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AUDITOR'S DERIVATIVE REPORT

To the membership of the Manto Sipi Cree Nation

I have audited the consolidated financial statements of Manto Sipi Cree Nation as at March 31, 2003 and for the year then ended and reported on under date of July 20, 2003.

Pursuant to the requirements of the Department of Indian Affairs Year-end Reporting Handbook dated November 2002, the Schedule of Federal Government Funding has been compiled by the management of the Manto Sipi Cree Nation from their records. For the purposes of understanding our involvement with this schedule, please note that:

- I have audited and separately reported on the consolidated financial statements;
- The audit was conducted for the purposes of forming an opinion on the consolidated financial statements as a whole;
- The attached schedule is presented for the purposes of additional information to the Membership and the Department of Indian Affairs and does not form part of the consolidated financial statements; and
- The schedule has been subjected to the auditing procedures applied to the audit of the consolidated financial statements taken as a whole.

However, no procedures have been carried out on this schedule in addition to those necessary to form an opinion on the consolidated financial statements.

This report has been prepared in accordance with the applicable Assurance and Related Services Guideline issued by the Canadian Institute of Chartered Accountants, and is to be used solely to satisfy Department of Indian Affairs funding requirements and should not be referred to or used for any other purposes.

Winnipeg, Manitoba
July 20, 2003



Chartered Accountant

**MANTO SIPI CREE NATION
SCHEDULE OF FEDERAL GOVERNMENT FUNDING
FOR THE YEAR ENDED MARCH 31, 2003**

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DEPARTMENT	FEDERAL FUNDING RECEIVED \$	OTHER REVENUES \$	UNEXPENDED FUNDS BEGINNING OF YEAR \$	UNEXPENDED FUNDS END OF YEAR \$	TOTAL FUNDING AVAILABLE \$	FUNDING EXPENDED \$	SURPLUS (DEFICIT) \$
DEPARTMENT OF INDIAN AFFAIRS							
Social Services	853,385				853,385	864,998	-11,613
Administration	400,124	568,873			968,997	577,160	391,837
Policing	42,728				42,728	42,369	357
Education	0				0	0	0
Capital Housing	433,800	44,910			478,710	357,430	121,280
Community Services	303,659				303,659	381,054	-57,395
Economic Development	62,322		61,434		123,756	114,692	9,064
Land Fill	0				0	0	0
Training & Development	0				0	0	0
Water and Sewer Program	0				0	0	0
Resource Access Negotiations	0		40,460	40,460	0	0	0
Forest Fire Suppression	0		46,946	46,946	0	0	0
School Renovations	40,000				40,000	40,000	0
School Conversion Project	0	0			0	0	0
Science and Technology Camp	6,027				6,027	5,214	813
Tuition	1,458,848	11,697		48,500	1,422,043	1,268,513	153,530
School Maintenance	181,263	20,625	0	0	201,888	241,355	-39,467
School Transportation	113,962				113,962	108,127	5,835
School Board	0				0	61,195	-61,195
School Counsellor	41,758				41,758	39,865	1,893
Employee benefits	75,127				75,127	85,341	-10,214
Student Services	0				0	0	0
Post Secondary	0				0	0	0
School Feasibility	0				0	2,078	-2,078
Band Construction	55,000	229,369	78,598		362,967	374,016	-11,049
First Nation Work Experience	8,188		0		8,188	8,213	-25
Summer Student	10,127				10,127	10,127	0
	<u>4,086,314</u>	<u>875,474</u>	<u>227,438</u>	<u>135,906</u>	<u>5,053,320</u>	<u>4,561,747</u>	<u>491,573</u>
HRDC							
Human Resources Development Canada	100,857	0		9,331	91,326	91,326	0
Outreach		15,000			15,000	14,087	913
Pathways Northeast	19,000				19,000	28,092	-9,092

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HEALTH CANADA							
Medical Services	98,855				98,855	108,679	-9,824
Brighter Futures	76,537		33,290		76,537	75,909	628
NADAP	40,944		4,516	33,290	40,684	40,684	0
Building Healthy Communities	77,258		49,354	4,776	71,046	71,046	0
First Nations Inuit and Health Branch-O & M	21,093			55,566	21,093	21,093	0
Nursing Station Security	105,908				105,908	107,113	-1,205
Nurses support	2,970				2,970	6,625	-3,655
Home and Community Care	50,385				50,385	50,385	0
Aboriginal Diabetes Initiative	55,177				55,177	55,177	0
CANADA POST							
Canada Post	33,666				33,666	28,884	4,782
CANADA MORTGAGE AND HOUSING							
C.M.H.C. PROJECT ONE	28,157	9,952			38,109	57,804	-19,695
C.M.H.C. PROJECT TWO	26,411	5,766			32,177	48,120	-15,943
C.M.H.C. PROJECT THREE	7,649				7,649	14,662	-7,013
OTHER FUNDING AGENCIES							
Unconditional Grant		15,524			15,524	12,613	2,911
AWASIS		161,270			161,270	158,261	3,009
Community Participation		10,068			10,068	9,936	132
Band Discretionary Funds		7,306			7,306	63,730	-56,424
North Central Community Support		1,000			1,000	1,751	-751
Treaty Land Entitlement Committee		24,000	11,150		35,150	27,716	7,434
Human Resource Initiative		14,640			14,640	13,982	658
Tobacco Tax Rebate		64,996			64,996	63,100	1,896
MKO Child Day Care		54,000	162,014	162,014	54,000	53,289	711
Manitoba Hydro Road		47,436			47,436	46,840	596
GRAND TOTAL	4,830,961	1,306,432	487,762	400,883	6,224,292	5,832,651	391,641

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Reconciliation to INAC							
PER ABOVE	4,086,314						
LESS: FIRST CHARGES							
Renovations	-40,000						
Graders	-5,000						Deducted form Gross revenue by I.N.A.C.
Retrofits	-50,000						Deducted form Gross revenue by I.N.A.C.
Add : advances	40,800						Deducted form Gross revenue by I.N.A.C.
School advance	178,041						Reported as Revenue By I.N.A.C. however revenue
School advance(o/m)	4,210,155						Reported as Revenue By I.N.A.C. however revenue
Amount reported on cash sheet							