



Canada Revenue
Agency

Agence du revenu
du Canada

Charities Partnership and Outreach Program

Funding Guide and Application 2006 – 2008

**Please Read This Guide Carefully Before
Preparing Your Funding Application**

Table of Contents

Introduction

Objectives of Charities Partnership and Outreach Program

Funding Eligibility

Who can apply?

What types of projects does the Program support?

What are the funding priorities for this period?

Available Funding

Application Development

Review and Approval

How will the applications be reviewed?

How will applicants be notified of the status of their application?

Accountability and Evaluation Requirements

Application and Submission Details

Appendix A – Application for Funding

Appendix B – Sample Budget

Appendix C – Sample Logic Model

Appendix D – Glossary of Terms

Appendix E– Application Checklist

Introduction

The **Charities Partnership and Outreach Program** is designed to provide funding to registered charities and non-profit organizations in Canada to develop and deliver innovative compliance-related education and training to registered charities. Written applications for funding are solicited by the CRA through a national call for applications. Please see <http://www.cra-arc.gc.ca/tax/charities/funding/menu-e.html> for more information about the call for applications. Unsolicited submissions will not be considered for funding.

This Funding Guide has been prepared for organizations that want to apply for project funding under the Charities Partnership and Outreach Program. If you have any questions when completing your application, please contact us at 1-866-816-7604 or visit <http://www.cra-arc.gc.ca/tax/charities/funding/contact-e.html>.

Objectives of the Charities Partnership and Outreach Program

The overall objective of the Program is to increase charitable sector compliance with relevant parts of the *Income Tax Act*. The main objectives of the Program are to:

- improve the capacity of the sector to develop and deliver sustainable compliance-based education programs;
- increase the capacity of the charitable sector in meeting regulatory compliance requirements in a sustainable fashion; and
- raise awareness among the charitable sector of regulatory obligations under the *Income Tax Act*.

Funding Eligibility

Who can apply?

Registered charities as defined by the *Income Tax Act*, and non-profit organizations in Canada serving the charitable sector, are eligible for funding under the Charities Partnership and Outreach Program.

What types of projects does the Program support?

Funding consideration will only be given to innovative projects that are not part of an organization's current activities. Under the Program, contribution funding will be provided to support activities associated with the development, implementation and evaluation of innovative regulatory compliance-related education and training projects for the registered charities.

Consideration will be given to projects of various sizes, duration and reach (e.g. national, provincial, municipal, particular sub-sets of charities). However, preference may be given to projects that are national in scope.

The types of projects that are eligible for funding include, but are not limited to, the following:

- pilot projects;
- conferences, workshops, training sessions;
- research or technical studies;
- development and dissemination of information;
- web-based training and education products;
- information services; and
- train-the-trainer projects.

The project **must** be linked to at least one of the Program's objectives (listed above) and to one of the funding priorities for fiscal years 2006 - 2008.

What are the funding priorities for this period?

Priorities for funding are set on a regular basis. For fiscal years 2006 - 2008, the funding priorities are:

- Conducting foreign activities in compliance with a charity's obligations under the *Income Tax Act*:

Increasingly, registered charities are conducting some of their charitable activities internationally. As charitable activities are conducted beyond Canadian borders, a number of control or compliance issues may arise that could result in a charity being non-compliant with respect to its obligations under the *Income Tax Act*.

- Fundraising, receipting and maintaining books and records in compliance with a charity's obligations under the *Income Tax Act*:

Fundraising, issuance of receipts for donations and maintaining books and records are some of the activities of registered charities where there is a potential for non-compliance with their obligations under the *Income Tax Act*.

Proposals aimed at clarifying, educating, providing tools or training to charities to help them ensure or improve compliance with their obligations will be considered for possible funding. Only applications designed to address one of the funding priorities will be considered by the CRA. Preference may be given to projects that are national in scope.

Available Funding

Projects supported under the Charities Partnership and Outreach Program will receive contribution funding as defined by the Treasury Board of Canada Secretariat's "Policy on Transfer Payments" (a copy of the policy can be obtained through the Web site address provided in Appendix D). Contributions will be made only if the CRA receives money from Parliament for the fiscal year in which transfer payments are to be made. If funding levels are changed by Parliament, recipients will be informed immediately.

Funding under this Program is limited to \$500,000 per project, per year (April 1 to March 31); multi-year projects will be limited to a maximum of three years. Funding is limited and not all eligible projects may be funded. Preference will be given to project proposals that are likely to succeed in achieving concrete results and be of the greatest benefit to registered charities.

Funding may be used only for expenses directly related to the activities of the project. Expenses must be identified in the project budget and approved by the CRA. Some examples of eligible costs include:

- wages and employment-related costs for staff;
- fees for materials and professional services;
- project development costs;
- performance monitoring and evaluation costs;
- reporting costs;
- communications/promotion costs; and
- administrative costs of no more than 15 percent of the total project costs.

Applicants may, if they wish, apply for project funding for one or both of the funding priorities. However, a separate funding application must be completed and submitted for each funding priority.

Application Development

All applicants are required to complete and submit an **Application for Funding**, including all documentation requested in the application (see Appendix A).

In completing the application form, candidates must demonstrate, among other things, that the project is innovative and fits into one of the Program priorities. The applicant is also required to describe the activities being undertaken in pursuit of project objectives and results, the process by which products/results will be disseminated, an estimate of expenditures to be incurred, and the strategy for ensuring the financial viability and sustainability of the project in the post-federal funding period. The application form includes descriptive information for each of the areas.

Review and Approval

How will the applications be reviewed?

An application will first be screened by the CRA to ensure that it is complete, and that the project is consistent with the funding priorities and the eligibility criteria of the Program. The CRA may request additional information from the applicant to determine eligibility. Applications that meet the screening criteria will be forwarded to the Application Review Committee for consideration. The Committee includes representation from the CRA and the sector. Depending on the nature of the applications, representatives from other federal departments, the provinces, territories and academia may also be involved in the review.

In reviewing and recommending applications under the Program, the Committee will consider the following factors:

- the extent to which the project directly supports and advances the objectives of the Charities Partnership and Outreach Program;
- the extent to which the project links to one of the funding priorities;
- the innovative nature of the project and its cost-effective aspects;
- the scope of the project;
- the sustainability of the project in the post-federal funding period;
- the project's responsiveness to the requirements of the *Official Languages Act*;
- the ability of the applicant to carry out the activities based on expertise, the specified timeframe and budget;
- the manner in which the project will be developed, implemented, monitored and evaluated, as well as its potential to be documented for knowledge development purposes;
- where applicable, the level of stakeholder support;
- where applicable, type, extent and distribution plans for products and services produced;
- the potential transferability of the project and the experience it may provide to other projects; and
- the amount of funding requested relative to the amount of resources available from the CRA in any given year.

For additional information, please see the assessment criteria at <http://www.cra-arc.gc.ca/tax/charities/funding/assessment-e.html>. Applications recommended by the Application Review Committee will be forwarded to the CRA for approval. Applicants should not assume any commitment on the part of CRA until approval has been confirmed.

How will applicants be notified of the status of their application?

An acknowledgement letter will confirm that an application has been received. Following the review process, applicants will receive a letter notifying them of the decision concerning their application.

Each application that is approved for funding will be subject to a formal agreement specifying the responsibilities of each party; the conditions under which payments will be made in accordance with the Treasury Board Transfer Payment Policy and the *Financial Administration Act*; and mutually agreed upon measures to assess the success of the activities in achieving the objectives of the project.

The review and approval process will take approximately **four months** to complete from the close of the application period.

Accountability and Evaluation Requirements

Evaluation is a critical component of the Charities Partnership and Outreach Program and individual projects funded under the Program. It helps connect objectives to achievements, shows what has worked well, and what has not worked well.

All applicants are encouraged to submit a logic model (see Appendix C and Appendix D for more details) for their project as part of the funding application. In addition, all applicants that receive project funding will be required to develop and implement an evaluation framework for their project. For single-year projects, this framework must be submitted within one month of the start date identified in the signed funding agreement, and within six months for multi-year projects. The framework must identify the following:

- goals, objectives, activities, outputs, expected results/outcomes of the funded project;
- performance indicators/measures (both qualitative and quantitative); and
- a performance measurement and reporting strategy that includes data sources and data collection methods.

Activities and costs associated with the development of the evaluation framework are eligible for funding, including those associated with contracting professionals for the development of the framework. Applicants should ensure that these costs are reflected in the project budget of the funding application. In addition, the scope of the evaluation framework and subsequent evaluation should reflect the duration, complexity and cost of the funded project.

Under the funding terms, the following evaluation deliverables are expected:

- an evaluation framework (within one month of signing the funding agreement for single-year projects, or six months for multi-year projects);
- progress reports outlining the nature of the project activities, performance measurement information, and achievements/results on the dates scheduled and agreed to; and
- a final report outlining the project activities, what was learned about what worked and what did not work in the project, what difference the project made, what could have been done differently, and plans for using the evaluation findings for continuous learning.

For multi-year projects, the following additional requirements are also expected:

- a mid-term process evaluation report submitted at the mid-point of the funding period; and
- a final process and outcome evaluation report, submitted no later than six months following the end of the funding period, which includes the full results of the evaluation.

Results from these project reports will be used to inform the overall evaluation of the Charities Partnership and Outreach Program and the Charities Regulatory Reform Initiative.

Technical assistance is available from the Charities Directorate for evaluation-related activities.

Ongoing communication will be maintained with project funding recipients as a way to monitor the progress and activities of the project. Project site visits may also be conducted.

Funding recipients will also be required to provide the following:

- monthly or quarterly statements of revenue and expenditures, and budgetary projections for the duration of the project along with monthly or quarterly activity reports; and
- audited financial statements.

Application and Submission Details

To be considered for funding, all applicants must provide the following information and documentation:

- an official letter of commitment to sponsor the project from the organization;
- a completed and signed Application for Funding (attached as Appendix A) accompanied by required attachments; and
- the current operating budget and the most recent audited financial statements.

Registered charities are required to provide their registration number.

Non-profit organizations are required to provide governing documents such as certificate and articles of incorporation or letters patent, constitution or trust document.

Applications to the Charities Partnership and Outreach Program can be made in hard copy, or electronically followed by a signed hard copy. Visit <http://www.cra-arc.gc.ca/E/pub/tg/rc4411> to download an electronic version of this Guide, including the Application for Funding.

Applications must be received, or postmarked, on or before **December 22, 2006**. Applications received after the deadline will **not** be considered for funding.

To ensure that the submission is complete, applicants are encouraged to consult the **Application Checklist** (see Appendix E).

For more information, or to submit a proposal, please contact:

Call for Applications
Charities Partnership and Outreach Program
Charities Directorate
Canada Revenue Agency
Place de Ville "A"
320 Queen Street
Ottawa ON K1A 0L5

Or electronically: **CPOP-PAPDOB@cra-arc.gc.ca**

Or by phone: 1-866-816-7604

Or by fax: 613-946-2413

**Charities Partnership and Outreach Program
Application for Funding**

Name of Organization leading the Project:		Official Use Only File number:	
Mailing Address:		City/Town:	Province:
Postal Code:	Area Code/Telephone Number:	Area Code/Fax Number:	
E-mail Address:			
Project Contact Person: <i>(name, position in organization)</i>		Telephone Number <i>(if different)</i> :	
		E-mail Address:	
Language of Correspondence: <input type="checkbox"/> English <input type="checkbox"/> French	GST/HST Rebate (%): _____ GST/HST Rebate Number: _____ Please attach a copy of form GST523, Non-Profit Organizations - Government Funding from CRA regarding rebate entitlement		
Nature of organization: <input type="checkbox"/> Registered Charity <input type="checkbox"/> Non-Profit Organization in Canada	Incorporated organization: <input type="checkbox"/> Yes <input type="checkbox"/> No		
Business Registration Number (15-digit CRA number)	Incorporation Number		
Date organization legally established: <i>(e.g. Date of letters patent, articles of incorporation, trust deed or constitution)</i>			
At what level is your organization active? <i>(check those that apply)</i> <input type="checkbox"/> Local <input type="checkbox"/> Regional <i>(area within a province/territory)</i> <input type="checkbox"/> Provincial/Territorial <input type="checkbox"/> Inter-Provincial/Territorial <input type="checkbox"/> National <input type="checkbox"/> International			
Describe the primary work of your organization, including mission, mandate and objectives. <i>(e.g. what does your organization do on a day-to-day basis? What is its mandate? What programs and/or services does the organization provide? Whom does it serve? Who uses the programs/services?)</i>			
Describe the expertise, skill, interest and experience that qualify your organization to undertake this project, as well as previous experience with such issues.			

For Quebec Organizations only:

- a) Are the majority of your members from the Quebec public sector, that is, appointed by the Government of Quebec, a department, a government agency, a municipal body, a school board or another public agency?
- Yes No
- b) Are your personnel appointed in accordance with the *Public Service Act* (of Quebec) (chapter F-3.1.1)?
- Yes No
- c) Is more than half of your financing derived from Quebec public funds, that is, from the consolidated revenue fund, a government agency, a municipal body, a school body or another public agency?
- Yes No

If you have answered “Yes” to one of the above, you must enclose a copy of the Order in Council allowing your organization to negotiate and enter into an agreement with the Canada Revenue Agency.

Duration of Project (day/month/year)

From:

To:

Are your accounting practices (*please select one*)

Internal External

If External, name the firm

Contact at Accounting Firm

Software package used

Is the System (*please select one*)

Manual Computerized

Bookkeeper's Name

Bookkeeper's Number & Extension

Bookkeeper's Fax Number

Will you establish a separate bank account? (*please select one*)

Yes No

Fiscal Year used by organization (*i.e. Sept-August, Jan-Dec, April-March*)

Project Title**Project Summary**

In two pages or less, summarize the project and expected results in general terms. The summary should provide a brief explanation of the project; a description of the activities to be undertaken; who will be affected by the activities and what is to be accomplished in undertaking this project.

Project Timeframe

Date (day/month/year) for project start and completion. Start dates should be 4 to 6 months after the proposal application deadline to allow time for review and decision-making.

Detailed Project Description

- a) Describe the need, gap and/or specific problem the project will address, including the source(s) of information used, and the role of the client groups in identifying the problem. *(What sources are you using to define the scope and needs? Where did you go for information, feedback and suggestions when developing your project? Were client groups involved? If so, how?)*
- b) Describe how the project will contribute to improving the situation you described.
- c) Describe the main goal or purpose of the project. *(What do you expect the project to accomplish?)*
- d) Describe the project objectives. *(Your objectives must be specific and measurable and should explain how they support the project goal(s) you have outlined above.)*
- e) Describe the project activities. *(What actions will you undertake to achieve the project objectives? Be sure to list your activities in your work plan.)*
- f) Explain how your project is innovative. *(How is your project different from what has been done by others in the past in addressing this issue?)*
- g) Describe the project reach. *(Identify the project's target population (e.g. specific client group(s) or population(s)) and how they will benefit from the project.)*
- h) If applicable, describe how your project meets the needs of official-language minority communities and/or client groups.
- i) Describe your strategy for ensuring sustainability of the project in the post-federal funding period. *(How will you promote the participation of those directly affected by your project activities after the federal funding period? What steps, if any, will be taken to ensure the financial viability of the project?)*
- j) Describe the project team and the roles and responsibilities of each member.
- k) We recommend you provide a logic model (refer to Appendix C for a sample logic model, and Appendix D for a glossary of terms and references) that includes: project objectives, activities, outputs, outcomes, and intended results. *(The logic model should identify what you expect to achieve by the end of the project. It should be linked to the objectives of the Charities Partnership and Outreach Program - described in the Funding Guide)*
- l) Describe your communications plan for disseminating information about the project and its products. *(Include the objectives of your plan, the priority groups that will be reached, and the methods of communication that will be used to reach them.)*
- m) Explain the strategy for ensuring the financial viability/sustainability of the project in the post-federal funding period.

Provide a Detailed Work plan

Include a work plan or schedule of activities to be carried out, in the sequence planned. (Your work plan should also include all products you expect to produce or deliver as part of your project: (e.g. training sessions, manuals or publications and web-based materials.)

Provide a Detailed Budget

Your budget should include all revenues (financial and in-kind from all sources) and all expenses in the fiscal year (April 1 to March 31). For more information, please see the section in the Guide entitled "Available Funding". A sample budget format is provided as Appendix B.

Total Project Cost	\$
Total CRA Contribution Requested	\$
Total Contribution from Applicant <i>(both financial and in-kind)</i>	\$
Total Contribution from Other Sources <i>(both financial and in-kind)</i> Please identify sources:	\$
Source:	
Requested: \$	Obtained: \$
Source:	
Requested: \$	Obtained: \$

Lobbyist

Does an individual within your organization or a third party _____ (name of third party), lobbying the CRA on your behalf with respect to the funding requested in this application, meet the definition of lobbyist as defined by the *Lobbyists Registration Act*?

Yes No

If yes:

Is your organization's representative or the third party acting on your behalf registered as a lobbyist with the Lobbyists Registration Branch?

Yes No

If no: please refer to: <http://laws.justice.gc.ca/en/L-12.4/index.html>. This will explain how you can register.

Please note that funding obtained from the CRA must not be used to pay for third parties who help the applicant obtain funding from the CRA. This includes contingency fees.

Legal Signing Officers for Contribution Agreement Purposes (According to Letters Patent or Other Incorporating Documents)

Title	Name	Specimen Signature

Legal Signing Officers for Financial/Cheque Purposes, if different from above (According to Letters Patent or Other Incorporating Documents)		
Title	Name	Specimen Signature

NOTE TO APPLICANTS: This information is collected under the auspices of the Canada Revenue Agency for the purpose of administering programming. The information collected will be subject to the *Access to Information Act*.

Conditions

Funding from the Charities Partnership and Outreach Program will only be used for the purposes described in this application. Once the CRA has agreed to provide financial assistance, no substantial change to the project can be made without the consent of the CRA. It will be at the discretion of the CRA to determine what constitutes substantial change in each case. Any funding not used for these purposes must be returned to the CRA.

The organization is wholly responsible for its own debts. The CRA will not consider any application to pay debts. If any part of this funding is used to pay salaries, then federal and provincial/territorial laws concerning salaries and source deductions must be applied (e.g. deductions for income tax, employment insurance).

Public acknowledgement of funding provided by the CRA is expected. Publications should clearly acknowledge the CRA's assistance. A typical form of acknowledgement is "*We acknowledge the financial support of the Canada Revenue Agency*".

The organization agrees to comply with the spirit and, where applicable, the letter of the *Canadian Human Rights Act*, the *Official Languages Act*, and such other legislation as may be enacted by Parliament.

The designation "PROTECTED (when completed)" ensures this information receives enhanced protection. When funding is approved, the amount of funding, the purpose for which the funds were granted, and the name of the organization receiving the funding are considered public information.

I/We declare that: the information in this application is accurate and complete; this application is made on behalf of, and with the approval of, the organization whose name appears on the first page of the application; this organization undertakes, if financial assistance is granted, to provide financial statements and reports on results pursuant to the requirements of the Canada Revenue Agency; and this organization commits, if financial assistance is granted, to agree to the assessment of the funded project pursuant to the requirements of the Canada Revenue Agency.

I have the authority to bind the corporation/organization.

Applicant Name (please print)	Position	Signature	Date

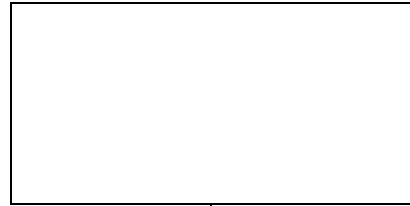
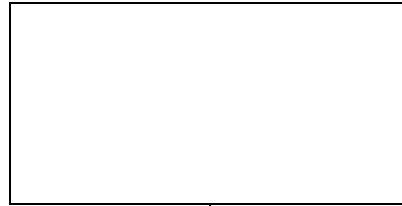
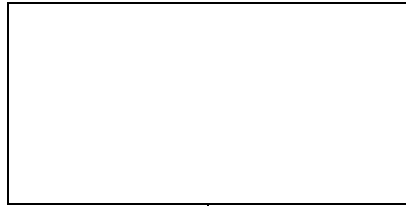
Sample Budget

Project Cost Categories	Fiscal Year 1	Fiscal Year 2	Fiscal Year 3	Total Amount Requested from CRA	Funding from Other Sources (both financial and in-kind)		
					Confirmed by Type	Unconfirmed by Type	Source of Funding
Wages, Benefits and Mandatory Employment Related Costs (MERCs)							
<i>Project Wages</i>							
Project Coordinator							
Administrative Support							
Wages Subtotal							
Project MERCs							
Employment Insurance							
Canada Pension Plan							
Vacation Pay							
Worker's Compensation							
MERCs Subtotal							
Cumulative Subtotal							
Project Activity Costs							
Professional Fees							
Consultant							
Professional Services							
Professional Fees Subtotal							
Travel Costs							
Staff							
Consultant							
Travel Costs Subtotal							
General Project Costs							
Communications							
Postage							
Office Supplies							
Advertising							
Translation							
Printing/Photocopy							
Meeting Room Rental							
GST/HST paid on professional fees, travel and general costs eligible for reimbursement through CRA							
General Project Costs Subtotal							
Cumulative subtotal of General Project Costs							
Total Project Costs							

Sample Logic Model

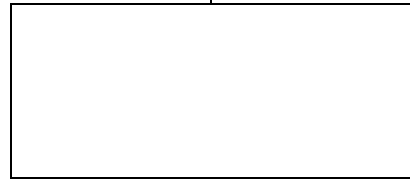
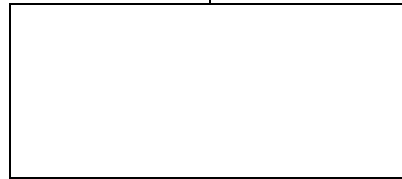
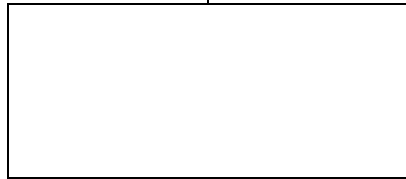
Activities

(The key activities that will be performed to achieve your project objectives.)



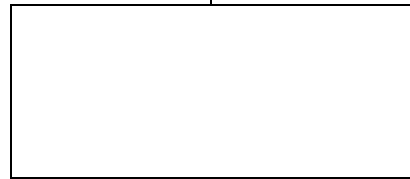
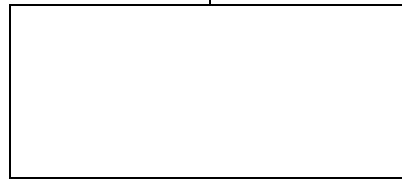
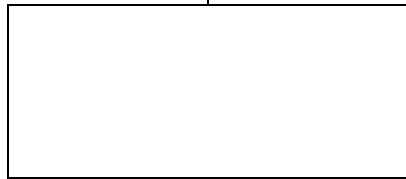
Outputs

(The products or services generated by the activities; provides evidence that the activity occurred.)



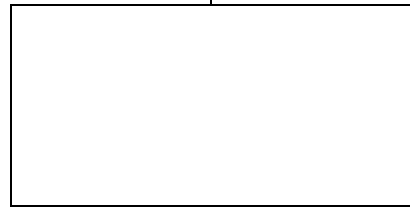
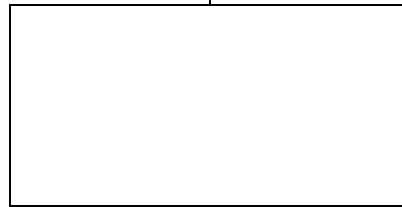
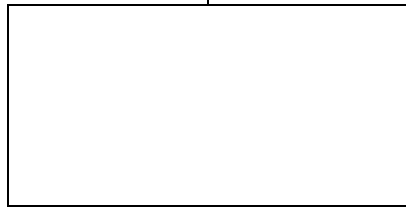
Immediate Outcomes

(The short-term results of an activity taking place or of an output being produced.)



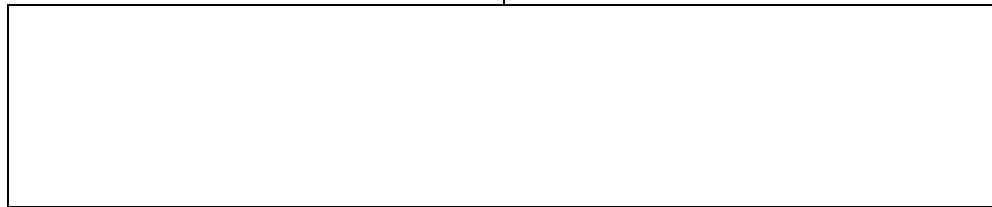
Intermediate Outcomes

(The medium-term results, flowing from the activities and outputs, which occur after the immediate results have been achieved.)



Final/Long-Term Outcomes

(The long-term results to which the intermediate outcomes contribute and over which your project has less direct influence.)



Glossary of Terms

Activities – An operation or work process performed by an organization intended to produce specific outputs (e.g. products or services). Activities are the first link in the chain through which outcomes are achieved.

Evaluation Framework – A “plan” for an evaluation, also known as a Results-based Management and Accountability Framework (RMAF) in the federal government. It provides information on what a project is expected to achieve and how this will be demonstrated. It includes a project profile, logic model, ongoing performance measurement strategy, evaluation strategy, and reporting strategy.

Innovation – The characteristics that make the proposed project different from other projects. Innovations may include adopting new approaches, dimensions, methods or technologies that will affect the effectiveness and efficiency of a project.

Logic model – An illustration of the causal or logical relationships (i.e. linkages) between activities and outputs (direct products or services stemming from the project activities) and the outcomes (i.e. results) of the project. It is usually displayed as a flow chart and serves as a “road map,” showing the chain of results connecting activities to the final outcomes and what progress looks like along the way. Therefore, it provides the backdrop on which performance measurement and evaluation strategies are based.

Outputs – Direct products or services stemming from the activities of the project and delivered to a target group or population.

Outcome – An external consequence that can be logically attributed to a project, program or initiative. Outcomes are benefits for participants during, or after, their involvement with a program. Outcomes may relate to knowledge, skills, attitudes, values or behaviours. For a particular program, project or initiative there can be various “levels” of outcomes, with initial outcomes leading to longer-term ones.

Performance measurement – The collection, interpretation of and reporting on data for performance indicators that measure how well projects deliver outputs and contribute to the achievement of outcomes.

Performance measurement strategy – The selection, development and ongoing use of performance measurements to guide decision-making. The range of information in a performance measurement strategy could include: reach/target group, outputs and outcomes, performance measurements, data sources, methodology and costs.

Selected Web site references:

The Treasury Board of Canada Secretariat Web site has a range of reference materials related to results-based management, including a guide on the development of results based management frameworks (logic models), available at http://www.tbs-sct.gc.ca/index_e.asp.

In addition, this web site has an online e-learning tool on results-based management and learning for results and is located at:

http://www.tbs-sct.gc.ca/eval/tools_outils/RBM_GAR_cour/cour_e.asp.

Application Checklist

- ✓ An official letter of commitment to sponsor the project from the organization.
- ✓ Completed and signed Application for Funding.
- ✓ Governing documents such as certificate and articles of incorporation or letters patent, constitution or trust document and, for registered charities, the registration number.
- ✓ Letters of endorsement or support, if applicable.
- ✓ Most recent audited financial statements and current operating budget for your organization.
- ✓ For Quebec organizations, if applicable, a copy of the Order in Council allowing the organization to negotiate and enter into an agreement with the CRA.