

# Post-Secondary Student Support Program and University and College Entrance Preparation Program : National Program Guidelines 2019-2020

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## 1. Preamble

Indigenous Services Canada is committed to working collaboratively with Indigenous partners in transforming the way the Department adapts and implements policy and program reform. These National Program Guidelines are consistent with the terms and conditions that have been discussed with and informed by First Nations convened by the Assembly of First Nations. On December 3, 2018, the Assembly of First Nations Special Chiefs Assembly passed Resolution #05/2018, which supported the First Nations Post-Secondary Education Policy Proposal to the Government of Canada. In developing the terms and conditions, First Nations partners have noted that they do not view this strategy as a matter of social policy, and have asked that the following statements from the Policy Proposal be included:

First Nations assert their right and responsibility to direct and make decisions regarding all matters relating to First Nations lifelong learning as an inherent and Treaty Right. First Nations assert an inherent and Treaty right to education that is in accordance with their culture, values, traditions and languages to support holistic lifelong learning.

First Nations are seeking strengthened Government of Canada support for First Nations post-secondary education through Treaty Based, self-government and/or regional models that enable First Nations control of First Nations education. Building on current best practices, the implementation of regional models will enable First Nations to holistically consider, design and implement a suite of integrated programs and services to comprehensively support post-secondary education attainment and success. Models must respect local control, honouring the autonomy of First Nations to dictate their own models that will not minimize flexibilities that First Nations communities currently have. These models, once created, must be First Nations directed and managed.

## **2. Introduction**

The following Post-Secondary Student Support Program (PSSSP) and University and College Entrance Preparation Program (UCEPP) National Program Guidelines will be in effect as of June 30, 2019.

These program guidelines include program and eligibility information. Indigenous Services Canada (ISC) regional offices may provide additional detail for the delivery of the programs and their services.

Any issues that arise concerning the interpretation of these program guidelines will be resolved by the Programs Directorate, Education Branch, in the Education and Social Development Programs and Partnerships (ESDPP) Sector with the support of regional offices.

These program guidelines replace the 2018-2019 Post-Secondary Student Support Program and University and College Entrance Preparation Program National Program Guidelines.

## **3. Objectives**

### **3.1 Post-Secondary Student Support Program (PSSSP)**

The program objective is to improve socio-economic outcomes for First Nations by supporting First Nations in providing eligible First Nations and Inuit\* students with funding to access education opportunities at the post-secondary level, consistent with the principle of First Nations control of First Nations education.

### **3.2 University and College Entrance Preparation Program (UCEPP)**

The program objective is to provide non-repayable financial support eligible First Nations (Registered Indian) and Inuit\* students who are enrolled in accepted university and college entrance preparation programs to enable them to attain the academic level required for entrance into degree and diploma credit programs, as prioritized and directed by First Nations.

\* Eligible Inuit can apply to PSSSP and UCEPP for a final fiscal year i.e. 2019-20 after which time they will need to apply to the Inuit Post-Secondary Education Strategy.

## **4. Expected outcomes**

These programs are expected to enable First Nations students to achieve levels of post-secondary education comparable to non-Indigenous students in Canada.

## **5. Eligibility**

### **5.1 Eligible recipients**

Eligible recipients under PSSSP and UCEPP are:

- band councils of recognized First Nations bands;
- organizations designated by band councils (bands or settlements, tribal councils, education organizations, political or treaty organizations engaged by or on behalf of First Nations) ; and,
- self-governing First Nations in Yukon that have not yet assumed responsibility for Post-secondary education through a Programs and Services Transfer Agreement or through the terms of their self-government agreement.

In addition, ISC may also enter into funding agreements with Funding Agreement Managers and Recipient Appointed Advisors (in accordance with ISC's Default Prevention and Management Policy) to administer PSSSP or UCEPP programming funds jointly with or on behalf of a First Nations community. In the case where such an agreement does not exist, the regional office in the province or territory where the student is residing is responsible to review and assess the student applications for funding.

### **5.2 Eligible students**

Recipients are required to demonstrate the eligibility of students to receive funding.

- To be eligible for funding, students are status First Nations (Registered Indians) or Inuit who reside outside their territory and are no longer eligible to be funded by their territory (proof of refusal is required); and,
- maintain satisfactory academic standing within an eligible post-secondary institution.

Partial funding may be provided. Applications to ISC's programs are valid for one school year only. For information on how to apply, visit the [Post-secondary education](#) page.

**Note:****Inuit Students**

Eligible Inuit students can apply for PSSSP and UCEPP for 2019-2020 as it is the transition year to the Inuit Post-Secondary Education Strategy.

To be eligible for funding through the PSSSP or the UCEPP, Inuit students must have lived outside of the Nunavut or Northwest Territories for 12 consecutive months, immediately prior to the date of submitting an application.

Students residing in Nunavut and the Northwest Territories are eligible for funding support from their respective territorial governments and not from PSSSP or UCEPP.

**Northwest Territories Students**

The Government of the Northwest Territories provides grants and bursaries to residents of the Northwest Territories (NWT). Students eligible for NWT support cannot receive funding from PSSSP or UCEPP.

Program recipients must not accept applications from people whose band or community is in the Northwest Territories unless the student can provide a statement from the Northwest Territories government that the student is not eligible for this support from these organizations because the student has not met their residency requirement.

**James Bay and Northern Quebec Agreement (JBNQA) and Northeastern Quebec Agreement (NEQA) Students**

Students who are eligible for support under the Cree School Board, Kativik Ilisarniliriniq School Board or the Central Québec School Board programs, that are resourced by ISC consistent with the JBNQA and the NEQA, cannot apply for support under PSSSP or UCEPP unless they have been outside of their territory for more than 10 years.

Program recipients must not accept applications from people whose band or community is in Northern Quebec unless the student can provide a statement from the Cree, Kativik or the Central Québec School Boards that the student is not eligible for this support from these organizations because the student has not met their residency requirement.

**5.3 Eligible programs**

Under the PSSSP and the UCEPP, an eligible program of studies (for example, trades, sciences, arts) is a program:

for which the completion of secondary school studies, or the equivalent as recognized by the post-secondary institution or the provincial or territorial ministry of education, is required; and,

- delivered at an eligible institution as defined in section 5.4.

UCEPP programs must provide the student with the necessary courses to attain the academic level for post-secondary institution entrance.

Refer to the Ministry of Education in the student's province or territory of residency for information on student admissibility to a program of study (consult Annex 2).

Delivery method may be in-classroom, e-learning, distant learning, or virtual learning as long as it meets all eligibility criteria.

#### **5.4 Eligible institutions**

Eligible post-secondary institutions are degree, diploma or certificate granting institutions that are recognized by a province or territory (in Canada or abroad).

They include educational institutions affiliated with, or those that deliver post-secondary programs by arrangements with, a post-secondary institution, as well as First Nations-designated and directed institutions.

A [list of eligible Canadian post-secondary institutions](#) is available. This list is effective as of April 1, 2015 for new PSSSP or UCEPP students and will be updated and adjusted as necessary on an ongoing basis.

A [list of eligible foreign post-secondary institutions](#) is available. This list is effective as of April 1, 2015 for new PSSSP or UCEPP students and will be updated and adjusted as necessary on an ongoing basis.

If the program of studies is in a foreign institution, the student must provide evidence that it is recognized in Canada as an acceptable post-secondary program of studies.

#### **Additions to approved lists of post-secondary institutions**

Where the institution selected by the student is not listed on the Annual Register of Post-Secondary Education Students, ISC's regional office in the region where the institution is located, will request documentation from recipients to formulate a recommended action as per section 5.4, Eligible institutions of the National Program Guidelines, to the Education Branch, Headquarters for discussion.

### **6. Program requirements**

When locally administering the PSSSP and the UCEPP, recipients (as defined in section 5.1, Eligible recipients) must meet the following minimum standards:

- provision, administration and distribution of funding, within the recipient's budgetary envelope, to eligible post-secondary education students as per the maximum amount payable outlined in section 7.2, maximum amount payable to students;
- development and implementation of local operating guidelines in accordance with National Program Guidelines (Note: until local program guidelines are in place, National Program Guidelines will apply);
- implementation and administration of a selection priority criteria that is publically available;

- development and implementation of rules for deferring applications in situations where there are more eligible students than funds available; and,
- implementation and administration of an appeal process that is publically available.

### **6.1 Local operating guidelines**

Recipients may issue local program guidelines for the administration of the PSSSP and the UCEPP provided that they are consistent with the guidelines set out in this document. These guidelines must include priority selection criteria, and rules for deferring applications in situations where there are more eligible applicants than funds available. All prospective student applicants must have access to these guidelines, along with a formal process to appeal and to gain additional information on funding decisions.

Note: Local guidelines may also include rates and allowances for amounts payable to students, provided that they do not exceed the maximum amount payable set out in section 7 eligible expenditures and section 7.2 maximum amount payable to students.

### **6.2 Potential selection priorities**

The following is a list of examples of potential selection priorities currently used by some First Nations (other criteria may be applicable as well):

- continuing students (students already being funded through PSSSP or UCEPP)
- high school graduates
- deferred students (eligible but not funded in the past due to limited funding)
- recent PSE graduates who wish to further their studies
- new students already studying at a post-secondary level
- returning students
- part-time students

### **6.3 Appeal process**

To ensure fairness and equitable treatment under the PSSSP and the UCEPP, recipients must have an appeal process in place that is accessible to students and that is publically available. The appeal process must include the existence of an impartial appeal board; specific time frames for the appeal hearing to be set and for decisions to be made; and, a governance process confirming that the recipient will abide by the appeal board's decision.

**Note:**

- When an application is approved, rejected or deferred, students must be informed, in writing, if their application for support was approved, or the reasons for rejecting or deferring the application
- Where a student is convinced that the local or national program guidelines are not being fairly applied to his or her situation then the student shall have access to an appeal hearing
- There is no appeal against refusal of assistance because funds are not available
- The appeal board's ruling must be consistent with the intent of the PSSSP and UCEPP National Program Guidelines
- The appeal board's decision is final
- A student may not appeal to ISC the administrative decisions and appeal rulings made by the local appeal process

**7. Eligible expenditures**

Student grants for academic and living expense associated with pursuing a post-secondary education credential at an eligible post-secondary institution, may include, but is not limited to:

- tuition and other student fees;
- initial professional certification and examination fees;
- books and supplies required by the student for their program of study;
- official transcript fees;
- application fees;
- living expenses, including for dependents, if applicable;
- expenses associated with travel home, including for dependents, if applicable;
- supplemental tutorial, guidance and counseling services;
- child care, as needed;
- scholarship and incentive payments; and,
- administration costs (as outlined in Section 7.3, Administration costs).

Retroactive funding is not permitted for studies in a previous fiscal or academic year.

**Travel support for students**

- Travel support does not include moving expenses such as the removal of household effects.
- Students may select any recognized post-secondary institution for their studies. However, travel support is normally restricted to the travel costs to the Canadian

post-secondary institution nearest to the student's place of residence which offers the least expensive comparable program. Travel support may be provided to the institution selected by the student if one of the following conditions is met:

- the required program of studies is not offered at the Canadian post-secondary institution nearest the student's home;
- the program of studies selected is not available in Canada; or,
- the student cannot gain admittance to the Canadian post-secondary institution nearest the student's home.

It is strongly encouraged that recipients ensure students always seek economic means for travel. The cost of travel, meals and accommodation should not exceed [the rates](#) set for government travel in the Treasury Board of Canada Secretariat's Travel Directive where possible. Rates are periodically updated throughout the year.

### **Living allowances**

- The living allowances will be paid in Canadian dollars regardless of the location of the institution
- Living allowances are paid for Christmas and study breaks. Additional time may be allowed for students to settle into accommodation at the place of study at the beginning of the academic year and to move out at the end of the academic year.
- The recipient may provide to students an advance of the living allowance, for example, rent advances
  - where a student is provided an advance, the recipient may spread the adjustment over the payment periods of the academic year and make the appropriate deductions from the living allowance for each payment period.
- Where two students are married to each other, and have no dependents, the living allowance for each will be calculated as a married student with an employed spouse
- Where two students are married to each other and have dependents, one of them will be designated as a married student with an employed spouse with dependents; the other will be designated as a married student with an employed spouse

### **7.1 Eligible tuition**

Tuition support may be provided under the following conditions:

- students attending Canadian public institutions at the actual tuition rate, including compulsory student fees charged by the institution for a Canadian student
- or
- students attending private or foreign post-secondary institutions at the same tuition rate, or the tuition rate that is the least amount, including compulsory student fees, charged by the public or private Canadian institution nearest to the

student's place of residence (that is, residence at the time of application) which offers the least expensive comparable program

or

- students enrolled in a foreign institution at the actual tuition rate, including other compulsory student fees charged by the foreign institution, when it is demonstrated that there is no comparable program available at an institution in Canada

### **Canadian public post-secondary institutions**

- The student will provide documentary evidence of tuition, registration and mandatory student fees.
- In exceptional circumstances, tuition support may be paid directly to the student as opposed to directly to the post-secondary institution.

### **Private and foreign post-secondary institutions**

- For support purposes, students may enroll in any private post-secondary institution recognized by the provincial or territorial Ministry of Education or in an acceptable program of studies in a foreign institution (consult Section 5.4, Eligible institutions, of the National Program Guidelines).
- A program of studies at a private or foreign institution is comparable to a program of studies at a Canadian public institution when the following conditions are met:
  - the minimum academic prerequisites are equivalent;
  - the number of credit hours are equivalent to within 10%, such as, a 20 credit hour program is equivalent to another program which has between 18 to 22 credit hours; and,
  - the course content generally covers the same subject matter.
- The student will provide documentation which identifies the most comparable program in the nearest Canadian public institution to his or her place of residence. The documentation must include registration, tuition and mandatory student activity fees of the Canadian public institution.
- In some cases an institution in the United States of America may be nearer to a student's home than a Canadian institution. If the United States' program of studies is eligible per the National Program Guidelines, it may be cost effective and less disruptive for a student to enroll in the United States' institution.

### **An example of calculating tuition for private or foreign institutions:**

A student living in Ottawa and enrolling in an equivalent business administration program at St. Lawrence College, New York must provide documentation of the registration, tuition and mandatory student fees for the business administration program at in Algonquin College, Ottawa. If the St. Lawrence College tuition is \$1,000 U.S. and

the Algonquin College is \$700 Canadian, the tuition support provided to the student will be \$700 Canadian.

## 7.2 Maximum amount payable to students

The maximum amount payable per full-time student under PSSSP or UCEPP cannot exceed \$53,000/per year. On an extraordinary and justified basis, the maximum amount payable per year for a student in an advanced or professional degree program (for example, dentistry, medicine) or a Masters or Doctoral program may exceed \$53,000 up to a maximum of \$90,000. Such awards may be granted by special request on a case-by-case basis only and considered when a graduate student has extraordinary circumstances that warrant the setting aside of the standard policy on maximum amounts payable.

**Part-time students**, as defined by the post-secondary institution being attended, may receive assistance for tuition and fees, and the cost of books and supplies which are listed as required by the post-secondary institution. Part-time students may be awarded assistance for living allowances or travel, at a pro-rated amount.

Note: This is a maximum allowable payment per student. No student is **automatically entitled** to this amount. The maximum amount was established to ensure that the most extreme circumstances could be funded as necessary. The actual amount of funding available to a student will depend on the overall amount of funding available in the program and for each recipient.

## 7.3 Administration costs

Administration costs must not exceed 15% of the sub-total amount requested before administration costs. The program's Data Collection Instrument (DCI) will automatically calculate the amount.

Eligible administration costs include only the actual costs proportional to resources used that are required to directly administer the PSSSP and UCEPP. These may include, but are not limited to:

- salaries and benefits of personnel directly employed in the administration and delivery of the funding. In the case of multiple responsibilities, the portion of the salary to be included under administration costs should be proportional to the amount of time spent fulfilling PSSSP and or UCEPP duties;
- materials and resources required for the management of funds;
- rent and utilities;
- printing and communications costs, including web presence;
- travel and accommodation;
- the collection, maintenance, and reporting of data and information in accordance with program and financial reporting requirements; and,

- costs associated with ensuring that personal information is appropriately managed and safeguarded during its collection, retention, use, disclosure and disposal.

**For travel and accommodation:** It is strongly encouraged that recipients always seek the most economical means for travel. The cost of travel, meals and accommodation should not exceed [the rates](#) set for government travel in the Treasury Board of Canada Secretariat's *Travel Directive*. Rates are periodically updated throughout the year.

**Further distribution of funds by ISC's funding recipients:** When a funding recipient further transfers, to a third party, funds that were received under this program, the 15% allowed for administration costs must be divided between the parties, as agreed to between the parties. The total administration costs retained by all parties must not exceed 15% of the sub-total amount requested before administration costs.

## 8. Funding

### 8.1 Funding approaches

Transfer payments to funding recipients of the Post-Secondary Student Support Program and University and College Entrance Preparation Program may be made using Fixed, Flexible or Block contribution, or Grant, depending on the eligibility of the recipient and of the service to be delivered. Set funding may also be used if the recipient so wishes. ISC regional officers can advise on the eligibility of these funding approaches as well as on the requirements related to the management of the funds. The funding approach used to transfer funds to a recipient is identified in the recipient's signed funding agreement.

The following specific Program directions for the management of transfer payments complement the directions provided in the recipient's signed funding agreement and are to be read in conjunction with the funding agreement.

#### a) Set contribution funding

##### Reallocation of funding

Reallocation of funds is not allowed with transfer payments made using Set contribution.

#### b) Fixed contribution funding

##### Reallocation of funding

During the fiscal year, recipients may reallocate funds between the Post-Secondary Student Support Program Functional Area and the University and College Entrance Preparation Program Functional area. Reallocation of funds toward the Administration Post-Secondary Functional area is not allowed.

### Unexpended funding

Recipients may retain unexpended funding from a fiscal year to expend in the one year period immediately following the fiscal year for which it was provided, on eligible activities and expenditures outlined in the Post-Secondary Student Support Program and University and College Entrance Preparation Program National Program Guidelines 2019-2020.

### **c) Flexible contribution funding**

#### Reallocation of funding

During the fiscal year, recipients may reallocate funds between the Post-Secondary Student Support Program Functional Area and the University and College Entrance Preparation Program Functional area.

Reallocation of funds toward the Administration Post-Secondary Functional area is not allowed.

#### Unexpended funding

Recipients may retain unexpended funding remaining at the end of each fiscal year to expend in a subsequent fiscal year, to further achieve results toward the program objective.

## **9. Monitoring and accountability**

Funding recipients must deliver the programs in accordance with the provisions of their funding agreement and the program delivery requirements outlined in these National Program Guidelines while ensuring that the necessary management controls are in place to manage funding and monitor activities. Funding recipients are required to exercise due diligence when approving expenditures and must ensure that such expenditures are in accordance with the eligible expenditures set out in these National Program Guidelines.

ISC is committed to providing assistance to recipients in order for them to effectively carry out obligations under these National Program Guidelines and funding agreements. Regional offices and other departmental contacts are available to answer questions and provide guidance related to ISC programs and funding.

Indigenous Services Canada is accountable to provide funding to First Nations in a timely manner through contributions payments under the First Nations Post-Secondary Education Strategy.

To ensure that strategy outcomes and objectives are being met and opportunities for continuous improvement with a goal to improve results for First Nations are being identified, activities including audits, evaluations and targeted strategy reviews (i.e. desk and on-site reviews) may be conducted with funding recipients. Of note, these activities may be developed through the regional post-secondary education strategies.

Note to recipients: Refer to Annex 3 for more information concerning student record files requirements.

- The department's collection and use of personal information and other records for the purposes of program compliance reviews will be limited to what is necessary to ensure program delivery requirements are met.
- The department is responsible for all information and records in its possession. The confidentiality of the information will be managed by ISC in accordance with the *Privacy Act* and other related policies on privacy. Recipients are responsible for the protection of personal information per the privacy legislation, regulations or policies that govern them up to the point that it is transferred to ISC

## 10. Reporting requirements

The reporting requirements (program and financial reports) are listed in the recipient's funding agreement, and details on these requirements are available in the [Reporting Guide](#). Recipients are responsible for ensuring that reporting requirements are met and reports are accurate and submitted on or before the established due dates. Recipients who have access to the [ISC Services Portal](#) can access the reporting forms by opening a session on the portal. If you do not have access to the portal, contact your [regional office](#).

Recipients must report on all funds received and expended, including the use of unexpended funding they were allowed to retain to use in the following fiscal year.

Recipients shall use these guidelines in conjunction with their funding agreement with respect to reporting requirements.

## 11. Contact information

For further program information, please visit the [Post-Secondary Education](#) page.

The regional offices coordinates can be found on the [Regional Offices](#) page.

You can also write to:

Education Branch  
Indigenous Services Canada  
10 rue Wellington  
Gatineau QC K1A 0H4  
[aadnc.education-education.aandc@canada.ca](mailto:aadnc.education-education.aandc@canada.ca)

These National Program Guidelines can be consulted in the [Education National Program Guidelines](#) page of ISC's website and through the *View Instructions* button on the first page of this program's Data Collection Instrument (DCI).

## Annex 1 : Glossary

### Term

#### Definition

#### Academic year

is as defined by the post-secondary institution.

#### Band

as defined by the *Indian Act*.

#### Canadian public institution

is a post-secondary institution that receives the majority of its funding from federal and provincial governments.

#### CÉGEP

is an abbreviation of Collège d'enseignement général et professionnel. CÉGEP's operate in Quebec.

#### Dependent

means a person who is dependent upon the student as defined by Revenue Canada and who does not receive income in excess of income allowed for a dependent spouse by Canada Revenue Agency.

#### Dependent spouse

means a person who is married to the student or a person who has lived with the student as husband or wife for a period of at least one year prior to application for educational support. This person is dependent upon the student and does not receive income in excess of the level of income allowed for a dependent spouse by Canada Revenue Agency.

#### Full-time students and part-time students

are as defined by the post-secondary institution. Note that short term intensive summer programs may qualify at full time.

#### Post-secondary education

means a program of studies, offered by a eligible post-secondary institution, for which completion of secondary school studies or its equivalent is a prerequisite.

#### Post-secondary institutions

are degree, diploma, and certificate granting institutions that are recognized by a province or territory in Canada or abroad. They include educational institutions affiliated with, or delivering accredited post-secondary programs by arrangement with a post-secondary institution, as well as First-Nations-designated and directed institutions.

#### Private post-secondary institution

is a Canadian or foreign post-secondary institution which receives the majority of its funding from sources other than governments.

#### Program of studies

includes all post-secondary programs, at least, leading to a certificate, diploma or degree. Programs less than one academic year which are prerequisites to post-secondary programs of at least one academic year are included.

#### Recipient

is an administering organization in receipt of funds intended to finance the PSSSP and UCEPP in accordance with the National Program Guidelines. This may be band Councils of recognized First Nations bands, organizations designated by Band Councils (bands/settlements, tribal councils, education organizations, political/treaty organizations engaged by or on behalf of First Nations), or other First Nations organizations which have responsibility for the administration of the program or a portion of it.

#### Semester

refers to a part of the academic year, as defined by the post-secondary institutions. Semesters usually cover the periods from September to December, January to April, and May to August. Number of semesters, period and length are defined by the individual institutions.

#### Student

is an individual who has successfully applied to be funded under the PSSSP or UCEPP and fulfills the conditions of the programs in order to receive financial support to successfully attain a recognized post-secondary education credential.

#### Treaty or Status Indian and Indian

means a person whose name has been entered in the Indian Registry maintained by Indigenous Services Canada as defined by the *Indian Act*.

## **Annex 2 : List of provincial or territorial Ministries of Education weblinks**

### **Atlantic**

- [New Brunswick Department of Post-Secondary Education, Training and Labour](#)
- [Newfoundland and Labrador Department of Advanced Education, Skills and Labour](#)
- [Nova Scotia Department of Labour and Advanced Education](#)
- [Prince Edward Island Department of Workforce and Advanced Learning](#)

### **Quebec**

- [Ministère de l'Éducation et de l'Enseignement supérieur](#)

## Ontario

- [Ministry of Advanced Education and Skills Development](#)

## Manitoba

- [Ministry of Education and Training](#)

## Saskatchewan

- [Ministry of Advanced Education](#)

## Alberta

- [Ministry of Advanced Education](#)

## British Columbia

- [Ministry of Education and Training](#)

## Yukon

- [Department of Education](#)

## Northwest Territories

- [Department of Education, Culture and Employment](#)

## Nunavut

- [Department of Family Services](#)

## Annex 3 : Student record files

<b>Student information</b>	<b>Yes</b>	<b>No</b>	<b>Notes</b>
Name of applicant			
Indian registry number			
Address and contact information			
Marital status			
Dependents information			
Previous education history			
Proof of admission			
PSE eligible institution			
Eligible program of studies			
Length of program			
Required books and supplies list			
Academic standing			
Tuition and fees receipts			
Books and supplies receipts			
<a href="#">Report a problem on this page</a>			