

The fiscal body of sovereignty: to 'make live' in Indian country

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ABSTRACT

Fiscal relations between the state and Indigenous peoples in Canada are a matter of life and death. By bringing to light techniques of economic rationality and governance of Indigenous peoples, this paper demonstrates a vital, yet overlooked trajectory in an ongoing colonial war. I examine specifically how Canada investigated and intentionally distorted Attawapiskat Chief Theresa Spence's band finances as a way to discredit her demands that governments respect her community's treaty rights. Further, I will analyze how these economic mechanisms and discourses functioned to 'settle' Indigenous territorial demands for self-determination in order for states and private industry to gain valuable access to Indigenous lands and resources. A multi-million dollar De Beers diamond mine operates 90 kilometers west of the Attawapiskat reserve and serves as an important site for examining how colonial forms of fiscal warfare work. For the past two centuries, an expectation of 'self-sufficiency' has been demanded from Indigenous peoples in tension with state investment in the dispossession of Indigenous lands; this tension defines Crown-Indigenous fiscal relations to this day and has been amplified recently in public discourses demanding *accountability* and *transparency* from Indigenous peoples while simultaneously decrying their *dependency* on the state. These discourses have developed in distinct relation to the conjoined historical and structural imperatives of settler colonial governance: territorial possession and resource access. I propose that by surveying the recent economic history of a resource periphery such as Attawapiskat First Nation, we may examine the kinds of power invested and produced in governing the lives and deaths of Indigenous peoples in Canada today.

Four centuries ago the Christian European conscience was plagued with questions about the men and women they encountered ashore the Atlantic coast. They wondered, how do you kill people who have done you no harm? How do you enslave people who are not indebted to you? How do you deny sovereignty to clearly self-governing nations? The answers were self-preservation, defense of universal values, and improvement of the earth. The key architects of these structures of argument were Francisco de Vitoria, Hugo Grotius, and John Locke. Historical and social context conditioned the reception of these justifications, as did the geopolitics of empire, and the material desire of its rulers.

Today, the question of how you kill an Indian with a clear conscience has merited its own distinct historical formulations. From within what became the settler colonies, the inheritors of imperial sovereignty grapple with new moral problems brought on by the enduring eliminability of Indigenous peoples and their forms of life. They ask: how can people be rendered surplus to the national economy, even as their territories, resources, and jurisdiction remain central to its course? How can we blame people for the poverty our dispossession caused, even while we deepen its source? How can we extinguish Indigenous nations while leaving their bodies alive? A new background picture against which Indigenous death, or its persistent prognosis, is justified has been carefully constructed through contemporary forms of economic knowledge: discourses of accountability, transparency, and dependency.

One expression of this knowledge is succinctly captured in an Ipsos Reid poll that was conducted on the 36th day of Attawapiskat Chief Theresa Spence's fast near Canada's Parliament building in 2013. The northern Cree community of Attawapiskat was undergoing a severe housing crisis that had put the community's collective health at risk. The Chief was fasting to raise awareness about this injustice. Rather than press their government to remedy the emergency immediately and remove the Attawapiskat Chief and residents from harm's way, results of the poll showed that 81% of Canadians nationally agreed that, 'no additional taxpayer money should go to any Reserve until external auditors can be put in place to ensure financial accountability'.¹ Without fiscal disclosure, Chief Spence's death, and death more generally at Attawapiskat, was excepted from intervention.

Fiscal relations between the state and Indigenous peoples in Canada are a matter of life and death. By bringing to light techniques of economic rationality and governance, this paper demonstrates a vital, yet overlooked trajectory in an ongoing colonial war. For the past two centuries, an expectation of 'self-sufficiency' has been demanded from Indigenous peoples in tension with state investment in the dispossession of Indigenous lands; this tension defines Crown-Indigenous fiscal relations to this day and has been amplified recently in public discourses demanding *accountability* and *transparency* from Indigenous peoples while simultaneously decrying their *dependency* on the state. These discourses have developed in distinct relation to the conjoined historical and structural imperatives of settler colonial governance: territorial possession and resource access. I propose that by surveying the recent economic history of a resource periphery such as the Attawapiskat First Nation, we may examine the kinds of power invested and produced in governing the lives and deaths of Indigenous peoples in Canada today.

I will examine specifically how Canada investigated and intentionally distorted Chief Spence's band finances as a way to discredit her demands that governments respect Attawapiskat's treaty rights. Further, I will analyze how these economic mechanisms and discourses of accountability functioned to 'settle' Indigenous territorial demands for self-determination. A multi-million dollar De Beers diamond mine operates 90 kilometers west of the Attawapiskat reserve and serves as an important site for examining how colonial forms of fiscal warfare work to access Indigenous lands and resources.

I define fiscal warfare as a tactic that measures the value and utility of First Nations' lives through accounting techniques. It is both disciplinary and biopolitical in production, defining the terms by which Indigenous bodies may live, within a narrow band of compliance with liberal forms of self-management.² When Indigenous peoples show signs of

resistance to the juridico-political administration of their finances and to the subjugation of their economic futures, they are put to fiscal death; their bodies are rendered surplus to the national economy. This death is not metaphorical and it is not exceptional; it involves continual exposure to hunger, disease, and other kinds of physical deprivation. However, when this exposure is given a national platform through public acts of resistance (or other newsworthy means), the vitality of Indigenous national, legal, and kinship bodies brings to rare light of day the ongoing stakes of fiscal warfare at play.

Broadly, I situate the housing crisis at Attawapiskat within two inter-related contexts. First, I locate the treatment of Chief Spence within the national Canadian imperative of perfecting settler sovereignty. The historical settler colonial project to conflate assertions of sovereignty with effective control over territory remains lumpy and uneven due to state failure to obliterate Indigenous legal and political land-based orders.³ I read Chief Spence's demands that Canada recognize the treaty relationship, and thus the diplomatic protocols of Indigenous law, as an embodied barrier to the perfection of settler sovereignty, thus marking her a target for fiscal warfare. Second, I locate this crisis within an international context of declining rates of resource reserves, rising costs of extraction, and growing global consumption that locate resource peripheries like Attawapiskat at the frontier of new social forms of capitalist accumulation. While I only have space here to canvas these broader contexts, which form the subject of my ongoing research, this case study can expose the ways in which the fiscal death of Indigenous peoples is not simply the case of crushing poverty due to federal underfunding. A fiscal death also signifies a political economy of hunger, a biopolitics of surplus population, and a geo-economic reformulation of land.

This is ultimately an article about whose lives get to matter in a staple state economy like Canada and how these lives come to be valued; in this way the analysis can only ever be partial and fragmented from much broader efforts to understand complex practices of colonial subjectification and domination. This piece was inspired as such by an inquiry of a different nature into the meanings projected onto Chief Spence's body by the Canadian public as she fasted. Audra Simpson presents a sharp analysis of the mockery and derision focused on Spence's 'overweight' body that *failed* to waste away during her fast. Peeling away the layers of what first appear familiar as gendered, fat shaming tactics of patriarchal control, Simpson uncovers a deeper structure of Indigenous death aimed at erasing Indigenous legal orders – a 'sovereign death drive' that targets the bodies of those who reproduce these kinship systems.⁴ She argues that Chief Spence was publicly ridiculed for fasting in support of her people's treaty rights because she refused to do what Indigenous women's bodies are meant to do in a settler state: that is to die.⁵

My modest intervention here seeks to foreground techniques by which the survival of women's bodies, and therefore Indigenous legal orders, becomes the object of socio-technical arrangements of power. Though Chief Spence survived her fast, I find here that the state devised another way to kill her, or to create the brutal conditions to make her live: through an economic rationality that sanitized the violence of a fatal game of fiscal relations.

The life and death struggle of Chief Theresa Spence

The Attawapiskat First Nation is one of seven Mushkegowuk Cree communities near James Bay in northern Ontario, Canada. It is located on the west side of the bay in sub-Arctic

territory, where temperatures drop to -40 to -50 below Celsius in the depths of winter. About 1800 band members live on the reserve where the existing housing stock is inadequate and badly weathered from sub-Arctic winds. The population at Attawapiskat has been growing steadily over the past decade and there are approximately 1000 people in need of homes.

In October 2012, Chief Theresa Spence was forced to declare a state of emergency on her reserve due to the severe housing crisis. A lack of funding had resulted in an acute housing shortage, forcing people to live in moldy homes, tents, abandoned construction trailers and cabins with no heat in -15 to -20 Celsius temperatures. The Canadian Red Cross responded long before the ruling Conservative government became involved. When the federal government finally did respond, attempting to lay the blame on Attawapiskat leadership, Chief Spence was not prepared to suffer the patronizing censure that would surely follow. The matter, as she saw it, was not merely about housing, but about a fundamentally failed treaty relationship with Canada. She demanded to meet with the Prime Minister and Governor General of Canada, and knowing she could not achieve this goal by appointment, on 11 December 2012, Chief Spence began a hunger strike in the nation's capital on Victoria Island near Parliament Hill. Though the fast became the pivot around which Spence's life was tethered during this period, I want to argue here that almost a year before her fast began another kind of death was already being prepared for her.

Although the housing crisis dates back farther, as we will see, I want to begin Chief Spence's story in August 2011, less than a year and a half before she began her fast, when Attawapiskat band members began requesting funds for construction materials from the federal Department of Aboriginal Affairs to fortify housing.⁶ At the time, there were five families living in tents and hundreds more living in un-insulated, unsafe, un-serviced dwellings with extreme overcrowding and health risks posed due to mold infestation. Faced with government inaction, a couple of months later, Grand Chief Stan Louttit of the Mushkegowuk Council declared a state of emergency regarding housing on the Attawapiskat reserve.⁷

The Minister of Aboriginal Affairs responded a week and half later, agreeing to advance \$500,000 in funds to deal with the crisis. As Louttit describes, 'It was a Band-Aid solution. Not an answer at all.'⁸ Reports alleged it would have taken tens of millions of dollars to bring the housing situation up to livable standards.⁹ Throughout November, Chief Spence communicated to Aboriginal Affairs on several occasions that the Ministry's funds were insufficient and that the housing crisis was ongoing. At the end of November, department officials finally visited the community and concluded that immediate action was required.¹⁰ They pledged funds to fix a limited number of homes and to install 22 modular housing units.

In the meantime, news of the housing crisis at Attawapiskat had begun to circulate to appalled Canadians and the media sought explanations for the state of housing disrepair on the reserve. In Parliament, knowledge about Attawapiskat was quickly re-inscribed in state narratives of dependency and accountability. 'This government has made large-scale investments in this community,' Prime Minister Stephen Harper told the House of Commons. 'And this government is determined and is prepared to take the steps necessary to ensure results with those funds.'¹¹ The Prime Minister declared that it was 'unacceptable' to see such 'poor results' from \$90 million in federal funding since 2006.

That's over \$50,000 for every man, woman and child in the community. Obviously we're not very happy that the results do not seem to have been achieved for that, we're concerned about that, we have officials looking into it and taking action, he stated.¹²

Soon after this speech, the Conservative government announced that the community would be put under 'third party management' – a policy that forced bands to surrender their authority over band finances to private accounting firms. Though the band council did not know it at the time, Federal Court documents reveal that one day after the official Aboriginal Affairs and Northern Development Canada's (AANDC) visit to Attawapiskat in November 2011 to assess the housing crisis, the Senior Deputy Minister responsible for Regional Operations at AANDC emailed the Regional Director and referred to the possible appointment of a third party manager to the band.¹³ In addition to third party management, Aboriginal Affairs Minister John Duncan now publicly ordered a comprehensive audit of the band's finances. The demise of Chief Spence's credibility – a public relations death – was being rapidly engineered through aspersions of fraud, corruption, and incompetence.

Chief Spence took immediate steps to prevent the financial intervention of third party management, which would mean an instant loss of band council power to determine how to allocate and prioritize federal transfer funds. She traveled to Ottawa where she addressed a special chiefs assembly; her address led to a spontaneous, supportive march to Parliament Hill. Fury over the government's cruel response to an unfolding humanitarian crisis also provoked chiefs from reserves nationwide to threaten national oil pipeline blockades and other disruptions until the issue was resolved and the appointment of third party management revoked.¹⁴ The Attawapiskat band council also filed a motion for an interlocutory injunction seeking a declaration that the Minister appointed a third party manager for irrelevant and extraneous reasons, but the court denied the injunction.¹⁵

The federal government's response to the crisis shaped public knowledge about the nature of the conflict, which was now being fought within the discursive terrain of fiscal responsibility, rather than dealt with through institutional mechanisms designed to avert humanitarian crisis, or within the framework of Aboriginal treaty rights in Canada, as Chief Spence demanded. The outcome of this discursive reframing was that attentions turned to Attawapiskat's finances and away from the immediate crisis of insufficient shelter, which remained unresolved. On the contrary, as Attawapiskat's chief and council pointed out, external auditors were exacerbating the crisis:

The professional fees of the Third-Party Manager ... draw from the very funds available to resolve the urgent and time-sensitive housing crisis. And – in the weeks since this appointment was made – the Third-Party Manager has failed to even appoint a project manager to set the process underway. The First Nation, in the meantime, has taken active steps to organize an effective response, and has plans developed and ready to execute – but no capacity to control the funds necessary to do so.¹⁶

In fact, Charlie Angus, Member of Parliament for the region, noted that third party management had financially held up the installation of the modular homes AANDC sent to provide housing relief in the community.¹⁷ At a rate of \$20,000 per month drawn from the bands' meager funds, the unaccountable practices of external audit firms largely escaped public scrutiny.¹⁸

More distressingly, the threat of Indigenous death was sidelined by the new focus on First Nations financial accountability. As Grand Chief Louttit stated at a rally decrying the imposition of third party management on Attawapiskat:

We are saying no to these governments who want to come to us and put us aside just like we are animals, just like we are nothing. Chief Spence is struggling, *her people are slowly dying while this is going on.*¹⁹

This kind of slow death, a social poison of prolonged exposure to violence and deprivation, was one that Spence recognized immediately as a residential school survivor. Residential schools 'taught the First Nations and its members that it is not safe to surrender our autonomy and decision-making authority to Canada'. Like the problem of the 'uncivilized' Indian resolved by forced attendance at church-run boarding schools,²⁰ third party management also offered a forcible solution to a problem that the government itself created. 'Our current housing crisis is the result of Canada's housing and construction policies for our people throughout the last 4 decades,' Spence wrote in an affidavit to the court.²¹ The infantilizing imposition of accountants onto her band echoed with the same reassurance authorities had given parents in her community that their children would be cared for; instead experts abused them.

One year after the imposition of third party management, the housing crisis persisted as harshly as ever at Attawapiskat, with all roads to negotiate via diplomatic channels seemingly closed. So on 11 December 2012, Chief Spence camped out on Victoria Island, fasting for 44-days while the Idle No More movement surged with ever-present declarations of support for her struggle.²² The Chief issued a 13-point declaration as conditional to the abandonment of her fast, demanding a commitment from Canada to discuss outstanding issues relating to treaty and non-treaty lands and to establish clear work plans to ensure these commitments were implemented.²³ A meeting was planned for 11 January 2013, between leaders of the Assembly of First Nations – the national organization representing chiefs from reserves across the country – and the Prime Minister's Office to work out an agreement.

Days before the scheduled meeting, the comprehensive audit that the Aboriginal Affairs Minister ordered in 2011 was leaked to CBC News, the national broadcaster, by the federal government.²⁴ Undertaken by Deloitte & Touche LLP, the audit of \$104 million in federal funding spent between 1 April 2005 and 30 November 2011 noted 'incomplete, insufficient, and inaccurate bookkeeping' and 'insufficient oversight on cheque and payroll disbursements'.²⁵ The media magnified these findings immediately. The fact of mismanagement and corruption was conveyed seemingly instantly by the figures. The audit had found that only \$3.6 million of Attawapiskat's \$6.85 million budget allocated by AANDC for housing had been spent on housing renovations and maintenance. The rest of these funds – a little less than \$3 million – were being spent on debt repayments.

Chelsea Vowel, a prominent and respected Métis blogger, spoke on national public radio soon after the release of the Deloitte audit.²⁶ She questioned the timing of the leak, since the report had been submitted to the Deputy Minister months earlier, in September 2012. Now the federal government had leverage to discredit Spence and therefore weaken negotiation outcomes with First Nations leaders. Vowel refused the interviewer's insistence that the Deloitte audit revealed serious problems with

Attawapiskat's band management, emphasizing instead the stated purpose of the report, which was, as she noted, as plain as the title on the cover page: 'Audit of the AANDC and Attawapiskat First Nation (AFN) *Management Control Framework*' (*emphasis added*). This was not a report about 'stolen money', Vowel pointed out, but rather 'an audit on how various government entities communicate and work together'. Most of the recommendations in the audit involved making improvements to AANDC spending protocols. The interviewer attempted to induce Vowel again into the popular discursive frame by asking if the audit did not point back to Chief Spence: shouldn't she have to answer for financial irregularities? But the audit, Vowel corrected, showed only missing documents and irregularities in record keeping. The issue was *reporting*; no evidence was shown of *mispending*. Furthermore, Vowel noted that the audit covered barely two years of Chief Spence's leadership, a period when marked improvements in bookkeeping were noted.²⁷

The mainstream media did not note the distinction between misreporting and mispending.²⁸ What the media also did not report at the time was that five months earlier, a Federal Court had exonerated the First Nation from the AANDC Minister's imposition of third party management on the band. The community had successfully launched a judicial review of the Minister's action imposing third party management. Judge Phelan concluded that the Minister used the third party management policy without consideration for 'more reasonable, more responsive or less invasive remedies available'.²⁹ As the Federal Court heard, departmental officials who were monitoring the situation had never raised an issue with Band management or financial administration until the community publicized the housing crisis.³⁰

The question remains why Attawapiskat housing funds were reallocated toward debt repayment, rather than spent on meeting local housing needs. Leaving aside the fact that debt repayment is a hallmark of fiscal conservatism, the source of this debt reveals key missing information to interpret the audit figures. For the band was servicing debt forced upon them when AANDC and De Beers refused to shoulder costs for damages to Attawapiskat's housing stock. In 2009, for the second time in four years, the Victor diamond mine nearby triggered sewage backups in the band's fragile septic tank causing flooding in the community. The flooding forced almost 100 people out of their homes.³¹ Aboriginal Affairs refused to act when the flooding took place, so Attawapiskat was forced to pay for damages.³² The Chief at the time, Theresa Hall, fumed that after traveling more than 1000 kilometers by plane and bus to protest at Parliament Hill, that 'Indian Affairs flatly refused to assist the evacuees even after they were told by Health Canada that the community had to be moved out of the contaminated homes due to health and safety issues'.³³ To make matters worse, engineers with the First Nations Engineering Service warned Aboriginal Affairs in 2005 that the community's pumping station was vulnerable to overloads and needed to be fixed, but the Ministry ignored these calls. A second engineering firm in 2006 noted that very little had changed and that the pump was vulnerable to 'fail at any time'.³⁴

While discourses of accountability dominated the news cycle on Attawapiskat's housing crisis, federal accountability to First Nations in the form of adequate band funding lay outside of the interpretive frame. Contrary to Prime Minister Harper's statements in the House of Commons, the allocation of funds per capita on reserves is closer to \$10,000 per person, rather than the \$50,000 figure he identified.³⁵ (By means of comparison, Toronto residents receive about \$24,000 per capita in government expenditures – more

than double the amount received by Attawapiskat members).³⁶ While Harper's figure conveys a comfortable middle-class existence lived out at taxpayers' expense, the accurate figure represents a community living well below the poverty line in Ontario. This discrepancy is no accident – as Harper would well have known, federal monies are not allocated directly to members, but rather must cover major service provisions, including health care and education. Health care alone constitutes about 20% of band funds.³⁷ Most of the remaining operating budget from 2005 to 2011 would be re-circulated throughout northern towns to pay for goods, materials, contractors, and other services, bolstering the local economy while draining reserve funds.

One political commentator notes that those polled in the Ipsos Reid survey referenced in the introduction 'swallowed whole the Harper government's portrayal of aboriginals: that they were all like the Chief Theresa Spence of the Deloitte & Touche audit – at the very least grossly incompetent, perhaps worse'.³⁸ It is not surprising then that according to another poll, Canadians liked Harper's treatment of Spence – he rose 2 percentage points in public approval ratings after shutting her out and forcing the National Chief of the Assembly of First Nations, Shawn Atleo, into humiliating capitulations around the terms, content, and conclusion of Crown-First Nations meetings around that time.³⁹ The federal government had confirmed the bias of suspicious Canadians who wondered how millions of dollars could be spent on First Nations reserves with no tangible results: the band simply could not manage the ample funds supplied.

Dependency, accountability, transparency

It would be naïve to think that Canadians came to hold negative views of First Nation finances simply based on doubts sown by the Conservative government during this period. What Marilyn Strathern calls 'audit cultures' are part of a global phenomenon that 'compose a field of institutionalized expectations and instruments'.⁴⁰ She writes that, with the rise of neoliberal logics of governance, '[t]ransparency of operation is everywhere endorsed as the outward sign of integrity'.⁴¹ But as a performative economic discourse, transparency must draw upon local contexts and histories to gain currency; it must be adapted to prevailing norms, as well as its disputations.

For the past two centuries, an expectation of 'self-sufficiency' has been demanded in tension with state investment in the dispossession of Indigenous lands; this tension continues to define Crown-Indigenous fiscal relations to this day. Perceptions of 'financial unaccountability' and 'welfare dependency' in First Nation communities have been simultaneously cultivated and maligned by the state, rendering these commonplace pejoratives an important site of study for understanding the ways in which the economic discourse of mismanagement concerning Attawapiskat finances became 'fact' and a tool for fiscal warfare.

We can trace a tension between discourses promoting Indigenous self-sufficiency and practices of dispossession by the Crown back to at least 1812 when military alliances and related diplomatic arrangements between European settlers, the Haudenosaunee, and other nations were deemed irrelevant and costly to the Colonial Office in London following the war. While the Royal Proclamation of 1763 had guaranteed the protection of Indian lands from the encroachment of settlers, following the British colonial war with the USA, Loyalists demanded reward for military services in land, especially in the Maritimes and in

the Upper (English) and Lower Canadas (French). A new policy on Indians was needed to provide lands for settlement and to finance the wounded empire.⁴²

At first, the Indian bureaucracy self-funded through the sale of Indian lands.⁴³ An aggressive policy of land acquisition compensated Loyalists for their service and much of Southern Ontario was purchased through surrender, paid out to First Nations in yearly installments called *annuities*. Annuities often became 'in kind' payments of housing and provisions, discounting the land further, and by the time of the Bagot Commission in 1842–1844, Indigenous peoples (in what was now the United Canadas) were being encouraged to subdivide their territories and sell off reserve lands as individual freeholds.⁴⁴ This liquidation of Indigenous assets was soon complemented by converging colonial philosophies of assimilation formalized through legislative directives.⁴⁵

By the 1850s, assimilation had increasingly become the solution to ease the burden of native costs to the Indian bureaucracy. The assimilatory regime was executed through rapidly accruing statutes promoting enfranchisement and civilization leading up to Confederation and following closely afterward with the Indian Act of 1876.⁴⁶ In the twentieth century, the contradictory demand that Indigenous peoples become self-sufficient while lands were slowly leached away through legislative initiatives like the Oliver Act of 1911⁴⁷ was further deepened by statutory measures restricting Indigenous participation in the market economy.⁴⁸

But a lesser-examined, significant set of governance techniques also emerged in the mid-nineteenth century, occupying a more subtle disciplinary register of power. Accounting discourses first began to circulate concerning Indigenous peoples between 1830 and 1860, tied to the broader logics of state solvency.⁴⁹ This period marked several crucial shifts in colonial governance, including the administrative transition from military to civilian authority over Indians, as well as a devolution of costly responsibilities from imperial Britain to the colonial legislatures in Upper and Lower Canada. As documented in bureaucratic reports presented to the legislature (1845, 1847, 1857–1858), an economic framework developed in this period that prefigured the infamous assimilation and enfranchisement legislation to come. This new economic framework marked 'the first time in the context of government-indigenous peoples relations that accounting techniques were systematically manipulated in the attempt to achieve certain ends'.⁵⁰ Specifically, early mediations into the distribution of annuities marked new interventions that controlled from a distance the lives of Indigenous peoples in Canada with as little expenditure as possible.

Accounting became the means by which legislation was translated into micro processes on the ground, structuring a regime of permanent austerity into Indigenous life.⁵¹ By the time of Confederation in 1867, fiscal strategy had become 'a silent war' against Indigenous peoples.⁵² Taking up arms against Indians was no longer an acceptable form of social control and so the subjugation of First Nations proceeded in a civil manner 'through lawfully sanctioned administrative surveillance'.⁵³ For instance, accounting techniques were necessary for Indian agents to carry out key aspects of the consolidated Indian Act, 1876. Provisions for the management of Indian monies were delegated to the Governor in Council and all monies owing to the Indians were to be held by the Receiver General 'to the credit of the Indian fund'.⁵⁴ These monies were raised through the land regulations in the act (25, 26, 29), which were dependent on a new technology called trust accounting. The 'Indian Fund' that was consequently set up to hold these trust monies (much of which

never made it into Indigenous hands⁵⁵) was soon used to track the inflows and outflows of bands and individual band members. Annuity payments in the earlier phase of fiscal relations had been manipulated, but never so carefully tracked.⁵⁶

Once fiscal trust funds were established, attention to First Nation financial solvency became a primary object of governance.⁵⁷ This focus became increasingly salient as the perception that Indigenous peoples are a 'burden' on the public purse – to be eliminated and off-loaded – increased in tandem with the loss of recognition for their proprietary interests in traditional lands through the treaty process.⁵⁸ In the period following Confederation, Prime Minister John A. Macdonald's national plan involved clearing western lands for immigrant settlement and railway building. Treaty making constituted a largely unacknowledged plank of this expansionist policy.⁵⁹ Canada guaranteed that these treaties would ensure economic security and collective autonomy for Indigenous nations for present and future generations.⁶⁰ But, in practice, the federal government construed these treaties as land surrenders conferring limited hunting and fishing rights. The Crown's narrow interpretation of treaty rights has led to well-documented dispossession and social dislocation resulting in a state of 'enforced dependency'.⁶¹

Dependency has become a tool to further justify the colonization of Indigenous lands. The legacy of treaty violations continues to reverberate today, most recently, in the 2014 Supreme Court of Canada case of *Grassy Narrows First Nation v. Ontario (Natural Resources)*.⁶² The 'Keewatin' decision reinforced that no economic rights accrue to an Indigenous nation's traditional treaty territories. As Russell Diabo sharply states: 'This basically condemns Treaty bands to dependency on federal transfer payments, which aren't enough to meet their needs.'⁶³ Indigenous peoples living on unceded lands have also been denied economic rights to their territories by both the executive⁶⁴ and judicial⁶⁵ arms of government.

When reliance on federal transfer payments has been entrenched, First Nations can be held to federal *account*, creating obligations to answer for poverty that the state itself produced. In democracies, accountability is meant to constrain responsibility, and thus to represent good governance.⁶⁶ Canada re-positions First Nation responsibility, not to their lands and grandchildren as they insist, but to the state, justifying an obtrusive audit culture of Indigenous governments. In contrast, in a commercial or financial investment context, accountability simply demands evidence of good investment. In the framework of Crown-First Nations fiscal relations, the two meanings have come to tangle, so that sound evidence of financial investment in Indigenous communities is taken as proof of responsible federal governance, which includes facilitating corporate access to Indigenous lands.⁶⁷

'Transparency' shares a family resemblance to accountability, but it is deployed in slightly different contexts. Calls for First Nation fiscal 'transparency' appear to be aimed at diffusing the economic uncertainty generated by Indigenous peoples' *refusal* to be 'accountable' to their colonizers. The ongoing assertion of Indigenous jurisdiction over their lands and resources – and the expanding judicial recognition of these proprietary interests – has created an uncertain climate for companies eager to invest in resource extraction on contested lands. The discourse of transparency reassures investors that political control can be maintained over Indigenous peoples through monetary micro-management. It does so largely by repositioning Indigenous peoples' obligations from the state to the private sector. Speaking in support of the First Nations Financial Transparency

Act, for example, the Minister of Aboriginal Affairs John Duncan explained to the House of Commons that, 'transparency will ... provide potential investors with the confidence to enter into economic development investments with First Nations'.⁶⁸

The solution to 'welfare dependency' offered by Canada has not been the recognition of Indigenous jurisdiction over their lands and resources, as First Nations have consistently demanded. Rather, public consensus has formed around the need to address the 'barriers' blocking the replacement of Indigenous modes of reproduction with industrial production and with entrepreneurial and employment opportunities through resource extraction.⁶⁹ As Usher notes, jobs and financial independence are most frequently cited as justifications for further dispossession of Indigenous lands through resource extraction, as though the assault on Indigenous economies was not itself often caused by this very same externally driven development.⁷⁰ For communities that resist these advances today, fiscal discourses of accountability and transparency are deployed to draw First Nations onto the moral horizon of liberal values and to discipline them within these norms.

We can see this in the way that the finances of First Nations have been increasingly under scrutiny. A key example of this knowledge production can be seen in the recent introduction of Bill C-27, the First Nations Transparency and Accountability Act. This bill forces First Nations to publicly report all income, expenses, and business revenue to the public, imposing standards that far exceed those for municipal, provincial and federal authorities. These standards also exceed demands on non-First Nation-owned businesses, undermining First Nations competitiveness.

The survival of 'facts' about First Nations fiscal mismanagement speaks to a powerful coalition of interests aligned against First Nations fiscal autonomy. While transparency discourse is propagated by the state, it derives its veracity from a broad base of support. For the boundary of the state 'never marks a real exterior', as Timothy Mitchell writes, because the borders between state and society are not intrinsic entities – the lines are drawn internally, 'within the network of institutional mechanisms through which a certain social and political order is maintained'.⁷¹ For instance, close ties between members of the Conservative Government of Canada and the Canadian Taxpayers Federation (CTF), a right wing political group representing corporate interests, were formed to promote the transparency bill based on the common impetus to cut federal monies to First Nations and support corporate development interests. The CTF released a report in 2010 on 'New Jaw-Dropping Reserve Pay Numbers' that drew public alarm over the 'exorbitant salaries' of chiefs.⁷² Attracting wide press coverage across Canada, the CTF was successful at gaining public support for the Conservative government's new transparency legislation.⁷³ The organization worked in cooperation with Conservative MP Kelly Block to release their report in coordination with the Canadian Government's launch of the bill.⁷⁴

Following MP Block's announcement, opponents immediately criticized the bill as a public relations stunt, pointing out that First Nations' accounts are already fully disclosed to government agencies.⁷⁵ As the Auditor General of Canada described in her 2003 Report, each First Nation is currently filing around 160 accounting reports annually to AANDC.⁷⁶ The problem, as the Auditor General identified it, is not a problem of *under-reporting* so much as a crisis of *over-reporting*.⁷⁷ The burden of over-reporting is identified again in her 2006 and 2011 Annual Reports as unresolved.⁷⁸ Nevertheless, the transparency bill passed quickly through the House of Commons and came into force in August 2014.

Excluding errant cases of corruption found on reserves, the federal government could not expect to recover significant cost savings through this fiscal witch-hunt. Rather, the transparency discourse has functioned to deflect attention from colonization, reorienting the public's attention toward its outcomes, in signs of community dysfunction.⁷⁹ Community dysfunction then affords the media the license to intervene with a story that will sell papers, giving editorial platform to the racist narratives of progress that highlight prevailing Canadian attitudes to First Nations. These ideological interventions include renewed conjecture around the housing crisis at Attawapiskat that reserves in Canada are impoverished by their failure to secure commercial opportunities due to their lack of a private property rights regime.⁸⁰ Others questioned whether the remote geography of Indigenous lands prohibited First Nations from pulling economically ahead, as though the logic of relocation could remain innocently apart from that of dispossession.⁸¹

Much more could be noted here about the fertile ground for stereotyping Indigenous peoples as non-industrious and blameworthy for their poverty that provided the background picture for Chief Spence's fiscal assassination. But now I will turn to other forms of power that worked alongside these accountability discourses to distribute the value of Indigenous lives along a domain of utility.

Blood diamonds, surplus populations, and biopower

Chief Spence's fast on Victoria Island did not end her life. But her demands for justice – even in the form of minimal improvements to essential infrastructure – were undermined by accusations of community dysfunction on the taxpayers' dime. The political outcome of implying that financial mismanagement caused the housing crisis at Attawapiskat was that the band's insistence on greater powers of self-determination could be depicted as premature at best, and as fantasies at worst. However, this blow to Indigenous sovereignty brought on by Chief Spence's fast presents an incomplete picture of how her life and the lives of Attawapiskat residents were hanging in the balance at this time. Here we will examine how the Cree people of the Attawapiskat River were exposed to death by the rendering of their community as surplus to the liberal economy.

Although Canada is not typically associated with the luxury stone, in 2003 the country became the third largest producer of diamonds in the world.⁸² At Attawapiskat, the diamonds mined are some of the highest quality rough stones found globally, fetching higher prices per carat than those in most other regions.⁸³ Primary source diamonds found in northern Ontario are still embedded in kimberlite, unlike alluvial diamonds, which are recovered from secondary sources like sand or gravel. The 'purity' of arctic diamonds is a key selling point. Yet there is another important social relation of particular relevance here that produces value in the commodity.

As Lindsay Bell describes, 'ice' diamonds of the Canadian north are contrasted to the 'blood' diamonds of Africa, the former of which replace the scourge of 'conflict' diamonds with 'ethically' sourced stones on the basis that they fulfill Aboriginal employment and development goals.⁸⁴ The labor relation of resource extraction is thus 're-racialized' by tying diamond mines to the local aspirations of the Aboriginal north, rather than to its exploitation by black Africans.⁸⁵ Arctic mining, as Bell describes the pitch, 'would bring development to those places and people seen to be on the margins of the nation, both geographically and socio-economically'.⁸⁶ But what kind of new diamond frontier is this?

It is, first of all, a frontier inhabited by an 'over-abundant' population. A prevalent narrative in Canada concerns the 'exploding' Aboriginal demographic who comprise the fastest growing census group in the country. This population boom is frequently cited in the context of Canada's labor needs and shortages.⁸⁷ But as Bell describes, this pairing is also tied to solving the problem of Aboriginal 'dependency'. When the 2011 Canadian census connected labor shortages in resource-related industries to high rates of Aboriginal people on social assistance, 'popular accounts proclaimed that this co-occurrence (resource wealth and Aboriginal underemployment) could present an opportunity for the country's First Nations to secure for themselves a future less dependent on welfare hand-outs'.⁸⁸ The solution to poverty in First Nations across Canada, and thus to their increasing dependency on the state as their population 'booms', is repeatedly linked to resource development on their lands.

The Attawapiskat First Nation, itself a rapidly growing community, at first embraced the opportunities that resource development could bring to their band. Mike Carpenter, who was Chief of Attawapiskat during early negotiations with De Beers, clearly expressed these grounds for support of the mine. He stated unequivocally that, 'De Beers Canada's diamond mine is the first and only opportunity our community has ever had to break free of our soul-destroying poverty.'⁸⁹ The First Nation negotiated a private, legal contract with De Beers known as an 'impact-benefit agreement' (IBA) to secure the terms upon which De Beers could site the Victor Mine, 90 kilometers west of the reserve, on the historic Treaty 9 lands of the Cree nation.⁹⁰ After lengthy discussion beginning in 1999, and following a number of interim agreements, the band signed an IBA with the company in 2005; 85.5% of voters in the community approved the deal.⁹¹

With so much hope invested in linking First Nations poverty alleviation with resource development, the apparent failure of Attawapiskat's IBA with De Beers puzzled the public. Citing the high approval rate for the IBA, the millions accrued in resource revenues, and the additional investment by the company and federal government in job training for reserve members to gain (short-term) employment during the 10–12-year lifespan of the mine, it was difficult for many commentators to square these benefits with the housing crisis unfolding on the reserve. As one *National Post* columnist wrote, 'This is not the picture of colonial exploitation that many people have been quick to paint.'⁹² This observation, though, points precisely to the value of the IBA as a strategy to gain access to Indigenous lands.

Newspapers stated repeatedly during Chief Spence's fast that De Beers employed 100 community members at the mine.⁹³ In fact, these figures were merely De Beers' 'target' employment numbers, guaranteeing employment to only '30% of the established targets in any given year during construction and operations'.⁹⁴ Many of those who managed to gain employment with the mine complained of racism and discrimination and many others quit.⁹⁵ Resource revenue sharing also fell short of its promise to redistribute the wealth of the diamond mine to the community. Though the De Beers IBA was negotiated in secrecy, CBC News reported that according to First Nations' trust fund documents, De Beers pays Attawapiskat royalties of around \$2 million annually.⁹⁶ Victor Mines has netted \$488.8 million in gross revenue.⁹⁷ That puts Attawapiskat's royalty at a little more than 1.5% of the mine's revenues.⁹⁸ That number is outstripped by even the province of Ontario's meager 5% royalty rate.⁹⁹

Despite these realities, Northern Canadian diamonds have an established reputation for being ethical, clean, and conflict-free based on claims that they secure employment and economic development for Aboriginal people.¹⁰⁰ But with dismal job prospects and retention, as well as meager returns, the IBA between De Beers and Attawapiskat merely sanitized a new regime of accumulation on Treaty 9 lands.¹⁰¹ As one commentator described Northern Canadian exploration: 'that's the word for today: access. It means more than the price or demand or supply or any other words we use to describe the [petrochemical and mineral] industry. These days, access is everything'.¹⁰² Another common term for IBAs is 'Access and Benefit Sharing' agreements.

Chief Spence was marked as a target for death precisely because she exposed how achieving economic 'self-sufficiency' through resource development – epitomized by the IBA – is not a reliable strategy for poverty alleviation. Rather than 'modernize' their economy, living conditions deteriorated in the community: the mine contributed to a major sewage problem, destroyed housing stock, and 50,000 kilometers of wilderness have been adversely affected.¹⁰³ Spence also made clear the stark juxtaposition between the luxury of diamonds, a literally useless commodity, to the material needs of her reserve: 'While [Ottawa, the provincial government and De Beers Canada] reap the riches, my people shiver in cold shacks ... Precious diamonds from my land grace the fingers and necklaces of Hollywood celebrities.'¹⁰⁴ Blood diamonds, no less.

As a resource periphery within the global economy of diamonds, the people of Attawapiskat function as a kind of surplus population that is governed accordingly. They are governed in a way 'in which places (or their resources) are useful, but the people are not, so that dispossession is detached from any prospect of labour absorption'.¹⁰⁵ But the needs of capital are also increasingly detached from the necessity of dispossession. Dispossession has become a tactic of capitalist accumulation, rather than the central strategy, in response to a shift in social forms of accumulation defined by Cowen and Smith as 'geoeconomics'. They write: 'Where geopolitics can be understood as a means of acquiring territory towards a goal of accumulating wealth, geoeconomics reverses the procedure, aiming directly at the accumulation of wealth through market control.'¹⁰⁶ Market control in resource peripheries such as Attawapiskat is sought by obtaining compliance from First Nations for access to resource extraction and development projects on their lands, rather than necessarily by acts of removal.

Deborah Cowen's further research shows how today the supply chain increasingly administers war and trade in the world, enacting specific spatial configurations of networked infrastructure.¹⁰⁷ The paradigmatic space of logistics is the *flow* of the supply chain, which is perceived as vital and vulnerable and must be protected. Thus, a major force of Indigenous resistance is disruption to flow and circulation. In the north, heavy industrial equipment is needed to extract diamonds, and with no permanent roads servicing Attawapiskat, companies have only a small window of time to truck supplies far north when the winter roads thaw.¹⁰⁸ When efforts made by Attawapiskat community members to revisit their IBA largely failed, blockades were erected in 2009, 2012, and 2013 against the mine.¹⁰⁹

A litany of unresolved grievances prompted the 2013 blockade, for example, including demands for compensation for lost traplines, housing needs, and environmental concerns.¹¹⁰ To resolve that blockade, a community meeting was held in the midst of the winter road blockade that barred access to a De Beers shipment of equipment and

supplies. Steve Thomas, chief financial officer for De Beers, distributed envelopes to people at the meeting, explaining that they were ‘information packs for people blockading’ so ‘you can understand what the steps are in the process’. As one reporter describes: ‘The people involved in the blockade opened their envelopes only to find a “notice of motion” seeking the injunction and a statement of claim seeking \$130 million in damages.’¹¹¹ De Beers had included a non-compliance clause in the IBA stating that, ‘Attawapiskat agrees to allow the Project to proceed and not to interfere in its operations.’¹¹² However, when the ‘no strike’ clause failed, the company sought injunctive relief through the federal court. The injunction disciplined the community where the IBA had failed, enforcing the rights of extraction over Aboriginal treaty rights, securing the global diamond supply chain.

The ways in which Indigenous life is produced as surplus are tied to these heavy stakes of access in resource peripheries. As Marx himself noted, and as Li argues, surplus populations are not always created as a strategy of capitalism, but can be ‘a sign of their limited relevance to capital at any scale’.¹¹³ Li notes that this surplus creates a problem for states regarding what to do with those who have been rendered irrelevant. She observes a particular biopolitics that emerges in this context:

If the population rendered surplus to capitalist requirements is to live decently, it will be because of the activation of a biopolitics that places *the intrinsic value of life* – rather than the value of people as workers or consumers – at its core.¹¹⁴

For Li, the problem then becomes what triggers state intervention to save ‘irrelevant’ populations from certain death.

The problem at Attawapiskat, and in Canada more generally, is related but somewhat different. While Attawapiskat band members may be surplus to capitalist labor requirements, activating a biopolitics of ‘intrinsic life worth’ is not triggered by distinct events because biopower is structural to the settler colonial state itself. This insight is expressed in Patrick Wolfe’s critical theorization of settler colonialism, summarized by Scott Morgenson, as a structure of elimination that is driven by efforts ‘not to destroy but to produce life, as in methods to amalgamate Indigenous peoples, cultures and lands into the body of the settler nation’.¹¹⁵ At Attawapiskat, fiscal techniques exercise the power to ‘make’ Indigenous peoples ‘live’, not as subjects valued for their intrinsic value as partners in nation-to-nation treaty agreements with the Crown (as Chief Spence demanded), but as individual, neo-liberal Canadian subjects who must embrace market citizenship in order to secure the necessary funds to eat and have shelter.

Fiscal warfare provides the cover for the deep racism that leads Canadian taxpayers to want to ‘turn off the taps’ on First Nations funding. Calculations regarding the distribution of life-saving funds to First Nations are driven by territorial imperative and market logic. These calculations act upon those who are constituted as surplus to national growth, yet whose lands are instrumental to its wealth. Spence showed how Canada had systematically impoverished and neglected her community, and then blamed them for their poverty. In effect, the dispossession of land and resources – she maintained – was a result of the state’s failure to respect Treaty 9. She also showed how the promise of achieving self-sufficiency – through economic development that would bring ‘own-source’ revenue to communities, lead them to participate successfully in the market economy, and solve their poverty through assimilation into capitalist society – was totally unreliable.

For disrupting these economic claims, Chief Spence was dealt swift and specific blows targeted precisely at maintaining the status quo paradox about Crown-Indigenous fiscal relations.

Conclusion

Exposure to death in Indian Country is both about calling Indigenous bodies into existence as fiscal subjects, but also about a slow violence of ‘letting die’ that seeks to dispose of strong Indigenous nations as surplus to the state. Skin infections, often resistant to common antibiotics, are common in Attawapiskat, due to a lack of running water connected to the housing crisis.¹¹⁶ For over 10 years, 500 students at Attawapiskat have been educated in portable trailers as they await a permanent structure to replace their old school, which was built on a contaminated site. Inadequate federal funding simply does not provide enough money for people to survive without suffering massive deprivation and death, evidenced by drastically lower life expectancy rates on reserves (as well as in urban areas) for Indigenous peoples.¹¹⁷ But the fiscal body is not the real carrier of Indigenous law and political order. Resistance to these fiscal forms of domination reveals the deep commitment with which Indigenous peoples continue to define their collective belonging to the land.

Relations of dependency have forced chiefs and councils to pass along severe deficits in funding to their communities in the form of inadequate infrastructure like shelter. These deficits continue to deepen self-fulfilling policies of dependency, and in a seemingly endless cycle, dependency has continued to be used to justify coercive, assimilationist economic development agendas by the state. As evidenced by her role in blockading the De Beers diamond mine within weeks of ending her fast¹¹⁸ and by statements she made to the press regarding the paradoxical glamor of diamonds, Chief Spence’s sovereign body was rendered surplus to the economy of extraction, and as such, so were her treaty rights. This is how the Indians are being killed in Canada today with a clear settler conscience: with an army of accountants – mercenaries, every last one of them.

Notes

1. Ipsos, ‘Fast Fallout: Chief Spence and Idle No More Movement Galvanizes Canadians Around Money Management and Accountability’, Tuesday, January 15, 2013.
2. Michel Foucault, *The History of Sexuality: An Introduction* (New York: Vintage Books, 1990); Michel Foucault, *Society Must Be Defended: Lectures of the College de France, 1975-76* (New York: Picador, 1997).
3. For accounts of this historical process of ‘perfection’, see Lisa Ford, *Settler Sovereignty: Jurisdiction and Indigenous People in America and Australia 1788–1835* (Cambridge, MA: Harvard University Press, 2010), Lauren Benton, *A Search for Sovereignty: Law and Geography in European Empires 1400–1900* (Cambridge: Cambridge University Press, 2010).
4. Audra Simpson, ‘The Disappeared Corporealities of Native Women: Femicide in Canadian Law and Policy’, Presentation, New York University, September 22, 2014.
5. Audra Simpson, ‘Multicultural Settler Sovereignty’, Presentation, Native American Indigenous Studies Association, University of Saskatoon, June 15, 2013.
6. *Attawapiskat First Nation v. Her Majesty the Queen*, 2012 FC 948, at para 12.
7. *Attawapiskat First Nation v. Canada*, 2012 FC 146, at para 18.

8. Rita Poliakov, 'Government "didn't know how to deal with us", says Louttit', *Sudbury Star*, Friday, March 16, 2012. Aboriginal Affairs authorized the band to withdraw a further \$350,000 from existing funding. But in both cases, Canada was simply permitting the band to borrow money against its own funds and did not provide additional funding.
9. CBC reported the figure to be \$84 million ('Attawapiskat finances put under 3rd-party control', November 30, 2011).
10. *Attawapiskat First Nation v. Canada*, 2012 FC 146, at para 24.
11. Gloria Galloway, 'Tories take Attawapiskat finances out of native hands', *Globe and Mail*, Wednesday, November 30, 2011.
12. Galloway, 'Tories take Attawapiskat finances out of native hands'.
13. *Attawapiskat First Nation v. Her Majesty the Queen*, 2012 FC 948 at para 20.
14. APTN, 'Chiefs Rally Around Attawapiskat as Call Issued for Oil Pipeline Blockade in Three Provinces', *National News*, December 7, 2011.
15. CTVNews.ca Staff, 'Attawapiskat Can't Block Third-Party Manager: Court', February 3, 2012.
16. Crawford Kilian, 'Attawapiskat Seeks Injunction Against Third-Party Manager', *The Tyee*, January 28, 2012. This article quotes directly from Attawapiskat's interlocutory injunction. These court documents were once published on Attawapiskat First Nation's website, but have since been removed.
17. CBC News, 'Attawapiskat Receives First Modular Home', February 12, 2012.
18. Though this unaccountability may have escaped *public* scrutiny, the Auditor General of Canada (AGC) has reported on precisely this problem. Assessing TPM, she writes: 'The Region We Visited Had No Results-Based Management and Accountability Framework in Place' (para 10.32, p. 10) (Canada, Minister of Public Works and Government Services, 'Report of the Auditor General of Canada: November 2003'). The figure I cite regarding accountants' salaries appeared in: CBC News, 'Attawapiskat's 3rd-Party Manager to Be Withdrawn', April 5, 2012. The AGC Report confirms the likelihood of this figure, reporting that 'in the region visited, the third-party managers charged between \$195,000 to \$312,000 per year for fees, which are paid from the First Nations' funding' (para 10.29, p. 9).
19. APTN, 'Chiefs Rally Around Attawapiskat', *emphasis added*.
20. For further reading on the residential school legacy, see J.R. Miller, *Shingwauk's Vision: A History of Native Residential Schools* (Toronto, ON: University of Toronto Press, 1996); and, Constance Deiter, *From Our Mothers' Arms: The Intergenerational Impact of Residential Schools in Saskatchewan* (Toronto, ON: United Church, 1999).
21. Supplementary Affidavit of Chief Theresa Spence, *Attawapiskat First Nation v. Minister of Aboriginal Affairs*, Federal Court T-2037-11, January 14, 2012.
22. At this juncture in 2012, undermining support for Chief Spence was likely conceived as a compound strategy to discredit a swell of Indigenous insurgency she helped to catalyze. Hundreds of demonstrations that winter had been provoked against the introduction of two legislative bills that contained amendments to multiple Acts, affecting First Nations treaty rights. For more on the Idle No More uprising, see Kino-nda-niimi Collective, eds., *The Winter We Danced: Voices from the Past, the Future, and the Idle No More Movement* (Winnipeg: ARP Books, 2014).
23. Chief Theresa Spence and Elder Raymond Robinson, 'Declaration of Commitment, First Nations: Working Towards Fundamental Change', AFN News Communiqué.
24. CBC, 'Inside Attawapiskat's Financial Troubles', January 9, 2013. The article states: 'CBC News obtained a leaked copy of the report'.
25. Deloitte & Touche LLP, *Audit of the AANDC and Attawapiskat First Nation (AFN) Management Control Framework, Aboriginal and Northern Development Canada*, September 28, 2012, 14.
26. CBC Radio, 'Attawapiskat Spending Report', *As It Happens*, January 7, 2013.
27. The audit notes that since Spence became chief in mid-2010, Deloitte found about a 15% improvement rate in documentation of accounting transactions (2010–2011 and part of 2011–2012).
28. See, for example, Jordan Press, 'Attawapiskat Audit Shows Questionable Spending Practices after Receiving More Than \$100 Million in Federal Funding in Six Years', *National Post*, January 7, 2013.

29. Meagan Fitzpatrick, 'Attawapiskat Handed Victory by Federal Court: Judicial Review Says a 3rd-Party Manager Was "Unreasonable" Fix to Housing Crisis', *CBC News*, August 1, 2012.
30. *Attawapiskat First Nation v. Her Majesty the Queen*, 2012 FC 948, at para 21. The Band was under 'co-management' at the time, which is the stage of intervention prior to third party management. AANDC, therefore, would have been aware of the band's finances, having put in place expert resources to devise an action plan to prevent recurrences of defaults or debts.
31. See Bruce Champion-Smith, 'Aboriginal Affairs Officials Headed to Troubled Ontario Community', *Toronto Star*, Friday, November 25, 2011; Ossie Michelin, 'De Beers Decision to Dump Sewage into Attawapiskat Played Role in Current Housing Crisis', *APTN National News*, December 13, 2011.
32. Champion-Smith, 'Aboriginal Affairs Officials'.
33. Attawapiskat First Nation Band Council, 'Attawapiskat Demands Respect for First Nation Rights and Entitlements', Press Release, Toronto, August 20, 2009. See also James Thom, 'Attawapiskat Homes Damaged by Sewage', *Wawatay News* 36:16, August 6, 2009.
34. Michelin, 'De Beers Decision to Dump Sewage into Attawapiskat Played Role in Current Housing Crisis'. Michelin uncovers two engineering reports in particular: the first report was issued by the Ontario First Nations Technical Services Corporation on March 5, 2005 and the second by the First Nations Engineering Services Ltd on Oct. 13, 2006.
35. Attawapiskat First Nation, 'Statement by Attawapiskat Chief and Council on Notice of Third Party Intervention', Press Release, December 1, 2011.
36. Lorraine Land, 'Taking a Second Look at Those Attawapiskat Numbers', OKT Law Firm, December 13, 2011.
37. Fiscal Realities Economists, 'The True Cost of First Nation Government', Kamloops, BC, 2001, 10.
38. Michael Harris, 'When Native Bashing Became Good Politics', *The Canadian Press*, March 24, 2013.
39. *Ibid.*
40. Marilyn Strathern, *Audit Cultures: Anthropological Studies in Accountability, Ethics, and the Academy* (London: Routledge, 2000), 2. Quoted in Leticia Barrera, 'Performing the Court: Public Hearings and the Politics of Judicial Transparency in Argentina', *PoLAR* 36, no. 2: 334.
41. Strathern, *Audit Cultures*, 2. Quoted in Barrera, 'Performing the Court', 334.
42. J.R. Miller, *Lethal Legacy: Current Native Controversies in Canada* (Toronto: McLelland and Stewart, 2004), 231.
43. Brian Titley, *A Narrow Vision: Duncan Campbell Scott and the Administration of the Indian Act* (Vancouver: University of British Columbia Press, 1986), 3.
44. Hugh Shewell, *Enough to Keep them Alive: Indian Welfare in Canada, 1873–1965* (Toronto; Buffalo; London: University of Toronto Press, 2004), 8.
45. For a good overview of these philosophies, see Robin Jarvis Brownlie, 'A Persistent Antagonism: First Nations and the Liberal Order', in *Liberalism and Hegemony: Debating the Canadian Liberal Revolution*, ed. Jean-François Constant and Michel Ducharme (Toronto, Buffalo, London: University of Toronto Press, 2009).
46. Most prominent among the statutes promoting assimilation were the 'enfranchisement and assimilation Acts,' that included: *An Act for the Gradual Civilization of the Indian Tribes in This Province, and to Amend the Laws Respecting Indians*, S.C. 1857, c. 26; *An Act to Encourage the Gradual Civilization of the Indian Tribes in this Province, and to Amend the Laws Respecting Indians*, S. Prov. C. 1857, c. 26; and, *An Act for the Gradual Enfranchisement of Indians, the Better Management of Indian Affairs, and to Extend the Provisions of the Act*, 31st Victoria, Chapter 42, S. C. 1869, c. 6, s. 13.
47. The Oliver Act was passed in 1911 permitting the federal government to relocate reserves situated next to growing municipalities. Between 1914 and 1930, greater access to Indian lands accrued to the deputy superintendent general of Indian Affairs, including new powers to transfer 'dormant' agricultural lands on reserve to non-Indian farmers (see, Y. Belanger, D. Newhouse and H. Shpuniarsky, 'The Evolution of Native Reserves', in *Indians in Contemporary Society*, eds. G. Bailey, W. Sturtevant (Smithsonian Institution (US) 2008), 205.

48. There are several good studies on barriers to Indigenous participation in the wage labour market. For a good place-based study, see, for example, Sarah Carter's authoritative research, *Lost Harvests: Prairie Indian Reserve Farmers and Government Policy* (Montreal: McGill-Queen's Press, 1990).
49. Dean Neu, "'Presents' for the 'Indians': Land, Colonialism and Accounting in Canada", *Accounting, Organizations and Society* 25 (2000): 164.
50. Neu, 'Presents' for the 'Indians', 181.
51. For more on this relationship between accounting and colonization, see Dean Neu and Cameron Graham, 'The Birth of a Nation: Accounting and Canada's First Nations, 1860–1890', *Accounting, Organizations and Society* 31 (2006): 48. The term 'permanent austerity' is one I develop in relation to fiscal techniques of colonization in Canada in a forthcoming article tentatively titled, 'Permanent Austerity and Fiscal Brutality: How Land and Capital Mix in a Settler Colony'.
52. Shewell, *Enough to Keep them Alive*, 9.
53. *Ibid.*, 22.
54. *An Act to amend and consolidate the laws respecting Indians (Indian Act)*, S.C. 1876, c. 18, Sections 58–60.
55. Neu and Graham, 'The Birth of a Nation', 59. On this point, the authors cite L. Tobias, 'Protection, civilization, assimilation', in *As Long as the Sun Shines and the Water Flows*, ed. I.A.L. Getty and A. S. Lussier (Vancouver: University of British Columbia Press, 1983), 47.
56. Neu and Graham, 'The Birth of a Nation', 59.
57. Assembly of First Nations, 'The Indian Act: Protection, Control, or Assimilation? A Review of Crown Policy and Legislation, 1670–1996', September 16, 1996. See, for example, legislation passed by Upper and Lower Canada in 1850, *An act for the protection of Indians in Upper Canada from imposition and the property occupied by them from trespass and injury*.
58. Assembly of First Nations, 'Fiscal Transfers, Programs & Services: The End of the Line? A Brief Survey of Crown-Indian Fiscal Relations', September 17, 1996, 1.
59. See, for example, R. Macdonald and R. Wolfe, 'Canada's Third National Policy: The Epiphenomenal or the Real Constitution?' *University of Toronto Law Journal* 59 (2009); and L. Eden and M. Appel Molot, 'Canada's National Policies: Reflections on 125 Years', *Canadian Public Policy* 19, no. 3 (September 1993): 232–51.
60. See, for example, Sharon Venne's work on Treaty 6: 'Treaties Made in Good Faith', in *Natives and Settlers, Now and Then: Historical Issues and Current Perspectives on Treaties and Land Claims in Canada*, ed. Paul W. DePasquale (Edmonton: University of Alberta Press, 2007).
61. Assembly of First Nations, 'Fiscal Transfers, Programs & Services', 1.
62. *Grassy Narrows First Nation v. Ontario (Natural Resources)*, 2014 SCC 48.
63. Russell Diabo, 'Federal Comprehensive Claims Policy vs. Recognition of Aboriginal Title and Rights', Presentation, Carleton University, February 5, 2015.
64. See, for example, critical writing on the Comprehensive Land Claims Policy, such as Andrew Woolford's, *Between Justice and Certainty: Treaty Making in British Columbia* (Vancouver: UBC Press, 2005).
65. The Supreme Court of Canada recognized Aboriginal Title in *Delgamuukw v. British Columbia*, [1997] 3 S.C.R. 1010 (in a theoretical sense) and *Tsilhqot'in Nation v. British Columbia*, [2014] S.C. C. 44 (in a specific territorial sense), but in both cases 'allowable infringements' to Aboriginal title may include the economic interests of third parties.
66. Kathy Gibson, 'Accounting as a Tool for Aboriginal Dispossession: Then and Now', *Accounting, Auditing & Accountability Journal* 13, no. 3 (2000): 289–306.
67. For example, on September 4, 2012, the federal government announced a 'results based' approach to Comprehensive Land Claims and Self-Government Agreements that made funding to First Nations contingent on a formula basis linked to own source revenue. These legislative initiatives benefit companies, but also serve as a divestment strategy for offloading the financial burden of Crown duties onto bands and the private sector.
68. John Duncan, Minister of Aboriginal Affairs, House of Commons, June 20, 2012.

69. Government of Canada, *Federal Framework for Aboriginal Economic Development*, 2009, Ottawa, Canada.
70. Peter J. Usher, 'Staple Production and Ideology in Northern Canada', in *Culture, Communication and Dependency: The Tradition of H.A. Innis*, ed. William H. Melody, Liora Salter and Paul Heyer (New Jersey: Ablex, 1981).
71. Timothy Mitchell, 'The Limits of the State: Beyond Statist Approaches and Their Critics', *The American Political Science Review* 85, no. 1 (March 1991), *emphasis in original*, 90.
72. CTF, 'New Jaw Dropping Reserve Pay Numbers', *Press Release*, November 21, 2010.
73. Assembly of First Nations (AFN), 'The Straight Goods on First Nations Salaries', Wednesday, December 14, 2010.
74. The CTF timed their report to coincide with the introduction of an earlier iteration of the bill, Bill C-575, which was introduced in October 2010 but died on the *Order Paper* when the federal election was called on 26 March 2011. According to a CTF Press Release, 'Kelly Block Tabled Her Bill in Response to Numerous Cases Where the CTF Helped Band Members Blow the Whistle on Sky-High Politicians' Salaries' (March 3, 2011, 'Aboriginal Politician Salary Disclosure One Step Closer to Law', Accessed online July 17, 2014: <http://www.taxpayer.com/news-releases/aboriginal-politician-salary-disclosure-one-step-closer-to-law>).
75. See a summary of these statutory rules here: Tonina Simeone, Shauna Troniak, 'Legislative Summary of Bill C-27: An Act to enhance the financial accountability and transparency of First Nations, January 7, 2013 Publication Number 41-1-C27-E.
76. Report of the Auditor General to the House of Commons, November 2003.
77. *Ibid.*
78. See Office of the Auditor General of Canada, *Status Report of the Auditor General of Canada*, Chapter 5 Management of Programs for First Nations, 2006; and Office of the Auditor General of Canada, *Status Report of the Auditor General of Canada*, Chapter 4 Programs for First Nations on Reserves to the House of Commons, 2011.
79. Jennifer Henderson, 'Transparency, Spectatorship, Accountability: Indigenous Families and Settler State 'Postdemocracies'', *English Studies in Canada* 38, nos 3–4 (September/December 2012): 307.
80. As Mark Milke of the right-wing think tank, Fraser Institute, put it, 'Reserves like Attawapiskat run against the grain of [individual] opportunity' (quoted in Galloway, 2011).
81. See, for example, Editorial, 'Time to Shutter Attawapiskat Reserve', *Toronto Sun*, May 5, 2013; and Raveena Aulakh, 'Why Don't They Just Leave?' *Toronto Star*, December 29, 2012.
82. Bruna Santarossa, 'Diamonds: Adding Lustre to the Canadian Economy', *Analytical Paper*, Statistics Canada, January 2004.
83. Santarossa, 'Diamonds'.
84. See, for example, Christopher F. Schuetze, 'Northern Canada, the Conflict-Free Diamond Frontier', *New York Times*, September 11, 2014.
85. Lindsay Alexandra Bell, 'Diamonds as Development: Suffering for Opportunity in the Canadian North' (Dissertation, University of Toronto, 2013), 75.
86. Bell, 'Diamonds as Development: Suffering for Opportunity in the Canadian North', 32.
87. See, for example, the report by the Conference Board of Canada (August 2010) *Sustaining the Canadian Labour Force: Alternatives to Immigration*. See also the new land claims policy, which states: '... Aboriginal people represent the fastest-growing segment of the Canadian population, with close to 50% of the Aboriginal population under age 25. The interim policy links these demographics to opportunities for economic growth, prosperity, and job creation' (AANDC, *A New Direction: Advancing Aboriginal and Treaty Rights*, 2015, 4).
88. Bell, 'Diamonds as Development', 31.
89. Ontario Mining Association, 'Together Against the Diamond Royalty', *The Northern Miner* 93, no. 13 (May 21–27, 2007).
90. For background on this treaty, see John Long, *Treaty No. 9: Making the Agreement to Share the Land in Far Northern Ontario in 1905* (Kingston: McGill-Queens University Press, 2010).
91. James Thom, 'Attawapiskat Gives Thumbs up to Mining Project', *Wawatay News*, July 14, 2005: Volume 32, Number 14.

92. John Ivison, 'Another Facet of Troubled Reserve; Attawapiskat Gets Hefty Diamond Mine Payments', *National Post (Canada), National Edition*, December 7, 2011.
93. For example, CBC News, 'Attawapiskat Unrest Continues, Despite De Beers Investment Attawapiskat Residents Say Only a Fraction of Community Benefits from Mine's Prosperity', February 05, 2013.
94. Summaries of Draft Victor Diamond Project Impact Benefit Agreement Prepared Solely for the Members of Attawapiskat First Nation, October 2004, 5.
95. CBC News, 'Attawapiskat Unrest Continues, Despite De Beers Investment', February 05, 2013.
96. Jody Porter, 'First Nations must "learn from" De Beers deal', *CBC News*, February 13, 2013.
97. De Beers, 'Attawapiskat Impact Benefit Agreement Update', January 2011.
98. This figure was calculated assuming that revenues began accruing to the band in 2008, when the mine began commercial production. If the revenue sharing began immediately following the signing of the IBA, the percentage of De Beers gross revenue would be higher – around 3%. The trouble with both figures is that the gross revenue of the mine is based on De Beers' self-reporting. Their gross revenue is likely much higher, so this should be considered a conservative estimate (Winfield, Coumans, Kuyek, Meloche, Taylor, 'Looking Beneath the Surface: An Assessment of the Value of Public Support for the Metal Mining Industry in Canada', *Pembina Institute and Mining Watch Canada*, 2002).
99. See Table 3 – Features of Provincial/Territorial Mining Tax Regimes (as of December 10, 2013, Applicable to Fiscal Year 2013), Natural Resources Canada, Government of Canada, <http://www.nrcan.gc.ca/mining-materials/taxation/mining-taxation-regime/8890> (accessed May 8, 2015)
100. The context in the North West Territories heaves particularly to this description. For further discussion regarding this geographic context, see Rebecca Hall shows: 'Diamond Mining in Canada's Northwest Territories: A Colonial Continuity', *Antipode* 45, no. 2 (2013): 376–93.
101. IBAs are a legal mechanism that has become ubiquitous in resource deals between First Nations and the resource sector across Canada. They emerged in response to a growing jurisprudence on Aboriginal rights and title in the Supreme Court of Canada (see *Haida Nation v. British Columbia (Ministry of Forests)* 2004 SCC 73). The courts have determined that consultation with First Nations is required when development may infringe Aboriginal rights and that this consultation and subsequent accommodation is necessary even in the pre-proof stage of asserting Aboriginal title. While IBAs technically constitute a consultation process, since they imply consent from First Nations, these agreements contain confidential and non-compliance clauses that scholars refer to as a hostage situation of 'indentured servants, who promise to work a certain number of years in exchange for their freedom, no matter how bad the working conditions' (see Ken Caine and Naomi Krogman, 'Powerful or Just Plain Power-Full? A Power Analysis of Impact and Benefit Sharing Agreements in Canada's North', *Organization and Environment* 23, no. 1 (2010): 86).
102. Doug Matthews, 'Industry digs deep as it takes another stab at the Beaufort', *Up Here Business*, July/August 2008, 66–7 quoted in Caine and Krogman, 90.
103. Chris Nuttall-Smith, 'The Saga of Victor Mine', *ON Nature*, June 2006.
104. Quoted in: John Ivison, 'Another Facet of Troubled Reserve; Attawapiskat Gets Hefty Diamond Mine Payments', *National Post (Canada), National Edition*, December 7, 2011.
105. Tanya Li, 'To Make Live or Let Die? Rural Dispossession and the Protection of Surplus Populations', *Antipode* 41, no. S1 (2009): 69.
106. Deborah Cowen and Neil Smith, 'After Geopolitics? From the Geopolitical Social to Geoeconomics', *Antipode* 41, no. 1 (2009): 42.
107. Deborah Cowen, *The Deadly Life of Logistics* (Minneapolis: University of Minnesota Press, 2014).
108. Far North Science Advisory Panel, *Science for a Changing Far North: The Report of the Far North Science Advisory Panel*, April 2010, Queen's Printer for Ontario, Printed in Ontario, Canada, p. xiii.
109. Northern Ontario Business, 'Attawapiskat protests De Beers Canada', August 20, 2009; Victoria Lean, 'Ontario's First Nations Deserve More of the Diamond Industry's Cash', *Vice*, April 11, 2013; CBC News, 'Attawapiskat Unrest Continues, Despite De Beers Investment', February 5, 2013.
110. Jorge Barrera, 'Attawapiskat Councillor Accuses De Beers of Trickery as Showdown Looms on Diamond Mine Ice Road', *APTN National News*, February 15, 2013.

111. Ibid.
112. De Beers Canada, *Summaries of Draft Victor Diamond Project Impact Benefit Agreement Prepared Solely For The Members Of Attawapiskat First Nation*, October 2004.
113. Li, 'To Make Live or Let Die?' 67.
114. Ibid., 67–8, *emphasis added*.
115. Scott Morgensen, 'The Biopolitics of Settler Colonialism: Right Here, Right Now', *Settler Colonial Studies* 1 (2011): 56; Patrick Wolfe, 'Settler Colonialism and the Elimination of the Native', *Journal of Genocide Research* 8, no. 4 (December 2006): 387–409.
116. CBC News, 'Harper vows "action" on Attawapiskat, Interim Liberal Party leader calls government's response "disgraceful"', *CBC Online*, November 29, 2011.
117. According to figures from the Indian Register, life expectancy at birth for Indians on reserve reflected differences of 8.1 years and 5.5 years, for males and females respectively, from the 2001 Canadian population's life expectancies (Indian and Northern Affairs Canada, 2001, Basic Departmental Data 2001, Catalogue no. R12-7/2000E). Re: urban areas, see Martha Troian, 'Aboriginal People in Toronto May Face Premature Death: Study', *CBC News*, April 23, 2014.
118. CBC News, 'Attawapiskat Unrest Continues, Despite De Beers Investment', February 5, 2013.

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