

From self-government to government of the self: Fiscal subjectivity, Indigenous governance and the politics of transparency

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Abstract

In 2013 the Canadian Parliament passed the First Nations Financial Transparency Act (FNFTA). Subject to immediate controversy, the law generated legal and political resistance from Indigenous leaders and scholars. The law requires First Nations governments to post audited consolidated financial statements and the salaries of chiefs and councillors online for public consumption. The article traces the use of transparency as a technology of government to examine how disclosure acts as an organizing mechanism of commensuration and moral scrutiny. The article then shows how transparency and disclosure was directed to rescale critique of the state away from the Canadian government, and toward First Nations governments. The article concludes by examining how bureaucrats envisioned how Indigenous peoples would use transparency and disclosure to reform their political conducts into that of a calculating taxpayer citizenship.

Key words

audit, settler colonialism, First Nations, governmentality, indigeneity

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Critical Social Policy 2020, Vol. 40(3): 471–491

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DOI: [10.1177/0261018319857169](https://doi.org/10.1177/0261018319857169) journals.sagepub.com/home/csp

Introduction

This article is concerned with the uses of transparency and disclosure in the context of ongoing colonial government of Indigenous lives and Nations in Canada. In order to show how transparency has become a keyword of Canadian settler-colonial governance, I trace the implementation of the First Nations Financial Transparency Act (FNFTA), which required *First Nation* governments to publicly reveal certain elements of their financial operations to the *settler* public. This article sets out to discuss some of the tensions between citizenship, transparency, and how it is that fiscal information – budgetary figures, salaries, deficits – is used to create political subjects. Transparency was envisioned as a way for the Canadian state to inculcate members of First Nations into reimagining citizenship and reforming political conducts. As a tactic of settler colonialism, transparency becomes less about measurable claims for the improvement of governments, and more a technology of unwelcome visibility and ignorance (Flyverbom, 2015). I ask what kind of citizenship conducts transparency and disclosure inspire, and for what sort of ends they are evoked in the context of the Canadian settler state.

Drawing on an analytics of governmentality (Rose, 1999; Foucault, 2008; Dean, 2010), which looks to analyze the deployment of governing mentalities in place of direct exercises of state sovereignty, the article argues that the discursive deployment of a transparency as a technology of government works to make up new political subjects as part of Canada's colonial governmentality (Andersen, 2013). In this specific case, transparency and disclosure products are authored with settler-colonial imperatives that look to reshape how Indigenous people understand and relate to band governments as skeptical and calculating Indigenous taxpayers. The Canadian government has long been involved in settler-colonial political projects that seek to undermine Indigenous nationhood (Napoleon, 2001; Lawrence, 2003), dismiss Indigenous legal and political epistemologies (Borrows, 1996; Monture-Angus, 1999; Todd, 2016), control the space of possibles in Indigenous politics (Alfred, 2006), actively interfere with and surveil First Nations governments (Smith, 2009; Diabo and Pasternak, 2011; Monaghan, 2013; Pasternak, 2016) or ignore Indigenous social welfare (Palmater, 2011). The goal in this article is to examine a strategy of the Canadian government's approach to First Nations, a strategy of simultaneous legislative imposition and calculated 'governing at a distance' that might be more productively called 'paternalism at a distance'. Through the proliferation of an arrangement of disclosure of fiscal information, conjectures about First Nations leaders' opacity, and feigned concern for Indigenous sovereignty, the Canadian government looked to create self-governing Indigenous *taxpayers* who were envisaged as getting First Nations 'ready for recognition' and for self-government on the federal government's terms. Coulthard defines politics of recognition as 'models of liberal pluralism that seek to reconcile

Indigenous claims to nationhood with Crown sovereignty via the accommodation of Indigenous identities in some form of renewed relationship with the Canadian state' (2007: 438). Pragmatically speaking, this new subject was imagined by bureaucrats as a move toward a more governable Indigenous subject, and transparency was imagined as its currency.

I trace the use of transparency as a technology of government and argue that the Canadian state's will to render First Nations transparent can tell us something about the shape of settler colonialism and liberalism in Canada. First, I argue that transparency devices were used to assemble and then reveal information in a process of commensuration (Espeland and Stevens, 1998). Second, I suggest that transparency was used by the federal government to strategically refigure the field of political claims by rescaling the terrain of political critique. That is, transparency discourses were used to redirect criticism of the federal government toward First Nations governments. Finally, I show how these two processes were reconciled by bureaucrats as attempts to foster a self-governing capacity or taxpayer governmentality amongst citizens of First Nations, who would then 'hold their leaders' feet to the fire'. Transparency became one of the methods to getting the federal bureaucracy what it wanted – transparency was a means, not an end.

The article is organized as follows: first, I discuss the FNFTA and resistance to the Act from Indigenous leaders, and governments. Second, I discuss some recent theoretical literature on transparency and democracy; here, I attempt to make room for discussion of settler colonialism, citizenship and the ways that transparency shapes political subjectivity. Third, I discuss some of the specific ways that transparency was used to reconfigure Indigenous people's relationship with their Nations and with settler-colonial Canada. I show how commensuration processes aided by disclosure, alongside rescaling critiques of government led to a refiguring of citizenship through the prism of taxation, a longstanding goal of INAC invoked in the infamous 1969 White Paper. The appearance of this refiguration of citizenship was through a strategic harnessing of disclosure data that looked to undermine Indigenous sovereignty at the hands of Indian Affairs (INAC)¹ – the Canadian government ministry responsible for managing and controlling the governments and politics of First Nations. Through exploring the politics of the FNFTA I show how transparency, and audit have become integral methods of veridiction (Power, 2003). That is, they are technologies of *truth production* – singular methods of constructing problems around indigeneity, and ultimately solving those problems through the epistemic nexus that they propose.

Methods

The object of the analysis in this article is transparency as device for governing, primarily as it flows from the discourses that politically sustained

the Act, the provisions of the law, and the interpretations of bureaucrats involved in designing the law. I examine the conducts the FNFTA attempted to manage, the stories it was built upon, and the narratives about the people it sought to govern. Much of the data used to carry out the analysis is based on semi-structured interviews conducted with five INAC bureaucrats in the summer of 2015. Each of the bureaucrats had experience with the FNFTA at varying levels within the ministry's hierarchy. The interviews were conducted in a range of locations, which ranged from participants' offices to coffee shops, and over the phone. Questions were focussed on generating accounts of how bureaucrats produced ideas about First Nations governance, and the necessity of audits and transparency, and of the internal narratives behind the FNFTA's emergence. I also draw upon texts that are publicly available, such as press releases, parliamentary debates, and INAC 'webinars' that were used to brief bureaucrats and financial officers of First Nations. The article also draws upon quasi-public data from freedom of information requests. Documents from FOI/ATIP² releases can empirically demonstrate the internal maneuvering and internecine debate within government units and the agents involved in the space of text production and disclosure (Luscombe and Walby, 2017). In the case of Canadian settler-colonialism, FOI/ATIP can be used to 'piece together' the fragments and partial disclosures of freedom of information (FOI) releases (Mackinnon forthcoming) with interviews and public documents to understand the material and discursive relations that mark the Canadian state's paternalistic relationship with First Nations.

The First Nations Transparency Act

The FNFTA (Bill C-575) was first introduced in the House of Commons as a private members bill by Saskatchewan Conservative Member of Parliament (MP) Kelly Block in 2010. As one well-placed bureaucrat told me, the private members bill was a 'dry run' – a trial balloon to test reaction, before the government adopted it as part of its legislative agenda. In 2011, the government adopted the bill as part of its formal governing agenda outlined in its throne speech.

The Act requires First Nations to annually produce a set of consolidated financial statements. What the FNFTA does is attempt to standardize reporting and distribution of financial information – or rather in the language of the government, 'modernize' how First Nations report their finances and subject them to a public-facing audit. Audits of consolidated financial statements are a regular practice in First Nations governance; all First Nations bands³ that are governed under the Indian Act have always had to report their financial statements to INAC, spelled out in what are called 'funding agreements' between Canada and individual First Nations. These agreements already have heavy penalties for non-compliance, which have historically and contemporarily

served as tools of colonial fiscal control (Neu and Therrien, 2003; Pasternak, 2016).⁴ In a further expansion of disclosure and transparency, the Act requires First Nations to prepare a schedule of the salaries and benefits of chiefs and councillors, which are then published on a centralized website managed by INAC. This provision transforms the information from an accounting reporting mechanism in which audits and schedules of remuneration are used by INAC to information made transparent for consumption by ‘the public’, not just the public of a given First Nation. As I noted, all of the data that is required to be posted online had already been required to be submitted to INAC prior to the passage of the FNFTA – in effect, the only change prescribed by the FNFTA was that this data be made *publicly available* (Palmater, 2011; Dyck, 2013), which suggests a particular audience for this data – ‘taxpayers’.

The ‘Effin’ FTA’

The FNFTA, or ‘effin’ FTA’, as it became known in Indigenous circles (Harp, 2015), was broadly criticized for its legal and political implications. The law was met with a great deal of resistance by a number of forces – First Nations governments who would be subjected to the Act’s legal provisions and coalition organizations like the Assembly of First Nations (AFN) strongly opposed the bill on its constitutionality, and prominent Indigenous political thinkers came out strongly against the bill as an attack on Indigenous sovereignty. Shortly after Block’s introduction of the FNFTA in 2010, the Canadian Taxpayers Federation (CTF) launched a campaign publicizing the salaries of band chiefs and councillors (Sieciechowicz, 2012). The campaign alleged that First Nations chiefs and councillors were being grossly overcompensated at the hands of Canadian taxpayers, who received little discernable benefit from the alleged largesse of First Nations leadership. The CTF’s campaign helped to cement already existing myths about the inability of First Nations to govern themselves without corruption and financial mismanagement (Sieciechowicz, 2012).

Bielefeld (2018) has pointed out that the deployment of strategic ‘policy mythology’ about Indigenous people substantiates harmful stereotypes and feeds into policymaking. Ideas about First Nations’ opacity and operational ‘secrecy’ have become one of the pathologizing and possessive myths of settler Canada that is used to deny Indigenous self-determination (Moreton-Robinson, 2015). These governing myths have been key to understanding the direction of how Canada has justified its aggressive stance historically in regulating and controlling band governments. While social policy scholars in Canada (McKeen and Porter, 2003; Pulkingham and Ternowetsky, 1997) have generally focussed on the retrenchment of the welfare state during the Mulroney and Chretien governments, it is important to note that federal governments have ignored or underfunded treaty obligations to First Nations for a far longer time in pursuit of fiscal control and elimination (Palmater, 2014a). Historically,

one example is through Indian Agents, who were tasked with exacting strict measures of economy in First Nations reserves to both reduce the 'burden' on the Indian Department's budget and to force Indigenous peoples to become subjects of the market economy (Brownlie, 2003; Shewell, 2004; Pasternak, 2016). More recent policy interventions have continued the Canadian legacy of aggressive fiscal parsimony that Shiri Pasternak (2016) has termed 'fiscal warfare' – waged on Indigenous Nations and people. Tactics of fiscal warfare have ranged from emergency management (Dafnos, 2018), to accounting and accountability (Pasternak, 2016; Neu and Therrien, 2003) and fiscal retrenchment in relation to First Nations' social welfare (Palmater, 2011). The use of transparency should be viewed as a constituent element of this strategy, the ultimate goal of which is privatization of reserve lands and the assimilation and elimination of First Nations.

Some of the earliest critics of the FNFTA included many First Nations who suggested that the bill sowed distrust, and spread misinformation and myths about 'millionaire chiefs' mainly promoted by a nexus of populist media, the CTF, and market-oriented think tanks. Mi'kmaq legal scholar Pamela Palmater described the FNFTA as an attack that drew upon racist ideas about Indigenous leaders and politics. She wrote that 'presenting accountability legislation as the solution implies that First Nations are the cause of their own poverty – a racist stereotype Harper's Conservatives use quite frequently to divide community members from their leaders and Canadians from First Nations' (Palmater, 2014b).

Underscoring the broad 'taxpayer' theme that undergirded pro-FNFTA talk, Hayden King, an Anishinaabe scholar, observed 'while taxpayer activism is certainly common, it seems to provoke a special kind of fury when involving Indigenous Peoples' (King, 2014). King's point is made especially clear in the case of the FNFTA – transparency as a political claim and device has buttressed taxpayer activism. The taxpayer as a political subject comes to see its repertoire of action upon the state and First Nations as facilitated by visibility. That demand for a specific kind of visibility, and thus transparency, is coupled with a possessive entitlement to know and control directly or indirectly the affairs of First Nations. In the next section, I turn to the concept of transparency and its specific use as a strategy of settler-colonial government in Canada, and the effects that INAC bureaucrats desired to flow from its invocation.

The politics of transparency and coloniality

Transparency as concept

Transparency has been acknowledged for some time as a keyword of the current governing era. Recent scholarship has examined the poetics

(Birchall, 2011) and mythic status of transparency (Christensen and Cornelissen, 2015), the geopolitics of whistleblowers (Fenster, 2015), as well as the uses of transparency in large bureaucratic organizations (Shore and Wright, 2015). This recent nexus of sociologists, cultural studies scholars and anthropologists have begun to chip away at the conceptual fluidity of transparency, and the different meanings organized under the concept. Alloa (2018) enumerates these meanings, which range from positive rights, such as accessibility to information via projects like the 'right to know', to monitoring of human and organizational behavior (rationalization). Hansen et al. (2015) suggest that transparency should be regarded as a 'trans-ideological' concept in that it is used by a variety of actors in pursuit of a number of goals.

Here, I focus on the strategic use of transparency as a technology of government, which Rose (2000) sums up as the 'linking together forms of judgement, modes of perception, practices of calculation, types of authority, architectural forms, machinery and all manner of technical devices with the aspiration of producing certain outcomes in terms of the conduct of the governed' (Rose, 2000: 323). In conceiving of transparency as a technology of government, I broadly borrow from governmentality scholarship that theorizes the government of subjects as flowing from diffuse and heterogeneous sources that in various ways instill an ethos of calculation and entrepreneurship (Miller and O'Leary, 1987; Foucault, 2008). The mundane invocation of transparency in everyday speech acts is as important as its material manifestation in actual practices or policies. That is underlined by the case I present here. Part of the FNFTA's power was not in the actual legal devices that were prescribed in the bill, but by the kinds of politics it inspired by its mere utterance as a demand made of First Nations.

Transparency and colonialism

Clare Birchall's (2011) incisive writing on transparency is that secrecy and transparency form a symbiosis, rather than a binary. Is transparency always a response to *secrecy*? Is secrecy just that – a secret? Using the secret as one of the constitutive elements of the transparency/secrecy symbiosis described by Birchall provides that a will-to-opacity is simply a desire for secrecy. However, in this symbiosis, it is assumed that those motivating for either transparency or secrecy are playing on the same field, with similar systems of thought or planes of existence – but for Indigenous peoples, secrecy may not be the desire, the desire may be to remain opaque and illegible to colonial and liberal rationalities – as an assertion of sovereignty. Transparency as a technology of government does not simply emerge from where secrets lie, it emerges from a colonial will-to-knowledge, a desire to tell some form of 'truth' about an object (Tuhiwai Smith, 2012).

Post-colonial cultural theorist and poet Édouard Glissant wrote about the 'right to opacity', which he regarded as a method of resistance against Western intrusions into the colonized world: 'in order to understand and therefore accept you, I must reduce your density to this scale of conceptual measurement which gives me a basis for comparisons and perhaps for judgements' (Glissant, quoted in Britton, 1999). In view of this, it is useful to turn to Mohawk scholar Audra Simpson (2014, 2017), who theorizes an alternative to an Indigenous politics of recognition. She proposes a politics of refusal, refusing the 'gifts' of recognition and rejecting the very notion that the colonial state is a legitimate actor in the affairs, social spaces and politics of Indigenous peoples. In her book *Mohawk Interruptus*, Simpson writes, 'Refusal comes with the requirement of having one's political sovereignty acknowledged and upheld, and raises the question of legitimacy for those who are usually in the position of recognizing: What is their authority to do so? Where does it come from? Who are they to do so?' (2014: 11). Glissant's right to opacity as a general strategy can be thought of in concert with Simpson's notion of refusal to partake. To remain opaque – to refuse inspection and contest the epistemics of inspection is a concerted effort at refusing the settler-colonial gaze. To refuse this specific iteration of transparency can be thought of as an assertion of refusal – a right to remain unintelligible to tactics of elimination and obfuscation, as well as more generally to technologies of government like accounting, which as Neu and Graham (2006) and (Neu and Therrien, 2003) point out facilitate the dispossession of Indigenous lands, control over Indigenous labour, and have further been used for resource extraction and privatization (Pasternak, 2015, 2016)

Mark Fenster proposes, 'no doubt the state should be less secretive' (2011: 152). But what if the state isn't a nation-state – a universal space for citizens – but is instead a national space whose sovereignty is under constant question, subject to constant attack, and is subsumed under the auspices and legal direction of a settler state? It is most helpful to conceptualize the goal of the FNFTA as to not govern from the text of the bill, but to govern from the strategic knowledge that it makes visible – a veridictional technology for 'reforming' political conduct and pathologizing Indigenous governance. The truth function of the FNFTA is summed up well by King (2014):

With the media likely focusing on the corrupt-chiefs problem and the so-called experts proposing assimilatory solutions, that will be confirmation for many that the Indian problem is the Indian's own fault ... And since the challenges indigenous people face will be perceived as a self-inflicted suffering, many Canadians will feel absolved of any responsibility to First Nations, and will instead feel permitted to cast judgement and simply wait for civilization to reach the natives. In short, the transparency act will be an effective tool to solidify apathy and disengagement with indigenous perspectives and ideas.

The debate around the FNFTA bluntly demonstrated how bureaucrats and federal politicians believed that transparency would expose harsh truths about First Nations, and create moves toward ‘change’. Bureaucrats argued this would happen through the commensuration of data, the rescaling of critique, and through making Indigenous taxpayers. I focus on each of these themes in the next half of the article.

Commensurating First Nations data

Examining the commensuration processes required by the FNFTA demonstrates how transparency operates as a material legal device that was directed to toward Indigenous government of the self. Long-time bureaucrats at INAC have long-desired that the department be slimmed down, streamlined and rationalized. The FNFTA represented a key opportunity for the department to rationalize its operations and standardize First Nation fiscal reportage. Prior to the FNFTA, all accountability measures imposed on First Nations were negotiated individually through funding agreements, in which reporting or auditing standards might be different. The FNFTA commensurated these processes by requiring that all First Nations, first, use the same accounting standards, and, second, post them on a central website, rendering the data from each band legible to each other – and comparable via ranking based on these new centralized measures. An INAC bureaucrat explained the department’s attempt to reform itself by changing the way it collected and enforced funding agreements:

it doesn’t take long to figure out, very very large number of ... FTEs [full-time equivalent employees] ... were basically engaged in the constant churn of negotiation, renewing, monitoring, enforcing funding agreements ... statements were slightly different in different places, depending on the accounting firm, the expensing was done differently, things were recorded differently, and in the mean time we wanted to do some comparison ... It just made the whole performance measurement and evaluation thing difficult in that sense

Commensuration, according to Wendy Espeland and Michael Sauder, is ‘characterized by the transformation of qualities into quantities that share a metric’ (2007: 16). In the case of the FNFTA, the process of commensuration was indeed about solving the problems of disparate accounting standards and practices, and attempting to unite them under a single rubric. This single process would streamline the labour-intensive surveillance and monitoring process of collecting information from individual bands, and would partly devolve and ‘democratize’ the responsibilities of scrutinizing. Instead of being revealed only to INAC and band members, bands’ governance

information – their audited financial statements and leadership salaries – were revealed to settlers. The department's strategic attempt to standardize and measure the informational inputs according to a common set of methods represented an institutional desire to better operationalize and measure individual bands' relationship to INAC's conception of governance. One of the key ways that commensuration works is through uniting and distinguishing relations. Writing about law school rankings, Espeland and Sauder (2007) detail how commensuration unites entities through their common measurement – for example, measurement and recording of specific political conditions within a band unites them by the shared goals which are being measured, as objects. In one instance, commensuration can almost produce forms of solidarity that unify First Nations around the sets of questions being asked of them. Commensuration's distinguishing role, however, is less solidarity inducing. Espeland and Sauder (2007) point out that commensuration produces scalable measurements of a set of phenomenon – in other words, commensuration produces hierarchy. The data the FNFTA made public – salaries, benefits, expenses, expenditures, debts – were thusly fed into a single legislated accounting standard, allowing INAC to more comfortably rank and rate First Nations bands not only for financial performance, and fiscal prudence, but also to produce a series of measures related to the salaries and expenses of chiefs and councillors. These rankings and ratings would give INAC data on which to base funding decisions and self-government negotiations, and more broadly inform the government's dealings with a given First Nation. In an interview, another INAC bureaucrat described the necessity of distinguishing:

You wanna know whether or not your community is better or worse than the guys down the street. If the guys down the street are getting a whole lot more happening in their community than you are, you wanna know why. One way to find out why is you look at their financial statements, find out where their revenues are, find out where they are spending their money. Find out why they are getting more results than you are getting in your community.

Commensuration for INAC was what Espeland and Sauder (2007) might describe as an 'engine of anxiety'. The distinguishing function stands to divide First Nations into different categories, who is up, who is down; whose salaries are highest, whose are low; whose financial performance is the best, whose is 'lacking'. It is important to recognize these measures of governance effectiveness as epistemic impositions: rather than First Nations deciding which knowledges and qualities they wish to see reflected in band governments, the federal government decided which quantitative measures *are* important. Rankings not only allow for comparison and set standards for acceptable measures, but also invite reflection on and scrutiny of band governments in the name of transparency.⁵

Rescaling critique of government

Harnessing transparency as a technique for the Canadian federal government reflects a desire to redirect critique of the state toward band governments. Band governments in Canada operate as what Abele and Prince (2006) call 'minus municipalities', meaning that structurally bands operate similarly to municipalities in Canada but have even less power than municipalities. While there has been some gradual movement through the politics of recognition toward 'self-government', this is done on terms defined by the federal government, which has been critiqued as a colonialist pursuit that diminishes Indigenous sovereignty (Coulthard, 2014; Pasternak, 2015). One of the federal government's foci has been on 'increasing' the degrees of self-government 'granted' to First Nations, and the government's vision of self-government differs significantly from First Nations' vision (Borrows, 1992). Set against a context of increasing fiscalization of social policy, bureaucrats at INAC theorized that the lack of a 'governance ecology' was holding First Nations back, rather than colonialism, racism, or basic funding of social welfare policy and respect for treaty rights (Palmater, 2011). Several of the INAC bureaucrats that I interviewed discussed the foundations of the FNFTA as a solution to the problem they saw as inherent to self-government: First Nations lacked the capacity to govern themselves, especially in the realm of taxation, which is and has been regarded as a key element of INAC's formulation of 'good governance'. In this sense, the FNFTA for INAC bureaucrats was about getting Indigenous Nations and peoples 'ready for recognition' through *governing of the self* as a way to get toward *self-government*. The recognition politics at the heart of the FNFTA fundamentally rests on the notion that First Nations have to prove themselves worthy enough to execute the federal government's vision of self-government, which, as critics have pointed out, diminishes possibilities for nation-building and sovereignty (Napoleon, 2001; Coulthard, 2014). The FNFTA then performs two key governance moves: first, it looks to foster critique of government and governing; and, second, it looks to shift that critique from the federal government to band governments.

Governmentality scholars (Hindess, 1997; Lemke, 2001; Walters, 2002; Foucault, 2008) have emphasized that one of the anxieties of liberalism is the fear of governing too much and thus it looks to govern beyond centres of power. In spite of this fear, and exemplified by Canadian policy toward First Nations, liberalism often finds itself in positions where it 'overrides the exercise of specific freedoms in order to enforce obligations on members of the population' (Dean, 2002: 38). Critique of governing is a constitutive element of liberalism, but, in colonial contexts, I suggest there is a double existence of liberalism and settler colonialism, each with its own rationalities that intersect in particular ways. The imperative of liberalism, to critique all exercise of government, exists in tension with a settler-colonial imperative of derision of

Indigenous self-determination. The structure and direction of the FNFTA's technologies is pointed away from the federal government as a site of state intervention. In this way, the FNFTA is not simply an example of a straightforward liberal anti-government information procurement campaign (Willmott, 2017), it is an attempt at rescaling that critique – invigorating the spirit of liberal critique of government, but moving it away from the federal government, and toward the individual bands that govern First Nations. The liberal impulse to 'govern less' does not necessarily extend to First Nations governments, which have historically been sites of direct management and interference (Neu and Therrien, 2003). As I was told in an interview, the FNFTA had looked to reduce the volume of First Nations 'complaints' and redirect them to the federal government:

First Nations who are very passive blame the government for everything. It's so embedded in the political culture there. People don't blow their nose without [the federal] government.

We wanted to shift as much as that from accounting to a regional office or a staff at INAC in Winnipeg, to accounting to your own membership. Creating an internal self-driven kind of drive would be the best thing for us if the chief and council feel their best chance of getting re-elected counts on delivering decent services and results, whether its employment, or education, or whatnot. And that is what we were trying to pivot and strengthen. There is at a higher level, a policy, an attempt to shift the accountability bargain for accountability to government as funder, to accounting to your own citizens.

This particular bureaucrat theorized that the best was to ease First Nations out of 'dependency' was through increasing transparency at the band level, thus shifting the burden of democratic answerability from INAC and the federal government to the bands. While this might sound perfunctorily 'progressive', it remains important to consider that under the Indian Act, First Nations remain fundamentally under the control of the federal government. In another interview, another bureaucrat offered an explanation for the necessity of this specific rendering of transparency as a prerequisite for the federal government dealing with First Nations as nations. It is the publicness of the information that makes a government, a government:

Does it have to be posted publicly? Well, any other government information is posted publicly. So again, it becomes, 'Do you want to be recognized as a government or not?' If you're recognized as a government, all of the governments follow these general rules, so why not?

In the context of the colonial Canadian state, and with the recognition that there were multiple publics to whom this information was facing, it did not

occur that typically one government may not force another government to disclose information that does not belong to them. Indigenous peoples and governments, INAC argued, must show the Canadian government that they are responsible, moral and, most of all, fiscally prudent. In fact, the publicness of the data invited settler scrutiny of First Nations, and further promoted the idea that First Nations were not 'ready' to assume full nationhood (King, 2014). Transparency further makes indigeneity public – no longer for only an Indigenous public, but for a settler public. For which public information is being made transparent is an important question for scholars of the effects of transparency, audit and accountability.

Creating Indigenous taxpayers

The product of commensuration processes invites moral scrutiny of the objects of those processes – in this case, band governments. The strategic use of those products by INAC was directed at and toward members of those band governments, and away from the federal government. My position is that these two processes – commensuration and rescaling of critique – are integral in the subjectification of Indigenous people as Indigenous taxpayers. The culmination of commensuration processes that produce sets of authoritative and putatively objective numbers – figures, facts, budget lines, salaries, expenses – do a great deal of work on people when they are positioned as methods of veridiction. Métis scholar Chris Andersen (2013) has documented the colonial rationalities inscribed in Canadian statistical enumeration of Indigenous populations, showing us what numbers and their classificatory authority can mean to Indigenous identity and political conducts. Numbers have a great deal of authority attached to them (Rose, 1991; Porter, 1995), and this authoritativeness is used to a number of ends, especially with the increasing use and trust in transparency, audit and accountability policies (Neu and Graham, 2006). What these numbers represent in the field of government is the move toward the quantification of political conduct. Wendy Espeland and Mitchell Stevens argue that 'quantification ... permits scrutiny of complex or disparate phenomena in ways that enable judgment ... by simplifying, excluding and integrating information, quantification expands the comprehensibility and comparability of social phenomena in ways that permit strict and dispersed surveillance' (2007: 415). To be addressed with specific forms of information asks people to reconsider their political conducts and their citizenship practices vis-à-vis the state, not as citizen, band member, or voter, but as taxpayer, uniting both liberal political rationalities and settler-colonial rationalities. A number of scholars have examined the taxpayer as an identity that appears around Indigenous redress (Henderson, 2015), a racialized legal-cultural actor (Walsh, 2018), as a symbolic actor

used to construct distance between ‘deserving’ and ‘undeserving’ populations (Martin and Kidder, 2012; Stanley, 2016; Williamson, 2017); as complex cultural relations between citizen and state (Tillotson, 2017; Björklund Larsen, 2018); and as liberal political subject that governs the state (Willmott, 2017). Here I look at the assembly of the taxpayer as a reconfiguration of Indigenous citizenship around critique of government under the auspices of the market (Altamirano-Jiménez, 2004).

A taxpayer subject is empowered to think with a specific repertoire of action, skepticism toward government, vigilance against expenditure, and a rubric for rendering activities of the state that authored them with liberal governmentality. The taxpayer subject is responsabilized to critique government using the bevy of numbers that are produced in audits, and disclosed through transparency devices. Of course, the very goal of the FNFTA was to produce these kinds of vigilant conducts, deputized to act on band governments with incontestable data. In order to enact subjectification, however, the government deftly avoided legislative imposition of maximum salaries for band chiefs and councillors. As a senior bureaucrat told me, it was a strategic choice – in order to build the capacity of band members to govern their own conducts, and in turn govern the conducts of their bands; changes had to come from band members themselves, rather than the federal government:

We’ll impose a maximum salary. We’ll take a salary grid and benchmarked public servant salaries’, and say, ‘You have to use that.’... [This approach is] just a fancier version of the sort of colonial, intrusive, ‘We’re going to run things for you.’ To make the break psychologically to, ‘This is your community, you run it’, we had to say, ‘If you want to pay somebody \$600,000, go for it. She’ll have to answer for it.’

The taxpayer governmentality that flows from transparency and disclosure does work on people, responsabilizing them to read evidence and act on that evidence, and invest in themselves (Laruffa, 2018). To have people to render their relationship with a government as technical–fiscal relationship is to render politics as an objective process in budget making, where band governments become vehicles of investment and atrophy, rather than decision-making based on a particular First Nation’s culture, legal knowledges, or decision-making structures.⁶ Instead of envisioning new ways of improving the community and Nation, the Indigenous taxpayer is empowered to shrink the scope of their Nation’s government.

Using these numbers as the material of subjectivation, INAC looked to reform how it is that Indigenous people relate to their Nation. Rather than rely on Indigenous political theory or knowledge, the federal government attempted to produce Indigenous taxpayers. Mohawk scholar Taiaiake Alfred points out ‘traditional Indigenous nationhood stands in sharp contrast to the

dominant understanding of the “the state”: there is no absolute authority, no coercive enforcement of decisions, no hierarchy, and no separate ruling entity’ (2006: 323). The further reduction of Indigenous peoples’ citizenship to taxation is itself a further attempt to assimilate First Nations into Canada. First Nations citizenship or nationhood is extremely complex, because each Nation has its own ideas, laws and membership codes. But what taxpayer citizenship represents is another level of dispossession – not simply the imposition of a liberal notion of citizenship (Alfred, 2009), taxpayer citizenship further detaches people from the collective, and asks of them to make decisions about their futures and their kin based on putatively objective fiscal information. For bureaucrats, the FNFTA reduces the density, history and complexity of Indigenous peoples’ relationships with their governments. Indeed, the strategic usefulness of the taxpayer subject for the government is summed up well by a bureaucrat involved with finance speaking about how they wished for members of First Nations to use the information that FNFTA made public:

Because if they’re not [using the information], then are they making informed decisions for voting? And on opportunities to speak about what their needs are? Or is it self centered? ‘I need a house.’

For INAC, the taxpayer is theorized as unselfish and moral subject, acting on the needs of the greater fiscal good, rather than on ‘impulsive’ and ‘avaricious’ needs, which for the bureaucrat in here includes something as basic as shelter; this is a basic necessity that many Indigenous peoples are denied (Palmer, 2011). This quote illuminates one of INAC’s goals with this legislation: reducing the ‘burden’ of treaty rights and collective responsibilities through remaking the political conducts of Indigenous peoples.

Conclusion

Indigenous self-determination has been a longstanding goal toward decolonization (Abele and Prince, 2006). What this article endeavors to show is how the colonial Canadian government has attempted to shift the terrain of this debate, using the politics of state recognition in order to move First Nations toward ‘self-government’ through government of the self, where individual Indigenous peoples are made subjects of paternalism and ‘empowered’ to govern toward the ends of the federal government. In 2015 the Conservative government was defeated by the Justin Trudeau-led Liberals, and the new government suspended the enforcement mechanisms of the FNFTA but kept the Act in place. This, of course, was not borne out of a benevolent settler government, through sustained pressure from First Nations and activists who organized against the bill’s racist functions of

division and its intrusive and illegal violations of Indigenous principles of self-determination. It does, however, remain law, even after several court challenges from First Nations, such as Onion Lake Cree First Nation and Sawridge First Nation, who argued for its unconstitutionality. The article set out to answer the question of what and for whom is transparency of use? I suggest here that the FNFTA was used to inspire a specific calculating subjectivity through transparency devices, the organization of commensuration processes and the rescaling of critique of government. In the face of ongoing and durable settler racism toward Indigenous peoples in Canada (Denis, 2015), the FNFTA used transparency and disclosure to solidify settler racism, and sow mistrust about and within Indigenous communities. In ongoing debates around reconciliation, decolonization and resurgence (Matsunaga, 2016), the FNFTA is a reminder of how recognition and self-government discourses used by the state are authored in service of attacks on Indigenous self-determination.

Funding

This research received no specific grant from any funding agency in the public, commercial, or not-for-profit sectors.

Notes

1. Indian and Northern Affairs Canada (INAC) is the bureaucracy that deals with all matters relating to Indigenous issues and the Canadian state. The ministry's name changed during the Harper government to Aboriginal Affairs and Northern Development Canada (AANDC), and was more recently changed by the Trudeau government to Indigenous and Northern Affairs (INAC). I continue to refer to the department as Indian Affairs (INAC) in recognition that its primary goal is to enforce the provisions of the *Indian Act*.
2. Known in Canada as Access to Information and Privacy (ATIP) requests.
3. Band governments are the Indian Act terminology for the basic unit of government in a given First Nation.
4. This tradition is continued in the FNFTA, which contains a provision that empowers INAC and the Minister of Indian Affairs to take punitive corrective action against errant and non-compliant First Nation governments, primarily by withholding 'non-emergency' funds from 'errant' bands who refuse to report salaries or post their financial statements.
5. It is important to note that scrutiny of Indigenous governments and leaders is necessary. Many Indigenous scholars have pointed this out, and there are long histories of critique, especially directed toward Indian Act chiefs and organizations like the AFN (Monture-Angus, 1999; Alfred, 2008). The point made in this article is that the federal government and settlers are not the ones to author or direct this scrutiny. Indeed, there are especially long histories of collective

accountability and scrutiny in band governments, but especially in Indigenous legal knowledge and theory that lies outside the formulations of the Indian Act.

6. Whether that lies inside band governments, or outside the band government formulations of Indigenous governance

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