



TITLE

SUBTITLE

RECIPIENT GUIDE

Managing Contribution Agreements under the Settlement and Resettlement Assistance Programs

July 2019



Immigration, Refugees
and Citizenship Canada

Immigration, Réfugiés
et Citoyenneté Canada

Canada

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1. Introduction

The Recipient Guide is intended for applicants who have been notified by [Immigration, Refugees and Citizenship Canada \(IRCC\)](#) of our intention to undertake negotiations towards a Contribution Agreement (CA) under the Settlement Program or the Resettlement Assistance Program (RAP). This document provides an introduction to working with IRCC and contains information about your new CA, conditions for funding and obligations under the agreement. Please read this document alongside the [Funding Guidelines](#) which you used to submit your application.

IRCC's **CORE** Principles underpin all programming funded under the Settlement Program and the RAP. Prior to the launch of the 2019 Call for Proposals, IRCC held consultations across the country with stakeholders in the Settlement, Resettlement and other sectors to identify priority services and gaps. CORE Principles were used during these consultations, in the assessment of applications, and will continue to define service delivery expectations for all successful recipient organizations. They are as follows:

- Client-Centered
- Outcomes-Driven
- Responsive to Need
- Effective Use of Resources

Role of the IRCC Program Officer: The Program Officer is the primary point of contact between IRCC and recipients of funding. Throughout the management of the CA, from negotiation to the closing of the agreement, the Program Officer will communicate with the recipient, monitor the implementation of the project, review reporting in relation to performance and funding, and seek responses to your program-related enquiries.

Code of Conduct: Recipients are responsible to ensure all activities and services provided by their organization are done in a respectful environment that is safe and secure; and ensure staff have the tools and training to support this environment. Organizations funded by IRCC **must** have a code of conduct to prevent, investigate and respond, as required, to misconduct and wrongdoing.

Official Languages Obligations and the Francophone Integration Pathway: Under the *Official Languages Act* and the *Immigration and Refugees Protection Act*, IRCC has a responsibility to support the

vitality of official language minority communities, satisfy the principle of substantive equality, and adapt its services to meet the needs of the official language minority population. To do so, IRCC is implementing a Francophone Integration Pathway. This approach fosters connections between newcomers, from all linguistic backgrounds, and Francophone and Acadian communities, and aims to ensure that French-speaking newcomers are aware of RAP and settlement services available in French. Your Program Officer will work with you to ensure that your CA respects this approach by including activities to support its implementation.

Diversity and Inclusion Considerations (Gender-Based Analysis+):

Applying a diversity and inclusion lens is the process of understanding how diverse groups of newcomers experience policies, programs and initiatives within the settlement sector so that everyone can benefit. The “+” in GBA+ acknowledges that Gender-Based Analysis (GBA) goes beyond biological (sex) and socio-cultural (gender) differences to consider how identity factors such as race, ethnicity, age, disability and sexual orientation affect people’s experiences. Some newcomers and refugees may be at greater risk for marginalization due to a variety of intersecting factors; they may require programs and services tailored to meet their unique needs.

The Settlement and Resettlement Programs strive for successful individual and program outcomes by ensuring that services are equitable, client centered and intentionally include diversity as a comprehensive approach to client service delivery. This is encouraged and required by IRCC funding guidelines across both Base and Customized programming as a central tenet of the CORE principles. You can discuss your approach with your Program Officer.

2. Contribution Agreement, Schedules and Forms

2.1 Contribution Agreement

The CA includes standard clauses and schedules that relate to your specific project. The clauses set out the conditions for funding. Please ensure you read your agreement carefully and seek clarification where necessary.

Your CA’s functions include:

- specifying the maximum federal contribution payable and what costs are eligible;
- outlining your obligations throughout the agreement, including reporting;

- adherence to Official Language requirements, the need for proper internal controls and security measures to protect personal information;
- specifying the requirements you must follow if you contract for products or services related to the agreement; and
- information on how to maintain and dispose of capital assets purchased under the agreement.

The CA takes effect only after it has been signed by both parties, i.e. by the recipient and IRCC. It takes precedence over all other documents pertaining to the project when determining the obligations of either party.

2.2 Schedule 1 – Statement of Planned Activities and Intended Results

The Schedule 1 describes the project including what it intends to achieve, the activities undertaken to achieve the objectives, how many clients will be served (if providing direct services) and expected outcomes.

2.3 Schedule 2 – Description of Eligible Costs

The Schedule 2 states the funding period and includes the breakdown of eligible costs associated with the project. Costs are organized under three cost categories: **Program Delivery**, **Administrative** and **Capital**. You will also find the **total value** of the contribution agreement along with a breakdown of the amount allocated per fiscal year.

Program delivery costs are expenses that *directly* support the activities and/or delivery of services identified in your Schedule 1. This cost category applies to Settlement and RAP and covers both direct and indirect services. Some expenses that fall under the scope of this cost category include eligible salary expenses, research (for indirect services), publicity, delivery assistance tools and materials, and eligible support services including childcare, translation and interpretation services, short-term counselling, transportation assistance, and provisions for disabilities.

Administrative costs are necessary for your organization to operate, but not directly related to delivering programs to newcomers. Included in this category are costs such as salaries for administrative personnel such as the Executive Director, Accountant, Finance or HR personnel. Eligible costs in this category also include operating costs such as communications, postage, payroll and bank charges. The administrative rate is based on actuals up to a maximum of 15% of eligible program delivery costs. Administrative costs are

represented on a single line on the agreement and are negotiated as the Administrative Flat Rate. Your Program Officer will discuss this cost item with you.

Capital costs are for equipment such as computers, desks and chairs that are necessary for the program to operate. Leasehold improvements, which are modifications to an existing property, are also classified under this cost category. There are rules and spending limits that apply to this cost category. These can be discussed with your Program Officer.

For more information on eligible costs you may refer to the [Budget Submission Guidance resource](#).

During the negotiation process your Program Officer will ask you to provide a detailed budget ([see Annex A](#)). The detailed budget document is important as it is used to finalize the negotiation of your CA. Your Program Officer will review the budget document with you. It must include:

- the full range of Program Delivery costs associated with the project;
- the breakdown of administration expenses used to calculate the Administrative Flat Rate; and
- Capital costs (if applicable).

You will also be asked to provide a detailed salary worksheet and information on shared cost methodologies/breakdowns for costs that are to be shared among different funders.

2.4 Schedule 3 – Terms of Payment and Financial Reporting

The Schedule 3 provides the terms of payments and financial reporting for the CA, including the payment type (reimbursements or advances) and the holdback percentage. The Schedule 3 also includes the requirements with regards to the provision of Forecasts of Cash Flow, claim frequency and audited Annual Financial Statements¹.

Payment Types:

- **Reimbursements (progress payments)** are issued to you upon receipt of a claim for reimbursement of actual costs after delivery of services;

¹ Audited Annual Financial Statements refer to an independent audit performed by auditors to provide an opinion on an organization's financial statements. It is different from a compliance audit in that it does not indicate if the costs claimed by the recipient are in compliance with a particular CA. Please discuss with your Program Officer if audited statements are not available.

- **Advance payments** are based on your cash flow forecast requirements and issued to you prior to expenditures being incurred for project activities and account for actual costs later.

For reimbursements, you will be submitting your claim for payment for reimbursement of eligible costs you have incurred to deliver the services described in Schedule 1 and based on the itemized list of expenses identified in your Schedule 2. Claims are to be submitted as determined in your CA.

Your Program Officer will review the claim for payment and ensure that the costs are eligible and correspond with the agreed upon activities in Schedule 1 and the costs in Schedule 2. You will be reimbursed for the actual eligible costs.

IRCC does not cover any expenditures incurred before the CA comes into effect i.e. before it has been signed by both parties. Also, it is important to note that IRCC will not pay claims or reimburse other expenditures submitted after the final claim for the project has been processed.

Advance payments are an option provided when a need for this type of payment has been established. The Treasury Board Secretariat's [Directive on Transfer Payments](#), states advance payments of a contribution are permissible if they are "essential to the achievement of objectives". You must submit a request in writing to IRCC and demonstrate the need for advance payments based on the following criteria:

- The organization's current working capital is not sufficient (i.e., current assets are less than current liabilities) to cash manage the project.
- The organization's other sources of funds are not sufficient to deliver the project in advance of reimbursement of expenditures.
- Without advances, the success of the project could be compromised.

Where these conditions are met and you wish to receive an advance, the appropriate clauses will be included in Schedule 3.

Your Program Officer will discuss with you IRCC's **holdback provisions**. The holdback amount, usually between 5% and 15% of the total CA value, will be released as a final payment on receipt and approval by the Department of the final claims for eligible costs and deliverables, including any supporting documents that were requested.

2.5 Schedule 4 – Supplementary Terms and Conditions

Schedule 4 contains **supplementary terms and conditions and reporting obligations** that are not covered elsewhere in the CA. In this document, you will find clauses that can be applied generally to all CAs such as the communications protocol, lobbying and advocacy clauses. The other **requirements** are specific to the program(s) and services being delivered by your organization. Your Program Officer will discuss these requirements with you.

2.6 Forecast of Cash Flow

Throughout the life-cycle of your CA, you are responsible for submitting and updating the Forecast of Cash Flow using the Grants and Contributions System (GCS) Partner Portal. The **Forecast of Cash Flow** is a financial management tool used to show projected and actual monthly expenditures by fiscal year of the agreement. Your Forecast of Cash Flow **must reflect monthly projected costs and must align with your Schedule 2.**

A Forecast of Cash Flow must be submitted prior to the beginning of each fiscal year and following any amendment to the CA. A revised Forecast of Cash Flow may also be requested by IRCC should significant variances to project spending occur. A revised forecast should be accompanied by a brief explanation of why the variance occurred, and how the funds were reinvested or redistributed into future months, as applicable. A general guideline would be +/- 15% between the forecasted amount and the actual amount in a reporting period, but high value agreements may be reviewed based on overall materiality of the variance. Please inform your Program Officer as soon as possible of any changes to your project or spending that will impact your agreement and budget. This includes instances of significant budget lapses, unexpected costs that result in spending more than anticipated, or circumstances that require changes to programming. Please note IRCC may request an updated Forecast of Cash Flow for other reasons during the lifecycle of the CA.

The Forecast of Cash Flow also identifies all sources of funding for your project including any revenue generated both at the time of signature and throughout the lifecycle of the CA. As per article 5.1 of the CA, please remember to disclose to IRCC all confirmed or potential sources of funding, including any in-kind contributions which relate to activities or eligible costs for your project. Changes to funding sources should be reported to your Program Officer within 30 days.

In-kind Contributions refers to resources provided by either the recipient or another organization that are integral to the operation of the proposed project/activity (e.g. use of space, equipment, salary) and do not require any reimbursement for their use. In-kind contributions are not eligible for reimbursement.

2.7 Legal History Form

As part of its risk-based approach in managing its Grants and Contributions programs, IRCC requires that each recipient provide information pertaining to current legal proceedings as well as any that occurred over the past three years against the recipient, (individual or organization), board members, as well employees discharging responsibilities on behalf of the recipient. Such action should not be interpreted as being restricted to dealings with IRCC.

Please note this request for information does not include the collection of information on **potential** legal proceedings and/or **personal** legal proceedings against employees or Board members where the legal proceeding is not in relation to your organization's operations.

Your Program Officer will provide you with a copy of this form and answer any further questions. Once fully completed and signed by a duly authorized representative of your organization, such as the Chairperson of the Board of Directors, Executive Director, or Solicitor, the form is to be returned to your Program Officer. Please note that delays or failure to complete and return this form will affect the timing of or may prevent finalizing your CA with IRCC.

2.8 Receiving Payments from IRCC

All new projects must be setup to receive payments via direct deposit. Your Program Officer will explain the steps required to set up direct deposits. For recipients located overseas, direct deposits and wire transfers vary from country to country. You should review the method of payment and related elements with your Program Officer. All IRCC payments are made in Canadian currency.

3. Reporting

Whether you are managing a direct or indirect project under the Settlement program or RAP, you are expected to report on progress to ensure that the objectives, outputs and outcomes outlined in your CA are met within the negotiated timeframes. Funding claims are processed based on satisfactory and timely completion of reports throughout the year, including statistical and narrative.

3.1 Settlement and Resettlement Assistance Programs – Direct Services

IRCC collects information on newcomer clients and services provided by service provider organizations through the Immigration Contribution Agreement Reporting Environment (iCARE). The iCARE system is organized according to the service component such as Needs and Assets Assessment and Referrals, Information and Orientation, Language Assessment, Employment-related Services, Language Training, Community Connections, and Resettlement Assistance Program. Support services, when provided with another IRCC-funded service, are to be reported in the appropriate service module.

Some key points:

- iCARE statistical reporting is a monthly requirement, as per the CA. You are required to enter client and service data into the appropriate iCARE module(s) in accordance with the services set out in your CA.
- The reporting is due on the 5th business day of the following month.
- The data is used to support programming for newcomers; it is very important that information be entered properly and on time.
- While providing services to clients, your organization should inform them about why information is collected and how this information is protected. Resources to facilitate this are included in iCARE.
- Any concerns with accuracy or problems with inputting should be reported as soon as possible to the [iCARE Helpdesk](#) (1-855-897-3081).

3.2 Narrative Reporting

Narrative reports are used to describe progress on activities, provide context to statistical information collected in iCARE, and outline concerns, challenges or changes that may impact the success of your program. You are required to submit narrative reports according to the reporting periods and due dates outlined in your Schedule 4. Your Program Officer will provide more information on reporting format and method of submission.

Your Program Officer will review narrative reports submitted from your organization. If additional information is required on a particular report, your Program Officer will communicate this to you and may return the report for you to review and respond. Your Program Officer will advise you if the narrative report has been completed satisfactorily.

3.3 Annual Project Performance Report (APPR)

The APPR serves to collect annual project performance information on projects delivering direct services CAs to support the Performance Measurement Strategy for IRCC's Settlement Program. The APPR is required in addition to the above-outlined narrative reporting requirements as it collects information on challenges experienced during project implementation, resources which supported project delivery and their benefits, best practices in project implementation, collaborations, partnerships and other beneficiaries and project progress. The APPR is completed for direct Settlement service projects only and submitted through the iCARE system no later than May 31 (60 days after the end of the fiscal year) for each fiscal year of funding. For projects that end at other points during the year, the APPR must be submitted 60 days after the end of project. The system locks after 90 days and no information may be entered after that period.

The narrative report and APPR are **not** applicable to services funded under the RAP or to indirect Settlement services. For these types of projects, you will be submitting your narrative reports and annual reports directly to your Program Officer. Please discuss reporting requirements with your Program Officer.

3.4 Annual Performance Report for Community Partnerships (APRCP)

The Annual Performance Report for Community Partnerships (APRCP) is a key component of the Performance Measurement Strategy for the Settlement Program. It is intended for recipients providing indirect services through community partnerships (e.g., Local Immigration Partnerships/Zonal Immigration Partnerships, Réseau en immigration francophone, or sector-specific partnerships) and is required in addition to the above-outlined narrative report. The APRCP provides essential information on project outcomes, as well as the details of each community partnership such as the partners involved, committees, actions plans developed and implemented, challenges and successes. The APRCP is due no later than May 31 (i.e., 60 days after the end of the fiscal year) for each fiscal year of funding. For projects that end at any other point of time during the fiscal year, the report must be submitted 60 days after the project end. As indirect services are not currently in iCARE, the APRCP is not completed in that system but rather completed as a fillable PDF and submitted directly to your Program Officer. Your Program Officer will also provide a copy of the guide and glossary to assist you when completing the document.

3.5 Financial Claim Reporting

All IRCC funding recipients file their claims for eligible expense incurred in the [GCS Partner Portal](#). Your Partner Portal account allows you to see information on your current agreement and generate, view and track the progress of your claim. If you are experiencing difficulties with your account, please contact your designated Program Officer or the GCS Helpdesk (gcs-ssc@cic.gc.ca) for assistance.

3.6 Setting up Access to iCARE

The personal information collected about individual clients and the subsequent report in iCARE must be safeguarded at all times to maintain privacy obligations. Before your CA can be finalized, and access to iCARE granted, your organization's administrative, physical and IT environments must meet IRCC's security and privacy requirements, including criminal record checks for staff who have access to personal information about clients.

The following security and privacy related steps will occur during the negotiation process:

- Your Program Officer will provide you with a copy of *Privacy and Security Requirements for Funding Recipients*. This manual outlines **minimum** security and privacy requirements that apply to all reporting systems and recipient operational environments (e.g., paper files, Excel sheets).
- You must complete the *Minimum Security Requirements (MSR) Checklist* and submit it to IRCC through iCARE. This must be done when access is initiated by the Executive Director. You must meet the minimum security requirements before you collect personal client information.
- Your Program Officer will inform you about the requirement to distribute a copy of the *Gathering Information* pamphlet that explains the purpose and privacy implications of collecting personal information (Article 7.7 of the CA) to all clients. Copies can be accessed under the Resources tab in iCARE and is available in seventeen languages.

Please be aware that storing information on “cloud platforms” that are located outside of Canada do not meet privacy regulations, and have implications for sharing information.

There is regularly scheduled iCARE training that you will have access to once your account is active. Questions pertaining to iCARE can be addressed to [iCARE Help Desk](#) (1-855-897-3081).

4. Monitors and Compliance Audits

Monitoring refers to a formal project review by your Program Officer or other authorized IRCC staff, to ensure success of the project and compliance with the obligations, performance objectives and deliverables stated in your CA. Monitors include reviewing project activities and financials in order to ensure that you are meeting the terms and conditions of your agreement. Monitors ensure and verify that the intended purpose is being achieved and that claimed costs are eligible. Your Program Officer will inform you about the expected frequency and types of monitoring (e.g. financial and/or activity) that will take place for your project.

IRCC may also contract a third party to undertake a compliance audit (also referred to as Recipient Audit). A compliance audit is an independent assessment conducted by an external audit firm to provide assurance of your adherence to the terms of a CA. Compliance audits may address any financial and non-financial aspects of the CA and are intended to support monitoring and overall management and documentation of a CA. Your Program Officer will inform you, should a compliance audit be required for your project.

5. Managing Contribution Agreement Changes - Amendments

The type of action required to make a change in your CA depends on the type of change. Some changes can be made by you without prior written approval from IRCC. Others require written approval from IRCC, while more substantial changes will require an amendment. With the exception of the changes outlined below in 5.1 (that the recipients can make without prior written approval from IRCC), it is expected that recipients will notify IRCC in writing with respect to all proposed adjustments to the CA prior to the adjustment being made. Depending upon the extent and significance of the change(s), your Program Officer will advise you if prior written approval or an amendment to the CA is required. Please find below, a summary of the allowed flexibilities and restrictions on changes related to CAs. These requirements are set out in Section 3.3 of the CA and your Program Officer can further explain to you.

5.1 Changes that Will Require Written Notification from the Recipient to IRCC

There are two scenarios where you may reallocate eligible costs **without prior written approval** from IRCC. However, your Program Officer must be notified in writing following such a reallocation.

- You can reallocate costs from the Capital cost category to the Program Delivery category, when the sum of all transfers **is less than** 5% of the Capital cost category's original fiscal year budget, to a maximum of \$50,000. When the amount allocated in the Program Delivery category changes, it may impact the administrative flat rate and associated percentage and dollar value. Please discuss with your Program Officer on how to apply the conversion formula in these circumstances.
- You can reallocate costs between existing line items within the same cost category, when the sum of all transfers is less than 5% of the cost category's original fiscal year budget, to a maximum of \$50,000.

5.2 Changes that Will Require Written Approval Required from IRCC

- Reallocation of eligible costs above the thresholds described in 5.1.
- All reallocations from the Program Delivery category to the Capital cost category.
- Reductions to the total CA value up to 5% of the current fiscal year CA value, to a maximum of \$50,000. This also requires endorsement of your designated signing authority and the submission of a revised Forecast of Cash Flow.
- For the RAP, client overstays in temporary accommodation, and changes in food or incidentals per person rates as set out in Schedule 2 require prior written approval from IRCC.

5.3 Amendment

An amendment is a formal change or an addition to the terms of your CA with IRCC. It requires revisions to the original CA documents and signatures from all authorized signatories attesting and agreeing to the changes. The following types of changes will require a formal amendment to the CA:

- Increases to the total CA value;
- The inclusion of new line items or cost categories;
- Changes in fiscal year allocations;
- Changes to the funding period (e.g., extension of the time covered);
- Changes to Schedule 1 of the CA, with the exception of administrative changes such as typos and clarifications;
- Reductions exceeding 5% or \$50,000 of the current fiscal year CA value;
- Changes to the terms of the agreement (e.g., inclusion of new clauses, modifications to terms in Schedule 4, etc.)

Throughout the implementation of your CA, your Program Officer will notify you of any other situations which may require an amendment.

6. Internal Management Systems and Procedures

Internal controls refer to a framework designed and implemented by an organization to provide reasonable assurance that project objectives will be achieved. IRCC recommends internal controls are implemented and adhered to in order to ensure your organization's business and decision making is conducted in an orderly manner with a strong governance structure, where assets and resources are safeguarded, data are complete and accurate, and policies and plans are in place and followed.

You are required to keep separate and accurate financial records for the project in accordance with generally accepted accounting principles and business practices, of: (i) all assets and liabilities held, (ii) all revenues from all sources and, (iii) all expenses incurred and paid out in connection with the CA.

7. Privacy and Security

This section provides guidance on your organization's privacy and security obligations. These are further described under Section 7.0 of the CA. Please review this section and related CA articles carefully and contact your Program Officer should you have any questions. Please note: these obligations also apply to any contracts with third parties related to your CA.

7.1 Privacy Legislation

When collecting or maintaining personal information for work related to obligations within your CA, you are required to respect federal privacy and access legislation and related provisions. Two pieces of legislation are particularly relevant in this context. The [Privacy Act](#) relates to an individual's right to access and correct personal information held by the Government of Canada. While the *Privacy Act* applies mainly to federal government institutions such as IRCC, its provisions are further extended to organizations that receive funding and collect information under a CA with IRCC. The [Personal Information Protection and Electronic Documents Act \(PIPEDA\)](#) sets out ground rules for how organizations may collect, use or disclose personal information in the course of commercial activities. Additional privacy information can be found through the [Office of the Privacy Commissioner of Canada](#).

7.2 Privacy Breach

A privacy breach involves improper or unauthorized collection, use, disclosure, retention and/or disposal of personal information. In the event that you experience a privacy breach or suspect that one has occurred, you are required to immediately notify your Program Officer. You will also need to inform the affected client(s) in the event that personal information is compromised through loss, theft or otherwise. Please refer to [Annex B, Privacy Breaches – Guidance for Funding Recipients](#) for more details.

7.3 For Recipients Providing Pre-Arrival Services

Recipients providing services overseas will also need to comply with the laws of the countries where services are being provided. You must take reasonable steps to protect personal information from unauthorized uses and disclosures to ensure such information is properly safeguarded at all times. Your Program Officer may request further details on ensuring compliance with this requirement. If you feel that a conflict has developed between your contractual privacy obligations and the laws of the foreign country you are operating in, please notify your Program Officer as soon as possible.

8. Retention and Disposition

Clause 6.0 of your CA indicates some obligations for the retention and disposition of information with respect to your project. Documents pertaining to the activities and deliverables of a funded project, both financial and non-financial, must be retained during the entire term of the agreement and for seven years afterwards, except in the case of protected personal information (also referred to as Protected B information). This applies equally to all information formats, e.g., paper and electronic records.

With respect to protected personal client information collected in accordance with obligations under your CA, you must maintain, retain and dispose of records in accordance with the federal *Privacy Act*, provincial/territorial privacy and access to information legislation and/or the *PIPEDA*. This also applies to any third party with whom you have contracted and will be involved in delivering the IRCC-funded project.

8.1 Retention

You should only retain protected personal client information that has been entered into iCARE (or other IRCC approved system) while that client receive services from your organization. If a client is no

longer receiving services from your organization, you should immediately dispose of his/her information in a secure manner.

Where personal client information will not be entered into iCARE (e.g., pilot project participant information, workshop participant surveys, language assessment details, etc.), you should retain it for no more than two years after the agreement under which the client last received services has been closed. This two year period before client records are to be disposed will allow such records to be available where the client continues to receive services under succeeding agreements.

If you are required to retain the protected information beyond either of the above retention periods for purposes outside of IRCC-funded activities, for example services provided to clients through other funders, all IRCC-specific client identification information, such as a Global Case Management System (GCMS) number or Unique Client Identifier (UCI) and any application number identifier, must be removed from the record.

8.2 Disposition

Once the required retention period for client records is complete, the records must be disposed of using the appropriate method for the type of information that has been retained. This includes the storage media in which it has been retained.

There are different disposal requirements for “Protected B” information depending on the type of storage media used. For example, electronic devices and assets with hard drives containing protected personal client information must be overwritten using IRCC’s approved disk erasure software.

Please notify your Program Officer to confirm disposition of protected information, once completed.

9. General Resources

[Grants and Contributions System \(GCS\) tutorial](#)

[How to build your budget](#)

[Policy on Transfer Payments](#)

Settlement

[Settlement logic model](#)

[Program terms and conditions: Settlement Program](#)

Resettlement Assistance Program

[Terms and conditions](#)

[Government-Assisted Refugees \(GARs\) receiving centres](#)

[RAP Service Provider Handbook 2019](#)

Describes the services that service provider organizations funded under RAP are expected to deliver to RAP clients.

ANNEX A – SAMPLE: Drafting Your Detailed Budget

This project takes place over one fiscal year.

**TITLE: WELCOMING OUR NEWCOMERS
DETAILED BUDGET PROJECTION - FULL PROJECT**

Total Project Period: April 2020 to March 2021

Indicate whether the project revenue is confirmed or unconfirmed. This helps your Program Officer determine whether all costs for your proposed project will be covered.

PROJECTED EXPENDITURES					PROJECTED REVENUE				NOTES
LINE ITEM	SUB LINE ITEM	DETAILED BREAKDOWN (FOR FUNDING FROM IRCC)		PROJECT TOTAL	IRCC (\$)	PROVINCE OF ONTARIO (\$)	IN-KIND (\$)	TOTAL	
					<input type="checkbox"/> Confirmed <input type="checkbox"/> Unconfirmed	<input type="checkbox"/> Confirmed <input type="checkbox"/> Unconfirmed	<input type="checkbox"/> Confirmed <input type="checkbox"/> Unconfirmed		
ADMINISTRATIVE (Proposed Negotiated Flat Rate at 9.7%)									
Wages, Benefits, Mandatory Employment-Related Costs (MERCs)	Salaries	10% of Executive Director salary \$100,000/year salary		10,000	-	10,000	-	10,000	
		30% of bookkeeper salary \$60,000/year salary		18,000	-	18,000	-	18,000	
	MERCs	Ei (28,000 * 1.88%*1.4)		737	737	-	-	737	
		CPP (28,000*4.95)		1,386	1,386	-	-	1,386	
	Rent/Utilities	30% of \$1,200/month		7200	4,320	2,880	-	7200	For portions used by admin staff.
	Bank Charges	\$22/month * 12 months		264	264	-	-	264	
	Payroll charges	\$1000/year		1,000	1,000	-	-	1,000	
	Internet/ Phone	300/month		3,600	3,600	-	-	3,600	
	Insurance	\$150/month		1,800	1,800	-	-	1,800	
		HST	Non-refundable portion (30.31% ON rate)*2598.96		263	263	-	-	263
Subtotals					44,250	13,370	30,880	-	44,250
PROGRAM DELIVERY									
Wages, Benefits, Mandatory Employment-Related Costs (MERCs)	Salaries	3 language teachers x \$23.58/hr x 212 hrs x 60%		14,997	8,998	5,999	-	14,997	
		3 language teachers x \$27.43/hr x 106 hours/year x 60%		8,723	5,234	3,489	-	8,723	
		1 administrative assistant at \$18.07 x 35 hours x 52 wks.		32,887	32,887	-	-	32,887	
	Benefits	RRSP, dental. (\$32, 887 x 10%)		3,288	3,288	-	-	3,288	
MERCs		Employment Insurance (56,607*1.4*1.88%)		1,490	1,240	250	-	1,490	
		CPP (\$56,607 *4.95%)		2,802	2,332	470	-	2,802	
	Training and Professional Development	5 employees x 2 courses/year x \$500/course		5,000	5,000	-	-	5,000	
Travel and Accommodation	Workshops	3 employers x \$200/employee		600	600	-	-	600	
	Meals	\$50/day x 4 days x 4 attendees		800	800	-	-	800	
Delivery Assistance Tools and Materials	Accommodation	\$82.50/night x 4 nights x 4 attendees		1,320	1,320	-	-	1,320	
	Transport	\$250/ return train ticket x 4 attendees		1,000	1,000	-	-	1,000	
	Manuals	100 Learn English Level 1 manual x \$10/manual		1,000	1,000	-	-	1,000	

To negotiate the flat rate, this initial budget submission requires a detailed breakdown of projected administrative costs. Subsequent budget and claim submissions will not require this level of detail.

Please add additional details in the notes column.

A detailed breakdown of all costs to be reimbursed by IRCC needs to be provided.

This column indicates the proposed funding amounts from IRCC. To be negotiated and finalized with your IRCC Program Officer.

Childcare breakdowns can be provided by referencing FTE for caregiver positions, or by referencing the costs by number of client spots.

The flat rate is calculated by taking the total of your Administrative cost category and dividing it by your total program delivery costs. This should be provided in this budget submission as indicated.

	Printing	Handouts – Photocopies for 100 students x \$2.00/handout package	200	200	-	-	200	
	Research	Review and adaption of training materials	6,000	2,000	4,000	-	6,000	
	Conferences & Workshops	Hospitality Refreshments 120 people x \$3/person x 3 days	1,580	1,080	-	500	1,580	
		Venue Rental 1 room x \$500/day x 3 days	3,500	1,500	-	2,000	3,500	
	Publicity	Content, design and printing for 2,000 brochures and pamphlets (\$1000) Signage \$500	1,500	1,500	-	-	1,500	
	Professional and Consultant Fees	Web developer 10 days x \$500/day	5,000	5,000	-	-	5,000	
		Content Writer Research, review and final content.	10,000	10,000	-	-	10,000	
	Copyright	Standard filing fee	3,500	3,500	-	-	3,500	
	Client Transportation	Bus tickets for 20 students x \$3.00/ride/day x 250 days	15,000	14,500	-	500	15,000	In-Kind: donated Van/Car transport
	Overhead	Classroom Rental 70% of \$1200/month x 12 months	14,400	10,080	4320	-	14,400	
		Equipment Photocopier \$200/month x 12 months	2,400	2,400	-	-	2,400	
	Childcare	Childminders 3 caregivers @ \$17.43hr x 212 hours	11,086	6,086	-	5000.00	11,086	In-Kind: portion from YMCA
		EI	292	292	-	-	292	
		CPP	549	549	-	-	549	
		Materials and Supplies Crafts and activity supplies	4,500	3,000	-	1,500	4500	In-Kind portion from YMCA
		Snacks \$2/child x 20 children x 250 days	10,000	10,000	-	-	10,000	
	Eligible GST/HST	Non-refundable portion (.3031 (ONT rate)*\$860)	1,777	1,777	-	-	1,777	
Subtotals			165,191	137,163	18,528	9,500	165,191	
CAPITAL								
	Capital Expenditures	Work stations (computers, monitors, keyboards, mice) (\$1120/station x 5 stations)	5,600	5,600	-	-	5,600	
		1 printer	450	450	-	-	450	
		Workshop room 20 chairs, 4 tables	3,000	3,000	-	-	3,000	
	Non-refundable portion	Non-refundable portion	357	357	-	-	357	
Subtotals			9,407	9,407	-	-	9,407	
Total (\$)			220,279	159,371	49,408	9,500	220,279	

FLAT RATE CALCULATION (Administrative Category)	
Total IRCC Administration	\$13,370
Total IRCC Program Delivery	\$137,163
Proposed Flat Rate	9.7%

Total project expenses should equal total revenue expenses.

Total funding contribution from IRCC.

ANNEX B – Guidance on Privacy Breaches

What is a Privacy Breach?

A privacy breach involves improper or unauthorized collection, use, disclosure, retention and/or disposal of personal information. A breach may be the result of inadvertent errors or malicious actions by employees, third parties, partners in information-sharing agreements or intruders.

Potential Causes of Privacy Breaches

The following are examples of situations that could result in the disclosure of or access to personal information by unauthorized parties:

- The theft, loss or disappearance of equipment or devices containing personal information.
- The sale or disposal of equipment or devices containing personal information without a total purging of the item prior to its sale or disposal.
- The transfer of equipment or devices without adequate security measures.
- The use of equipment or devices to transport/store personal information outside the office for tele-work or off-site work arrangements without adequate security measures.
- The inappropriate use of electronic devices to transmit personal information, including telecommunication devices.
- Intrusions that result in unauthorized access to personal information.
- Low level of privacy awareness among staff, contractors or other third parties that handle personal information.
- Inadequate security and access controls for information in hard copy or electronic format, on-site or off-site.
- The absence of or inadequate provisions to protect privacy in contracts or in information-sharing agreements involving personal information.
- Insufficient measures to control access and editing rights to personal information. This may result in wrongful access to and the possible tampering of records containing personal information.

How to Respond to a Privacy Breach

In the event that a privacy breach is suspected or has occurred, immediately notify the Program Officer managing your agreement. Refer to the security document for any information collection

system being used for IRCC's CA, e.g. the iCARE Security Requirements for Service Provider Organizations document, and take the actions identified therein. You may be required to work with IRCC staff to investigate and provide as much specific and detailed information as possible to fully explain the breach.

You shall refer to the applicable privacy law for your jurisdiction, e.g. municipal, provincial, to determine if there are any additional reporting requirements with respect to breaches of privacy. Information on responding to privacy breaches can be found from the appropriate [provincial/territorial agency](#) or the [Personal Information Protection and Electronic Documents Act \(PIPEDA\)](#). You may also find information dealing with privacy breaches at the [Office of the Privacy Commissioner of Canada](#) (OPC). If you have collected personal information from clients overseas, please note that you must also adhere to the privacy laws of that country.