



**Kivalliq Inuit Association  
Office of the Chief Operating  
Officer**

# Sapuulutaq Bylaw

Education Fund Spending Guidelines



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## 1. Purpose

The Education Fund was established by the Kivalliq Inuit Association (KIA) under the Sapuulutaq Bylaw as a dedicated vehicle to support Inuit in the Kivalliq region in pursuing educational opportunities that build readiness, strengthen identity, and promote long-term success. In accordance with the Bylaw, the Education Fund receives 10% of the disburseable investment income generated annually by the Sapuulutaq.

The purpose of the Education Fund is to reduce barriers to education and training, foster transitions from high school to adulthood, and increase access to culturally grounded, career-connected, and community-based learning. It supports a wide range of initiatives—from life skills development and trades exploration to Inuit cultural learning and pre-employment readiness.

As a foundational principle, all education funding must contribute to the promotion of Inuit identity and pride. This is to be achieved through Inuktitut language learning, the sharing of cultural knowledge, and intergenerational mentorship. In addition, the use of these funds must be structured as an in-kind contribution that leverages access to additional sources of funding, thereby expanding impact and sustainability.

This Fund is distinct from KIA’s Inuit Post-Secondary Education Program (IPSEP) and Scholarship Program. While those programs focus primarily on supporting full-time post-secondary students in accredited institutions, the Education Fund addresses critical gaps by enabling shorter, more flexible, or transitional forms of learning. It is particularly focused on youth and adult learners who may not yet be eligible for post-secondary supports or who require additional preparation, mentorship, or cultural grounding before pursuing higher education or employment.

### Guiding Principles

The management and allocation of the Education Fund are guided by the following principles to ensure compliance with the Sapuulutaq Bylaw and maximize benefits for all Kivalliq communities:

1. **Equity:** Initiatives and activities enabled by the Education Fund will be distributed fairly across all Kivalliq communities, with a focus on creating opportunities that address diverse learning needs. A wide range of eligible activities will be supported to reflect the varied pathways Inuit learners may pursue.
2. **Empowerment:** Learners, families, and communities are best positioned to define their own educational goals. The Fund seeks to empower individuals and strengthen community-led initiatives by involving local organizations in the design and delivery of supported programming.
3. **Inuit Values:** All initiatives supported by the Education Fund must reflect and promote Inuit values, language, and ways of knowing.



4. **Accessibility:** The Education Fund is committed to maintaining simple, clear, and inclusive application processes. Eligibility criteria will be designed to minimize barriers and ensure that supports are accessible to a broad range of learners.
5. **Transparency:** All decisions related to the management and allocation of the Fund will follow open and consistent procedures. Guidelines, application materials, decisions, and annual reports will be made publicly available to ensure accountability and build trust across communities.

Through the consistent application of these principles, the Education Fund will help create lasting and meaningful opportunities for Inuit learners across the Kivalliq region. It will empower individuals and communities by supporting initiatives that reflect their educational goals, cultural identity, and long-term aspirations. At the same time, it will ensure prudent and transparent financial management so that the Fund remains a sustainable and impactful resource. Ultimately, these Guidelines are a tool to advance the shared vision of the Kivalliq Inuit Association—fostering self-determination, cultural strength, and prosperity for Kivalliq Inuit today and for generations to come.

## 2. Revenue Allocation Framework

### Investment, Income and Allocation

The Sapuulutaq serves as the cornerstone of KIA’s long-term financial strategy, ensuring that revenues are responsibly managed and generate sustainable income for the benefit of Kivalliq Inuit. Guided by the KIA Investment Policy, the Sapuulutaq is invested prudently across a diversified portfolio, balancing risk and return to preserve capital and achieve long-term growth of new income.

### Investment Strategy

The Sapuulutaq is invested in accordance with the KIA Investment Policy, which prioritizes stability, income generation, and growth. The policy ensures that investments are diversified to minimize risk while achieving consistent returns. This strategy reflects KIA’s commitment to maintaining the financial health of the Sapuulutaq for the benefit of both current and future generations.

### Income Generation

The Sapuulutaq generates income through investment returns. Each year, up to 4% of the Fund’s **investment return** may be allocated for distribution, ensuring that the Fund continues to grow while meeting the needs of Kivalliq Inuit communities. This income forms the foundation for KIA’s ability to fund initiatives and programs that align with the goals of the Sapuulutaq.



## Allocation of Income

In accordance with the Sapuulutaq Bylaw:

- 90% of the allocable investment income is directed to the Community Initiatives Fund, which supports programs across the designated Community Investment Areas.
- 10% of the allocable investment income is directed to the Education Fund, which is dedicated to supporting educational opportunities for Kivalliq Inuit.

This structured approach to income allocation ensures that resources are distributed in a way that maximizes community benefit while preserving the Sapuulutaq's ability to generate future income. The annual allocation process is overseen by the Chief Operating Officer, ensuring transparency, accountability, and alignment with KIA's mandate and Board direction.

## Education Fund Working Group

The Education Fund Working Group leads the planning, coordination, and oversight of the Education Fund cycle. It ensures that all activities align with the Fund's objectives, guiding principles, and allocation structure, and that both internal and external investments support the educational goals of Kivalliq Inuit.

The Working Group is comprised of representatives from the COO's Office, Inuit Programs and Services, Finance, and Implementation departments. Additional support may be provided by Communications, Human Resources, or other departments as needed. Together, the Working Group brings operational, programmatic, and financial perspectives to decision-making.

The Working Group meets regularly throughout the year to:

- Review available funds and Board priorities;
- Evaluate internal and external proposals;
- Monitor implementation of approved activities;
- Address emerging challenges or needs; and
- Ensure alignment with the Fund's guiding principles and investment areas

## Community Distribution

To ensure both fairness and flexibility in distribution, the Education Fund uses an 80/20 allocation model:

**Base Allocation (80%):** Eighty percent of the annual Education Fund is divided equally among the seven Kivalliq communities. This guaranteed minimum ensures that each community has access to meaningful resources to support local learners and programming, regardless of population size or proposal volume.



**Proportional Distribution (20%):** The remaining twenty percent of the Fund is allocated based on Inuit population, calculated using the latest available data from Nunavut Tunngavik Incorporated.

## Unspent Funds

In accordance with the Sapuulutaq Bylaw, any funds that remain unspent at the end of the fiscal year are returned to the Sapuulutaq.

## Accounting

### **Option: Sub-ledger or Cost Centres by Community**

- Set up Education Fund cost centres or project codes for each of the seven communities within the General Ledger (GL).
- Each cost centre would show:
  - Community allocation (Baseline and Proportional)
  - Actual spending
  - Year-end balance

### **Option: Central GL with Internal Spreadsheet Tracker**

- Use one GL account for the Education Fund overall.
- Maintain a detailed Excel or financial system sub-report to track community-level allocations, spending, and balances manually.

## Language, Identity and Cultural Learning Requirement

All education funding must support the development of Inuit identity and pride through access to Inuktitut language learning, cultural knowledge, and intergenerational mentorship. Every investment is required to strengthen learners' sense of self, improve school retention, and reinforce the connection between culture and education.

## Education Investment Areas

The Education Fund adopts a structured approach to prioritize spending, ensuring resources are allocated in a way that aligns with the objectives of the Sapuulutaq and delivers maximum benefit to Kivalliq communities. All spending must fall under one or more Education Investment Areas, which provide a clear focus for investments based on feedback from community engagement.



## Educational Foundations

This program area provides **targeted support for youth and adult learners who are in the process of completing high school**, whether through regular programming or adult education. It is designed to offer **support** to help these learners graduate with a high school diploma.

### Examples of Eligible Activities:

- i. Regular Mentoring allows learners to meet each week in small groups with a trained mentor. The mentor helps them work on reading, writing, and math skills, tracks their progress, and adjusts their learning plan as needed.
- ii. After-School Skill Workshops outside of normal class time to strengthen key subjects—such as basic algebra, essay writing, or science reasoning. Each session checks understanding and offers one-on-one help before moving on.
- iii. Small groups of learners, led by trained peers, meet regularly to work through difficult homework, practice test strategies, and share tips for effective studying.

## Transitional Learning and Readiness

This area helps learners prepare for further education by building strong reading, writing, and thinking skills. It supports individuals who may be returning to learning after time away or who are preparing to take the next step in their education journey. The goal is to help learners feel confident in classrooms, understand key subjects, and develop the habits needed for long-term success.

### Examples of Eligible Activities:

- iv. Learning programs that strengthen reading, writing, and basic math for adults who want to return to school or explore new educational paths.
- v. Workshops that build confidence in studying, taking notes, managing school responsibilities, and understanding new ideas.
- vi. Group sessions or one-on-one support that help learners ask questions, solve problems, and get ready for academic programs.
- vii. Programs that introduce college or training options, explain how to apply, and support learners in setting goals for their future.

## Digital and Remote Learning Support

This area supports equitable access to digital tools, infrastructure, and learning opportunities for Inuit learners across the Kivalliq region—especially in communities where geographic isolation, limited connectivity, or resource gaps create barriers to participation in distance education. Investments in this area focus on improving access to devices, internet services, and locally developed digital learning content.



These supports help ensure that Inuit learners can fully engage in online courses, hybrid programs, and digital skills development, regardless of their location. This area also encourages communities to take the lead in developing culturally relevant digital resources that reflect Inuit values and knowledge systems.

#### Examples of Eligible Activities:

- i. Provision of laptops, tablets, or assistive technologies for learners enrolled in distance education or virtual training programs.
- ii. Mobile internet devices or data subsidies for students living in remote areas with limited connectivity.
- iii. Development of community-led digital content (e.g., videos, interactive tools, online lessons) that support local learning goals, language retention, or skill development.
- iv. Basic digital literacy workshops or help desks to support students and families in using devices and navigating online learning platforms.

#### Access and Delivery Pathways

Each year, the Education Fund Working Group selects a delivery model that guides how Inuit learners and communities access the Fund. The model is chosen based on available resources, organizational capacity, community feedback, and strategic priorities. While each option reflects a different approach, all are consistent with the Sapuulutaq Bylaw and the Education Fund's purpose: to reduce barriers, support culturally grounded learning, and promote educational readiness and success.

All models must ensure that Fund contributions are applied as in-kind contributions that leverage access to additional financial or program resources. This requirement strengthens the impact of every investment, reinforces sustainability, and maximizes benefits to Inuit learners and communities.

The three models below offer distinct but complementary approaches to delivering the Fund. KIA may use one or more of these in combination, depending on the needs and goals of the current cycle.

#### Direct Individual Applications

This model is best suited to years when KIA wants to prioritize learner autonomy, support highly individualized educational goals, or enable fast and flexible access to smaller-scale supports. It is ideal when demand is broadly distributed, when administrative capacity is sufficient to handle ongoing intake, and when self-directed, privacy-sensitive, or one-time learning opportunities are a priority.



## Key Features

- Individuals apply directly to KIA using a short application form that outlines the activity, funding requested, anticipated benefits, any prerequisites, and the timeline for completion.
- Applications are accepted either year-round or during defined intake windows, depending on available funding and capacity.
- No community approval or involvement is required, though local staff or organizations may support applicants informally.
- Individuals must demonstrate how the requested funds will be used as an in-kind contribution to gain access to additional resources or funding opportunities.

## Menu-Based Community Referrals

This model works well when learners benefit from local guidance or when supporting recurring types of learning—such as safety certifications, digital skills, or cultural programming—is a priority. It is particularly effective in cycles where consistency across communities is important and where KIA seeks to leverage community-based partners to enhance access and reduce administrative complexity for applicants.

## Key Features

- KIA develops a public “menu” of eligible learning opportunities and standard funding ranges aligned with the Fund’s investment areas.
- Local organizations (e.g., Hamlet offices, HTOs, school staff) may help individuals select options and prepare application forms.
- KIA retains responsibility for intake, decision-making, disbursement, and reporting, ensuring consistency and accountability.
- Each application must outline how the funding requested will be applied as an in-kind contribution to strengthen partnerships and unlock access to additional funding streams or program supports.

## Strategic Initiatives and Targeted Intake

This hybrid model is appropriate when KIA seeks to make proactive, high-impact investments in key priorities—such as Inuit language revitalization, post-secondary readiness, or culturally grounded skill development—while still maintaining access for individual applicants. It works best when strong delivery partners or internal program ideas exist, and when there is a need to address known service gaps or amplify community-led programming with broader reach.



### Key Features:

- The Education Fund Working Group identifies strategic focus areas and allocates a portion of the annual funding to internal or partner-led initiatives aligned with those priorities.
- Proposals for these initiatives may come from KIA departments or external delivery partners and are reviewed based on alignment with the Fund's investment areas.
- The remainder of the Fund is made available through a targeted public intake for individuals or communities, ensuring that broad access remains part of the overall cycle.
- All proposals and targeted intakes must demonstrate how Fund contributions will serve as in-kind leverage to secure additional external resources, partnerships, or program enhancements.

## 3. Annual Education Fund Cycle

The Education Fund operates on a structured annual cycle that ensures transparency, accountability, and alignment with the educational priorities of Kivalliq Inuit. Each year, the cycle begins with the determination of the available funding and progresses through four interconnected phases: **Planning, Delivery, Monitoring and Evaluation, and Reporting**.

This cycle allows KIA to make consistent and equitable investments in Inuit learners, respond to changing needs and opportunities, and maintain prudent financial management of the Fund. The cycle is coordinated by the Education Fund Working Group and supported by departments across the organization.

### Determining the Annual Allocation

The first step in the Education Fund cycle is determining the annual allocation, which is calculated by the Department of Finance. This process is based on the investment income generated by the Sapuulutaq, as outlined in KIA's financial policies and the Sapuulutaq Bylaw. Each year, the Department of Finance assesses the total income available, considering the Fund's performance, market conditions, and the maximum allowable distribution, which is capped at 4% of the Sapuulutaq's value.

Once the investment income is calculated, the Department of Finance allocates 90% of the available funds to the Community Initiatives Fund and 10% to the Education Fund, in accordance with the Bylaws. This ensures a balanced approach that supports both general community development initiatives and targeted educational priorities.

The allocation process also includes ensuring compliance with any restrictions on revenue sources, such as legally binding agreements, and segregating funds where necessary (e.g., Inuit employment target compensation from AEM). The Department of Finance communicates the final allocation



amount to the relevant stakeholders, allowing for detailed planning and alignment with community priorities in the upcoming year.

## Planning Phase

The Planning Phase lays the foundation for the effective use of the Education Fund. During this phase, resources are confirmed, priorities are identified, proposed initiatives are reviewed for alignment with community needs, and an annual plan is developed to allocate resources effectively.

The Education Fund Working Group begins by confirming the available allocation for the year, reviewing past results, and identifying key priorities informed by KIA Board direction, community feedback, and known regional education needs.

The Working Group then selects an access and delivery model for the year. Three options are available:

- Direct Individual Application Model – focused on learner autonomy and flexible access
- Menu-Based Community Referral Model – focused on consistent supports with community-based guidance
- Strategic Initiatives and Targeted Intake Model – focused on proactive investments in high-impact learning priorities, paired with limited public intake

Once selected, the delivery model is documented in the Education Fund Plan, alongside priorities, anticipated investments, and administrative timelines. This plan serves as the operational guide for the cycle and is shared internally and externally to support transparency and access.

## Delivery Phase

The Delivery Phase begins once the annual Education Fund Plan is finalized and approved by the COO. During this phase, applications are received (based on the selected model), funds are disbursed, and learning activities begin.

Key responsibilities during the Delivery Phase include:

- Intake and Assessment: KIA receives applications from individuals or delivery partners, screens them for eligibility, and confirms alignment with investment areas and funding limits.
- Disbursement: Approved applicants receive funding directly or through pre-established agreements (e.g., tuition payments, equipment purchases, or contribution agreements with training providers).



- **Tracking:** Each approved initiative is assigned a project or budget code to support financial tracking. This ensures accountability and allows KIA to monitor uptake by community, investment area, and delivery model.
- **Support and Coordination:** Where applicable, KIA staff and community partners provide follow-up support to learners, troubleshoot emerging challenges, and promote program completion.
- This phase ensures that Inuit learners and delivery partners receive timely access to the supports they need, and that resources are used to maximum effect across the region.

## Monitoring and Evaluation Phase

The Monitoring and Evaluation Phase allows KIA to assess whether Education Fund activities are proceeding as planned and whether they are achieving their intended outcomes. This phase helps identify areas of strength, emerging gaps, and opportunities for improvement.

Key responsibilities during the Monitoring and Evaluation Phase include:

- **Ongoing Data Collection:** KIA gathers data from applicants, delivery partners, and internal records, including participation rates, training completion, and community-by-community allocation tracking.
- **Progress Monitoring:** The Working Group reviews delivery against the Fund Plan, ensuring alignment with investment areas, funding levels, and timelines.
- **Impact Assessment:** Where possible, KIA collects stories, testimonials, and feedback from learners and communities to understand how the Fund supports education, cultural connection, and career readiness.
- **Problem-Solving:** If issues arise (e.g., delays, low uptake, or implementation challenges), the Working Group develops appropriate responses, such as reallocating funds, adjusting timelines, or modifying supports.

## Reporting Phase

The Reporting Phase ensures that the Education Fund remains transparent and accountable to Kivalliq Inuit and other stakeholders. At the end of each cycle, KIA prepares an Annual Education Fund Report summarizing financial allocations, program delivery, learner participation, and overall impact.

Key elements of the report include:



- **Financial Reporting:** A detailed breakdown of expenditures by investment area, community, and delivery model, along with a summary of unused funds (if any).
- **Program Reporting:** A description of approved initiatives, participation levels, and the kinds of learning activities supported.
- **Outcomes and Impact:** A high-level overview of how the Fund contributed to education access, cultural knowledge, and skill development across the region, supplemented by qualitative feedback from learners and communities.
- **Lessons Learned:** Observations from staff and partners about what worked well, what could be improved, and how future cycles can better meet learner needs.

The final report is reviewed and approved by the COO, then presented to the KIA Board of Directors at the Annual General Meeting and other key governance moments. The report may also be published online to ensure regional transparency and public accountability.

## 4. Internal Review and Adjustments

The Education Fund is designed to be flexible and responsive. During each annual cycle, KIA monitors implementation progress and conducts regular internal reviews to ensure the Fund continues to align with its purpose, guiding principles, and the evolving needs of Inuit learners.

The Education Fund Working Group meets at scheduled intervals—or as needed—to review operational data, discuss emerging issues, and determine whether any adjustments are required during the year. These reviews help maintain accountability while also allowing for adaptive management.

### Internal Review

#### Spending Levels and Uptake

The Working Group reviews allocation levels and disbursement patterns to assess whether funds are being accessed at the expected rate across all communities. If uptake is lower or higher than anticipated, the Group may adjust timelines, delivery models, or outreach efforts.

#### Community and Regional Equity

If significant disparities in access or participation emerge between communities, the Working Group may explore short-term corrective actions or flag the issue for longer-term structural changes in allocation or planning.



## Model Effectiveness

The selected access model (e.g., Individual Application, Menu-Based Referral, or Strategic Initiatives) is assessed mid-cycle to determine if it is operating as intended. If barriers to access or administrative issues are identified, KIA may adjust intake timelines, clarify eligibility, or introduce blended approaches.

## Program Fit and Demand

As new opportunities or learner needs arise, the Working Group may consider amending the Education Fund Plan to support additional activities, reallocate unused funds, or adjust investment area priorities within the year.

## Feedback from Learners and Partners

KIA encourages informal feedback from applicants, delivery partners, and community representatives throughout the cycle. This feedback is considered in making operational decisions and improving the learner experience.

## Amendment Process

When changes to the Guidelines are required, the following process will be followed:

### Proposals for Amendments

- Suggestions for updates or revisions may originate from the Working Group, COO, or other stakeholders involved in the Fund's administration or impacted by its operations.

### Reviewing Amendments

- The Working Group reviews proposed changes, ensuring alignment with the Fund's objectives, KIA's broader policies, and the Sapuulutaq Bylaw.

### COO Approval

- All amendments must be reviewed and approved by the COO to ensure consistency with organizational policies and strategic priorities.

### Board Presentation

- Updates to the Guidelines are presented to the KIA Board as part of the annual reporting process or at other appropriate meetings. This provides transparency and an opportunity for feedback but does not require Board approval of the amendments.



## Adjustments

Adjustments to Education Fund may be administrative, financial, or programmatic in nature. They are intended to improve access, uphold equity, and ensure the effective use of funds within the current cycle. The following types of adjustments may be made:

- Opening an additional intake window
- Extending application deadlines
- Reallocating unspent funds between communities or investment areas
- Modifying eligibility criteria for certain supports
- Adjusting the Fund Plan to reflect updated priorities

All material adjustments are documented and reviewed by the COO. If significant reallocations or shifts in approach are required, the Working Group prepares a summary rationale to accompany the adjustment and provides notice to the Board through regular reporting mechanisms.

This internal review process ensures that the Education Fund remains dynamic, accountable, and grounded in Inuit priorities while maximizing the positive impact of each funding cycle.

## Periodic Comprehensive Review

In addition to annual reviews, a comprehensive review of the Education Fund Guidelines will be conducted every five years or as required. This in-depth process ensures that the Guidelines remain fully aligned with long-term strategic goals, community needs, and any changes in legal or policy frameworks.

## Communication of Amendments

Approved amendments will be communicated to all relevant stakeholders, including KIA staff, communities, and partners. Updated Guidelines will be distributed and made available through appropriate channels to ensure transparency and ease of access.



## Annex A: Summary of Relevant Bylaw Requirements

These Guidelines interpret and operationalize the key provisions of the KIA Sapuulutaq Bylaw as they relate to the management and spending of the Education Fund. By aligning with the intent and principles of the Bylaw, the Guidelines provide a structured approach to ensure equitable and impactful use of the Fund's resources.

### Purpose of the Sapuulutaq

*Bylaw Reference: Section 1.1 and 1.2*

The Bylaw states that the Sapuulutaq is designed to support the long-term economic self-sufficiency of Kivalliq Inuit, while addressing Inuit social and cultural needs and aspirations. It includes both a long-term savings objective and a spending objective. The Education Fund contributes to this vision by removing education-related barriers to prosperity and providing consistent, year-over-year support for learning and training opportunities.

### Education Fund Allocation

*Bylaw Reference: Section 5.*

Each year, 10% of the total disburseable investment return of the Sapuulutaq (up to a maximum of 4%) is allocated to the Education Fund. The remaining 90% is allocated to the Community Initiatives Fund. This approach ensures that predictable resources are available annually to invest in education while preserving the overall value of the Sapuulutaq.

### Use of Unspent Funds

*Bylaw Reference: Section 6.2*

If any portion of the Education Fund is not required for payment to successful applicants in a given year, it is reinvested and held for future use. This provision ensures that resources are not lost and can be used strategically in subsequent years to respond to higher demand or expand access.

### Spending Limitations

*Bylaw Reference: Section 6.3*

Disbursements from the Education Fund may only be made in accordance with the Education Fund Guidelines. No other use of the Fund is permitted unless explicitly stated in the Bylaw.

### Development and Approval of Guidelines

*Bylaw Reference: Section 9.1 and 9.2*



The Executive Committee is responsible for developing and approving Guidelines for each of the Sapuulutaqs, including the Education Fund. No funds may be distributed until the Guidelines are formally approved. These Guidelines serve as the governing document for Education Fund design, allocation, delivery, and oversight.

## Governance and Oversight

*Bylaw Reference: Sections 10.2 and 10.3*

The Executive Committee holds final authority over all administrative and operational matters of the Funds and is responsible for ensuring that the Guidelines are followed. This includes compliance with the Bylaw, decision-making processes, and ongoing review of fund performance.

## Reporting Requirements

*Bylaw Reference: Section 11.1 and 11.2*

The Education Fund must be included in KIA's publicly available Annual Report. The report must include financial statements, summaries of investments, disbursements, and fund performance, as well as an assessment of whether the Guidelines remain effective. This requirement promotes transparency, accountability, and continuous improvement.