on-reserve dependency rate and exits from IA to assess effectiveness. However, these measures are not adequate to assess effectiveness, and the data collected on these measures is perceived as insufficiently reliable. See for example: Evaluation, Performance Measurement and Review Branch, *Evaluation of the On-Reserve Income Assistance Program* (Government of Canada, 2018), 9-10, https://www.sac-isc.gc.ca/eng/1557321693588/1557321741537.
[24] Performance Measurement and Review Branch, *Evaluation of the On-Reserve Income Assistance Program* (Government of Canada, 2018), 6, https://www.sac-isc.gc.ca/eng/1557321693588/1557321741537.
[25] GC InfoBase, "Infographic for Income Assistance," *Government of Canada*, accessed August 13, 2026, https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#infographic/program/INDSC-BYP09/financial.

recipients. Similarly, growth in caseloads or uptake does not necessarily signal that the program is functioning effectively. Without data on who is being served, the types of supports provided, and whether recipients are achieving improved outcomes, spending levels alone cannot be interpreted as indicators of program performance or success.

In the absence of consistent and publicly available information on program delivery, demand, and outcomes, the ability to assess allocative efficiency and value-for-money is similarly limited. Without measures such as cost per recipient, cost per service, or cost per outcome, it is not possible to evaluate whether resources are being directed to where they are most needed, where they are having the most impact, or whether they are achieving the intended results.

This lack of information fundamentally limits transparency and accountability. Without a clear understanding of the relationship between resources and outcomes, First Nations communities and representative organizations are constrained in their ability to assess whether the program is meeting its objectives or to hold Canada accountable for its commitment to reform.

What information is required to assess the IA program and plan reform?

Table 2, reproduced from IFSD's *Considerations for the sustainability of Jordan's Principle* (2025)[26] report, presents the Government of Canada's funding approach for three demand-driven programs.

Demand-driven programs[27] such as Old Age Security (OAS)[28] and Employment Insurance (EI)[29] in Canada operate within clearly defined policy, legal, and funding frameworks and rely on statutory funding. Under statutory programs, funding is authorized under law, and expenditures are forecast based on factors that influence costs.[30] Factors that influence funding for these programs are clearly defined. For OAS, factors include the population aged 65+, life expectancy, income

[26] Institute of Fiscal Studies and Democracy, *Considerations for the sustainability of Jordan's Principle* (IFSD, June 2025), 23, https://ifsd.ca/wp-content/uploads/2025/08/8875_IFSD_Jordans-Principle-Report_JUN2025_EN_F.pdf.
[27] Demand-driven programs are where applications that meet existing eligibility criteria receive funding. See for instance: Australian Government, "demand-driven," accessed on May 12, 2026, https://www.finance.gov.au/about-us/glossary/pgpa/term-demand-driven.
[28] Office of the Chief Actuary, *Actuarial Report (18th) on the Old Age Security Program as at 31 December 2021,* Office of the Superintendent of Financial Institutions, November 3, https://www.osfi-bsif.gc.ca/en/oca/actuarial-reports/actuarial-report-18th-old-age-security-program-31-december-2021.
[29] Office of the Chief Actuary, *2026 Actuarial report on the Employment Insurance Premium Rate*, Office of the Superintendent of Financial Institutions, September 12, 2025, https://www.osfi-bsif.gc.ca/en/oca/actuarial-reports/2026-actuarial-report-employment-insurance-premium-rate.
[30] Institute of Fiscal Studies and Democracy, *Considerations for the sustainability of Jordan's Principle* (IFSD, June 2025), 22, https://ifsd.ca/wp-content/uploads/2025/08/8875_IFSD_Jordans-Principle-Report_JUN2025_EN_F.pdf.

levels, and inflation. For EI, relevant factors include the population aged 15+, labour market data, and earnings and benefits.[31]

Table 2

Policies	Problem to solve/Policy statement	Funding approach	Examples of driving factors that influence funding
Jordan's Principle	"[…] a child-first principle aimed at resolving jurisdictional disputes that impeded First Nations children from accessing government services. […] a legal obligation […], that responds to the unmet needs of First Nation children, regardless of where they live in Canada. The demand-driven initiative supports families in accessing products, services and supports for First Nation children and youth to help with a wide range of health, social and educational needs."[32]	The Government of Canada evaluates requests and covers the cost of approved products, services, and supports. There is no defined baseline or factors to estimate demand.	• Unclear (e.g., how are unmet needs quantified?)
Old Age Security (OAS)	"[T]o ensure a minimum income for seniors and contribute to their income replacement in retirement."[33]	Each OAS program (4 in total) has an annual net income threshold to receive benefit payments and maximum monthly benefit payments. Benefit payments are accessed based on criteria, e.g., age, income, etc.[34]	• Population over age 65, resident in Canada • Life expectancy • Income level • Inflation
Employment Insurance (EI)	To "provide eligible workers with temporary support to partially replace lost employment income."[35]	EI benefits are 55% of average insurable weekly earnings[36] to a	• Population over age 15

[31] Institute of Fiscal Studies and Democracy, *Considerations for the sustainability of Jordan's Principle* (IFSD, June 2025), 23, https://ifsd.ca/wp-content/uploads/2025/08/8875_IFSD_Jordans-Principle-Report_JUN2025_EN_F.pdf.
[32] GC InfoBase, "Infographic for Jordan's Principle and the Inuit Child First Initiative," *Government of Canada*, accessed October 21, 2026, https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#infographic/program/INDSC-BYP06/intro.
[33] GC InfoBase, "Infographic for Old Age Security," *Government of Canada*, accessed October 21, 2026, https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#infographic/program/HRSD-BGN01/intro.
[34] Employment and Social Development Canada, "Old Age Security payment amounts," Government of Canada, last updated September 29, 2026, https://www.canada.ca/en/services/benefits/publicpensions/cpp/old-age-security/payments.html.
[35] GC InfoBase, "Infographic for Employment Insurance," *Government of Canada*, accessed October 21, 2026, https://www.tbs-sct.canada.ca/ems-sgd/edb-bdd/index-eng.html#infographic/program/HRSD-BGO01/intro.
[36] Canada Revenue Agency determines what constitutes insurable earnings. These include "most of the different types of compensation from employment, such as wages, tips, bonuses and commissions"

		maximum of $68,900 annually ($695 weekly). There are various rules that govern duration of the EI benefit. This is impacted by components such as earnings, seasonality of work, regional unemployment rate, etc.[37]	• Labour market data by region, e.g., participation, unemployment, self-employment, duration, etc. • Earnings and benefits

Unlike OAS and EI, the IA program does not receive statutory funding. It is a program subject to annual appropriation by Parliament. Funding can be increased, decreased, or otherwise changed based on the government's proposal.

However, the approach to estimating costs and funding for IA is unclear. While IA is meant to align to provincial and territorial rates in the Yukon, program funding levels and approaches to projecting funding are not defined. Unlike EI and OAS, there are no parameters that define program uptake or estimation. Factors driving demand are not defined.

To operationalize IA efficiently, the factors influencing program demand and cost over time need to be understood. Factors that could be useful, include:

- **Defining and tracking drivers of demand:** This includes determining and monitoring a baseline of program need and usage and establishing an understanding of the factors contributing to demand for IA (e.g., labour market conditions, geographic context).
- **Building a performance framework that aligns to policy goals:** Measuring performance is essential to understand allocative efficiency and effectiveness, i.e., whether the program is achieving its intended goals and improving outcomes for recipients.
- **Leveraging output data to assess trends:** Operational data is crucial to understand whether resources translate efficiently into results, assess current trends, and anticipate future needs.

Strengthening the alignment between policy goals and measurable performance indicators is therefore critical, not only to improve allocative efficiency and value-for-money, but to ensure that increased investments result in meaningful improvements in well-being for IA recipients.

(Government of Canada, "Benefits for self-employed people," last updated August 7, 2026, https://www.canada.ca/en/services/benefits/ei/ei-self-employed-workers.html).

[37] Government of Canada, "EI regular benefits: How much you could receive," last updated October 19, 2026, https://www.canada.ca/en/services/benefits/ei/ei-regular-benefit/benefit-amount.html.

What is a performance framework and why does it matter?

A performance framework collects information to monitor change over time. It helps describe *what* is occurring, rather than *why* it is occurring. This information builds an evidence base that can be used for:

1) **Decision making:** Supporting informed decisions and accountability to community members;
2) **Funding requests:** Strengthening the rationale for funding requests; and
3) **Advocacy:** Informing advocacy efforts aimed at change.

Measuring what is happening involves defining a baseline against which change can be evaluated. Monitoring what is occurring means using the relevant information gathered to adjust approaches in consideration of context and outcomes for IA recipients.

A performance framework requires defining a strategic outcome, sub-strategic outcomes, indicators, and measures (Table 3).

Table 3

Performance framework category	Definition
Strategic outcome	The overall goal or guiding purpose for measurement within the performance framework.
Sub-strategic outcomes	The goals that contribute to the overall goal and can be monitored over time.
Indicators	The observable components used to track progress toward the intended outcomes.
Measures	The methods or approaches used to collect information.

A full performance framework, revised with collaborators' input
IFSD jointly developed a performance framework with collaborators through an iterative process. IFSD developed a first draft of the framework based on collaborator input from Workshop 1 and revised the framework with collaborator feedback provided during and after Workshop 2. Figure 2 provides an illustrative overview of the resulting strategic outcome, sub-strategic outcomes, measurement areas, indicators, and measures for monitoring the performance of the IA program. The complete framework is presented in Appendix A. Note that consensus on an overarching vision or strategic outcome guiding the performance framework was not reached by all collaborators. Both options are presented in Appendix B.

This framework includes:

- An overarching vision or strategic outcome for the IA program
- 2 sub-strategic outcomes or "levels"
- 7 measurement areas
- 45 indicators with examples of associated measures

IFSD notes that this is an output-based framework. **There is insufficient information on IA to build an outcomes-based framework.** An outcomes-based framework would

focus on results for clients and communities rather than programmatic operations. The operational data, however, is a critical step to understanding program operations and quantifying gaps and successes.

Figure 2

Performance framework category

Strategic outcome

[Consensus was not reached by all collaborators on a single strategic outcome. As a result, the following strategic outcome represents one of the two options defined, but may not reflect the views of all collaborators.]

Consistent with the United Nations Declaration on the Rights of Indigenous Peoples, the First Nations-led Income Assistance Program supports individuals and families in meeting their basic needs with dignity, equity, and respect.

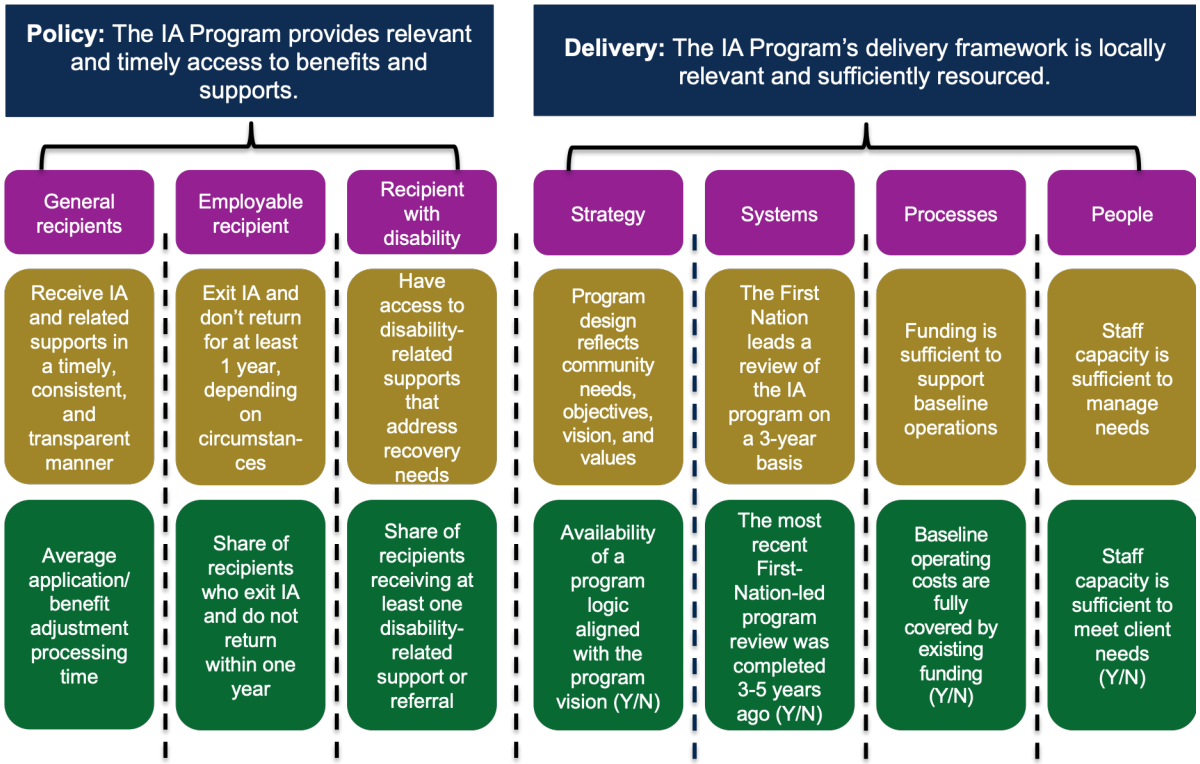
Built on relationships, community strengths, and self-determination, the Program connects individuals and families to culturally appropriate and informed opportunities, resources, and supports that empower them to pursue their goals, strengthen their well-being, and achieve outcomes that reflect their own needs, priorities, and aspirations.

Sub-strategic outcome
Broader, but distinct areas that make up the strategic outcome

Measurement area
Functional grouping of indicators

Indicator
Factor observed to assess achievement of outcomes

Measure
Approach for gathering information



A focused performance framework

Implementing a performance framework requires the collection, management, analysis, and reporting of a considerable volume of data on a regular basis. Currently, publicly available information on IA is insufficient to support the operationalization of a comprehensive outcomes-based performance framework.

To this end, IFSD developed a focused, output-based performance framework that could be operationalized within the next 5 years as the Government of Canada and First Nations pursue the work on IA reform. The focused framework is presented in Appendix C.

This focused version of the framework reduces the number of indicators originally proposed by collaborators. The original framework is available in Appendix A. The triaging to focus the framework was undertaken with collaborators' consent to present core elements necessary for reforming data gathering and analysis for IA.

The focused framework retains the overarching vision defined by collaborators for the program, two sub-strategic outcomes or "levels", and 8 measurement areas. The number of indicators was reduced from 45 to 22.

The focused framework aims to construct a robust, foundational understanding of IA demand, costs, and outcomes. As work on reform continues, stakeholders can build on this simplified framework to adapt its alignment with new reforms and leverage increased capacity for data collection, analysis, and reporting.

Appendix A

Collaborators' performance framework

Table 4 presents the revised performance framework for the Income Assistance (IA) program, based on collaborator input. The framework has been revised consistent with collaborator feedback.

Table 4

Level	Measurement area	Indicators	Example(s) of measure
Policy	**General recipients:** Stable income and recipient tailored approach to case management by moving toward independence	Meet basic needs (income and shelter) that reflect the local cost of living.	*e.g., Share of recipients who report being able to provide for their (and their family's) basic needs, including food, clothing, transportation, utilities, and other personal and household needs.*
		Recipients receive Income Assistance (IA) and related supports in a timely, consistent, and transparent manner.	*e.g., Average application / benefit adjustment processing time.*
		Recipients have access to employment opportunities in or around the community.	*e.g., There are sufficient job opportunities accessible in or around the community (Y/N).*
		Recipients achieve stability in their daily lives (e.g., financial, mental, housing, food, etc.).	*e.g., Share of recipients who report feeling stable in their lives.*
		Recipients have access to reliable transportation.	*e.g., Share of recipients who report having reliable transportation when needed.*

		Recipients and their needs are addressed through a strengths-based, case management approach that addresses their wholistic well-being.	*e.g., Share of recipients with an active case plan that reflects a strengths-based, wholistic assessment of their needs, goals, and supports. Share of recipients who report they were involved in developing their case plan.*
		Recipients have access to coordinated, wraparound supports that align with their needs, with referral and ongoing follow-up.	*e.g., Share of recipients receiving at least one coordinated wraparound support aligned with their identified needs, with documented referral and follow-up.*
		Recipients are treated with dignity, respect, empathy, and in a culturally appropriate manner when accessing IA services.	*e.g., Share of recipients reporting experiencing dignity, respect, empathy, and cultural safety when accessing IA services. Share of recipients who report feeling trust in staff.*
	Employable recipient: Active participation in employment opportunity and financial independence.	Recipients participate in employment, training, education, or other forms of productive and culturally relevant activities in or near the community.	*e.g., Share of recipients engaged in employment, training, education, or other identified productive activities (e.g., traditional harvesting, caregiving, land-based learning, etc.).*
		IA staff support youth in pre-employment, education, and training.	*e.g., Share of youth receiving IA who engaged in at least one pre-employment, education, or training support activity.*

		Recipients exit IA and do not return to IA for at least 1 year, depending on circumstances and changes.	*e.g., Share of recipients who exit IA and do not return within one year, depending on circumstances and changes.*
		Recipients express readiness to enter the job market.	*e.g., Share of recipients who report being ready to seek employment. Share of recipients who have actively searched for employment within the past month.*
		Recipients maintain accountability, eligibility, and actively participate in achieving their goals defined in their case plan.	*e.g., Share of IA recipients who meet accountability and eligibility requirements outlined in their case plan. Share of IA recipients who report participating in achieving their goals defined in their case plan.*
	Recipient with disability: Stable income and access to appropriately accommodated employment opportunities.	Recipients have access to temporary disability-related supports that address recovery needs.	*e.g., Share of recipients receiving at least one disability-related support or referral aligned with their assessed recovery needs.*
		Recipients have access to long-term disability-related supports that address ongoing needs.	*e.g., Share of recipients receiving at least one disability-related support or referral aligned with their assessed needs.*
		Recipients exit IA in alignment with temporary disability-related circumstances and readiness to re-enter employment.	*e.g., Share of recipients who meet criteria for employment readiness and exit IA for a pre-defined period of time.*

		Recipients are included and participate in the community.	*e.g., Share of IA recipients who participate in at least one community activity, event, program, or group.*
		Recipients experience improved quality of life that promotes independence.	*e.g., Share of recipients reporting improved overall well-being and stability in daily life.*
		Recipients have the ability to live independently.	*e.g., Share of recipients who report being able to live independently if they choose to do so.*
		Recipients have access to accessible and stable housing.	*e.g., Share of recipients who report that their housing is accessible and stable.*
Delivery	**Strategy:** The program's mission, priorities, goals, and culture guide program design and delivery.	Program design reflects community needs, objectives, vision, and values.	*e.g., Availability of a program logic aligned with the vision of the program (Y/N).*
		The service provider develops and implements an annual plan for service delivery aligned with community needs.	*e.g., Service provider has developed an annual service delivery plan (Y/N).*
		The service provider's funding arrangement is sufficiently flexible, adequate, and supports locally responsive and integrated service delivery.	*e.g., Service provider is in a budget deficit (Y/N). Service provider reports having unmet capital needs (Y/N).*
		The service provider's reporting requirements are clear and support accountability and improvement.	*e.g., Service provider completed an annual performance report (Y/N). Service provider reports using performance data to inform service delivery (Y/N).*

	Systems: The arrangements or building blocks for functioning service delivery are established.	The service provider has a technical tool for data gathering aligned with their mandate.	*e.g., Service provider has and uses a technical tool for data gathering that is aligned with their mandate (Y/N).*
		The service provider has the analytical capacity to connect data to contextual observations.	*e.g., Service provider demonstrates the ability to analyze data and link it to contextual observations (Y/N).*
		Systems are available and used to support payment delivery and case management.	*e.g., Systems for payment delivery and case management are in place (Y/N). Recipients receive payments in a timely manner (Y/N).*
		The service provider has a technical tool that supports case management and integrated delivery.	*e.g., Service provider uses a technical tool that supports case management and integrated service delivery (Y/N).*
		The First Nation leads a review of the program on a 3-year basis.	*e.g., The most recent First Nation-led program review was completed within the last 3-5 years (Y/N). Service providers and recipients were consulted within the last 3-5 years to inform program reviews (Y/N).*
		Community members participate in the design and evaluation of the IA programs and services.	*e.g., Service provider engaged IA recipients, Elders, youth, and leadership in IA planning or evaluation (Y/N).*

	Processes: The actions, such as program activities, organizational structure, etc., are established. Used to deliver the mission (strategy).	Roles and responsibilities are clearly defined and understood by staff.	*e.g., Roles and responsibilities are documented for all positions (Y/N).*
		Funding is sufficient to support baseline operations.	*e.g., Baseline operating costs are fully covered by existing funding (Y/N).*
		Service providers deliver coordinated IA-related supports to meet recipient needs.	*e.g., The program offers case management (Y/N). The program offers employment and skills supports (Y/N).*
		Service delivery is supported by First Nation-led and culturally sensitive approaches.	*e.g., Services are delivered through First Nation-led and culturally sensitive approaches (Y/N).*
		Wraparound programs (e.g., financial literacy courses) are available and accessible to support early intervention: - Addictions support - Financial literacy - Life skills - Cultural connections - Other	*e.g., Service provider offers at least one wraparound program and reports that eligible recipients can access it in a timely manner.*
		The service provider offers cultural programming, such as Elder engagement, traditional knowledge supports, land-based delivery, etc.	*e.g., Cultural programming is offered by the service provider (Y/N).*
	People: Staffing, recruitment, retention, and training of qualified staff are in place to	Staff capacity is sufficient to manage needs.	*e.g., Staff capacity is sufficient to meet client needs (Y/N).*

	implement strategy, use systems, and apply processes.	Capital is appropriate for staff number and functions.	*e.g., Service provider reports having adequate capital resources (e.g., infrastructure, workspace, etc.) to support staff roles and functions (Y/N).*
		Staff receive First Nation-led onboarding and training necessary to fulfill their responsibilities.	*e.g., First Nation-led onboarding and training is available to staff (Y/N). New staff complete onboarding (Y/N). Staff participate in cultural competency training (Y/N).*
		Availability of specialized staff necessary to deliver culturally appropriate services.	*e.g., Specialized staff (e.g., Elders) are involved with program delivery (Y/N).*
		Salary and benefits align with position requirements.	*e.g., Salary and benefits are aligned with the position requirements (Y/N).*
		Staff report manageable workloads.	*e.g., Staff report that their workload is manageable within working hours (Y/N).*
		Staff have the supports necessary to carry out their responsibilities.	*e.g., Staff report having the supports necessary to carry out their responsibilities (Y/N).*
		Staffing stability, i.e., retention, promotes consistent operations.	*e.g., Staffing is stable i.e., low turnover (Y/N).*
		Staff have access to supports and services to promote their health and well-being.	*e.g., Staff report access to mental health supports and services (Y/N). Staff report access to cultural resources (Y/N). Staff report access to physical health supports (Y/N).*

Appendix B

Vision statement for the reformed Income Assistance (IA) program

During the June 2026 workshop, the Income Assistance (IA) collaborators worked together to develop a vision statement for a reformed First Nations IA program. While there was broad alignment on key principles and values, consensus was not reached on a single option.

Consistent with collaborator the feedback, IFSD presents two vision statements for a reformed IA program that guided the development of the collaborators' IA performance framework.

Option 1

Consistent with the United Nations Declaration of the Rights of Indigenous Peoples (UNDRIP), the First Nations-led IA Program delivers supports and services that help ensure community members have the resources and supports necessary to live with equity, dignity, and self-determination.

Culturally appropriate and informed by language and identity, the Program is delivered through a wholistic well-being approach.

Built on relationships, compassion, and understanding the Program is connected to the people, resources, and strengths of the community.

The inclusion of the UNDRIP received broad support from participants and collaborators; however, full consensus was not reached as some participants disagreed with the inclusion of a rights-based framework on an oppressive policy.

Option 2

Consistent with the United Nations Declaration on the Rights of Indigenous Peoples, the First Nations-led Income Assistance Program supports individuals and families in meeting their basic needs with dignity, equity, and respect.

Built on relationships, community strengths, and self-determination, the Program connects individuals and families to culturally appropriate and informed opportunities, resources, and supports that empower them to pursue their goals, strengthen their well-being, and achieve outcomes that reflect their own needs, priorities, and aspirations.

Appendix C

Focused performance framework

Table 5 presents a focused performance framework for the Income Assistance (IA) program. IFSD leveraged the collaborators' version of the framework by selecting and simplifying the most relevant and actionable indicators based on reform, design, and implementation considerations.

Table 5

Level	Measurement area	Indicators	Example(s) of measure
Policy	**General recipients:** Stable income and recipient tailored approach to case management by moving toward independence.	Identification of recipient types and demographics.	*e.g., Share of recipients in each category (employable, recipient with disability). Share of recipients in each type of household composition.*
		Meet basic needs (income and shelter) that reflect the local cost of living.	*e.g., Share of recipients who report being able to provide for their (and their family's) basic needs, including food, clothing, transportation, utilities, and other personal and household needs.*
		Recipients have employment opportunities in or around community.	*e.g., There are sufficient job opportunities accessible in or around the community (Y/N).*
		Recipients achieve stability in their daily lives (e.g., financial, mental, housing, food, etc.).	*e.g., Share of recipients who report feeling stable in their lives.*

		Recipients and their needs are addressed through a strengths-based, case management approach that addresses their wholistic well-being.	*e.g., Share of recipients with an active case plan that reflects a strengths-based, wholistic assessment of their needs, goals, and supports. Share of recipients who report they were involved in developing their case plan.*
		Recipients have access to coordinated, wraparound supports that align with their needs, with referral and ongoing follow-up.	*e.g., Share of recipients receiving at least one coordinated wraparound support aligned with their identified needs, with documented referral and follow-up.*
		Recipients are treated with dignity, respect, empathy, and in a culturally-appropriate manner when accessing IA services.	*e.g., Share of recipients reporting experiencing dignity, respect, empathy, and cultural safety when accessing IA services. Share of recipients who report feeling trust in staff.*
	Employable recipient: Active participation in employment opportunity and financial independence.	Recipients participate in employment, training, education, or other form of productive and culturally relevant activity in or near the community.	*e.g., Share of recipients engaged in employment, training, education, or other identified productive activities (e.g., traditional harvesting, caregiving, land-based learning, etc.).*

		Recipients who exit income assistance and do not return to income assistance for at least 1 year, depending on circumstances and changes.	*e.g., Share of recipients who exit income assistance and do not return within one year, depending on circumstances and changes.*
	Recipient with disability: Stable income and access to appropriately accommodated employment opportunities.	Recipients have access to temporary disability-related supports that address their accessed recovery needs.	*e.g., Share of recipients receiving at least one disability-related support or referral aligned with their assessed recovery needs.*
		Recipients have access to long-term disability-related supports that address ongoing needs.	*e.g., Share of recipients receiving at least one disability-related support or referral aligned with their assessed needs.*
		Recipients experience improved quality of life that promotes independence.	*e.g., Share of recipients reporting improved overall well-being and stability in daily life.*
Delivery	**Strategy:** The program's mission, priorities, goals, and culture guide program design and delivery.	Program design reflects community needs, objectives, vision, and values.	*e.g., Availability of a program logic aligned with the vision for the program (Y/N). Program objectives, logic, and design have been reviewed in the past 5 years*
		The service provider's reporting requirements are clear and support accountability and improvement.	*e.g., Service provider completed an annual performance report (Y/N). Service provider reports using performance data to inform service delivery (Y/N).*

	Systems: The arrangements or building blocks for functioning service delivery are established.	The service provider has a technical tool for data gathering aligned with their mandate.	*e.g., Service provider has and uses a technical tool for data gathering that is aligned with their mandate (Y/N).*
		Systems are available and used to support payment delivery and case management.	*e.g., Systems for payment delivery and case management are in place (Y/N). Recipients receive payments in a timely manner (Y/N).*
	Processes: The actions, such as program activities, organizational structure, etc. are established. taken to deliver the mission (strategy).	Roles and responsibilities are clearly defined and understood by staff.	*e.g., Roles and responsibilities are documented for all positions (Y/N).*
		Funding is sufficient to support baseline operations.	*e.g., Share of service providers in budget deficit. Baseline operating costs are fully covered by existing funding (Y/N).*
	People: Staffing, recruitment, retention, and training of qualified staff are in place to implement strategy, use systems, and apply processes.	Staff capacity is sufficient to manage caseloads and needs.	*e.g., Staff report that their workload is manageable within working hours (Y/N).*
		Staff receive First Nation-led onboarding and training necessary to fulfill their responsibilities.	*e.g., First Nation-led onboarding and training is available to staff (Y/N). New staff complete onboarding (Y/N). Staff participate in cultural competency training (Y/N).*
		Salary and benefits align with position requirements.	*Salary and benefits are aligned with the position requirements (Y/N).*

		Staffing stability, i.e., retention, promotes consistent operations.	*e.g., Number of staff that voluntarily turnover. Number of vacant roles.*