Charities Partnership and Outreach Program

Funding Guide and Application

Please Read This Guide Carefully Before

Preparing Your Funding Application

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Introduction

The **Charities Partnership and Outreach Program** is designed to provide funding to registered charities and non-profit organizations serving the charitable sector in Canada to develop and deliver innovative compliance-related education and training to other registered charities. Written applications for funding are solicited by the CRA through a national call for applications.

Please refer to **http://www.cra.gc.ca/tx/chrts/fndng/menu-eng.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 in response to a call for applications. If you have any questions when completing your application, please contact us (see "Contact Details" below.)

Funding Eligibility

To be eligible for funding, projects **must** be linked to at least one of the Program's objectives and to one of the funding priorities for the year.

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*.

Current funding priorities

Priorities for funding are established on an annual basis. For a listing of the current funding priorities, please consult the **Call for proposals** (**http://www.cra-arc.gc.ca/tx/chrts/fndng/pplctns-eng.html**).

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?

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 registered charities.

Consideration will be given to projects of various size, 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.

Application Requirements

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

- a completed and signed Application for Funding (attached as Appendix A) accompanied by:
  - an official letter of commitment to undertake the project from the board of directors of each organization that will be involved in the project; and
  - the current operating budget and most recent audited financial statements.

Registered charities must also provide:

- their registration number.

Non-profit organizations that are not registered charities must also provide:

- governing documents, such as a certificate, and articles of incorporation, letters patent, a constitution, or a 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 **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 the deadline date as per the **Call for proposals**. 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** on page 8.

Contact Details

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

Call for Proposals
Charities Partnership and Outreach Program
Charities Directorate
Canada Revenue Agency
13th floor, Place de Ville "A"
320 Queen Street
Ottawa ON K1A 0L5

Email: **CPOP-PAPDOB@cra-arc.gc.ca**

Telephone: **1-866-816-7604**

Fax: 613-952-3034

Available Funding

Projects supported under the Charities Partnership and Outreach Program must be outside of normal operations. The CPOP program is not intended to fund general or ongoing operations. 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 which can be found at **http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=13525**.

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)*. **Funding proposals for 2010/2011 will be limited to one year (April 1, 2010 to March 31, 2011)**.

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.

* Funding proposals for 2010 will be limited to one year (April 1, 20010 to March 31, 2011)

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, that it meets at least one objective of the Program, and that it responds to at least one of the Program priorities. The applicant is also required to describe the activities being undertaken in pursuit of the project's 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.

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. This Committee includes representatives from the CRA and the sector. Depending on the nature of the priorities, 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, the 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.gc.ca/tx/chrts/fndng/ssssmnt-eng.html**.

Applications recommended by the Application Review Committee will be forwarded to the CRA for further consideration. 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 applications?

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 Policy on Transfer Payments 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 can take approximately **six 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, and demonstrates what has worked well, and what has not worked well.

Each applicant organization is encouraged to submit a logic model (see Appendix C for more details) for its project as part of the funding application.

In addition, each applicant organization that receives project funding will be required to develop and implement an evaluation framework for its project. For single-year projects, this framework must be submitted within one month of the start date identified in the signed funding agreement. For multi-year projects, it must be submitted within six months. 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 costs associated with contracting professionals. Applicants should ensure that such 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 terms of this contribution program, 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 worked and what did not work in the project, what impact the project had on the charitable sector with respect to its stated goals, 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.

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 Checklist

- ✓ Completed and signed Application for Funding.
- ✓ An official letter of commitment from the organization to undertake the project.
- ✓ Governing documents such as certificate and articles of incorporation or letters patent, constitution or trust document or, 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.

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:
www.tbs-sct.gc.ca/eval/tools_outils/RBM_GAR_cour/Enh/module_02/module_02_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: **www.tbs-sct.gc.ca/eval/tools_outils/RBM_GAR_cour/cour_e.asp**.

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: (*name, position in organization*)	Telephone Number (*if different*): E-mail Address (*if different*):	
Language of Correspondence: ☐ English ☐ French	GST/HST Rebate (%): ____________ GST/HST Rebate Number: _______________________ For non-profit organizations that are not registered charities, please attach a copy of form GST523, *Non-Profit Organizations – Government Funding* from CRA regarding *rebate entitlement*	
Nature of organization: ☐ Registered Charity ☐ Non-Profit Organization in Canada	Incorporated organization: ☐ Yes ☐ No	
Business Registration Number (15-digit CRA number)	Incorporation Number	
Date organization legally established: *(e.g. Date of letters patent, articles of incorporation, trust deed or constitution)*		
At what level is your organization active? *(check those that apply)* ☐ Local ☐ Regional (*area within a province/territory*) ☐ Provincial/Territorial ☐ Inter-Provincial/Territorial ☐ National ☐ International		
Describe the primary work of your organization, including mission, mandate and objectives. (*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?*		

Describe the expertise, skills, mandate and experience that qualify your organization to undertake this project.
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. 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 6 months after the 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. What kind of research went into identifying and defining this problem? Did your own clients play a role?

b) Describe the main goal or purpose of the project and how the project will contribute to improving the problem described above. What do you expect your project to accomplish?

c) Describe the project's objectives. *(These objectives must be specific and measurable and you should explain how they achieve the project goal(s), as outlined in b) above).*

d) Describe the activities you will undertake to achieve the project objectives. (*Be sure to list these activities in your work plan).*

e) Explain how your project is innovative. How does it address the problem identified in a) above in a way that it has not been addressed in the past?

f) Describe the project reach. Who specifically are you targeting with your proposed project? Will the project be national, provincial, regional or municipal in scope? Will it target a particular sub-set of charities?

g) If applicable, describe how your project meets the needs of official-language minority communities and/or client groups.

h) Describe your strategy for ensuring sustainability of the project in the post-federal funding period. What steps, if any, will be taken to ensure the viability of the project after federal funding ends?

i) Describe the project team and the roles and responsibilities of each member. Demonstrate how their expertise will contribute to the project.

j) Describe your communications plan. How will you ensure that the information and products you intend to provide will reach your target audience?

k) If applicable, describe your distribution plan. How will you disseminate the materials you will develop?

Provide a Logic Model
Provide a logic model (refer to Appendix C for a sample logic model). 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, as identified on page 3 of this guide.

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 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 (both cash and non-cash 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, both cash and non-cash (note contributions from applicants are not required)	**$**

Total Contribution from Other Sources *(both cash and non-cash)* 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 visit the site of the Office of the Commissioner of lobbying of Canada at: **http://www.ocl-cal.gc.ca/eic/site/lobbyist-lobbyiste1.nsf/eng/home**. 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	Signature

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

How did the organization hear about the Program? (Check those that apply)

- ❑ Local media
- ❑ Colleagues
- ❑ National media
- ❑ Conferences
- ❑ Consultations
- ❑ Charities Information Sessions
- ❑ Workshops
- ❑ Meetings
- ❑ Reports
- ❑ Canada Revenue Agency Web site
- ❑ Newsletters
- ❑ Previous recipients
- ❑ Other (Please specify) ___________________

SAMPLE BUDGET & ELIGIBLE EXPENSES

Project Title:
Organization:
Total Project Funding:

Tentative start date: **End Date:**

PROJECT COST CATEGORIES	Fiscal Year 1	Fiscal Year 2	TOTAL FUNDING CRA
A. SALARIES, BENEFITS AND MANDATORY EMPLOYMENT-RELATED COSTS (MERCS)			
1. Project Salaries			
Project Manager			
Research Assistant			
Project Assistant			
Communication Assistant			
Legal counsel (in-house)			
Web Support			
Admin support.			
Salaries – Subtotal			
2. Benefits			
Pension (Not applicable)			
Other (AHC/Extended Health/Wellness Fund)			
Benefits – Subtotal			
3. MERCS (Mandatory Employment Related Costs)			
EI (paid by employee)			
CPP / QPP (paid by employee)			
Vacation (included in salaries)			
Workers' Compensation			
MERCs – Subtotal			
Cumulative Subtotal - "A" - Salaries, Benefits and MERCs (1+2+3)			
B. PROJECT ACTIVITY COSTS			
4. Professional Fees			
Professional Services			
Evaluation / Auditors			
Translation			
Communications/Educational Design			
Technical Support			
Professional Fees–Subtotal			
5. Travel Costs			
Travel for participants			
Travel for professionals not included in professionals fees			
Travel Costs – Subtotal			
6. General Operational Costs			
Communication / Telephones			
Postage / Courrier			
Office Supplies & Services			
Advertising / Promotion			
Computer Software			
Materials for Sessions			
Printing / Photocopy			
Workshops / Conferences / Training / Volunteer support			
General Operational Costs-Subtotal			
7. GST/HST (For Line Items 4,5,6 only) (50% rebate included)			
Cumulative Subtotal - "B" -Project Activity Costs (4+5+6+7)			
C. Administrative fees (includes pro-rated rent, utilities, use of office machines, executive reviews. Up to 15%			
Administrative fees-Subtotal			
Total Project Cost (A+B+C)			

Projected in-kind contribution:

Projected in-cash contribution:

Funds from other sources:

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.)