

Financial Statements of

**GABRIEL DUMONT INSTITUTE  
TRAINING AND EMPLOYMENT INC.**

And Independent Auditor's Report thereon

Year ended March 31, 2025

**KPMG LLP**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Governors of Gabriel Dumont Institute Training and Employment Inc.

***Opinion***

We have audited the financial statements of Gabriel Dumont Institute Training and Employment Inc. (the Entity), which comprise:

- the statement of financial position as at March 31, 2025
- the statement of operations for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2025 and its results of operations and its cash flows for the year then ended in accordance with financial reporting provisions of the Aboriginal Skills and Employment Training Strategy Métis Funding Agreement dated August 25, 2010 and two amendment agreements dated May 8, 2019 and August 30, 2021.

***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Emphasis of Matter - Financial Reporting Framework***

We draw attention to Note 1 in the financial statements, which describes the applicable financial reporting framework and the purpose of the financial statements.

As a result, the financial statements may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with financial reporting provisions of the Aboriginal Skills and Employment Training Strategy Métis Funding Agreement dated August 25, 2010 and two amendment agreements dated May 8, 2019 and August 30, 2021, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP' in a stylized, cursive font. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants

Saskatoon, Canada

July 18, 2025

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

## Statement of Financial Position

March 31, 2025, with comparative information for 2024

	2025	2024
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 753,465	\$ 1,417,216
Accounts receivable	309,754	2,931,289
Prepaid expenses	16,568	369
	<hr/> 1,079,787	<hr/> 4,348,874
Furniture, equipment, and vehicle (note 2)	996	1,245
	<hr/> <hr/> \$ 1,080,783	<hr/> <hr/> \$ 4,350,119
<b>Liabilities</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 428,432	\$ 2,800,800
Deferred revenue (note 3)	651,355	1,248,074
Due to related party	-	300,000
	<hr/> 1,079,787	<hr/> 4,348,874
Deferred contributions for furniture, equipment, and vehicle (note 4)	996	1,245
	<hr/> <hr/> \$ 1,080,783	<hr/> <hr/> \$ 4,350,119

See accompanying notes to financial statements.

On behalf of the Board:



# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

## Statement of Operations

Year ended March 31, 2025, with comparative information for 2024

	2025	2024
<b>Revenue:</b>		
Service Canada Indigenous Skills and Employment		
Training Strategy Métis Funding ("ISET") (schedule 1)	\$ 14,370,797	\$ 14,798,112
Métis Nation - Saskatchewan - MNU	7,854,927	9,002,651
Skills and Partnership Fund	2,558,849	1,310,242
Mastercard Foundation - OYATEKI	548,748	374,369
Métis Nation - Saskatchewan - MNU Year of the Youth	7,500	2,819,000
Apprenticeship Service Program	-	522,574
Contribution from related party (note 8)	-	331,274
	25,340,821	29,158,222
<b>Expenses(schedule 2):</b>		
Service delivery - ISET (schedule 3) (note 8)	9,176,746	9,994,677
Service delivery - MNU (schedule 4) (note 8)	7,854,927	9,002,651
Wages and benefits	4,840,995	4,599,176
Service delivery - other	1,829,135	518,782
Contractual services and consulting	754,421	1,309,191
Facilities rentals	288,506	297,893
Selection committee and professional development	116,438	64,878
Computer software support	107,429	69,589
Public relations	97,899	122,342
Staff travel	83,500	70,342
Telephone	58,219	67,945
Office supplies	49,100	58,670
Professional fees	36,890	36,592
Postage and courier	21,211	16,543
Interest and bank charges	7,835	7,331
Service delivery - Year of the Youth (schedule 4) (note 8)	7,500	2,819,000
Insurance	6,227	11,301
Equipment rentals	3,594	-
Amortization	249	311
Contract Métis 101	-	70,792
Tuition	-	20,216
	25,340,821	29,158,222
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>

See accompanying notes to financial statements.

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

## Statement of Cash Flows

Year ended March 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ -	\$ -
Items not involving cash:		
Amortization of furniture, equipment and vehicles	249	311
Amortization of deferred contributions for furniture, equipment and vehicles	(249)	(311)
Changes in non-cash operating working capital:		
Accounts receivable	2,621,535	(857,544)
Prepaid expenses	(16,199)	(369)
Accounts payable and accrued liabilities	(2,372,368)	(2,038,346)
Deferred revenue	(596,719)	261,602
	<hr style="border: 0.5px solid black;"/>	<hr style="border: 0.5px solid black;"/>
	(363,751)	(2,634,657)
Investing:		
Advances to related party	(300,000)	300,000
Decrease in cash and cash equivalents	(663,751)	(2,334,657)
Cash and cash equivalents, beginning of year	1,417,216	3,751,873
Cash and cash equivalents, end of year	<hr style="border: 0.5px solid black;"/>	<hr style="border: 0.5px solid black;"/>
	\$ 753,465	\$ 1,417,216

See accompanying notes to financial statements.

# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Notes to Financial Statements

Year ended March 31, 2025

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## **Operations:**

Gabriel Dumont Institute Training and Employment Inc. (the "Institute") is a not-for-profit organization that provides Métis people and communities in Saskatchewan with labour market and career development services. The Institute's goal is to reduce the employment, education, and earnings gaps between Métis and non-Indigenous peoples. These services are delivered through a variety of contribution agreements and funding partnerships.

Core funding is provided by Métis Nation—Saskatchewan under a sub-agreement dated April 26, 2024 of the Indigenous Skills and Employment Training (ISET) Program dated May 8, 2019 and August 30, 2021 and has been renewed to March 31, 2029. ISET Program is funded by Employment and Social Development Canada (ESDC) and the Canada Employment Insurance Commission through the Canada—Métis Nation Accords.

The ISET program is further leveraged to deliver project-based programming, including the Skills and Partnership Fund (SPF) agreement is in place until March 31, 2028 with ESDC and the Oyateki Partnership, funded through the Mastercard Foundation's EleV program.

The Institute is jointly controlled with Gabriel Dumont Institute of Native Studies and Applied Research, Inc., and its related entities: Gabriel Dumont College Inc., Dumont Technical Institute Inc., and Gabriel Dumont Scholarship Foundation II, as the Board of the Institute are the same governors and the only governors of the controlled entities. These financial statements do not include the operations of these other entities.

The Institute and its affiliates are incorporated under the Non-Profit Corporations Act of Saskatchewan and as such are not subject to income tax under the Income Tax Act (Canada).

# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Notes to Financial Statements (continued)

Year ended March 31, 2025

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## **1. Significant accounting policies:**

The financial statements have been prepared for the purposes of reporting to the Institute's primary funding agency, Service Canada. As a result, these financial statements have been prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations, with the exception of the use of the modified cash basis for programs as outlined in note 1(a), and reflect the following accounting policies:

### **(a) Modified cash basis for programs:**

Program claims submitted within sixty days of the financial statement date are accrued as program expenses and included in funding claims from Service Canada. Program expenses not submitted within the sixty day deadline are not recognized in the period when the activity occurred that caused the expense. Amounts spent on eligible expenditures over current year funding levels that have been approved for carry over to be applied against next year funding have been recorded as prepaid expenses. This differs from Canadian Accounting Standards for Not-For-Profit organizations as the expenses are to be recognized in the period incurred.

### **(b) Revenue recognition:**

The Institute follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Interest earned on restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Contributions restricted for the purchase of furniture, equipment and vehicle are deferred and recognized into revenue at a rate corresponding with the amortization rate for the related furniture, equipment and vehicle.

The value of contributed services and related expenses is not recognized in these financial statements.

### **(c) Cash and cash equivalents:**

Cash and cash equivalents include balances with financial institutions which are highly liquid and have an initial term to maturity of three months or less.

The Institute has an available credit facility authorized to a maximum of \$500,000 which bears interest at bank prime plus 1.8% on outstanding amounts. As of March 31, 2025 \$500,000 (2024 - \$500,000) is available on the line.

# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Notes to Financial Statements (continued)

Year ended March 31, 2025

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## **1. Significant accounting policies (continued):**

### **(d) Furniture, equipment, and vehicle:**

Furniture, equipment, and vehicle are stated at cost. Repairs and maintenance costs are expensed as incurred. Betterments which extend the estimated life of an asset are capitalized. Amortization is provided using the following methods and annual rates:

Asset	Method	Rate
Vehicle	Straight-line	20%
Furniture and equipment	Declining balance	20%
Computer equipment	Declining balance	20%

Amortization is recorded in the month the assets are put into use such that the total costs of the assets will be charged to operations over the useful life of the assets.

The carrying amount of an item of Furniture, equipment, and vehicle is tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the asset's carrying amount is not recoverable and exceeds its fair value.

### **(e) Use of estimates:**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the collectability of accounts receivable, useful life of furniture, equipment and vehicle and associated deferred contributions. Actual results could differ from these estimates.

### **(f) Employee future benefits:**

The Institute provides a defined contribution pension plan, life insurance, long term disability coverage, dental, vision, and health care benefits to employees. Costs are expensed in the year incurred. Pension expense was \$271,849 (2024 - \$233,314).

# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Notes to Financial Statements (continued)

Year ended March 31, 2025

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## **1. Significant accounting policies (continued):**

### **(g) Financial instruments:**

Financial assets and liabilities are recorded at fair value on initial recognition. All financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Institute has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Institute determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Institute expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

### **(h) Allocation of expenses:**

The Institute allocates all of its expenses to individual programs. The costs of each program include the costs of personnel, premises and other expense that are directly related to providing the program services.

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Notes to Financial Statements (continued)

Year ended March 31, 2025

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## 2. Furniture, equipment and vehicle:

	Cost	Accumulated Amortization	2025 Net Book Value	2024 Net Book Value
Vehicle	\$ 39,575	\$ 39,575	- \$ -	-
Furniture and equipment	49,455	48,635	820	1,026
Computer equipment	10,506	10,330	176	219
	<b>\$ 99,536</b>	<b>\$ 98,540</b>	<b>\$ 996</b>	<b>\$ 1,245</b>

## 3. Deferred revenue:

Deferred revenue relates to expenses of future periods and represents unspent externally restricted contributions for specific programs.

	2025	2024
Skills and Partnership Fund	\$ 505,585	\$ 824,792
Service Canada ISET Agreement	145,770	170,904
Apprenticeship Service Program	-	252,378
	<b>\$ 651,355</b>	<b>\$ 1,248,074</b>

## 4. Deferred contributions for furniture, equipment and vehicle:

Deferred contributions for furniture, equipment and vehicle represents the unamortized amount related to the purchase of these capital assets. The amortization of deferred contributions for furniture, equipment and vehicle is recorded as revenue in the statement of operations.

	2025	2024
Balance, beginning of year	\$ 1,245	\$ 1,556
Deferred contributions recognized	(249)	(311)
Balance, end of year	<b>\$ 996</b>	<b>\$ 1,245</b>

# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Notes to Financial Statements (continued)

Year ended March 31, 2025

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## **5. Commitments:**

The Institute has specific commitments pursuant to operating leases for the rental of office space and equipment as follows

2026	\$ 194,851
2027	11,768
2028	11,768
2029	11,768

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The operating leases are primarily based on monthly rentals.

The Institute has specific commitments with related and other organizations to provide funding for programs related to health, trades, GED and scholarships, as follows:

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2026	\$ 2,078,739
2027	2,196,203
2028	2,209,064
2029	2,209,064
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	\$ 8,693,070
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# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Notes to Financial Statements (continued)

Year ended March 31, 2025

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## **6. Financial risks and concentration of risk:**

The Institute, through its financial assets and liabilities, has exposure to the following risks from its use of financial instruments:

(a) Credit risk:

The Institute's principal financial assets are cash and cash equivalents and accounts receivable which are subject to credit risk. The carrying amounts of these financial assets on the statement of financial position represents the Institute's maximum credit exposure at the statement of financial position date.

The Institute's credit risk is primarily attributable to its accounts receivable. Credit risk related to accounts receivable is minimized as these receivables are from government organizations. The credit risk on cash and cash equivalents is limited because the counterparties are chartered banks with high credit ratings assigned by national credit rating agencies. There has been no change in the risk from 2024.

(b) Interest rate risk:

The Institute is exposed to interest rate risk arising from fluctuations in interest rates on its credit facility agreement. Interest rate risk associated with the credit facility agreement is limited as the maximum amount of line of credit is \$500,000. There has been no change in the risk from 2024.

(c) Fair value:

Investments and marketable securities are recorded at fair value. The fair value of accounts receivable and accounts payable and accrued liabilities approximate their carrying value due to their short term period to maturity.

## **7. Economic dependence:**

98% (2024 - 98%) of the Institute's revenue was derived from Service Canada under the sub-agreement with Métis Nation - Saskatchewan. The contract with Service Canada has been extended to March 31, 2029.

# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Notes to Financial Statements (continued)

Year ended March 31, 2025

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## **8. Related party transactions:**

The Institute had the following revenue and expense transactions with entities under common control and related parties during the year. All transactions were recorded at the exchange amount being amounts agreed upon between the related parties.

	2025	2024
<b>Revenue</b>		
Métis Nation - Saskatchewan	\$ 13,994,649	\$ -
Total revenue	13,994,649	-
 <b>Expenses</b>		
Service delivery and salaries:		
Dumont Technical Institute Inc.	2,706,380	2,607,893
Gabriel Dumont College Inc.	1,513,107	1,096,877
Gabriel Dumont Institute of Native Studies and Applied Research, Inc.	1,979	71,779
Lease:		
Dumont Technical Institute Inc.	96,649	113,068
Gabriel Dumont Institute of Native Studies and Applied Research, Inc.	62,568	57,449
Scholarships:		
Gabriel Dumont Scholarship Foundation II	50,000	50,000
Contribution:		
Dumont Technical Institute Inc.	-	331,274
 Total expenses	 \$ 4,430,683	 \$ 4,328,340

Certain administrative functions of the organization are managed by Gabriel Dumont Institute of Native Studies and Applied Research, Inc. at no charge.

# **GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.**

Notes to Financial Statements (continued)

Year ended March 31, 2025

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## **8. Related party transactions (continued):**

	2025	2024
<b>Accounts payable and accrued liabilities:</b>		
Gabriel Dumont Institute of Native Studies and Applied Research, Inc.	\$ 82,816	\$ 451,010
Dumont Technical Institute Inc.	-	606,000
Gabriel Dumont College Inc.	19,250	-
<b>Total accounts payable and accrued liabilities</b>	<b>102,066</b>	<b>1,057,010</b>
<b>Accounts receivable:</b>		
Gabriel Dumont Institute of Native Studies and Applied Research, Inc.	258,773	-
Dumont Technical Institute Inc.	5,989	-
<b>Total accounts receivable</b>	<b>\$ 264,762</b>	<b>\$ -</b>

## **9. Comparative amounts:**

Certain comparative amounts have been reclassified from those previously presented to conform to the presentation of the 2025 financial statements.

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule 1

Schedules of Service Canada ISET Agreement Revenue

Year ended March 31, 2025, with comparative information for 2024

	Employment Insurance	Consolidated Revenue Fund	2025	2024
Service Canada contributions	5,439,818	8,554,831	13,994,649	14,701,057
Deferred revenue - beginning of year	-	170,904	170,904	250,669
Deferred contributions for furniture, equipment and vehicle - beginning of year	-	1,245	1,245	1,556
Deferred contributions for furniture, equipment and vehicle - end of year	-	(996)	(996)	(1,245)
Transfer to Gabriel Dumont Institute of Native Studies and Applied Research Inc. to fund Metis Nation University	-	-	-	(449,434)
Interest earned	-	306,108	306,108	423,113
Insurance	-	-	-	-
Transfer from Consolidated Revenue Fund to Employment Insurance	1,746,289	(1,746,289)	-	-
Other revenue	16,986	27,671	44,657	43,300
Deferred revenue - end of year	-	(145,770)	(145,770)	(170,904)
Revenue recognized	\$ 7,203,093	\$ 7,167,704	\$ 14,370,797	\$ 14,798,112

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule 2

## Schedules of Expense

Year ended March 31, 2025, with comparative information for 2024

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Mastercard Foundation - OYATEKI	Skills and Partnership Fund	Métis Nation University	Year of the Youth	2025	2024
<b>Program Administration Expense:</b>									
Wages and benefits	\$ 511,849	\$ 1,122,979	\$ 238	\$ 326,707	\$ 258,260	\$ -	\$ -	\$ 2,220,033	\$ 2,223,625
Contractual services and consulting	-	73,464	-	-	680,957	-	-	754,421	1,309,191
Selection committee and professional development	3,472	95,712	-	-	-	-	-	99,184	42,664
Public relations	985	73,000	-	10,374	-	-	-	84,359	113,432
Staff travel	24,181	35,151	-	952	-	-	-	60,284	44,648
Telephone	17,048	40,571	-	600	-	-	-	58,219	67,705
Computer software support	354	49,148	-	-	612	-	-	50,114	58,256
Professional fees	-	36,890	-	-	-	-	-	36,890	36,593
Office	17,075	14,182	-	-	-	-	-	31,257	40,999
Postage and courier	968	20,243	-	-	-	-	-	21,211	16,542
Insurance	-	6,227	-	-	-	-	-	6,227	11,301
Interest and bank charges	128	7,707	-	-	-	-	-	7,835	7,331
Equipment rentals	-	3,594	-	-	-	-	-	3,594	-
Facilities rentals	-	1,026	-	-	-	-	-	1,026	3,098
Amortization	-	249	-	-	-	-	-	249	311
	576,060	1,580,143	238	338,633	939,829	-	-	3,434,903	3,975,696
<b>Program Assistance Expense:</b>									
Education and training costs	2,791,459	3,738,805	-	61,871	1,032,165	4,600,719	-	12,225,019	11,606,356
Student allowances	1,375,840	730,346	-	26,776	586,855	3,254,208	7,500	5,981,525	9,560,268
Wage subsidies	380,706	159,590	-	121,468	-	-	-	661,764	1,168,486
Contract Metis 101	-	-	-	-	-	-	-	-	70,792
	\$ 4,548,005	\$ 4,628,741	\$ -	\$ 210,115	\$ 1,619,020	\$ 7,854,927	\$ 7,500	\$ 18,868,308	\$ 22,405,902

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule 2

Schedules of Expense (continued)

Year ended March 31, 2025, with comparative information for 2024

	Employment Insurance	Consolidated Revenue Fund	Western Diversification Program	Mastercard Foundation - OYATEKI	Skills and Partnership Fund	Métis Nation University	Year of the Youth	2025	2024
<b>Employment Assistance Services:</b>									
Wages and benefits	2,079,028	541,931	-	-	-	-	-	2,620,959	2,375,551
Facilities rentals	-	287,480	-	-	-	-	-	287,480	294,795
Computer software support	-	57,316	-	-	-	-	-	57,316	11,332
Staff travel	-	23,217	-	-	-	-	-	23,217	25,694
Office	-	17,844	-	-	-	-	-	17,844	16,908
Selection committee and professional development	-	17,254	-	-	-	-	-	17,254	17,004
Public relations	-	13,540	-	-	-	-	-	13,540	14,884
Tuition	-	-	-	-	-	-	-	-	20,216
Telephone	-	-	-	-	-	-	-	-	240
	2,079,028	958,582	-	-	-	-	-	3,037,610	2,776,624
	\$ 7,203,093	\$ 7,167,466	\$ 238	\$ 548,748	\$ 2,558,849	\$ 7,854,927	\$ 7,500	\$ 25,340,821	\$ 29,158,222

# GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule 3

Schedules of Service Delivery Expenses - ISET

Year ended March 31, 2025, with comparative information for 2024

	Head Office	Saskatoon	Regina	Prince Albert	Nipawin	La Ronge	Yorkton	Battleford	Meadow Lake	Ile a La Crosse	La Loche	Beauval	2025	2024
Tuition and program delivery	\$ 2,271,561	\$ 893,511	\$ 437,516	\$ 667,832	\$ 117,493	\$ 16,327	\$ 164,259	\$ 285,656	\$ 250,323	\$ 119,628	\$ 123,369	\$ 91,100	\$ 5,438,575	\$ 4,973,466
Income support	-	538,441	428,772	186,016	88,395	23,260	89,613	108,405	178,163	88,370	60,119	71,643	1,861,197	2,522,913
Wage subsidies	10,239	87,781	2,472	97,443	28,625	11,842	-	16,851	50,963	52,286	-	66,749	425,251	499,376
Supplies	-	83,818	47,247	60,748	19,028	5,655	15,391	16,122	20,464	5,028	2,410	309	276,220	465,407
Professional services reimbursement	-	156,189	50,831	32,283	4,932	-	2,110	9,282	4,339	-	-	-	259,966	295,282
Self employment transportation allowance	-	153,814	38,190	10,135	14,260	-	65	15,805	12,720	-	-	-	244,989	191,576
Student travel	-	61,254	38,895	39,181	7,698	1,842	12,442	18,375	16,777	12,707	5,556	7,624	222,351	274,852
Books	-	45,881	27,921	40,655	11,323	1,235	13,042	16,475	26,583	6,981	2,708	7,954	200,758	332,355
Dependant care	-	30,260	27,080	2,755	3,185	-	2,904	783	27,870	7,874	4,884	11,550	119,145	236,031
Student work experience	-	12,355	9,248	62,616	-	-	-	-	32,725	4,378	-	3,962	125,284	195,950
Living away from home allowance	-	1,625	175	300	-	-	-	-	150	-	-	-	2,250	4,453
Special needs allowance	-	540	-	-	-	-	-	220	-	-	-	-	760	3,016
	\$ 2,281,800	\$ 2,065,469	\$ 1,108,347	\$ 1,199,964	\$ 294,939	\$ 60,161	\$ 299,826	\$ 487,974	\$ 621,077	\$ 297,252	\$ 199,046	\$ 260,891	\$ 9,176,746	\$ 9,994,677

## GABRIEL DUMONT INSTITUTE TRAINING AND EMPLOYMENT INC.

Schedule 4

Schedules of Service Delivery Expenses - Métis Nation University and Year of the Youth

Year ended March 31, 2025, with comparative information for 2024

	East Region I	East Region II	East Region III	East Region IIA	Northern Region I	Northern Region II	Northern Region III	Western Region I	Western Region IA	Western Region II	Western Region IIA	Western Region III	2025	2024
Tuition and program delivery	\$ 8,460	\$ 93,369	\$ 212,560	\$ 70,661	\$ 47,783	\$ 73,098	\$ 148,607	\$ 228,549	\$ 234,216	\$ 1,009,506	\$ 1,453,389	\$ 827,603	\$ 4,407,801	\$ 4,648,607
Income support	\$ 19,785	\$ 97,483	\$ 152,797	\$ 52,101	\$ 34,063	\$ 61,820	\$ 64,695	\$ 143,419	\$ 213,158	\$ 791,719	\$ 1,013,913	\$ 609,254	\$ 3,254,207	\$ 4,021,719
Dependant care allowance	-	2,940	2,958	-	-	7,680	4,238	1,635	18,555	34,607	44,326	32,083	149,022	179,869
Special needs allowance	-	-	149	-	-	-	-	-	-	7,552	16,768	13,729	38,198	35,934
Books	-	-	-	-	-	-	-	462	598	-	4,639	-	5,699	8,424
Student travel	-	-	-	-	-	-	-	-	-	-	-	-	-	108,098
	\$ 28,245	\$ 193,792	\$ 368,464	\$ 122,762	\$ 81,846	\$ 142,598	\$ 217,540	\$ 374,065	\$ 466,527	\$ 1,843,384	\$ 2,533,035	\$ 1,482,669	\$ 7,854,927	\$ 9,002,651

Schedules of Service Delivery Expenses - Year of the Youth

MNS - Year of the Youth	2025	2024
Income support	\$ 7,500	\$ 7,500
	\$ 7,500	\$ 2,819,000