

# Lighting the Road to Success

A Handbook  
For  
Non-Profit  
Executive Directors

Heather Block & Suhad Bisharat  
Manitoba CAPC Coalition





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The information in this handbook is accurate and complete to the best of our knowledge. The handbook is intended as an information guide. In no way is this handbook intended to replace, countermand or conflict with the advice given to your organization by legal counsel. The information contained in this handbook is of a general nature only and should not be relied upon to resolve specific matters, since each situation is fact-specific. Please ensure that you receive appropriate professional advice on each specific situation. All recommendations are made without guarantee on the part of the author and/or the Manitoba CAPC Coalition as publisher. The author and publisher disclaim all liability in connection with the use of this information. The reader is encouraged to adapt the information in the handbook for the educational purposes of her/his organisation.

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Design by Heather Block





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Heather Block & Suhad Bisharat



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## Introduction

Congratulations on becoming an Executive Director! The job of an Executive Director is filled with many challenges and joys. You have an opportunity to make a positive impact on the wellbeing of an agency, its staff, and the people it serves.

Being an Executive Director also requires a constant balancing act. You need to consider the big picture of the agency's mission and goals, while simultaneously managing a constant stream of small details. You need to balance the needs of the clients, the staff, the Board of Directors, and the funders.

As you start this new position, all the demands can seem quite overwhelming. Carter McNamara, an international expert in organizational development and the creator of the Free Management Library, says, "*The experience of a first-time supervisor or manager is often one of the most trying in their career. They rarely have adequate training for the new management role -- they were promoted because of their technical expertise, not because of their managerial expertise. They suddenly have a wide range of policies and other regulations to apply to their subordinates. Work is never "done". . . They can feel very alone.*"<sup>1</sup>

This Orientation Manual has been developed to make your job easier and to give you a guide to the many priorities and tasks of your position. We have included background information, suggestions, checklists, and charts that you can use. The manual has been written so that you can easily find the resources that you need when you need them.

The manual is divided into five sections. "*Running an Organisation*" gives introductory information on definitions, risk management, funders, policies and procedures, public relations, interagency collaboration, electronic resources, and Year at a Glance planning tools. *Finances* looks at budgeting, financial monitoring, financial statements, audits, and financial personnel. *Programming* outlines the processes you can use for strategic planning, developing a Project Logic Model, proposal writing, evaluation, and fundraising. The *Board of Directors* section introduces the different types of boards, bylaws, board orientation and manual, decision making, and working with the Board. Finally, *Human Resources* looks at hiring, staff supervision and performance management, team building, termination, and exit interviews.

In the midst of your position's challenges, remember to take care of **yourself**. It is easy to lose yourself in your new role because the demands of the job are many and the work is never done. Remember the leisure, recreational and family activities that you love and make them a priority. Find another Executive Director who can be a mentor to you and meet with her/him regularly. Regulate your work hours and watch for signs that you are becoming overstressed. And finally – enjoy your job! Enjoy the unique opportunity to impact others at both a macro and micro level. Enjoy the relationships you form with staff, funders, board members and participants. Celebrate your successes. Celebrate every time you make a 'good hire,' increase funding, give your staff a raise or add a program.

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1 Written by [Carter McNamara, MBA, PhD, Authenticity Consulting, LLC](#). Copyright 1997-2007. Adapted from the [Field Guide to Leadership and Supervision](#). Retrieved January, 2008 from [http://www.managementhelp.org/suprvice/mng\\_slf.htm](http://www.managementhelp.org/suprvice/mng_slf.htm),



*From the mouths of  
Executive Directors*

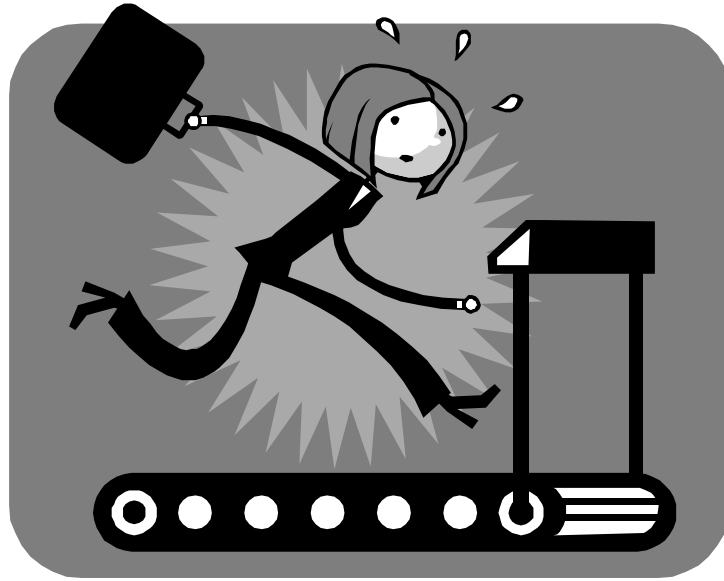
**My advice to a new  
Executive Director**

*Breathe. If you have a strong mission and vision, it will guide you and your staff through all the times that seem devoid of hope. Stay connected to the people you are serving.*

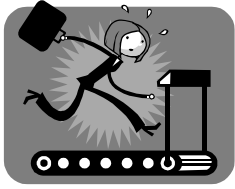
*You have a very important job. Lots of responsibility and accountability. But very valuable work.*

*Good luck! Have fun & take everything in stride. Be mindful of the inter-personal politics!*





# Running a Non-Profit



**Running a  
Non-Profit**

## **In this Section**

### **What is an Executive Director**

- Overall Functions
- Major Functions/Accountabilities

### **Definitions**

- Not-for-Profit Organisation
- Non-Registered Charitable Organisation
- Charitable Organisation
- Incorporation

*Table A: Advantages & Disadvantages of Incorporation*

- Sponsoring Organisation

### **Funders**

- Funding Contracts
- Reporting to Funders
  - Narrative Report
  - Financial Report
- Form 1: Agreement Summary Form*

- Site Visits

### **Risk Management**

#### **Insurance**

#### **Emergency Preparedness**

*Form 2: Emergency Preparedness Questionnaire*

- First Steps

### **Policies & Procedures**

- Definitions

*Table B: Sample Policy Development Matrix*

*Form 3: Policy Development Matrix*

- Contents of a Policy Manual

- Personnel
- Service Delivery
- Financial

- Critical Incident Forms

*Form 4: Critical Incident Form*

### **Legislation Affecting Non-Profits**

### **Public Relations & Relating to the Media**

- Communications Planning
- Promotional Activities through the Media
  - Press Release Tips
  - Media Strategies
- Other Promotional Activities & Events

### **Collaborating with other Organisations**

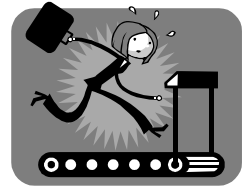
### **Electronic Resources**

- Email
- Internet

### **Year at a Glance**

*Form 5: Year at a Glance Table*

# What is an Executive Director?



**Running a  
Non-Profit**

An Executive Director is the person who is primarily responsible to carry out the strategic plans and policies of an organisation, as established by the Board of Directors. As such, the position involves a number of major functions and responsibilities. The list below outlines the most typical of these functions, as well as identifying where in this manual these functions are addressed.

## Overall Functions:

- i) To implement the strategic goals and objectives of the Organisation
- ii) To work with the Chair, enabling the board to fulfil its governance function
- iii) To give direction and leadership toward the achievement of the organisation's philosophy, mission, strategy and its goals and objectives.

## Major Functions/Accountabilities

### LEADER

Advises the board (p. 111-123)

Advocates / promotes the organization ensuring positive public relations (p. 38-43)

Supports and motivates the employees (p. 137-142, 146)

### VISIONARY / INFORMATION BEARER

Ensures that the staff and board have sufficient and up-to-date information

Looks to the future for change opportunities

Liaises between board and employees

Liaises between organisation and community

Liaises between funders and the organisation

### DECISION MAKER

Formulates policy and planning recommendations for the board (p.31-35, 81-87)

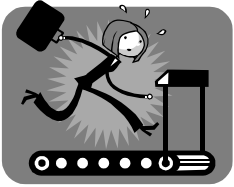
Decides or guides operations by staff (p. 134-146)



*From the mouths of  
Executive Directors*

### One of my highlights:

*Working with so many different people – staff, the kids, the community, funders. All whose desire is to keep kids safe and provide opportunities*



## MANAGER

### Running a Non-Profit

- Oversees development, delivery and quality of programs (p.81-103)
- Manages human resources, according to personnel policies and procedures (p.125-146)
- Manages financial resources, including annual budget recommendations and managing finances within the agreed-upon budget guidelines (p.53-78)
- Manages risk and emergency preparedness (p. 24-30)
- Manages the facility and physical resources

## BOARD DEVELOPER

- Makes recommendations and supports the board during orientation and self-evaluation (p. 117)
- Supports operations and administration of the board by advising and informing board members (p.122-123)

## FUNDRAISER

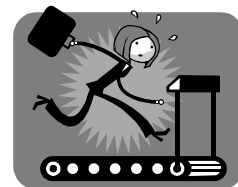
- Oversees fundraising planning and implementation (p.106-109)
- Researches funding sources, establishes strategies to approach funders, submits proposals and keeps fundraising records and documentation. (p. 95-105)



### *From the mouths of Executive Directors*

#### **One of the Greatest Stressors**

*The diversity of skill sets required – from how to change a fluorescent/fix the phones/ set the light timers to negotiating a union contract and having to deal with staff to the knowledge base of the issues and the client care requirements*

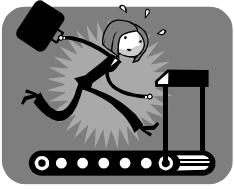


Authoritarian    Damage Control    Advocate  
 visionary    Decision maker    Coffee maker    Negotiator  
 Parent    Artist    Listener    mediator  
 Educator    Organizer  
 Participant    Researcher HR.    Searcher  
 Leader    Motivator  
 Emailer    Sustainer    Problem Solver    On Call  
 Marketer    Financial Planner    Super flexible

Fundraiser

## Roles of an Executive Director

Innovator    Crazy    Sage    Contractor    Expert  
 Student    Proposals    Appraiser  
 Juggler    Supervisor    Peace maker    Initiator  
 Reader    Babysitter    Chauffer    Cleaner  
 "The Blue"    Accountant    Computer Whiz    Writer  
 Coach    Manager    Creator  
 'the cheese'  
 Stress manager    Lobbyer    Bouncer    Enforcer  
 "the buck stops here"    Counsellor    Facility manager  
 Coach



## Definitions

### Running a Non-Profit

There are a number of terms that, as Executive Director, you need to understand.

### Not-for-Profit Organisation

A **not-for-profit organisation** (or nonprofit) is a company or group organized for the purpose of social, religious, charitable, educational, athletic, literary, political or other such activities. Although there are many different kinds of not-for-profit organisations, they all have one thing in common: the people involved in the not-for-profit organisation cannot use it to make personal financial gain. Nonprofits have four fundamental factors: they are composed of members, governed by a volunteer Board of Directors, cannot receive any financial gain and their power is limited to their mandate.

Nonprofits have four fundamental factors: they are composed of members, governed by a volunteer Board of Directors, cannot receive any financial gain and their power is limited to their mandate.

### Non-Registered Charitable Organisation

A **non-registered charitable organisation**, also known as a non-profit organisation, normally operates without a charitable number. The absence of a charitable status limits its ability to obtain grants from registered charities like foundations and the local United Way.

### Charitable Organisation

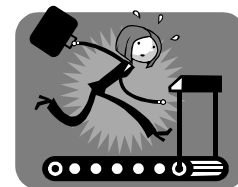
#### Charitable Status

A charitable organisation is one which is registered as a charity with the Canada Revenue Agency (CRA), the government department responsible for granting charitable tax status.

One of the major advantages of having charitable status is the ability to issue receipts for income tax purposes to donors. This can be a major advantage when soliciting for donations. It also increases the organisation's eligibility for funding from other charitable organisations. Additionally, charities receive certain tax exemptions.

Not to be overlooked, however, is the fact that registered charities are also subject to a number of regulations and restrictions. One such restriction is the limitation on a charity's ability to advocate for a specific cause. Currently, groups with charitable tax status can only use 10% of their budget for advocacy. Charities are also required to file annual Registered Charity Information Return. The filed information becomes part of the public record and is available to anyone requesting access to it, along with other official documents about the organisation.

Charitable organisations are legally required to submit a Registered Charity Information Return on an annual basis, within six months of the fiscal year end. A portion of the submitted information is available to donors and the general public on the CRA website. A sample of the current form can be found in Appendix C.2.



If your organisation is a registered charity, it is important that you stay up to date on changes within the department. The CRA website is <http://www.cra-arc.gc.ca/tax/charities>. It is advisable to also subscribe to the “Charities – What’s New” email newsletter at [www.cra.gc.ca/eservices/maillist/subscribecharities-e.html](http://www.cra.gc.ca/eservices/maillist/subscribecharities-e.html).

If your organisation is not yet a charitable organisation, you may want to discuss the possibility of applying for charitable status with your Board of Directors. The approval can take anywhere from six to 18 months and requires applicants to provide an extensive amount of information. The application form can be found at <http://www.cra-arc.gc.ca/E/pbg/tf/t2050/t2050-01e.pdf>

## **Incorporation**

A corporation is a legal body. This status separates the organisation from its members. Incorporation is the process of registering with a government body, and thus becoming a corporation. A nonprofit can incorporate either federally or provincially.

Below is a list of some of the advantage and disadvantage of incorporation:

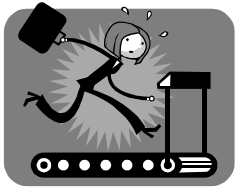
*Table A: Advantages and Disadvantages of Incorporation*

<b>Advantage</b>	<b>Disadvantage</b>
Legal status that identifies the corporation as a separate legal entity, apart from its members.	Requires annual corporate filing
Can enter into contracts as well as buy and sell property	Must file an annual information return with Canada Customs and Revenue Canada ( <i>see Appendix C.2</i> )
Individual members are shielded from liability	
Increases credibility with funding bodies	
Enhanced ability to address issues with members (for example, removal, expulsion)	

Once your organisation is incorporated, you are required to file an incorporation return on an annual basis. Appendices 3 and 4 provide copies of the Manitoba Articles of Incorporation and the Annual Return.

## **Sponsoring Organisation**

An organisation that receives funding and holds legal responsibility for a funded project.



## Funders

### Running a Non-Profit

Your relationship with your agency's funders is one of the most important aspects of your job. It is a relationship that needs to be fostered. It is important to understand what your funder requires of you and to comply with those conditions.

### Funding Contracts

Funding contracts are legally binding documents outlining the obligations of both the recipient organisation and the funder. As such, you need to thoroughly understand the agreement's conditions and requirements. To assist in this understanding, it is important to read the agreement, ask questions of the funder, discuss it with your Board of Directors and only then should it be signed. Because funding agreements cannot be changed, it is important that both you and your Board of Directors remember that you are accepting the funds based on the terms of the agreement.

Your relationship with your agency's funders is one that needs to be fostered.

We have included an **Agreement Summary Form**. You can complete the form indicating the terms of your agreement. This will give you a quick reference sheet. You may wish to staple a copy of it to the front of the file. Any dates should also be transferred to your "Year at a Glance" calendar (see pp. 49-51).

### Reporting to Funders

Your relationship with your funder does not end with the approval of the funding or the signing of the contract. You are responsible for spending those funds as approved. In order to demonstrate that you are using the funds as agreed upon, you will generally be required to provide regular reports. Each funder will communicate which types of reports they require. The most commonly used reports are narrative, financial, and project workplans. We have described the narrative and financial reports below.

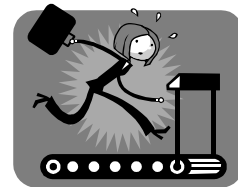
### Narrative Report

The narrative report is also known as a progress, mid-term or final report. It describes the progress made towards completing your proposal's goals and objectives, as well as the final results. It also highlights the challenges you faced, whether and how you overcame them, and the grant's results.

The narrative report details the program's activities and the achievement of objectives. Topics often included:

- Achieving the goal and objectives of the program/project
- Listing the activities undertaken
- Reporting on program outputs, such as number of participants





## Running a Non-Profit

- Reporting on participant satisfaction
- Evaluating program outcomes, such as how the activities made a difference to the target population
- Exposing the program service delivery challenges faced
- Providing solutions for overcoming those challenges
- Recording and disseminating the project's best practices and lessons learned
- Relating your activities to the funder's priorities

## Financial Report

The financial report is a statement of how the funds were used. The reported expenses need to both be eligible expenses for the individual funder and correspond to the approved activities. Again, the format will be defined by the funder. Most often the categories include:

- Personnel (types of positions, number of positions, salary paid per position, benefits)
- Travel
- Program Expenses
- Overhead (including rent, utilities, etc.)
- Equipment
- Contributions from other sources

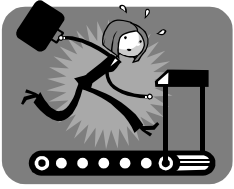
Its important to note that the financial report needs to correspond to the approved budget. Many funders have specific processes and guidelines in the event that you need to move funds from one budget category or line to another. When in doubt, double-check with your funder!

## Site Visits

Most core funders will meet with their funded agencies at least once a year. These visits provide you with an opportunity to show the funder how their funds have made a difference in the organisation and to the beneficiaries. It is a chance for you to convey both the achievements and challenges that your program has experienced.

For the funder, site visits serve as one primary source of their on-going monitoring and ensuring accountability for the funding. During the visit, they will be looking for documentation that the organisation is complying with the funding agreement. Many funders will also be conducting some form of a risk management assessment, to ensure that the organisation is administratively and financially sound.

Site visits provide you with an opportunity to show the funder how their funds have made a difference in the organization and to the beneficiaries.



Prior to the first site visit, review documentation of previous meetings to see what their focus is. Most funders have a questionnaire or checklist that they use during the site visit. Reviewing that document will help you to prepare for the questions that you

**Running a Non-Profit**

will be asked. Ensure that your policies and your finances are up to date and easy to access. Some Executive Directors find it helpful to keep a manual for each funder, including all the information that the funders will wish to see. The information and forms in this manual are intended to ensure that you are prepared for your meetings.

Both you and the funder will have issues that you want to cover during the site visit. Use this opportunity to do more than simply provide accountability. If possible, have the funder walk around your project site and talk with different people. This will give them a feel for the activities that their support is putting into practice. You may choose to have one or two participants share their stories with the funder, if this is appropriate. You can also ask for their feedback and any technical assistance or connections to similar projects. They can connect you with other valuable resources.

Sometimes the funder will request that one or more board members join the site visit. Because Board composition changes, this is an opportunity for them to explain the funding arrangement and the Board's legal responsibilities with the current Board of Directors. The board may also take advantage of this opportunity by addressing strategic issues and the organisation's vision.



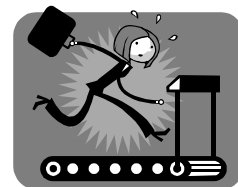
***From the mouths of  
Executive Directors***

**My advice to a new  
Executive Director**

*Make sure you understand the entire scope of your position*

*Pace yourself to avoid burnout.*

*Filing – if it doesn't get done regularly, your desk will devour you*



**Form 1:**

## *Agreement Summary Form*

**Funder:** \_\_\_\_\_

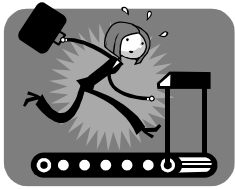
**Contact Person:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_ **email:** \_\_\_\_\_

<b>Amount Approved</b>	
Term of agreement (years or months)	
Reporting Frequency ( <i>e.g., Quarterly</i> )	
Important Dates	

### Expenditures

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
Expenditure by Category	Total Cost	Eligible Expenditures Under this Agreement	Amount approved under this agreement
Total Expenditures			



# Risk Management

Running a  
Non-Profit

**R**isk management is a way to address the possibility that some future event may cause harm. It provides strategies, techniques, and an approach to recognising and confronting any threat faced by an organisation in fulfilling its mission.

**Risk management** is as uncomplicated as asking and answering three basic questions:

*What can go wrong?*

*What will we do (to prevent the harm from occurring and in the aftermath of any harm)?*

*If something happens, how will we pay for it?*

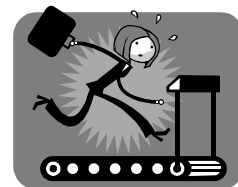
In nonprofits, the focus is on avoiding harm to the persons that we serve. When things go wrong, the impact goes beyond finances. The situation may impact on the agency's chances of survival, in terms of potential clients, staff, volunteers and/or finances.

Risk management provides a clear and structured approach to identifying risks. Having a clear understanding of all the potential risks allows an organisation to measure and prioritise them and take the appropriate actions to reduce losses. Risk management is important in saving resources, protecting the organisation's reputation, preventing both harm and legal liability, and enhancing the ability to prepare for various circumstances.

## Developing a Risk Management Plan

**M**any Executive Directors and their organisations are *minimising* risk without even knowing that they are *managing* risk. A risk management plan simply involves formally identifying potential risks and minimising their possibility. In many nonprofits the focus of the risk management effort is on:

- Screening volunteers to protect clients from harm
- Checking motor vehicle records for all employees and volunteers driving on the non-profit's behalf
- Developing board orientation and training materials
- Coordinating the development and consistent use of employment practices
- Negotiating the availability of bank credit and purchasing property and liability insurance to address the organisation's principal exposures
- Ensuring appropriate accounting practices



## Running a Non-Profit

- Addressing hazards associated with the organisation's fundraising events
- Recommending policies and procedures that protect the organisation from liability when it enters into relationships with partner or affiliate organisations

There are a number of excellent resources to assist you in developing a Risk Management Plan. These include:

### Checklist:

The Non-Profit Organization Self-Evaluation Checklist, developed by Ginsler & Associates. Available at [http://www.ginsler.com/documents/self\\_evaluation\\_checklist.pdf](http://www.ginsler.com/documents/self_evaluation_checklist.pdf)

### Books:

Responsibility and Accountability: What Community-Based Programs Need to Know, Produced by FRP Canada. This booklet has some excellent resources on explaining risk management and developing a plan. It includes a number of checklists including: Board of Directors, Board Orientation, Financial Management, Human Resource and Volunteer Management, Risk Management, and Insurance Policy.

### Websites:

[http://www.allianceonline.org/FAQ/risk\\_management/what\\_is\\_risk\\_management.faq](http://www.allianceonline.org/FAQ/risk_management/what_is_risk_management.faq)

*This website, sponsored by the Alliance for Non-Profit Management, has an outline on how to establish a risk management plan.*

[http://www.ibc.ca/en/Business\\_Insurance/Risk\\_Management/](http://www.ibc.ca/en/Business_Insurance/Risk_Management/)

The Insurance Bureau of Canada's website provides helpful information and tips on risk management.

<http://www.managementhelp.org/legal/rskmgmnt.htm>

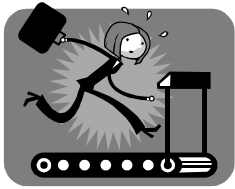
The Free Management Library has a whole section on risk management.

In nonprofits, the focus of risk management is on avoiding harm to the persons we serve.



*From the mouths of Executive Directors*

*I stay an Executive Director because I am committed to the development & growth of the agency*



## Insurance

### Running a Non-Profit

It is important to ensure that your organisation has adequate insurance coverage. Your insurance policy will be renewed on an annual basis. Approximately two to three months prior to renewal, you should meet with the representative from the insurance company and review the factors below. The few minutes that you take to understand your policy, ensuring that you are adequately covered, can save the organisation time and money.

### Liability Insurance:

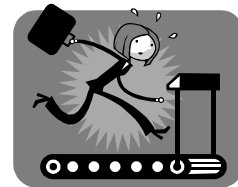
- Have you checked with your funding agreement to see if there are insurance-related requirements? If so, are they being met?
- Does it provide adequate protection for board members, management, staff, volunteers, and the organisation?
- Does it include wrongful dismissal coverage?
- Does it include Employee Benefits Plans and Errors and Omissions Insurance?
- Does it include abuse coverage?
- Is there a separate Coverage policy for Directors and Officers?

### Building Insurance

- If you own the building, coverage needs to be based on replacement cost (i.e., the rebuilding cost **not** the selling price).
- If you rent, you need to check if building insurance is part of your rental agreement. Determine who covers the cost of the premiums.
- Make sure that “frills” such as sewer backup, flood, blanket glass coverage and signage are included.

### Contents:

- Is your contents insurance based on replacement value? If you added any major purchases during the year (for example, computers, photocopier), you need to let your insurance agent know.
- It is recommended to have an inventory of the contents and keep a copy outside the agency.
- Do any of your items go off premises (for example, laptops, sporting equipment, projectors)?



### **Mechanical Breakdown Coverage:**

- If there is a boiler in the building and/or roof-top air conditioning units that are your responsibility to replace or repair, you will need this coverage.

### **Other**

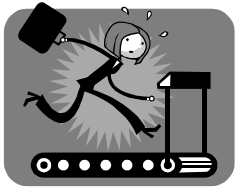
- Are you required to be bonded? If so, additional coverage is required.
- Do your staff transfer clients/participants in their personal vehicles? Check if this is covered by your insurance.
- Do you have money and/or securities (stamps, bus passes, lottery tickets) on your premises that you need to be insured for?
- Is there business interruption coverage, to help you relocate your organisation, should a loss occur?
- Do you have an extended volunteer base? If so do you want to provide them with some accident and sickness coverage, while they are volunteering for you?

### **Important Notes:**

If, at any time, there is a potential threat of litigation from clients, staff or any member connected to the agency, inform your insurance company right away. Not keeping them informed might result in a loss to the agency, as they may then refuse to cover the cost of the defence.

It is also very important to advise your agent regarding a theft of money and/or an incident of employee dishonesty, as there is a limited time to report this to the insurance company.

Also, if an agency has a change of risk (for example, no longer has an alarm system, sprinkler system doesn't work, new higher liability risk program being offered to your participants), it is critical to advise your insurance company of these changes. Failing to do so could allow them to deny a claim due to a "Material Change in Risk."



## Emergency Preparedness:

**Running a Non-Profit**

**E**mergency preparedness planning involves establishing a process for managing emergency situations and thereby minimising the impact on the organisation. It includes all plans, procedures, contacts and exercises undertaken in anticipation of a potential emergency. The federal, provincial, and municipal governments, as well as organisations and individuals, all have a role to play in preparing for emergencies.

There are four primary steps in developing your emergency preparedness plan<sup>2</sup>:

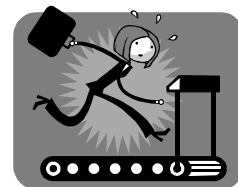
1. **Assess** the potential risks
2. **Protect** critical functions
3. **Identify** the chain of command
4. **Develop** an emergency response plan

The following questionnaire will help you work through the four steps.

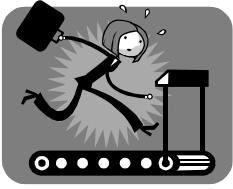
### *Form 2: Developing an Emergency Preparedness Plan Questionnaire*

<b>What are the most likely risks to your organisation?</b>	<b>Yes</b>	<b>No</b>
Severe weather/Natural disasters (blizzards, tornadoes, floods, extreme temperature)		
Communicable disease outbreaks (SARS, pandemic influenza)		
Interruption of essential services (power, mail, water, public transit, communications)		
Damage to facilities (fire, water damage)		
Computer failures (loss of data, cyber-attacks)		
Labour issues (strikes, unsafe work environments, violence)		
Proximity to railways and freeways (chemical spills, dangerous goods)		
Terrorism (anthrax, explosive devices)		
Radiological/Nuclear hazards (exposures, reactor incidents)		
<b>What functions or services are critical to maintaining your organisation</b>	<b>Yes</b>	<b>No</b>
Have you prioritised functions that are critical to the continuation of your organisation?		
Are there other ways of maintaining those functions in the event of a loss of key people, facilities, tools or technology?		





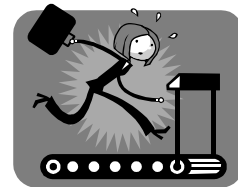
Have you identified key partnerships upon which your organisation depends (for example, food services, technology support, etc.)?		
Does your workplace have effective health and safety programs?		
<b>What is the chain of command in the event of an emergency?</b>	<b>Yes</b>	<b>No</b>
Have you identified the person in charge of emergency preparedness and a back-up person? Who implements, maintains, and oversees the plan?		
Have you outlined a chain of command with alternates and communicated this clearly to your staff?		
Have you considered how staff will be notified of an emergency and created a contact plan?		
Do you have an employee emergency info-line where employees can access information quickly, such as whether or not they should come to work that day?		
Have you considered cross training staff, especially for critical business, emergency, and health and safety functions?		
<b>What is the emergency response plan for your organization?</b>	<b>Yes</b>	<b>No</b>
Have you created an emergency response plan? If half of your employees were affected by a serious communicable disease how would your organisation continue to function?		
Does your emergency plan include initial response but also address longer-term issues that may arise?		
Is there a regular review process to ensure that the plan remains current?		
Are employees familiar with the plan?		
Have there been practice sessions to identify possible gaps in the plan?		
Is your plan effective for all types of emergencies (a natural disaster, communicable disease, loss of essential services or technology)?		



## Running a Non-Profit

### First Steps

- Ensure that your organisation is part of your local government's Emergency Plan
- Purchase a Weather Radio (with extra batteries)
- Post evacuation maps
- Maintain a complete First Aid kit
- Purchase flashlights with spare batteries
- Maintain a paper register of staff and, if appropriate, participants
- Maintain a 72-hour supply of food, water, hygiene products and, if appropriate, medicine
- Establish a meeting place
- Obtain a minimum of two emergency contacts for staff and participants
- Ensure that the facility has emergency lighting
- Establish a Pandemic Plan for the organisation
- Learn more about Emergency Preparedness Planning. The following websites may be useful:
  - ◆ Public Health Agency of Canada (PHAC): [www.phac-aspc.gc.ca](http://www.phac-aspc.gc.ca)
  - ◆ Health Canada: Emergencies and Disasters: [http://www.hc-sc.gc.ca/ed-ud/prepar/index\\_e.html](http://www.hc-sc.gc.ca/ed-ud/prepar/index_e.html)
  - ◆ Public Safety (Safe Canada): [www.safecanada.ca](http://www.safecanada.ca)
  - ◆ Manitoba EMO (Emergency Measures Organization): [www.gov.mb.ca/emo](http://www.gov.mb.ca/emo)
  - ◆ Manitoba Pandemic Preparedness: [www.gov.mb.ca/influenza/pandemic/index.html](http://www.gov.mb.ca/influenza/pandemic/index.html)
  - ◆ City of Winnipeg Emergency Preparedness Program: <http://winnipeg.ca/epp>



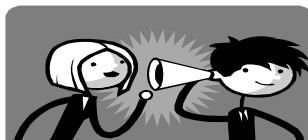
## Policies and Procedures

**Policies** are expectations, definitions, and courses of action agreed on by an organisation's Board of Directors. Policies can be general or can relate to a specific program. For legal and accountability reasons, it is important for non-profit agencies to have policies which protect the agency, its staff, clients/participants, and volunteers.

**Procedures**, on the other hand, refer to directions, instructions, and/or step-by-step courses of action. Procedures may be part of policy or just practical knowledge. Basically, procedures outline how you will implement a policy.

Policies are developed and approved at the board level, while procedures are internal matters, generally developed by the Executive Director.

If you have not written policies before, you can look at other policies within your agency or at other agencies. The Policy Development Matrix below will also be useful in determining the factors that you want to incorporate into your policy. Form 3 and Table B, on the following pages, provide a sample process.



### *From the mouths of Executive Directors*

#### **The most stressful part of being an Executive Director is:**

*Trying to maintain a healthy pace, momentum as well as the stress level of staff working in this field of work*

*Having to wear many different hats*

*Maintaining a balance -- not becoming over-involved in the lives of the women we assist*

*Curve balls - those days when you get nothing accomplished on the "list" but attend to the issues that come out of the blue.*

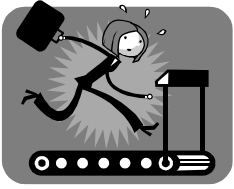
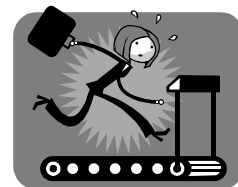


Table B: Sample Policy Development Matrix

Running a Non-Profit

Issues	Example
Is there a foreseeable risk to: A. Your program? B. Your agency?	<i>Yes - if an employee or volunteer working with children abuses a child participant.            It would affect participants, program and agency</i>
How can you minimize the risk?	<i>By checking if there is a recorded history of abuse</i>
Make sure your policy is clear by taking into consideration the expectations of staff: a. Staff roles/expectations b. Clients' roles and/or expectations	<i>Staff expectation: That their co-workers are treating children safely            Staff role: To treat children safely            Clients' expectations: That their children are safe at the agency and are treated respectfully</i>
Action Plan a. Developing a policy b. When by c. Who is involved Implementing the policy d. When implemented e. Who will monitor f. Reporting to the board on implementation	<i>a. Develop Child Abuse Registry Policy            b. for approval at next board meeting            c. Executive Director, in consultation with the Personnel Committee              d. upon approval of the Board            e. Executive Director            f. Executive Director</i>
Input from a. Staff b. Volunteers c. Board d. Others	<i>a. no            b. no            c. yes - Personnel Committee            d. Other organisations - check their policies</i>
Are there costs involved Who will cover?	<i>Yes            We will cover the cost of the registry checks</i>
Draft Policy	<i>A Child Abuse Registry Check shall be done on all new employees, volunteers and students as a condition of participation in the agency. The original document shall be a part of the Personnel file. The Child Abuse Registry check is to be completed every second year, as a condition of continued employment/participation.</i>

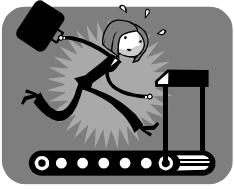


## Policy Development Matrix

Form 3

**Running a  
Non-Profit**

<b>Issues</b>	
Is there a foreseeable risk to: A. Your program? B. Your agency?	
How can you minimize the risk?	
Make sure your policy is clear by taking into consideration the expectations of staff: a. Staff roles/expectations b. Clients' roles and/or expectations	
<b>Action Plan</b> a. Developing a policy b. When by c. Who is involved <b>Implementing the policy</b> d. When implemented e. Who will monitor f. Reporting to the board on implementation	
<b>Input from</b> a. Staff b. Volunteers c. Board d. Others	
Are there costs involved Who will cover?	
<b>Draft Policy</b>	



Running a  
Non-Profit

## Contents of a Policy Manual

Your Policy Manual contains all the policies of your agency. We have outlined, below, the types of policies that are generally included.

Your **Personnel Policies** should meet with the Employment Standards Code in your province, which is available on provincial government websites. In Manitoba, visit <http://www.gov.mb.ca/labour/standards/>.

Your **Service Delivery Policy** needs to be consistent with the objectives and standards set by the funder and by the mandate of the agency. It also needs to be consistent with the various relevant Acts/Laws in your province, such as the Personal Health Information Act (PHIA), Freedom of Information and Protection of Privacy Act (FIPPA), Conflict of Interest Policy.

Your **financial Policy** must meet both your funding agreements and General Accepted Accounting Principles (GAAP).

### Personnel Policy

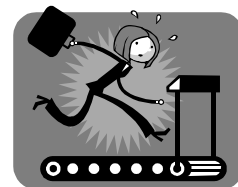
Recommended sections:

- Indication of who approves the policy<sup>3</sup>
- The Composition and role of the Personnel Committee
- Employment Practices – identify that they are according to current legal standards<sup>4</sup>
- Authority to employ
- Recruitment
- Probation Period
- Evaluation
- Termination
- Orientation
- Discipline
- Grievance Procedure
- Professional Conduct
- Conflict of Interest
- Remuneration & Benefits (for example, pension plan and group insurance)
- Hours of Work
- Overtime and Compensation
- Holidays (ensure it includes what is identified by law as a minimum)

---

3. Sample wording: *This policy is approved as the general statement of terms of employment of staff of [agency name] and adopted by the Executive Director.*

4. Sample wording: *The agency adheres to the laws and regulations of Canada, the province of \_\_\_\_\_, and the city of \_\_\_\_\_, governing fair employment practices and in accordance with the highest ethical standards.*



- Vacation
- Compassionate Leave
- Parenting/Adoption Leave
- Sick Leave
- Other – as required by the law and your agency

## Service Delivery Policy

Recommended sections:

- Agency's mandate
- Identification of clientele
- Programs delivered
- Clients' Rights and Responsibilities
- Release of information
- Clients' access to their information
- Clients' complaints
- Conflict of interest
- Critical Incident
- Communication Policy (verbal and written)
- Internet and Email policy
- Retention of clients' records (how long)
- Destruction of clients' records (method, who is responsible, when)
- Other - as required by the law and your agency

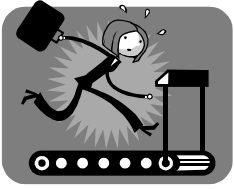
*Idea:*

You may want to include a section on “netiquette” in your policies. There are a number of templates on the internet, including <http://www.albion.com/netiquette/corerules.html>

## Financial Policy

Recommended sections:

- Financial Accountability (who prepares the budget, who adopts the budget, when the budget is adopted)
- Signing Authority
- Limitation of financial transactions (for example, the Executive Director has the authority to spend up to \$----- without board/finance committee approval)
- Payroll
- Insurance
- Purchasing power
- Audit
- Internal Audit
- Cash on Hand (amount, who handles it, safeguards)
- Reporting
- Employees' Benefits
- Reimbursement of expenses
- Travel (mileage)
- Financial Forms
- Retention and Destruction of Financial Records
- Other - as required by the law and your agency



## Critical Incident Forms

### Running a Non-Profit

It is important that whenever a critical incident occurs in your organisation (for example, injury, a fall, threatening behaviour, a fight, suicide attempt), a staff member completes a Critical Incident Form as soon as possible. The form needs to describe the incident, indicate the staff/agency response and state the follow-up activity required. It is your responsibility to ensure that the follow up actually happens.

The completed form will be important documentation should the issue ever need to be pursued by the legal system, the media or funders.

### Form 4: Critical Incident Form

Date: \_\_\_\_\_

Name of Person Filling Form: \_\_\_\_\_

Name(s) of Person(s) Involved: \_\_\_\_\_

Description of Incident: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Action Carried Out: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Follow Up/Action Required: \_\_\_\_\_

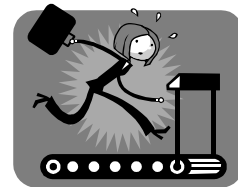
\_\_\_\_\_

\_\_\_\_\_

Signature of Person Filling out Form: \_\_\_\_\_

Signature of Executive Director: \_\_\_\_\_





## Legislation Affecting Nonprofits

Federal and provincial governments have passed a number of legislations which affect nonprofits. Some of the important ones in Manitoba are listed below.

*Canadian Charter of Rights and Freedoms* is one part of the *Canadian Constitution* which sets out those rights and freedoms that Canadians believe are necessary in a free and democratic society. Some of the rights and freedoms contained in the Charter are freedom of expression, mobility rights, equality rights, and freedom from unreasonable discrimination. [http://lois.justice.gc.ca/fr/charte/const\\_en.html](http://lois.justice.gc.ca/fr/charte/const_en.html)

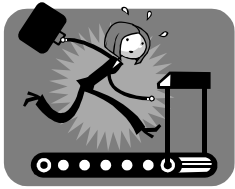
*The Employment Standards Code* sets out the minimum working conditions for most workers in Manitoba which promote fairness in the workplace for employees and employers. <http://www.gov.mb.ca/labour/standards/>

*The Freedom of Information and Protection of Privacy Act* (FIPPA) provides Manitobans and others with a right of access to records of public bodies, subject to certain specified exceptions, and with protection for personal information held by public bodies.

*The Labour Relations Act* sets out basic certification, collective bargaining and dispute resolution mechanisms applicable to the various collective agreements negotiated between employers and unions within Manitoba.

*The Manitoba Human Rights Code* is paramount legislation and prohibits unreasonable discrimination which is based on group characteristics such as ancestry, nationality, ethnic origin, religion, age, sex, pregnancy and other gender-determined characteristics, sexual orientation, marital or family status, source of income, political belief and physical or mental disability.

*The Personal Health Information Act* (PHIA) provides individuals with the right of access to their personal health information and the right to have their personal health information kept private and held in the strictest confidence by those who maintain it.



## Public Relations and Relating to the Media

### Running a Non-Profit

The media can be a very powerful ally in advancing the work of your organisation and enhancing the wellbeing of your clients. The challenge is to learn to work with the media in such a way that it becomes a positive partnership. You can provide them with news stories which will, in effect, promote your organisation.<sup>5</sup>

### Communications Planning

As with other aspects of your position, effective media relations begins with planning. There are a number of steps involved:

#### 1. Identify your Communication Goals.

For example:

- Encourage financial contributions for a capital campaign to purchase a new building.
- Provide the general public with a more balanced picture of your community.
- Increase the public's understanding of your organisation's role in the community.

#### 2. Identify your Audience:

Answer the following questions:

- |   |   |
|---|---|
| <input type="checkbox"/> Who do you want to influence?          | <i>E.g., policymakers and taxpayers</i>         |
| <input type="checkbox"/> What influences them?                  | <i>E.g., low cost with high impact</i>          |
| <input type="checkbox"/> Where do they get their information?   | <i>E.g., news reports</i>                       |
| <input type="checkbox"/> What media do they watch or listen to? | <i>E.g., local newspaper and 6:00 news</i>      |
| <input type="checkbox"/> What do they read?                     | <i>E.g., local newspaper</i>                    |
| <input type="checkbox"/> Who do they respect?                   | <i>E.g., professionals</i>                      |
| <input type="checkbox"/> Who do they trust and listen to?       | <i>E.g., research studies, front-line staff</i> |

#### 3. Determine your Primary Message

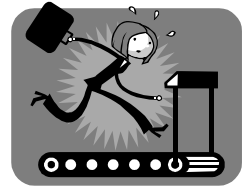
For example,

- Investing in families decreases children's involvement in costly systems.
- Community Action Program for Children (CAPC) projects build strong families and healthy children.

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5. While there are many excellent resources on relating to the media, there is one resource which is particularly informative. Park & Recreational Technical Services, Planning Division, California State Parks. (July, 2007). *Tried and True Public Relations and Promotional Tools*. Retrieved December, 2007 from <http://www.parks.ca.gov/pages/795/files/final%20pr%20manual%207%2012%202007.pdf>

## Promotional Activities through the Media (Reporters, Newspapers, etc.)



Running a  
Non-Profit

**Press Releases** – Press releases alert the press to a major event or accomplishment. They serve as an invitation to the media to attend the event and to provide information to the general public.

**Media Alerts:** One week before your event, send out a media alert. This will inform the media of the upcoming event, allowing them to schedule staff time and to get background information.

**Press Conferences / Briefings / Tours.** As with the Press Release, the press conference topic must be significant enough to attract the press and newsworthy enough to secure coverage of the event. When determining the location, you need: i) a room for a large press contingent with their cameras; ii) adequate electrical outlets; and iii) a speaker system. For maximum exposure, it is recommended that your press conference be held mid-morning.

**Public Service Announcements (PSAs)** – Short, non-commercial promotions, provided for free by the media, providing information that benefits the general public. PSAs can be used as a marketing tool, providing a no-cost way of providing information to the general public. You can use PSAs to promote events such as fundraisers, groups, workshops or community events.

**Articles and Stories that You Write** – You can write a news story for a local newspaper or magazine. This is your opportunity to describe what your organisation is doing to address the concerns identified or to share success stories from your participants.

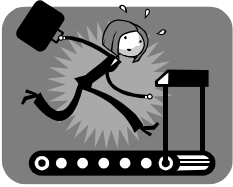
**Editorials and Letters to the Editor** – You and your staff have expertise in both the services you provide and the community receiving this service. You can respond to current news and issues through writing letters to the editor and editorials. This is an excellent way to promote your organisation or initiative, or to respond to issues and policies affecting your participants.

The media can be a very powerful ally in advancing the work of your organization and enhancing the well-being of your clients. The challenge is to learn to work with the media in such a way that it becomes a positive partnership.

**Press Kits** – A press kit is a folder with press releases and other materials for press conferences. You can use it with both the media and in training employees about working with the media.

The kit usually includes:

- Press releases
- Cover letters
- Background information on the agency
- Lists of sponsors and donors
- Contact person
- Photos
- Calendar of programs or special events
- Quotes from satisfied participants



## Media Strategies

***Be Respectful.*** Treat the media with respect and as partners.

***Be proactive.*** Initiate communication with the media.

***Never miss an opportunity.*** Respond to issues that relate to your organisation and/or clients.

***Always return reporters' phone calls*** as soon as possible. This builds strong relationships with the media and develops your role as a “go-to” expert.

***Write your own stories.*** In order to ensure your priorities and stories are communicated, take the time to develop stories, letters to the editor, editorials, etc.

***Use your webpage to your advantage:*** It is recommended that you put a press room section on your webpage. Here you can include information on the agency, relevant statistics and media story ideas.

***Use email*** instead of fax. Find out if they open attachments before sending them and ensure that any attachments have been developed using a common computer program such as Microsoft ®Word.

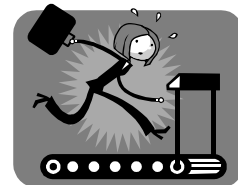
***Follow up*** with a phone call, to ensure that they received the email and to answer any initial questions.

***Keep an up-to-date media list,*** including any special interests.

***Ensure that you are available to the media*** after sending out a press release.

***Train your staff*** on how to relate to the media.

***Find a champion*** within the media, who will support and promote your organisation



## Press Release Tips

***Be newsworthy:*** The press release needs to highlight something that will be of broad, general interest and provide a strong news angle.

***Write in a journalistic, third-person style.*** The media is not looking to be your marketing tool; they are looking for a news story. A strong press release is written in such a way that the media can simply draw from it.

***Use catchy headlines.*** The headline should catch their attention, provide a snapshot of issue/story and be limited to one line.

***Quotes:*** Use quotes to provide personal interest and validation. Attribute potentially controversial statements to a specific quotable individual.

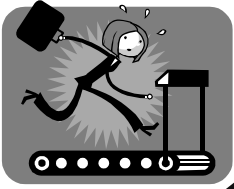
### ***The writing:***

- Get to the point in the first paragraph, and then back it up with quotes and evidence.
- Address the issues of who, what, when, where, why, and how.
- Ensure that the writing is clear. Read it aloud to ensure your intended meaning comes across.
- Include your contact name, release date, date of writing, website, and phone number.
- Use standard information about your organisation in the last paragraph.
- Restrict the length to one page.

***Availability:*** Make sure that you are available for media who phone after receiving the press release.

### ***Added attractions:***

An offer to interview participants  
Photo opportunities  
Refreshments



Running a  
Non-Profit

## SAMPLE PRESS RELEASE

ORGANISATION LOGO

*PRESS RELEASE*

Contact: *[name]*

Organisation

Address

Telephone:

Email:

**For Immediate Release**

### **HEALTHY LIVING INSTEAD OF DRUGS**

North End Community Addresses Widespread Drug Use

Despite widespread presence of drugs in the community, one North End agency is celebrating Healthy Living and raising awareness regarding drugs.

On Wednesday, November 22, 2006, Andrews Street Family Centre (ASFC) will unveil a new community-developed poster and booklet, marking National Addictions Awareness Week. The two resources celebrate the community's views of healthy living, as well as showing the impact of addiction.

The 12:00 noon unveiling will take place at 220 Andrews Street (between Magnus and Manitoba). It will be followed by a celebration lunch and a workshop educating community members regarding substance abuse.

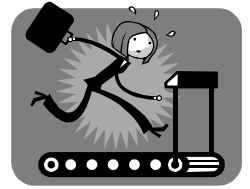
“This poster is important because it has been developed by the community. They understand the seriousness of drugs for the whole community – and they want to be a part of the solution”, says Dilly Knol, ASFC Executive Director. “We’ve seen that an effective poster and the right information can turn someone around.”

Informal surveys show that almost 100% of North End community residents are impacted by substance use. To address this concern, Andrews Street Family Centre initiated a Drug Strategy Initiative, funded by Health Canada. The program has developed plain language (grade 5 literacy), brochures regarding substances, posters and information for community members. Individuals will be available for interviews. Community-driven/developed posters and brochures available.

###

For more information, contact [names] at [number].

## Other Promotional Activities and Events



**Running a  
Non-Profit**

**Word of Mouth** – It’s often said that word of mouth is the best way to promote your organisation. The goodwill generated by positive person-to-person communication can benefit all aspects of your organisation.

**Organisational Website** – Websites provide convenient access to information about your organisation. Your website should be simple to read and to navigate, providing accurate and up-to-date information about the organisation. Some websites include the option to make donations online. Other websites include a page for the media, including news releases, newsletters, media articles, etc. Whatever structure you use for your website, it is important to keep it updated.

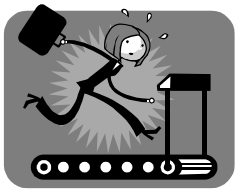
**Annual Reports and Newsletters** – Disseminate these to key stakeholders. They hold a wealth of information, particularly if they include an overview of the year’s activities, accomplishments, challenges, and financial status. It cuts down on cost and labour if you develop an email database and distribute the newsletters via email.

**Networking** – Spread the word to peers, professional organisations, and those with whom you interact outside the organisation, such as educators, consultants, suppliers, and clients. It is helpful if you and/or your board members join networking organisations such as business clubs or the local Chamber of Commerce.

**Presentations** – You and your staff have developed an expertise. Find ways to give presentations. By sharing your story or the story of your organisation, you are developing relationships that can have numerous spin offs. Ways to do so include the United Way Campaign Speakers’ Bureau, churches, business groups, local Rotary Clubs, and schools.

**Relationships with Key Stakeholders** – Identify at least one representative from each major stakeholder group and take them to lunch once a year. These brief, informal exchanges can cultivate powerful relationships of interest and concern.

**Special Events** – These activities tend to attract attention and can include, for example, an open house, third-party fundraising, granting a special award, announcing a major program or service or campaign, etc.



## Collaborating with other Organisations

### Running a Non-Profit

In the current not-for-profit environment, few organisations work in isolation.

Interagency collaboration goes by many names. It may be called an alliance, consortium, coalition, partnership or joint venture. Whatever the name, collaboration is a current reality within the non-profit world<sup>6</sup>. This kind of relationship has become a way of enhancing an agency's effectiveness, its participants' lives, and our own ability to manage.

New Executive Directors sometimes wonder about the benefit of belonging to all the coalitions and consortiums available to them. The needs of your organisation often feel too pressing to spend time outside of the building. There are, however, several benefits<sup>7</sup>:

### Increased awareness of programs and services benefiting your participants.

This enhances your organisation's ability to provide referrals and provides information on programs that you may wish to incorporate. You can learn from others' experiences of implementing programs, avoiding some of the pitfalls they may have experienced.

### Reduced isolation and increased sense of belonging with the community of projects benefiting your target group.

This puts the work that your program is doing into a broader context, allowing you to see the impact of the work beyond your community. Collaborations also provide for reduced isolation for those within the Executive Director role. They provide opportunities to learn and receive support from other Executive Directors

**Enhanced project programming** through learning new best practices, HR (human resources) policies/procedures, and problem-solving methods. This is an opportunity to learn from others, so that you don't need to 're-invent the wheel.' Collaborating can also reduce the costs of training, as a number of organisations can join together to learn about common issues. This manual is the result of a collaboration, as it is a product of the Manitoba CAPC Coalition.

Collaborative relationships have become a way of enhancing an agency's effectiveness, its participants' lives, and our own ability to manage.

### Increased sense of communication with funder(s) in project management and support.

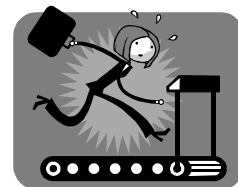
If united by having the same funder, a coalition will allow the organisations to communicate with the funder as a group. This is particularly true if the funder has endorsed the group. Communicating as a group with your funders can play a strong role in enhancing that relationship. It helps to ensure that all parties are receiving the same information at the same time. Working together can assist in fulfilling the funder's requirements and in seeking new funding. At times, coalitions will also pursue funding for joint programming.

6. For one resource describing the different types of partnerships, see *The Partnership Handbook*, writing by Flo Frank and Anne Smith. It can be found online at [http://www1.servicecanada.gc.ca/en/epb/sid/cia/partnership/partnerhb\\_e.pdf](http://www1.servicecanada.gc.ca/en/epb/sid/cia/partnership/partnerhb_e.pdf)

7. Based on the original Outcome indicators of the Manitoba CAPC (Community Action Program for Children) Coalition.

8. The Manitoba CAPC Coalition is a network of 14 Manitoba organisations which receive funding from the Public Health Agency of Canada and Community Action Program for Children (CAPC). For more information, see Appendix A and the Coalition's website, [www.manitobacapc.org](http://www.manitobacapc.org)





**Share expertise and costs with others.** This includes providing joint programming and sharing/exchanging staff members for specific tasks.

**Identify gaps in service and work together to make policy that benefits participants.** This also includes raising public awareness about programs, participants and/or needs.

Despite these benefits, you may choose to give yourself a few months to get used to your new position before actively joining other networks. If it seems that your organisation is involved in too many committees, work with your board in determining which ones are an important part of your position and which ones can be delegated.



*From the mouths of  
Executive Directors*

**Why I stay an Executive Director**

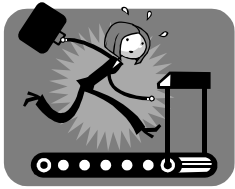
*It's gratifying to be able to help the families in crisis and make a difference*

*I'm committed to the development & growth of the agency*

*Because I can make a difference*

*I don't feel energetic enough to go on to disaster relief in Darfur*

*To ensure the organization continues to develop its potential*



## Electronic Resources

### Running a Non-Profit

The Internet is a global system of computer networks, providing resources like the World Wide Web and services like email. Using the Internet gives organisations access to a wealth of resources and convenience. At the same time, there are risks inherent in the use of the Internet. Consequently, it is important to develop an Internet and Email policy.

### Email

Email can make your job simpler. Here are a few tips to help you avoid some of its potential downfalls<sup>9</sup>.

#### When you are the sender:

1. Make sure that email is the right communication tool for the job. Email is not an appropriate tool for confidential issues or protracted discussions.
2. Make sure that your email is going to the correct email address. This will help to avoid sending an email intended for a co-worker to a funder or other important stakeholder.
3. Get to the point right away. Ask your question/give your response within the first few sentences of your email. Use your subject line wisely, to let the reader know why you are emailing.

Using the Internet gives organisations access to a wealth of resources and convenience. At the same time, there are risks inherent in the use of the Internet.

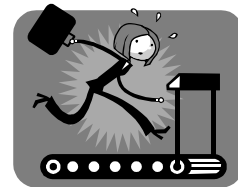
4. Specify who should respond and provide a clear deadline.
5. Don't forget the rules of grammar and punctuation.
6. Discuss only one topic per message.
7. Don't forward emails 'just in case you're interested.' Unnecessary emails clutter other people's inboxes. Provide a summary when you forward an 'fyi' email, especially if it includes a conversation thread. Give the reader a quick summary of the thread as well as your reason for sending it.
8. Don't press 'reply all,' unless all recipients need the information. Again, this simply clutters inboxes.

#### When you are the recipient:

1. If you receive a troubling email, don't make assumptions about the sender's emotional state. For example, unless the sender states that they are angry with you, don't assume that they intended to send a rude message. Email is a poor communicator of feelings and intentions. If you receive an email to which you experience an emotional reaction, give yourself a break. See if there are other ways to interpret it. You may want to get feedback from others.

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9. Adapted from <http://www.techsoup.org/learningcenter/internet/page6175.cfm>. Retrieved December, 2007. Permission to use pending. The website includes examples for the points.



2. Don't escalate a conflict by sending an emotionally-charged response. If you conclude that the sender did intend to send a rude email, responding via email will only make the situation worse. It can also provide documentation of inappropriate communication. Switch to in-person communication.
3. Ask for clarification. Rather than investing a lot of time trying to understand an email that doesn't make sense, ask for clarification either through email or in person.
4. Use your email software's built-in tools to help organise messages. For example: You can set up Microsoft® Outlook to flag emails from specified senders (such as funders or board members). You can set up filters to transfer emails from subscriptions into separate folders, to keep them from cluttering your inbox.
5. Remember: You don't have to respond to every message immediately. There is an implied urgency with email that can interrupt other, sometimes more important, tasks.

## Internet

The Internet provides a wealth of information that can assist you in your Executive Director role. Some of our favourites are:

### Canada:

Canada Revenue Agency

<http://www.cra-arc.gc.ca/tax/charities>

*Provides some excellent resources to assist in the monitoring of your organisation's finances.*

Charity Village:

<http://charityvillage.com>

*The purpose of this award-winning site is to encourage, support and serve the 175,000 registered Canadian charities and non-profit organisations, and the millions of professionals, staff, volunteers and donors who make this sector such an important part of our national fabric.*

Cultural Human Resources Council: HR Booklets

<http://www.culturalhrc.ca/hrToolsResources/careerDevelopmentTools-e.asp>

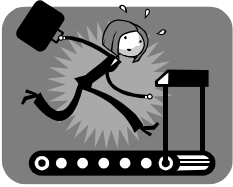
HR Council: Human Resources Council for the Voluntary/Non-Profit Sector

<http://www.hrvs-rhsbc.ca>

*A service of the HR Council for the Voluntary/Non-profit Sector, the HR Management Toolkit offers free practical tools and information on HR management for voluntary and non-profit organisations.*

### Include in your Internet and Email Policy

- ✓ Ownership of the computer system
- ✓ Use is a privilege
- ✓ Use of an approved firewall
- ✓ Use of anti-virus and spyware software
- ✓ Backing up data, including off-site backup
- ✓ Privacy Policy, including email disclaimer
- ✓ Prohibited websites
- ✓ Prohibited uses (for example, porn sites, illegal activities)
- ✓ Submission of passwords



## Running a Non-Profit

### Manitoba:

Manitoba Civil Service Commission: Principles and Policies for Managing Human Resources

<http://www.gov.mb.ca/csc/policyman/toc.html>

Manitoba Civil Service Commission: Legislation and Policy

<http://www.gov.mb.ca/csc/policy/links.html>

Outlines legislation and policy governing employment in Manitoba

Volunteer Manitoba

<http://www.volunteermanitoba.ca/newsite/links.htm>

*In addition to training opportunities, the site provides links to many excellent websites geared to nonprofits.*

### U.S./International

Alliance for Nonprofit Management

<http://www.allianceonline.org>

*The Alliance for Nonprofit Management is the professional association of individuals and organisations devoted to improving the management and governance capacity of nonprofits - to assist nonprofits in fulfilling their mission.*

Charity Channel: <http://charitychannel.com>

*Charity Channel is a resource that connects you to your non-profit colleagues across town, across the country and around the world. Their goal is to create a place where non-profit professionals can connect, learn from each other, share information, and work together to advance the cause of philanthropy.*

The Free Management Library:

<http://www.managementhelp.org>

*The Library provides easy-to-access, clutter-free, comprehensive resources regarding the leadership and management of yourself, other individuals, groups, and organisations. Content is relevant to the vast majority of people, whether they are in large or small for-profit or non-profit organisations.*

Nonprofit Risk Management Centre

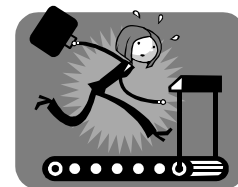
<http://www.nonprofitrisk.org>



#### *From the mouths of Executive Directors*

**The greatest stressor of being an Executive Director is that the learning curve is so vast and on so many fronts. AND time frames - there's always a report overdue and a staff issue to contend with and a client issue that has to be attended to.**

## Year at a Glance



Running a  
Non-Profit

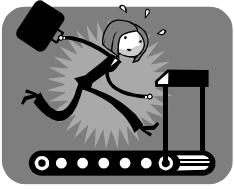
It is recommended that at the beginning of the fiscal year, you take the time to identify important dates as per your agreements with funders, the agency's policy and procedures, and other documentation. The following document will guide you in identifying and recording these dates and activities.

After identifying the activities and dates, move it to your calendar (see attached)

Form 5: Year at a Glance Table

Activity	Who	Date(s)	Responsibility	
<i>Example: Financial Report</i>	<i>CAPC</i>	<i>July 10 October 10 January 10 April 10</i>	<i>Accountant</i>	<i>Done Done</i>
Financial Report				
Statistical Report				
Narrative Report				
Receiving Cheques				
Forecast Workplan				
Completed Workplan				
Signing Authority Form				
Reporting on purchases over funder-indicated amount <sup>10</sup>				
Internal Audit				
Yearly Audit				
Mail auditor's report to funders				
Mail new Board list to funders				
Insurance Renewal				
Filing GST Form				

10. For example, The Public Health Agency of Canada requires funded projects to report on purchases over \$2,000.



**Running a  
Non-Profit**

Activity	Who	Date(s)	Responsibility	
Filing T3010 Form to CRA				
Cashflow to Funders				
T4 Slips				
Foundation Deadlines				
New Proposal Deadlines				
Renewal Deadlines				
Strategic Plan				
Fundraising Activities				
Staff Evaluations				
Renewal of Staff Contracts				
Board Meetings				
Annual General Meeting				
Charitable Status Deadline				
Incorporation Renewal				

There are a number of ways to keep track of your deadlines. We have developed a “Year at a Glance” calendar that you can keep above your desk. You can add the dates highlighted above.

# YEAR AT A GLANCE

**April**

10 Complete Table 5  
(Internal Audit)  
10 Year End Finances due

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**May**

10 Complete Table 1  
(Internal Audit)

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**June**

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**July**

10 Complete Table 2  
(Internal Audit)  
10 1st Quarter financial

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**August**

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**September**

30 File GST Return  
30 File Charity Return

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**October**

10 Complete Table 3  
(Internal Audit)  
10 2nd Quarter financial

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**November**

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**December**

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**January**

10 Complete Table 4  
(Internal Audit)  
10 3rd Quarter Finances

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**February**

28 T4's distributed & filed

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**March**

31 File GST return  
31 Return unspent project  
dollars to funder  
31

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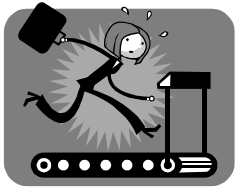
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## Running a Non-Profit



### *From the mouths of Executive Directors*

#### **Why I became an Executive Director**

*To make positive changes to the facility, the clients, the staff, and operate effectively with results*

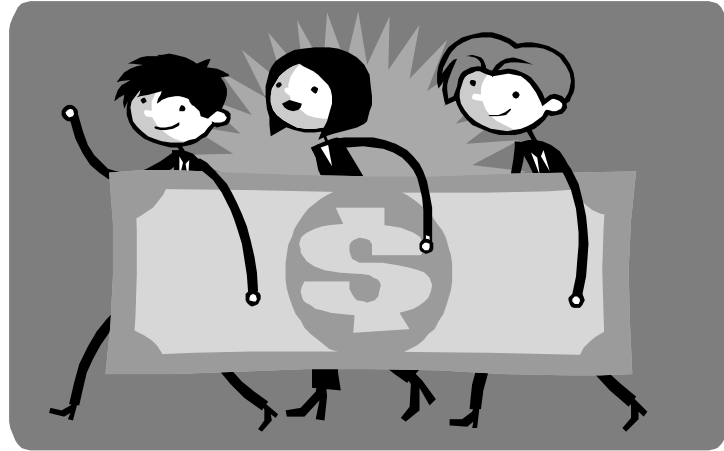
*An opportunity to pursue ideals and vision in sync with my personal values and philosophy*

*I wanted to try and turn the agency around to become a successful organization*

*I was encouraged to do so because I was a founding member and had the vision of what the Centre should be and continue to be*

*The moment was right in my life for a transition and I considered it because I believe in the agency's mission*





# Finances



## In this Section

### Finances

#### Introduction

#### Financial Definitions

#### Budgets

##### Budget Development

*Form 6: Budget Planning Worksheet*

Your Project Budget

Project Forecast Cashflows

*Table C: Sample Cashflow*

Reporting Your Organisational Budget

Revising Your Budget

Monitoring your budget

*Table D: Budget Monitoring Table*

#### Financial Monitoring

*Form 7: Quarterly Interim Audit*

Monitoring Project Finances

Cashflow Forms

*Table E: Sample Completed Cashflow*

#### Reading Financial Statements

Financial Terms

Balance Sheet

Statement of Revenues, Expenses and Surplus

Interim Financial Statements

Financial Indicators from Financial Statements

#### Auditor's Financial Statement

#### Preparing for an Annual Audit

*Form 8: Audit Checklist*

#### Large Purchases - expense or asset?

Reporting to Funders

*Form 9: Balancing Auditor's Statement to Funder's Financial Report*

#### Financial Personnel



An organisation that maintains good financial records and is financially stable is in a much better position to pursue its goals. As Executive Director, it is your responsibility to ensure that the organisation can meet its financial obligations and that the financial records are complete, accurate and follow acceptable accounting procedures.

This section will provide you with a financial primer, giving you a preliminary understanding of your organisation's financial responsibilities. You can use this section to set up some regular financial practices that will help to ensure that the financial practices remain strong. In time this process will become easier and require less of your time. If you have no financial background, it would be helpful to supplement this information by taking an introductory financial course.

Sometimes the processes for budgeting and managing the finances for an organisation are different than those used for project finances. While the bulk of this section is regarding organisational finances, we have also included information on project finances. These are general suggestions; it is important that you check and follow the individual requirements for each of your funders

## Financial Definitions

**Accounts Payable:** The outstanding bills, money owed to suppliers, and staff wages earned but not paid until the end of the fiscal year. They are part of the current liabilities on the balance sheet.

**Accounts Receivable:** Accounts receivable refer to money owed to the agency. They are part of the current assets on the balance sheet.

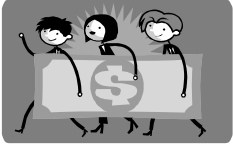
**Accrual versus Cash Accounting:** Accrual accounting indicates that the agency recognises revenue in the period in which it is earned and deducts expenses in the period the expenses are incurred. *Example: The agency received a cheque in the amount of \$1,000 to buy a computer with no stipulation on when to spend the money. The \$1,000 is deferred until the computer is purchased. At that time, it is recorded as revenue.*

Cash accounting is based on cash flow, much like a bank statement. Expenses and revenues are recorded in the timeframe during which the cash is exchanged.

*Example: You are sending your staff to a conference in the next quarter. You register early, to get the lower rate. With cash accounting, you will record the cost as an expense at the time of writing the cheque. With accrual accounting, you will record the cost as a pre-paid expense, until the time of the conference. At that point, the cost of the conference will be recognised as an expense.*

**Deferred Revenue:** Represents money received or promised through an agreement but not spent or not related to the period it was received.

An organization that maintains good financial records and is financially stable is in a much better position to pursue its goals.



## Finances

*Example: You receive your entire year's worth of funding in March. The money is for the period April to March. The received dollars are recorded as deferred revenue. At the beginning of each quarter in the year for which it was intended, a portion of it will be recognised as revenue.*

**GAAP:** Generally Accepted Accounting Principles. They include an extensive set of policies and procedures to be used in the recording and treatment of accounting transactions. Your auditor is bound by these principles.

**Grants Receivable:** Grants receivable consist of money due from funders to the organisation. They are part of the current assets on the balance sheet.

*Example: The new fiscal year begins in April. You do not, however, receive your government funding until after their budget is passed at the end of May. Until that time, the amount owed to your organisation is recorded as a grants receivable.*

**Mandatory Deductions:** Mandatory deductions are set by Canada Revenue Agency. These include Employment Insurance (EI), Canada Pension Plan (CPP), and Income Tax. Employers are responsible to make the mandatory deductions from payroll according to the tables established by CRA. They must then remit both the employee and employer portions by the fifteenth day of the next month.

**Non- Mandatory Deductions:** Any deductions based on the policy of an agency (for example, extended health insurance, RRSPs, pension plan). These deductions should be authorised by the employee in writing.

*Example: According to your agency's policy, employees participate in the organisational pension plan. The employees' contribution to the pension plan is a non-mandatory deduction, authorised through their application to the pension plan.*

**Payroll:** Payroll is the accounting transaction of paying employees for services rendered, deducting mandatory and non-mandatory deductions from their gross pay and paying them their net pay.

**Prepaid Expenses:** A payment made for services prior to the accounting period in which it will be used.

*Example: In January, you pay the insurance premiums for one year to cover a period of January to December. The portion for January to March is an insurance expense. The portion for April to December is a prepaid expense.*

**Trial Balance:** Accounting follows the basic rule of double-entry accounting: for every credit amount there must be an equal debit amount. Therefore, in the accounting system, debits must equal credits. The trial balance is a tool to detect any error when debits are not equal to credits. Prior to submitting a report, your accountant will run a trial balance to ensure that there are no errors.

# Budgets



Finances

A budget is your annual financial plan. Most organisations develop a preliminary budget one to two months prior to the beginning of a new fiscal year and approve the finalised budget within the first month or two of the new fiscal year.

## Budget Development

Planning for your budget is as important as developing your budget. The following worksheet, along with the questions below, will guide the development of your budget.

### Step 1: Complete Form 7, Budget Planning Worksheet

This form will identify your projected revenues and expenses, as well as your funders' expectations.

### Step 2: Analyse Completed Worksheet

After completing the worksheet, ask yourself the following questions:

- i) Are your revenues higher than your expenses? If so, you have a surplus.
- ii) Is your surplus generated from funding revenue? If so, go back to your agreement as you might have missed approved expenses.
- iii) Is your surplus related to self-generated funds? If so, your board and finance committee must decide on how to spend those dollars.

### Step 3: Compare Totals

Compare your budgeted totals to the previous year's actuals. Identify and analyse the variance.

### Step 4: Ensure all expenses are covered

Are all of your expenses covered through grants and self-generated funds? If so, it is time to finalise your budget. If not, re-visit every line and identify what can be reduced (unless it is a mandated amount in a funding agreement).

### Step 5: Budget Approval

Present the budget to your finance committee and board for their approval.

Funders' fiscal years may not coincide with your organisation's fiscal year. While federal and provincial governments follow a April – March fiscal year, other funders may not. When you are developing your budget, you need to be aware of each funder's fiscal year.

Note: If you receive funds that carry over two fiscal years, the portion that is for the second fiscal year will be recorded as Deferred Revenue and then recorded as revenue during the next year.

**Note:** Having a loss is not necessarily bad for a not-for-profit organisation. In the long term, nonprofits generally try to break even. However, in a given year, an organisation may plan a loss (spend down their cash from previous years) or a surplus. A planned loss or planned surplus should be reflected in the budget and explained to funders.



## Form 6: Budget Planning Worksheet

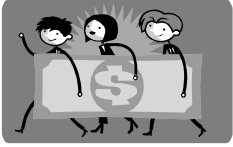
Finances

<b>Revenue</b>	<b>Funder 1</b>	<b>Funder 2</b>	<b>Funder 3</b>	<b>Self-Generated</b>
Name of Funder				
Amount granted and approved for the fiscal year				
Categories covered by the funding agreement (personnel, type of positions, resources capital, etc.)				
Other revenue: <ul style="list-style-type: none"> <li>• Fundraising</li> <li>• Interest</li> <li>• Membership</li> <li>• Donations</li> <li>• Other</li> </ul>				
<b>Total Revenue</b>				
<b>Expenses</b>				
Personnel (according to funding agreement) Identify positions & the salary amounts				
Benefits - Mandatory and non-mandatory				
Facility <ul style="list-style-type: none"> <li>• Rent</li> <li>• Mortgage (include interest &amp; mortgage payments)</li> <li>• Utilities</li> <li>• Maintenance of the building (e.g. snow removal)</li> </ul>				
Office Expense & Supplies <ul style="list-style-type: none"> <li>• Supplies</li> <li>• Postage</li> <li>• Telephone/Internet</li> </ul>				



Finances

	Funder 1	Funder 2	Funder 3	Self-Generated
Professional Fees <ul style="list-style-type: none"> <li>• Auditor</li> <li>• Accounting Firm</li> <li>• Legal</li> </ul>				
Program Supplies				
Technology Supplies Software license, external back-up cost, etc.				
Travel				
Equipment				
Insurance				
Other: <ul style="list-style-type: none"> <li>• Professional Development</li> </ul>				
<b>Total Expense</b>				
<b>Surplus/Deficit</b>				



## Finances

### Your Project Budget

When your project was approved, your funder also approved its budget. For the most part, you will continue using this budget throughout the duration of the project. Some funders will require you to submit your project budget for approval on an annual basis; others require it at the beginning of each funding contract.

If you need to make adjustments to the budget, you will need to receive permission from your funder, as per their procedures.

#### Project Forecast Cashflows:

Organisations receiving federal funds are required to submit a forecast cashflow at the beginning of the project and then prior to each fiscal year. The forecast cashflow is the official statement of predicted project expenses, as per the agreed upon project activities. The cashflow form requires you to indicate the quarterly amounts for each of the funding categories (Personnel, Travel, Materials, Equipment, Rent/Utilities, Evaluation, and Other). It further requires a monthly breakdown.

Developing your forecast cashflow is best done in conjunction with activity planning. If the expenses for one month or quarter will be particularly high (for example, if you are hosting a conference), then you will want to ensure that you are asking for the appropriate amount during that month.

Table C provides a sample cashflow.

Please note that this cashflow form is internal to the Public Health Agency of Canada and that if you use it for internal purposes you should tailor it to meet your specific needs and remove their identifying information.

#### Tip:

If you pay bi-weekly, then each year two months will require three payperiods instead of the usual two.

This adjustment should be reflected in your cashflow



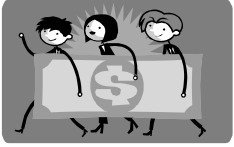


Finances

Table C: Cashflow Budget

Public Health Agency of Canada  
 Agence de santé publique du Canada

PROGRAM NAME / NOM DU PROGRAMME		PHAC Office - Bureau de l'ASPC											
QUARTERLY CASHFLOW FORECAST AND RECORD OF EXPENDITURES PREVISION DE COMP/TANT ET ETAT DES DEPENSES TRIMESTRIELLES		Signature											
Project Number and Name / Nom et Numéro du projet		Fiscal Year / Exercice financier											
Operational - Stronger Children & Families - 5555-55-55-5555		2007-08											
Organization Name / Nom de l'organisme		Community Family Centre											
Budget Items	1st Quarter - 1er trimestre	2nd Quarter - 2e trimestre	3rd Quarter - 3e trimestre	4th Quarter - 4e trimestre	Total expenditures this fiscal year	Total amount requested from program this fiscal year							
	APRIL - JUIN	JUILLET - SEPTEMBRE	OCTOBRE - DECEMBRE	JANVIER - MARS									
Detail	Planned	Actual	Difference	Planned	Actual	Difference	Dépenses totales pour l'exercice financier en cours	Montant total demandé au programme pour l'exercice financier en cours					
Personnel	140,000.00	140,000.00	0.00	120,000.00	120,000.00	0.00	0.00	520,000.00					
Travel	600.00	600.00	0.00	2,600.00	2,600.00	0.00	0.00	4,400.00					
Deplacements				Additional \$2,000 for conference									
Materials	5,000.00	5,000.00	0.00	8,000.00	8,000.00	0.00	0.00	23,000.00					
Matériel				0.00	0.00	0.00	0.00	0.00					
Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Equipment				4,500.00	4,500.00	0.00	0.00	18,000.00					
Rent/Utilities	4,500.00	4,500.00	0.00	4,500.00	4,500.00	0.00	0.00	18,000.00					
Locations/Services				20,000.00	20,000.00	0.00	0.00	65,000.00					
Evaluation	15,000.00	15,000.00	0.00	2,650.00	2,650.00	0.00	0.00	65,000.00					
Evaluation				Additional \$5,000 for conference evaluation									
Other (Specify)	650.00	650.00	0.00	650.00	650.00	0.00	0.00	4,600.00					
Autre (Préciser)													
<b>TOTAL</b>	165,750.00	165,750.00	0.00	157,750.00	145,750.00	0.00	0.00	635,000.00					
Monthly forecasts / Actual Expenditures / Prévisions mensuelles / Dépenses réelles	April / avril	May / mai	June / juin	July / juillet	August / août	September / septembre	October / octobre	November / novembre	December / décembre	January / janvier	February / février	March / mars	TOTAL
	68,584.00	48,583.00	48,583.00	48,583.00	48,583.00	68,584.00	60,583.34	48,583.33	48,583.33	48,583.33	48,583.33	48,583.33	635,000.00
Budget category / other (specify) - Budget / autre (préciser)	Bank Charges 600 Conference Honorariums 2,000 Audit 2,000 TOTAL 4,600												
<p><b>AUTHORIZED SIGNATURE - SIGNATURE AUTORISÉE</b></p> <p>I certify that the amounts indicated above received by the organization may at any time request supporting documents for audit purposes.</p> <p>Je certifie que les montants indiqués ci-dessus constituent un compte exact des dépenses encourues et/ou des dépenses prévues du projet pour la période mentionnée et que l'Agence de santé publique du Canada peut, au moment qu'il juge opportun, exiger des pièces justificatives aux fins de vérification.</p> <p>Conference expenses all noted for month the conference is held, to ensure funds are and expenditures for the period specified and the Public Health Agency of Canada</p>													
<p>Signature _____ Date _____</p>													
<p><i>Note: This project is hosting a community training conference in October. Consequently, all of the expenses for the conference have been forecast for the third quarter</i></p>													



## Reporting Your Organisational Budget

### Finances

Funders generally require a copy of your final approved budget. The format will differ from funder to funder. Some will want to see the entire organisation's budget, some will want to see the budget for the programs they fund and some will only want to see the budget for their dollars. You need to check your funding agreement to determine how each particular funder wants you to report.

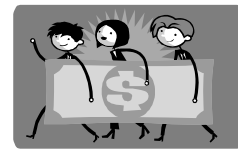
## Revising Your Budget

We recommend that you do not change your budget during the year, even if your funding model or amounts change. If your funding changes, then report those amounts as a variance in the financial documents and include an explanatory note. These new revenue and expense amounts will then need to be approved at the board level and noted in the minutes. A significant advantage of this approach is that your agency has only one approved budget. If you choose not to follow this approach, then you will need to send updated budgets to all of your funders. There should be no conflicts between the budgets that each funder receives.

Some nonprofits choose to update their budget during the year, according to changes in financial resources. The budgets are then changed whenever there are new funding sources, increased funding mid-year or overly successful fundraising. As mentioned above, you need to remember to send out the revised budget to all funders, thereby ensuring that they all have the same information.

A third option is to include both the original budget and the updated budget, along with a note of the variance and explanation notes. Again, this would be sent to all funders. Including all four columns, as suggested below, would make it easier for everyone to follow the changes.

Original Budget (date passed)	Updated Budget (date passed)	Variance	Explanation Notes



## Monitoring your budget

Finances

**B**udget monitoring provides a wealth of tools and information for anticipating, tracking, analysing and acting on any potential surplus that could affect a funding agreement or any deficit that might put the agency in a financial difficulty. It provides information that informs decision making.

Budget monitoring ensures that funds are used for their intended purposes and are properly accounted for. It also provides the rationale and authority to review and adjust budget targets during the year. Identifying and explaining variances or differences between actuals and the budget can highlight changes in staff and resource requirements. It is a means of identifying and managing possible over- and under-spending.

It is extremely important to analyse your projected year-end revenues and expenses and your variance on a quarterly basis. The process is as follows:

### Step 1 Development

Develop a spreadsheet that includes your budget, the actual amounts spent or received (to date), what you project or anticipate for the rest of the year, totals for the current year, and the variance (difference).

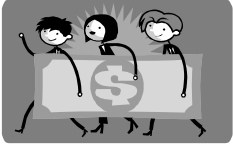
Budget monitoring provides a wealth of tools and information for anticipating, tracking, analysing and acting

*Table D: Budget Monitoring Table*

Item	Budget Fiscal year "A"	Actuals Up to "B"	Projected to year end "C"	Totals B+C=D	Variance A-D	Notes

### Step 2 Monitoring

- Ensure that the budget column is the same as your approved budget.
- Match the actual column with your accounting program.
- Request details on the projected line from the finance department.
- Analyse your variance. Any unplanned income, loss or even an unplanned break-even position should be analysed to determine its causes and to plan for the implications.
- Make changes so you can meet your budget and the needs of the organisation.



# Financial Monitoring

## Finances

No matter how competent your financial personnel are, it is important that you regularly check to ensure that the bookkeeping and accounting are conducted correctly and in a timely fashion. For many new Executive Directors, this task can seem quite intimidating. It doesn't need to be. Attached is a "Quarterly Interim Audit" that will simplify the process and give you a sense of confidence that matters are as they should be. It will also increase your confidence when you forward your information to the auditor.

Prior to beginning this process, it is helpful to review the deadlines for each funder, as identified in Form 1 (Agreement Summary Form) and your Year at a Glance. In this way you can ensure that they are all incorporated into your quarterly interim audit.

It is important that you regularly check to ensure that the bookkeeping and accounting are conducted correctly and in a timely fashion

### Process:

Note: This example uses a April – March fiscal year. If your fiscal year uses other dates, you will need to adjust the dates accordingly.

By May 10: Complete Table 1.  
*While the other tables are completed on a quarterly basis, it is important to complete this form after the first month of your fiscal year. In so doing, you can ensure that you are starting the fiscal year with your accounts reconciled.*

By July 10: Complete and sign off on Table 2

By September 30: GST Return completed (Table 6)  
Charity Return filed (Table 6)

By October 10: Complete and sign off on Table 3

By January 10: Complete and sign off on Table 4

By February 28: T4 Forms distributed (Table 6)

By March 31: GST Return completed (Table 6)

By March 31: Tie staff pay rates to personnel file and pay scale  
Update furniture and equipment inventory

By April 10: Complete and sign off on Table 5

**Form 7**



**Quarterly Internal Audit**

Finances

Table 1

<b>Monthly Sign off – April</b>		<b>Initials</b>	<b>Date</b>
<b>1</b>	<b>Bank Account</b>		
a.	Ensure reconciliation completed		
b.	Tie bank balance per reconciliation to bank statement and general Ledger		
c.	Review outstanding items and inquire about any old items		
d.	Review bank statement for any large items (>\$1,000) and ensure proper authorisation obtained. (Payroll and rent can be excluded)		
e.	Trace any withdrawals		
<b>2</b>	<b>Payroll</b>		
a.	Review payroll records for the month for any unusual additions or pay rates		
b.	Tie payroll withdrawal per payroll records to the bank account		
<b>3</b>	<b>Financial Statements</b>		
a.	Ensure opening retained earnings equal prior year’s closing retained earnings		
b.	Review items in balance sheet accounts		
c.	Review comparison of actual to budget and investigate any significant differences		
d.	Tie revenue total, expense total and net income to general Ledger		

Table 2

<b>Quarterly Sign off - April to June</b>		<b>Initials</b>	<b>Date</b>
<b>1</b>	Randomly select one month out of the quarter, obtain the bank statement, cancelled cheques and reconciliation and perform the following:		
a.	Trace cheques to bank statement		
b.	Investigate any withdrawals without a cancelled cheque		
c.	Ensure all cheques have two authorized signatures		
d.	Trace outstanding items to subsequent month to ensure they have cleared		



Finances

Table 3

<b>Quarterly Sign off - July - September</b>		<b>Initials</b>	<b>Date</b>
<b>1</b>	Randomly select one month out of the quarter, obtain the bank statement, cancelled cheques and reconciliation and perform the following:		
<b>a.</b>	Trace cheques to bank statement		
<b>b.</b>	Investigate any withdrawals without a cancelled cheque		
<b>c.</b>	Ensure all cheques have two authorized signatures		
<b>d.</b>	Trace outstanding items to subsequent month to ensure they have cleared		

Table 4

<b>Quarterly Sign off - October - December</b>		<b>Initials</b>	<b>Date</b>
<b>1</b>	Randomly select one month out of the quarter, obtain the bank statement, cancelled cheques and reconciliation and perform the following:		
<b>a.</b>	Trace cheques to bank statement		
<b>b.</b>	Investigate any withdrawals without a cancelled cheque		
<b>c.</b>	Ensure all cheques have two authorized signatures		
<b>d.</b>	Trace outstanding items to subsequent month to ensure they have cleared		

Table 5

<b>Quarterly Sign off - January - March</b>		<b>Initials</b>	<b>Date</b>
<b>1</b>	Randomly select one month out of the quarter, obtain the bank statement, cancelled cheques and reconciliation and perform the following:		
<b>a.</b>	Trace cheques to bank statement		
<b>b.</b>	Investigate any withdrawals without a cancelled cheque		
<b>c.</b>	Ensure all cheques have two authorized signatures		
<b>d.</b>	Trace outstanding items to subsequent month to ensure they have cleared		

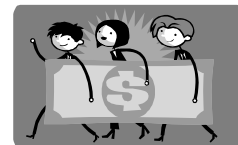


Table 6

Significant Dates		Sign offs at Other Points in the Year	Initials	Date
	<b>1</b>	<b>GST Return</b>		
As at September 30	<b>a.</b>	Ensure GST Return is completed and amount matches general ledger		
	<b>b.</b>	Trace deposit per general ledger to deposit book		
	<b>c.</b>	Ensure insurance renewal		
As at March 31	<b>a.</b>	Ensure GST return is completed and amount matches general ledger		
	<b>b.</b>	Trace deposit per general ledger to deposit book		
As at March 31 - Due September 30	<b>2</b>	<b>Charity Return</b>		
	<b>a.</b>	Ensure Charity Return (T3010) completed		
As at December 31 & Due February 28	<b>3</b>	<b>T4 Slips and Summary</b>		
	<b>a.</b>	Ensure T4 slips and summary are completed		
	<b>b.</b>	Ensure a reconciliation between deductions remitted and deductions required has been completed and any outstanding amounts have been paid		
As at March 31	<b>4</b>	<b>Payroll</b>		
	<b>a.</b>	Tie pay rate per payroll book for each employee to employees personnel file and to payscale		
	<b>b.</b>	Ensure a list of all purchased furniture and equipment are recorded over \$2,000 as an asset and under \$2,000 as an expense		
	<b>c.</b>	If required, return all surplus funds/unspent dollars to funder		

Finances



## Finances

### A Note on GST

Registered charities are eligible to receive 50% of their GST back. In order to do so, you need to complete an “Application for GST/HST Public Service Bodies Rebate and GST Self-Government Refund”.

This form is available online at <http://www.cra-arc.gc.ca/E/pbg/gf/gst66/gst66-07e.pdf>

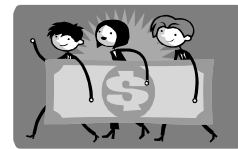
Because you will be receiving a rebate on 50% of your paid GST, this rebate amount should not be recorded as an expense. Rather, it is recorded as an Account Receivable.

*Example: You purchase an item for \$100. Your taxes are \$5.00 GST and \$7.00 PST, giving a total of \$112.00. When recording the expense, you record \$109.50 as an expense (cost, PST and ½ GST) and \$2.50 as a GST Receivable. Because the \$109.50 is the amount expensed from project dollars, that is the amount that you report to the funder.*

If you choose to record as an expense the portion of GST that will be rebated, then when you receive the rebate, you are required to inform the funder and follow their processes. For example, if you receive the rebate for funds expensed under the Public Health Agency of Canada, you must declare the amount in writing to the PHAC. At that time, you can provide the PHAC with a rationale for applying this income to project activities. The PHAC will then determine if the rebate can be used to enhance the project or if the funds must be returned to the Agency.



## Monitoring Project Finances



### Finances

While the requirements vary, most government funders require that you report on your project funding on a quarterly basis.

Note: Most project funders will not allow you to carry a surplus. Consequently, it is important that you spend your entire funded amount. At the beginning of the last quarter of the fiscal year, ensure that you will be able to be able to fulfill your projects activities and allotted expenses. If you will be spending less than your contracted amount (an “under expenditure”), you need to report that to your funder prior to year end. Unless the funder has approved a rare exception, organisations cannot carry their project dollars over to the next fiscal year. Any unspent dollars will need to be returned to the funder.

### Cashflow

Funders requiring a cashflow reporting format, will require a quarterly “Record of Expenditures” cashflow. Using the forecast cashflow as the guide, the Record of Expenditures will identify the actual amounts spent during the noted period. After calculating the difference between the planned amounts and the actuals, you will update the forecast amounts for the remainder of the year.

#### **Note:**

Underspending your budgeted amount can also be detrimental to future funding. If you underspend in project finances, this could result in receiving less money from funders in future years.

In the attached example, the project underspent on both materials and utilities during the first quarter. The \$474 from materials will be spread throughout the following three quarters. The \$265 from utilities will be spent in January, when the cost of utilities is higher.

*Note:* If during the fiscal year your funder approves additional funding for your project, you will need to submit an updated Project Budget and updated Project Cashflow.

Government funders have guidelines and policies regarding project finances. You are responsible to ensure that your organisation has a copy from each of your funders.

For example, the Financial Management Guide for the Public Health Agency of Canada is available at [http://www.phac-aspc.gc.ca/ph-sp/phdd/pdf/funding/financial\\_management\\_guide-04\\_e.pdf](http://www.phac-aspc.gc.ca/ph-sp/phdd/pdf/funding/financial_management_guide-04_e.pdf).

Table E: Sample Completed Cashflow

PROGRAM NAME / NOM DU PROGRAMME		PHAC Office - Bureau de l'ASPC													
Operational - Stronger Children & Families - 5555-55-55-555		Community Family Centre													
Project Number and Name / nom et Numéro du projet		2007-08						Signature							
Organization Name / Nom de l'organisme		Fiscal Year / Exercice financier						2007-08							
Budget Items	1st Quarter - 1er trimestre APRIL - JUNE			2nd Quarter - 2e trimestre JULIET - SEPTEMBRE			3rd Quarter - 3e trimestre OCTOBER - DECEMBER			4th Quarter - 4e trimestre JANVIER - MARS			Total expenditures this fiscal year	Total amount requested from program this fiscal year	
	Planned Prévu	Actual Actuel	Difference	Planned Prévu	Actual Actuel	Difference	Planned Prévu	Actual Actuel	Difference	Planned Prévu	Actual Actuel	Difference			Dépenses totales pour l'exercice financier en cours
Personnel	140,000.00	140,000.00	0.00	140,000.00			120,000.00			120,000.00			140,000.00	520,000.00	
Travel	600.00	600.00	0.00	600.00			2,600.00			600.00			600.00	4,400.00	
Materials	5,000.00	4,528.00	474.00	5,158.00			8,158.00			5,158.00			4,526.00	23,000.00	
Equipment		0.00	0.00				0.00			0.00			0.00	0.00	
Rent/Utilities		2,235.00	285.00	4,500.00			4,500.00			4,765.00			4,235.00	18,000.00	
Evaluation	15,000.00		0.00	15,000.00			20,000.00			15,000.00			15,052.67	65,000.00	
Other (Specify)	650.00		0.00	650.00			2,650.00			650.00			650.00	4,600.00	
<b>TOTAL</b>	<b>165,750.00</b>	<b>165,011.00</b>	<b>739.00</b>	<b>165,908.00</b>			<b>157,908.00</b>			<b>146,173.00</b>			<b>165,063.67</b>	<b>635,000.00</b>	
Monthly forecasts / Actual Expenditures / Prévisions mensuelles / Dépenses réelles	25011 8337		April avril	May mai	June juin	July juillet	August août	September septembre	October octobre	November novembre	December décembre	January janvier	February février	March mars	TOTAL
	68,584.00	48,583.00	48,583.00	48,583.00	48,583.00	48,583.00	68,584.00	60,583.34	48,583.33	48,583.33	48,583.33	48,901.00	48,583.33	48,583.34	635,000.00
	68,337.00	48,337.00	48,337.00	48,535.67	48,535.67	68,536.65	60,536.00	48,536.00	48,536.00	48,536.00	48,901.00	48,536.00	48,536.00	48,536.00	635,000.00
Budget category "other" (specify) - Budget Bank Charges Conference Honourariums Audit TOTAL	Monthly forecast changed for past and upcoming months		600	2,000	2,000	4,600									
<p>Note: This project is hosting a community training conference in October. Consequently, all of the expenses for the conference have been forecast for the third quarter.</p> <p>AUTHORIZED SIGNATURE - SIGNATURE DE LA PERSONNE AUTORISÉE</p> <p>I certify that the amounts indicated accurately reflect project forecasts and expenditures for the period specified and the Public Health Agency of Canada may at any time request supporting documents for audit purposes.</p> <p>Je certifie que les montants indiqués ci-dessus constituent un compte exact des dépenses encourues et/ou des dépenses prévues du projet pour la période mentionnée et que l'Agence de santé publique du Canada peut, au moment qu'il juge opportun, exiger des pièces justificatives aux fins de vérification.</p> <p>Signature _____ Date _____</p>															



Finances

# Reading Financial Statements



Finances

## Financial Terms

**Financial Statements** are the end product of the accounting process, summarising all of the financial transactions of the organisation for a given period. The reports most frequently presented to the Board of Directors are the *Balance Sheet* and the *Statement of Revenues, Expenses and Surplus*. The date for the Audited Financial Statement is March 31 (or the organisation's year end).

**Balance Sheet** reports amounts of the organisation's assets, liabilities, and surplus/deficit at a specified date.

**Statement of Revenues, Expenses and Surplus:** reports revenues, expenses, net income/net loss, and the resulting change to the surplus/deficit for the year.

## Terms on Balance Sheet

**Assets** are properties and resources the agency owns and can use to achieve its goals.

**Current assets** include items such as cash accounts, short-term investments, receivables (money owed to the agency) and any other assets that can be converted into cash within one year.

**Non-current assets**, such as building, furniture, and fixtures, will unlikely be converted into cash within the year.

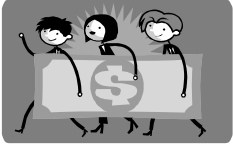
**Liabilities** are debts of the organisation and amounts that are owed.

**Current liabilities** include items such as deferred revenue (cash that has been received for specific expenses but has not yet been spent) and payables (amounts owing to other parties). They are liabilities that need to be discharged in a year or less.

**Non-current liabilities**, such as mortgages, will unlikely be paid within the year.

**Surplus/Deficit** represents the net of assets over liabilities. If the organisation's assets are more than its liabilities then there is a surplus. If the liabilities are greater than the assets then there is a deficit.

*Note:* Many boards are more interested in reading the *Statement of Revenues, Expenses and Surplus* than the *Balance Sheet*. However, it is important that your board understand and study the Balance Sheet, as that statement speaks to their primary responsibility. The Balance Sheet communicates the overall financial health of the organisation, identifying the liabilities and cash on hand. It tells the board if the organisation can meet its financial obligations.



## Interim Financial Statements

### Finances

At each board meeting, the treasurer will present an interim financial statement, including the Balance Sheet and the Statement of Revenues, Expenses and Surplus. It is important that you are able to read the statements and that you understand the information in them. You need to be prepared to answer any questions that will help the board understand the statements, so that they can assess the financial health of the organisation and make informed decisions.

### Financial Indicators from Financial Statements

As the Executive Director, you need to ensure that the financial statements are prepared and presented to the board on a regular basis. Once financial statements are presented, the following are a few simple financial indicators that you can learn to watch for.

i. **Current Ratio** is the formula used to determine if there is enough cash to pay bills in the immediate future. The current ratio is found by taking the current assets and dividing them by current liabilities. If the number is high, there may be too much cash and some could be earning more if invested. If the number is low, the organisation may be in danger of a cash flow crisis. *For example, if your organisation has \$100,000 in current assets and \$20,000 in current liabilities, giving a Current Ratio of 5. You can easily invest \$50,000 in short-term investments. Or the organisation may have \$20,000 in current assets and \$80,000 in current liabilities, giving a Current Ratio of  $\frac{1}{4}$ . This shows that you have a serious cash flow problem.*

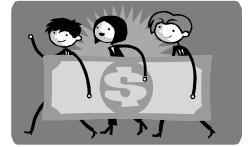
ii. **Reserve:** Some agencies have a policy to maintain or reserve the equivalent of a month or two worth of expenses that they can access readily (for example, in short-term investments). This is a risk management policy, in the event the agency is required to wind down and cease operations. It is important to note that you can only use unallocated funds for the reserve. Any funds with an allocated purpose, whether from funders or donors, cannot be used to establish a reserve fund.

iii. **Comparison of Actual Results to Budget:** Normally, the budget is drafted and passed by the board at the beginning of the fiscal year. A comparison of budgeted revenues to actual revenue and budgeted expenses to actual expenses is conducted on a monthly or a quarterly basis. You need to be able to explain significant variations from budget. This is an important process, as it can reveal a problem that needs to be acted upon. For example, unforeseen expenses may have been incurred, which could mean that an unwanted loss for the year may result, unless additional revenues are generated or previously budgeted expenses are reduced.

iv. **Unusual and Significant Items:** You need to be able to explain any unusual and significant items. Examples of items that may require explanation are:

- A large miscellaneous account
- An account that has an unusual name
- Decrease in insurance expenses even if it is a small decrease
- Professional/legal fees
- Large repair expenses

# Auditor's Financial Statement



Finances

The Auditors' Financial Statement is the end product of the accounting process. It summarises all of the financial transactions of the organisation for the fiscal year. The auditors' financial statement is presented to the Board of Directors and passed by the members at the Annual General Meeting.

The Auditors' Financial Statement consists of:

- Auditor's Report
- Balance Sheet
- Statement of Revenues, Expenses and Surplus
- Notes to the Financial Statements

In addition, the auditors present a management letter to the board and disclosure of salaries over \$50,000.

**Auditor's Report:** The Auditor's Report is addressed to the Board of Directors, normally indicating that the audit was conducted in accordance with Canadian Generally Accepted Auditing Standards. The report concludes with the opinion of the auditor.

**Balance Sheet** (*see description above*)

**Statement of Revenues, Expenses and Surplus:** reports revenues from all sources (for example, funders, self-generated funds such as fundraising, donations, interest), expenses, net income/net loss and the resulting change to the surplus/deficit for the fiscal year (*also see description above*).

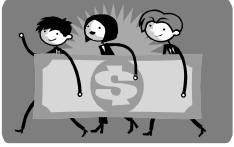
**Notes to the Financial Statement:** The Notes to the Financial Statement speak to i) the purpose of the organisation; ii) accounting policies; iii) receivables; iv) payables; v) deferred revenue and contributions; vi) capital assets and depreciation; and vii) long term debts and/or long term responsibility such as rent, benefits and its liability, such as pension. These notes need to be reviewed by your auditor and Board of Directors.

The Auditors' Financial Statement is the end result of the accounting process.

It summarises all of the financial transactions of the organization.

**Management Letter:** The management letter is normally addressed to the Board of Directors with recommendations and/or identification of issues with financial procedures. It is important to read it carefully, talk to your auditor and board about the recommendations and, if necessary, discuss ways of making changes.

The Management Letter also needs to be submitted to your funders. If the auditor identifies either major or minor financial issues, you should accompany its submission with a plan to make the recommended changes.



## Preparing for an Annual Audit

### Finances

**M**any new Executive Directors feel anxious as they think about their first audit. If you have been conducting your quarterly internal audit, you shouldn't have to worry about your annual audit.

To further assist you, we have assembled a checklist of items that you will need to prepare for the auditor. The list includes both pre-audit activities and the items for the audit itself. The pre-audit activities should take place in February or March. Some of the items will be in electronic rather than paper form.

Some of the items on the list will not be applicable to your organisation. We have bolded the items that are universal.

**Form 8**



**Audit Checklist**

**Finances**

**Pre-audit**

- Confirm dates of the audit with the auditor
- Send the confirmation letter to the bank (see attached)
- Send the list of funders including the contact person, name of funder and address to your auditor
- Trial Balance

**Audit** (as many as applicable)

- Bank Statements and cancelled Cheques
- Bank Reconciliation
- Deposit Books
- Cheque Stubs
- Charitable Receipts Book and/or regular receipts book
- Invoices paid during the fiscal year
- List of Accounts Receivable
- List of Grants Receivable
- List of Prepaid Expense
- List of Accounts Payable
- List of Vacation Payable
- List of Deferred Revenue
- Copy of Agreements with Funders, including budgets
- List of Grants
- Reconciliation of Interest Revenue
- Analysis of Miscellaneous Revenue
- Analysis of Salaries and Benefits (reconcile it to T-4)
- Board Minutes (signed and dated)
- General Ledger Book
- Credit Card Statements including receipts
- Credit Cards Merchant Copy
- Capital Assets – Any purchase of capital during the year and according to the policy
- Analysis of Donations
- Analysis of Revenue from Fundraising
- Copies of long-term agreements or debts (e.g., rent, vehicle lease)
- Analysis of Professional Fees
- Copy of the Financial Policy
- Copy of motions by the board that have financial implications
- Contract agreements with staff that identify their hourly/yearly salary
- Salary Scale
- Union Agreement



## Large Purchases – expense or asset?

### Finances

When organisations purchase higher-cost goods (such as computers or photocopiers), there may be a difference between how they are recognised in financial reports to the funder and in audited reports. For the funder, the purchase would be recorded as an expense. For the auditor, it may be recorded as a capital asset. If this happens, then the asset is depreciated annually rather than recorded on the expense sheet.

Because of this difference, it is recommended that not-for-profit organisations develop a policy on when a purchase is defined as an asset and when it is expensed. A policy may state, for example, “Capital assets such as furniture, fixtures, and computer hardware are recorded as an asset when the purchase cost is \$2,000 or more per item.”

Based on the policy and the purchase price, assets can then be expensed as “Furniture and Equipment,” or recorded as a “Capital Asset” and depreciated. The depreciation amount becomes the expense for the noted year. There are generally accepted depreciation rates<sup>11</sup>, which are as follows:

Building	4%
Furniture and Fixtures	10%
Computer Hardware	20%

### Reporting to Funders

Most funders do not recognise depreciation as an expense. Therefore, the financial report to the funders will include the full purchase amount of assets as an expense. This procedure will create a variance or difference between the financial report to the funders and the auditor’s statement.

It is the responsibility of the organisation to explain the difference between the auditor’s statement and the financial report to funders. The following form will assist you in reporting the difference.

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11. These depreciation rates are determined by the Canadian Institute of Chartered Accountants and located in the CICA Handbook. Because this handbook is only available to CICA members, you can speak to your organisation’s auditor for more information.





**Form 9**

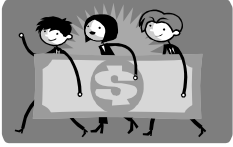
**Balancing Auditor's Statement to Funder's Financial Report**

**Finances**

Name of the Agency \_\_\_\_\_

Fiscal Year Ending \_\_\_\_\_

	Auditor's Financial Report	Financial Report to Funders	Notes
Closing Balance			
Capital Assets			
Mortgage Payment (Principal Only)			
Depreciation Expense			
Reconciled Balance			



## Financial Personnel

### Finances

It is very important that your organisation employ competent financial staff. If you are hiring a new financial staff person, look for someone who:

- ✓ is proficient at Excel and able to create formulas, determine percentages and create pie charts.
- ✓ can read and create financial reports.
- ✓ can demonstrate an ability to use your organisation's financial software.
- ✓ understands basic financial terms.
- ✓ is organised and responsive to timelines.
- ✓ can provide analysis of statements and rationale for recommendations.



*From the mouths of  
Executive Directors*

### **The highlights of being an Executive Director**

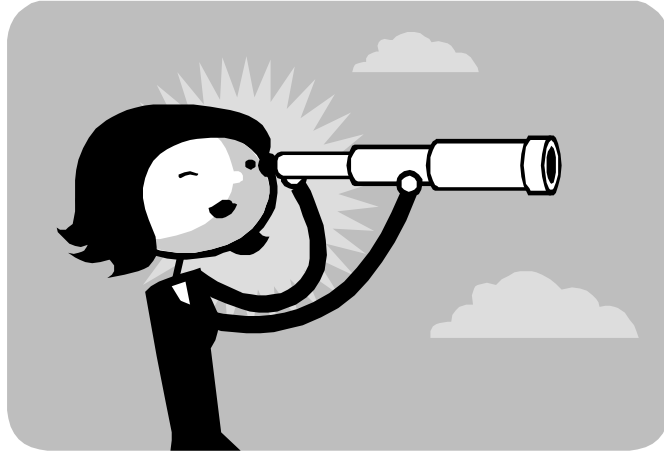
*Seeing the success of clients we serve (however small they may seem at the time)*

*The intrinsic reward of knowing I am making a difference in lives*

*Flexibility. It feels good at the end of the day*

*Being able to get things done, accomplished*

*I'm learning as much from the women accessing our services as they learn from me*



# Program Planning



## In this Section

### Program Planning

#### Strategic Planning

- Why Participate in Strategic Planning
- How does Strategic Planning Work?
- Planning Foundation
  - Mission Statement
  - Vision/Purpose Statement
  - Value Statement
- Reading the Environment
  - Table F: Sample SWOC Analysis*
- Long-Range Plan
  - Goals
  - Objectives
  - Activities & Strategies
- Monitoring and Updating the Plan
- Annual Operating Plan

#### Project Logic Model

- Components
  - Table G: Project Logic Model Description*
  - Table H: Sample Project Logic Model*
  - Form 10: Template for developing your Project Logic Model*

#### Proposal Writing

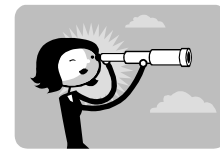
- Research
- Relationship
- Writing
  - Table I: Goals Versus Objectives*
- Recognition
- Reporting
  - Form 11: Proposal Worksheet*

#### Evaluation

- Types of Evaluation
- Evaluation Process
- The Evaluation Report

#### Fundraising

- Tips for Fundraising
  - Table J: Typical Funding Sources*



# Strategic Planning

Program  
Planning

Many Executive Directors can't bear the thought of Strategic Planning. Often it is because they have been a part of ineffective planning processes in the past – processes that have produced unrealistic plans that are not followed. Despite those experiences, strategic planning is a critical part of good organisational leadership. In fact, many of us participate in strategic planning on an ongoing basis for government funders, and don't even realise it.

Simply put, a strategic plan is a framework for an organisation's collective effort<sup>12</sup>. It answers the questions of what, why, when, who, and how. It provides a map for both short-term and long-term actions.

## Why participate in Strategic Planning?

Strategic Planning fills a number of purposes in an organisation<sup>13</sup>. It:

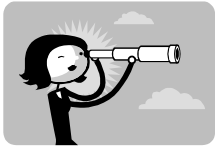
1. Ensures a shared understanding of the mission, purpose and values of the organisation.
2. Establishes goals and objectives that are in keeping with the mission, providing a framework that guides programming.
3. Provides an avenue for team building between the board and the staff to increase the sense of working together. Sometimes front-line staff feel that their Board of Directors doesn't understand what they do and how they do it. Working together on a strategic plan allows the staff to share with the board the work that they do.
4. Provides a sense of ownership of the plan for all parties (board, Executive Director, and staff). This often results in an increased sense of working together between the board and the staff.
5. Provides the Executive Director with a sense of direction and reassurance that they are carrying out agreed-upon activities and plans.
6. Provides a document that can be used to communicate the organisation's goals, objectives, and activities to stakeholders.
7. Demonstrates accountability and strong leadership to funders.
8. Ensures the most effective use of the organisation's resources by focusing on key priorities.
9. Provides a method for determining if new programs should be initiated and/or if new funding should be sought.
10. Provides a base for measuring change and organisational effectiveness.

Simply put, a strategic plan is a framework for an organisation's collective effort<sup>12</sup>. It answers the questions of what, why, when, who, and how.

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12. Stoesz, Edgar & Raber, Chester. *Doing Good Better!: How to be an Effective Board Member of a Nonprofit Organization*. (Good Books, 1994)

13. While the above list is taken from many sources, the authors would like to acknowledge in particular the impact of The Free Management Library ([www.managementhelp.org](http://www.managementhelp.org)).



## How does Strategic Planning Work?

### Program Planning

To quote Richard Celeste<sup>14</sup>, “*Planning should be reality-based and vision-driven.*”

Unfortunately, there is no one-size-fits-all model that will work for every organisation all the time. Together with your Board of Directors, you will need to determine the most effective method of planning for your organisation’s culture. There are a number of models for strategic planning, including: basic strategic planning, issue-based (or goal-oriented), alignment, scenario, organic, and PATH plans. A web search using the keywords strategic planning, non-profit, and management will provide a number of useful resources. One such website which gives a good introduction is [http://www.managementhelp.org/plan\\_dec/str\\_plan/models.htm](http://www.managementhelp.org/plan_dec/str_plan/models.htm)

The box below outlines the basic process for strategic planning. It revolves around three planning areas: the planning foundation, long-term planning, and annual operating planning.

### Strategic Planning

#### Planning Foundation

- Mission Statement
- Vision/Purpose Statement
- Value Statement
- Reading the Environment
  - SWOC (Strengths, Weaknesses, Opportunities, Challenges) Analysis
  - Wish List

#### Long-Term Planning

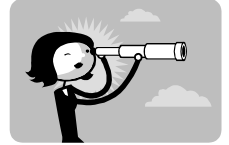
- Review the Planning Foundation
- Goals
- Objectives
- Activities and Strategies
- Monitoring and Updating the Plan

#### Annual Operating Plan

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14. Richard Celeste is a previous Ohio Governor and Board Member for Habitat for Humanity International. Quote in Stoesz & Raber, 1994.

## Planning Foundation



### Program Planning

In order to set the context for both annual and long-term planning, an organisation's Board of Directors, Executive Director and staff all need to have a shared understanding of the organisation's basic statements. It is likely that your mission, vision, and value statements have already been developed. These statements need to be reviewed each year to ensure that they are still appropriate. If your organisation is missing any of these statements, it is important to develop them before engaging in an involved planning process.

**Mission Statement:** The mission statement is simply a one sentence statement that says who the organisation is, what it does, for whom, and where. It is your organisation's fundamental description, communicating the essence of your organisation to stakeholders and the community at large. It is important that the mission statement be easy to remember and to repeat. Many experts recommend that every staff and board member should have it memorised.

*Example: Ikwe Widdjiitiwin Inc., Winnipeg, Manitoba*

*To address the needs of all Aboriginal women and their children who are abused – sexually, physically or emotionally, and to develop programs to meet these needs, in a culturally appropriate manner, in order that they are empowered to make decisions affecting their own lives.)*

### Why should we write a Mission Statement?

- ◆ The mission statement gives a one sentence description of the organisation that can be given to funders, media, participants, and potential and current donors
- ◆ Most funders require a mission statement

**Vision/Purpose Statement:** The vision or purpose statement clearly states what your organisation seeks to accomplish. It explains why the organisation exists and the ultimate goal of its work. Purpose statements usually include two phrases: a) an infinitive that shows a change in status, such as "to increase, to decrease, to prevent, to eliminate"; and b) an identification of the problem or condition to be changed. The statement focuses on outcomes and results rather than on methods.

*Example: In A Good Way, Brandon, Manitoba*

*To encourage the health, strength and wellbeing of families in a safe and supportive environment.*



### Why should we write a Vision Statement?

- ◆ The vision statement provides an overarching vision or purpose, by which to analyse current and potential objectives, activities, and outcomes
- ◆ The vision statement can motivate the board and staff towards a common end
- ◆ Many funders request a vision statement

**Value Statement:** A value statement lists the beliefs that your organisation's members hold in common and try to put in practice, the values that guide how the organisation operates. The value statement, which highlights four to six key values, answers the question, "What are the basic beliefs that we share as an organisation?" Examples of values include: integrity, compassion, community-led, individual and community capacity, and diversity.

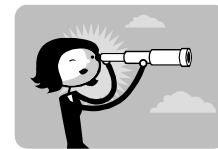
#### *Example: Wolseley Family Place, Winnipeg, Manitoba*

- *To focus on prevention, harm-reduction, and the promotion of wellness and optimal development (a family strengths perspective versus a deficit perspective)*
- *To deliver a participant-driven and focused-delivery service model*
- *To provide services that are holistic, flexible, voluntary, available, and accessible*
- *To promote cultural sensitivity and respect for individual values*
- *To emphasise interdependence and mutuality*
- *To strongly commit to empowerment and community development*

### Why should we write a Value Statement?

- ◆ The value statement provides the staff and board with a common language and understanding of *how* they want the organisation to operate
- ◆ The discussion can be team building, as staff and board develop common priorities
- ◆ It can be a benchmark for how the work of the organisation is to be carried out.





**Reading the Environment:** Before planning, you also need a sense of the environment in which you operate. This includes both internal (agency-related) and external (community, funding and society-related) factors. There are a number of ways to approach this task. You may want to do a “SWOC” analysis<sup>15</sup>. A SWOC Analysis allows you to outline the strengths, weaknesses, opportunities and challenges facing your organisation. The sample below gives some examples of factors which you can include in your analysis.

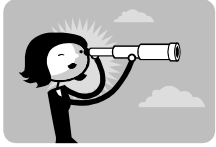
Another tool that you can use in reading the environment is to collate a wish list from your staff, your board, and your participants.

### Sample SWOC Analysis

Table F

<p><b>Strengths</b></p> <p><b>What does your project do well?</b></p> <ul style="list-style-type: none"> <li>• dedicated staff</li> <li>• positive relationship with funders</li> <li>• participants feel welcome and at home</li> <li>• outcome indicators show that we’re making a difference</li> <li>• strong fiscal management</li> <li>• lots of ideas</li> </ul>	<p><b>Opportunities</b></p> <p><b>What factors could have a positive impact on your project?</b></p> <ul style="list-style-type: none"> <li>• government prioritising children’s health</li> <li>• available funding for capital projects</li> <li>• room to expand social enterprise operations</li> <li>• more corporations becoming aware of us</li> <li>• change in government</li> </ul>
<p><b>Look Inward</b></p>	<p><b>Look outward</b></p>
<p><b>Weaknesses</b></p> <p><b>Where is improvement needed?</b></p> <ul style="list-style-type: none"> <li>• tight finances</li> <li>• participants request evening hours</li> <li>• long waiting list</li> <li>• policies need reviewing</li> <li>• board turnover</li> </ul>	<p><b>Challenges</b></p> <p><b>What factors could have a negative impact on your project?</b></p> <ul style="list-style-type: none"> <li>• change in government</li> <li>• uncertainty around core funding</li> <li>• need is greater than resources</li> <li>• increasing hunger in our community</li> <li>• increasing drug use in our community</li> <li>• shortage of trades workers</li> </ul>

15. Many resources refer to this as a “SWOT Analysis”, with the “T” standing for ‘threats.’ Some facilitators have started referring to it as a SWOC, preferring the word challenges to threats. We have chosen to use the term challenges, as it is more in keeping with our philosophy.



## Long-Range Plan

### Program Planning

The long-range plan is usually developed collaboratively by the board and staff. It sets the direction for the next three to five years, providing priorities and goals.

An effective long-term plan will give direction to the annual operating plans and will give you, as Executive Director, a direction for your work. Long-range plans aren't intended to be operational but rather to establish the context for your annual planning. They also tend to be more general, while the annual operating plan is detailed. Trying to make specific long-term plans tends to be frustrating and counter-productive.

The following steps are most often applied when employing a basic strategic planning process:

#### External Facilitator

It is often advisable to hire an external facilitator when developing the initial long-term plan. Having an outside person guide the process will ensure that everyone, including you, is able to participate fully. It allows for a person who is not a part of any interpersonal dynamics within the organisation to facilitate and thereby bring a more neutral approach.

**1. Review:** Review the **Planning Foundation**, as outlined above.

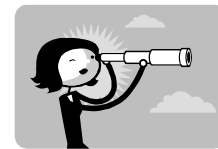
**2. Goals:** Determine the goals that will help you reach your mission. Goals are general statements envisioning what you want to accomplish over a specific period of time. Your goals answer the questions, ***What do we want to accomplish? Where do we want to go?***

*Example: CAPC (Community Action Program for Children) in Manitoba*  
*To enhance the wellbeing of children aged 0-6, living in conditions of risk.*

**3. Objectives:** Determine the objectives that will help you reach your mission. Your objectives are specific, measurable results or outcomes. Your objectives answer the questions, ***How will we know that we've met our goal? What will it look like when we get there?***

*Example: CAPC in Manitoba*  
*To improve parenting skills of parents/caregivers of children aged 0-6, living in conditions of risk.*

**4. Activities and Strategies:** Identify the specific programming areas and activities that will help you achieve your goals and objectives. This is where you will explore the question ***What will we do to get there?*** In developing the plan, you need to ask what resources will be required and explore ways of ensuring their availability. Other questions may include looking at what activities or services should be increased/decreased or which should be introduced/phased out. During the planning, you will need to clarify policies that guide the implementation. For example, do the policies clearly indicate what matters the Executive Director needs to bring to the board and which matters s/he can move ahead on?



**5. Monitoring and Updating the Plan:** A plan is only as good as its implementation. As Executive Director, it is your job to monitor implementation on an ongoing basis. It is recommended that at the end of each year, you and the board review the long-range plan. During the review, the year is evaluated, with an emphasis on how well the goals are being met and the action plans implemented. You can then drop the year just completed from the plan and add a new final year. Boards that follow this approach then find it helpful to start from scratch approximately every five years.

**Example  
Manitoba CAPC Coalition**

**Goal:** To enhance the wellbeing of children aged 0-6, through supporting Manitoba CAPC Projects.

**Objectives:**

i) To increase the knowledge and skills of CAPC management and staff, with respect to CAPC programming.

- Activities:**
- a) Management training
  - b) Front-line staff conference
  - c) Coalition meetings and ongoing communication

ii) To facilitate and promote project networking, communication, best practices and strategies to address challenges among Manitoba CAPC projects.

- Activities:**
- a) Coalition meetings
  - b) Management training
  - c) Ongoing communication between meetings
  - d) Front-line staff conference

iii) To share CAPC expertise and knowledge within the broader community.

- Activities:**
- a) Develop and distribute Executive Director Orientation Manual
  - b) Website
  - c) Provincial conference
  - d) Distribution of Project Directory to stakeholders
  - e) Develop and distribute annual newsletter

iv) To maintain effective administration of the coalition

- Activities:**
- a) Communication
  - b) Documentation
  - c) Governance

### Annual Operating Plan

The long-range plan will provide you with a blueprint for developing your annual operational plan. There are a number of ways of completing such a plan, some of which are mandated by the programming funder. In this manual, we are recommending a work plan based on the Project Logic Model.



## Project Logic Model

### Program Planning

A Project Logic Model<sup>16</sup> is a graphic representation of a project, showing the ‘logic’ of how goals, objectives, and activities lead to specific results. The model provides the reader with an easy-to-understand flow from goals to objectives, to activities, to outcomes, showing how all aspects are linked together.

### Benefits of the Project Logic Model:

**Efficient and Effective Planning:** This model can assist you in planning and laying out your project, ensuring that there is alignment between your goals/objectives, activities, and outcomes/impacts. Using a Logic Model can help you stay on track and clarify your priorities.

**Improved Implementation:** Once the project begins, the Project Logic Model can keep you on track, reminding you of your activities and short term results.

**Foundation for Tracking and Evaluating Results:** The Project Logic Model keeps you focused on your intended results. It can be instrumental in developing your evaluation process.

### Components:

The Project Logic Model includes the following headings:

**Goal** – statement of the overall purpose of the project

**Objectives** – specific statements of what the project sets out to accomplish; the concrete changes you are planning to make.

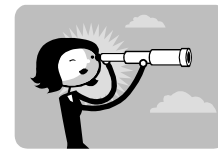
**Activities** – specific tasks to complete through the implementation of the project

**Outputs** – immediate results of your project activities. These are the concrete products of your activities. For example, “12 participants complete a six-week ‘Nobody’s Perfect’ parenting class.” Outputs link directly to the project activities – activities are what is done and outputs are the expected results.

**Outcomes** – intermediate results, shown within one to three years of the project’s start. Outcomes speak to the changes in behaviour, practice, policy or conditions achieved by your project. Outcomes relate back to your objectives – objectives are the *desired* results, while outcomes are the *expected* results.

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16. This section draws heavily on information in the Evaluation Toolkit, published on the REDDI (Rural Economic Development Data & Intelligence) section of the Government of Ontario’s website. Retrieved December, 2007 from See [http://www.reddi.gov.on.ca/track\\_describeproject.htm](http://www.reddi.gov.on.ca/track_describeproject.htm) .



**Impacts** – long-term results, most often seen three to 10 years after the project starts. The impacts are the ultimate changes that you expect to see. Impacts relate back to the goals – a goal is a *desired* end result, while the impacts are the *expected* end results.

Table F provides a further description of the Project Logic Model.

Table G is a sample Project Logic Model, developed by the Manitoba CAPC Coalition.

Form 11 is a template that you can use when developing your logic model.

Note:

An impact column is not always appropriate for all projects, especially short-term projects or ones where there is no capacity to measure the long-term impacts. These projects will then sometimes use a “Process Indicators” or Satisfaction column.

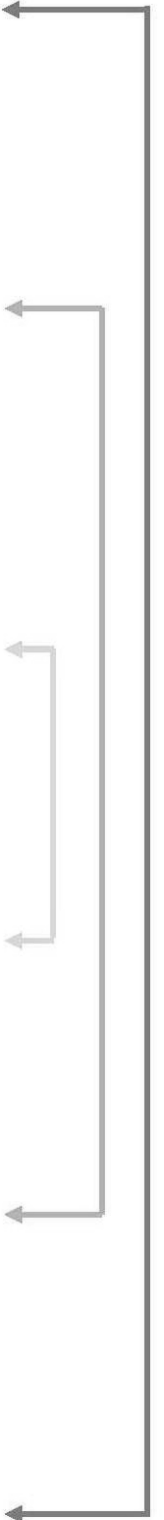
### A Process for Developing Your Project Logic Model

1. Prepare a large sheet of paper with the following headings:
  - Goal
  - Objectives
  - Activities
  - Outputs
  - Process Indicators (Optional)
  - Outcomes
  - Impacts (Optional)
2. Bring a pad of sticky notes and all documents relevant to the project.
3. Use the sticky notes to write down all of your ideas. This process gives you greater flexibility. You may need to move one of your notes from one category to another. As you streamline the model, you can simply remove the sticky notes that you don't want to use.
4. Start by filling in what you understand as your outcomes. One way to do this is by defining how you will know if your project is successful. For example: “the project will be successful if it increases parent's knowledge of healthy child development.” If you start with the successful outcomes, you can then plan project activities that will lead to those results.
5. Copy the completed work plan (Project Logic Model) onto your template. It is now ready for distribution.

**Table G: Project Logic Explanation**

GOAL	OBJECTIVES	ACTIVITIES	OUTPUTS	OUTCOMES	IMPACTS
Statement of the overall purpose of the project	Specific statements of what the project sets out to accomplish	Specific tasks to complete through implementation of the project	Immediate results (direct products of project activities)	Intermediate results (1 to 3 years after project starts)	Long-term results (3 to 10 years after project starts)
<p><b>What is the key challenge or problem your project is working to resolve?</b></p> <p>Language "To develop ... " "To reduce ..."</p> <p>Visionary, high level statement.</p> <p>Long-term time frame.</p>	<p>More specific than a goal, project objectives reflect the <b>concrete changes</b> you are aiming to make through implementation of the project.</p> <p>A typical project will have 3-5 objectives.</p> <p>Try to limit to a few objectives.</p> <p>Determine the time required to achieve each objective (1-3 years).</p>	<p>Focus on the <b>key steps</b> necessary to achieve your objectives.</p> <ul style="list-style-type: none"> <li>Identify participants, beneficiaries or stakeholders for each activity</li> <li>What mix of activities will give you the greatest chance of reaching your objectives?</li> <li>Check each activity or group of activities to see if they will <b>logically</b> lead to the desired outcomes; if not, then consider alternative activities... or ask yourself if your desired outcomes are realistic.</li> <li>Stay within budget!</li> </ul>	<p>What are the <b>actual concrete products</b> of your activities?</p> <p>Could be quantitative or qualitative.</p> <p>Examples: "15 members complete the course" or "increased awareness of safety procedures".</p> <p>Usually tracked for each quarter or year of the project.</p>	<p>What <b>changes</b> in behaviour, practice, policy or conditions will your project achieve?</p> <p>Timeline: typically see these results 1-3 years after the project starts</p> <p>Examples: "80% of course participants will apply the technology in their work" or "increased collaboration among network members"</p>	<p>What long-term changes will your project produce?</p> <p>Typically not realized or measurable until a few years after project commenced.</p> <p>"Impact" describes the ultimate changes you expect to see at a high level: organizational, community, society.</p> <p>Measuring impact requires adequate funding to undertake long-term research.</p>
Goals and Objectives represent the strategic direction of your project.		Activities comprise the Project Work Plan, which should include details for each activity (Who? What? When? Where? How?).	Outputs link directly to project activities; activities are what is done, outputs are the expected results.	Outcomes relate to your objectives; objectives are desired, outcomes are the <u>expected</u> results.	Impacts relate to goals; a goal is desired, impacts are the <u>expected</u> end-results.

**PROJECT LOGIC MODEL**



**Table H:**

**Manitoba CAPC Coalition**

**Forecast Workplan  
2007/08**

GOAL: To enhance the well-being of children aged 0-6, through supporting Manitoba CAPC Projects.

Objectives	Programs/Activities	Process Indicators (Outputs) & Tools	Process Indicators (Satisfaction) & Tools	Outcome Indicators & Tools
<p><b>To increase CAPC management &amp; staff knowledge and skills, with respect to CAPC programming</b></p>	<p><b>Management Training:</b>                      ◆ May 29 &amp; 30 Training                      Focus: Leadership Skills &amp; Personnel Policies</p> <p>◆ Trainings piggy-backed onto Coalition meetings: Sustainability &amp; Emergency Preparedness</p> <p><b>Conference</b>                      Theme: Mental Health Matters                      Location: Russell, MB                      Dates: September 18-21, 2007</p> <p><b>Coalition meetings &amp; ongoing communication</b>                      ◆ 4 meetings in Winnipeg:                      Meetings include: Round Table Project Updates, Activity Planning, Administrative Functions, Identification &amp; discussion re trends affecting projects and re project needs and support</p> <p>◆ Ongoing email communication: with individual sites, sharing information with the Coalition as a whole, and disseminating information from the PHAC Consultants and the Evaluation Working Group</p>	<p># &amp; topics of trainings                      Location of trainings                      # of attendees                      Tools: Coalition Minutes &amp; Records</p> <p>Conference Held                      # of attendees                      # &amp; topics of workshops                      Tool: Coalition Records</p> <p># of meetings                      # of email communications                      # of attendees at meetings                      Tool: Coalition Minutes &amp; Records</p>	<p>Proportion of participants who are satisfied with Management Trainings                      Tool: written questionnaire after training</p> <p>Proportion of participants who are satisfied with annual conference                      Tool: written questionnaire after conference</p> <p>Proportion of participants who are satisfied with meetings &amp; ongoing communication                      Tool: annual written questionnaire</p>	<p>Proportion of participants who report increased knowledge of topics relevant to CAPC programming                      Tools: annual written questionnaire (Directors) &amp; written questionnaires after conference &amp; training</p> <p>Proportion of participants who report increased ability to deliver CAPC programming                      Tools: annual written questionnaire (Directors) &amp; written questionnaire after conference &amp; training</p>

Objectives	Programs/Activities	Process Indicators (Outputs) & Tools	Process Indicators (Satisfaction) & Tools	Outcome Indicators & Tools
	<p><b>PHAC involvement in meetings</b> Participation includes reciprocal updates. PHAC update includes: i) needs, support, trends and resources affecting project operation; ii) clear communication regarding administration processes and funding requirements; iii) involvement in conference planning</p> <p><b>CAPC Evaluation activities</b> Project Coordinator &amp; 4 representatives sit on EWG</p>	<p># of meetings attended by PHAC reps Tool: Coalition Minutes</p> <p># of Coalition representatives on the EWG # of EWG meetings attended by Coalition members # of EWG reports at Coalition meetings Tools: EWG Minutes &amp; Coalition Minutes</p>	<p>Level of PHAC satisfaction with meetings <i>Proportion of participants who are satisfied with PHAC involvement</i> Tool: annual written questionnaire</p> <p>Proportion of Directors satisfied with Coalition involvement in Evaluation activities Tool: annual written questionnaire</p>	
<p><b>To facilitate and promote project networking, communication, best practices, and strategies to address challenges among Manitoba CAPC projects</b></p>	<p><b>Coalition meetings</b> As above</p> <p><b>Management Trainings</b> As above</p> <p><b>Ongoing communication between meetings</b> As above</p>	<p># of meetings <i>Rate of attendance at meetings</i> # meetings attended by PHAC Tool: Coalition minutes</p> <p># &amp; topics of trainings <i>Location of trainings</i> # of attendees Tools: Coalition Minutes &amp; Records</p> <p># of emails sent out <i>Types of emails sent out</i> Tool: Coalition Records</p>	<p>Proportion of Directors satisfied with Coalition meetings <i>Level of PHAC satisfaction with Coalition meetings</i> Tool: annual written questionnaire</p> <p>Proportion of participants who are satisfied with Management Trainings Tool: written questionnaire after training</p> <p>Proportion of Directors satisfied with ongoing communication Tool: annual written questionnaire</p>	<p>Proportion of Participants who report increased connection with other CAPC projects Tools: annual written questionnaire &amp; written questionnaire after conference Directors Tool will include questions regarding increased awareness of programs &amp; services benefiting their participants (old workplan)</p>



Objectives	Programs/Activities	Process Indicators (Outputs) & Tools	Process Indicators (Satisfaction) & Tools	Outcome Indicators & Tools
<p><b>To share CAPC expertise and knowledge within the broader community.</b></p>	<p><b>PHAC involvement in meetings</b> As above</p> <p><b>Conference</b> As above</p>	<p># of meetings attended by PHAC reps Tool: Coalition Minutes</p> <p>Conference occurred # of attendees Tool: Coalition Records</p>	<p>Level of PHAC satisfaction with meetings <i>Proportion of participants who are satisfied with PHAC involvement</i> Tool: annual written questionnaire</p> <p>Proportion of participants satisfied with annual Coalition conference Tool: written questionnaire after conference</p>	<p>Proportion of Directors who report increased awareness in their community of CAPC programming Tool: annual written questionnaire</p> <p>Proportion of Directors who report increased support in their community for CAPC programming Tool: annual written questionnaire</p> <p>Increased awareness of CAPC in Manitoba Tools: Conference Records</p>
	<p><b>Promotional activities</b> geared to community, funders, politicians, staff, participants and other stakeholders. Anticipated events include: ◆ Profiling our resources at 2 International Conferences ◆ Display/ Participation in National Child Day Event ◆ Sharing the Coalition Decision-Making Model with other organizations ◆ Distribution of Project Directory to stakeholders ◆ Members sharing Coalition/CAPC materials &amp; knowledge ◆ Website ◆ Production &amp; Distribution of Promotional Stationery ◆ Involvement of PHAC in development of resources ◆ Development of Tip Sheets ◆ Provincial NPF Conference</p>	<p># &amp; type of profiling activities/ events # of opportunities to share resources # of hits on website Types of resources developed &amp;/or produced Resources Distributed Ways that Coalition members promoted CAPC Tools: Coalition Records, annual written questionnaire, website data</p>	<p>Proportion of Directors who are satisfied with the promotional activities Level of PHAC satisfaction with the promotional activities Tool: annual written questionnaire</p>	

## Form 10: Template for Developing your Project Logic Model

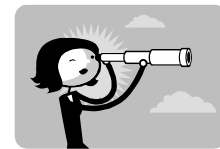
<b>GOAL</b>	<b>OBJECTIVES</b>	<b>ACTIVITIES</b>	<b>OUTPUTS</b>	<b>OUTCOMES</b>	<b>IMPACTS</b>
Statement of the overall purpose of the project	Specific statements of what the project sets out to accomplish	Specific tasks to complete through implementation of the project	Immediate results (direct products of project activities)	Intermediate results (1 to 3 years after project starts)	Long-term results (3 to 10 years after project starts)
Goals and Objectives represent the Strategic Directions of your Project		Activities comprise the Project Work Plan, which should include details for each activity (Who?, What?, When?, Where? How?)	Outputs link directly to project activities; activities are what is done... outputs are the expected results of what is done	Outcomes relate to your objectives; objectives are desired, outcomes are the <u>expected</u> results	Impacts relate to goals; a goal is <u>desired</u> , impacts are the <u>expected</u> end-results



### Program Planning

#### Project Logic Model

[http://www.reddi.gov.on.ca/doc/3759690\\_logic\\_model\\_worksheet.doc](http://www.reddi.gov.on.ca/doc/3759690_logic_model_worksheet.doc)



# Proposal Writing

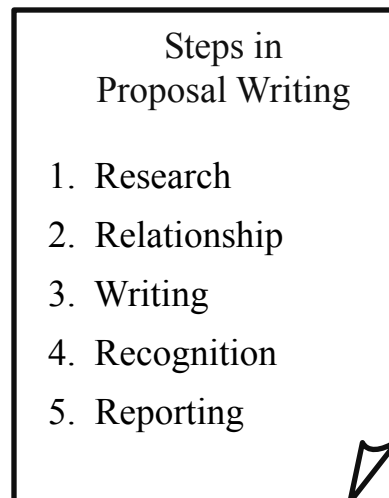
Program  
Planning

One of the primary means of financing nonprofits is through government and foundation grants. To access these funds, you will most often need to write a proposal. While the format and length may be dictated by the funder, the outline below will give you a starting place for your next proposal. We have also attached a Proposal Worksheet.

## 1. Research:

The first step is to seek out potential funders for your project. Talk to other agencies or to your current funders. You can also check government websites and do an Internet search. Once you identify potential funders:

- ◆ Look for a fit between your project and their funding priorities.
- ◆ Note their priorities. It's helpful to highlight them so that you can refer back to them when you write your proposal. (*Proposal Worksheet*)
- ◆ Have a clear sense of your agency's mission, goals and objectives. Make sure that the funding priorities are compatible with your agency. (*Proposal Worksheet*)



## 2. Relationship

Call the contact person and describe your project to them. They will give you a sense of whether it fits with their priorities – and if not, may have other suggestions. It is important to have a strong relationship with this person, as they may be in a position to advocate for your proposal. Additionally, they may be the person you work with if funding is approved. These conversations and relationships can be as important as the written proposal.

## 3. Writing

Below is a sample proposal outline that you can use. Some funders will provide a sample outline which, of course, you should use.

We have also attached a Proposal Development Worksheet, which you can use to organise and clarify your thoughts as you prepare your proposal.

### A. Executive Summary:

The executive summary provides the reader with a quick synopsis of your proposal. It should include the name of your organisation, the amount requested, the timeframe of the project and a short description. An executive summary can be short and to the point.

**Example:** *The Pas Family Resource Centre is requesting \$150,000 over three (3) years to establish the “Using Arts for Community Development” program. This program will assist participants in creating change in their personal lives and the community, through creatively expressing their experiences and hopes.*



There are times when you may want to write a more extensive summary, especially if your proposal is innovative or contains a large amount of information. Nevertheless, the executive summary should never be longer than one page.

**Program  
Planning**

**B. Proposed Project:**

This is the bulk of your proposal. In this section, you will convince the funder that the issue is important, that your solution is appropriate and that yours is the right organisation to carry it out.

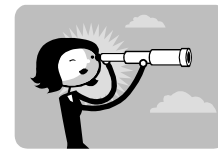
i) Statement of Need: In this section you convince the funder of the need in your community and/or organisation, helping the reader to learn more about the issues. You cannot assume that the funder understands the issues in your community, so it is important to include data (external and/or internal) that support your case. Demonstrating that you have a clear understanding of the issue is a critical part of showing your agency's expertise. *(Included on Proposal Worksheet)*

**Helpful Hints in Writing the Statement of Need<sup>17</sup>:**

1. Decide which facts or statistics best support the project. Ensure that your information is accurate and current.
2. Convey a sense of hope, so that the reader does not feel there is nothing that can be done, so why even bother?
3. Decide if you want to put your project forward as a model. Sometimes this can expand your funding options, but there may also be an implied or explicit expectation for you to help replicate the program.
4. Determine whether it is reasonable to portray the need as acute. There is a balancing act between showing the funder that the problem you want to address is worse than others and showing that your proposed solution makes more sense than others.
5. Decide whether you can show that your program addresses the need differently or better than other projects that preceded it. Take care not to be critical of other agencies but rather, where possible, show that you are on good terms with similar organisations.
6. Avoid circular reasoning, where you present the absence of a solution as the actual problem.

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17. The World Bank, "Proposal Writing Short Course," Retrieved January, 2008 from <http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/EXTSOCIALDEVELOPMENT/EXTSMALLGRANTS/0,,contentMDK:20507545~menu>



ii) Description of the Project: While most funders don't request this, it is helpful to provide the reader with the big picture, giving them an idea of what the project will look like. Some proposal writers include the description in the executive summary rather than in the body of the proposal.

iii) Goal: The goal is a general statement envisioning what the project will do. It is a phrase or short sentence that describes the ideal purpose of your project, answering the questions, ***What do we want to accomplish? Where do we want to go?***

*Example: (CAPC in Manitoba)*

*To enhance the well-being of children aged 0-6 years, living in conditions of risk.*

iv) Objectives: Objectives are specific, measurable results or outcomes. Objectives should be S.M.A.R.T.: Specific, Measurable, Achievable, Relevant and Time-bound. Your objectives answer the questions, ***How will we know that we've met our goal? What will it look like when we get there?***

*Example: (CAPC in Manitoba)*

*To improve the healthy development of children 0-6, living in conditions of risk.*

**Goals ask**  
What do we want to accomplish?

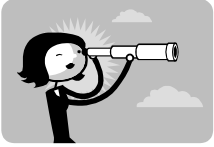
**Objectives tell us**  
How will we know that we've met our goal?

Table I

Goals versus Objectives	
Goals	Objectives
<ul style="list-style-type: none"> <li>• Broad statements that provide a general intention</li> <li>• Abstract</li> <li>• Cannot be validated</li> <li>• Provide a framework for the objectives</li> <li>• Are consistent with the mission statement of the organisation and can be adapted to changes in the program</li> </ul>	<ul style="list-style-type: none"> <li>• Specific statements that indicate what will be achieved</li> <li>• Concrete, speaking to tangible results</li> <li>• Can be measured and validated</li> <li>• Provide definition for the goal</li> <li>• Are assessed through various indicators</li> </ul>

v) Activities: The proposal needs a description of the various activities that will be undertaken, in order to meet the objectives. There should be a clear connection between the objectives and activities. Be as specific as possible. For example, instead of stating "Parenting Classes," use "Four six-week 'Nobody's Perfect' parenting classes, offered to an average of six participants."

*Hint*: You want to show a clear connection between your objectives, activities, outputs, and outcomes. One way is to name the appropriate activities under each objective. If your outputs and outcomes are defined at the time of writing, you can list them with the corresponding activities. (*Proposal Worksheet*) If you've completed your Project Logic work plan, it will show these factors more clearly.

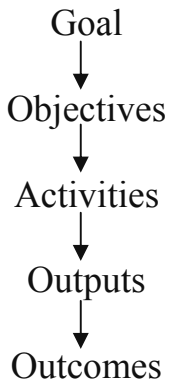


vi) Time Lines: Provide the funder with a chronological outline of your project's activities, including items such as hiring, orientation, and concluding the project.

**Program Planning**

vii) Project Logic Work Plan (optional): The Project Logic Model provides the funder with a quick visual picture of the project, clearly illustrating the flow: Goal → Objectives → Activities → Outputs → Outcomes. Depending on the level of detail, it can also show the measurement tools, responsibilities, and outcome indicators. (See section on *Project Logic Model*, p. 88-94)

The Project Logic Model provides the funder with a quick visual picture of the project, clearly illustrating the flow:



vii) Partnerships and Collaboration: It is important to funders to see that your agency and this project are supported by other stakeholders and that you are working collaboratively. You can outline how you are working with other agencies, your community, individuals, and even other programs (where applicable) within your organisation. It is good to get as many letters of support from these stakeholders as possible. Occasionally a funder will specify from whom the letters of support should come.

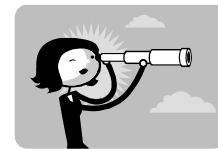
viii) Evaluation: It is important to include your evaluation plan. If you have developed a Project Logic model, this is fairly straightforward, as most of the factors have already been determined. You will also want to decide if you wish to use an external or internal evaluator. Factors that weigh in favour of an external evaluator include: i) lack of expertise within your organisation; ii) a funding requirement; iii) wanting to use the evaluation for ongoing funding; and iv) if the project is innovative or experimental.

ix) Budget: Developing a program budget is similar to developing your overall organisational budget. You need to take into consideration all of the funders who will be contributing. You also need to include in-kind donations from your organisation. While most funders require a minimum of 10 per cent in-kind donation, this amount can be as high as 50 per cent. It is important to check the funder's information.

The amount you are requesting will vary depending on the scope of the program and your available resources. The five primary categories of expenses for programming budgets are as follows:

- Personnel
- Training Expenses
- Operating and Programming Expenses
- Publicity
- Evaluation Expenses
- Dissemination plans, if producing a final product

Capital projects, on the other hand, tend to have two primary categories to consider: cost of the capital (most funders require three estimates) and training the staff on the new equipment. A budget template has been included in the Proposal Worksheet.



### Relationship with the Funder:

Whether or not this information is specifically requested, this section provides an opportunity to highlight for the funder how your project fits with their priorities.

- i) Fit with the Funder's Goal and Objectives: If the funder has outlined their goals and objectives, determine which of these are fulfilled by your project. In a couple of sentences, outline the fit.
- ii) Fit with Eligibility Criteria: Highlight as many criteria as possible and clarify how your project fulfils them.
- iii) Recognition of Funder: This is your opportunity to tell the funder how you will thank them for their contribution. If you can, find out what their preference is. It may be through press releases, news stories, recognition in the Annual Report or plaques. Occasionally, a funder likes to remain anonymous, in which case you will omit this section.

### Organisational Profile

Funders are not only interested in your project but also in your organisation's ability to carry out the proposal. This is your opportunity to let your organisation shine.

- i) Mandate/Mission Statement
- ii) Vision/Purpose Statement, Values Statement
- iii) Charitable Number
- iv) Short Agency Description: Here you can highlight the organisation's programs, activities, history, numbers, and achievements.
- iv) Capacity to Manage: (*Optional*) In this section you could highlight the various projects and budgets that your organisation has managed in the past.
- v) Sustainability: In general, funders want to know that you will not become reliant on them for ongoing funding. You need to identify how you will sustain the program after the funding is done.

The Organisational Profile is your opportunity to let your organisation shine.

### Attachments:

- i) Any work plans, timelines etc. referred to in the proposal body.
- ii) Organisation background information (1 to 2 pages)
- iii) Board of Directors
- iv) Current Organisation Budget
- v) Most recent Audited Financial Statement
- vi) Most recent Annual Report
- vii) Letters of support from other organisations
- viii) Any additional information requested by the funder



## Program Planning

### 4. Recognition

Unless they request to remain anonymous, it is important to give your funders recognition for their contribution. Most funders will indicate how you are required to acknowledge their contribution in their funding approval letter or legal agreement. Required recognition often includes indicating their funding on all press releases, publications, and construction. The legal agreement may indicate the wording that you are required to use, while also indicating if you need to include a disclaimer.

A sample is the phrasing used for this manual:

*Production of this document has been made possible through a financial contribution from the Public Health Agency of Canada.*

*The views expressed herein do not necessarily represent the views of the Public Health Agency of Canada.*

### 5. Reporting

Your letter of agreement will indicate what sort of reporting is required by the funder. It usually includes some form of report indicating the project's activities, outputs, successes, and failures. It will also require a financial report. Depending on the length of the project and the level of funding, you may be required to report on a quarterly basis or only at the end of the project.

#### Tips for Proposal Writing

- Use the funder's phrases where possible in your proposal
- Keep your language clear and simple. Avoid jargon, other than phrases used in the funder's literature
- Use formatting that makes it easy for the reader to follow the flow of the proposal.
- Use bullets and numbers for lists
- Use diagrams and tables instead of longhand to make it easier for the reader
- Use active rather than passive verbs. *For example:*  
*Passive - The outcomes will be evaluated by Young Parents Resource Centre;*  
*Active - Young Parents Resource Centre will evaluate the outcomes.*
- If your proposal requires a lot of background information, provide the bulk of it in an appendix rather than in the main body of the proposal



## Form II: PROPOSAL DEVELOPMENT WORKSHEET

### The Funder:

Funder's Key Words: \_\_\_\_\_

Funder's Goals/Objectives	Proposal's fit
<i>E.g., Community-led solutions</i>	<i>Proposed solution suggested by community member and endorsed at community meeting</i>

### The Project

Need	Ways Project meets needs
<i>E.g., 25% of infants in community are born underweight</i>	<i>Providing milk and grocery vouchers to pregnant women will increase infant weight</i>

**Goal:**

*Don't worry about proper phrasing.  
Write down your thoughts;  
you can pretty up the phrasing later*

Example:

**Objective #3:**

*To enhance staff capacity to respond to situations involving problematic substance use*

**Activities:**

*1. What? Staff training on drug issues. Help staff respond appropriately*

*When? Ongoing*

*Where? tbd*

*How often? 1/2 day every quarter*

*Numbers? Approximately 30 staff*

**Outcomes:**

- more aware of impact on individuals & community*
- Know better how to respond*
- Feel more comfortable responding*

**2. What?**

*When?*

*Where?*

*How often?*

*Numbers?*

**Outcomes:**

**3. What?**

*When?*

*Where?*

*How often?*

*Numbers?*

**Outcomes:**

**Objective #2:**

**Activities:**

**1. What?**

*When?*

*Where?*

*How often?*

*Numbers?*

**Outcomes:**

**2. What?**

*When?*

*Where?*

*How often?*

*Numbers?*

**Outcomes:**

**3. What?**

*When?*

*Where?*

*How often?*

*Numbers?*

**Outcomes:**

**Objective #1:**

**Activities:**

**1. What?**

*When?*

*Where?*

*How often?*

*Numbers?*

**Outcomes:**

**2. What?**

*When?*

*Where?*

*How often?*

*Numbers?*

**Outcomes:**

**3. What?**

*When?*

*Where?*

*How often?*

*Numbers?*

**Outcomes:**

# Budget Worksheet

Revenue	Amount Requested	Other Funders	Donations In-Kind	Total
Funder#1				
Funder #2				
Donations In-Kind				
<b>Total Revenue</b>				
<b>Expenses</b>				
Personnel Position #1				
Position #2				
Position #3 (Finance?)				
Benefits – Mandatory and non-mandatory				
<b>PERSONNEL - SUBTOTAL</b>				
Rent <i>(Many organizations calculate the cost per sq. foot of office space)</i>				
Office Expense & Supplies <ul style="list-style-type: none"> <li>• Supplies</li> <li>• Postage</li> <li>• Telephone</li> <li>• Photocopying</li> </ul>				
Travel				
Staff Training				
Program Supplies				
Technology Supplies <ul style="list-style-type: none"> <li>• E.g. software, license, external back-up cost</li> </ul>				
Administrative (Insurance, Audit, etc.)				
Evaluation				
Other				
<b>Total Expenses</b>				

**Notes/Comments:**



# Evaluation

**E**valuation is how you track and report on your project's progress and success, in addition to being an important part of accountability to funders.

## Why Evaluate?

- To respond to demands for accountability
- To demonstrate an effective and efficient use of financial and other resources
- To recognise actual changes and progress made
- To identify success factors, needs for change or improvement, and where expected outcomes were unrealistic
- To show stakeholders that the desired outcomes are being achieved.

## Types of Evaluation

There are several different types of evaluation, which are sometimes conducted together. Deciding which to use, or what combination to use, depends on where you are at in the project development, who asked for evaluation and what the initiator wants to know (purpose). Often a combination of process and outcome is used.

### Needs Assessment:

A needs assessment determines the need for a program within a community or client population. This form of evaluation is often conducted during the planning phase of a project. The collected data can be used to secure funding or obtain increased funding.

### Process Evaluation:

Evaluation is how you track and report on your project's progress and success, in addition to being an important part of accountability to funders.

A process evaluation monitors a project by describing and assessing the services provided, determining its success in implementing the activities it had planned. The evaluation identifies what you did, how well you did it, what could be improved and suggestions for the improvements.

The process evaluation is preferably conducted throughout a program's existence. The evaluation process also explores stakeholder (staff, participants, community partners, board, funders) satisfaction with both program delivery and administrative services.



### Outcome Evaluation:

The outcome evaluation is designed to measure change resulting from project activities. It explores both expected and unexpected outcomes answering the question “What difference does the project make?” In order to conduct an outcome evaluation, the project needs to know which outcomes it is expecting. Consequently, it is very important to have measurable and achievable objectives. The evaluation is often conducted after a project has been in operation for a while, or at the completion of the project. The results can be used to show accountability and success.

### Impact Evaluation

Impact evaluation explores longer term changes or benefits resulting from a project, going beyond the immediate results. Impacts are harder to measure, especially for short-term projects.

You may choose to use either an internal or external evaluator. The decision is based on several factors, including the availability of financial resources, evaluation expertise within the organisation, and funding requirements.

## Evaluation Process <sup>18</sup>

While evaluations vary, they are generally based on the following ten steps. <sup>19</sup>

### Step 1: **Get an overview of the program**

The overview includes reviewing the program’s goals, objectives, activities, and initial proposal.

### Step 2: **Determine why you are evaluating.**

*Decisions to be made:*

- What is the general focus of the evaluation?
- What is to be evaluated?
- What is the purpose of the evaluation?
- Who is the target audience?

### Step 3: **Determine what you need to know and formulate research questions.**

*Decisions to be made:*

- What are the key questions that need answering?
- What is feasible in terms of budget, time, available resources, and expertise?

### Step 4: **Figure out what information you need to answer questions.**

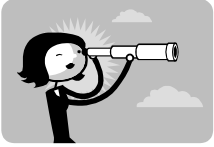
*Decisions to be made:*

- What information needs to be obtained to answer these key questions given what is feasible?

---

18. This section is intended to give an overview of the evaluation process, rather than providing training on how to conduct an evaluation.

19. This information was compiled from a number of sources. Foremost amongst them are: [http://www.evaluationwiki.org/index.php/Evaluation\\_Definition](http://www.evaluationwiki.org/index.php/Evaluation_Definition) and adapted from Payne, D.A. (1994). *Designing Educational Project and Program Evaluations: A Practical Overview Based on Research and Experience*. Kluwer, Academic Publishers, Boston.



**Program  
Planning**

**Step 5: Design the evaluation.**

- Decisions to be made:
  - What information will be gathered?
  - From whom?
  - By whom?
  - How will it be gathered?
  - (see Data Gathering Tools sidebar)

**Step 6: Collect information.**

**Step 7: Analyse information.**

- Decisions to be made:*
  - How will the information be analysed?
  - By whom?

**Step 8: Formulate conclusions.**

**Step 9: Communicate results.**

- Decisions to be made:*
  - How will the results be communicated?
  - To whom? (See information below)
  - By whom?

**Step 10: Use results to modify program.**

- Decisions to be made:*
  - Which recommendations will we follow?
  - What additional resources are needed to do so?
  - What is our plan of implementation?

**Data Gathering Tools:**

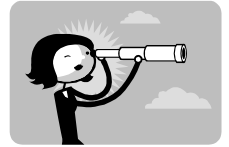
- Background Information
  
- Documentation – read project-related documents (such as reports to funders, minutes, client surveys)
  
- Individual Interviews
  
- Questionnaires
  
- Focus Groups
  
- Direct Observation

## The Evaluation Report

An evaluation report is only useful if its findings are recorded and read. It will outline the details of the research (methods, data sources, etc.), the findings, explanations, and recommendations. A well-written report will clearly identify the key learnings from the analysis, with a focus on the achieved outcomes and the factors that influenced the outcomes. The report will conclude with recommendations on the direction the project should take, i.e., whether it should continue as is or should make changes.

Some evaluations are relevant to a number of diverse stakeholders, all of whom need to receive the results. While it is not usually possible to write different reports for each audience, you will want to highlight different information. It may mean presenting the information in different formats (such as a full report, press release, meetings, executive summaries) or writing separate executive summaries for each audience.

# Fundraising



Most nonprofits need to to fundraise to cover their costs. As the number of not-for-profit organisations grows, there are more and more seeking out the same dollars. It is important to think carefully about the ways in which you want to raise funds, ensuring that they meet your needs.

Fundraising takes many forms. It may be through individual donor campaigns, fundraising activities such as raffles or walkathons, or grant proposals.

Below is a list of typical funding sources, highlighting their advantages and disadvantages.<sup>20</sup>

Table J

**Typical Funding Sources and Advantages/Disadvantages of Each**

Source	Advantages	Disadvantages
Individuals	Can develop an extensive donor base, recognizing that donors often also become advocates.	Developing an extensive donor base can be expensive, both in terms of finances And staff time.
Foundations (Large Family & Community)	May be a source of large sums of money. They also tend to have clear processes with professional staff that will research your request.	Funds tend to be limited to start-up funds and the process can be lengthy.
Small Family Foundations	Often more flexible in terms of grant format, guidelines and funding operating expenses.	Funding amounts and staffing are limited. Often rely on personal connections.
Large Corporations/ Corporate Foundations	Can access large sums of money on a one-time basis or small sums on an ongoing basis. Donations often tied to volunteer involvement and may be a source of “cause-related marketing” for the company.	Restricted within their guidelines and often to organisations operating in the location of their headquarters.
Small Corporations	Informal, highlighting personal connections and neighbourhood focus.	Often require personal connections and only provide small amounts of money.

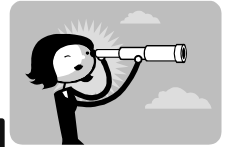
20. The list is summarized from the “Typical Funding Sources and Advantages/Disadvantages of Each (Credit to Ellen M. Hatfield of the Twin Cities in Minnesota). Retrieved February, 2008 from [http://www.managementhelp.org/fndrsng/np\\_raise/fndraise.htm](http://www.managementhelp.org/fndrsng/np_raise/fndraise.htm) .



**Program Planning**

Source	Advantages	Disadvantages
Federated Funds (e.g., United Ways)	Ongoing funding, sometimes of large amounts, with a clear process.	Must fit the priority focus, lengthy entry process and can be time consuming with respect to fundraising and reporting requirements. You may not be able to fundraise during certain time periods or to certain companies (some United Way-supporting companies will not give directly to United Way agencies).
Government	Large sums of money possible, ongoing (core) funds possible and the process is clear.	Application and reporting procedures may be lengthy, unspent dollars must be returned and they may pay based on unit of service.
Churches and Organisations	Looking for group projects, especially time-limited options (e.g., Christmas gifts).	Need to fit service focus, neighbourhood or religious outlook.





## **Tips for Fundraising**

1. Ensure that your board is strongly involved in fundraising planning and implementation.
2. Your fundraising goals need to be consistent with the goals and objectives identified during strategic planning. For each goal and objective, identify a number of funding sources along with the strategies preferred by those sources.
3. Make sure your plans specify who will be doing what, so that you don't have staff who become overloaded nor sources who become overwhelmed.
4. Prior to any fundraising activity, conduct a risk assessment. Ask yourself: i) what could go wrong; ii) if it does, what will we do; and iii) how will we pay for the consequences?
5. Prior to undertaking a fundraising event, develop a budget to ensure that the event will raise money. Don't forget to include the cost of the required personnel.
6. Budget conservatively for first time fundraising activities. To assist in the budgeting process, contact other organisations that have planned similar events and ask about their first experience.
7. Sometimes it is appropriate to undertake fundraising activities that make only a little money or even just break even, so that you can build awareness and goodwill within the community.
8. When pursuing grants with restrictions, make sure you are fully aware of what they are and that you are able to meet them. If the grant is time limited, consider what your sustainability plan might be.
9. Remember that restricted, temporary grants are short-term sources of revenue rather than a way to begin permanent programming or positions.
10. Ensure that your fundraising activities are consistent with the organisation's mission, values, and plans.



**Tips: Improving Your Chance of Securing Donations**  
(taken from “Understanding Canadian Donors”<sup>21</sup> by Norah McClintock)

*Based on the National Survey of Giving, Volunteering & Participating, Norah McClintock has made several suggestions on how organisations can overcome barriers they may face.*

**Barrier:** 65% of donors and 63% of non-donors felt that there were so many organisations asking for money that they sometimes didn’t feel like giving to any of them at all.

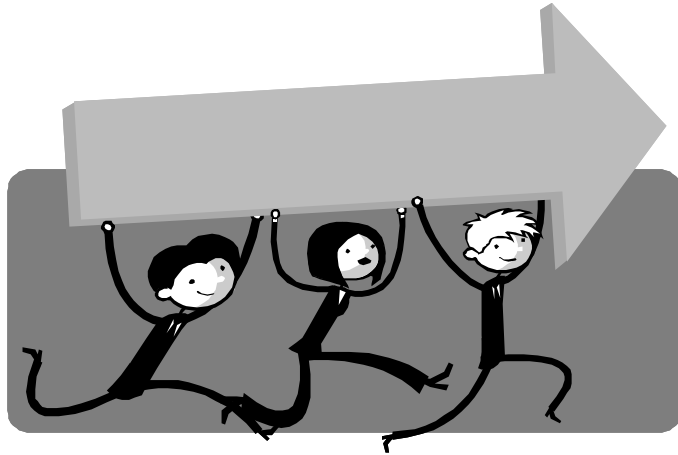
**Solution:** Target your approaches to those most likely to have an affinity for your cause. People are more open to receiving information and a request from a cause they care about.

**Barrier:** 44% of donors said that they thought their donations would not be used efficiently.

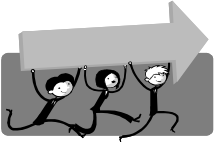
**Solution:** Provide information on what your organisation has accomplished in the past, outlining concrete plans the funds you are currently raising.

**Barrier:** Concerns that ‘too much money is spent on administration or fundraising’.

**Solution:** Practice full disclosure. Make your annual report and financial statements available to donors. Disclose how much is spent on programs and how much on administration and funding.



# Boards



## In this Section

### Boards

#### Types of Boards

- Policy Board
- Policy Governance Board
- Working or Administrative Board
- Collective Board

*Table K: Board Models Comparison Chart Matrix*

#### Bylaws

#### Board Orientation

- Board Orientation Checklist

#### Board Manual

- Checklist for Board Manual

#### Board Liability Insurance

#### Decision Making

- Parliamentary Procedure
- Consensus
- Coalition Decision-Making Model

#### Relationship between Boards & Executive Directors

- When things go wrong

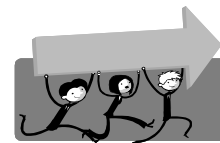


#### *From the mouths of Executive Directors*

#### **My advice to a new Executive Director**

*Ensure that the Board understands their roles and responsibilities and that they are supportive of the Executive Director*

*Be honest with your Board. Offer a lot of education to your Board.*



As indicated previously, all non-profits are governed by a volunteer Board of Directors. Governing generally refers to the Board's overseeing of the purpose, plans, and policies of the overall organisation. These activities include establishing the organisation's overall plans and policies, supervising the Executive Director, ensuring that the organisation has sufficient resources, ensuring compliance to rules, regulations, and funding contracts, and representing the organisation to external stakeholders. How the Board operates depends on a number of factors, including the explicit or implicit use of any Board model (see types below), the degree of formality among Board members, and the life-stage of the organisation.<sup>22</sup>

## Types of Boards

Every not-for-profit organisation is governed by a Board of Directors. There are many different board models. Understanding your board type will help you to understand their roles and responsibilities. We have identified the most common ones and then provided a chart which compares the various formats.

### Policy Board

This traditional model is familiar to many organisations and is the one most often used. A partnership is developed between the board President/Chair and the Executive Director in order to lead and manage the organisation. A series of committees do the work of the board and these are often supported by senior staff.

#### Responsibilities:

- Establish and implement the organisation's purpose
- Set the organisation's rate of progress in achieving its mission
- Provide continuity for the governance and management of the organisation's affairs
- Confirm the organisation's identity within the community

Non-profits are governed by a volunteer Board of Directors. Governing generally refers to the Board's overseeing of the purpose, plans, and policies of the overall organisation.

### Policy Governance Board

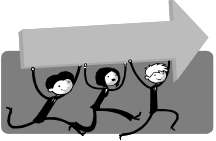
This model of board organisation has been popularised by John Carver in *Boards that Make a Difference*. It provides a structure and method of placing limits on the Executive Director/Chief Executive Officer's responsibilities. Emphasis is placed on the main purpose of the board: policy development. The board works as a whole and speaks with one voice.

#### Responsibilities:

- Determine ends to be achieved
- Determine means to the ends
- Determine board/executive relationships
- Determine board process

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22. See the Free Management Library, <http://www.managementhelp.org/boards/boards.htm>



## **Working or Administrative Board**

### **Boards**

A working board has some responsibilities for the operations of the organisation. In addition to providing policy and general direction, the board members may help in practical ways such as organising events and drafting documents.

#### **Responsibilities:**

- Planning
- Finance
- Human Resources
- Organisation Operations
- Community Relations

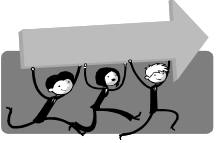
## **Collective Board**

A collective is a group of like-minded people working towards a specific goal. The individuals within the collective have a responsibility to define and support the basic philosophy of working as a collective.

#### **Responsibilities:**

- Planning
- Finance
- Human Resources
- Organisation Operations
- Community Relations

Section	Policy Board	Policy Governance Board	Working/ Administrative Board	Collective Board
Vision, Planning & Evaluation	Creates vision, mission Planning committee draws up plan to be approved by Board Sets policies & ensures procedures are in place	Creates vision Sets policies for achieving desired results Limits the means, e.g., procedures & practices	Board & Staff create plan and implement it Sets policies and general direction	Shared value base of group involves not only service provided but way of providing it and the manner in which board work is conducted. Shared responsibility for policy setting
Finances	Volunteer Treasurer Finance Committee Board reviews financial statements May or may not be involved in	Sets limits to CEO's financial decisions	Financial decision-making largely in board's hands	Board and staff work on financial matters as a team
Organisational Operations	Extensive committee structure, supported by staff to do the work of the Board Board receives reports Decisions made by voting	Individual officer roles minimized CEO attends to all operations Board plans and directs Board work No committee structure, or limited - only when needed to support the work of the Board Broad discussion leads to decisions by consensus	Committees support work of operations Board member workload heavier	Operational functions shared Decisions by consensus
Community Relations	Marketing committee develops awareness of agency in the community Interprets & reflects the community needs to the organisation	Defines results (ends) the organization is trying to achieve in the community	Staff & board represent the agency to the community	All members represent the agency to the community



## Bylaws

### Boards

Every nonprofit is governed by its bylaws, the rules that govern its internal affairs or actions. Bylaws are adopted by the Board of Directors. They generally include procedures for holding meetings and electing the Board of Directors and officers. The bylaws also set out the duties and powers of a corporation's officers. It is recommended that the board review the bylaws on an annual basis, generally three months prior to the end of the fiscal year.

The bylaws should outline at least the following:

- The organisation's Mission Statement.
- Board Membership: Election, maximum and minimum number of board members, length of term, powers and duties of the board, and the method of removal from office.
  - Meetings: Method of calling regular and special meetings, percentage of the members constituting a quorum.
  - Executive: Election of a president/chairperson, secretary, treasurer and possibly vice-president/vice-chair, as well as duties of the roles.
  - Payments: Methods of approving payments.
- Standing Committees: types and names of standing committees, membership and job descriptions.
- Annual General Meeting: Timing and number of days of notice required.
- Conflict of Interest policy.
- Management: Designation and removal of personnel necessary for managing the organisation. This includes the empowerment of the Executive Director.
- Rules and Regulations: Method of adopting and amending administrative rules and regulations governing the operation of the organisation.
- Bylaws: The percentage of votes required to modify or amend the bylaws.

Bylaws are the rules that govern an organization's affairs or actions

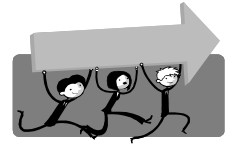
### *Tip:*

If your board does not meet over the summer months, they can pass the following motion prior to the summer break, giving the Executive Committee power to make decisions on behalf of the board:

*"That the executive be empowered by the Board of Directors to make decisions for [agency name] during [time period]. Any motions passed by the Executive during this period are legally binding."*



# Board Orientation



Boards

It is important that your Board of Directors receive to provide a yearly orientation to the Board of Directors, usually within the two months following the AGM and board election. The timing of the orientation should be part of the administration policy.

Board training gives new board members the knowledge and understanding they need to be effective members of any governing Board of Directors. Board orientation provides training both on generic issues – such as legal liability – and organisation-specific information. Selection of training topics and training methods depends on the nature and needs of the organisation. The following guidelines and sample training agenda will give you a starting place as you plan your own training plan.

## Board Orientation Checklist

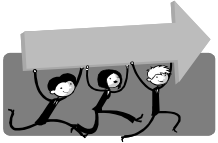
### Agency Related

- History of the agency
- Mandate of the agency
- Policies
- Programs delivered
- Funding model and funders
- Financial information
- Staff

Board training gives new board members the knowledge and understanding they need to be effective

### Board Related

- Role of the board
- Understanding governance
- Expectations of board members, including Board positions and job descriptions
- Bylaws
- Board liability
- Committees (standing and ad-hoc)
- Conflict of interest and declarations
- Organisational chart, identifying decision-making and reporting processes
- Board manual
- Annual board calendar



## Board Manual

### Boards

At the orientation, you will provide each board member with a board manual. The board manual will serve as a tool for new members to understand the mandate of the agency, programs delivered, and policies adopted. In addition, it should help members understand their roles and responsibilities, allowing them to make informed decisions.

#### Checklist for Board Manual

- Agency membership
- List of Board of Directors
- List of staff
- List of committees and their members
- History of the agency
- Programs
- Role of the board
- Legal responsibility of the board
- Policies
- Bylaws
- Program policies
- Personnel policy
- Conflict of interest policy and guidelines

The board manual will serve as a tool for new members, allowing them to make informed decisions

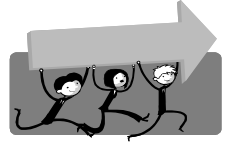
## Board Liability Insurance

Director and officer liability insurance provides the protection a board needs. It protects from personal liability and financial loss arising out of wrongful acts committed, or allegedly committed, in their capacity as officers and/or directors.

#### What to look for in Liability Insurance

- protection for board members from personal liability
- protection from any financial loss arising out of wrongful acts committed or allegedly committed in their capacity as board members
- covering the liability of the nonprofit itself if the liability rises out of a claim involving the purchase or sale of the agency's securities
- protection for service by staff, directors or officers
- wrongful dismissal coverage (normally insurance companies do not provide severance pay to an employee)
- Employee Benefits Plans and Errors and Omissions Insurance
- Administrator's Errors and Omissions (Directors and Officers) coverage

# Decision Making



## Boards

Each organisation needs to decide how it will make decisions. While most meetings are run using a form of Parliamentary Procedure (i.e., using motions and voting), a number of organisations are choosing to use Consensus Decision Making. Below is a brief introduction to both methods, highlighting their basic principles and processes. Further information on either Parliamentary Procedure or Consensus Decision Making can be found using a web search. Particularly helpful sites are: <http://www.csufresno.edu/comm/cagle-p3.htm> (Parliamentary Procedure) and <http://encyclopedia.thefreedictionary.com/Consensus+decision-making> (Consensus Decision Making).

A third model - the Coalition Decision-Making Model - is also introduced, providing a hybrid of the two models.

## Parliamentary Procedure:

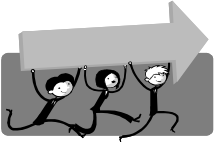
Parliamentary Procedure, commonly known as Robert's Rules of Order, provides common rules and procedures for decision making. The intent is to place the whole membership on the same footing, speaking the same language. Decisions are made based on the vote of the majority, after there is a complete discussion of the issues involved.

### Decision-Making Process

With parliamentary procedure, decisions are made through the passing of motions. The process is as follows:

1. A member makes a motion
2. Another member seconds the motion
3. The chair states the question on the motion
4. The members debate the motion
5. The chair puts the question to a vote. Votes may be indicated verbally, through standing, by show of hands, ballot or roll call.
6. The chair announces the result of a vote. Most often, a motion is passed/carried when 50% plus one vote affirmatively. Some bodies choose to require a two-thirds vote.

The intent of Parliamentary Procedure is to place the whole membership on the same footing, speaking the same language.



## Consensus

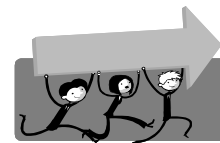
### Boards

Consensus decision making is based on obtaining the agreement of all parties and includes resolving the objections of those with concerns. Users of consensus indicate that it is more cooperative than voting, providing a win/win solution through compromise and problem solving. It also provides for greater group cohesion and effectiveness, through ensuring that the entire body is working together. Additionally, consensus is seen to increase the commitment of each decision maker to the decision.

### Decision-Making Process<sup>24</sup>

- 1. Discussion:** The issue at hand is discussed, looking at available information and current opinions. Through the discussion, the group gets a sense of its general position and potential proposals for action are identified.
- 2. Formation of a consensus statement:** From the discussion, a formal consensus statement is presented to the group. The wording of this statement may be determined collaboratively.
- 3. Call for Consensus:** The facilitator polls the group for consensus on the proposal. Every member states their agreement on the statement. Most often, participants use a number to indicate their position:
  - 1 – unqualified yes
  - 2 – although it is not perfect, it is quite acceptable
  - 3 – okay, I can live with this decision
  - 4 – okay, although I need to register my concerns. I will not, however, block the decision
  - 5 – No, I do not agree with this decision
- 4. Identification and Discussion of Concerns:** If consensus is not reached, those positioning themselves as a four or five present their concerns. At this point there is an additional round of discussion.
- 5. Modification of the proposal:** Based on the discussion, the proposal is amended, re-phrased or even cancelled, to reflect the most recent discussion and the concerns raised. The process then returns to the call for consensus and the cycle is repeated until a satisfactory decision is made.

Users of consensus indicate that it is cooperative, providing a win/win solution through compromise and problem solving



## Coalition Decision-Making Model:

Boards

The Manitoba CAPC Coalition has developed a third decision-making model which is a hybrid of Parliamentary Procedure and Consensus. This model begins with a form of consensus and then, if consensus isn't reached, moves into voting. After a consensus statement is made, there is a first round of polling. If there is no consensus, then there is a second round of discussion, followed by consensus polling. If there is still no consensus, a vote will take place. The model requires affirmation from 75% of those present and voting.

The diagram below outlines the process.

### Number polling system:

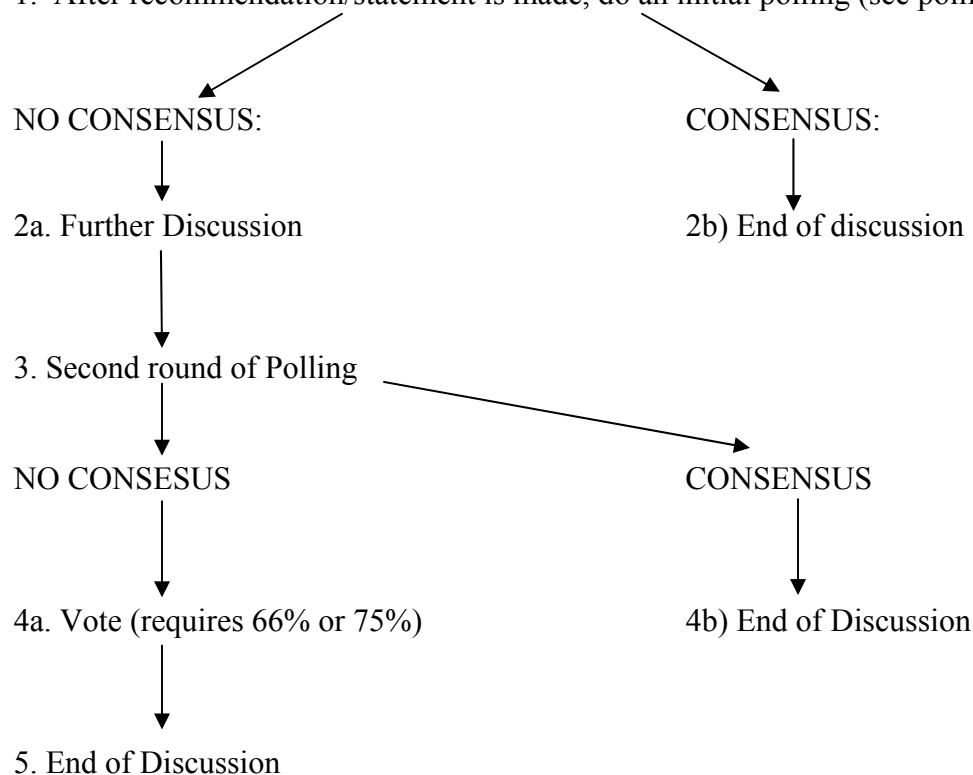
1=yes, absolutely

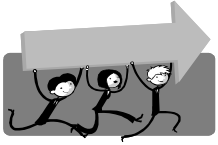
2=okay, I can live with this

3=okay, but refer to the group for decision. Won't stand in the way.

4=no

1. After recommendation/statement is made, do an initial polling (see polling numbers)





# Relationship between Boards and Executive Directors

## Boards

**A**s Executive Director, you have been hired and empowered by the Board of Directors to run the organisation. Consequently, the Board of Directors is your direct employer and supervisor. You are also the primary link, or liaison, between the Board of Directors and the organisation's programming. John Carver has stated that *"No single relationship in the organisation is as important as that between the board and its chief executive officer. Probably no single relationship is as easily misconstrued or has such dire potential consequences. That relationship, well conceived, can set the stage for effective governance and management."*<sup>25</sup>

It is important that both you and the board are clear on the division of responsibilities. In general, you are responsible for management and for internal operational matters. The board is responsible for governance, for matters that impact the organisation's stability, finances, and risk management. They are also responsible to ensure that you are fulfilling the responsibilities of your position. This means that the board provides you with counsel and overall direction, but should not become involved in the day-to-day matters of the agency. The agency bylaws will further identify this division of responsibilities.

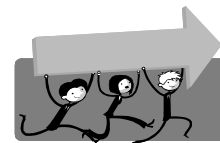
In general, you are responsible for management and for internal operational matters. The board is responsible for governance, for matters that impact the organisation's stability, finances, and risk management.

An Executive Director's actions play a critical role in helping the board govern. The following are three suggestions of ways you can do this.<sup>26</sup>

1. **Supplement** the comprehensive strategic plan that was developed with the board, with regular progress reports. This will keep the board's focus on the long-term goals and mission of the organisation. Your regular reports, based on the plan, keep board members aware of progress toward the organisational goals.
2. **Provide** the board with relevant materials before board meetings, explaining why the materials are brought to them. You can let the board know how specific agenda items relate to the organisation's mission, as well as what kind of action or discussion is desired of the board.
3. **Work** with the chair in ensuring that the board stays focused on the larger issues of the organisation. This will be easier to do if your organisation has policies that define the limits of the board's decision-making power.

The regular board meeting is the primary means of communicating with the board. Make sure your report is given adequate time to deal with the issues at hand. You will want to ensure that the following issues are addressed during the meeting:

- Progress made on annual plan
- Agreements with funders or amendments to agreements



- Funding Proposals – either updates or required approval from the board
- Major purchases that require board approval (as per financial policy)
- Updates on progress with respect to work plan
- Activities of the organisation for the noted month (programs and statistics)
- Updates on human resources
- Financial report for the month

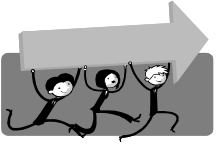
You will find that sometimes there is a fine balance between helping a board operate effectively and doing their work for them. There is also a fine balance between giving them adequate information and opening the door for micromanaging. You need to remain aware of this tension and to remain clear on your boundaries.

### When Things Go Wrong

While the relationship between the board and the Executive Director is intended to strengthen an organisation, sometimes that relationship or even a board itself can become unhealthy. If you find yourself in such a situation, there are a number of factors to keep in mind.

- **Remain clear on the boundaries** between your role and that of the board, remembering that you are responsible for management of the organisation and they are responsible for governance. It is ill-advised to report on activities of the agency to only one board member or, conversely, to involve the whole board in staff issues. Be careful not to inadvertently encourage the board to micromanage. For example, avoid requesting their approval on items that have already been approved in the budget.
- **Consult the bylaws** and policies and procedures, to see if there are any guidelines that aren't being followed.
- Throughout this time, **ensure that you are following through on your responsibilities** and providing the board with all the information they need
- **Document your interactions** with the board and with individual board members. One way of providing a timeline to your paper trail is to seal and mail the information to yourself. The postmark will provide evidence of the timeline (don't open the envelope).
- **Consult with an outside professional.** You may want to speak with a mediator or a board development consultant. If it seems necessary, do not hesitate to obtain legal advice.
- Whether or not there is conflict, it is important to **network with and receive personal support** from other Executive Directors. These relationships can normalise your feelings, provide you with an alternate perspective and/or offer additional resources.

It is important to network with and receive personal support from other Executive Directors. These relationships can normalize your feelings, provide you with an alternate perspective and/or offer additional resources.



## Boards



*From the mouths of  
Executive Directors*

### **My advice to a new Executive Director**

*Never overlook the importance of your human resources.  
A team atmosphere is very key when providing services*

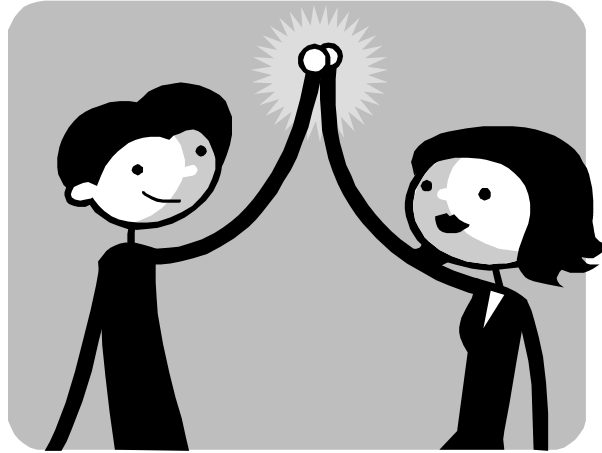
*Address HR problems quickly or they will grow into a  
huge crisis*

*Get a lawyer when it comes to staff issues - its not cut and  
dry. And treat all staff the same.*

*Expect surprises*

*Maintain your support systems and a sense of humour*





# Human Resources



## In this Section

### Human Resources

#### Hiring

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Establishing Selection Criteria

Determining the Advertising Medium

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Performance Review

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##### Exit Interview

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##### Team Building

Staff Meetings

Annual Agency Day

Annual Team Building Day

Professional Development

Special Events



In providing social services, our greatest asset is our staff. They are the ones who establish relationships with our clientele and are therefore critical to meet the organisation's goals and objectives. This section will provide you with introductory information on various aspects of the Human Resources (HR) function. For more detailed information, there are a lot of excellent resources and training available. One resource developed by the CAPC/CPNP National Projects Fund is *People & Planning: A Human Resources Management Toolkit for CAPC/CPNP Projects*. The manual can be downloaded at [http://www.phac-aspc.gc.ca/dca-dea/publications/pdf/capc-cpnp\\_pphr\\_e.pdf](http://www.phac-aspc.gc.ca/dca-dea/publications/pdf/capc-cpnp_pphr_e.pdf)

## Hiring

The first step in developing a strong staff team is hiring the right people. While there are no guarantees when hiring, there are a few strategies to help you make the right fit between the organisation and the new staff person.

### Writing an Effective Job Ad

#### Establishing Selection Criteria

Before writing an ad, think about the position and the type of applicants that you are looking for, reviewing the position's duties and required qualifications. This is the time to review and make changes from the last time you hired. It is also helpful to imagine your ideal candidate. What kind of job would they be looking for? What do they value? For example, would they be motivated by location? Salary? Sharing the values of their employer? Training?

Charity Village ([www.charityvillage.com](http://www.charityvillage.com)) has developed a series of worksheets that are useful in determining what you are looking for in an employee. The worksheets, included as Appendix D.1 examine:

- The results that must be produced by the person doing the job.
- The skills, knowledge and experience required to achieve the organisation's key values.
- The behaviours that would demonstrate that the applicant has the required values.
- The major components of the organisation's working climate.
- The criteria (such as education, personal traits and experience) that demonstrate compatibility.

Our greatest asset is our staff. They are the ones who establish relationships with our clientele and are therefore critical to meet the organization's goals and objectives.



## Determining the Advertising Medium

### Human Resources

The next step is determining where you will post your advertisement. While nonprofits have traditionally advertised through the local newspapers, there are other mediums available. The Internet has numerous job-seeking sites. Some of these sites are free, some are geared towards target groups and others provide unlimited words and ads for one fee. The federal government has a job bank at [www.jobbank.gc.ca](http://www.jobbank.gc.ca).

Some employers find their best recruitment to be through word of mouth, postings at like-minded organisations, professional association newsletters and postings at educational/training institutions. Many organisations that prioritise community capacity building start by looking at their volunteers and participants to see if there are any potential employees.

Again, think about your ideal candidate. Where would they go if looking for a job? Where would they come across the information, even if they weren't actively seeking? If you aren't sure about the answers to these questions, you can get feedback from your current staff.

### Writing the Ad

Your aim in writing your advertisement is to attract the right applicant. In order to attract highly-qualified applicants, especially if the job market has more positions than qualified employees, you will need to sell the position. Research has shown that potential applicants look first at salary, location and benefits. Strong applicants will also look for an element of personal challenge. Your ad should be simple, concise, and open.

When using online job-seeking sites, you have more room to play with format and wording. For example, you can use bullets and write in a more personal manner. It will be important to ensure that you have included any keywords that your ideal candidate will be using in her/his Internet search.

#### Listing a Position's Salary

There are mixed views on whether or not to include the position's salary in the ad. Some organisations choose not to publish the salary, either because there's a range dependent on qualifications, or because they don't want to limit their potential pool. Others will post it – either to screen out or attract potential applicants, depending on the pay scale.

Table 12 provides a check list that you can use when developing your ads.



## Checklist for Writing a Job Ad

### Include:

- Position title
- Agency name and location
- Short description of agency
- Description of position
- Required education, experience and skills
- Salary and benefits
- Contact information
- Closing date

### Tone

- Written in a positive tone, to make the role and company sound worthwhile
- Present the information in order of interest to the applicant
- Present information in a logical order
- Check your spelling and grammar
- Get feedback from current employees (e.g., would this attract them?)

### Optional (particularly for Internet Marketing)

- Illustrate the work environment: busy, casual, professional, personal office space?
- Describe the company: nonprofit, community-based, shelter?
- Use subheadings to break up large sections
- List items with bullet points to make the details easy to scan
- Include keywords related to the role, such as alternative job titles
- Detail the requirements of the role:
  - Key skills and responsibility areas
  - Software or technical knowledge
  - Professional memberships, certification
  - Special skills, such as languages



## Interviewing

### Human Resources

Interviewing is the most important part of the hiring process. Your questions will likely focus on a number of areas:

- Experience
- Knowledge
- Skills
- Interests
- Values
- Working Climate

### Interviewing Tips

- Remember that the applicant is also interviewing you. The tone of the interview will give them a sense of the tone of the organisation, helping them to determine whether the position and agency feel like a good fit.
- Avoid close-ended (i.e., yes and no) questions.
- Wherever possible, ask for examples from their previous experience. For example, rather than asking them how they handle conflict in the workplace, ask them to tell you about a time that they experienced conflict with a co-worker and to tell you how they responded.
- Be specific in your questions. Rather than asking whether they are proficient with Microsoft® Excel, ask them if they are able to use a spreadsheet to add, subtract, multiply figures, determine percentages and create multi-colour pie charts.
- Ensure that you have at least two people present at the interview. If possible, the same people should sit in on all of the interviews.
- It is important to give the candidate time to think through your question and to answer fully. Some applicants will be quite nervous and giving them time will help you gain the most complete information from them.
- After the interview, identify and assess your feelings and impressions. It's important to determine if something felt good or if it felt not quite right. Once you identify your gut reaction, you can then examine it further to see whether there is something of value behind it and if you need more information before you can make a decision.
- Do not ask questions prohibited by your provincial Human Rights Commission. Appendix D.2 is a chart outlining what can and can't be asked in Manitoba. For information on legislation in other provinces, please contact your provincial Human Rights Commission or see [http://www.charityvillage.com/cv/ires/hr\\_legislation.html](http://www.charityvillage.com/cv/ires/hr_legislation.html).
- Provide an opportunity for the applicant to ask questions.

There are a number of resources with comprehensive lists of interview questions. One is the *People & Planning: Human Resources Management Tool Kit for CAPC/CPNP Projects* at [http://www.phac-aspc.gc.ca/dca-dea/publications/pdf/capc-cpnp\\_pphr\\_e.pdf](http://www.phac-aspc.gc.ca/dca-dea/publications/pdf/capc-cpnp_pphr_e.pdf). Another is on the Charity Village website, <http://www.charityvillage.com/cv/ires/RecruitQs3.html>



## Reference Checks

Human  
Resources

Reference checks are generally conducted after all other assessments, either on the highest-ranked candidate or several highly-qualified candidates. As per *The Personal Investigations Act*, applicants must provide written consent before references are checked. This consent can be obtained either by including references with their résumé or by signing a standard reference consent statement. Giving a written list of references is considered implied consent. A sample signed consent statement is found below.

When contacting a reference, explain the reason for the call and summarise the position. Ask open-ended questions, asking the reference to support their opinions with facts, behaviours, critical incidents and recent knowledge of the candidate. It is appropriate to ask about:

- Personal work habits, including absenteeism, sick leave usage, respect for others, honesty, and integrity
- Reason for leaving previous place of employment. It is important to ask previous employers if they would rehire them.
- If the candidate was disciplined for misconduct, released for incompetence, rejected on probation, dismissed for disciplinary reasons or if they abandoned their position.
- The candidate's ability to carry out certain tasks or responsibilities. If possible, have them provide you with examples.

Note that references are a matter of record and must be documented in the competition file. Under *The Freedom of Information and Protection of Privacy Act*, a candidate can access this record.

Form 13

### Consent for Collection of Reference Information

I, \_\_\_\_\_, authorise [agency] to collect information about me from appropriate references regarding employment dates, job responsibilities, performance, attendance, salary history, and other job-related information. I understand that this information is required for the purposes of completing the process of an application for employment (or volunteer position) and will be kept confidential.

I accordingly authorise anyone contacted as a reference to disclose such information to [agency] for that purpose.

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

Should you have any questions about this consent to handle personal information, please contact \_\_\_\_\_ at [agency and phone number]



## Human Resources

### Remember

After an applicant has accepted the position, contact all the other applicants to inform them that they did not receive the position. One way of responding to questions as to why they didn't get the position is to describe how the successful candidate had the required qualifications. You may want to keep your responses brief so as to avoid any potential problems with liabilities. The only persons to whom you have to explain your decisions are your board members, as they are the official employers.

## Re-Posting

It is seldom wise to “make do” when you cannot find an acceptable applicant. Rather, take your time to find someone who is able to do the job. If you need, you can repost the position, including looking at other avenues of advertising. Remember, it is always easier and less time consuming to repost than to terminate an employee later. If you still cannot find an appropriate employee, take another look at the job description - perhaps the requirements are too rigid or the skill requirements too diverse for one position.



### *From the mouths of Executive Directors*

#### **The highlights of being an Executive Director**

*The great staff, after much hard work of recruiting*

*Challenge and a lot of contacts*

*Its challenging, never boring, never routine. Keeps you on your toes*

*Seeing results from hard work and seeing families be happy again*



# Employment Contract



**Human  
Resources**

**T**he first order of business with a new staff person is to sign an employment contract, sometimes referred to as a Hiring Agreement, Job Contract or Employment Agreement. Below are the elements to include in the contract:

**Employer:** Name, address, telephone, and fax numbers, email address

**Employee:** Name, address, telephone, and fax numbers, email address

**Position:** Title

**Job Description:** Detailed

**Term:**

Term of employment (e.g., one year)

Type of employment (full-time, part-time, number of hours per week/day)

Commencement date

Working hours

Probation period (according to the personnel policy).

**Wages and Benefits:**

Yearly/weekly/bi-weekly/or hourly salary

Frequency of pay

Overtime (if applicable)

Benefits available (e.g., group insurance, pension) including percentage or amount to be paid by the employee

Vacation and sick time

**Termination of employment:**

how much notice must be given during the term of the contract (for example, each party is required to give one pay period notice).

**Special Clause:**

You can add special clauses like “the agency is under no obligation to renew the contract,” “please refer to the job description” or “please refer to the personnel policy and/or union agreement.”

**Signing Details:**

Name of the employee, position, date

Name of the Executive Director (signing on behalf of the agency) and the date

Please note that the moment the contract is signed, it becomes a legal document and both parties must abide accordingly.



## Orientation

Human  
Resources

All new employees, as well as returning employees who have been on an extended leave, need to receive an orientation to both the organisation and their position.

### Recommendations:

- Meet with your new employee pre- and post-orientation to welcome her or him.
- Sign a contract (if needed).
- Determine what frequency and type of supervision they need.
- Determine what type of training they require.
- Document your notes and place them in the employee's personnel files.
- Have them sign the Personnel Policy Declaration form (below).
- Develop an orientation kit, including information about the organisation, relevant policies, and any forms that need completion.

Form 14: Personnel Policy Declaration Form

[AGENCY]

Personnel Policy

Declaration Form

I, \_\_\_\_\_, acknowledge that I have received a copy of the Personnel Policy, and understand adherence of this policy to be a condition of my employment with [agency].

\_\_\_\_\_  
Signature of Respondent

\_\_\_\_\_  
Date

Below is a list of items that you will likely include in your orientation.

## Checklist for Orientation



**Human  
Resources**

### Building

- Fire Exits
- Alarm and alarm code
- Washrooms and facilities in the building
- Telephone system
- Computer system
- Printers
- Copier
- \_\_\_\_\_
- \_\_\_\_\_

### Policies

- Personnel Policy. Ask staff person to sign Personnel Policy Declaration Form
- Service Delivery Policy
- Confidentiality Policy
- Conflict of Interest Policy
- Attendance Policy
- Union Agreement
- Service provided
- Staff
- \_\_\_\_\_
- \_\_\_\_\_



## Personnel Files (checklist)

### Human Resources

Part of the Executive Director's responsibilities is the development and maintenance of the personnel files for all employees. Employees have the right to access their personnel files with proper notice (normally identified in the personnel policy or union agreement).

The following checklist can be used for auditing personnel files. You can revise it, as per your policies. It is recommended that personnel files are audited on an annual basis. Some employers will post a completed checklist on the front of the file, providing a quick visual of what is included and what is still missing.

- Employee Information Form (full name, address, Social Insurance Number, date of birth, date of hire, salary)
- Emergency contact information
- Voided cheque (for direct deposit)
- Completed TD1 form (Personal Tax Credit Return form)
- Résumé
- Education/degree
- Interview notes
- Reference check
- Criminal records check
- Child Abuse Registry check
- Driver's license
- Signature on Personnel Policy Declaration form
- Confidentiality Agreement
- Conflict of Interest Declaration
- Contract
- Evaluation
- Job description
- Previous disciplinary action (if applicable)
- Records of Employment (if applicable)
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_



## Staff Supervision

Supervision is overseeing the productivity and progress of the employees that report directly to you. The roles of a supervisor include:

Human  
Resources

**Coach** - establishing goals, action plans, timelines, guidance, and support

**Mentor** - ongoing advice and support, role model for direction and development

**Advocate for the Organisation** - upholding and supporting the organisation's mission and policies

**Advocate for Employee** - ensuring that the employees rights are upheld

## Employee Performance Management

### 1. Ongoing, nondisciplinary communication:

An important part of performance management is the relationship between you and your employees. This relationship is developed through ongoing communication in both individual and group contexts. Staff meetings, annual interviews, and office conversations are all a part of this communication. Some directors choose to have an 'Open Door Policy,' allowing staff to approach them whenever it's needed. Others find that this impedes on their productivity and they ask staff to make an appointment unless it's an emergency.

### 2. Annual Interview:

At least once a year, you should meet with each staff member to discuss how they are doing in their position. We recommend that this meeting be held

separately from the annual performance review. It is an opportunity to find out how they feel about their job and the organisation. Areas you will want to look into include:

- What they find rewarding
- What they find frustrating
- Changes they've experienced over the past year
- Ideas they have for improvement in their position and the agency
- What motivates them
- What form of supervision would be helpful to them at this point in their career
- Any accomplishments of which they feel particularly proud

The roles of a supervisor include:

- ◆ Coach
- ◆ Mentor
- ◆ Advocate for the Organisation
- ◆ Advocate for the Employee



### 3. Goal Setting:

Goal setting and monitoring are important aspects of staff supervision. Goals provide direction to both the employee and to you as the supervisor, setting a direction for the employee's performance and giving a frame of reference for communication. They can also provide a strong sense of fulfilment as they are an indicator of success.

Goal setting should be a collaborative process with both you and the employee setting clear performance goals together. Like the objectives in your program planning, employee goals should follow the S.M.A.R.T. guidelines (Specific, Measurable, Achievable, Relevant, and Time-bound).

### 4. Supporting Employee Motivation

Supervisors are the people who can best set the environment for employees to motivate themselves. Each person's motivations will be different – don't assume that what motivates you is what will motivate others. Some motivators are affirmation, money, promotions, flexibility, variety, and perks. It is important to take the time to determine what motivates each person.

#### *Exercise*

#### **What motivates your staff?**

1. Make list of 3 to 5 things that motivate each employee.
2. Meet with each employee individually to discuss and see if you're accurate.
3. Determine specific actions you will take, showing how you will motivate each staff person.

### 5. Providing Feedback on Behaviours

It is important to provide your staff with ongoing feedback.

#### **Guidelines for Feedback**

1. Emphasise the positive
2. Be specific
3. Focus on the behaviour and not the person
4. Focus on behaviour that can be changed
5. Be descriptive rather than evaluative
6. OWN your feedback (i.e., "I statements")
7. Be careful about giving advice
8. Be clear about your expectations



## 6. Providing Professional Development Opportunities

Professional development helps staff reach professional and personal excellence. Prioritising professional development should be based on the needs of the organisation, services delivered in the community, and the training required to provide the best possible programs.

Determining and planning for professional development is a two-pronged process based on both budgeting and need.

### *Staff Needs*

An important component of either the annual interview and/or performance review, is to identify the staff member's needs. Once the priorities are established, it is fine to delegate the task of determining the appropriate training to that staff member. Once they have found something suitable, have your staff submit a written request like the sample Training Request Form below, which prompts staff to identify the benefits of the training to themselves and to the organisation.

Form 17

### Training Request Form

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Professional training requested: \_\_\_\_\_

Date Delivered: \_\_\_\_\_

Cost: \_\_\_\_\_

Benefit to the agency: \_\_\_\_\_

\_\_\_\_\_

Benefit for service delivery \_\_\_\_\_

\_\_\_\_\_

Approved by \_\_\_\_\_



### ***Budgeting***

By including professional development in your organisational budget, you are showing your commitment to training your staff. It then becomes an intrinsic part of your agency's activities.

#### **Human Resources**

When determining your budget for professional development, take into consideration:

- Agreement with your funder
- Agency's Professional Development Policy
- Resources allocated per staff member (is it based on how much a staff member works (FTE) or a dollar amount?)
- Number of staff members

#### ***Example:***

Your agreement with the funder allocates \$1,000 for professional development. Your Professional Development Policy indicates that each staff member receives \$200 for training, prorated by the number of hours worked. You have two full-time and six half-time staff.

Your training budget will be determined as follows:

2 full-time X \$200 = \$400

6 half-time X \$100 = \$600

Total professional development budget = \$1,000

The budgeted amount is presented to the Board of Directors as part of the overall budget. Once the budget is passed, it is your responsibility to allocate the funds accordingly to staff members.

***Note:*** Despite a commitment to ongoing training, many organisations have few dollars to put toward professional development. You can find low-cost professional development through organisations such as the local Volunteer Centre, coalitions such as the Manitoba CAPC Coalition and through the Internet.





## 7. Performance Review<sup>27</sup>

The annual performance review is a means of providing feedback to employees on how they are doing. It is the formalisation of an ongoing, year-round communication and supervisory process.

The performance review is a tool to:

- Provide feedback on performance
- Provide recognition for good work
- Identify training needs
- Provide a forum for discussing career goals
- Generate ideas on how the supervisor can better support the employee

There are four basic steps to a performance appraisal.

### i. Plan the performance appraisal

- Review and, if necessary, revise the job description.
- Prepare the appraisal form based on the performance standards, as listed in the job description. Appendix D.3 provides a sample Performance Appraisal Form.
- Review the appraisal process.
- Set a schedule and inform the employee.
- Have the employee complete the self assessment.
- Complete the form and/or have their direct supervisor complete it
- If you are getting input from others, have them complete the form also.

The annual performance review is the formalisation of an ongoing, year-round communication and supervisory process

### ii. Hold the performance appraisal meeting

The performance appraisal meeting is an opportunity for you and the employee to share your perspectives. There are six main topics to cover in the meeting:

- a) The employee's strengths and achievements. Some employers keep a list of positive accomplishments that the employee has made over the year. Others recommend that the employee do so and bring the list to the meeting.
- b) Review of the responsibilities of the job.
- c) Look at areas that need improvement (remember to focus on the behaviour not the person).
- d) Consider possible supports and strategies to address areas needing improvement (or new emerging job responsibilities).
- e) Develop an action plan.
- f) Evaluate the effectiveness of the appraisal process.

---

27. This section draws from *People & Planning: A Human Resources Management Toolkit for CAPC/CPNP Projects* (The Pas Family Resource Centre, 2002).



## Human Resources

### Tips for Performance Appraisals

- Accentuate the positive
- Focus on behaviour
- Avoid judgment
- Be clear and specific
- Be timely
- Make formal feedback private
- Be careful about offering advice
- Encourage two-way communication

#### iii. Document the performance appraisal

After the meeting, document the appraisal, incorporating the input from all involved. Ensure that both you and the employee sign the final form. One copy is given to the employee and another is placed in her/his file.

#### iv. Act on the performance appraisal

This may be the most critical aspect of the entire process. It is important that both you and the employee follow through on the action plans determined. This is where the employee's continued growth and development can occur.

### 8. Celebrate accomplishments

A key motivator for many is a sense of doing well and knowing that they are contributing to their workplace. Make your organisation one that celebrates successes and accomplishments!

A key motivator for many is a sense of doing well and knowing that they are contributing to their workplace. Make your organisation one that celebrates successes and accomplishments!

### 9. Responding to Staff Performance Problems

The following is a recommended process when there is a staff performance problem.

#### i. First Incidence:

- Speak to the employee immediately.
- Inform them of the discrepancy between their behaviour and the agency's expectations. Confirm what is expected of them.
- Ask if they need any resources in order to do their job properly and then, if appropriate, see that they get the resources.
- If the resources they require are personal (for example, if they require therapy), be empathetic. At the same time, remember that the personal concerns are their responsibility and keep your focus on their work behaviour.
- Write a note recording the conversation for the personnel file.



ii. **Second incidence:**

- Write a memo, which you will present to them at a one-to-one meeting.
- Include in the memo: what you saw, the behaviour that needs improving, the date of the previous conversation and what the consequences will be.
- Ask again if they need help.

iii. **Third incidence:**

- Write a warning memo and present it at a meeting with the employee.
- In the warning memo refer back to previous conversations and documentation. Also state what the consequences will be.
- Inform either your personnel committee or the board chairperson. If you have legal concerns, consult a lawyer.

iv. **Fourth Incidence:**

- Terminate the employee. (*see notes below*)

## Termination

Below is a list of steps to take when terminating a staff member.

1. Ensure that the following conditions have been met:
  - You have told them what is expected.
  - You have documentation and/or absolute proof of misconduct.
  - You have personnel policies which specify the termination process.
  - The employee has initialled the personnel policy.
  - You have followed the disciplinary process and have documented all of your steps.
  - You observe that the inappropriate behaviour is still occurring.
2. Think about it for a day. During this time, you may want to consult a lawyer, your personnel committee or the chair of the board. Also, make sure that you are complying with legislation.
3. Decide on a settlement. They may be entitled to final payments, or you may choose to offer a settlement as a way to avoid legal action.
4. Write a letter of termination. Be clear about the process that has been followed. Most experts recommend including as little background information as possible. Attachment D.4 provides suggestions about the financial information to include in the termination letter.



*From the mouths of  
Executive Directors*

**My Advice to a new  
Executive Director**

*Breathe. If you have a strong mission and vision, it will guide you and your staff through all the times that seem devoid of hope. Stay connected to the people you are serving.*



## Human Resources

5. Collect keys, change employee passwords, access to voicemail, etc.

6. Meet with the employee and give her/him the letter of termination. Explain to them what will happen next. Ensure that they return any work keys and give them 30 minutes to get their personal belongings. You may want to monitor them as they do this. If you deem it necessary, change the building locks.

An excellent resource is the “Termination of Employment” booklet, found on the Cultural Human Resources Canada website at: [http://www.culturalhrc.ca/hrToolsResources/HRBest%20Practices/E\\_Termination.pdf](http://www.culturalhrc.ca/hrToolsResources/HRBest%20Practices/E_Termination.pdf).

## Exit Interview

**E**xit interviews with departing employees are an excellent opportunity to learn more about the organisation, its strengths and challenges, and the staff. They should be conducted with all outgoing employees. It varies as to whose responsibility the surveys are. For some it is the Executive Director and for others, the personnel committee of the board.

### Benefits of an Exit Interview:

- Provides useful information about the organisation, allowing an opportunity to improve the environment, culture, systems, management, staff supervision, etc.
- Allows the opportunity for an outgoing employee to provide feedback and leave on good terms.
- Provides an opportunity for unhappy employees and the organisation to ‘make peace.’
- Seen by existing employees as a sign that management cares about their staff and wants to improve.
- Provides management with an understanding of employees’ experiences, motivation, and suggestions.
- Provides an opportunity for management growth and improvement.
- Allows for transfer of information from outgoing to ongoing employees.
- Provides insight into HR issues such as training, recruitment, orientation, and retention.

Exit interviews provide an opportunity to improve the environment, culture, systems, management, and staff supervision.

### Process

- Exit interviews are best held face-to-face, which gives more opportunities for understanding and clarification. Questionnaires should be reserved for staff who are uncomfortable with an in-person meeting.
- Exit interviews need to be voluntary.
- Listen rather than talk, giving the employee time to answer your questions.



- Listen rather than talk, giving the employee time to answer your questions.
- Resist the temptation to explain yourself or justify your actions, unless there are factual errors that you need to correct. Overall, the intent is for the employee to feel heard and understood – not to have them understand your perspective.
- Prepare your interview questions and topics. For the most part, it is important to use a standard process with all outgoing employees.
- Take notes.
- At the end, say thanks and wish them well. Whenever possible, you want employees to leave on positive terms.

### Sample Exit Interview Questions

- What is your primary reason for leaving? Any other factors?
- How would you have preferred the situation be handled? What suggestions do you have on how the organisation could handle these situations better in the future?
- What have been the highlights of your time with us?
- What have been the most frustrating parts of your time with us?
- What could you have done better if you'd had the opportunity? What other responsibilities would you have enjoyed?
- What training was most helpful? What additional training would have been helpful to you?
- What can you say about communication within our organisation? Do you have suggestions on how to improve it?
- How would you describe the culture or feel of the organisation?
- Were you properly oriented for your position? How could we improve the orientation process?
- Did you find that you received enough supervision? How could this have been improved?
- What feedback do you have regarding the performance review process? How could we improve this?
- What suggestions do you have to improve working conditions?
- What can we do to keep our best staff (and not lose any more like you)?
- If you're comfortable saying so, what is it about your new employer that appeals to you?
- Could you be persuaded to stay or discuss the possibility of staying? (Ask only if appropriate.)
- How and when would you prefer to pass your knowledge and experience on to your successor?



## Team Building

### Human Resources

Within a strong organisation, there is a sense that everyone – staff, volunteers, and board – are working together to enhance the organisation. A strong team – one that supports, encourages, positively challenges and upholds one another – does not come without effort and is a significant part of your position. There are a number of ways in which you can do this:

- a. **Staff Meetings.** Regular staff meetings are significant opportunities for both teambuilding and reducing stress. They are also a form of efficient time management for you, enabling you to give everyone the same information at the same time.

### Staff Meetings Proposed Agenda

*Note: It is important to have agendas for your meetings and to keep minutes. These should be kept in a place where all staff can refer to them.*

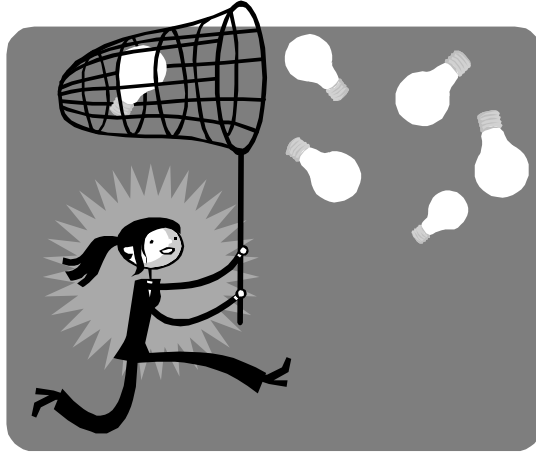
1. Review overall conditions of the agency, including successes.
2. Inform staff of any upcoming changes.
3. Round Robin: Each staff person provides an overview of their current and planned activities.
4. Discuss upcoming events that require collaboration of all or most staff.
5. Other business.

- b. **Annual Agency Day:** On an annual basis, take one day with your staff to review agency policies, programs, activities, mission, goals, etc.

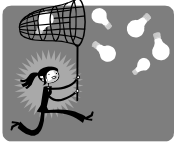
- c. **Annual Team Building Day:** Take one day per year to build up the team and the relationships amongst staff. There is a wealth of suggested activities available in books, journals and on the Internet.

- d. **Professional Development opportunities:** Hosting professional development opportunities for all staff doubles as an opportunity to build your team.

- e. **Special Events** (for example, Christmas party): Again, there a number of opportunities for staff to celebrate special events together, be it a Christmas party, summer beach day or thanksgiving meal. The type of event is less important than the opportunities for team building.



# Appendices



## In this Section

### A. Manitoba CAPC Coalition

### B. Forms from the Manual

*In This  
Section*

- Form 1: Agreement Summary Form
- Form 2: Emergency Preparedness Questionnaire
- Form 3: Policy Development Matrix
- Form 4: Critical Incident Form
- Form 5: Year at a Glance Table
- Form 6: Budget Planning Worksheet
- Form 7: Quarterly Interim Audit
- Form 8: Audit Checklist
- Form 9: Balancing Auditor's Statement to Funder's Financial Report
- Form 10: Template for developing your Project Logic Model
- Form 11: Proposal Worksheet
- Form 12: Checklist for Writing a Job Ad
- Form 13: Consent for Collection of Reference Information
- Form 14: Personnel Policy Declaration Form
- Form 15: Checklist for Orientation
- Form 16: Personnel Files Checklist
- Form 17: Training Request Form

### C. Government Forms

- C.1 CRA Non Profit Organization Information Return
- C.2 CRA Registered Charity Information Return
- C.3 Articles of Incorporation (Manitoba)
- C.4 Annual Incorporations Return (Manitoba)

### D. Human Resources Forms

- D.1 Hiring Criteria Worksheets
- D.2 Manitoba Human Rights Commission
- D.3 Sample Performance Appraisal Form
- D.4 Financial Information to include in a Termination Letter





## The Manitoba CAPC Coalition

The Manitoba Community Action Program for Children (CAPC) Coalition is a partnership of Manitoba projects receiving CAPC funding from the Public Health Agency of Canada's (PHAC) Community Action Program for Children (CAPC). CAPC provides long term funding to community organizations to deliver programs that enhance the well-being of children (0-6 years) living in conditions of risk. CAPC recognizes that communities have the ability to identify and respond to the needs of children and places a strong emphasis on partnerships and community capacity building.

*Manitoba  
CAPC  
Coalition*

CAPC projects in Manitoba have been established as individual responses to community needs, and address the needs of children and families living in conditions of risk. Five projects are organized within a family resource centre model. The other projects are more specialized in nature, addressing issues such as: fetal alcohol spectrum disorder (FASD), family violence, teenage pregnancy prevention and Aboriginal health. Seven of the 14 CAPC projects are located within the city of Winnipeg, with the remaining seven throughout the province. Program activities seek to enhance parent life skills, parenting skills, access to services and resources, child development; youth development; Aboriginal culture; community development; and knowledge of Fetal Alcohol Spectrum Disorder (FASD).

The 14 project members of the Manitoba CAPC Coalition are as follows:

<p><b>Aboriginal Health &amp; Wellness Centre of Winnipeg</b> 215 - 181 Higgins Ave., Winnipeg, MB R3B 3G1 <b>Phone:</b> (204) 925-1201 <b>Fax:</b> (204) 925-1206 <b>Email Address</b> <a href="mailto:aducharme@ahwc.ca">aducharme@ahwc.ca</a> <b>Webpage:</b> <a href="http://www.abcentre.org">www.abcentre.org</a></p>	<p><b>Andrews Street Family Centre</b> 220 Andrews Street Winnipeg, MB R2W 4T1 <b>Phone:</b> (204) 589-1721 <b>Fax:</b> (204) 589-7354 <b>Email Address:</b> <a href="mailto:asfc@manitobacapc.org">asfc@manitobacapc.org</a></p>
<p><b>Child/Family Resource Centre</b> Box 212 Cranberry Portage, MB R0B 0H0 <b>Phone:</b> (204) 472-3671 <b>Fax:</b> (204) 472-3714 <b>Email Address:</b> <a href="mailto:childfam@mts.net">childfam@mts.net</a></p>	<p><b>Futures</b> 125 Commercial Place Thompson, MB R8N 1T1 <b>Phone:</b> (204) 677-7820 <b>Fax:</b> (204) 778-3523 <b>Email Address:</b> <a href="mailto:mducharme@marymound.com">mducharme@marymound.com</a> <b>Webpage:</b> <a href="mailto:futuresprog@mts.net">futuresprog@mts.net</a></p>



Manitoba  
CAPC  
Coalition

<p><b>Growing Years Family Resource Centre</b> 216 Manitoba Ave. Selkirk, MB R1A 0Y5 <b>Phone:</b> (204) 785-8218 <b>Fax:</b> (204) 482-6667 <b>Email Address:</b> <a href="mailto:gryears@mts.net">gryears@mts.net</a></p>	<p><b>In a Good Way</b> 321 - 9<sup>th</sup> Street Brandon, MB R7A 4A8 <b>Phone:</b> (204) 571-0670 <b>Fax:</b> (204) 571-1949 <b>Email Address:</b> <a href="mailto:goodway@mts.net">goodway@mts.net</a> <b>Webpage:</b> <a href="http://www.mac.mb.ca">www.mac.mb.ca</a></p>
<p><b>Interagency Fetal Alcohol Spectrum Disorder Program</b> 10 - 254 Stella Walk Winnipeg, MB R2W 2T3 <b>Phone:</b> (204) 582-8658 <b>Fax:</b> (204) 586-1874 <b>Email Address:</b> <a href="mailto:Interagency_FAS@shaw.ca">Interagency_FAS@shaw.ca</a></p>	<p><b>Manitoba Association of Women's Shelters (MAWS)</b> c/o 6550 Betsworth Ave. Winnipeg, MB R3R 0K4 <b>Phone:</b> (204) 897-3907 <b>Fax:</b> (204) 831-9722 <b>Email Address:</b> <a href="mailto:jennifer@maws.mb.ca">jennifer@maws.mb.ca</a> <b>Webpage:</b> <a href="http://www.maws.mb.ca">www.maws.mb.ca</a></p>
<p><b>Pluri-Elles (Manitoba) Inc.</b> 570, rue Des Meurons Saint-Boniface, MB R2H 2P8 <b>Phone:</b> (204) 233-1735 <b>Fax:</b> (204) 233-0277 <b>Email Address:</b> <a href="mailto:pluridg@shaw.ca">pluridg@shaw.ca</a> <b>Webpage:</b> <a href="http://www.pluri-elles.mb.ca">www.pluri-elles.mb.ca</a></p>	<p><b>The Laurel Centre</b> 104 Roslyn Road Winnipeg, MB R3L 0G6 <b>Phone:</b> (204) 783-5460 <b>Fax:</b> (204) 774-2912 <b>Email Address:</b> <a href="mailto:tlcyouth@mts.net">tlcyouth@mts.net</a></p>
<p><b>The Pas Family Resource Centre</b> #16 &amp; 17 Tremauden Ave., P.O. Box 97 The Pas, MB R9A 1K3 <b>Phone:</b> (204) 623-4841 or 623-5575 <b>Fax:</b> (204) 623-4346 <b>Email Address:</b> <a href="mailto:tpfrc@mts.net">tpfrc@mts.net</a></p>	<p><b>Wahbung Abinoonjiiag</b> 225 Dufferin Winnipeg, MB R2W 5N7 <b>Phone:</b> (204) 925-4610 <b>Fax:</b> (204) 582-9508 <b>Email Address:</b> <a href="mailto:belindav@wahbung.ca">belindav@wahbung.ca</a></p>
<p><b>Wolseley Family Place</b> 691 Wolseley Ave., Bsmt Winnipeg, MB R3G 1C3 <b>Phone:</b> (204) 788-8081 <b>Fax:</b> (204) 772-6035 <b>Email Address:</b> <a href="mailto:sharon.taylor@mts.net">sharon.taylor@mts.net</a> <b>Website:</b> <a href="http://www.wolseleyfamilyplace.com">www.wolseleyfamilyplace.com</a></p>	<p><b>Young Parents Resource Centre</b> 110 Saskatchewan West Portage la Prairie, MB R1N 0M1 <b>Phone:</b> (204) 857-9011 <b>Fax:</b> (204) 239-4851 <b>Webpage:</b> <a href="http://www.yprc.mb.ca">www.yprc.mb.ca</a> <b>Email Address:</b> <a href="mailto:youngparents@mts.net">youngparents@mts.net</a></p>
<p><b>Manitoba CAPC Coalition</b> 220 Andrews Street Winnipeg, MB R2W 4T1 <b>Phone:</b> (204) 589-1721 <b>Fax:</b> (204) 589-7354 <b>Email Address:</b> <a href="mailto:capc.coalition@shawbiz.ca">capc.coalition@shawbiz.ca</a> <b>Website:</b> <a href="http://www.manitobacapc.org">www.manitobacapc.org</a></p>	

**Form 1:**

***Agreement Summary Form***

**Funder:** \_\_\_\_\_

**Contact Person:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_ **email:** \_\_\_\_\_

<b>Amount Approved</b>	
Term of agreement (years or months)	
Reporting Frequency ( <i>e.g., Quarterly</i> )	
Important Dates	

**Expenditures**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
Expenditure by Category	Total Cost	Eligible Expenditures Under this Agreement	Amount approved under this agreement
Total Expenditures			

**Form 2**

***Developing an Emergency Preparedness Plan Questionnaire***

<b>What are the most likely risks to your organisation?</b>	<b>Yes</b>	<b>No</b>
Severe weather/Natural disasters (blizzards, tornadoes, floods, extreme temperature)		
Communicable disease outbreaks (SARS, pandemic influenza)		
Interruption of essential services (power, mail, water, public transit, communications)		
Damage to facilities (fire, water damage)		
Computer failures (loss of data, cyber-attacks)		
Labour issues (strikes, unsafe work environments, violence)		
Proximity to railways and freeways (chemical spills, dangerous goods)		
Terrorism (anthrax, explosive devices)		
Radiological/Nuclear hazards (exposures, reactor incidents)		
<b>What functions or services are critical to maintaining your organisation</b>	<b>Yes</b>	<b>No</b>
Have you prioritised functions that are critical to the continuation of your organisation?		
Are there other ways of maintaining those functions in the event of a loss of key people, facilities, tools or technology?		
Have you identified key partnerships upon which your organisation depends (for example, food services, technology support, etc.)?		
Does your workplace have effective health and safety programs?		
<b>What is the chain of command in the event of an emergency?</b>	<b>Yes</b>	<b>No</b>
Have you identified the person in charge of emergency preparedness and a back-up person? Who implements, maintains, and oversees the plan?		
Have you outlined a chain of command with alternates & communicated this clearly to staff?		
Have you considered how staff will be notified of an emergency and created a contact plan?		
Do you have an employee emergency info-line where employees can access information quickly, such as whether or not they should come to work that day?		
Have you considered cross training staff, especially for critical business, emergency, and health and safety functions?		
<b>What is the emergency response plan for your organization?</b>	<b>Yes</b>	<b>No</b>
Have you created an emergency response plan? If half of your employees were affected by a serious communicable disease how would your organisation continue to function?		
Does your emergency plan include initial response but also address longer-term issues that may arise?		
Is there a regular review process to ensure that the plan remains current?		
Are employees familiar with the plan?		
Have there been practice sessions to identify possible gaps in the plan?		
Is your plan effective for all types of emergencies (a natural disaster, communicable disease, loss of essential services or technology)?		

**Form 3*****Policy Development Matrix***

<b>Issues</b>	
Is there a foreseeable risk to: A. Your program? B. Your agency?	
How can you minimize the risk?	
Make sure your policy is clear by taking into consideration the expectations of staff: a. Staff roles/expectations b. Clients' roles and/or expectations	
Action Plan a. Developing a policy b. When by c. Who is involved Implementing the policy d. When implemented e. Who will monitor f. Reporting to the board on implementation	
Input from a. Staff b. Volunteers c. Board d. Others	
Are there costs involved Who will cover?	
Draft Policy	

Form 4:

***Critical Incident Form***

**Date:** \_\_\_\_\_

**Name of Person Filling Form:** \_\_\_\_\_

**Name(s) of Person(s) Involved:** \_\_\_\_\_

**Description of Incident:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**Action Carried Out:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**Follow Up/Action Required:** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**Signature of Person Filling out Form:** \_\_\_\_\_

**Signature of Executive Director:** \_\_\_\_\_

*Year at a Glance Table*

<b>Activity</b>	<b>Who</b>	<b>Date(s)</b>	<b>Responsibility</b>	
<i>Example: Financial Report</i>	<i>CAPC</i>	<i>July 10 October 10 January 10 April 10</i>	<i>Accountant</i>	<i>Done Done</i>
Financial Report				
Statistical Report				
Narrative Report				
Receiving Cheques				
Forecast Workplan				
Completed Workplan				
Signing Authority Form				
Reporting on purchases over funder-indicated amount <sup>10</sup>				
Internal Audit				
Yearly Audit				
Mail auditor's report to funders				
Mail new Board list to funders				
Insurance Renewal				
Filing GST Form				

<b>Activity</b>	<b>Who</b>	<b>Date(s)</b>	<b>Responsibility</b>	
Filing T3010 Form to CRA				
Cashflow to Funders				
T4 Slips				
Foundation Deadlines				
New Proposal Deadlines				
Renewal Deadlines				
Strategic Plan				
Fundraising Activities				
Staff Evaluations				
Renewal of Staff Contracts				
Board Meetings				
Annual General Meeting				
Charitable Status Deadline				
Incorporation Renewal				



# YEAR AT A GLANCE

<b>April</b>
10 Complete Table 5 (Internal Audit)
10 Year End Finances due

<b>May</b>
10 Complete Table 1 (Internal Audit)

<b>June</b>

<b>July</b>
10 Complete Table 2 (Internal Audit)
10 1st Quarter financial

<b>August</b>

<b>September</b>
30 File GST Return
30 File Charity Return

<b>October</b>
10 Complete Table 3 (Internal Audit)
10 2nd Quarter financial

<b>November</b>

<b>December</b>

<b>January</b>
10 Complete Table 4 (Internal Audit)
10 3rd Quarter Finances

<b>February</b>
28 T4's distributed & filed

<b>March</b>
31 File GST return
31 Return unspent project dollars to funder
31

Form 6:

### *Budget Planning Worksheet*

<b>Revenue</b>	<b>Funder 1</b>	<b>Funder 2</b>	<b>Funder 3</b>	<b>Self-Generated</b>
Name of Funder				
Amount granted and approved for the fiscal year				
Categories covered by the funding agreement (personnel, type of positions, resources capital, etc.)				
Other revenue: <ul style="list-style-type: none"> <li>• Fundraising</li> <li>• Interest</li> <li>• Membership</li> <li>• Donations</li> <li>• Other</li> </ul>				
<b>Total Revenue</b>				
<b>Expenses</b>				
Personnel (according to funding agreement) Identify positions & the salary amounts				
Benefits - Mandatory and non-mandatory				
Facility <ul style="list-style-type: none"> <li>• Rent</li> <li>• Mortgage (include interest &amp; mortgage payments)</li> <li>• Utilities</li> <li>• Maintenance of the building (e.g. snow removal)</li> </ul>				
Office Expense & Supplies <ul style="list-style-type: none"> <li>• Supplies</li> <li>• Postage</li> <li>• Telephone/Internet</li> </ul>				

	<b>Funder 1</b>	<b>Funder 2</b>	<b>Funder 3</b>	<b>Self-Generated</b>
Professional Fees <ul style="list-style-type: none"> <li>• Auditor</li> <li>• Accounting Firm</li> <li>• Legal</li> </ul>				
Program Supplies				
Technology Supplies Software license, external back-up cost, etc.				
Travel				
Equipment				
Insurance				
Other: <ul style="list-style-type: none"> <li>• Professional Development</li> </ul>				
<b>Total Expense</b>				
<b>Surplus/Deficit</b>				

**Quarterly Internal Audit**

Table 1

<b>Monthly Sign off – April</b>		<b>Initials</b>	<b>Date</b>
<b>1</b>	<b>Bank Account</b>		
a.	Ensure reconciliation completed		
b.	Tie bank balance per reconciliation to bank statement and General Ledger		
c.	Review outstanding items and inquire about any old items		
d.	Review bank statement for any large items (>\$1,000) and ensure proper authorisation obtained. (Payroll and rent can be excluded)		
e.	Trace any withdrawals		
<b>2</b>	<b>Payroll</b>		
a.	Review payroll records for the month for any unusual additions or pay rates		
b.	Tie payroll withdrawal per payroll records to the bank account		
<b>3</b>	<b>Financial Statements</b>		
a.	Ensure opening retained earnings equal prior year's closing retained earnings		
b.	Review items in balance sheet accounts		
c.	Review comparison of actual to budget and investigate any significant differences		
d.	Tie revenue total, expense total and net income to general Ledger		

Table 2

<b>Quarterly Sign off - April to June</b>		<b>Initials</b>	<b>Date</b>
<b>1</b>	Randomly select one month out of the quarter, obtain the bank statement, cancelled cheques and reconciliation and perform the following		
a.	Trace cheques to bank statement		
b.	Investigate any withdrawals without a cancelled cheque		
c.	Ensure all cheques have two authorized signatures		
d.	Trace outstanding items to subsequent month to ensure they have cleared		

Table 3

<b>Quarterly Sign off - July - September</b>		<b>Initials</b>	<b>Date</b>
<b>1</b>	Randomly select one month out of the quarter, obtain the bank statement, cancelled cheques and reconciliation and perform the following:		
<b>a.</b>	Trace cheques to bank statement		
<b>b.</b>	Investigate any withdrawals without a cancelled cheque		
<b>c.</b>	Ensure all cheques have two authorized signatures		
<b>d.</b>	Trace outstanding items to subsequent month to ensure they have cleared		

Table 4

<b>Quarterly Sign off - October - December</b>		<b>Initials</b>	<b>Date</b>
<b>1</b>	Randomly select one month out of the quarter, obtain the bank statement, cancelled cheques and reconciliation and perform the following:		
<b>a.</b>	Trace cheques to bank statement		
<b>b.</b>	Investigate any withdrawals without a cancelled cheque		
<b>c.</b>	Ensure all cheques have two authorized signatures		
<b>d.</b>	Trace outstanding items to subsequent month to ensure they have cleared		

Table 5

<b>Quarterly Sign off - January - March</b>		<b>Initials</b>	<b>Date</b>
<b>1</b>	Randomly select one month out of the quarter, obtain the bank statement, cancelled cheques and reconciliation and perform the following:		
<b>a.</b>	Trace cheques to bank statement		
<b>b.</b>	Investigate any withdrawals without a cancelled cheque		
<b>c.</b>	Ensure all cheques have two authorized signatures		
<b>d.</b>	Trace outstanding items to subsequent month to ensure they have cleared		

Table 6				
<b>Significant Dates</b>		<b>Sign offs at Other Points in the Year</b>	<b>Initials</b>	<b>Date</b>
	<b>1</b>	<b>GST Return</b>		
As at September 30	<b>a.</b>	Ensure GST Return is completed and amount matches general ledger		
	<b>b.</b>	Trace deposit per general ledger to deposit book		
	<b>c.</b>	Ensure insurance renewal		
As at March 31	<b>a.</b>	Ensure GST return is completed and amount matches general ledger		
	<b>b.</b>	Trace deposit per general ledger to deposit book		
As at March 31 - Due September 30	<b>2</b>	<b>Charity Return</b>		
	<b>a.</b>	Ensure Charity Return (T3010) completed		
As at December 31 & Due February 28	<b>3</b>	<b>T4 Slips and Summary</b>		
	<b>a.</b>	Ensure T4 slips and summary are completed		
	<b>b.</b>	Ensure a reconciliation between deductions remitted and deductions required has been completed and any outstanding amounts have been paid		
As at March 31	<b>4</b>	<b>Payroll</b>		
	<b>a.</b>	Tie pay rate per payroll book for each employee to employees personnel file and to payscale		
	<b>b.</b>	Ensure a list of all purchased furniture and equipment are recorded over \$2,000 as an asset and under \$2,000 as an expense		
	<b>c.</b>	If required, return all surplus funds/unspent dollars to funder		

## ***Audit Checklist***

### **Pre-audit**

- Confirm dates of the audit with the auditor
- Send the confirmation letter to the bank (see attached)
- Send the list of funders including the contact person, name of funder and address to your auditor
- Trial Balance

### **Audit** (as many as applicable)

- Bank Statements and cancelled Cheques
- Bank Reconciliation
- Deposit Books
- Cheque Stubs
- Charitable Receipts Book and/or regular receipts book
- Invoices paid during the fiscal year
- List of Accounts Receivable
- List of Grants Receivable
- List of Prepaid Expense
- List of Accounts Payable
- List of Vacation Payable
- List of Deferred Revenue
- Copy of Agreements with Funders, including budgets
- List of Grants
- Reconciliation of Interest Revenue
- Analysis of Miscellaneous Revenue
- Analysis of Salaries and Benefits (reconcile it to T-4)
- Board Minutes (signed and dated)
- General Ledger Book
- Credit Card Statements including receipts
- Credit Cards Merchant Copy
- Capital Assets – Any purchase of capital during the year and according to the policy
- Analysis of Donations
- Analysis of Revenue from Fundraising
- Copies of long-term agreements or debts (e.g., rent, vehicle lease)
- Analysis of Professional Fees
- Copy of the Financial Policy
- Copy of motions by the board that have financial implications
- Contract agreements with staff that identify their hourly/yearly salary
- Salary Scale
- Union Agreement

Form 9

***Balancing Auditor's Statement to Funder's Financial Report***

Name of the Agency \_\_\_\_\_

Fiscal Year Ending \_\_\_\_\_

	Auditor's Financial Report	Financial Report to Funders	Notes
Closing Balance			
Capital Assets			
Mortgage Payment (Principal Only)			
Depreciation Expense			
Reconciled Balance			



## Form 10: Template for Developing your Project Logic Model

<b>GOAL</b>	<b>OBJECTIVES</b>	<b>ACTIVITIES</b>	<b>OUTPUTS</b>	<b>OUTCOMES</b>	<b>IMPACTS</b>
Statement of the overall purpose of the project	Specific statements of what the project sets out to accomplish	Specific tasks to complete through implementation of the project	Immediate results (direct products of project activities)	Intermediate results (1 to 3 years after project starts)	Long-term results (3 to 10 years after project starts)
Goals and Objectives represent the Strategic Directions of your Project		Activities comprise the Project Work Plan, which should include details for each activity (Who?, What?, When?, Where? How?)	Outputs link directly to project activities; activities are what is done... outputs are the expected results of what is done	Outcomes relate to your objectives; objectives are desired, outcomes are the <u>expected</u> results	Impacts relate to goals; a goal is <u>desired</u> , impacts are the <u>expected</u> end-results

[http://www.reddi.gov.on.ca/doc/3759690\\_logic\\_model\\_worksheet.doc](http://www.reddi.gov.on.ca/doc/3759690_logic_model_worksheet.doc)

## Form 11: *PROPOSAL DEVELOPMENT WORKSHEET*

**The Funder:**

**Funder's Key Words:** \_\_\_\_\_

Funder's Goals/Objectives	Proposal's fit
<i>E.g., Community-led solutions</i>	<i>Proposed solution suggested by community member and endorsed at community meeting</i>

### The Project

Need	Ways Project meets needs
<i>E.g., 25% of infants in community are born underweight</i>	<i>Providing milk and grocery vouchers to pregnant women will increase infant weight</i>

Objective #1:

Activities:

1. What?
  - When?
  - Where?
  - How often?
  - Numbers?
  - Outcomes:
2. What?
  - When?
  - Where?
  - How often?
  - Numbers?
  - Outcomes:
3. What?
  - When?
  - Where?
  - How often?
  - Numbers?
  - Outcomes:

Objective #2:

Activities:

1. What?
  - When?
  - Where?
  - How often?
  - Numbers?
  - Outcomes:
2. What?
  - When?
  - Where?
  - How often?
  - Numbers?
  - Outcomes:
3. What?
  - When?
  - Where?
  - How often?
  - Numbers?
  - Outcomes:

Example:

Objective #3:  
*To enhance staff capacity to respond to situations involving problematic substance use*

Activities:

1. What? *Staff training on drug issues. Help staff respond appropriately*
  - When? *Ongoing*
  - Where? *td*
  - How often? *1/2 day every quarter*
  - Numbers? *Approximately 30 staff*
  - Outcomes:
    - *more aware of impact on individuals & community*
    - *Know better how to respond*
    - *Feel more comfortable responding*
2. What?
  - When?
  - Where?
  - How often?
  - Numbers?
  - Outcomes:
3. What?
  - When?
  - Where?
  - How often?
  - Numbers?
  - Outcomes:

**Goal:**

*Don't worry about proper phrasing. Write down your thoughts; you can pretty up the phrasing later*

## Budget Worksheet

Revenue	Amount Requested	Other Funders	Donations In-Kind	Total
Funder#1				
Funder #2				
Donations In-Kind				
<b>Total Revenue</b>				
<b>Expenses</b>				
Personnel Position #1				
Position #2				
Position #3 (Finance?)				
Benefits – Mandatory and non-mandatory				
<b>PERSONNEL - SUBTOTAL</b>				
Rent <i>(Many organizations calculate the cost per sq. foot of office space)</i>				
Office Expense & Supplies <ul style="list-style-type: none"> <li>• Supplies</li> <li>• Postage</li> <li>• Telephone</li> <li>• Photocopying</li> </ul>				
Travel				
Staff Training				
Program Supplies				
Technology Supplies <ul style="list-style-type: none"> <li>• E.g. software, license, external back-up cost</li> </ul>				
Administrative (Insurance, Audit, etc.)				
Evaluation				
Other				
<b>Total Expenses</b>				

**Notes/Comments:**

## *Checklist for Writing a Job Ad*

### **Include:**

- Position title
- Agency name and location
- Short description of agency
- Description of position
- Required education, experience and skills
- Salary and benefits
- Contact information
- Closing date

### **Tone**

- Written in a positive tone, to make the role and company sound worthwhile
- Present the information in order of interest to the applicant
- Present information in a logical order
- Check your spelling and grammar
- Get feedback from current employees (e.g., would this attract them?)

### **Optional** (particularly for Internet Marketing)

- Illustrate the work environment: busy, casual, professional, personal office space?
- Describe the company: nonprofit, community-based, shelter?
- Use subheadings to break up large sections
- List items with bullet points to make the details easy to scan
- Include keywords related to the role, such as alternative job titles
- Detail the requirements of the role:
  - Key skills and responsibility areas
  - Software or technical knowledge
  - Professional memberships, certification
  - Special skills, such as languages

Form 13

***Consent for Collection of Reference Information***

I, \_\_\_\_\_, authorise [agency] to collect information about me from appropriate references regarding employment dates, job responsibilities, performance, attendance, salary history, and other job-related information. I understand that this information is required for the purposes of completing the process of an application for employment (or volunteer position) and will be kept confidential.

I accordingly authorise anyone contacted as a reference to disclose such information to [agency] for that purpose.

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

Should you have any questions about this consent to handle personal information, please contact \_\_\_\_\_ at [agency and phone number]

Form 14

***Personnel Policy  
Declaration Form***

[AGENCY]

I, \_\_\_\_\_, acknowledge that I have received a copy of the Personnel Policy, and understand adherence of this policy to be a condition of my employment with [agency].

\_\_\_\_\_  
Signature of Respondent

\_\_\_\_\_  
Date

*Checklist for Orientation*

**Building**

- Fire Exits
- Alarm and alarm code
- Washrooms and facilities in the building
- Telephone system
- Computer system
- Printers
- Copier
- \_\_\_\_\_
- \_\_\_\_\_

**Policies**

- Personnel Policy. Ask staff person to sign Personnel Policy Declaration Form
- Service Delivery Policy
- Confidentiality Policy
- Conflict of Interest Policy
- Attendance Policy
- Union Agreement
- Service provided
- Staff
- \_\_\_\_\_
- \_\_\_\_\_



***Personnel Files***  
**(checklist)**

- Employee Information Form (full name, address, Social Insurance Number, date of birth, date of hire, salary)
- Emergency contact information
- Voided cheque (for direct deposit)
- Completed TD1 form (Personal Tax Credit Return form)
- Résumé
- Education/degree
- Interview notes
- Reference check
- Criminal records check
- Child Abuse Registry check
- Driver's license
- Signature on Personnel Policy Declaration form
- Confidentiality Agreement
- Conflict of Interest Declaration
- Contract
- Evaluation
- Job description
- Previous disciplinary action (if applicable)
- Records of Employment (if applicable)
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

Form 17

***Training Request Form***

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Professional training requested: \_\_\_\_\_

Date Delivered: \_\_\_\_\_

Cost: \_\_\_\_\_

Benefit to the agency: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Benefit for service delivery \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Approved by \_\_\_\_\_

# NON-PROFIT ORGANIZATION (NPO) INFORMATION RETURN

This return is for:

- non-profit organizations (NPOs) described in paragraph 149(1)(l) of the *Income Tax Act*; and
- organizations described in paragraph 149(1)(e) of the Act (agricultural organizations, boards of trade or chambers of commerce).

An organization may have to file this return if:

- it received or is entitled to receive taxable dividends, interest, rentals or royalties of more than \$10,000 in the fiscal period;
- it owned assets valued at more than \$200,000 at the end of the immediately preceding fiscal period; or
- it had to file a NPO return for a previous fiscal period.

To determine if the organization you represent has to complete this return, please see the T4117, *Income Tax Guide to the Non-Profit Organization (NPO) Information Return*.

Send your completed return to: Ottawa Technology Centre, 875 Heron Road, Ottawa ON K1A 1A2

Do not use this area

## Section A – Identification

Fiscal period											
From	Year	Month	Day	to	Year	Month	Day	Business Number (BN), if any (enter the first nine digits)			
								Trust (T3) number, if any		T	
Name of organization											
Mailing address											
City											
Province											
Postal code											
Name and title of person to contact											
Is this the final return to be filed by this organization? If yes, attach an explanation.											
1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/>											
Type of organization (see the guide, T4117)											
Area code											
Telephone number											

## Section B – Amounts received during the fiscal period

Membership dues, fees, and assessments	100			
Federal, provincial, and/or municipal grants and payments	101			
Interest, taxable dividends, rentals, and royalties	102			
Proceeds of disposition of capital property	103			
Gross sales and revenues from organizational activities	104			
Gifts	105			
Other receipts (specify)	106			
<b>Total receipts</b> (add lines 100 to 106)	107			

## Section C – Statement of assets and liabilities at the end of the fiscal period

<b>Assets</b>				
Method used to record assets				
Cash and short-term investments	108			
Amounts receivable from members	109			
Amounts receivable from all others (not included on line 109)	110			
Prepaid expenses	111			
Inventory	112			
Long-term investments	113			
Fixed assets	114			
Other assets (specify)	115			
<b>Total assets</b> (add lines 108 to 115)	116			
<b>Liabilities</b>				
Amounts owing to members	117			
Amounts owing to all others (specify)	118			
<b>Total liabilities</b> (add lines 117 and 118)	119			



**Section A – Identification**

- To complete this form, you will need the guide called *Completing the Registered Charity Information Return, T4033A*.
- The *Privacy Act* protects personal information given on this form, which is kept in a personal information bank.
- Except for yes/no questions, if a question does not apply to your charity, please leave it blank.

Please attach a bar code label here before you mail this return. If no label, enter:

1. Fiscal Period Ending

Year	Month	Day

2. BN/registration number

--

**A1** Has the charity made any changes to its governing documents during the fiscal period (e.g., letters patent, articles of incorporation, constitution, trust, or by-laws)? (If yes, see the guide.) ..... **1500**  Yes  No

**A2** Was the charity an internal division regulated by the governing documents of another charity (i.e., it had no governing documents establishing its independent existence)? If yes, what is the name and BN/registration number of the other charity? . . . . **1510**  Yes  No

Name	BN/registration number (#### ####RR####)

**A3** Was the charity linked in a subordinate way to a provincial, national, or international organization? If yes, what is the name of this organization and its BN/registration number (if applicable)? ..... **1540**  Yes  No

Name	BN/registration number (#### ####RR####)

**A4** Has the charity wound-up, dissolved, or terminated operations? (If yes, see the guide.) ..... **1570**  Yes  No

**A5** Has the charity amalgamated, merged, or consolidated with another organization? (If yes, see the guide.) ..... **1580**  Yes  No

**Section B – Directors/Trustees and Like Officials**

**B1** You must attach a list with the last name, first name, and initial of each director/trustee and like official, home address (including street number, street name, city, province or territory, and postal code), position in the charity, whether or not they were a director/trustee at the end of the fiscal period, telephone number, if they are at arm's length from all other members of the governing board and their date of birth. **Only the Public information section on the worksheet is available to the public. The Confidential information section is for the CCRA's use only and remains confidential.** Use the worksheet included in the guide or a sheet with the same information in the same format to enter this information, and attach it to this return. See the guide for an explanation of the term **arm's length**. Have you attached the list required above? ..... **1700**  Yes  No

**Section C – Programs and General Information**

**C1** Was the charity inactive during the fiscal period? If yes, please explain why in the "Ongoing programs" space below. .... **1800**  Yes  No

**C2** Describe how the charity carried out its charitable purposes during the fiscal period. Give detailed information so a reader can clearly understand what the charity actually did to fulfill its mandate. Describe the charity's **ongoing programs** and **new programs** in the spaces provided below. Do not attach additional sheets of paper or annual reports. Do not include a description of fundraising activities in this section. Grant-making charities should describe the types of organizations they support. Please number each program. (See the guide for instructions on how to describe your programs.)

**Ongoing programs**


**New programs**


**C3** For programs carried on in Canada, check the appropriate box to show where the programs were carried on.

**2000**  A single rural, city, or metropolitan area      **2010**  Provincially or territorially      **2020**  In more than one province or territory



## Section E – Financial Information

**E1** Was the financial information reported below prepared on an accrual or cash basis?  4020  Accrual  Cash

**E2** Please show figures to the nearest **single dollar**. Do not show cents. See the guide for an explanation of the terms.

Assets		Liabilities	
Cash, bank accounts, and short-term investments	4100 .00	Accounts payable and accrued liabilities	4300 .00
Amounts receivable from non-arm's length parties	4110 .00	Deferred revenue	4310 .00
Amounts receivable from all others	4120 .00	Amounts owing to non-arm's length parties	4320 .00
Investments in non-arm's length parties	4130 .00	Other liabilities	4330 .00
Long-term investments	4140 .00	<b>Total liabilities (add lines 4300 to 4330)</b>	<b>4350 .00</b>
Inventories	4150 .00		
Capital assets (at cost or fair market value)	4160 .00		
Other assets	4170 .00		
<b>Total assets (add lines 4100 to 4170)</b>	<b>4200 .00</b>	Amount included in lines 4150, 4160, and 4170 not used in charitable programs	4250 .00

**E3** Please show figures to the nearest **single dollar**. Do not show cents. See the guide for an explanation of the terms.

Revenue	
Total eligible amount of tax-receipted gifts	4500 .00
Total amount received from other registered charities	4510 .00
Total specified gifts included in line 4510	4520 .00
Total enduring property included in line 4510 (See the guide.)	4525 .00
Total other gifts	4530 .00
Revenue from federal government	4540 .00
Revenue from provincial/territorial governments	4550 .00
Revenue from municipal/regional governments	4560 .00
Total revenue from government (add lines 4540, 4550, and 4560)	4570 .00
Interest and investment income	4580 .00
Proceeds from disposition of assets	gross 4590 .00 net 4600 .00
Rental income (land and buildings)	4610 .00
Memberships, dues, and association fees (non tax-receipted)	4620 .00
Total revenue from fundraising	4630 .00
Total revenue from sale of goods and services (except to government)	4640 .00
Other revenue	4650 .00
<b>Total revenue (add lines 4500, 4510, 4530, 4570, 4580, and 4600 to 4650)</b>	<b>4700 .00</b>
Expenditures (Enter all expenditures, whether or not on charitable programs)	
Advertising and promotion	4800 .00
Travel and vehicle	4810 .00
Interest and bank charges	4820 .00
Licences, memberships, and dues	4830 .00
Office supplies and expenses	4840 .00
Occupancy costs	4850 .00
Professional and consulting fees	4860 .00
Education and training for staff and volunteers	4870 .00
Salaries, wages, benefits, and honoraria	4880 .00
Donated and purchased supplies and assets expensed for the fiscal period	4890 .00
Amortization of capitalized assets	4900 .00
Research grants and scholarships as part of charitable programs	4910 .00
Other expenditures	4920 .00
<b>Total expenditures before gifts to qualified donees (add lines 4800 to 4920)</b>	<b>4950 .00</b>
Total charitable programs expenditures included in line 4950	5000 .00
Total management and administration expenditures included in line 4950	5010 .00
Total fundraising expenditures included in line 4950	5020 .00
Total political activity expenditures included in line 4950	5030 .00
Total other expenditures included in line 4950	5040 .00
Total gifts to qualified donees excluding enduring property	5050 .00
Total enduring property transferred to qualified donees (See the guide.)	5060 .00
Total specified gifts to qualified donees (See the guide.)	5070 .00
<b>Total expenditures (add lines 4950, 5050, 5060 and 5070)</b>	<b>5100 .00</b>





The Corporations Act  
**ARTICLES OF INCORPORATION (without Share Capital)**




---

1. Name of Corporation

---

2. The address in full of the registered office (include postal code)

---

3. Number (or minimum and maximum number) of directors

---

4. First directors

Name in full	Address in full (include postal code)

---

5. The undertaking of the corporation is restricted to the following

---

6. Other provisions, if any

---

7. The corporation has no authorized capital and shall be carried on without pecuniary gain to its members, and any profits or other accretions to the corporation shall be used in furthering its undertaking.

---

8. Each first director named herein becomes a member of the corporation upon incorporation.

---

9. Where the undertaking of the corporation is of a social nature, the address in full of the clubhouse or similar premises that the corporation will maintain.

---

10. I have satisfied myself that, the proposed name of the corporation is not the same as or similar to the name of any known body corporate, association, partnership, individual or business so as to be likely to confuse or mislead./

---

11. Incorporators

Name in full	Address in full (include postal code)	Signature

**Note:** If any First Director named in paragraph 4 is not an Incorporator, a Form 3 “Consent to Act as a First Director” must be attached. A minimum of three directors is required for incorporation. State full civic address in paragraphs 2, 4 and 11 – a P.O. box number alone is not acceptable.

<b>OFFICE USE ONLY</b>
Corporation Number: _____
Business Number: _____

**Reset**

**Print**



**4. OFFICERS**

FULL NAME

RESIDENCE ADDRESS

OFFICE HELD

**C** ONLY SHARE CORPORATIONS COMPLETE SECTION C

1.  SHARES ARE DISTRIBUTED TO THE PUBLIC  
 SHARES ARE NOT DISTRIBUTED TO THE PUBLIC

2. THE FOLLOWING HOLD 10% OR MORE OF ISSUED VOTING SHARES

FULL NAME	NO. & CLASS OF SHARES	FULL NAME	NO. & CLASS OF SHARES

**D** ATTORNEY FOR SERVICE  
FULL NAME AND ADDRESS OF INDIVIDUAL APPOINTED IN MANITOBA

**E** THE ABOVE INFORMATION IS CORRECT

DATE

SIGNATURE

OFFICE HELD

CONTACT PERSON &  
PHONE NO (8:00 TO 4:30)

MG-14269  
(REV. 01/02)

**THIS FORM WILL BE REJECTED IF ALL APPLICABLE QUESTIONS ARE NOT ANSWERED**

**RETURN TO:**  
Companies Office  
1010-405 Broadway  
Winnipeg, MB R3C 3L6

**Reset**

**Print**



## Appendix D.1

# Establishing Selection Criteria

The goal of staff selection is to ensure that the successful candidate is a good fit with regard to both the job and the organization's culture. This requires some thought about the results that the candidate will be expected to achieve, as well as a clear grasp of the values and working climate that comprise the organization's culture. There are several approaches to the development of selection criteria, some of which involve intensive position analysis. This is a simple, basic approach that can be used without special expertise.

*This printable worksheet should be modified to reflect your own organization.*

### 1. Fit With The Job

<b>What results must be produced by the person doing this job, and for whom are they produced?</b>	
<b>Results for Clients/Members/Customers:</b> <i>(Please List)</i>	<b>Skills, knowledge and experience required to achieve these results:</b> <i>(Please List)</i>
<b>Results for Senior Management/Directors:</b>	<b>Skills, knowledge and experience required to achieve these results:</b>
<b>Results for Staff Departments/External Professionals:</b>	<b>Skills, knowledge and experience required to achieve these results:</b>
<b>Results for Co-workers:</b>	<b>Skills, knowledge and experience required to achieve these results:</b>

Having used the first worksheet to consider the results that the successful candidate will be expected to achieve, and the skills, knowledge and experience needed to achieve them, you will now identify the fundamental values espoused by your organization. Organizational cultures are complex, and are influenced by a wide range of internal and external factors. We remind you that this is a simple, basic approach that can be used without special expertise.

## 2. Fit With Organization's Values

<b>To what extent does the candidate share our organization's key values?</b>	
<b>Our organization's Key Values with regard to Clients/Members/Customers are:</b> <i>(Please List)</i>	<b>In this position, these values would be demonstrated through the following behaviours:</b> <i>(Please List)</i>
<b>Our organization's Key Values with regard to Regulatory Bodies are:</b>	<b>In this position, these values would be demonstrated through the following behaviours:</b>
<b>Our organization's Key Values with regard to Co-workers are:</b>	<b>In this position, these values would be demonstrated through the following behaviours:</b>

Having used the first worksheet to consider the results that the successful candidate will be expected to achieve, and the second worksheet to identify the organization's values, you will use this worksheet to describe your organization's working climate.

Working climate can involve a mix of characteristics such as hard work, high standards, resourcefulness, flexibility, openness, trust, mutual support, co-operation, respect for the individual, respect for authority, tolerance of dissent, informality, emphasis on formal communications channels, support of personal development, fairness, rewards tied to performance, encouragement of unconventional solutions, following rules and procedures, punctuality, long hours, temporary assignments, part-time employment, etc. Identify those that apply to your organization.

*This printable worksheet should be modified to reflect your own organization.*

### 3. Fit With the Organization's Working Climate

<b>To what extent must the candidate fit into our Working Climate?</b>	
<b>The major elements of our organization's Working Climate are:</b> <i>(Please List)</i>	<b>Compatibility with this working climate would be most likely be found in candidates with the following education, personal traits, and experience</b> <i>(Please List)</i>



# Manitoba: Interviewing Questions Guideline

Information gathered from:

Manitoba Human Rights Commission  
Pre-employment Inquiries

Subject	Legal	Not Legal
<b>Name</b>	Previous name under which applicant has been educated or employed	Inquiry into previous name for purposes other than education or employment, e.g., maiden name.
<b>Address</b>	Present address and length of residence in the province or country, Previous address in Canada.	Inquiry into foreign addresses which may indicate national origin.
<b>Age</b>	May ascertain if applicant is under the age of majority, or if the applicant is 16 years or under in accordance with The Employment Standards Act.	a) Request birth certificate or baptismal record or any other such information regarding age. b) Inquiry as to whether applicant is over the age of retirement.
<b>Sex</b>		a) any inquiry as to sex on the application form. b) Different application forms for males and females e.g. filed separately, colour-coded, computer-coded, coded in any way.
<b>Marital Status/ Family Status</b>	a. For purposes of addressing the applicant, an inquiry as to whether the applicant is 'Mr., Miss, Mrs, Ms.' will be acceptable, provided it is clearly designated as 'optional'. b. 'Are you willing and able to travel or be transferred to other areas of the province or country?'	a) Inquiry as to whether applicant is single, married, remarried, engaged, divorced, separated, widowed, living common-law as "optional". b) Any inquiry as to applicant's spouse, e.g. Is spouse subject to transfer?" c) Inquiry as to number of children or dependents. d) Inquiry as to childcare arrangements. e) Inquiry as to whether applicant is pregnant, on birth control, or has future childbearing plans. f) Inquiry into name and address of next of kin and his or her relationship. (This could reveal marital or family status.) g) Inquiry as to whether applicant has any relatives employed by the employer.
<b>Birthplace Nationality Ethnic or National Origin</b>		a) Any inquiry which would indicate race, colour, or complexion, including colour of eyes hair or skin. b) Any inquiry as to birthplace. c) Applicant's nationality, or nationality of parents, grandparents, relatives, or spouse. d) Any other inquiry as to ethnic or national origin, e.g. birth certificate, mother tongue.

<b>Citizenship</b>	'Are you legally entitled to work in Canada?'	Questions about citizenship which would tend to divulge applicant's nationality, ethnic or national origin.
<b>Military Service</b>	Prior <i>Canadian</i> military service.	Inquiry into <i>all</i> military service.
<b>Languages</b>	Inquiry into which languages applicant speaks, reads or writes	a) Mother tongue. b) How and where language skills were attained.
<b>Photographs</b>		Request photograph (this could reveal applicant's age, sex, or ancestry, etc.)
<b>Religion</b>	Willingness to work shifts or required work schedule.	a) Inquiry as to willingness or availability to work on a specific religious holiday. b) Any inquiry that may reveal religious denomination, affiliation, or preference. c) Church attended, religious holidays, customs observed or religious dress. d) Request reference or recommendation from pastor, priest, minister, rabbi or other religious leader.
<b>Political Belief</b>		Any inquiry as to political belief, affiliation or preference.
<b>Education</b>	Academic, professional, vocational or technical schools attended, nature and level of education received.	Any inquiry pertaining to the dates of graduation from elementary or high schools (this may reveal the age of the applicant.)
<b>Previous Experience</b>	Previous work experience.	Requiring 'Canadian experience' is considered to be discriminatory on the grounds of racial or ethnic origin.
<b>Physical or Mental Handicap</b>	Has applicant any physical handicaps or health problems affecting the job(s) applied for? Physical handicaps or health problems that applicant wishes to be taken into consideration when determining job placement. <i>Note: While an inquiry into any physical handicaps or health problems affecting employment generally will not be considered unlawful, the alternatives suggested above are preferable. This is to discourage applicants from volunteering information on handicaps which may not be relevant to the jobs applied for and could possibly be used to discriminate.</i>	a) Request that applicant list all physical or mental disabilities or health problems. (This would tend to divulge disabilities or health conditions which are not necessarily relevant to job performance.) b) Any inquiry regarding physical or mental disabilities or health problems not necessary to determine ability to perform the duties of the position.

<b>Medical Information</b>	Medical inquiries may solicit information which would be otherwise prohibited if such information is necessary to determine physical fitness for the job.	a) It is unlawful for the employer to make prohibited inquiries in the context of soliciting medical information on application form or during an interview. b) Any medical or health inquiry by an employer which may reveal applicant's sex, marital status, family status, or other prohibited grounds, e.g. number of pregnancies; date(s) of delivery; method of birth control; nature of menstrual periods; number of dependents, etc.
<b>Organizations</b>	Inquiry into membership in any organization. However, the applicant is not required to list any clubs or organizations that indicate race, religion, color, sex, age, marital status, physical handicap, ethnic or national origin, political belief or family status.	Request that applicant list all clubs or organizations where membership is held.
<b>References</b>	Request from reference information pertinent to job performance, e.g., work experience, ability, character. Who referred applicant for a particular position?	Any inquiry from a reference which would reveal applicant's race, religion, color, sex, age, marital status, physical handicap, ethnic or national origin, political belief or family status.
<i>Source: Used by permission of the Manitoba Human Rights Commission</i>		

## Appendix D.3

# Employee Performance Appraisal

### Code Key

N/A - Not applicable

G - Good

S - Satisfactory

N/I - Needs Improvement

1 Month

2 Month

3 Month

Annual

Other

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Position: \_\_\_\_\_

Employment Date: \_\_\_\_\_

Status: \_\_\_\_\_

Supervisor: \_\_\_\_\_

### Purpose

This performance evaluation is a method to identify strengths and weaknesses and to outline and agree on a practical improvement program.

### 1. Quality of Work

	N/A	G	S	N/I
1. Knowledge of the job as per job description				
2. Ability to plan and implement work-related duties				
3. Demonstrated ability to accurately complete job related duties & responsibilities				
4. Demonstrates effective utilization of work-related time				
Comments				

### 2. Effectiveness

	N/A	G	S	N/I
1. Ability to carry out instructions				
2. Ability to work independently				
3. Ability to work under pressure				
4. Ability to deal effectively with an emergency				
5. Ability to adapt to changing conditions in the workplace				
Comments				

### 3. Human Relation Skills

	N/A	G	S	N/I
1. Demonstrates verbal and written communication in English				
2. Ability to observe and communicate change in client function				
3. Demonstrates respect for team members for their individual strengths and roles in their effort to provide the best possible service				
4. Respects the necessity of confidentiality in both work & personal matters				
5. Recognizes the lines of responsibility in the organizational structures				
6. Respects the association with professionalism and supports decisions made				
7. Provides appropriate level of assistance and supervision in performing client services				
8. Maintains a professional relationship with clients				
9. Ability to work effectively with clients of different values & lifestyles				
10. Consistently demonstrates self as a positive role model for clients and staff				
Comments				

### 4. Community Relations

	N/A	G	S	N/I
1. Displays professionalism in all community interactions while carrying out association business				
2. Displays an effective working relationship with all professionals involved with the client				
3. Understands and utilizes the correct access routes to professionals involved				

### 5. Work Habits

	N/A	G	S	N/I
1. Demonstrates ability to do the job with a minimum of supervision				
2. Consistently demonstrates the ability to maintain a safe workplace environment				
3. Promotes and supports client's independence				
4. Demonstrates evidence of good health and emotional stability required for the demands of the position				
5. Attendance, notification of absence, return to work				
6. Punctuality				
7. Personal appearance on duty (grooming, clothes)				
8. Use of supervision				
9. Response to supervision				
10. All work-related documents (time sheets, vacation & sick forms, reports, etc.) submitted in a professional and timely manner				
Comments				

I acknowledge that within the past 12 months I have reviewed and accepted all of the PREP Policies & Procedures. \_\_\_\_\_ Yes \_\_\_\_\_ No

**General Comments**

**Employee's Signature:** \_\_\_\_\_

**I agree with this appraisal** \_\_\_\_\_ **I disagree with this appraisal** \_\_\_\_\_

**Evaluation completed by:** \_\_\_\_\_ **Date** \_\_\_\_\_

**Supervisor's Signature/Title**

**Information to include in a  
TERMINATION LETTER**

**[DATE]**

**What to include in a termination letter:**

To provide (\$ amount) less applicable taxes. This includes any pay in lieu of notice and severance pay which you may be entitled under the *Employment Standards Code*.

The final pay cheque will include any vacation pay (less applicable taxes) that was earned but not taken as of the day of work.

The employment benefits (if applicable) to cease effective **[date]** and you will receive no additional compensation for the loss.

With regard to the group insurance plan (if applicable) to contact the insurance company for information regarding benefits and disability insurance and any conversion privilege.

If you are a participant in the Group RRSP plan, you will receive any Group RRSP amounts you are entitled to pursuant to the plan and any applicable legislation, which may be converted to an individual RRSP or transferred in accordance with your election following your last day of work.

Payment will be conditional upon the execution of the enclosed Release Requirement to return of all company property, including keys, computer discs, all corporate documents, and so on.

Reminder that any confidential information obtained by you during your employment must continue to be kept confidential upon your employment ceasing.

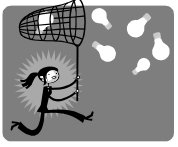
If you accept the above terms, you may do so by signing the bottom of this letter and returning it by **[time]** on **[date]**, at which time it will be automatically withdrawn if not accepted.

**[NAME]**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
Date of Signature

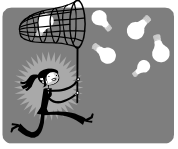
*Note: It is always advisable to obtain legal counsel if you have any concerns or questions regarding termination of an employee.*





# NOTES





# NOTES



