BC Treaty Commission
BUDGET PREPARATION GUIDELINES

These budget preparation guidelines and accompanying samples are provided to support your First Nation negotiating table in preparing the required budget for your funding submission to the Treaty Commission.

A balanced budget is required as part of your negotiation support funding submission. In other words, your proposed budget must show that total expected revenue equals total planned expenditures for the fiscal year.

For **multi-year funding agreements**, a separate balanced budget must be submitted for each fiscal year using the methodology outlined below with figures corresponding to the appropriate fiscal year. Note that submitted budgets for multi-year funding agreements need to be **updated and re-submitted to the Treaty Commission on an annual basis** to ensure continued funding.

REVENUE SECTION

Your budget must include only funding from the Treaty Commission. This includes the contribution funding allocated for 2026/2027 as indicated on Page 1 of this information package, and the estimated carryforward from 2025/2026. If your organization expects other sources of revenue, these should be disclosed as notes for information purposes only.

2026/2027 Budget <<First Nation>>	
Revenue:	
2026/2027 BCTC contribution	$ x
2025/2026 estimated carryforward	$ y
Total Revenue	$ x + y

The estimated carryforward from 2025/2026 is calculated by adding the audited carryforward from 2024/2025 to the total funding received in 2025/2026 and subtracting the total expenditures for 2025/2026.

EXPENDITURES SECTION

When submitting your budget and monthly cashflow statement, you can use either the standardized categories set out in the example budget enclosed *(Excel version available upon request)* or your own Chart of Accounts for treaty/tripartite reconciliation negotiations activities. However, if you choose to present your budget using your own categories, you must provide supporting schedules and as much detail as possible to avoid delays in the review and approval process.

First Nations may incur expenditures to carry out the activities identified in their Tripartite Workplan and First Nations Workplan that include – but are not limited to – meeting costs, travel, accommodation, contract and legal services, research, communications, community consultation, salaries, honoraria, (non-capital) equipment, administrative support, rent, and office overhead.

Please take careful consideration of the following expenditure categories when preparing your budget:

1. Staffing
When budgeting for staffing/personnel, clearly indicate the position/title, name of individual, full-time/part-time status, and number of staff (if applicable).

2. Research and Consultants/Contracts
When budgeting for researchers, consultants, and contractors, provide a supporting schedule identifying the name of the individual(s) or consulting firm, work or project and expected duration, estimated number of people involved, the compensation details/rates, and expected hours to complete work.

This would apply for cost categories such as:

- Research Projects (non-contract)
- Contract researchers
- Consultants
- Legal

For example:

Contract researcher – Firm ABC		
Biologist	1-2 persons ($100/hr for 100 hours)	
Wildlife Study	(May - June)	$10,000
Contract researcher – Firm XYZ		
Archaeologist	1 person ($100/hr for 50 hours)	
Identify sites of interest (July)		$ 5,000
Contract researcher – Firm 123		
Foresters	3-4 persons ($100/hr for 250 hours)	
Timber study (July - Sept)		$25,000
Total contract researchers:		$40,000

For example:

Consultant – Firm ABC		
Fiscal Policy	1-2 persons ($100/hr for 400 hours)	
(May – July)		$40,000

For example:

Legal – Firm Legal ABC	
Negotiator – Mr. John Doe ($200/hr for 150 hours)	
(April – March)	$30,000
Legal – Firm XYZ	
Review draft papers ($100/hr for 100 hours)	$10,000
Total legal:	$40,000

3. Equipment

When budgeting for equipment leases or purchases, provide a supporting schedule with details on each type of equipment under consideration. **The equipment must be used strictly for treaty/tripartite reconciliation negotiation purposes only.** For leases, provide the expiry date of the lease, or the estimated term of the lease. **Major capital purchases will not be permitted in the negotiation support budgets.** The Treaty Commission recommends that any essential major capital purchases be made by the First Nation, and then leased or rented to the treaty/tripartite negotiations department.

Suggested breakdown of expenditures may include:

- Office Equipment and Furniture (rent/lease)
- Office Equipment and Furniture (purchase)
- Computer Equipment (rent/lease)
- Computer Equipment (purchase)
- Mapping Equipment (rent/lease)
- Mapping Equipment (purchase)

For example:

Office Equipment & Furniture (purchase)	
One desk estimated purchase price	$ 500
Office Equipment & Furniture (lease)	
Fax machine, lease expiry date June 30, 20xx	$ 200
Xerox copier, lease expiry date December 31, 20xx	$2,000
Total	$2,200
Computer Equipment (purchase)	
One new model computer and monitor for new staff	$1,800

4. Community Engagement, Shared Territory Discussions, and Closing Activities

The Treaty Commission requests all First Nations to dedicate a sufficient portion of its budget to support progress in these priority areas:

- ***Community Engagement:*** activities undertaken to engage your community members on negotiation-related issues and receive their input and feedback;

- ***Overlapping/Shared Territory Discussions:*** efforts to engage neighbouring First Nations on outstanding overlapping or shared territory issues; and

- ***Closing Activities:*** activities undertaken to conclude negotiations, including preparations and readiness efforts for ratification and implementation of an agreement (applies only to tables at a Highly Advanced activity level approaching conclusion of negotiations).

NEGOTIATION SUPPORT FUNDING CONDITIONS

The purpose of negotiation support funding is to prepare for and to carry out the negotiations of treaties within the six-stage process, or agreements and other constructive arrangements between Canada, British Columbia, and First Nations. We emphasize that negotiation support funding is **not** intended for the following:

a. The accumulation or growth of the First Nation's asset base. Major capital purchases are not permitted in the negotiation support budget;

b. The preparation and carrying out of litigation or direct action with respect to the protection or establishment of aboriginal rights and title, or measures to protect and defend traditional territory. This includes pursuing Strength of Claim cases; nor

c. The pursuit of any Specific Claim(s). There is a separate bilateral process with separate funding available for addressing specific claims, which involves the First Nation and Canada, not British Columbia.

The usage of negotiation support funding must be in accordance with the budget approved by the Treaty Commission and for expenditures incurred during the current fiscal year.

Please note that the use of the current year's funding to pay off prior year's deficits is not permitted. If a First Nation expends more than the approved budget, the over-expenditure must be covered from other resources of the First Nation.